



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

FY 2019
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2019

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

FY 2019
OMB Cost Allocation Plan

Based on actual expenditures for the
Fiscal Year ended June 30, 2019

Certificate of Cost Allocation Plan

Metropolitan Government of Nashville/Davidson County

Fiscal Year July 1, 2020 through June 30, 2021

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 2019 actual costs (July 1, 2018 through June 30, 2019) to establish cost allocations or billings for FY 2021 (July 1, 2020 through June 30, 2021) 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.

Governmental Unit: METROPOLITAN GOVERNMENT OF NASHVILLE-
DAVIDSON COUNTY, TENNESSEE

Signature: Kevin Crumbo

Name of Official: Kevin Crumbo

Title: Director of Finance

Date of Execution: 2/25/20

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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All Monetary Values are US Dollars
MAXCAP 2020 MAXIMUS Consulting Services, Inc.
Prepared By MAXIMUS Consulting Services, Inc.



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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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) 2019.

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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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
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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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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.

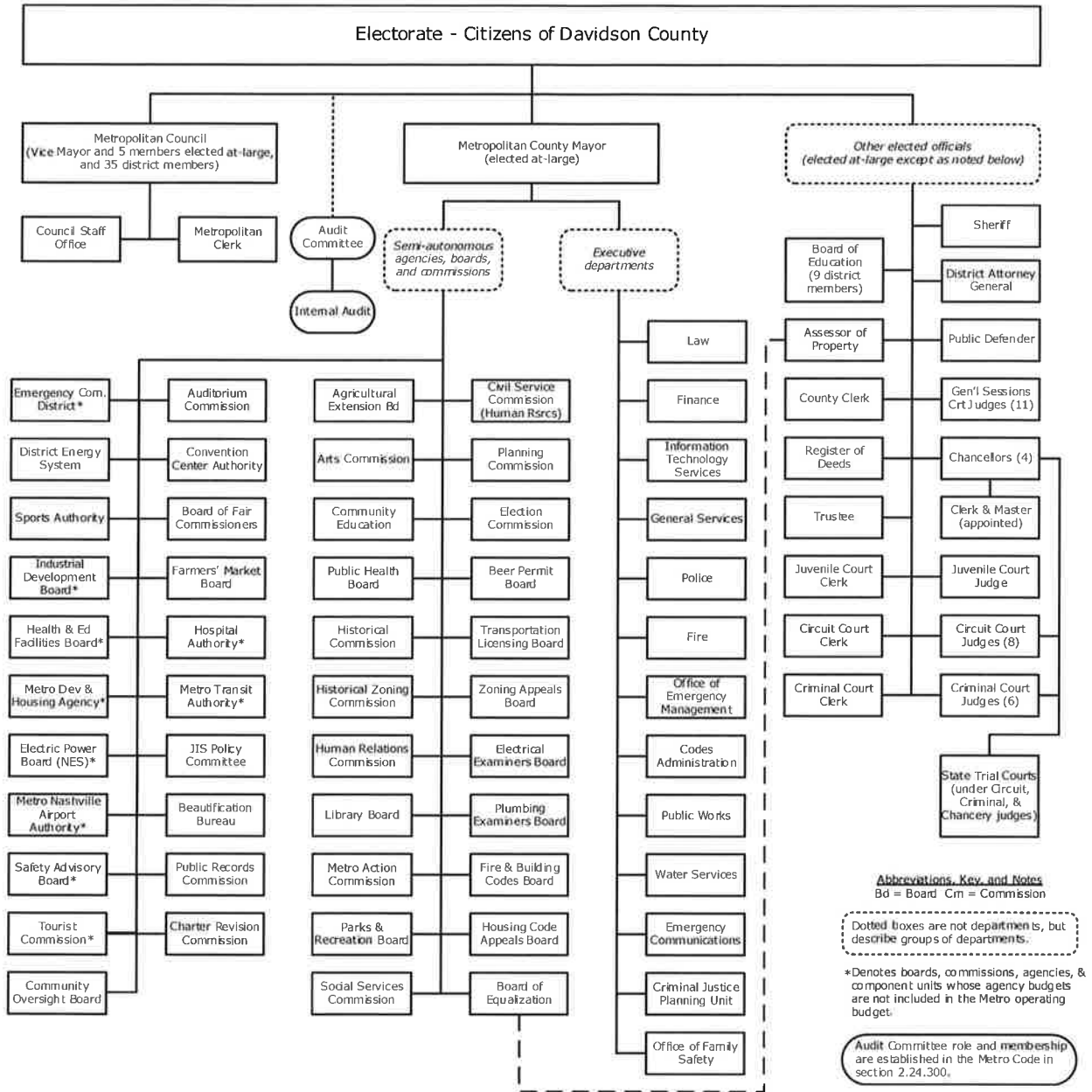
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

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.

Section C: Cost Allocation Plan

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	002 Metropolitan Council	003 Metropolitan Clerk	004 Mayor's Office	004 Mayor's Office - Administration	005 Election Commission
Depreciation	249,368	78,343	0	251,386	19,847
001 Administrative - Corporate Dues	246,291	0	0	471,877	0
001 Administrative - Employee Benefits	16,125	53,347	0	153,894	142,386
001 Administrative - Facility Rental	0	0	0	0	35,406
001 Administrative - Insurance	15,360	3,038	0	11,300	13,793
001 Administrative - Post Audits	222	381	452	362	1,672
003 Metropolitan Clerk - Records Center	30	1,671	0	0	8,972
006 Law	33,562	9,262	4,888	64,379	29,767
008 Human Resources	30,901	3,323	0	18,926	16,957
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	105,136	239,956	0	119,669	206,800
010 General Services - Fleet Management	0	0	0	0	235
010 General Services - Mail Services	8,414	383	85	2,955	66,338
014 Information Technology Service	7,833	5,248	0	12,549	28,974
015 Finance - Accountability	986	880	11	892	974
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	12,010	0
015 Finance - Grants & Cost Planning	175	46	25	3,805	1,252
015 Finance - Office of Mgmt & Budget	1,798	361	612	3,310	4,127
015 Finance - Operations	585	1,060	1,106	1,237	4,055
015 Finance - Payroll	1,381	214	27	1,034	42,112
015 Finance - Property Administration	401	108	59	743	889
015 Finance - Purchasing	0	0	0	7,232	0
015 Finance - Treasury	225	36	1,524	233	5,664
030 Sheriff's Office - Security Services	53,882	17,150	0	686	14,440
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	930	255	142	1,725	2,058
Allocated Costs for Fiscal 2019	773,605	415,062	8,931	1,140,204	646,718

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Schedule A - Allocated Costs By Department

Central Service Departments	007 Planning Commission	009 Register of Deeds	010 General Services	011 Historical Commission	015 Finance
Depreciation	211,819	0	14,857	2,544	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	247,946	167,734	0	23,806	116,751
001 Administrative - Facility Rental	0	0	7,343	0	0
001 Administrative - Insurance	15,117	0	0	2,511	0
001 Administrative - Post Audits	3,214	176	2,434	693	1,487
003 Metropolitan Clerk - Records Center	4,497	2,858	0	0	411
006 Law	52,642	515	0	24,835	0
008 Human Resources	28,564	18,007	0	6,354	0
010 General Services - Administration	0	0	193,929	0	0
010 General Services - Facilities	283,221	0	123,667	15,339	0
010 General Services - Fleet Management	4,961	4,779	974	0	0
010 General Services - Mail Services	6,235	5,887	22	1,727	0
014 Information Technology Service	15,292	11,503	3,450	3,753	0
015 Finance - Accountability	30,798	888	20,329	882	0
015 Finance - Administration	0	0	0	0	145,835
015 Finance - Business Assistance	2,395	0	0	2,395	0
015 Finance - Grants & Cost Planning	449	220	1,474	967	50
015 Finance - Office of Mgmt & Budget	4,595	249	595	1,153	6
015 Finance - Operations	7,006	670	5,268	1,778	2,710
015 Finance - Payroll	1,763	254	183	379	0
015 Finance - Property Administration	1,023	497	3,354	237	117
015 Finance - Purchasing	14,469	0	0	14,469	0
015 Finance - Treasury	409	97	674	91	14
030 Sheriff's Office - Security Services	39,444	827	2,666	474	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,372	1,158	7,747	545	277
Allocated Costs for Fiscal 2019	978,231	216,319	388,966	104,932	267,658

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	016 Assessor of Property	017 Trustee	018 County Clerk	019 District Attorney	021 Public Defender
Depreciation	242,121	71,398	203,263	5,534	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	481,800	373,853	392,689	104,677	154,298
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	28,642	8,596	23,103	27,119	22,479
001 Administrative - Post Audits	619	308	728	1,747	1,499
003 Metropolitan Clerk - Records Center	8,974	21	3,893	0	12,762
006 Law	113,241	183,880	11,614	1,547	515
008 Human Resources	45,915	13,167	42,301	52,069	47,776
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	372,920	134,759	297,279	22,301	24,546
010 General Services - Fleet Management	61,985	5,159	982	4,496	475
010 General Services - Mail Services	14,253	10,151	169,741	13,222	4,572
014 Information Technology Service	40,312	33,613	16,842	31,974	10,829
015 Finance - Accountability	943	897	892	939	903
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	629	172	367	713	682
015 Finance - Office of Mgmt & Budget	6,528	1,924	3,939	7,699	7,075
015 Finance - Operations	2,065	1,044	1,715	5,022	3,884
015 Finance - Payroll	3,076	997	2,825	2,489	2,540
015 Finance - Property Administration	1,433	393	840	1,633	1,558
015 Finance - Purchasing	0	0	7,232	0	0
015 Finance - Treasury	591	177	530	769	538
030 Sheriff's Office - Security Services	52,027	15,342	43,677	12,137	12,964
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,314	907	1,948	3,769	3,600
Allocated Costs for Fiscal 2019	1,481,388	856,758	1,226,400	299,856	313,495

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk	025 Clerk and Master - Chancery	026 Juvenile Court
Depreciation	0	993,067	171,107	381,856	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	89,113	519,243	321,523	78,707	440,677
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	9,510	17,125	27,201	6,277	43,697
001 Administrative - Post Audits	397	643	873	302	4,701
003 Metropolitan Clerk - Records Center	24,782	23,233	15,295	17,961	0
006 Law	714	19,285	7,170	2,357	15,256
008 Human Resources	18,777	67,092	51,533	9,692	68,652
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	53,010	546,309	181,220	186,293	624,473
010 General Services - Fleet Management	173	381	1,315	0	22,273
010 General Services - Mail Services	12,694	150,035	50,728	13,332	13,030
014 Information Technology Service	5,304	17,142	11,235	2,852	31,972
015 Finance - Accountability	876	916	892	878	1,104
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	148	780	529	110	9,031
015 Finance - Office of Mgmt & Budget	1,436	2,779	5,328	1,034	11,828
015 Finance - Operations	891	1,949	2,343	790	12,049
015 Finance - Payroll	975	2,033	2,979	593	4,038
015 Finance - Property Administration	344	1,786	1,196	258	2,718
015 Finance - Purchasing	0	0	0	0	16,296
015 Finance - Treasury	166	501	576	109	916
030 Sheriff's Office - Security Services	18,306	421,174	6,783	95,773	219,649
038 Health - Employee Health & Wellness	0	0	0	0	2,039
048 Internal Audit	799	4,123	2,768	598	6,280
Allocated Costs for Fiscal 2019	238,415	2,789,596	862,594	799,772	1,550,679

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services	030 Sheriff's Office	031 Police
Depreciation	476,010	405,680	0	127,699	544,942
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	458,639	373,445	7,672	2,938,608	17,875,640
001 Administrative - Facility Rental	39,527	0	0	7,035	92,412
001 Administrative - Insurance	36,273	26,769	6,385	133,494	627,869
001 Administrative - Post Audits	3,568	3,199	587	10,156	40,012
003 Metropolitan Clerk - Records Center	1,394	108	198	0	13,552
006 Law	42,051	6,015	0	118,346	620,673
008 Human Resources	69,553	87,554	11,806	489,115	1,133,628
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	646,616	783,825	0	0	5,136,135
010 General Services - Fleet Management	1,233	3,769	0	457,780	3,948,659
010 General Services - Mail Services	8,554	16,882	148	5	38,448
014 Information Technology Service	26,055	32,833	47,471	8,647	1,484,816
015 Finance - Accountability	906	941	908	1,755	2,130
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,395	9,600
015 Finance - Grants & Cost Planning	4,502	4,519	243	7,150	28,006
015 Finance - Office of Mgmt & Budget	10,098	9,638	2,402	64,281	167,830
015 Finance - Operations	7,662	9,249	1,248	27,289	92,919
015 Finance - Payroll	4,659	4,965	567	26,887	67,595
015 Finance - Property Administration	2,332	2,372	554	14,290	39,947
015 Finance - Purchasing	39,828	0	0	23,528	172,003
015 Finance - Treasury	953	1,026	190	6,281	15,158
030 Sheriff's Office - Security Services	504,257	343,799	363	2,228,053	204,500
038 Health - Employee Health & Wellness	0	25	0	40,871	328,252
048 Internal Audit	5,384	5,478	1,291	32,978	92,165
Allocated Costs for Fiscal 2019	2,390,054	2,122,091	82,033	6,766,643	32,776,891

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	032 Fire	033 Codes Administration	034 Beer Board	035 Agricultural Extension	036 Soil and Water Conservation
Depreciation	47,270	262,834	15,423	3,128	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	15,770,339	712,119	22,778	0	0
001 Administrative - Facility Rental	44,385	0	0	0	0
001 Administrative - Insurance	441,320	33,246	1,461	2,994	0
001 Administrative - Post Audits	14,048	9,030	893	268	3
003 Metropolitan Clerk - Records Center	1,700	1,349	566	0	0
006 Law	98,615	297,008	13,359	242	0
008 Human Resources	739,295	63,373	3,019	4,232	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	1,739,628	399,245	20,076	26,027	4,514
010 General Services - Fleet Management	5,209,410	103,111	3,956	0	0
010 General Services - Mail Services	5,187	87,970	2,134	352	85
014 Information Technology Service	545,575	57,637	5,400	2,259	7
015 Finance - Accountability	1,477	937	874	874	872
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	19,872	840	36	25	0
015 Finance - Office of Mgmt & Budget	107,061	9,021	313	266	0
015 Finance - Operations	39,747	17,944	1,686	569	5
015 Finance - Payroll	42,799	4,202	175	190	11
015 Finance - Property Administration	25,418	1,920	84	58	0
015 Finance - Purchasing	30,765	21,710	0	0	0
015 Finance - Treasury	9,309	939	29	26	1
030 Sheriff's Office - Security Services	21,303	48,944	2,872	0	0
038 Health - Employee Health & Wellness	146,677	0	0	0	0
048 Internal Audit	58,643	4,423	195	140	0
Allocated Costs for Fiscal 2019	25,159,843	2,137,802	95,329	41,650	5,498

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	037 Social Services	038 Health	039 Public Library	040 Parks	041 Arts Commission
Depreciation	51,953	17,764	0	0	51,993
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	919,234	2,383,917	1,249,859	2,178,319	31,487
001 Administrative - Facility Rental	0	13,222	0	0	0
001 Administrative - Insurance	37,587	104,193	200,108	392,613	1,835
001 Administrative - Post Audits	3,519	26,177	20,258	28,741	1,445
003 Metropolitan Clerk - Records Center	1,591	21,514	16,551	910	0
006 Law	28,125	76,648	14,017	113,647	18,445
008 Human Resources	40,274	286,096	207,383	339,500	7,110
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	58,679	759,212	753,536	555,721	51,536
010 General Services - Fleet Management	9,998	53,514	45,834	902,794	0
010 General Services - Mail Services	2,350	1,362	27,963	6,913	612
014 Information Technology Service	13,486	146,029	173,097	102,264	3,626
015 Finance - Accountability	30,870	1,344	1,494	21,715	895
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,395	7,196	21,616	2,395
015 Finance - Grants & Cost Planning	10,199	38,778	10,073	15,895	3,602
015 Finance - Office of Mgmt & Budget	6,767	38,268	29,446	37,080	1,229
015 Finance - Operations	10,921	64,832	77,129	86,772	3,939
015 Finance - Payroll	3,453	17,886	12,124	23,525	353
015 Finance - Property Administration	1,438	8,579	7,098	8,431	286
015 Finance - Purchasing	7,232	0	21,710	101,373	30,765
015 Finance - Treasury	654	3,720	2,946	4,617	86
030 Sheriff's Office - Security Services	9,428	463,684	221,301	139,705	9,682
038 Health - Employee Health & Wellness	0	65,593	223	8,957	0
048 Internal Audit	3,319	19,801	16,374	19,458	666
Allocated Costs for Fiscal 2019	1,251,077	4,614,528	3,115,720	5,110,566	221,987

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	042 Public Works	044 Human Relations Commission	047 Criminal Justice Planning	049 Office of Emergency Management	051 Office of Family Safety
Depreciation	4,745	0	0	49,033	24,728
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	4,538,312	7,268	7,672	772	0
001 Administrative - Facility Rental	5,133	0	21,466	59,295	0
001 Administrative - Insurance	97,953	1,352	966	2,794	0
001 Administrative - Post Audits	17,383	302	180	773	1,381
003 Metropolitan Clerk - Records Center	3,156	36	0	0	0
006 Law	285,783	3,418	521	1,869	4,220
008 Human Resources	250,515	2,410	2,097	6,631	19,383
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	8,561	0	27,812	182,509	0
010 General Services - Fleet Management	4,697,734	0	0	3,457	0
010 General Services - Mail Services	10,915	291	41	651	0
014 Information Technology Service	143,250	2,410	1,290	66,077	3,934
015 Finance - Accountability	23,404	878	875	33	21,372
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	55,233	0	0	0	0
015 Finance - Grants & Cost Planning	21,198	40	41	7,957	3,708
015 Finance - Office of Mgmt & Budget	63,397	411	433	2,086	2,893
015 Finance - Operations	39,926	838	391	2,067	3,432
015 Finance - Payroll	16,463	119	118	337	762
015 Finance - Property Administration	28,437	92	93	279	513
015 Finance - Purchasing	86,877	0	0	7,232	0
015 Finance - Treasury	7,433	24	24	95	174
030 Sheriff's Office - Security Services	2,555	0	20,097	21,523	55,594
038 Health - Employee Health & Wellness	4,304	0	0	0	0
048 Internal Audit	65,613	218	222	648	1,200
Allocated Costs for Fiscal 2019	10,478,280	20,107	84,339	416,118	143,294

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	052 Community		061 Municipal		064 Sports
	Oversight Board	060 Farmer's Market	Auditorium	062 State Fair Board	Authority
Depreciation	0	0	0	0	7,140
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	67,485	76,379	129,038	7,672
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	18,637	0	1,044
001 Administrative - Post Audits	47	1,215	2,883	2,730	1,869
003 Metropolitan Clerk - Records Center	0	0	0	170	248
006 Law	10,680	14,950	6,509	62,613	57,898
008 Human Resources	1,803	3,774	4,841	13,137	1,803
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	13,452
010 General Services - Fleet Management	0	0	552	0	0
010 General Services - Mail Services	0	22	791	367	172
014 Information Technology Service	0	2,969	2,840	9,112	1,968
015 Finance - Accountability	1	932	924	945	26,478
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,395	4,798	4,798	4,798
015 Finance - Grants & Cost Planning	869	146	160	253	1,925
015 Finance - Office of Mgmt & Budget	301	1,479	19	2,415	1,379
015 Finance - Operations	96	3,644	7,497	7,461	4,166
015 Finance - Payroll	6	238	349	1,458	92
015 Finance - Property Administration	10	336	368	584	4,385
015 Finance - Purchasing	0	21,710	14,469	7,232	16,296
015 Finance - Treasury	1	262	265	277	1,991
030 Sheriff's Office - Security Services	0	0	0	0	1,343
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	27	782	852	1,356	10,112
Allocated Costs for Fiscal 2019	13,841	122,339	143,133	243,946	166,231

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	065 Water and Sewer	067 General Hospital	068 District Energy System (DES)	070 Community Education Commission	071 Convention Center Authority
Depreciation	148,096	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	5,130,756	3,320,929	0	53,752	138,130
001 Administrative - Facility Rental	2,687	0	0	0	0
001 Administrative - Insurance	0	0	0	4,380	0
001 Administrative - Post Audits	59,659	14	1,238	901	24,064
003 Metropolitan Clerk - Records Center	868	0	0	0	0
006 Law	(30,128)	104,260	11,531	0	8,073
008 Human Resources	466,139	0	0	2,410	99,709
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	194,749	0	0	0	0
010 General Services - Fleet Management	3,261,720	0	0	0	0
010 General Services - Mail Services	1,106	0	0	1,888	1,307
014 Information Technology Service	224,973	11,215	1,003	3,587	24,517
015 Finance - Accountability	54,498	0	1,487	883	872
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	74,547	0	2,395	0	2,395
015 Finance - Grants & Cost Planning	16,252	133	1,200	43	10,128
015 Finance - Office of Mgmt & Budget	119,792	1	12,235	661	102,152
015 Finance - Operations	172,877	90	3,072	2,377	56,255
015 Finance - Payroll	29,026	6,232	0	195	4,623
015 Finance - Property Administration	27,104	311	2,728	96	23,041
015 Finance - Purchasing	367,675	0	0	0	0
015 Finance - Treasury	25,496	876	606	52	490,217
030 Sheriff's Office - Security Services	28,453	643,260	0	0	0
038 Health - Employee Health & Wellness	1,741	0	0	0	298
048 Internal Audit	62,533	725	6,301	228	53,160
Allocated Costs for Fiscal 2019	10,440,619	4,088,046	43,796	71,453	1,038,941

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department**

Central Service Departments	075 Metro Action Commission	076 Nashville Career Advancement	077 Metro Development & Housing Authorit	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public Schools (MNPS)
Depreciation	102,426	3,267	0	0	37,549
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	660,339	131,298	0	7,672	30,140,786
001 Administrative - Facility Rental	0	16,170	0	0	296,457
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	24,003	2,884	22	652	541,691
003 Metropolitan Clerk - Records Center	6,112	2,458	0	0	0
006 Law	23,154	20,627	2,190	1,921	557,456
008 Human Resources	182,768	6,953	0	593	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	4,219	284	0	0	294,043
010 General Services - Fleet Management	349,890	0	0	0	2,880
010 General Services - Mail Services	885	40	15	0	0
014 Information Technology Service	45,388	9,060	1,295	28,357	578,341
015 Finance - Accountability	1,336	1,074	0	872	872
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	14,403	0	0	0
015 Finance - Grants & Cost Planning	11,885	12,742	1,228	7,543	100,080
015 Finance - Office of Mgmt & Budget	21,761	6,069	14,031	39,462	795,320
015 Finance - Operations	69,231	7,497	120	3,023	1,498,739
015 Finance - Payroll	9,827	635	0	38	365,543
015 Finance - Property Administration	5,282	1,261	2,794	17,164	227,197
015 Finance - Purchasing	47,065	193,910	0	0	0
015 Finance - Treasury	2,397	308	403	2,426	89,631
030 Sheriff's Office - Security Services	18,587	5,870	0	0	0
038 Health - Employee Health & Wellness	26,012	0	771	0	50
048 Internal Audit	12,193	2,918	6,456	39,610	523,775
Allocated Costs for Fiscal 2019	1,624,760	439,728	29,325	149,333	36,050,410

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	083 Industrial Development Board	090 Debt Service	091 Emergency Communication Center	Airport Authority	Bordeaux Longterm Care
Depreciation	0	0	57,989	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	256,002	54,049	2,294,133
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	55,543	0	0
001 Administrative - Post Audits	83	711	3,194	0	3
003 Metropolitan Clerk - Records Center	0	0	323	0	0
006 Law	3,510	0	85,907	32	392
008 Human Resources	0	0	92,185	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	181,807	0	0
010 General Services - Fleet Management	0	0	4,242	0	0
010 General Services - Mail Services	0	0	0	0	367
014 Information Technology Service	0	0	75,628	0	0
015 Finance - Accountability	0	872	904	0	872
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	207	1,205	0	291
015 Finance - Office of Mgmt & Budget	0	0	12,547	0	2,833
015 Finance - Operations	211	2,076	9,091	0	20
015 Finance - Payroll	0	0	4,871	116	4,276
015 Finance - Property Administration	0	472	2,742	0	662
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	52	6,627	1,006	13	630
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	1,101	6,336	0	1,541
Allocated Costs for Fiscal 2019	3,856	12,066	851,522	54,210	2,306,020

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Flood	Hospital Authority	Knowles Home	Medical Examiner	Port Authority
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	219,283	0	368
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	182	56	21	37	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
006 Law	0	0	2,444	3,473	0
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	0	0	0	0	0
014 Information Technology Service	0	0	0	0	0
015 Finance - Accountability	29	0	872	217	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	56	3,706	154	404	0
015 Finance - Office of Mgmt & Budget	1	37,417	1,622	3,994	0
015 Finance - Operations	341	160	146	213	0
015 Finance - Payroll	0	0	415	0	2
015 Finance - Property Administration	128	8,430	349	927	0
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	2,482	1,205	98	128	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	297	19,456	815	2,152	0
Allocated Costs for Fiscal 2019	3,516	70,430	226,219	11,545	370

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Nashville Electric Service (NES)	IKON Printing	All Other	Total Allocated	Direct Billed
Depreciation	0	1,400	659,678	5,997,257	0
001 Administrative - Corporate Dues	0	0	0	718,168	0
001 Administrative - Employee Benefits	0	0	11,373	96,054,093	0
001 Administrative - Facility Rental	0	0	59,112	699,650	0
001 Administrative - Insurance	0	0	0	2,503,684	0
001 Administrative - Post Audits	0	0	148,350	1,021,342	0
003 Metropolitan Clerk - Records Center	0	0	229	198,393	0
006 Law	32	0	21,022	3,286,977	524,400
008 Human Resources	0	0	0	5,179,095	0
010 General Services - Administration	0	0	0	193,929	0
010 General Services - Facilities	0	140	2,855,445	18,234,669	984,300
010 General Services - Fleet Management	0	0	2,821	19,171,542	21,442,378
010 General Services - Mail Services	0	0	0	761,627	13,849
014 Information Technology Service	68,375	0	30,217	4,275,685	0
015 Finance - Accountability	0	0	215,149	490,523	0
015 Finance - Administration	0	0	0	145,835	0
015 Finance - Business Assistance	0	0	0	228,159	0
015 Finance - Grants & Cost Planning	0	0	149,514	518,432	0
015 Finance - Office of Mgmt & Budget	0	0	22,441	1,817,228	0
015 Finance - Operations	0	0	413,787	2,807,982	0
015 Finance - Payroll	0	0	5,734	730,758	0
015 Finance - Property Administration	0	0	4,897	493,076	0
015 Finance - Purchasing	0	0	0	1,271,078	0
015 Finance - Treasury	0	0	20,732	715,706	0
030 Sheriff's Office - Security Services	0	0	475,411	6,497,985	0
038 Health - Employee Health & Wellness	0	0	0	625,813	0
048 Internal Audit	0	0	11,313	1,137,570	0
Allocated Costs for Fiscal 2019	68,407	1,540	5,107,225	175,776,256	22,964,927

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Depreciation	0	(7,537,775)		
001 Administrative - Corporate Dues	0	0		
001 Administrative - Employee Benefits	201,472	0		
001 Administrative - Facility Rental	0	0		
001 Administrative - Insurance	0	0		
001 Administrative - Post Audits	0	0		
003 Metropolitan Clerk - Records Center	0	0		
006 Law	6,316	13,312,621		
008 Human Resources	188,022	0	0	
010 General Services - Administration	0	0		
010 General Services - Facilities	15,785,035	0	0	
010 General Services - Fleet Management	3,000,000	355,552		
010 General Services - Mail Services	0	0		
014 Information Technology Service	14,850,472	25,904,665		
015 Finance - Accountability	0	0		
015 Finance - Administration	440,457	0		
015 Finance - Business Assistance	0	0		
015 Finance - Grants & Cost Planning	0	0		
015 Finance - Office of Mgmt & Budget	(2)	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	0	834,923		
030 Sheriff's Office - Security Services	0	9,777,393		
038 Health - Employee Health & Wellness	0	0		
048 Internal Audit	0	0		
Allocated Costs for Fiscal 2019	34,471,772	42,647,379	0	275,860,334

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		7,537,775		0	
001 Administrative - Corporate Dues	716,149		0		0	
001 Administrative - Employee Benefits	97,857,908		0	(201,472)	0	
001 Administrative - Facility Rental	974,191		0		0	
001 Administrative - Insurance	2,507,500		0		0	
001 Administrative - Post Audits	1,103,972		0		0	
003 Metropolitan Clerk - Records Center	196,306		0		0	
006 Law	17,366,946		(13,312,621)	(6,316)	(524,400)	
008 Human Resources	5,149,357	0	0	(188,022)	0	
010 General Services - Administration	995,801		0		0	
010 General Services - Facilities	37,337,512	0	0	(15,785,035)	(984,300)	
010 General Services - Fleet Management	41,146,919		(355,552)	(3,000,000)	(21,442,378)	
010 General Services - Mail Services	885,794		0		(13,849)	
014 Information Technology Service	42,588,111		(25,904,665)	(14,850,472)	0	
015 Finance - Accountability	515,476		0		0	
015 Finance - Administration	1,563,830		0	(440,457)	0	
015 Finance - Business Assistance	591,690		0		0	
015 Finance - Grants & Cost Planning	315,323		0		0	
015 Finance - Office of Mgmt & Budget	1,405,169		0	2	0	
015 Finance - Operations	2,140,490		0		0	
015 Finance - Payroll	564,873		0		0	
015 Finance - Property Administration	477,795		0		0	
015 Finance - Purchasing	1,095,192		0		0	
015 Finance - Treasury	1,242,755		(834,923)		0	
030 Sheriff's Office - Security Services	15,037,076		(9,777,393)		0	
038 Health - Employee Health & Wellness	690,914		0		0	
048 Internal Audit	1,393,285		0		0	
002 Metropolitan Council						773,605
003 Metropolitan Clerk						415,062
004 Mayor's Office						8,931
004 Mayor's Office - Administration						1,140,204
005 Election Commission						646,718
007 Planning Commission						978,231
009 Register of Deeds						216,319
010 General Services						388,966
011 Historical Commission						104,932
015 Finance						267,658
016 Assessor of Property						1,481,388
017 Trustee						856,758
018 County Clerk						1,226,400
019 District Attorney						299,856
021 Public Defender						313,495
022 Juvenile Court Clerk						238,415
023 Circuit Court Clerk						2,789,596
024 Criminal Court Clerk						862,594
025 Clerk and Master - Chancery						799,772
026 Juvenile Court						1,550,679
027 General Sessions Court						2,390,054
028 State Trial Courts						2,122,091
029 Justice Integration Services						82,033
030 Sheriff's Office						6,766,643
031 Police						32,776,891

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
032 Fire						25,159,843
033 Codes Administration						2,137,802
034 Beer Board						95,329
035 Agricultural Extension						41,650
036 Soil and Water Conservation						5,498
037 Social Services						1,251,077
038 Health						4,614,528
039 Public Library						3,115,720
040 Parks						5,110,566
041 Arts Commission						221,987
042 Public Works						10,478,280
044 Human Relations Commission						20,107
047 Criminal Justice Planning						84,339
049 Office of Emergency Management						416,118
051 Office of Family Safety						143,294
052 Community Oversight Board						13,841
060 Farmer's Market						122,339
061 Municipal Auditorium						143,133
062 State Fair Board						243,946
064 Sports Authority						166,231
065 Water and Sewer						10,440,619
067 General Hospital						4,088,046
068 District Energy System (DES)						43,796
070 Community Education Commission						71,453
071 Convention Center Authority						1,038,941
075 Metro Action Commission						1,624,760
076 Nashville Career Advancement Center						439,728
077 Metro Development & Housing Authorit						29,325
078 Metropolitan Transit Authority (MTA)						149,333
080 Metro Nashville Public Schools (MNPS)						36,050,410
083 Industrial Development Board						3,856
090 Debt Service						12,066
091 Emergency Communication Center						851,522
Airport Authority						54,210
Bordeaux Longterm Care						2,306,020
Flood						3,516
Hospital Authority						70,430
Knowles Home						226,219
Medical Examiner						11,545
Port Authority						370
Nashville Electric Service (NES)						68,407
IKON Printing						1,540
All Other						5,107,225
Totals	275,860,334	0	(42,647,379)	(34,471,772)	(22,964,927)	175,776,256

Deviation: 0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	(2,019)	0	0	0
001 Administrative - Employee Benefits	0	0	(707,986)	0	0
001 Administrative - Facility Rental	0	0	0	(1,627)	0
001 Administrative - Insurance	0	0	0	0	(226,955)
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	249,368	246,291	16,125	0	15,360
003 Metropolitan Clerk	78,343	0	53,347	0	3,038
003 Metropolitan Clerk - Records Center	24,858	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	251,386	471,877	153,894	0	11,300
005 Election Commission	19,847	0	142,386	35,406	13,793
006 Law	58,748	0	85,616	0	15,618
007 Planning Commission	211,819	0	247,946	0	15,117
008 Human Resources	1,355	0	257,003	6,709	17,261
009 Register of Deeds	0	0	167,734	0	0
010 General Services	14,857	0	0	7,343	0
010 General Services - Administration	53,899	0	867,794	0	0
010 General Services - Facilities	327,743	0	188,801	749	156,362
010 General Services - Fleet Management	42,406	0	0	209,979	0
010 General Services - Mail Services	6,628	0	0	0	0
011 Historical Commission	2,544	0	23,806	0	2,511
014 Information Technology Service	622,449	0	441,753	49,648	2,994
015 Finance	0	0	116,751	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	57,669	0	451,176	0	34,382
015 Finance - Business Assistance	10,901	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	90,989	0	0	0	0
015 Finance - Operations	112,220	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	481,800	0	28,642
017 Trustee	71,398	0	373,853	0	8,596
018 County Clerk	203,263	0	392,689	0	23,103
019 District Attorney	5,534	0	104,677	0	27,119
021 Public Defender	0	0	154,298	0	22,479
022 Juvenile Court Clerk	0	0	89,113	0	9,510
023 Circuit Court Clerk	993,067	0	519,243	0	17,125
024 Criminal Court Clerk	171,107	0	321,523	0	27,201
025 Clerk and Master - Chancery	381,856	0	78,707	0	6,277
026 Juvenile Court	0	0	440,677	0	43,697
027 General Sessions Court	476,010	0	458,639	39,527	36,273
028 State Trial Courts	405,680	0	373,445	0	26,769
029 Justice Integration Services	0	0	7,672	0	6,385
030 Sheriff's Office	127,699	0	2,938,608	7,035	133,494
030 Sheriff's Office - Security Services	2,698	0	0	0	0
031 Police	544,942	0	17,875,640	92,412	627,869
032 Fire	47,270	0	15,770,339	44,385	441,320
033 Codes Administration	262,834	0	712,119	0	33,246
034 Beer Board	15,423	0	22,778	0	1,461

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
035 Agricultural Extension	3,128	0	0	0	2,994
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	51,953	0	919,234	0	37,587
038 Health	17,764	0	2,383,917	13,222	104,193
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,249,859	0	200,108
040 Parks	0	0	2,178,319	0	392,613
041 Arts Commission	51,993	0	31,487	0	1,835
042 Public Works	4,745	0	4,538,312	5,133	97,953
044 Human Relations Commission	0	0	7,268	0	1,352
047 Criminal Justice Planning	0	0	7,672	21,466	966
048 Internal Audit	1,835	0	18,186	9,083	4,154
049 Office of Emergency Management	49,033	0	772	59,295	2,794
051 Office of Family Safety	24,728	0	0	0	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	67,485	0	0
061 Municipal Auditorium	0	0	76,379	0	18,637
062 State Fair Board	0	0	129,038	0	0
064 Sports Authority	7,140	0	7,672	0	1,044
065 Water and Sewer	148,096	0	5,130,756	2,687	0
067 General Hospital	0	0	3,320,929	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	53,752	0	4,380
071 Convention Center Authority	0	0	138,130	0	0
075 Metro Action Commission	102,426	0	660,339	0	0
076 Nashville Career Advancement Center	3,267	0	131,298	16,170	0
077 Metro Development & Housing Authorit	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	7,672	0	0
080 Metro Nashville Public Schools (MNPS)	37,549	0	30,140,786	296,457	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	57,989	0	256,002	0	55,543
Airport Authority	0	0	54,049	0	0
Bordeaux Longterm Care	0	0	2,294,133	0	0
Flood	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	219,283	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	368	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	1,400	0	0	0	0
All Other	659,678	0	11,373	59,112	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	201,472	0	0
Cost Adjustments	(7,537,775)	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	0	716,149	97,857,908	974,191	2,507,500

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	003 Metropolitan 7.5	006 Law 8.5	008 Human Resourc 9.5	010 General Servi 10.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	16	0	0	0	0
001 Administrative - Employee Benefits	5,310	0	25,498	0	0
001 Administrative - Facility Rental	16	0	0	0	0
001 Administrative - Insurance	29	0	223,003	0	0
001 Administrative - Post Audits	(2,124)	0	0	0	0
002 Metropolitan Council	222	30	33,562	30,901	0
003 Metropolitan Clerk	381	1,671	9,262	3,323	0
003 Metropolitan Clerk - Records Center	163	(26,918)	508	0	0
004 Mayor's Office	452	0	4,888	0	0
004 Mayor's Office - Administration	362	0	64,379	18,926	0
005 Election Commission	1,672	8,972	29,767	16,957	0
006 Law	3,107	0	(290,723)	26,963	0
007 Planning Commission	3,214	4,497	52,642	28,564	0
008 Human Resources	1,189	8,144	17,583	(454,593)	0
009 Register of Deeds	176	2,858	515	18,007	0
010 General Services	2,434	0	0	0	193,929
010 General Services - Administration	332	152	30,252	65,495	(1,725,668)
010 General Services - Facilities	6,850	3,749	0	0	747,584
010 General Services - Fleet Management	16,274	245	2,166	0	1,703,016
010 General Services - Mail Services	272	0	0	0	76,940
011 Historical Commission	693	0	24,835	6,354	0
014 Information Technology Service	7,059	219	23,082	80,633	0
015 Finance	1,487	411	0	0	0
015 Finance - Accountability	201	0	0	0	0
015 Finance - Administration	706	19	99,199	58,901	0
015 Finance - Business Assistance	234	0	0	0	0
015 Finance - Grants & Cost Planning	37,478	0	587	0	0
015 Finance - Office of Mgmt & Budget	271	0	0	0	0
015 Finance - Operations	511	3,999	0	0	0
015 Finance - Payroll	275	1,028	0	0	0
015 Finance - Property Administration	173	0	21,802	0	0
015 Finance - Purchasing	268	6,898	73,764	0	0
015 Finance - Treasury	1,054	197	3,647	0	0
016 Assessor of Property	619	8,974	113,241	45,915	0
017 Trustee	308	21	183,880	13,167	0
018 County Clerk	728	3,893	11,614	42,301	0
019 District Attorney	1,747	0	1,547	52,069	0
021 Public Defender	1,499	12,762	515	47,776	0
022 Juvenile Court Clerk	397	24,782	714	18,777	0
023 Circuit Court Clerk	643	23,233	19,285	67,092	0
024 Criminal Court Clerk	873	15,295	7,170	51,533	0
025 Clerk and Master - Chancery	302	17,961	2,357	9,692	0
026 Juvenile Court	4,701	0	15,256	68,652	0
027 General Sessions Court	3,568	1,394	42,051	69,553	0
028 State Trial Courts	3,199	108	6,015	87,554	0
029 Justice Integration Services	587	198	0	11,806	0
030 Sheriff's Office	10,156	0	118,346	489,115	0
030 Sheriff's Office - Security Services	1,910	0	0	0	0
031 Police	40,012	13,552	620,673	1,133,628	0
032 Fire	14,048	1,700	98,615	739,295	0
033 Codes Administration	9,030	1,349	297,008	63,373	0
034 Beer Board	893	566	13,359	3,019	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	001 Administrativ 6.5	003 Metropolitan 7.5	006 Law 8.5	008 Human Resourc 9.5	010 General Servi 10.5
035 Agricultural Extension	268	0	242	4,232	0
036 Soil and Water Conservation	3	0	0	0	0
037 Social Services	3,519	1,591	28,125	40,274	0
038 Health	26,177	21,514	76,648	286,096	0
038 Health - Employee Health & Wellness	356	0	0	0	0
039 Public Library	20,258	16,551	14,017	207,383	0
040 Parks	28,741	910	113,647	339,500	0
041 Arts Commission	1,445	0	18,445	7,110	0
042 Public Works	17,383	3,156	285,783	250,515	0
044 Human Relations Commission	302	36	3,418	2,410	0
047 Criminal Justice Planning	180	0	521	2,097	0
048 Internal Audit	700	181	6,264	4,841	0
049 Office of Emergency Management	773	0	1,869	6,631	0
051 Office of Family Safety	1,381	0	4,220	19,383	0
052 Community Oversight Board	47	0	10,680	1,803	0
060 Farmer's Market	1,215	0	14,950	3,774	0
061 Municipal Auditorium	2,883	0	6,509	4,841	0
062 State Fair Board	2,730	170	62,613	13,137	0
064 Sports Authority	1,869	248	57,898	1,803	0
065 Water and Sewer	59,659	868	(30,128)	466,139	0
067 General Hospital	14	0	104,260	0	0
068 District Energy System (DES)	1,238	0	11,531	0	0
070 Community Education Commission	901	0	0	2,410	0
071 Convention Center Authority	24,064	0	8,073	99,709	0
075 Metro Action Commission	24,003	6,112	23,154	182,768	0
076 Nashville Career Advancement Center	2,884	2,458	20,627	6,953	0
077 Metro Development & Housing Authorit	22	0	2,190	0	0
078 Metropolitan Transit Authority (MTA)	652	0	1,921	593	0
080 Metro Nashville Public Schools (MNPS)	541,691	0	557,456	0	0
083 Industrial Development Board	83	0	3,510	0	0
090 Debt Service	711	0	0	0	0
091 Emergency Communication Center	3,194	323	85,907	92,185	0
Airport Authority	0	0	32	0	0
Bordeaux Longterm Care	3	0	392	0	0
Flood	182	0	0	0	0
Hospital Authority	56	0	0	0	0
Knowles Home	21	0	2,444	0	0
Medical Examiner	37	0	3,473	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	32	0	0
IKON Printing	0	0	0	0	0
All Other	148,350	229	21,022	0	0
Total Allocated					
Direct Bills	0	0	524,400	0	0
Unallocated	0	0	6,316	188,022	0
Cost Adjustments	0	0	13,312,621	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,103,972	196,306	17,366,946	5,149,357	995,801

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	010 General Servi 11.5	010 General Servi 12.5	010 General Servi 13.5	014 Information T 14.5	015 Finance - Acc 15.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	836
001 Administrative - Employee Benefits	(336)	0	68,113	245	9,390
001 Administrative - Facility Rental	0	0	0	0	31
001 Administrative - Insurance	0	0	0	0	81
001 Administrative - Post Audits	0	0	0	0	35
002 Metropolitan Council	105,136	0	8,414	7,833	986
003 Metropolitan Clerk	239,956	0	383	5,248	880
003 Metropolitan Clerk - Records Center	0	102	0	559	1
004 Mayor's Office	0	0	85	0	11
004 Mayor's Office - Administration	119,669	0	2,955	12,549	892
005 Election Commission	206,800	235	66,338	28,974	974
006 Law	26,670	418	12,390	9,041	1,050
007 Planning Commission	283,221	4,961	6,235	15,292	30,798
008 Human Resources	11,051	52	10,869	22,359	764
009 Register of Deeds	0	4,779	5,887	11,503	888
010 General Services	123,667	974	22	3,450	20,329
010 General Services - Administration	57,508	8	1,105	4,405	731
010 General Services - Facilities	(1,637,292)	24,839	0	57,769	694
010 General Services - Fleet Management	778,619	(2,987,167)	982	68,444	527
010 General Services - Mail Services	9,623	2,052	(101,156)	498	21
011 Historical Commission	15,339	0	1,727	3,753	882
014 Information Technology Service	1,256,479	17,716	1,254	(2,954,398)	1,223
015 Finance	0	0	0	0	0
015 Finance - Accountability	21,897	0	0	784	(121,601)
015 Finance - Administration	29,960	0	343	2,121	876
015 Finance - Business Assistance	25,657	0	47	863	4
015 Finance - Grants & Cost Planning	10,331	0	0	619	128,990
015 Finance - Office of Mgmt & Budget	96,240	0	384	6,039	4
015 Finance - Operations	148,191	0	8,308	9,334	6
015 Finance - Payroll	33,521	0	4,109	1,890	4
015 Finance - Property Administration	12,563	0	269	1,152	1
015 Finance - Purchasing	78,480	0	632	2,810	873
015 Finance - Treasury	40,686	0	20,023	4,734	11
016 Assessor of Property	372,920	61,985	14,253	40,312	943
017 Trustee	134,759	5,159	10,151	33,613	897
018 County Clerk	297,279	982	169,741	16,842	892
019 District Attorney	22,301	4,496	13,222	31,974	939
021 Public Defender	24,546	475	4,572	10,829	903
022 Juvenile Court Clerk	53,010	173	12,694	5,304	876
023 Circuit Court Clerk	546,309	381	150,035	17,142	916
024 Criminal Court Clerk	181,220	1,315	50,728	11,235	892
025 Clerk and Master - Chancery	186,293	0	13,332	2,852	878
026 Juvenile Court	624,473	22,273	13,030	31,972	1,104
027 General Sessions Court	646,616	1,233	8,554	26,055	906
028 State Trial Courts	783,825	3,769	16,882	32,833	941
029 Justice Integration Services	0	0	148	47,471	908
030 Sheriff's Office	0	457,780	5	8,647	1,755
030 Sheriff's Office - Security Services	1,318,389	119,427	81,482	313,242	384
031 Police	5,136,135	3,948,659	38,448	1,484,816	2,130
032 Fire	1,739,628	5,209,410	5,187	545,575	1,477
033 Codes Administration	399,245	103,111	87,970	57,637	937
034 Beer Board	20,076	3,956	2,134	5,400	874

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs**

Department	010 General Servi 11.5	010 General Servi 12.5	010 General Servi 13.5	014 Information T 14.5	015 Finance - Acc 15.5
035 Agricultural Extension	26,027	0	352	2,259	874
036 Soil and Water Conservation	4,514	0	85	7	872
037 Social Services	58,679	9,998	2,350	13,486	30,870
038 Health	759,212	53,514	1,362	146,029	1,344
038 Health - Employee Health & Wellness	0	0	0	0	1
039 Public Library	753,536	45,834	27,963	173,097	1,494
040 Parks	555,721	902,794	6,913	102,264	21,715
041 Arts Commission	51,536	0	612	3,626	895
042 Public Works	8,561	4,697,734	10,915	143,250	23,404
044 Human Relations Commission	0	0	291	2,410	878
047 Criminal Justice Planning	27,812	0	41	1,290	875
048 Internal Audit	15,271	0	1,164	4,779	16
049 Office of Emergency Management	182,509	3,457	651	66,077	33
051 Office of Family Safety	0	0	0	3,934	21,372
052 Community Oversight Board	0	0	0	0	1
060 Farmer's Market	0	0	22	2,969	932
061 Municipal Auditorium	0	552	791	2,840	924
062 State Fair Board	0	0	367	9,112	945
064 Sports Authority	13,452	0	172	1,968	26,478
065 Water and Sewer	194,749	3,261,720	1,106	224,973	54,498
067 General Hospital	0	0	0	11,215	0
068 District Energy System (DES)	0	0	0	1,003	1,487
070 Community Education Commission	0	0	1,888	3,587	883
071 Convention Center Authority	0	0	1,307	24,517	872
075 Metro Action Commission	4,219	349,890	885	45,388	1,336
076 Nashville Career Advancement Center	284	0	40	9,060	1,074
077 Metro Development & Housing Authorit	0	0	15	1,295	0
078 Metropolitan Transit Authority (MTA)	0	0	0	28,357	872
080 Metro Nashville Public Schools (MNPS)	294,043	2,880	0	578,341	872
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	872
091 Emergency Communication Center	181,807	4,242	0	75,628	904
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	367	0	872
Flood	0	0	0	0	29
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	0	0	872
Medical Examiner	0	0	0	0	217
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	68,375	0
IKON Printing	140	0	0	0	0
All Other	2,855,445	2,821	0	30,217	215,149
Total Allocated					
Direct Bills	984,300	21,442,378	13,849	0	0
Unallocated	15,785,035	3,000,000	0	14,850,472	0
Cost Adjustments	0	355,552	0	25,904,665	0
Disallowed	0	0	0	0	0
Total Expenditures	37,337,512	41,146,919	885,794	42,588,111	515,476

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	015 Finance - Adm 16.5	015 Finance - Bus 17.5	015 Finance - Gra 18.5	015 Finance - Off 19.5	015 Finance - Ope 20.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	56	543	106
001 Administrative - Employee Benefits	0	0	49,780	51,922	13,559
001 Administrative - Facility Rental	0	0	76	774	106
001 Administrative - Insurance	0	0	198	1,972	51
001 Administrative - Post Audits	0	0	87	1,207	84
002 Metropolitan Council	0	0	175	1,798	585
003 Metropolitan Clerk	0	0	46	361	1,060
003 Metropolitan Clerk - Records Center	0	0	14	160	374
004 Mayor's Office	0	0	25	612	1,106
004 Mayor's Office - Administration	0	12,010	3,805	3,310	1,237
005 Election Commission	0	0	1,252	4,127	4,055
006 Law	0	0	1,213	4,966	10,144
007 Planning Commission	0	2,395	449	4,595	7,006
008 Human Resources	0	11,718	404	4,381	2,854
009 Register of Deeds	0	0	220	249	670
010 General Services	0	0	1,474	595	5,268
010 General Services - Administration	0	75,029	77	993	912
010 General Services - Facilities	0	0	1,868	16,787	18,772
010 General Services - Fleet Management	0	0	1,694	17,440	52,604
010 General Services - Mail Services	0	0	69	861	893
011 Historical Commission	0	2,395	967	1,153	1,778
014 Information Technology Service	0	14,057	2,661	16,450	19,085
015 Finance	145,835	0	50	6	2,710
015 Finance - Accountability	95,411	0	42	434	425
015 Finance - Administration	(881,397)	2,341	939	1,368	1,433
015 Finance - Business Assistance	121,377	(160,689)	46	496	508
015 Finance - Grants & Cost Planning	76,437	0	(264,324)	257	354
015 Finance - Office of Mgmt & Budget	331,373	0	115	(548,930)	577
015 Finance - Operations	494,497	0	179	1,814	(803,386)
015 Finance - Payroll	117,958	0	45	464	534
015 Finance - Property Administration	114,346	0	39	(90)	396
015 Finance - Purchasing	262,839	413,879	90	956	559
015 Finance - Treasury	244,697	0	102	1,031	2,383
016 Assessor of Property	0	0	629	6,528	2,065
017 Trustee	0	0	172	1,924	1,044
018 County Clerk	0	0	367	3,939	1,715
019 District Attorney	0	0	713	7,699	5,022
021 Public Defender	0	0	682	7,075	3,884
022 Juvenile Court Clerk	0	0	148	1,436	891
023 Circuit Court Clerk	0	0	780	2,779	1,949
024 Criminal Court Clerk	0	0	529	5,328	2,343
025 Clerk and Master - Chancery	0	0	110	1,034	790
026 Juvenile Court	0	0	9,031	11,828	12,049
027 General Sessions Court	0	0	4,502	10,098	7,662
028 State Trial Courts	0	0	4,519	9,638	9,249
029 Justice Integration Services	0	0	243	2,402	1,248
030 Sheriff's Office	0	2,395	7,150	64,281	27,289
030 Sheriff's Office - Security Services	0	0	1,252	9,836	6,802
031 Police	0	9,600	28,006	167,830	92,919
032 Fire	0	0	19,872	107,061	39,747
033 Codes Administration	0	0	840	9,021	17,944
034 Beer Board	0	0	36	313	1,686

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	015 Finance - Adm 16.5	015 Finance - Bus 17.5	015 Finance - Gra 18.5	015 Finance - Off 19.5	015 Finance - Ope 20.5
035 Agricultural Extension	0	0	25	266	569
036 Soil and Water Conservation	0	0	0	0	5
037 Social Services	0	0	10,199	6,767	10,921
038 Health	0	2,395	38,778	38,268	64,832
038 Health - Employee Health & Wellness	0	0	56	595	910
039 Public Library	0	7,196	10,073	29,446	77,129
040 Parks	0	21,616	15,895	37,080	86,772
041 Arts Commission	0	2,395	3,602	1,229	3,939
042 Public Works	0	55,233	21,198	63,397	39,926
044 Human Relations Commission	0	0	40	411	838
047 Criminal Justice Planning	0	0	41	433	391
048 Internal Audit	0	7,196	113	1,256	1,469
049 Office of Emergency Management	0	0	7,957	2,086	2,067
051 Office of Family Safety	0	0	3,708	2,893	3,432
052 Community Oversight Board	0	0	869	301	96
060 Farmer's Market	0	2,395	146	1,479	3,644
061 Municipal Auditorium	0	4,798	160	19	7,497
062 State Fair Board	0	4,798	253	2,415	7,461
064 Sports Authority	0	4,798	1,925	1,379	4,166
065 Water and Sewer	0	74,547	16,252	119,792	172,877
067 General Hospital	0	0	133	1	90
068 District Energy System (DES)	0	2,395	1,200	12,235	3,072
070 Community Education Commission	0	0	43	661	2,377
071 Convention Center Authority	0	2,395	10,128	102,152	56,255
075 Metro Action Commission	0	0	11,885	21,761	69,231
076 Nashville Career Advancement Center	0	14,403	12,742	6,069	7,497
077 Metro Development & Housing Authority	0	0	1,228	14,031	120
078 Metropolitan Transit Authority (MTA)	0	0	7,543	39,462	3,023
080 Metro Nashville Public Schools (MNPS)	0	0	100,080	795,320	1,498,739
083 Industrial Development Board	0	0	0	0	211
090 Debt Service	0	0	207	0	2,076
091 Emergency Communication Center	0	0	1,205	12,547	9,091
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	0	0	291	2,833	20
Flood	0	0	56	1	341
Hospital Authority	0	0	3,706	37,417	160
Knowles Home	0	0	154	1,622	146
Medical Examiner	0	0	404	3,994	213
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	0	149,514	22,441	413,787
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	440,457	0	0	(2)	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,563,830	591,690	315,323	1,405,169	2,140,490

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pay 21.5	015 Finance - Pro 22.5	015 Finance - Pur 23.5	015 Finance - Tre 24.5	030 Sheriff's Off 25.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	133	0	15	0
001 Administrative - Employee Benefits	24	116,155	0	25,475	0
001 Administrative - Facility Rental	0	178	0	19	0
001 Administrative - Insurance	0	458	0	58	0
001 Administrative - Post Audits	0	202	0	26	0
002 Metropolitan Council	1,381	401	0	225	53,882
003 Metropolitan Clerk	214	108	0	36	17,150
003 Metropolitan Clerk - Records Center	50	35	0	9	0
004 Mayor's Office	27	59	0	1,524	0
004 Mayor's Office - Administration	1,034	743	7,232	233	686
005 Election Commission	42,112	889	0	5,664	14,440
006 Law	1,440	2,837	6,768	2,101	14,839
007 Planning Commission	1,763	1,023	14,469	409	39,444
008 Human Resources	2,044	943	71,694	367	3,586
009 Register of Deeds	254	497	0	97	827
010 General Services	183	3,354	0	674	2,666
010 General Services - Administration	1,815	182	552,636	236	8,713
010 General Services - Facilities	734	4,358	0	2,022	67,181
010 General Services - Fleet Management	1,875	3,952	0	1,289	76,198
010 General Services - Mail Services	107	162	0	30	2,613
011 Historical Commission	379	237	14,469	91	474
014 Information Technology Service	4,448	6,201	62,928	2,405	306,797
015 Finance	0	117	0	14	0
015 Finance - Accountability	96	93	0	22	1,970
015 Finance - Administration	1,084	270	62,928	217	74,818
015 Finance - Business Assistance	159	108	0	29	0
015 Finance - Grants & Cost Planning	79	56	0	15	1,589
015 Finance - Office of Mgmt & Budget	385	257	0	76	21,603
015 Finance - Operations	715	393	0	135	22,143
015 Finance - Payroll	(184,011)	102	0	32	4,210
015 Finance - Property Administration	120	(156,054)	0	24	893
015 Finance - Purchasing	341	207	(932,840)	63	14,206
015 Finance - Treasury	267	237	0	(343,282)	4,187
016 Assessor of Property	3,076	1,433	0	591	52,027
017 Trustee	997	393	0	177	15,342
018 County Clerk	2,825	840	7,232	530	43,677
019 District Attorney	2,489	1,633	0	769	12,137
021 Public Defender	2,540	1,558	0	538	12,964
022 Juvenile Court Clerk	975	344	0	166	18,306
023 Circuit Court Clerk	2,033	1,786	0	501	421,174
024 Criminal Court Clerk	2,979	1,196	0	576	6,783
025 Clerk and Master - Chancery	593	258	0	109	95,773
026 Juvenile Court	4,038	2,718	16,296	916	219,649
027 General Sessions Court	4,659	2,332	39,828	953	504,257
028 State Trial Courts	4,965	2,372	0	1,026	343,799
029 Justice Integration Services	567	554	0	190	363
030 Sheriff's Office	26,887	14,290	23,528	6,281	2,228,053
030 Sheriff's Office - Security Services	1,854	2,858	0	636	(1,867,348)
031 Police	67,595	39,947	172,003	15,158	204,500
032 Fire	42,799	25,418	30,765	9,309	21,303
033 Codes Administration	4,202	1,920	21,710	939	48,944
034 Beer Board	175	84	0	29	2,872

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	015 Finance - Pay 21.5	015 Finance - Pro 22.5	015 Finance - Pur 23.5	015 Finance - Tre 24.5	030 Sheriff's Off 25.5
035 Agricultural Extension	190	58	0	26	0
036 Soil and Water Conservation	11	0	0	1	0
037 Social Services	3,453	1,438	7,232	654	9,428
038 Health	17,886	8,579	0	3,720	463,684
038 Health - Employee Health & Wellness	205	132	0	38	0
039 Public Library	12,124	7,098	21,710	2,946	221,301
040 Parks	23,525	8,431	101,373	4,617	139,705
041 Arts Commission	353	286	30,765	86	9,682
042 Public Works	16,463	28,437	86,877	7,433	2,555
044 Human Relations Commission	119	92	0	24	0
047 Criminal Justice Planning	118	93	0	24	20,097
048 Internal Audit	284	264	0	69	3,500
049 Office of Emergency Management	337	279	7,232	95	21,523
051 Office of Family Safety	762	513	0	174	55,594
052 Community Oversight Board	6	10	0	1	0
060 Farmer's Market	238	336	21,710	262	0
061 Municipal Auditorium	349	368	14,469	265	0
062 State Fair Board	1,458	584	7,232	277	0
064 Sports Authority	92	4,385	16,296	1,991	1,343
065 Water and Sewer	29,026	27,104	367,675	25,496	28,453
067 General Hospital	6,232	311	0	876	643,260
068 District Energy System (DES)	0	2,728	0	606	0
070 Community Education Commission	195	96	0	52	0
071 Convention Center Authority	4,623	23,041	0	490,217	0
075 Metro Action Commission	9,827	5,282	47,065	2,397	18,587
076 Nashville Career Advancement Center	635	1,261	193,910	308	5,870
077 Metro Development & Housing Authorit	0	2,794	0	403	0
078 Metropolitan Transit Authority (MTA)	38	17,164	0	2,426	0
080 Metro Nashville Public Schools (MNPS)	365,543	227,197	0	89,631	0
083 Industrial Development Board	0	0	0	52	0
090 Debt Service	0	472	0	6,627	0
091 Emergency Communication Center	4,871	2,742	0	1,006	0
Airport Authority	116	0	0	13	0
Bordeaux Longterm Care	4,276	662	0	630	0
Flood	0	128	0	2,482	0
Hospital Authority	0	8,430	0	1,205	0
Knowles Home	415	349	0	98	0
Medical Examiner	0	927	0	128	0
Port Authority	2	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	5,734	4,897	0	20,732	475,411
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	0	0	834,923	9,777,393
Disallowed	0	0	0	0	0
Total Expenditures	564,873	477,795	1,095,192	1,242,755	15,037,076

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs

Department	038 Health - Empl 26.5	048 Internal Audi 27.5	Totals
Depreciation	0	0	0
001 Administrative - Corporate Dues	0	314	0
001 Administrative - Employee Benefits	64,740	278,111	0
001 Administrative - Facility Rental	0	427	0
001 Administrative - Insurance	0	1,105	0
001 Administrative - Post Audits	0	483	0
002 Metropolitan Council	0	930	773,605
003 Metropolitan Clerk	0	255	415,062
003 Metropolitan Clerk - Records Center	0	85	0
004 Mayor's Office	0	142	8,931
004 Mayor's Office - Administration	0	1,725	1,140,204
005 Election Commission	0	2,058	646,718
006 Law	0	6,794	0
007 Planning Commission	0	2,372	978,231
008 Human Resources	0	2,263	0
009 Register of Deeds	0	1,158	216,319
010 General Services	0	7,747	388,966
010 General Services - Administration	2,958	436	0
010 General Services - Facilities	0	10,430	0
010 General Services - Fleet Management	0	9,457	0
010 General Services - Mail Services	0	387	0
011 Historical Commission	0	545	104,932
014 Information Technology Service	0	14,857	0
015 Finance	0	277	267,658
015 Finance - Accountability	0	226	0
015 Finance - Administration	0	647	0
015 Finance - Business Assistance	0	260	0
015 Finance - Grants & Cost Planning	0	137	0
015 Finance - Office of Mgmt & Budget	0	617	0
015 Finance - Operations	0	941	0
015 Finance - Payroll	0	248	0
015 Finance - Property Administration	0	211	0
015 Finance - Purchasing	0	479	0
015 Finance - Treasury	0	543	0
016 Assessor of Property	0	3,314	1,481,388
017 Trustee	0	907	856,758
018 County Clerk	0	1,948	1,226,400
019 District Attorney	0	3,769	299,856
021 Public Defender	0	3,600	313,495
022 Juvenile Court Clerk	0	799	238,415
023 Circuit Court Clerk	0	4,123	2,789,596
024 Criminal Court Clerk	0	2,768	862,594
025 Clerk and Master - Chancery	0	598	799,772
026 Juvenile Court	2,039	6,280	1,550,679
027 General Sessions Court	0	5,384	2,390,054
028 State Trial Courts	25	5,478	2,122,091
029 Justice Integration Services	0	1,291	82,033
030 Sheriff's Office	40,871	32,978	6,766,643
030 Sheriff's Office - Security Services	0	6,578	0
031 Police	328,252	92,165	32,776,891
032 Fire	146,677	58,643	25,159,843
033 Codes Administration	0	4,423	2,137,802
034 Beer Board	0	195	95,329

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule D - Detail of Allocated Costs**

Department	038 Health - Empl 26.5	048 Internal Audi 27.5	Totals
035 Agricultural Extension	0	140	41,650
036 Soil and Water Conservation	0	0	5,498
037 Social Services	0	3,319	1,251,077
038 Health	65,593	19,801	4,614,528
038 Health - Employee Health & Wellness	(2,597)	304	0
039 Public Library	223	16,374	3,115,720
040 Parks	8,957	19,458	5,110,566
041 Arts Commission	0	666	221,987
042 Public Works	4,304	65,613	10,478,280
044 Human Relations Commission	0	218	20,107
047 Criminal Justice Planning	0	222	84,339
048 Internal Audit	0	(80,625)	0
049 Office of Emergency Management	0	648	416,118
051 Office of Family Safety	0	1,200	143,294
052 Community Oversight Board	0	27	13,841
060 Farmer's Market	0	782	122,339
061 Municipal Auditorium	0	852	143,133
062 State Fair Board	0	1,356	243,946
064 Sports Authority	0	10,112	166,231
065 Water and Sewer	1,741	62,533	10,440,619
067 General Hospital	0	725	4,088,046
068 District Energy System (DES)	0	6,301	43,796
070 Community Education Commission	0	228	71,453
071 Convention Center Authority	298	53,160	1,038,941
075 Metro Action Commission	26,012	12,193	1,624,760
076 Nashville Career Advancement Center	0	2,918	439,728
077 Metro Development & Housing Authority	771	6,456	29,325
078 Metropolitan Transit Authority (MTA)	0	39,610	149,333
080 Metro Nashville Public Schools (MNPS)	50	523,775	36,050,410
083 Industrial Development Board	0	0	3,856
090 Debt Service	0	1,101	12,066
091 Emergency Communication Center	0	6,336	851,522
Airport Authority	0	0	54,210
Bordeaux Longterm Care	0	1,541	2,306,020
Flood	0	297	3,516
Hospital Authority	0	19,456	70,430
Knowles Home	0	815	226,219
Medical Examiner	0	2,152	11,545
Port Authority	0	0	370
Nashville Electric Service (NES)	0	0	68,407
IKON Printing	0	0	1,540
All Other	0	11,313	5,107,225
Total Allocated			175,776,256
Direct Bills	0	0	22,964,927
Unallocated	0	0	34,471,772
Cost Adjustments	0	0	42,647,379
Disallowed	0	0	0
Total Expenditures	690,914	1,393,285	275,860,334

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Depreciation		
1.4.1 Clifford Allen Building	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.2 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.3 Communications Building	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Foot by Building Report - Gen Svcs-Facilities
1.4.4 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.5 Courthouse	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.6 Lindsley Hall	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.7 Howard Office Building	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.8 Metro Office Building	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.9 Fulton Campus Garage	Occupied Square Footage by Benefiting Dept within Campus	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.10 Police Headquarters	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
1.4.11 Family Justice Center	Occupied Square Footage by Benefiting Department	FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities
001 Administrative - Corporate Dues		
2.4.1 Corporate Dues	Corporate Dues Costs Identified to Benefiting Department	FY 2019 Analysis of Expenditures - Finance-Grants & Cost Planning
001 Administrative - Employee Benefits		
3.4.1 County Retire Match	Number of Retirees Receiving Checks (excl. Unknown) by Department	FY 2019 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 2019 Pensioner Information - Human Resources
3.4.4 Employee & Pension IOD Medical Expense	General Fund Medical Expense Allocation by Benefiting Department	FY 2019 IOD Summary Report - Human Resources
3.4.5 Unemployment Compensation	Unemployment Benefits by Benefiting Department	FY 2019 Benefit Charges by Location Report - Human Resources
3.4.6 Life Insurance Match	Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept	FY 2019 Pensioner Information - Human Resources
3.4.7 TCRS Pension Contribution	Direct Allocation to 080 MNPS	Direct Assignment
3.4.8 Police/Fire Retire Match	Number of Police/Fire Retirees by Department	FY 2019 Pensioner Information - Human Resources
3.4.9 Civil Service Retire Match	Number of Civil Service Retirees (excl. Unknown) by Department	FY 2019 Pensioner Information - Human Resources
3.4.10 Teacher Pens Match	Direct Allocation to 080 MNPS	Direct Assignment
001 Administrative - Facility Rental		
4.4.1 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
4.4.2 Hardison Complex	Direct Allocation to 080 MNPS	Direct Assignment
4.4.3 Washington Square (CJP)	Direct Allocation to 047 Criminal Justice Planning	Direct Assignment
001 Administrative - Insurance		
5.4.1 Insurance - Buildings	Property Premium by Benefiting Department	FY 2019 Insurance Spreadsheet - Law
5.4.2 Insurance - Liab/PropDmg	Self-Insurance Liability Premium by Benefiting Department	FY 2019 Insurance Spreadsheet - Law
5.4.3 Insurance - Premium J&L	Judgements and Losses Premium by Benefiting Department	FY 2019 Insurance Spreadsheet - Law
001 Administrative - Post Audits		
6.4.1 Post Audits	Number of Accounting Transactions by Benefiting Department	FY 2019 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
6.4.2 Management Consultant	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
003 Metropolitan Clerk - Records Center		
7.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2019 Records Stored and Requests Report - Metro Clerk
7.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2019 Records Stored and Requests Report - Metro Clerk
006 Law		
8.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2019 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 2019 Human Resources Model - Human Resources
9.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
9.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
9.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
010 General Services - Administration		
10.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2019 Expenditure Report - Finance-Operations
010 General Services - Facilities		
11.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2019 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 2019 Fleet Management Billings Report - Finance-Operations
12.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2019 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
13.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2019 Postal Charges Report - General Services
014 Information Technology Service		
14.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2019 Information Systems Billings Report - Finance-Operations
14.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2019 Information Systems Billings Report - Finance-Operations
14.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2019 Information Systems Billings Report - Finance-Operations
015 Finance - Accountability		
15.4.1 Procurement Review	Purchasing Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
15.4.2 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
15.4.3 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
15.4.4 Community Partnerships	Direct Allocation to All Other	Direct Assignment
15.4.5 Special Projects	Percentage by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
15.4.6 Direct Appropriations	Direct Allocation to All Other	Direct Assignment

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
15.4.7 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
16.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2019 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 2019 Business Assistance Report - Finance-Business Assistance
015 Finance - Grants & Cost Planning		
18.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2019 Grant Assessment Report - Finance-Grants Coordination
18.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 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 2019 Expenditure Report - Finance-Operations
015 Finance - Operations		
20.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2019 Transaction Count Reports - Finance-Operations
20.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2019 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
21.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2019 Employee and Pensioner Reports - Human Resources
015 Finance - Property Administration		
22.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
23.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2018 KPI Details Report - Finance-Purchasing
23.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2018 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 2019 Average Weighted MIP Balances by Fund - Finance-Treasury
24.4.3 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2019 Employee and Pensioner Reports - Human Resources
24.4.4 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
25.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.4 HDII	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
25.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2019 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 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
25.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.9 General Hospital	Direct Allocation to 067 General Hospital	Direct Assignment
25.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
25.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2019 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 2019 Activity Report - Health
26.4.2 Employee Benefit Board	Direct Allocation to 001 Administrative-Employee Benefits	Direct Assignment
048 Internal Audit		
27.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	001 Administrative -		001 Administrative -		001 Administrative -			
	Depreciation	%	Corporate Dues	%	Employee Benefits	%	Facility Rental	%
002 Metropolitan Council	253,987	3.37	245,600	34.29	22,179	0.02	214	0.02
003 Metropolitan Clerk	83,945	1.12	0	0.00	59,045	0.06	136	0.01
004 Mayor's Office	283	0.00	0	0.00	392	0.00	1	0.00
004 Mayor's Office - Administration	258,636	3.44	470,549	65.71	160,966	0.16	310	0.03
005 Election Commission	35,131	0.47	0	0.00	156,726	0.16	36,026	3.70
007 Planning Commission	223,308	2.97	0	0.00	259,400	0.27	404	0.04
009 Register of Deeds	3,523	0.05	0	0.00	169,905	0.17	267	0.03
010 General Services	24,307	0.32	0	0.00	67,667	0.07	7,498	0.77
011 Historical Commission	5,078	0.07	0	0.00	26,312	0.03	89	0.01
015 Finance	4,131	0.05	0	0.00	144,253	0.15	13	0.00
016 Assessor of Property	262,438	3.49	0	0.00	499,777	0.51	1,245	0.13
017 Trustee	85,549	1.14	0	0.00	385,476	0.40	757	0.08
018 County Clerk	215,625	2.86	0	0.00	406,501	0.42	559	0.06
019 District Attorney	13,426	0.18	0	0.00	112,915	0.12	681	0.07
021 Public Defender	5,572	0.07	0	0.00	158,953	0.16	341	0.04
022 Juvenile Court Clerk	5,381	0.07	0	0.00	92,024	0.09	167	0.02
023 Circuit Court Clerk	1,011,211	13.43	0	0.00	537,485	0.55	576	0.06
024 Criminal Court Clerk	180,022	2.39	0	0.00	329,668	0.34	437	0.04
025 Clerk and Master - Chancery	387,887	5.15	0	0.00	83,300	0.09	94	0.01
026 Juvenile Court	17,220	0.23	0	0.00	459,305	0.47	727	0.07
027 General Sessions Court	495,984	6.59	0	0.00	479,081	0.49	40,175	4.13
028 State Trial Courts	427,242	5.68	0	0.00	397,723	0.41	1,009	0.10
029 Justice Integration Services	12,691	0.17	0	0.00	17,477	0.02	983	0.10
030 Sheriff's Office	196,015	2.60	0	0.00	3,022,995	3.10	18,967	1.95
031 Police	825,009	10.96	0	0.00	18,196,353	18.65	165,389	16.98
032 Fire	156,703	2.08	0	0.00	15,898,456	16.29	95,846	9.84
033 Codes Administration	293,718	3.90	0	0.00	744,804	0.76	3,185	0.33
034 Beer Board	17,072	0.23	0	0.00	24,428	0.03	131	0.01
035 Agricultural Extension	4,195	0.06	0	0.00	1,215	0.00	53	0.01
036 Soil and Water Conservation	79	0.00	0	0.00	120	0.00	0	0.00
037 Social Services	59,046	0.78	0	0.00	922,064	0.94	539	0.06
038 Health	74,915	1.00	0	0.00	2,430,539	2.49	17,366	1.78
039 Public Library	66,923	0.89	0	0.00	1,306,785	1.34	4,504	0.46
040 Parks	52,813	0.70	0	0.00	2,249,266	2.31	12,920	1.33
041 Arts Commission	55,862	0.74	0	0.00	35,176	0.04	92	0.01
042 Public Works	72,654	0.97	0	0.00	4,700,126	4.82	60,680	6.23
044 Human Relations Commission	761	0.01	0	0.00	7,961	0.01	52	0.01
047 Criminal Justice Planning	839	0.01	0	0.00	8,584	0.01	21,464	2.20
049 Office of Emergency Management	56,330	0.75	0	0.00	8,586	0.01	59,754	6.14
051 Office of Family Safety	26,393	0.35	0	0.00	2,872	0.00	112	0.01
052 Community Oversight Board	201	0.00	0	0.00	360	0.00	3	0.00
060 Farmer's Market	2,345	0.03	0	0.00	69,172	0.07	72	0.01
061 Municipal Auditorium	2,007	0.03	0	0.00	77,795	0.08	69	0.01
062 State Fair Board	4,390	0.06	0	0.00	132,784	0.14	214	0.02
064 Sports Authority	10,321	0.14	0	0.00	12,027	0.01	112	0.01
065 Water and Sewer	259,435	3.45	0	0.00	5,258,110	5.39	29,738	3.05
067 General Hospital	5,242	0.07	0	0.00	3,302,574	3.38	302	0.03
068 District Energy System (DES)	1,400	0.02	0	0.00	1,425	0.00	61	0.01

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
070 Community Education Commission	1,119	0.01	0	0.00	54,388	0.06	78	0.01
071 Convention Center Authority	22,313	0.30	0	0.00	166,248	0.17	999	0.10
075 Metro Action Commission	130,971	1.74	0	0.00	694,742	0.71	3,934	0.40
076 Nashville Career Advancement Center	16,893	0.22	0	0.00	141,430	0.14	16,371	1.68
077 Metro Development & Housing Authorit	1,234	0.02	0	0.00	1,080	0.00	68	0.01
078 Metropolitan Transit Authority (MTA)	10,485	0.14	0	0.00	16,478	0.02	840	0.09
080 Metro Nashville Public Schools (MNPS)	242,848	3.23	0	0.00	30,111,881	30.86	304,451	31.26
083 Industrial Development Board	67	0.00	0	0.00	89	0.00	0	0.00
090 Debt Service	646	0.01	0	0.00	1,086	0.00	9	0.00
091 Emergency Communication Center	73,385	0.97	0	0.00	272,190	0.28	923	0.09
Airport Authority	7	0.00	0	0.00	53,689	0.06	1	0.00
Bordeaux Longterm Care	610	0.01	0	0.00	2,278,530	2.34	49	0.01
Flood	218	0.00	0	0.00	378	0.00	3	0.00
Hospital Authority	2,300	0.03	0	0.00	2,159	0.00	124	0.01
Knowles Home	181	0.00	0	0.00	217,969	0.22	8	0.00
Medical Examiner	305	0.00	0	0.00	322	0.00	13	0.00
Port Authority	0	0.00	0	0.00	367	0.00	0	0.00
Nashville Electric Service (NES)	18,285	0.24	0	0.00	13,333	0.01	1,415	0.15
IKON Printing	1,582	0.02	0	0.00	221	0.00	1	0.00
All Other	747,191	9.93	0	0.00	113,323	0.12	60,281	6.19
Total Allocated	7,527,885	100.00	716,149	100.00	97,581,010	100.00	973,902	100.00
Unallocated & Direct Billing	9,890		0		276,898		289	
Adjustments & Disallowed	(7,537,775)		0		0		0	
Total Expenditures	0		716,149		97,857,908		974,191	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	001 Administrative - Insurance		001 Administrative - Post Audits		003 Metropolitan Clerk - Records Center		006 Law	
		%		%		%		%
002 Metropolitan Council	15,012	0.60	342	0.03	89	0.05	32,837	0.94
003 Metropolitan Clerk	4,352	0.17	490	0.04	1,516	0.77	9,230	0.26
004 Mayor's Office	37	0.00	462	0.04	2	0.00	4,631	0.13
004 Mayor's Office - Administration	11,537	0.46	784	0.07	72	0.04	61,748	1.76
005 Election Commission	14,428	0.58	2,009	0.18	8,021	4.09	30,192	0.86
007 Planning Commission	16,131	0.64	3,473	0.31	4,103	2.09	51,914	1.48
009 Register of Deeds	116	0.00	247	0.02	2,542	1.30	772	0.02
010 General Services	1,055	0.04	2,640	0.24	169	0.09	3,616	0.10
011 Historical Commission	2,576	0.10	799	0.07	54	0.03	24,200	0.69
015 Finance	2,013	0.08	1,557	0.14	387	0.20	6,194	0.18
016 Assessor of Property	29,377	1.17	1,083	0.10	8,040	4.10	109,035	3.11
017 Trustee	9,593	0.38	652	0.06	77	0.04	172,382	4.91
018 County Clerk	23,380	0.93	1,032	0.09	3,581	1.83	14,238	0.41
019 District Attorney	25,343	1.01	1,912	0.17	87	0.04	4,428	0.13
021 Public Defender	21,009	0.84	1,624	0.15	11,307	5.77	2,922	0.08
022 Juvenile Court Clerk	9,152	0.37	478	0.04	21,734	11.09	1,785	0.05
023 Circuit Court Clerk	19,517	0.78	1,064	0.10	20,570	10.50	20,943	0.60
024 Criminal Court Clerk	26,355	1.05	1,080	0.10	13,570	6.92	9,768	0.28
025 Clerk and Master - Chancery	6,981	0.28	403	0.04	15,848	8.09	3,090	0.09
026 Juvenile Court	44,474	1.78	5,624	0.51	269	0.14	20,221	0.58
027 General Sessions Court	37,950	1.52	4,243	0.38	1,568	0.80	45,588	1.30
028 State Trial Courts	29,947	1.20	3,910	0.35	367	0.19	9,793	0.28
029 Justice Integration Services	6,125	0.24	755	0.07	206	0.11	1,143	0.03
030 Sheriff's Office	133,970	5.35	14,657	1.33	1,126	0.57	130,850	3.73
031 Police	619,747	24.77	52,876	4.79	15,746	8.03	671,324	19.13
032 Fire	421,463	16.84	22,047	2.00	3,388	1.73	150,043	4.28
033 Codes Administration	34,735	1.39	9,886	0.90	1,474	0.75	282,184	8.04
034 Beer Board	1,545	0.06	927	0.08	509	0.26	12,648	0.36
035 Agricultural Extension	2,936	0.12	284	0.03	11	0.01	547	0.02
036 Soil and Water Conservation	30	0.00	4	0.00	1	0.00	8	0.00
037 Social Services	35,324	1.41	4,382	0.40	1,507	0.77	30,697	0.87
038 Health	102,580	4.10	29,807	2.70	19,590	10.00	85,700	2.44
039 Public Library	190,174	7.60	21,945	1.99	15,192	7.75	35,902	1.02
040 Parks	366,558	14.65	31,510	2.85	1,894	0.97	149,903	4.27
041 Arts Commission	2,215	0.09	1,728	0.16	113	0.06	19,012	0.54
042 Public Works	95,156	3.80	24,199	2.19	3,899	1.99	286,434	8.16
044 Human Relations Commission	1,274	0.05	314	0.03	36	0.02	3,346	0.10
047 Criminal Justice Planning	1,078	0.04	195	0.02	8	0.00	633	0.02
049 Office of Emergency Management	3,846	0.15	1,412	0.13	67	0.03	2,854	0.08
051 Office of Family Safety	172	0.01	1,647	0.15	29	0.01	4,235	0.12
052 Community Oversight Board	44	0.00	111	0.01	2	0.00	9,946	0.28
060 Farmer's Market	159	0.01	1,255	0.11	72	0.04	15,172	0.43
061 Municipal Auditorium	17,220	0.69	2,916	0.26	58	0.03	8,515	0.24
062 State Fair Board	371	0.01	2,840	0.26	205	0.10	58,930	1.68
064 Sports Authority	1,453	0.06	2,070	0.19	280	0.14	55,209	1.57
065 Water and Sewer	7,784	0.31	64,214	5.82	3,020	1.54	(12,314)	(0.35)
067 General Hospital	516	0.02	448	0.04	15	0.01	98,128	2.80
068 District Energy System (DES)	125	0.00	1,334	0.12	5	0.00	11,067	0.32

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	003 Metropolitan Clerk - Records Center	%	006 Law	%
070 Community Education Commission	4,050	0.16	920	0.08	6	0.00	454	0.01
071 Convention Center Authority	1,964	0.08	25,141	2.28	270	0.14	14,098	0.40
075 Metro Action Commission	3,805	0.15	25,401	2.30	5,958	3.04	27,105	0.77
076 Nashville Career Advancement Center	941	0.04	3,851	0.35	2,775	1.42	28,960	0.83
077 Metro Development & Housing Authorit	81	0.00	114	0.01	1	0.00	2,335	0.07
078 Metropolitan Transit Authority (MTA)	452	0.02	1,264	0.11	16	0.01	3,526	0.10
080 Metro Nashville Public Schools (MNPS)	16,516	0.66	552,696	50.07	2,713	1.38	552,380	15.74
083 Industrial Development Board	14	0.00	86	0.01	0	0.00	3,271	0.09
090 Debt Service	81	0.00	746	0.07	6	0.00	330	0.01
091 Emergency Communication Center	52,916	2.11	3,562	0.32	466	0.24	85,781	2.44
Airport Authority	0	0.00	5	0.00	0	0.00	47	0.00
Bordeaux Longterm Care Flood	79	0.00	235	0.02	6	0.00	1,167	0.03
Hospital Authority	28	0.00	194	0.02	1	0.00	117	0.00
Knowles Home	194	0.01	315	0.03	4	0.00	820	0.02
Medical Examiner	22	0.00	52	0.00	1	0.00	2,381	0.07
Port Authority	34	0.00	68	0.01	0	0.00	3,326	0.09
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	319	0.01	218	0.02	22	0.01	781	0.02
All Other	72	0.00	3	0.00	2	0.00	12	0.00
	<u>23,629</u>	<u>0.94</u>	<u>159,231</u>	<u>14.43</u>	<u>1,321</u>	<u>0.67</u>	<u>30,023</u>	<u>0.86</u>
Total Allocated	2,502,132	100.00	1,103,773	100.00	195,994	100.00	3,508,557	100.00
Unallocated & Direct Billing	5,368		199		312		545,768	
Adjustments & Disallowed	0		0		0		13,312,621	
Total Expenditures	<u>2,507,500</u>		<u>1,103,972</u>		<u>196,306</u>		<u>17,366,946</u>	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	008 Human Resources		010 General Services - Administration		010 General Services - Facilities		010 General Services - Fleet Management	
	Resources	%		%		%		%
002 Metropolitan Council	29,005	0.58	1,558	0.16	102,490	0.50	154	0.00
003 Metropolitan Clerk	3,494	0.07	2,887	0.29	226,250	1.10	281	0.00
004 Mayor's Office	63	0.00	7	0.00	321	0.00	0	0.00
004 Mayor's Office - Administration	18,453	0.37	1,626	0.16	119,378	0.58	197	0.00
005 Election Commission	17,301	0.35	4,681	0.47	210,825	1.03	368	0.00
007 Planning Commission	27,605	0.56	3,704	0.37	274,390	1.33	5,237	0.03
009 Register of Deeds	16,965	0.34	250	0.03	5,787	0.03	4,845	0.03
010 General Services	4,862	0.10	72,605	7.29	124,383	0.60	870	0.01
011 Historical Commission	6,239	0.13	270	0.03	17,314	0.08	39	0.00
015 Finance	3,425	0.07	32	0.00	2,240	0.01	3	0.00
016 Assessor of Property	44,680	0.90	6,047	0.61	369,849	1.80	58,351	0.36
017 Trustee	14,497	0.29	2,228	0.22	143,561	0.70	5,176	0.03
018 County Clerk	40,205	0.81	8,801	0.88	288,672	1.40	362	0.00
019 District Attorney	48,823	0.98	1,097	0.11	34,152	0.17	3,359	0.02
021 Public Defender	44,403	0.89	617	0.06	29,356	0.14	65	0.00
022 Juvenile Court Clerk	17,553	0.35	1,081	0.11	52,523	0.26	75	0.00
023 Circuit Court Clerk	63,169	1.27	11,061	1.11	520,228	2.53	646	0.00
024 Criminal Court Clerk	48,138	0.97	4,008	0.40	176,267	0.86	195	0.00
025 Clerk and Master - Chancery	9,223	0.19	2,616	0.26	175,359	0.85	209	0.00
026 Juvenile Court	64,590	1.30	8,527	0.86	593,611	2.89	20,216	0.12
027 General Sessions Court	65,772	1.32	8,380	0.84	616,832	3.00	747	0.00
028 State Trial Courts	82,294	1.66	10,666	1.07	746,419	3.63	1,538	0.01
029 Justice Integration Services	12,360	0.25	313	0.03	22,903	0.11	269	0.00
030 Sheriff's Office	457,644	9.21	45,329	4.55	1,325,234	6.44	454,769	2.78
031 Police	1,078,826	21.71	248,838	24.99	5,278,191	25.67	3,095,774	18.94
032 Fire	697,229	14.03	163,247	16.40	1,887,551	9.18	4,548,154	27.82
033 Codes Administration	63,084	1.27	13,239	1.33	413,025	2.01	78,139	0.48
034 Beer Board	3,021	0.06	486	0.05	20,849	0.10	3,238	0.02
035 Agricultural Extension	4,003	0.08	332	0.03	25,442	0.12	39	0.00
036 Soil and Water Conservation	7	0.00	55	0.01	4,247	0.02	5	0.00
037 Social Services	38,056	0.77	1,437	0.14	65,190	0.32	7,720	0.05
038 Health	269,123	5.42	12,989	1.30	781,810	3.80	41,380	0.25
039 Public Library	197,585	3.98	12,756	1.28	795,021	3.87	39,378	0.24
040 Parks	319,503	6.43	39,284	3.95	616,114	3.00	754,775	4.62
041 Arts Commission	7,005	0.14	678	0.07	51,845	0.25	77	0.00
042 Public Works	247,117	4.97	161,708	16.24	262,901	1.28	3,941,794	24.11
044 Human Relations Commission	2,337	0.05	24	0.00	1,297	0.01	13	0.00
047 Criminal Justice Planning	2,012	0.04	337	0.03	26,631	0.13	37	0.00
049 Office of Emergency Management	6,820	0.14	3,042	0.31	178,206	0.87	123	0.00
051 Office of Family Safety	18,123	0.36	39	0.00	3,247	0.02	24	0.00
052 Community Oversight Board	1,745	0.04	2	0.00	132	0.00	0	0.00
060 Farmer's Market	3,805	0.08	39	0.00	2,974	0.01	19	0.00
061 Municipal Auditorium	4,721	0.09	57	0.01	2,753	0.01	569	0.00
062 State Fair Board	12,889	0.26	99	0.01	6,076	0.03	52	0.00
064 Sports Authority	2,415	0.05	221	0.02	16,577	0.08	27	0.00
065 Water and Sewer	445,053	8.96	69,751	7.01	409,143	1.99	2,955,668	18.08
067 General Hospital	1,137	0.02	192	0.02	7,131	0.03	65	0.00
068 District Energy System (DES)	227	0.00	22	0.00	1,708	0.01	7	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	008 Human Resources	%	010 General Services - Administration	%	010 General Services - Facilities	%	010 General Services - Fleet Management	%
070 Community Education Commission	2,361	0.05	80	0.01	1,953	0.01	21	0.00
071 Convention Center Authority	94,920	1.91	611	0.06	32,461	0.16	176	0.00
075 Metro Action Commission	171,249	3.45	13,344	1.34	19,186	0.09	313,139	1.92
076 Nashville Career Advancement Center	7,849	0.16	556	0.06	13,508	0.07	100	0.00
077 Metro Development & Housing Authorit	154	0.00	29	0.00	1,577	0.01	9	0.00
078 Metropolitan Transit Authority (MTA)	1,911	0.04	235	0.02	17,287	0.08	168	0.00
080 Metro Nashville Public Schools (MNPS)	27,636	0.56	8,990	0.90	536,236	2.61	1,615	0.01
083 Industrial Development Board	24	0.00	0	0.00	43	0.00	0	0.00
090 Debt Service	134	0.00	23	0.00	1,001	0.00	1	0.00
091 Emergency Communication Center	86,756	1.75	2,446	0.25	189,471	0.92	4,641	0.03
Airport Authority	0	0.00	1	0.00	13	0.00	0	0.00
Bordeaux Longterm Care Flood	108	0.00	83	0.01	790	0.00	0	0.00
Hospital Authority	45	0.00	7	0.00	340	0.00	0	0.00
Knowles Home	289	0.01	33	0.00	2,529	0.01	3	0.00
Medical Examiner	36	0.00	6	0.00	210	0.00	0	0.00
Port Authority	52	0.00	2	0.00	313	0.00	0	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	2,142	0.04	452	0.05	33,224	0.16	395	0.00
All Other	9	0.00	137	0.01	(645)	0.00	12	0.00
Total Allocated	4,969,849	100.00	995,704	100.00	20,562,217	100.00	16,348,978	100.00
Unallocated & Direct Billing	179,508		97		16,775,295		24,442,389	
Adjustments & Disallowed	0		0		0		355,552	
Total Expenditures	5,149,357		995,801		37,337,512		41,146,919	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	010 General Services - Mail Services		014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration	
		%		%		%		%
002 Metropolitan Council	7,734	0.89	(1,634)	(0.09)	1,021	0.20	963	0.08
003 Metropolitan Clerk	432	0.05	(1,025)	(0.06)	741	0.14	625	0.05
004 Mayor's Office	173	0.02	(9)	0.00	14	0.00	878	0.07
004 Mayor's Office - Administration	3,015	0.35	(2,606)	(0.14)	1,961	0.38	3,641	0.29
005 Election Commission	60,136	6.90	(5,951)	(0.32)	1,079	0.21	8,614	0.69
007 Planning Commission	6,029	0.69	(3,143)	(0.17)	25,083	4.87	7,219	0.58
009 Register of Deeds	5,436	0.62	(2,369)	(0.13)	792	0.15	536	0.04
010 General Services	227	0.03	(778)	(0.04)	16,805	3.26	8,483	0.68
011 Historical Commission	1,668	0.19	(793)	(0.04)	899	0.17	2,389	0.19
015 Finance	149	0.02	(39)	0.00	98	0.02	91,608	7.32
016 Assessor of Property	13,586	1.56	(8,264)	(0.45)	1,045	0.20	2,981	0.24
017 Trustee	9,929	1.14	(6,941)	(0.38)	906	0.18	1,402	0.11
018 County Clerk	152,062	17.45	(3,469)	(0.19)	924	0.18	3,194	0.26
019 District Attorney	12,097	1.39	2,550	0.14	920	0.18	2,691	0.22
021 Public Defender	4,352	0.50	(2,276)	(0.12)	887	0.17	2,278	0.18
022 Juvenile Court Clerk	11,483	1.32	(1,116)	(0.06)	756	0.15	781	0.06
023 Circuit Court Clerk	134,867	15.48	(3,510)	(0.19)	1,038	0.20	2,739	0.22
024 Criminal Court Clerk	45,801	5.26	(2,340)	(0.13)	897	0.17	2,304	0.18
025 Clerk and Master - Chancery	12,032	1.38	(568)	(0.03)	749	0.15	742	0.06
026 Juvenile Court	12,274	1.41	12,279	0.67	2,639	0.51	7,546	0.60
027 General Sessions Court	8,373	0.96	787	0.04	1,714	0.33	8,848	0.71
028 State Trial Courts	15,694	1.80	(210)	(0.01)	1,714	0.33	5,228	0.42
029 Justice Integration Services	217	0.02	(9,689)	(0.53)	808	0.16	1,080	0.09
030 Sheriff's Office	76,990	8.84	198,854	10.85	4,003	0.78	29,779	2.38
031 Police	53,005	6.08	935,092	51.01	11,707	2.27	100,459	8.03
032 Fire	18,264	2.10	379,505	20.70	8,400	1.63	54,087	4.32
033 Codes Administration	80,382	9.23	(11,970)	(0.65)	1,225	0.24	8,424	0.67
034 Beer Board	1,980	0.23	1,257	0.07	717	0.14	441	0.04
035 Agricultural Extension	332	0.04	(462)	(0.03)	705	0.14	279	0.02
036 Soil and Water Conservation	78	0.01	(1)	0.00	696	0.14	105	0.01
037 Social Services	2,970	0.34	(2,835)	(0.15)	27,004	5.24	8,295	0.66
038 Health	4,164	0.48	(7,241)	(0.39)	8,670	1.68	23,291	1.86
039 Public Library	26,895	3.09	(32,242)	(1.76)	3,428	0.67	21,828	1.74
040 Parks	9,457	1.09	834	0.05	21,116	4.10	40,028	3.20
041 Arts Commission	672	0.08	(768)	(0.04)	1,394	0.27	4,588	0.37
042 Public Works	15,644	1.80	72,019	3.93	23,991	4.66	54,267	4.34
044 Human Relations Commission	287	0.03	(499)	(0.03)	713	0.14	296	0.02
047 Criminal Justice Planning	54	0.01	(259)	(0.01)	711	0.14	271	0.02
049 Office of Emergency Management	640	0.07	49,988	2.73	1,484	0.29	2,481	0.20
051 Office of Family Safety	73	0.01	(841)	(0.05)	17,970	3.49	3,529	0.28
052 Community Oversight Board	33	0.00	(8)	0.00	163	0.03	150	0.01
060 Farmer's Market	151	0.02	(636)	(0.03)	796	0.15	3,319	0.27
061 Municipal Auditorium	832	0.10	(604)	(0.03)	786	0.15	3,104	0.25
062 State Fair Board	670	0.08	(1,919)	(0.10)	850	0.16	2,921	0.23
064 Sports Authority	461	0.05	(468)	(0.03)	21,789	4.23	7,129	0.57
065 Water and Sewer	8,498	0.98	(21,255)	(1.16)	48,245	9.36	109,960	8.79
067 General Hospital	2,560	0.29	(2,682)	(0.15)	685	0.13	2,518	0.20
068 District Energy System (DES)	79	0.01	(232)	(0.01)	1,347	0.26	2,804	0.22

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	010 General Services - Mail Services	%	014 Information Technology Service	%	015 Finance - Accountability	%	015 Finance - Administration	%
070 Community Education Commission	1,745	0.20	(739)	(0.04)	724	0.14	533	0.04
071 Convention Center Authority	6,056	0.70	(5,503)	(0.30)	2,608	0.51	58,490	4.67
075 Metro Action Commission	747	0.09	(9,518)	(0.52)	3,423	0.66	20,442	1.63
076 Nashville Career Advancement Center	282	0.03	(1,957)	(0.11)	3,267	0.63	24,383	1.95
077 Metro Development & Housing Authorit	25	0.00	(319)	(0.02)	222	0.04	2,148	0.17
078 Metropolitan Transit Authority (MTA)	215	0.02	(6,640)	(0.36)	2,068	0.40	8,676	0.69
080 Metro Nashville Public Schools (MNPS)	33,374	3.83	337,447	18.41	24,967	4.85	368,804	29.48
083 Industrial Development Board	13	0.00	(2)	0.00	1	0.00	50	0.00
090 Debt Service	349	0.04	(21)	0.00	735	0.14	3,316	0.27
091 Emergency Communication Center	725	0.08	31,656	1.73	1,063	0.21	4,567	0.37
Airport Authority	37	0.00	0	0.00	9	0.00	39	0.00
Bordeaux Longterm Care Flood	1,892	0.22	(16)	0.00	1,176	0.23	2,090	0.17
Hospital Authority	130	0.01	(6)	0.00	32	0.01	1,161	0.09
Knowles Home	91	0.01	(44)	0.00	662	0.13	5,888	0.47
Medical Examiner	159	0.02	(3)	0.00	766	0.15	516	0.04
Port Authority	20	0.00	(7)	0.00	226	0.04	699	0.06
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	56	0.01	(15,847)	(0.86)	56	0.01	490	0.04
IKON Printing	0	0.00	3	0.00	0	0.00	11	0.00
All Other	2,439	0.28	(6,729)	(0.37)	201,172	39.04	97,770	7.81
Total Allocated	871,292	100.00	1,833,268	100.00	515,262	100.00	1,251,196	100.00
Unallocated & Direct Billing	14,502		14,850,178		214		312,634	
Adjustments & Disallowed	0		25,904,665		0		0	
Total Expenditures	885,794		42,588,111		515,476		1,563,830	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	
		%		%		%		%
002 Metropolitan Council	454	0.08	130	0.04	1,631	0.12	685	0.03
003 Metropolitan Clerk	514	0.09	60	0.02	460	0.03	983	0.05
004 Mayor's Office	12	0.00	15	0.00	449	0.03	828	0.04
004 Mayor's Office - Administration	11,009	1.87	2,165	0.69	2,936	0.21	1,278	0.06
005 Election Commission	1,182	0.20	775	0.25	3,468	0.25	3,486	0.16
007 Planning Commission	5,025	0.85	354	0.11	3,766	0.27	5,553	0.26
009 Register of Deeds	226	0.04	176	0.06	328	0.02	601	0.03
010 General Services	11,176	1.90	824	0.26	640	0.05	4,031	0.19
011 Historical Commission	4,273	0.73	544	0.17	913	0.06	1,397	0.07
015 Finance	833	0.14	108	0.03	142	0.01	2,079	0.10
016 Assessor of Property	1,558	0.26	554	0.18	5,504	0.39	2,373	0.11
017 Trustee	779	0.13	266	0.08	1,985	0.14	1,468	0.07
018 County Clerk	2,924	0.50	360	0.11	3,454	0.25	1,804	0.08
019 District Attorney	644	0.11	441	0.14	5,794	0.41	3,905	0.18
021 Public Defender	414	0.07	425	0.13	5,280	0.38	2,989	0.14
022 Juvenile Court Clerk	301	0.05	120	0.04	1,171	0.08	784	0.04
023 Circuit Court Clerk	2,218	0.38	632	0.20	2,814	0.20	2,155	0.10
024 Criminal Court Clerk	974	0.17	400	0.13	4,229	0.30	2,051	0.10
025 Clerk and Master - Chancery	479	0.08	97	0.03	931	0.07	760	0.04
026 Juvenile Court	4,416	0.75	5,089	1.61	9,250	0.66	9,446	0.44
027 General Sessions Court	8,182	1.39	2,648	0.84	8,091	0.58	6,339	0.30
028 State Trial Courts	2,306	0.39	2,635	0.84	7,780	0.55	7,557	0.35
029 Justice Integration Services	557	0.09	169	0.05	2,012	0.14	1,231	0.06
030 Sheriff's Office	15,848	2.69	5,648	1.79	56,974	4.06	28,940	1.35
031 Police	82,673	14.04	21,616	6.86	139,570	9.94	89,833	4.20
032 Fire	34,634	5.88	15,884	5.04	89,068	6.34	42,397	1.98
033 Codes Administration	6,426	1.09	802	0.25	7,867	0.56	14,774	0.69
034 Beer Board	124	0.02	32	0.01	287	0.02	1,305	0.06
035 Agricultural Extension	91	0.02	17	0.01	225	0.02	452	0.02
036 Soil and Water Conservation	8	0.00	0	0.00	2	0.00	7	0.00
037 Social Services	1,706	0.29	5,840	1.85	5,458	0.39	8,307	0.39
038 Health	6,472	1.10	21,869	6.94	30,123	2.14	49,317	2.30
039 Public Library	13,681	2.32	6,036	1.92	23,457	1.67	58,114	2.72
040 Parks	41,306	7.01	9,498	3.01	29,750	2.12	66,743	3.12
041 Arts Commission	6,949	1.18	1,982	0.63	999	0.07	2,991	0.14
042 Public Works	83,721	14.21	13,237	4.20	52,081	3.71	41,198	1.92
044 Human Relations Commission	37	0.01	28	0.01	319	0.02	639	0.03
047 Criminal Justice Planning	72	0.01	28	0.01	354	0.03	317	0.01
049 Office of Emergency Management	1,773	0.30	4,353	1.38	1,752	0.12	1,780	0.08
051 Office of Family Safety	133	0.02	2,023	0.64	2,133	0.15	2,559	0.12
052 Community Oversight Board	11	0.00	479	0.15	228	0.02	92	0.00
060 Farmer's Market	5,366	0.91	109	0.03	1,147	0.08	2,732	0.13
061 Municipal Auditorium	6,105	1.04	115	0.04	102	0.01	5,517	0.26
062 State Fair Board	5,083	0.86	195	0.06	1,921	0.14	5,636	0.26
064 Sports Authority	6,500	1.10	1,051	0.33	1,116	0.08	3,215	0.15
065 Water and Sewer	131,523	22.33	10,728	3.40	91,929	6.54	133,019	6.22
067 General Hospital	201	0.03	1,064	0.34	1,469	0.10	698	0.03
068 District Energy System (DES)	1,940	0.33	649	0.21	8,814	0.63	2,283	0.11

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	
		%		%		%		%
070 Community Education Commission	61	0.01	42	0.01	523	0.04	1,762	0.08
071 Convention Center Authority	3,363	0.57	5,550	1.76	73,926	5.26	41,699	1.95
075 Metro Action Commission	10,868	1.85	6,750	2.14	16,825	1.20	51,658	2.41
076 Nashville Career Advancement Center	42,338	7.19	7,014	2.23	4,680	0.33	5,747	0.27
077 Metro Development & Housing Authorit	62	0.01	663	0.21	10,097	0.72	117	0.01
078 Metropolitan Transit Authority (MTA)	558	0.09	4,082	1.30	28,544	2.03	2,475	0.12
080 Metro Nashville Public Schools (MNPS)	9,372	1.59	62,987	19.99	587,061	41.79	1,096,304	51.22
083 Industrial Development Board	1	0.00	1	0.00	3	0.00	163	0.01
090 Debt Service	43	0.01	116	0.04	22	0.00	1,555	0.07
091 Emergency Communication Center	1,158	0.20	781	0.25	9,602	0.68	7,204	0.34
Airport Authority	1	0.00	16	0.01	21	0.00	5	0.00
Bordeaux Longterm Care Flood	42	0.01	823	0.26	2,942	0.21	266	0.01
Hospital Authority	15	0.00	32	0.01	7	0.00	264	0.01
Knowles Home	139	0.02	1,995	0.63	26,882	1.91	166	0.01
Medical Examiner	8	0.00	148	0.05	1,256	0.09	139	0.01
Port Authority	15	0.00	222	0.07	2,878	0.20	168	0.01
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	0	0.00
IKON Printing	743	0.13	52	0.02	399	0.03	460	0.02
All Other	21	0.00	1	0.00	6	0.00	7	0.00
Total Allocated	7,391	1.25	81,611	25.90	18,918	1.35	303,385	14.18
Total Allocated	589,038	100.00	315,156	100.00	1,404,765	100.00	2,140,192	100.00
Unallocated & Direct Billing	2,652		167		404		298	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	591,690		315,323		1,405,169		2,140,490	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs**

Grantee Departments	015 Finance - Payroll		015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury	
		%		%		%		%
002 Metropolitan Council	1,086	0.19	420	0.09	888	0.08	0	0.00
003 Metropolitan Clerk	184	0.03	188	0.04	1,023	0.09	0	0.00
004 Mayor's Office	24	0.00	51	0.01	34	0.00	0	0.00
004 Mayor's Office - Administration	836	0.15	864	0.18	4,806	0.44	0	0.00
005 Election Commission	31,843	5.64	951	0.20	2,331	0.21	0	0.00
007 Planning Commission	1,402	0.25	1,127	0.24	9,377	0.86	0	0.00
009 Register of Deeds	217	0.04	560	0.12	401	0.04	0	0.00
010 General Services	261	0.05	2,617	0.55	22,714	2.09	0	0.00
011 Historical Commission	308	0.05	227	0.05	7,904	0.73	0	0.00
015 Finance	60	0.01	243	0.05	2,353	0.22	0	0.00
016 Assessor of Property	2,451	0.43	1,758	0.37	3,001	0.28	0	0.00
017 Trustee	865	0.15	846	0.18	1,498	0.14	0	0.00
018 County Clerk	2,226	0.39	1,141	0.24	7,355	0.68	0	0.00
019 District Attorney	1,942	0.34	1,397	0.29	1,171	0.11	0	0.00
021 Public Defender	1,959	0.35	1,356	0.28	762	0.07	0	0.00
022 Juvenile Court Clerk	760	0.13	375	0.08	579	0.05	0	0.00
023 Circuit Court Clerk	1,635	0.29	2,002	0.42	4,390	0.40	0	0.00
024 Criminal Court Clerk	2,304	0.41	1,281	0.27	1,891	0.17	0	0.00
025 Clerk and Master - Chancery	472	0.08	310	0.06	957	0.09	0	0.00
026 Juvenile Court	3,142	0.56	2,626	0.55	12,328	1.13	0	0.00
027 General Sessions Court	3,626	0.64	2,388	0.50	24,959	2.29	0	0.00
028 State Trial Courts	3,862	0.68	2,348	0.49	4,509	0.41	0	0.00
029 Justice Integration Services	506	0.09	538	0.11	943	0.09	0	0.00
030 Sheriff's Office	22,236	3.94	16,376	3.43	32,582	2.99	0	0.00
031 Police	53,414	9.46	50,241	10.52	186,073	17.10	0	0.00
032 Fire	33,458	5.93	35,282	7.39	75,507	6.94	0	0.00
033 Codes Administration	3,426	0.61	2,534	0.53	17,431	1.60	0	0.00
034 Beer Board	143	0.03	104	0.02	247	0.02	0	0.00
035 Agricultural Extension	149	0.03	55	0.01	173	0.02	0	0.00
036 Soil and Water Conservation	9	0.00	1	0.00	18	0.00	0	0.00
037 Social Services	2,664	0.47	2,003	0.42	4,894	0.45	0	0.00
038 Health	13,905	2.46	9,219	1.93	8,665	0.80	0	0.00
039 Public Library	9,562	1.69	7,108	1.49	20,128	1.85	0	0.00
040 Parks	18,235	3.23	9,040	1.89	70,378	6.47	0	0.00
041 Arts Commission	294	0.05	281	0.06	16,814	1.54	0	0.00
042 Public Works	13,400	2.37	26,887	5.63	100,187	9.20	0	0.00
044 Human Relations Commission	97	0.02	84	0.02	71	0.01	0	0.00
047 Criminal Justice Planning	94	0.02	88	0.02	142	0.01	0	0.00
049 Office of Emergency Management	295	0.05	289	0.06	5,074	0.47	0	0.00
051 Office of Family Safety	594	0.11	406	0.09	250	0.02	0	0.00
052 Community Oversight Board	8	0.00	15	0.00	26	0.00	0	0.00
060 Farmer's Market	198	0.04	337	0.07	11,629	1.07	0	0.00
061 Municipal Auditorium	279	0.05	365	0.08	7,818	0.72	0	0.00
062 State Fair Board	1,145	0.20	620	0.13	4,211	0.39	0	0.00
064 Sports Authority	103	0.02	3,332	0.70	9,022	0.83	0	0.00
065 Water and Sewer	22,926	4.06	26,311	5.51	225,135	20.68	0	0.00
067 General Hospital	4,752	0.84	3,370	0.71	329	0.03	0	0.00
068 District Energy System (DES)	10	0.00	2,054	0.43	106	0.01	0	0.00

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	015 Finance - Payroll		015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury	
		%		%		%		%
070 Community Education Commission	154	0.03	133	0.03	111	0.01	0	0.00
071 Convention Center Authority	3,690	0.65	17,536	3.67	2,917	0.27	407,832	100.00
075 Metro Action Commission	7,641	1.35	4,863	1.02	31,792	2.92	0	0.00
076 Nashville Career Advancement Center	571	0.10	1,163	0.24	104,087	9.56	0	0.00
077 Metro Development & Housing Authorit	7	0.00	2,102	0.44	92	0.01	0	0.00
078 Metropolitan Transit Authority (MTA)	98	0.02	12,920	2.71	787	0.07	0	0.00
080 Metro Nashville Public Schools (MNPS)	276,855	49.03	198,973	41.67	16,365	1.50	0	0.00
083 Industrial Development Board	1	0.00	2	0.00	4	0.00	0	0.00
090 Debt Service	6	0.00	362	0.08	109	0.01	0	0.00
091 Emergency Communication Center	3,797	0.67	2,482	0.52	2,167	0.20	0	0.00
Airport Authority	89	0.02	49	0.01	0	0.00	0	0.00
Bordeaux Longterm Care Flood	3,234	0.57	2,607	0.55	35	0.00	0	0.00
Hospital Authority	2	0.00	99	0.02	39	0.00	0	0.00
Knowles Home	16	0.00	6,316	1.32	182	0.02	0	0.00
Medical Examiner	316	0.06	467	0.10	11	0.00	0	0.00
Port Authority	2	0.00	702	0.15	22	0.00	0	0.00
Nashville Electric Service (NES)	2	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	107	0.02	164	0.03	1,238	0.11	0	0.00
IKON Printing	0	0.00	2	0.00	43	0.00	0	0.00
All Other	4,732	0.84	4,517	0.95	15,345	1.41	0	0.00
Total Allocated	564,687	100.00	477,475	100.00	1,088,430	100.00	407,832	100.00
Unallocated & Direct Billing	186		320		6,762		0	
Adjustments & Disallowed	0		0		0		834,923	
Total Expenditures	564,873		477,795		1,095,192		1,242,755	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs

Grantee Departments	030 Sheriff's Office - Security Services	%	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%
002 Metropolitan Council	55,510	1.06	18	0.00	1,232	0.09	773,605	0.44
003 Metropolitan Clerk	18,646	0.36	48	0.01	557	0.04	415,062	0.24
004 Mayor's Office	114	0.00	0	0.00	149	0.01	8,931	0.01
004 Mayor's Office - Administration	3,406	0.06	111	0.02	2,526	0.18	1,140,204	0.65
005 Election Commission	20,189	0.38	117	0.02	2,790	0.20	646,718	0.37
007 Planning Commission	43,287	0.82	180	0.03	3,303	0.24	978,231	0.56
009 Register of Deeds	2,443	0.05	112	0.02	1,641	0.12	216,319	0.12
010 General Services	4,404	0.08	257	0.04	7,633	0.55	388,966	0.22
011 Historical Commission	1,539	0.03	17	0.00	677	0.05	104,932	0.06
015 Finance	4,968	0.09	96	0.01	712	0.05	267,658	0.15
016 Assessor of Property	59,428	1.13	348	0.05	5,143	0.37	1,481,388	0.84
017 Trustee	21,071	0.40	262	0.04	2,474	0.18	856,758	0.49
018 County Clerk	47,850	0.91	299	0.04	3,320	0.24	1,226,400	0.70
019 District Attorney	15,920	0.30	76	0.01	4,085	0.29	299,856	0.17
021 Public Defender	14,835	0.28	106	0.02	3,959	0.28	313,495	0.18
022 Juvenile Court Clerk	19,312	0.37	63	0.01	1,093	0.08	238,415	0.14
023 Circuit Court Clerk	425,920	8.12	388	0.06	5,838	0.42	2,789,596	1.59
024 Criminal Court Clerk	9,328	0.18	230	0.03	3,736	0.27	862,594	0.49
025 Clerk and Master - Chancery	96,828	1.84	61	0.01	912	0.07	799,772	0.45
026 Juvenile Court	224,836	4.28	2,358	0.34	7,666	0.55	1,550,679	0.88
027 General Sessions Court	510,471	9.73	342	0.05	6,966	0.50	2,390,054	1.36
028 State Trial Courts	350,590	6.68	318	0.05	6,852	0.49	2,122,091	1.21
029 Justice Integration Services	6,844	0.13	12	0.00	1,580	0.11	82,033	0.05
030 Sheriff's Office	386,243	7.36	42,839	6.20	47,775	3.43	6,766,643	3.85
031 Police	319,167	6.08	339,645	49.17	146,323	10.51	32,776,891	18.65
032 Fire	69,294	1.32	157,075	22.74	102,861	7.39	25,159,843	14.31
033 Codes Administration	61,082	1.16	531	0.08	7,395	0.53	2,137,802	1.22
034 Beer Board	3,513	0.07	16	0.00	309	0.02	95,329	0.05
035 Agricultural Extension	410	0.01	1	0.00	166	0.01	41,650	0.02
036 Soil and Water Conservation	17	0.00	0	0.00	2	0.00	5,498	0.00
037 Social Services	12,355	0.24	610	0.09	5,844	0.42	1,251,077	0.71
038 Health	486,432	9.27	66,976	9.70	26,867	1.93	4,614,528	2.63
039 Public Library	249,695	4.76	1,125	0.16	20,740	1.49	3,115,720	1.77
040 Parks	162,731	3.10	10,529	1.52	26,381	1.89	5,110,566	2.91
041 Arts Commission	11,137	0.21	22	0.00	829	0.06	221,987	0.13
042 Public Works	38,702	0.74	7,872	1.14	78,406	5.63	10,478,280	5.96
044 Human Relations Commission	366	0.01	5	0.00	249	0.02	20,107	0.01
047 Criminal Justice Planning	20,379	0.39	6	0.00	264	0.02	84,339	0.05
049 Office of Emergency Management	24,300	0.46	14	0.00	855	0.06	416,118	0.24
051 Office of Family Safety	56,380	1.07	0	0.00	1,192	0.09	143,294	0.08
052 Community Oversight Board	53	0.00	0	0.00	45	0.00	13,841	0.01
060 Farmer's Market	1,071	0.02	45	0.01	991	0.07	122,339	0.07
061 Municipal Auditorium	912	0.02	49	0.01	1,073	0.08	143,133	0.08
062 State Fair Board	1,859	0.04	87	0.01	1,817	0.13	243,946	0.14
064 Sports Authority	2,531	0.05	7	0.00	9,731	0.70	166,231	0.09
065 Water and Sewer	81,790	1.56	5,430	0.79	76,778	5.51	10,440,619	5.94
067 General Hospital	645,320	12.30	2,184	0.32	9,828	0.71	4,088,046	2.33
068 District Energy System (DES)	561	0.01	0	0.00	6,000	0.43	43,796	0.02

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs**

Grantee Departments	030 Sheriff's Office - Security Services		038 Health - Employee Health & Wellness		048 Internal Audit		Summary Total	
		%		%		%		%
070 Community Education Commission	548	0.01	36	0.01	390	0.03	71,453	0.04
071 Convention Center Authority	10,015	0.19	409	0.06	51,152	3.67	1,038,941	0.59
075 Metro Action Commission	29,829	0.57	26,407	3.82	14,199	1.02	1,624,760	0.92
076 Nashville Career Advancement Center	11,402	0.22	99	0.01	3,418	0.25	439,728	0.25
077 Metro Development & Housing Authorit	528	0.01	769	0.11	6,130	0.44	29,325	0.02
078 Metropolitan Transit Authority (MTA)	5,180	0.10	12	0.00	37,696	2.71	149,333	0.08
080 Metro Nashville Public Schools (MNPS)	79,972	1.52	20,034	2.90	579,933	41.65	36,050,410	20.51
083 Industrial Development Board	19	0.00	0	0.00	6	0.00	3,856	0.00
090 Debt Service	349	0.01	1	0.00	1,061	0.08	12,066	0.01
091 Emergency Communication Center	6,346	0.12	188	0.03	7,249	0.52	851,522	0.48
Airport Authority	2	0.00	35	0.01	144	0.01	54,210	0.03
Bordeaux Longterm Care Flood	162	0.00	1,507	0.22	7,603	0.55	2,306,020	1.31
Hospital Authority	122	0.00	0	0.00	288	0.02	3,516	0.00
Knowles Home	940	0.02	1	0.00	18,426	1.32	70,430	0.04
Medical Examiner	61	0.00	144	0.02	1,365	0.10	226,219	0.13
Port Authority	115	0.00	0	0.00	2,048	0.15	11,545	0.01
Nashville Electric Service (NES)	0	0.00	0	0.00	1	0.00	370	0.00
IKON Printing	9,407	0.18	11	0.00	485	0.03	68,407	0.04
All Other	35	0.00	0	0.00	5	0.00	1,540	0.00
	499,366	9.51	195	0.03	13,177	0.95	5,107,225	2.91
Total Allocated	5,248,437	100.00	690,735	100.00	1,392,341	100.00	175,776,256	100.00
Unallocated & Direct Billing	11,246		179		944		57,436,699	
Adjustments & Disallowed	9,777,393		0		0		42,647,379	
Total Expenditures	15,037,076		690,914		1,393,285		275,860,334	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs**

Grantee Departments	Federal Participation	%
002 Metropolitan Council	0	0.00
003 Metropolitan Clerk	0	0.00
004 Mayor's Office	0	0.00
004 Mayor's Office - Administration	0	0.00
005 Election Commission	0	0.00
007 Planning Commission	0	0.00
009 Register of Deeds	0	0.00
010 General Services	0	0.00
011 Historical Commission	0	0.00
015 Finance	0	0.00
016 Assessor of Property	0	0.00
017 Trustee	0	0.00
018 County Clerk	0	0.00
019 District Attorney	0	0.00
021 Public Defender	0	0.00
022 Juvenile Court Clerk	0	0.00
023 Circuit Court Clerk	0	0.00
024 Criminal Court Clerk	0	0.00
025 Clerk and Master - Chancery	0	0.00
026 Juvenile Court	0	0.00
027 General Sessions Court	0	0.00
028 State Trial Courts	0	0.00
029 Justice Integration Services	0	0.00
030 Sheriff's Office	0	0.00
031 Police	0	0.00
032 Fire	0	0.00
033 Codes Administration	0	0.00
034 Beer Board	0	0.00
035 Agricultural Extension	0	0.00
036 Soil and Water Conservation	0	0.00
037 Social Services	0	0.00
038 Health	0	0.00
039 Public Library	0	0.00
040 Parks	0	0.00
041 Arts Commission	0	0.00
042 Public Works	0	0.00
044 Human Relations Commission	0	0.00
047 Criminal Justice Planning	0	0.00
049 Office of Emergency Management	0	0.00
051 Office of Family Safety	0	0.00
052 Community Oversight Board	0	0.00
060 Farmer's Market	0	0.00
061 Municipal Auditorium	0	0.00
062 State Fair Board	0	0.00
064 Sports Authority	0	0.00
065 Water and Sewer	0	0.00
067 General Hospital	0	0.00
068 District Energy System (DES)	0	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule G - Origins of Costs**

Grantee Departments	Federal Participation	%
070 Community Education Commission	0	0.00
071 Convention Center Authority	0	0.00
075 Metro Action Commission	0	0.00
076 Nashville Career Advancement Center	0	0.00
077 Metro Development & Housing Authorit	0	0.00
078 Metropolitan Transit Authority (MTA)	0	0.00
080 Metro Nashville Public Schools (MNPS)	0	0.00
083 Industrial Development Board	0	0.00
090 Debt Service	0	0.00
091 Emergency Communication Center	0	0.00
Airport Authority	0	0.00
Bordeaux Longterm Care	0	0.00
Flood	0	0.00
Hospital Authority	0	0.00
Knowles Home	0	0.00
Medical Examiner	0	0.00
Port Authority	0	0.00
Nashville Electric Service (NES)	0	0.00
IKON Printing	0	0.00
All Other	0	0.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 Bldg.**
- **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, 2019
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	<u>7,537,775</u>			
Total Departmental Cost Adjustments:	<u>7,537,775</u>			7,537,775
Total To Be Allocated:	<u>7,537,775</u>			<u>7,537,775</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Total	G&A	Clifford Allen Building	AA Birch Building	Communications Building
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
YTD Depreciation Expense	7,537,775	0	155,637	1,162,478	123,030
Functional Cost	7,537,775	0	155,637	1,162,478	123,030
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,537,775	0	155,637	1,162,478	123,030
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	7,537,775	0	155,637	1,162,478	123,030

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
YTD Depreciation Expense	280,663	2,487,359	254,548	1,241,921	679,706
Functional Cost	280,663	2,487,359	254,548	1,241,921	679,706
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	280,663	2,487,359	254,548	1,241,921	679,706
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Depreciation					
Schedule .3 Total	280,663	2,487,359	254,548	1,241,921	679,706

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department Depreciation

	Fulton Campus Garage	Police Headquarters	Family Justice Center
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
YTD Depreciation Expense	332,319	521,265	298,849
Functional Cost	332,319	521,265	298,849
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	332,319	521,265	298,849
Allocation Step 2			
2nd Allocation	0	0	0
Total For Depreciation			
Schedule .3 Total	332,319	521,265	298,849

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
014 Information Technology Service	249.06	0.808425	1,258		1,258		1,258
037 Social Services	10,284.00	33.380875	51,953		51,953		51,953
075 Metro Action Commission	20,275.00	65.810700	102,426		102,426		102,426
Schedule .4 Total for Clifford Allen Building	30,808.06	100.000000	155,637		155,637	0	155,637

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Mail Services	145.00	0.102924	1,196		1,196		1,196
014 Information Technology Service	250.00	0.177456	2,063		2,063		2,063
023 Circuit Court Clerk	11,478.00	8.147359	94,711		94,711		94,711
024 Criminal Court Clerk	19,973.00	14.177314	164,808		164,808		164,808
027 General Sessions Court	47,006.00	33.365985	387,872		387,872		387,872
028 State Trial Courts	49,164.00	34.897787	405,680		405,680		405,680
030 Sheriff's Office	12,224.00	8.676888	100,867		100,867		100,867
031 Police	640.00	0.454287	5,281		5,281		5,281
Schedule .4 Total for AA Birch Building	140,880.00	100.000000	1,162,478		1,162,478	0	1,162,478

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	2,496.00	9.102931	11,199		11,199		11,199
014 Information Technology Service	3,741.00	13.643455	16,786		16,786		16,786
049 Office of Emergency Management	8,258.74	30.119687	37,056		37,056		37,056
091 Emergency Communication Center	12,924.00	47.133927	57,989		57,989		57,989
Schedule .4 Total for Communications Building	27,419.74	100.000000	123,030		123,030	0	123,030

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Foot by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
003 Metropolitan Clerk - Records Center	36,260.00	8.856994	24,858		24,858		24,858
005 Election Commission	16,503.00	4.031080	11,314		11,314		11,314
008 Human Resources	1,977.00	0.482909	1,355		1,355		1,355
010 General Services	21,672.00	5.293678	14,857		14,857		14,857
010 General Services - Administration	11,387.00	2.781428	7,806		7,806		7,806
010 General Services - Facilities	23,199.00	5.666668	15,904		15,904		15,904
010 General Services - Fleet Management	61,853.00	15.108428	42,406		42,406		42,406
014 Information Technology Service	14,629.00	3.573330	10,029		10,029		10,029
023 Circuit Court Clerk	4,540.00	1.108956	3,112		3,112		3,112
024 Criminal Court Clerk	9,188.00	2.244293	6,299		6,299		6,299
027 General Sessions Court	11,647.00	2.844937	7,985		7,985		7,985
030 Sheriff's Office	2,073.00	0.506358	1,421		1,421		1,421
030 Sheriff's Office - Security Services	64.00	0.015633	44		44		44
031 Police	27,229.00	6.651050	18,667		18,667		18,667
032 Fire	28,282.00	6.908260	19,389		19,389		19,389
035 Agricultural Extension	4,562.00	1.114330	3,128		3,128		3,128
038 Health	25,912.00	6.329355	17,764		17,764		17,764
042 Public Works	1,513.00	0.369571	1,037		1,037		1,037
048 Internal Audit	2,677.00	0.653893	1,835		1,835		1,835
049 Office of Emergency Management	17,471.00	4.267527	11,977		11,977		11,977
065 Water and Sewer	792.00	0.193457	543		543		543
076 Nashville Career Advancement Center	4,765.00	1.163915	3,267		3,267		3,267
080 Metro Nashville Public Schools (MNPS)	54,772.00	13.378799	37,549		37,549		37,549
IKON Printing	2,042.00	0.498786	1,400		1,400		1,400
All Other	24,385.00	5.956365	16,717		16,717		16,717
Schedule .4 Total for Metro Southeast	409,394.00	100.000000	280,663		280,663	0	280,663

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	14,330.00	10.025396	249,368		249,368		249,368
003 Metropolitan Clerk	4,502.00	3.149639	78,343		78,343		78,343
004 Mayor's Office - Administration	14,446.00	10.106550	251,386		251,386		251,386
006 Law	3,376.00	2.361880	58,748		58,748		58,748
014 Information Technology Service	3,161.00	2.211464	55,007		55,007		55,007
015 Finance - Administration	2,787.00	1.949810	48,499		48,499		48,499
023 Circuit Court Clerk	51,445.50	35.991731	895,244		895,244		895,244
025 Clerk and Master - Chancery	21,943.50	15.351868	381,856		381,856		381,856
027 General Sessions Court	4,606.00	3.222399	80,153		80,153		80,153
030 Sheriff's Office	1,258.00	0.880108	21,891		21,891		21,891
All Other	21,082.00	14.749155	366,864		366,864		366,864
Schedule .4 Total for Courthouse	142,937.00	100.000000	2,487,359		2,487,359	0	2,487,359

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Administration	3,002.00	15.883598	40,431		40,431		40,431
010 General Services - Facilities	8,794.00	46.529100	118,439		118,439		118,439
014 Information Technology Service	328.00	1.735450	4,418		4,418		4,418
015 Finance - Business Assistance	710.00	3.756614	9,562		9,562		9,562
015 Finance - Purchasing	4,917.00	26.015873	66,223		66,223		66,223
064 Sports Authority	465.00	2.460317	6,263		6,263		6,263
All Other	684.00	3.619048	9,212		9,212		9,212
Schedule .4 Total for Lindsley Hall	18,900.00	100.000000	254,548		254,548	0	254,548

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	6,081.00	5.660272	70,296		70,296		70,296
010 General Services - Mail Services	404.00	0.376048	4,670		4,670		4,670
014 Information Technology Service	38,536.00	35.869800	445,476		445,476		445,476
015 Finance - Administration	682.00	0.634814	7,884		7,884		7,884
015 Finance - Grants & Cost Planning	550.00	0.511947	6,358		6,358		6,358
015 Finance - Office of Mgmt & Budget	6,767.00	6.298809	78,226		78,226		78,226
015 Finance - Operations	8,346.00	7.768563	96,479		96,479		96,479
015 Finance - Payroll	1,457.00	1.356194	16,843		16,843		16,843
015 Finance - Property Administration	309.00	0.287621	3,572		3,572		3,572
015 Finance - Treasury	1,449.00	1.348748	16,750		16,750		16,750
016 Assessor of Property	18,007.00	16.761144	208,160		208,160		208,160
017 Trustee	5,310.00	4.942615	61,383		61,383		61,383
018 County Clerk	15,117.00	14.071095	174,752		174,752		174,752
All Other	4,418.00	4.112330	51,072		51,072		51,072
Schedule .4 Total for Howard Office Building	107,433.00	100.000000	1,241,921		1,241,921	0	1,241,921

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	550.00	1.102867	7,496		7,496		7,496
007 Planning Commission	13,652.00	27.375175	186,071		186,071		186,071
010 General Services - Facilities	1,945.00	3.900140	26,509		26,509		26,509
011 Historical Commission	164.00	0.328855	2,235		2,235		2,235
014 Information Technology Service	557.00	1.116904	7,592		7,592		7,592
030 Sheriff's Office - Security Services	171.00	0.342892	2,331		2,331		2,331
032 Fire	1,797.00	3.603369	24,492		24,492		24,492
033 Codes Administration	16,940.00	33.968318	230,885		230,885		230,885
034 Beer Board	994.00	1.993182	13,548		13,548		13,548
041 Arts Commission	3,351.00	6.719471	45,673		45,673		45,673
042 Public Works	239.00	0.479246	3,257		3,257		3,257
065 Water and Sewer	9,510.00	19.069581	129,617		129,617		129,617
Schedule .4 Total for Metro Office Building	49,870.00	100.000000	679,706		679,706	0	679,706

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	550.00	0.312140	1,037		1,037		1,037
007 Planning Commission	13,652.00	7.747882	25,748		25,748		25,748
010 General Services - Administration	3,002.00	1.703717	5,662		5,662		5,662
010 General Services - Facilities	16,820.00	9.545808	31,723		31,723		31,723
010 General Services - Mail Services	404.00	0.229281	762		762		762
011 Historical Commission	164.00	0.093074	309		309		309
014 Information Technology Service	39,421.00	22.372491	74,346		74,346		74,346
015 Finance - Administration	682.00	0.387054	1,286		1,286		1,286
015 Finance - Business Assistance	710.00	0.402944	1,339		1,339		1,339
015 Finance - Grants & Cost Planning	550.00	0.312140	1,037		1,037		1,037
015 Finance - Office of Mgmt & Budget	6,767.00	3.840457	12,763		12,763		12,763
015 Finance - Operations	8,346.00	4.736582	15,741		15,741		15,741
015 Finance - Payroll	1,457.00	0.826887	2,748		2,748		2,748
015 Finance - Property Administration	309.00	0.175366	583		583		583
015 Finance - Purchasing	4,917.00	2.790531	9,273		9,273		9,273
015 Finance - Treasury	1,449.00	0.822347	2,733		2,733		2,733
016 Assessor of Property	18,007.00	10.219463	33,961		33,961		33,961
017 Trustee	5,310.00	3.013570	10,015		10,015		10,015
018 County Clerk	15,117.00	8.579309	28,511		28,511		28,511
030 Sheriff's Office - Security Services	171.00	0.097047	323		323		323
032 Fire	1,797.00	1.019846	3,389		3,389		3,389
033 Codes Administration	16,940.00	9.613911	31,949		31,949		31,949
034 Beer Board	994.00	0.564122	1,875		1,875		1,875
041 Arts Commission	3,351.00	1.901784	6,320		6,320		6,320
042 Public Works	239.00	0.135639	451		451		451
064 Sports Authority	465.00	0.263900	877		877		877
065 Water and Sewer	9,510.00	5.397184	17,936		17,936		17,936
All Other	5,102.00	2.895524	9,622		9,622		9,622
Schedule .4 Total for Fulton Campus Garage	176,203.00	100.000000	332,319		332,319	0	332,319

Allocation Basis: Occupied Square Footage by Benefiting Dept within Campus
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	6,233.87	6.002943	31,291		31,291		31,291
014 Information Technology Service	565.05	0.544118	2,836		2,836		2,836
031 Police	97,047.97	93.452939	487,138		487,138		487,138
Schedule .4 Total for Police Headquarters	103,846.89	100.000000	521,265		521,265	0	521,265

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	3,054.35	7.489542	22,382		22,382		22,382
014 Information Technology Service	360.01	0.882777	2,638		2,638		2,638
019 District Attorney	755.19	1.851794	5,534		5,534		5,534
030 Sheriff's Office	480.41	1.178009	3,520		3,520		3,520
031 Police	4,620.05	11.328780	33,856		33,856		33,856
051 Office of Family Safety	3,374.45	8.274457	24,728		24,728		24,728
All Other	28,137.07	68.994641	206,191		206,191		206,191
Schedule .4 Total for Family Justice Center	40,781.53	100.000000	298,849		298,849	0	298,849

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 BOSS Square Feet by Building Report - Gen Svcs-Facilities

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
002 Metropolitan Council	249,368	0	0	0	0
003 Metropolitan Clerk	78,343	0	0	0	0
003 Metropolitan Clerk - Records Center	24,858	0	0	0	24,858
004 Mayor's Office - Administration	251,386	0	0	0	0
005 Election Commission	19,847	0	0	0	11,314
006 Law	58,748	0	0	0	0
007 Planning Commission	211,819	0	0	0	0
008 Human Resources	1,355	0	0	0	1,355
010 General Services	14,857	0	0	0	14,857
010 General Services - Administration	53,899	0	0	0	7,806
010 General Services - Facilities	327,743	0	0	11,199	15,904
010 General Services - Fleet Management	42,406	0	0	0	42,406
010 General Services - Mail Services	6,628	0	1,196	0	0
011 Historical Commission	2,544	0	0	0	0
014 Information Technology Service	622,449	1,258	2,063	16,786	10,029
015 Finance - Administration	57,669	0	0	0	0
015 Finance - Business Assistance	10,901	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	90,989	0	0	0	0
015 Finance - Operations	112,220	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	0	0	0
017 Trustee	71,398	0	0	0	0
018 County Clerk	203,263	0	0	0	0
019 District Attorney	5,534	0	0	0	0
023 Circuit Court Clerk	993,067	0	94,711	0	3,112
024 Criminal Court Clerk	171,107	0	164,808	0	6,299
025 Clerk and Master - Chancery	381,856	0	0	0	0
027 General Sessions Court	476,010	0	387,872	0	7,985
028 State Trial Courts	405,680	0	405,680	0	0
030 Sheriff's Office	127,699	0	100,867	0	1,421
030 Sheriff's Office - Security Services	2,698	0	0	0	44
031 Police	544,942	0	5,281	0	18,667
032 Fire	47,270	0	0	0	19,389
033 Codes Administration	262,834	0	0	0	0
034 Beer Board	15,423	0	0	0	0
035 Agricultural Extension	3,128	0	0	0	3,128
037 Social Services	51,953	51,953	0	0	0
038 Health	17,764	0	0	0	17,764
041 Arts Commission	51,993	0	0	0	0
042 Public Works	4,745	0	0	0	1,037
048 Internal Audit	1,835	0	0	0	1,835
049 Office of Emergency Management	49,033	0	0	37,056	11,977
051 Office of Family Safety	24,728	0	0	0	0
064 Sports Authority	7,140	0	0	0	0
065 Water and Sewer	148,096	0	0	0	543
075 Metro Action Commission	102,426	102,426	0	0	0
076 Nashville Career Advancement Center	3,267	0	0	0	3,267

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Total	Clifford Allen Building	AA Birch Building	Communications Building	Metro Southeast
080 Metro Nashville Public Schools (MNPS)	37,549	0	0	0	37,549
091 Emergency Communication Center	57,989	0	0	57,989	0
IKON Printing	1,400	0	0	0	1,400
All Other	659,678	0	0	0	16,717
Direct Bill	0	0	0	0	0
Total	7,537,775	155,637	1,162,478	123,030	280,663

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
002 Metropolitan Council	249,368	0	0	0	0
003 Metropolitan Clerk	78,343	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	251,386	0	0	0	0
005 Election Commission	0	0	0	7,496	1,037
006 Law	58,748	0	0	0	0
007 Planning Commission	0	0	0	186,071	25,748
008 Human Resources	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	40,431	0	0	5,662
010 General Services - Facilities	0	118,439	70,296	26,509	31,723
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	0	4,670	0	762
011 Historical Commission	0	0	0	2,235	309
014 Information Technology Service	55,007	4,418	445,476	7,592	74,346
015 Finance - Administration	48,499	0	7,884	0	1,286
015 Finance - Business Assistance	0	9,562	0	0	1,339
015 Finance - Grants & Cost Planning	0	0	6,358	0	1,037
015 Finance - Office of Mgmt & Budget	0	0	78,226	0	12,763
015 Finance - Operations	0	0	96,479	0	15,741
015 Finance - Payroll	0	0	16,843	0	2,748
015 Finance - Property Administration	0	0	3,572	0	583
015 Finance - Purchasing	0	66,223	0	0	9,273
015 Finance - Treasury	0	0	16,750	0	2,733
016 Assessor of Property	0	0	208,160	0	33,961
017 Trustee	0	0	61,383	0	10,015
018 County Clerk	0	0	174,752	0	28,511
019 District Attorney	0	0	0	0	0
023 Circuit Court Clerk	895,244	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	381,856	0	0	0	0
027 General Sessions Court	80,153	0	0	0	0
028 State Trial Courts	0	0	0	0	0
030 Sheriff's Office	21,891	0	0	0	0
030 Sheriff's Office - Security Services	0	0	0	2,331	323
031 Police	0	0	0	0	0
032 Fire	0	0	0	24,492	3,389
033 Codes Administration	0	0	0	230,885	31,949
034 Beer Board	0	0	0	13,548	1,875
035 Agricultural Extension	0	0	0	0	0
037 Social Services	0	0	0	0	0
038 Health	0	0	0	0	0
041 Arts Commission	0	0	0	45,673	6,320
042 Public Works	0	0	0	3,257	451
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	6,263	0	0	877
065 Water and Sewer	0	0	0	129,617	17,936
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Courthouse	Lindsley Hall	Howard Office Building	Metro Office Building	Fulton Campus Garage
080 Metro Nashville Public Schools (MNPS)	0	0	0	0	0
091 Emergency Communication Center	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	366,864	9,212	51,072	0	9,622
Direct Bill	0	0	0	0	0
Total	2,487,359	254,548	1,241,921	679,706	332,319

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation**

Receiving Department	Police Headquarters	Family Justice Center
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
003 Metropolitan Clerk - Records Center	0	0
004 Mayor's Office - Administration	0	0
005 Election Commission	0	0
006 Law	0	0
007 Planning Commission	0	0
008 Human Resources	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	31,291	22,382
010 General Services - Fleet Management	0	0
010 General Services - Mail Services	0	0
011 Historical Commission	0	0
014 Information Technology Service	2,836	2,638
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	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	5,534
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	3,520
030 Sheriff's Office - Security Services	0	0
031 Police	487,138	33,856
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
035 Agricultural Extension	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	24,728
064 Sports Authority	0	0
065 Water and Sewer	0	0
075 Metro Action Commission	0	0
076 Nashville Career Advancement Center	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department Depreciation

Receiving Department	Police Headquarters	Family Justice Center
080 Metro Nashville Public Schools (MNPS)	0	0
091 Emergency Communication Center	0	0
IKON Printing	0	0
All Other	0	206,191
Direct Bill	0	0
Total	521,265	298,849

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Corporate Dues**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	716,149			716,149
Inbound Costs:				
001 Administrative - Post Audits		16	16	
015 Finance - Accountability		836	836	
015 Finance - Grants & Cost Planning		56	56	
015 Finance - Office of Mgmt & Budget		543	543	
015 Finance - Operations		106	106	
015 Finance - Property Administration		133	133	
015 Finance - Treasury		15	15	
048 Internal Audit		314	314	
Total Allocated Additions:		<u>2,019</u>	2,019	2,019
Total To Be Allocated:	<u>716,149</u>	<u>2,019</u>		<u>718,168</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Corporate Dues**

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	245,600	0	245,600
502884 Membership Dues	470,549	0	470,549
Departmental Total			
Expenditures Per Financial Statement	716,149		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	716,149	0	716,149
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	716,149	0	716,149
Allocation Step 2			
Inbound - All Others	2,019	2,019	0
Reallocate Admin Costs		(2,019)	2,019
Unallocated Costs	0	0	0
2nd Allocation	2,019	0	2,019
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	718,168	0	718,168

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	245,599.98	34.294518	245,600		245,600	691	246,291
004 Mayor's Office - Administration	470,549.41	65.705482	470,549		470,549	1,328	471,877
Schedule .4 Total for Corporate Dues	716,149.39	100.000000	716,149		716,149	2,019	718,168

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department

Allocation Source: FY 2019 Analysis of Expenditures - Finance-Grants & Cost Planning

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Corporate Dues

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	246,291	246,291
004 Mayor's Office - Administration	471,877	471,877
Direct Bill	0	0
Total	718,168	718,168

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, and 01191115 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 number of retired employees 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 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 not been allocated within the cost allocation plan.
- **Employee & Pension IOD Medical Expense** - this activity represents costs recorded to business units 01101113, 01101120, 01901112 and 01191113. These costs have been allocated using the total General Fund medical expense allocation by benefiting department.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment benefits identified to each 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.
- **TCRS Pension Contribution** - includes costs recorded in business unit 01101145. These costs have been allocated directly to Metro Nashville Public Schools.
- **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 number of retired employees by department.
- **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 number of retired employees 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.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Employee Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	97,857,908			97,857,908
Inbound Costs:				
001 Administrative - Employee Benefits		15,248	15,248	
001 Administrative - Post Audits		5,310	5,310	
006 Law		25,498	25,498	
010 General Services - Facilities		-336	-336	
010 General Services - Mail Services		68,113	68,113	
014 Information Technology Service		245	245	
015 Finance - Accountability		9,390	9,390	
015 Finance - Grants & Cost Planning		49,780	49,780	
015 Finance - Office of Mgmt & Budget		51,922	51,922	
015 Finance - Operations		13,559	13,559	
015 Finance - Payroll		24	24	
015 Finance - Property Administration		116,155	116,155	
015 Finance - Treasury		25,475	25,475	
038 Health - Employee Health & Wellness		64,740	64,740	
048 Internal Audit		278,111	278,111	
Total Allocated Additions:		723,234	723,234	723,234
Total To Be Allocated:	97,857,908	723,234		98,581,142

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
Other Expense & Cost					
501174 Employer Group Health	52,157,621	0	0	0	52,157,621
501175 Employer Dental Group	3,123,937	0	0	0	3,123,937
501176 Employer Group Life	3,188,017	0	0	0	0
501177 Employer Pension	37,620	0	0	0	0
505207 Insurance-Unemployment Comp	93,813	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	5,565,800	0	0	0	0
531011 Transfer IOD Employee	4,198,700	0	0	0	0
531702 Transfer Guaranteed Pens	18,890,100	0	0	0	0
531702 Transfer Guaranteed Pension	10,402,300	0	3,501,900	6,900,400	0
Departmental Total					
Expenditures Per Financial Statement	97,857,908				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	97,857,908	0	3,501,900	6,900,400	55,281,558
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(200,000)	0	0	0	0
1st Allocation	97,657,908	0	3,501,900	6,900,400	55,281,558
Allocation Step 2					
Inbound - All Others	723,234	723,234	0	0	0
Reallocate Admin Costs		(723,234)	25,875	50,988	408,611
Unallocated Costs	(1,472)	0	0	0	0
2nd Allocation	721,762	0	25,875	50,988	408,611
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	98,379,670	0	3,527,775	6,951,388	55,690,169

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Death Benefit Payments**	Employee & Pension IOD Medical Expense	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution
Other Expense & Cost					
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	3,188,017	0
501177 Employer Pension	0	0	0	0	37,620
505207 Insurance-Unemployment Comp	0	0	93,813	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	0	5,565,800	0	0	0
531011 Transfer IOD Employee	0	4,198,700	0	0	0
531702 Transfer Guaranteed Pens	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	200,000	9,764,500	93,813	3,188,017	37,620
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(200,000)	0	0	0	0
1st Allocation	0	9,764,500	93,813	3,188,017	37,620
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,472	72,160	691	23,561	274
Unallocated Costs	(1,472)	0	0	0	0
2nd Allocation	0	72,160	691	23,561	274
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	0	9,836,660	94,504	3,211,578	37,894

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Employee Benefits**

	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
Other Expense & Cost			
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
505207 Insurance-Unemployment Comp	0	0	0
531001 Transfer Operational	0	0	0
531010 Transfer IOD Pensioner	0	0	0
531011 Transfer IOD Employee	0	0	0
531702 Transfer Guaranteed Pens	8,873,000	5,424,700	4,592,400
531702 Transfer Guaranteed Pension	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
 Functional Cost	 8,873,000	 5,424,700	 4,592,400
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	8,873,000	5,424,700	4,592,400
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	65,576	40,084	33,942
Unallocated Costs	0	0	0
2nd Allocation	65,576	40,084	33,942
Total For 001 Administrative - Employee Benefits			
Schedule .3 Total	8,938,576	5,464,784	4,626,342

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	2.00	0.020986	735		735		735
002 Metropolitan Council	3.00	0.031480	1,102		1,102	6	1,108
003 Metropolitan Clerk	7.00	0.073452	2,572		2,572	16	2,588
004 Mayor's Office - Administration	23.00	0.241343	8,452		8,452	55	8,507
005 Election Commission	22.00	0.230850	8,084		8,084	52	8,136
006 Law	13.00	0.136411	4,777		4,777	30	4,807
007 Planning Commission	39.00	0.409234	14,331		14,331	100	14,431
008 Human Resources	39.00	0.409234	14,331		14,331	100	14,431
009 Register of Deeds	22.00	0.230850	8,084		8,084	52	8,136
010 General Services - Administration	138.00	1.448059	50,710		50,710	370	51,080
010 General Services - Facilities	1.00	0.010493	367		367	1	368
011 Historical Commission	4.00	0.041973	1,470		1,470	8	1,478
014 Information Technology Service	67.00	0.703043	24,620		24,620	175	24,795
015 Finance	17.00	0.178384	6,247		6,247	43	6,290
015 Finance - Administration	67.00	0.703043	24,620		24,620	175	24,795
016 Assessor of Property	71.00	0.745016	26,090		26,090	187	26,277
017 Trustee	27.00	0.283316	9,921		9,921	67	9,988
018 County Clerk	57.00	0.598111	20,945		20,945	148	21,093
019 District Attorney	15.00	0.157398	5,512		5,512	39	5,551
021 Public Defender	23.00	0.241343	8,452		8,452	55	8,507
022 Juvenile Court Clerk	15.00	0.157398	5,512		5,512	39	5,551
023 Circuit Court Clerk	81.00	0.849948	29,764		29,764	216	29,980
024 Criminal Court Clerk	48.00	0.503673	17,638		17,638	127	17,765
025 Clerk and Master - Chancery	13.00	0.136411	4,777		4,777	30	4,807
026 Juvenile Court	61.00	0.640084	22,415		22,415	160	22,575
027 General Sessions Court	65.00	0.682057	23,885		23,885	168	24,053
028 State Trial Courts	58.00	0.608604	21,313		21,313	151	21,464
029 Justice Integration Services	1.00	0.010493	367		367	1	368
030 Sheriff's Office	359.00	3.767051	131,918		131,918	974	132,892
031 Police	1,353.00	14.197272	497,174		497,174	3,669	500,843
032 Fire	917.00	9.622246	336,961		336,961	2,487	339,448
033 Codes Administration	103.00	1.080797	37,848		37,848	275	38,123
034 Beer Board	2.00	0.020986	735		735	3	738
037 Social Services	137.00	1.437566	50,342		50,342	367	50,709
038 Health	347.00	3.641133	127,509		127,509	939	128,448
039 Public Library	190.00	1.993704	69,818		69,818	508	70,326
040 Parks	259.00	2.717733	95,172		95,172	700	95,872
041 Arts Commission	5.00	0.052466	1,837		1,837	11	1,848
042 Public Works	423.00	4.438615	155,436		155,436	1,141	156,577
044 Human Relations Commission	1.00	0.010493	367		367	1	368
047 Criminal Justice Planning	1.00	0.010493	367		367	1	368
048 Internal Audit	2.00	0.020986	735		735	3	738
049 Office of Emergency Management	1.00	0.010493	367		367	1	368
060 Farmer's Market	9.00	0.094439	3,307		3,307	20	3,327
061 Municipal Auditorium	10.00	0.104932	3,675		3,675	22	3,697
062 State Fair Board	18.00	0.188877	6,614		6,614	45	6,659
064 Sports Authority	1.00	0.010493	367		367	1	368
065 Water and Sewer	639.00	6.705142	234,807		234,807	1,731	236,538
067 General Hospital	518.00	5.435467	190,345		190,345	1,398	191,743
070 Community Education Commission	7.00	0.073452	2,572		2,572	16	2,588
071 Convention Center Authority	21.00	0.220357	7,717		7,717	51	7,768
075 Metro Action Commission	102.00	1.070304	37,481		37,481	274	37,755

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	19.00	0.199370	6,982		6,982	47	7,029
078 Metropolitan Transit Authority (MTA)	1.00	0.010493	367		367	1	368
080 Metro Nashville Public Schools (MNPS)	2,658.00	27.890872	976,714		976,714	7,477	984,191
091 Emergency Communication Center	31.00	0.325289	11,391		11,391	79	11,470
Airport Authority	10.00	0.104932	3,675		3,675	22	3,697
Bordeaux Longterm Care	352.00	3.693599	129,346		129,346	951	130,297
Knowles Home	34.00	0.356768	12,494		12,494	88	12,582
Port Authority	1.00	0.010493	367		367	1	368
Schedule .4 Total for County Retire Match	9,530.00	100.000000	3,501,900		3,501,900	25,875	3,527,775

Allocation Basis: Number of Retirees Receiving Checks (excl. Unknown) by Department

Allocation Source: FY 2019 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	50,988	6,951,388
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,900,400		6,900,400	50,988	6,951,388

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, 2019
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	2.00	0.024795	13,707		13,707		13,707
002 Metropolitan Council	2.00	0.024795	13,707		13,707	95	13,802
003 Metropolitan Clerk	7.00	0.086784	47,976		47,976	349	48,325
004 Mayor's Office - Administration	20.00	0.247954	137,073		137,073	1,010	138,083
005 Election Commission	17.00	0.210761	116,512		116,512	860	117,372
006 Law	11.00	0.136375	75,390		75,390	553	75,943
007 Planning Commission	32.00	0.396727	219,317		219,317	1,617	220,934
008 Human Resources	33.00	0.409125	226,171		226,171	1,665	227,836
009 Register of Deeds	22.00	0.272750	150,780		150,780	1,110	151,890
010 General Services - Administration	112.00	1.388545	767,609		767,609	5,672	773,281
011 Historical Commission	3.00	0.037193	20,561		20,561	147	20,708
014 Information Technology Service	56.00	0.694272	383,804		383,804	2,835	386,639
015 Finance	15.00	0.185966	102,805		102,805	759	103,564
015 Finance - Administration	55.00	0.681875	376,951		376,951	2,786	379,737
016 Assessor of Property	61.00	0.756261	418,073		418,073	3,091	421,164
017 Trustee	24.00	0.297545	164,488		164,488	1,207	165,695
018 County Clerk	51.00	0.632284	349,536		349,536	2,576	352,112
019 District Attorney	13.00	0.161170	89,097		89,097	655	89,752
021 Public Defender	20.00	0.247954	137,073		137,073	1,010	138,083
022 Juvenile Court Clerk	11.00	0.136375	75,390		75,390	553	75,943
023 Circuit Court Clerk	65.00	0.805852	445,488		445,488	3,287	448,775
024 Criminal Court Clerk	41.00	0.508306	280,999		280,999	2,073	283,072
025 Clerk and Master - Chancery	10.00	0.123977	68,536		68,536	498	69,034
026 Juvenile Court	50.00	0.619886	342,683		342,683	2,526	345,209
027 General Sessions Court	56.00	0.694272	383,804		383,804	2,835	386,639
028 State Trial Courts	47.00	0.582693	322,122		322,122	2,378	324,500
029 Justice Integration Services	1.00	0.012398	6,854		6,854	46	6,900
030 Sheriff's Office	300.00	3.719316	2,056,096		2,056,096	15,195	2,071,291
031 Police	1,225.00	15.187206	8,395,724		8,395,724	62,073	8,457,797
032 Fire	837.00	10.376891	5,736,507		5,736,507	42,410	5,778,917
033 Codes Administration	88.00	1.090999	603,121		603,121	4,453	607,574
034 Beer Board	2.00	0.024795	13,707		13,707	95	13,802
037 Social Services	116.00	1.438135	795,023		795,023	5,872	800,895
038 Health	297.00	3.682122	2,035,534		2,035,534	15,041	2,050,575
039 Public Library	153.00	1.896851	1,048,609		1,048,609	7,743	1,056,352
040 Parks	226.00	2.801884	1,548,925		1,548,925	11,447	1,560,372
041 Arts Commission	4.00	0.049591	27,415		27,415	197	27,612
042 Public Works	354.00	4.388792	2,426,193		2,426,193	17,929	2,444,122
044 Human Relations Commission	1.00	0.012398	6,854		6,854	46	6,900
047 Criminal Justice Planning	1.00	0.012398	6,854		6,854	46	6,900
048 Internal Audit	2.00	0.024795	13,707		13,707	95	13,802
060 Farmer's Market	9.00	0.111579	61,683		61,683	448	62,131
061 Municipal Auditorium	10.00	0.123977	68,536		68,536	498	69,034
062 State Fair Board	16.00	0.198364	109,659		109,659	811	110,470
064 Sports Authority	1.00	0.012398	6,854		6,854	46	6,900
065 Water and Sewer	545.00	6.756757	3,735,241		3,735,241	27,607	3,762,848
067 General Hospital	427.00	5.293826	2,926,509		2,926,509	21,625	2,948,134
070 Community Education Commission	7.00	0.086784	47,976		47,976	349	48,325
071 Convention Center Authority	18.00	0.223159	123,366		123,366	909	124,275
075 Metro Action Commission	85.00	1.053806	582,560		582,560	4,303	586,863
076 Nashville Career Advancement Center	17.00	0.210761	116,512		116,512	860	117,372

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
078 Metropolitan Transit Authority (MTA)	1.00	0.012398	6,854		6,854	46	6,900
080 Metro Nashville Public Schools (MNPS)	2,131.00	26.419540	14,605,133		14,605,133	108,263	14,713,396
091 Emergency Communication Center	26.00	0.322341	178,195		178,195	1,311	179,506
Airport Authority	7.00	0.086784	47,976		47,976	349	48,325
Bordeaux Longterm Care	295.00	3.657327	2,021,827		2,021,827	14,944	2,036,771
Knowles Home	28.00	0.347136	191,902		191,902	1,407	193,309
Schedule .4 Total for Health Insurance Match	8,066.00	100.000000	55,281,558		55,281,558	408,611	55,690,169

Allocation Basis: Number of Retirees Receiving Health Insurance (excl. Unknown) by Dept
Allocation Source: FY 2019 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Employee & Pension IOD Medical Expense

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	6,621.32	0.067810	6,621		6,621	45	6,666
008 Human Resources	934.19	0.009567	934		934	6	940
015 Finance - Administration	21,529.10	0.220483	21,529		21,529	153	21,682
016 Assessor of Property	9,508.67	0.097380	9,509		9,509	64	9,573
019 District Attorney	1,873.06	0.019182	1,873		1,873	11	1,884
022 Juvenile Court Clerk	3,139.34	0.032151	3,139		3,139	18	3,157
023 Circuit Court Clerk	12,699.09	0.130054	12,699		12,699	88	12,787
024 Criminal Court Clerk	5,631.08	0.057669	5,631		5,631	39	5,670
026 Juvenile Court	50,608.83	0.518294	50,609		50,609	368	50,977
027 General Sessions Court	16,536.47	0.169353	16,536		16,536	119	16,655
030 Sheriff's Office	610,772.03	6.255026	610,772		610,772	4,509	615,281
031 Police	3,306,827.89	33.865819	3,306,828		3,306,828	24,435	3,331,263
032 Fire	4,742,807.15	48.571941	4,742,808		4,742,808	35,149	4,777,957
033 Codes Administration	33,748.00	0.345619	33,748		33,748	242	33,990
034 Beer Board	7,782.98	0.079707	7,783		7,783	51	7,834
037 Social Services	19,587.79	0.200602	19,588		19,588	143	19,731
038 Health	62,603.77	0.641136	62,604		62,604	455	63,059
039 Public Library	52,170.90	0.534292	52,171		52,171	378	52,549
040 Parks	424,631.12	4.348724	424,631		424,631	3,135	427,766
042 Public Works	318,795.52	3.264842	318,795		318,795	2,352	321,147
048 Internal Audit	2,816.96	0.028849	2,817		2,817	18	2,835
091 Emergency Communication Center	52,874.77	0.541500	52,875		52,875	382	53,257
Schedule .4 Total for Employee & Pension IOD Medical Expense	9,764,500.03	100.000000	9,764,500		9,764,500	72,160	9,836,660

Allocation Basis: General Fund Medical Expense Allocation by Benefiting Department
Allocation Source: FY 2019 IOD Summary Report - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	3,291.21	3.512322	3,295		3,295	20	3,315
014 Information Technology Service	6,325.00	6.749929	6,332		6,332	43	6,375
015 Finance - Administration	3,025.00	3.228227	3,028		3,028	18	3,046
016 Assessor of Property	29.23	0.031194	29		29		29
019 District Attorney	2,200.00	2.347801	2,203		2,203	13	2,216
023 Circuit Court Clerk	506.84	0.540891	507		507	1	508
027 General Sessions Court	10,110.34	10.789577	10,122		10,122	67	10,189
028 State Trial Courts	8,741.92	9.329224	8,752		8,752	58	8,810
030 Sheriff's Office	1,407.10	1.501632	1,409		1,409	8	1,417
031 Police	975.76	1.041314	977		977	6	983
033 Codes Administration	769.00	0.820663	770		770	4	774
038 Health	17,407.28	18.576743	17,428		17,428	185	17,613
040 Parks	12,611.07	13.458312	12,626		12,626	89	12,715
042 Public Works	(1,068.57)	(1.140359)	(1,070)		(1,070)	(6)	(1,076)
062 State Fair Board	5,775.00	6.162979	5,782		5,782	40	5,822
080 Metro Nashville Public Schools (MNPS)	10,312.39	11.005202	10,324		10,324	71	10,395
All Other	11,286.12	12.044349	11,299		11,299	74	11,373
Schedule .4 Total for Unemployment Compensation	93,704.69	100.000000	93,813		93,813	691	94,504

Allocation Basis: Unemployment Benefits by Benefiting Department
Allocation Source: FY 2019 Benefit Charges by Location Report - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	2.00	0.025281	806		806		806
002 Metropolitan Council	3.00	0.037922	1,209		1,209	6	1,215
003 Metropolitan Clerk	6.00	0.075844	2,418		2,418	16	2,434
004 Mayor's Office - Administration	18.00	0.227531	7,254		7,254	50	7,304
005 Election Commission	17.00	0.214891	6,851		6,851	46	6,897
006 Law	12.00	0.151688	4,836		4,836	30	4,866
007 Planning Commission	31.00	0.391859	12,493		12,493	88	12,581
008 Human Resources	34.00	0.429781	13,701		13,701	95	13,796
009 Register of Deeds	19.00	0.240172	7,657		7,657	51	7,708
010 General Services - Administration	107.00	1.352547	43,119		43,119	314	43,433
011 Historical Commission	4.00	0.050563	1,612		1,612	8	1,620
014 Information Technology Service	59.00	0.745797	23,776		23,776	168	23,944
015 Finance	17.00	0.214891	6,851		6,851	46	6,897
015 Finance - Administration	54.00	0.682594	21,761		21,761	155	21,916
016 Assessor of Property	61.00	0.771078	24,582		24,582	175	24,757
017 Trustee	24.00	0.303375	9,672		9,672	65	9,737
018 County Clerk	48.00	0.606750	19,343		19,343	141	19,484
019 District Attorney	13.00	0.164328	5,239		5,239	35	5,274
021 Public Defender	19.00	0.240172	7,657		7,657	51	7,708
022 Juvenile Court Clerk	11.00	0.139047	4,433		4,433	29	4,462
023 Circuit Court Clerk	67.00	0.846922	27,000		27,000	193	27,193
024 Criminal Court Clerk	37.00	0.467703	14,910		14,910	106	15,016
025 Clerk and Master - Chancery	12.00	0.151688	4,836		4,836	30	4,866
026 Juvenile Court	54.00	0.682594	21,761		21,761	155	21,916
027 General Sessions Court	52.00	0.657313	20,955		20,955	148	21,103
028 State Trial Courts	46.00	0.581469	18,537		18,537	134	18,671
029 Justice Integration Services	1.00	0.012641	403		403	1	404
030 Sheriff's Office	290.00	3.665782	116,866		116,866	861	117,727
031 Police	1,162.00	14.688409	468,269		468,269	3,454	471,723
032 Fire	726.00	9.177095	292,567		292,567	2,157	294,724
033 Codes Administration	78.00	0.985969	31,433		31,433	225	31,658
034 Beer Board	1.00	0.012641	403		403	1	404
037 Social Services	118.00	1.491594	47,552		47,552	347	47,899
038 Health	306.00	3.868032	123,314		123,314	908	124,222
039 Public Library	174.00	2.199469	70,119		70,119	513	70,632
040 Parks	201.00	2.540766	81,000		81,000	594	81,594
041 Arts Commission	5.00	0.063203	2,015		2,015	12	2,027
042 Public Works	271.00	3.425610	109,209		109,209	808	110,017
047 Criminal Justice Planning	1.00	0.012641	403		403	1	404
048 Internal Audit	2.00	0.025281	806		806	5	811
049 Office of Emergency Management	1.00	0.012641	403		403	1	404
060 Farmer's Market	5.00	0.063203	2,015		2,015	12	2,027
061 Municipal Auditorium	9.00	0.113766	3,627		3,627	21	3,648
062 State Fair Board	15.00	0.189609	6,045		6,045	42	6,087
064 Sports Authority	1.00	0.012641	403		403	1	404
065 Water and Sewer	466.00	5.890532	187,791		187,791	1,380	189,171
067 General Hospital	446.00	5.637720	179,731		179,731	1,321	181,052
070 Community Education Commission	7.00	0.088484	2,821		2,821	18	2,839
071 Convention Center Authority	15.00	0.189609	6,045		6,045	42	6,087
075 Metro Action Commission	88.00	1.112375	35,463		35,463	258	35,721
076 Nashville Career Advancement Center	17.00	0.214891	6,851		6,851	46	6,897

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
078 Metropolitan Transit Authority (MTA)	1.00	0.012641	403		403	1	404
080 Metro Nashville Public Schools (MNPS)	2,297.00	29.035517	925,656		925,656	7,078	932,734
091 Emergency Communication Center	29.00	0.366578	11,687		11,687	82	11,769
Airport Authority	5.00	0.063203	2,015		2,015	12	2,027
Bordeaux Longterm Care	313.00	3.956516	126,134		126,134	931	127,065
Knowles Home	33.00	0.417141	13,299		13,299	93	13,392
Schedule .4 Total for Life Insurance Match	7,911.00	100.000000	3,188,017		3,188,017	23,561	3,211,578

Allocation Basis: Number of Retirees Receiving Life Insurance (excl. Unknown) by Dept
Allocation Source: FY 2019 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Employee Benefits**

Activity - TCRS Pension Contribution

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	37,620		37,620	274	37,894
Schedule .4 Total for TCRS Pension Contribution	100	100.000000	37,620		37,620	274	37,894

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, 2019
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
031 Police	29.00	50.877193	4,514,333		4,514,333	33,383	4,547,716
032 Fire	28.00	49.122807	4,358,667		4,358,667	32,193	4,390,860
Schedule .4 Total for Police/Fire Retire Match	57.00	100.000000	8,873,000		8,873,000	65,576	8,938,576

Allocation Basis: Number of Police/Fire Retirees by Department
Allocation Source: FY 2019 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
010 General Services - Facilities	1.00	3.448276	187,059		187,059	1,374	188,433
017 Trustee	1.00	3.448276	187,059		187,059	1,374	188,433
031 Police	3.00	10.344828	561,176		561,176	4,139	565,315
032 Fire	1.00	3.448276	187,059		187,059	1,374	188,433
042 Public Works	8.00	27.586207	1,496,469		1,496,469	11,056	1,507,525
065 Water and Sewer	5.00	17.241379	935,293		935,293	6,906	942,199
080 Metro Nashville Public Schools (MNPS)	10.00	34.482758	1,870,585		1,870,585	13,861	1,884,446
Schedule .4 Total for Civil Service Retire Match	29.00	100.000000	5,424,700		5,424,700	40,084	5,464,784

Allocation Basis: Number of Civil Service Retirees (excl. Unknown) by Department
Allocation Source: FY 2019 Pensioner Information - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	33,942	4,626,342
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	33,942	4,626,342

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, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Employee & Pension IOD Medical Expense
001 Administrative - Employee Benefits	15,248	735	0	13,707	0
002 Metropolitan Council	16,125	1,108	0	13,802	0
003 Metropolitan Clerk	53,347	2,588	0	48,325	0
004 Mayor's Office - Administration	153,894	8,507	0	138,083	0
005 Election Commission	142,386	8,136	0	117,372	6,666
006 Law	85,616	4,807	0	75,943	0
007 Planning Commission	247,946	14,431	0	220,934	0
008 Human Resources	257,003	14,431	0	227,836	940
009 Register of Deeds	167,734	8,136	0	151,890	0
010 General Services - Administration	867,794	51,080	0	773,281	0
010 General Services - Facilities	188,801	368	0	0	0
011 Historical Commission	23,806	1,478	0	20,708	0
014 Information Technology Service	441,753	24,795	0	386,639	0
015 Finance	116,751	6,290	0	103,564	0
015 Finance - Administration	451,176	24,795	0	379,737	21,682
016 Assessor of Property	481,800	26,277	0	421,164	9,573
017 Trustee	373,853	9,988	0	165,695	0
018 County Clerk	392,689	21,093	0	352,112	0
019 District Attorney	104,677	5,551	0	89,752	1,884
021 Public Defender	154,298	8,507	0	138,083	0
022 Juvenile Court Clerk	89,113	5,551	0	75,943	3,157
023 Circuit Court Clerk	519,243	29,980	0	448,775	12,787
024 Criminal Court Clerk	321,523	17,765	0	283,072	5,670
025 Clerk and Master - Chancery	78,707	4,807	0	69,034	0
026 Juvenile Court	440,677	22,575	0	345,209	50,977
027 General Sessions Court	458,639	24,053	0	386,639	16,655
028 State Trial Courts	373,445	21,464	0	324,500	0
029 Justice Integration Services	7,672	368	0	6,900	0
030 Sheriff's Office	2,938,608	132,892	0	2,071,291	615,281
031 Police	17,875,640	500,843	0	8,457,797	3,331,263
032 Fire	15,770,339	339,448	0	5,778,917	4,777,957
033 Codes Administration	712,119	38,123	0	607,574	33,990
034 Beer Board	22,778	738	0	13,802	7,834
037 Social Services	919,234	50,709	0	800,895	19,731
038 Health	2,383,917	128,448	0	2,050,575	63,059
039 Public Library	1,249,859	70,326	0	1,056,352	52,549
040 Parks	2,178,319	95,872	0	1,560,372	427,766
041 Arts Commission	31,487	1,848	0	27,612	0
042 Public Works	4,538,312	156,577	0	2,444,122	321,147
044 Human Relations Commission	7,268	368	0	6,900	0
047 Criminal Justice Planning	7,672	368	0	6,900	0
048 Internal Audit	18,186	738	0	13,802	2,835
049 Office of Emergency Management	772	368	0	0	0
060 Farmer's Market	67,485	3,327	0	62,131	0
061 Municipal Auditorium	76,379	3,697	0	69,034	0
062 State Fair Board	129,038	6,659	0	110,470	0
064 Sports Authority	7,672	368	0	6,900	0
065 Water and Sewer	5,130,756	236,538	0	3,762,848	0
067 General Hospital	3,320,929	191,743	0	2,948,134	0
070 Community Education Commission	53,752	2,588	0	48,325	0
071 Convention Center Authority	138,130	7,768	0	124,275	0
075 Metro Action Commission	660,339	37,755	0	586,863	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Employee & Pension IOD Medical Expense
076 Nashville Career Advancement Center	131,298	7,029	0	117,372	0
078 Metropolitan Transit Authority (MTA)	7,672	368	0	6,900	0
080 Metro Nashville Public Schools (MNPS)	30,140,786	984,191	6,951,388	14,713,396	0
091 Emergency Communication Center	256,002	11,470	0	179,506	53,257
Airport Authority	54,049	3,697	0	48,325	0
Bordeaux Longterm Care	2,294,133	130,297	0	2,036,771	0
Knowles Home	219,283	12,582	0	193,309	0
Port Authority	368	368	0	0	0
All Other	11,373	0	0	0	0
Direct Bill	0	0	0	0	0
Total	98,379,670	3,527,775	6,951,388	55,690,169	9,836,660

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
001 Administrative - Employee Benefits	0	806	0	0	0
002 Metropolitan Council	0	1,215	0	0	0
003 Metropolitan Clerk	0	2,434	0	0	0
004 Mayor's Office - Administration	0	7,304	0	0	0
005 Election Commission	3,315	6,897	0	0	0
006 Law	0	4,866	0	0	0
007 Planning Commission	0	12,581	0	0	0
008 Human Resources	0	13,796	0	0	0
009 Register of Deeds	0	7,708	0	0	0
010 General Services - Administration	0	43,433	0	0	0
010 General Services - Facilities	0	0	0	0	188,433
011 Historical Commission	0	1,620	0	0	0
014 Information Technology Service	6,375	23,944	0	0	0
015 Finance	0	6,897	0	0	0
015 Finance - Administration	3,046	21,916	0	0	0
016 Assessor of Property	29	24,757	0	0	0
017 Trustee	0	9,737	0	0	188,433
018 County Clerk	0	19,484	0	0	0
019 District Attorney	2,216	5,274	0	0	0
021 Public Defender	0	7,708	0	0	0
022 Juvenile Court Clerk	0	4,462	0	0	0
023 Circuit Court Clerk	508	27,193	0	0	0
024 Criminal Court Clerk	0	15,016	0	0	0
025 Clerk and Master - Chancery	0	4,866	0	0	0
026 Juvenile Court	0	21,916	0	0	0
027 General Sessions Court	10,189	21,103	0	0	0
028 State Trial Courts	8,810	18,671	0	0	0
029 Justice Integration Services	0	404	0	0	0
030 Sheriff's Office	1,417	117,727	0	0	0
031 Police	983	471,723	0	4,547,716	565,315
032 Fire	0	294,724	0	4,390,860	188,433
033 Codes Administration	774	31,658	0	0	0
034 Beer Board	0	404	0	0	0
037 Social Services	0	47,899	0	0	0
038 Health	17,613	124,222	0	0	0
039 Public Library	0	70,632	0	0	0
040 Parks	12,715	81,594	0	0	0
041 Arts Commission	0	2,027	0	0	0
042 Public Works	(1,076)	110,017	0	0	1,507,525
044 Human Relations Commission	0	0	0	0	0
047 Criminal Justice Planning	0	404	0	0	0
048 Internal Audit	0	811	0	0	0
049 Office of Emergency Management	0	404	0	0	0
060 Farmer's Market	0	2,027	0	0	0
061 Municipal Auditorium	0	3,648	0	0	0
062 State Fair Board	5,822	6,087	0	0	0
064 Sports Authority	0	404	0	0	0
065 Water and Sewer	0	189,171	0	0	942,199
067 General Hospital	0	181,052	0	0	0
070 Community Education Commission	0	2,839	0	0	0
071 Convention Center Authority	0	6,087	0	0	0
075 Metro Action Commission	0	35,721	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
076 Nashville Career Advancement Center	0	6,897	0	0	0
078 Metropolitan Transit Authority (MTA)	0	404	0	0	0
080 Metro Nashville Public Schools (MNPS)	10,395	932,734	37,894	0	1,884,446
091 Emergency Communication Center	0	11,769	0	0	0
Airport Authority	0	2,027	0	0	0
Bordeaux Longterm Care	0	127,065	0	0	0
Knowles Home	0	13,392	0	0	0
Port Authority	0	0	0	0	0
All Other	11,373	0	0	0	0
Direct Bill	0	0	0	0	0
Total	94,504	3,211,578	37,894	8,938,576	5,464,784

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits**

Receiving Department	Teacher Pens Match
001 Administrative - Employee Benefits	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office - Administration	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
014 Information Technology Service	0
015 Finance	0
015 Finance - Administration	0
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
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
049 Office of Emergency Management	0
060 Farmer's Market	0
061 Municipal Auditorium	0
062 State Fair Board	0
064 Sports Authority	0
065 Water and Sewer	0
067 General Hospital	0
070 Community Education Commission	0
071 Convention Center Authority	0
075 Metro Action Commission	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Employee Benefits

<u>Receiving Department</u>	<u>Teacher Pens Match</u>
076 Nashville Career Advancement Center	0
078 Metropolitan Transit Authority (MTA)	0
080 Metro Nashville Public Schools (MNPS)	4,626,342
091 Emergency Communication Center	0
Airport Authority	0
Bordeaux Longterm Care	0
Knowles Home	0
Port Authority	0
All Other	0
 Direct Bill	 0
 Total	 <u>4,626,342</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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. Costs attributable to the **Washington Square (CJP)** building have been allocated directly to Criminal Justice Planning.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Facility Rental**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	974,191			974,191
Inbound Costs:				
001 Administrative - Post Audits		16	16	
015 Finance - Accountability		31	31	
015 Finance - Grants & Cost Planning		76	76	
015 Finance - Office of Mgmt & Budget		774	774	
015 Finance - Operations		106	106	
015 Finance - Property Administration		178	178	
015 Finance - Treasury		19	19	
048 Internal Audit		427	427	
Total Allocated Additions:		<u>1,627</u>	1,627	1,627
Total To Be Allocated:	<u>974,191</u>	<u>1,627</u>		<u>975,818</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Facility Rental**

	Total	G&A	Metro Southeast	Hardison Complex	Washington Square (CJP)
Other Expense & Cost					
502339 Recording	380	380	0	0	0
505231 Rent Building & Land	973,811	0	656,543	295,844	21,424
Departmental Total					
Expenditures Per Financial Statement	974,191				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	974,191	380	656,543	295,844	21,424
Allocation Step 1					
Reallocate Admin Costs		(380)	257	115	8
Unallocated Costs	0	0	0	0	0
1st Allocation	974,191	0	656,800	295,959	21,432
Allocation Step 2					
Inbound - All Others	1,627	1,627	0	0	0
Reallocate Admin Costs		(1,627)	1,095	498	34
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,627	0	1,095	498	34
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	975,818	0	657,895	296,457	21,466

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	35,349		35,349	57	35,406
008 Human Resources	1,977.00	1.019945	6,699		6,699	10	6,709
010 General Services	2,164.00	1.116419	7,333		7,333	10	7,343
010 General Services - Facilities	221.00	0.114015	749		749		749
010 General Services - Fleet Management	61,853.00	31.910293	209,587		209,587	392	209,979
014 Information Technology Service	14,629.00	7.547180	49,569		49,569	79	49,648
027 General Sessions Court	11,647.00	6.008750	39,465		39,465	62	39,527
030 Sheriff's Office	2,073.00	1.069472	7,025		7,025	10	7,035
031 Police	27,229.00	14.047587	92,264		92,264	148	92,412
032 Fire	13,078.00	6.747010	44,314		44,314	71	44,385
038 Health	3,896.00	2.009967	13,201		13,201	21	13,222
042 Public Works	1,513.00	0.780565	5,127		5,127	6	5,133
048 Internal Audit	2,677.00	1.381079	9,071		9,071	12	9,083
049 Office of Emergency Management	17,471.00	9.013383	59,200		59,200	95	59,295
065 Water and Sewer	792.00	0.408597	2,684		2,684	3	2,687
076 Nashville Career Advancement Center	4,765.00	2.458289	16,146		16,146	24	16,170
All Other	17,417.00	8.985524	59,017		59,017	95	59,112
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	656,800		656,800	1,095	657,895

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - Hardison Complex

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	295,959		295,959	498	296,457
Schedule .4 Total for Hardison Complex	100	100.000000	295,959		295,959	498	296,457

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, 2019
Schedule .4 - Detail Activity Allocations
For Department 001 Administrative - Facility Rental

Activity - Washington Square (CJP)

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
047 Criminal Justice Planning	100	100.000000	21,432		21,432	34	21,466
Schedule .4 Total for Washington Square (CJP)	100	100.000000	21,432		21,432	34	21,466

Allocation Basis: Direct Allocation to 047 Criminal Justice Planning
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Facility Rental**

Receiving Department	Total	Metro Southeast	Hardison Complex	Washington Square (CJP)
005 Election Commission	35,406	35,406	0	0
008 Human Resources	6,709	6,709	0	0
010 General Services	7,343	7,343	0	0
010 General Services - Facilities	749	749	0	0
010 General Services - Fleet Management	209,979	209,979	0	0
014 Information Technology Service	49,648	49,648	0	0
027 General Sessions Court	39,527	39,527	0	0
030 Sheriff's Office	7,035	7,035	0	0
031 Police	92,412	92,412	0	0
032 Fire	44,385	44,385	0	0
038 Health	13,222	13,222	0	0
042 Public Works	5,133	5,133	0	0
047 Criminal Justice Planning	21,466	0	0	21,466
048 Internal Audit	9,083	9,083	0	0
049 Office of Emergency Management	59,295	59,295	0	0
065 Water and Sewer	2,687	2,687	0	0
076 Nashville Career Advancement Center	16,170	16,170	0	0
080 Metro Nashville Public Schools (MNPS)	296,457	0	296,457	0
All Other	59,112	59,112	0	0
Direct Bill	0	0	0	0
Total	975,818	657,895	296,457	21,466

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,507,500			2,507,500
Inbound Costs:				
001 Administrative - Post Audits		29	29	
006 Law		223,003	223,003	
015 Finance - Accountability		81	81	
015 Finance - Grants & Cost Planning		198	198	
015 Finance - Office of Mgmt & Budget		1,972	1,972	
015 Finance - Operations		51	51	
015 Finance - Property Administration		458	458	
015 Finance - Treasury		58	58	
048 Internal Audit		1,105	1,105	
Total Allocated Additions:		226,955	226,955	226,955
Total To Be Allocated:	2,507,500	226,955		2,734,455

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Insurance

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
Other Expense & Cost					
505951 Insurance-Buildings	507,500	0	507,500	0	0
505955 Insurance-Liab/PropDmg	232,100	0	0	232,100	0
505957 Insurance-Premium J&L	1,767,900	0	0	0	1,767,900
Departmental Total					
Expenditures Per Financial Statement	2,507,500				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,507,500	0	507,500	232,100	1,767,900
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,507,500	0	507,500	232,100	1,767,900
Allocation Step 2					
Inbound - All Others	226,955	226,955	0	0	0
Reallocate Admin Costs		(226,955)	45,933	21,003	160,019
Unallocated Costs	0	0	0	0	0
2nd Allocation	226,955	0	45,933	21,003	160,019
Total For 001 Administrative - Insurance					
Schedule .3 Total	2,734,455	0	553,433	253,103	1,927,919

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	5,000	0.686813	3,486		3,486	314	3,800
007 Planning Commission	2,800	0.384615	1,952		1,952	176	2,128
010 General Services - Facilities	166,400	22.857143	116,000		116,000	10,494	126,494
026 Juvenile Court	12,300	1.689560	8,575		8,575	774	9,349
030 Sheriff's Office	80,100	11.002747	55,839		55,839	5,050	60,889
032 Fire	71,500	9.821429	49,844		49,844	4,508	54,352
037 Social Services	9,600	1.318681	6,692		6,692	604	7,296
038 Health	26,100	3.585165	18,195		18,195	1,647	19,842
039 Public Library	128,900	17.706044	89,858		89,858	8,130	97,988
040 Parks	204,800	28.131869	142,768		142,768	12,945	155,713
061 Municipal Auditorium	20,500	2.815934	14,291		14,291	1,291	15,582
Schedule .4 Total for Insurance - Buildings	728,000	100.000000	507,500		507,500	45,933	553,433

Allocation Basis: Property Premium by Benefiting Department
Allocation Source: FY 2019 Insurance Spreadsheet - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	0.017193	40		40	4	44
005 Election Commission	400	0.017193	40		40	4	44
006 Law	600	0.025790	60		60	5	65
007 Planning Commission	400	0.017193	40		40	4	44
008 Human Resources	600	0.025790	60		60	5	65
010 General Services - Facilities	26,800	1.151945	2,674		2,674	241	2,915
015 Finance - Administration	800	0.034386	80		80	7	87
016 Assessor of Property	17,300	0.743606	1,726		1,726	155	1,881
018 County Clerk	1,900	0.081668	190		190	17	207
019 District Attorney	4,200	0.180529	419		419	37	456
021 Public Defender	600	0.025790	60		60	5	65
022 Juvenile Court Clerk	400	0.017193	40		40	4	44
023 Circuit Court Clerk	3,800	0.163335	379		379	34	413
024 Criminal Court Clerk	500	0.021492	50		50	4	54
026 Juvenile Court	14,700	0.631850	1,467		1,467	132	1,599
027 General Sessions Court	400	0.017193	40		40	4	44
028 State Trial Courts	6,300	0.270793	629		629	56	685
029 Justice Integration Services	100	0.004298	10		10	1	11
030 Sheriff's Office	139,900	6.013325	13,957		13,957	1,261	15,218
031 Police	905,100	38.903933	90,292		90,292	8,197	98,489
032 Fire	331,400	14.244573	33,062		33,062	2,990	36,052
033 Codes Administration	33,000	1.418440	3,292		3,292	296	3,588
034 Beer Board	1,000	0.042983	100		100	9	109
037 Social Services	30,700	1.319579	3,063		3,063	275	3,338
038 Health	35,600	1.530196	3,552		3,552	320	3,872
039 Public Library	53,300	2.290995	5,317		5,317	479	5,796
040 Parks	501,800	21.568880	50,061		50,061	4,527	54,588
042 Public Works	149,100	6.408769	14,875		14,875	1,344	16,219
049 Office of Emergency Management	25,700	1.104664	2,564		2,564	230	2,794
061 Municipal Auditorium	28,100	1.207823	2,803		2,803	252	3,055
064 Sports Authority	9,600	0.412637	958		958	86	1,044
070 Community Education Commission	300	0.012895	30		30	3	33
091 Emergency Communication Center	1,700	0.073071	170		170	15	185
Schedule .4 Total for Insurance - Liab/PropDmg	2,326,500	100.000000	232,100		232,100	21,003	253,103

Allocation Basis: Self-Insurance Liability Premium by Benefiting Department
Allocation Source: FY 2019 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	15,900	0.796833	14,087		14,087	1,273	15,360
003 Metropolitan Clerk	3,100	0.155357	2,747		2,747	247	2,994
004 Mayor's Office - Administration	11,700	0.586349	10,366		10,366	934	11,300
005 Election Commission	10,300	0.516187	9,126		9,126	823	9,949
006 Law	16,100	0.806856	14,264		14,264	1,289	15,553
007 Planning Commission	13,400	0.671545	11,872		11,872	1,073	12,945
008 Human Resources	17,800	0.892052	15,771		15,771	1,425	17,196
010 General Services - Facilities	27,900	1.398216	24,719		24,719	2,234	26,953
011 Historical Commission	2,600	0.130300	2,304		2,304	207	2,511
014 Information Technology Service	3,100	0.155357	2,747		2,747	247	2,994
015 Finance - Administration	35,500	1.779092	31,453		31,453	2,842	34,295
016 Assessor of Property	27,700	1.388193	24,542		24,542	2,219	26,761
017 Trustee	8,900	0.446026	7,885		7,885	711	8,596
018 County Clerk	23,700	1.187732	20,998		20,998	1,898	22,896
019 District Attorney	27,600	1.383181	24,453		24,453	2,210	26,663
021 Public Defender	23,200	1.162674	20,555		20,555	1,859	22,414
022 Juvenile Court Clerk	9,800	0.491130	8,683		8,683	783	9,466
023 Circuit Court Clerk	17,300	0.866994	15,328		15,328	1,384	16,712
024 Criminal Court Clerk	28,100	1.408239	24,896		24,896	2,251	27,147
025 Clerk and Master - Chancery	6,500	0.325749	5,759		5,759	518	6,277
026 Juvenile Court	33,900	1.698907	30,035		30,035	2,714	32,749
027 General Sessions Court	37,500	1.879322	33,225		33,225	3,004	36,229
028 State Trial Courts	27,000	1.353112	23,922		23,922	2,162	26,084
029 Justice Integration Services	6,600	0.330761	5,848		5,848	526	6,374
030 Sheriff's Office	59,400	2.976847	52,628		52,628	4,759	57,387
031 Police	547,800	27.453141	485,340		485,340	44,040	529,380
032 Fire	363,200	18.201864	321,791		321,791	29,125	350,916
033 Codes Administration	30,700	1.538539	27,200		27,200	2,458	29,658
034 Beer Board	1,400	0.070161	1,240		1,240	112	1,352
035 Agricultural Extension	3,100	0.155357	2,747		2,747	247	2,994
037 Social Services	27,900	1.398216	24,719		24,719	2,234	26,953
038 Health	83,300	4.174602	73,803		73,803	6,676	80,479
039 Public Library	99,700	4.996492	88,333		88,333	7,991	96,324
040 Parks	188,700	9.456751	167,186		167,186	15,126	182,312
041 Arts Commission	1,900	0.095219	1,683		1,683	152	1,835
042 Public Works	84,600	4.239751	74,955		74,955	6,779	81,734
044 Human Relations Commission	1,400	0.070161	1,240		1,240	112	1,352
047 Criminal Justice Planning	1,000	0.050115	886		886	80	966
048 Internal Audit	4,300	0.215496	3,810		3,810	344	4,154
070 Community Education Commission	4,500	0.225519	3,987		3,987	360	4,347
091 Emergency Communication Center	57,300	2.871605	50,767		50,767	4,591	55,358
Schedule .4 Total for Insurance - Premium J&L	1,995,400	100.000000	1,767,900		1,767,900	160,019	1,927,919

Allocation Basis: Judgements and Losses Premium by Benefiting Department
Allocation Source: FY 2019 Insurance Spreadsheet - Law

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Insurance**

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	15,360	0	0	15,360
003 Metropolitan Clerk	3,038	0	44	2,994
004 Mayor's Office - Administration	11,300	0	0	11,300
005 Election Commission	13,793	3,800	44	9,949
006 Law	15,618	0	65	15,553
007 Planning Commission	15,117	2,128	44	12,945
008 Human Resources	17,261	0	65	17,196
010 General Services - Facilities	156,362	126,494	2,915	26,953
011 Historical Commission	2,511	0	0	2,511
014 Information Technology Service	2,994	0	0	2,994
015 Finance - Administration	34,382	0	87	34,295
016 Assessor of Property	28,642	0	1,881	26,761
017 Trustee	8,596	0	0	8,596
018 County Clerk	23,103	0	207	22,896
019 District Attorney	27,119	0	456	26,663
021 Public Defender	22,479	0	65	22,414
022 Juvenile Court Clerk	9,510	0	44	9,466
023 Circuit Court Clerk	17,125	0	413	16,712
024 Criminal Court Clerk	27,201	0	54	27,147
025 Clerk and Master - Chancery	6,277	0	0	6,277
026 Juvenile Court	43,697	9,349	1,599	32,749
027 General Sessions Court	36,273	0	44	36,229
028 State Trial Courts	26,769	0	685	26,084
029 Justice Integration Services	6,385	0	11	6,374
030 Sheriff's Office	133,494	60,889	15,218	57,387
031 Police	627,869	0	98,489	529,380
032 Fire	441,320	54,352	36,052	350,916
033 Codes Administration	33,246	0	3,588	29,658
034 Beer Board	1,461	0	109	1,352
035 Agricultural Extension	2,994	0	0	2,994
037 Social Services	37,587	7,296	3,338	26,953
038 Health	104,193	19,842	3,872	80,479
039 Public Library	200,108	97,988	5,796	96,324
040 Parks	392,613	155,713	54,588	182,312
041 Arts Commission	1,835	0	0	1,835
042 Public Works	97,953	0	16,219	81,734
044 Human Relations Commission	1,352	0	0	1,352
047 Criminal Justice Planning	966	0	0	966
048 Internal Audit	4,154	0	0	4,154
049 Office of Emergency Management	2,794	0	2,794	0
061 Municipal Auditorium	18,637	15,582	3,055	0
064 Sports Authority	1,044	0	1,044	0
070 Community Education Commission	4,380	0	33	4,347
091 Emergency Communication Center	55,543	0	185	55,358
Direct Bill	0	0	0	0
Total	2,734,455	553,433	253,103	1,927,919

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 total accounting transactions processed by benefiting department. Additional **Management Consulting** services (Federal 2 CFR Part 200 LOCAP and Full Cost Plan) recorded to business unit 01101412 were separately identified and allocated directly to the Finance Grants and Cost Planning Program.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 001 Administrative - Post Audits

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,103,972			1,103,972
Inbound Costs:				
001 Administrative - Post Audits		18	18	
015 Finance - Accountability		35	35	
015 Finance - Grants & Cost Planning		87	87	
015 Finance - Office of Mgmt & Budget		1,207	1,207	
015 Finance - Operations		84	84	
015 Finance - Property Administration		202	202	
015 Finance - Treasury		26	26	
048 Internal Audit		483	483	
Total Allocated Additions:		2,142	2,142	2,142
Total To Be Allocated:	1,103,972	2,142		1,106,114

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 001 Administrative - Post Audits**

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
502224 Accounting Service	882,740	0	882,740	0
502229 Management Consultant	114,280	0	77,030	37,250
502231 Auditing Service	105,159	0	105,159	0
502701 Printing/Binding	698	0	698	0
502883 Registration	1,095	0	1,095	0
Departmental Total				
Expenditures Per Financial Statement	1,103,972			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,103,972	0	1,066,722	37,250
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,103,972	0	1,066,722	37,250
Allocation Step 2				
Inbound - All Others	2,142	2,142	0	0
Reallocate Admin Costs		(2,142)	2,074	68
Unallocated Costs	0	0	0	0
2nd Allocation	2,142	0	2,074	68
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,106,114	0	1,068,796	37,318

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	28	0.001474	16		16		16
001 Administrative - Employee Benefits	9,454	0.497742	5,310		5,310		5,310
001 Administrative - Facility Rental	28	0.001474	16		16		16
001 Administrative - Insurance	52	0.002738	29		29		29
001 Administrative - Post Audits	32	0.001685	18		18		18
002 Metropolitan Council	395	0.020796	222		222		222
003 Metropolitan Clerk	678	0.035696	381		381		381
003 Metropolitan Clerk - Records Center	290	0.015268	163		163		163
004 Mayor's Office	805	0.042382	452		452		452
004 Mayor's Office - Administration	644	0.033906	362		362		362
005 Election Commission	2,974	0.156578	1,670		1,670	2	1,672
006 Law	5,525	0.290885	3,103		3,103	4	3,107
007 Planning Commission	5,716	0.300941	3,210		3,210	4	3,214
008 Human Resources	2,115	0.111352	1,188		1,188	1	1,189
009 Register of Deeds	313	0.016479	176		176		176
010 General Services	4,329	0.227917	2,431		2,431	3	2,434
010 General Services - Administration	592	0.031168	332		332		332
010 General Services - Facilities	12,177	0.641105	6,839		6,839	11	6,850
010 General Services - Fleet Management	28,924	1.522815	16,244		16,244	30	16,274
010 General Services - Mail Services	485	0.025535	272		272		272
011 Historical Commission	1,233	0.064916	692		692	1	693
014 Information Technology Service	12,550	0.660743	7,048		7,048	11	7,059
015 Finance	2,644	0.139204	1,485		1,485	2	1,487
015 Finance - Accountability	357	0.018796	201		201		201
015 Finance - Administration	1,256	0.066127	705		705	1	706
015 Finance - Business Assistance	416	0.021902	234		234		234
015 Finance - Grants & Cost Planning	285	0.015005	160		160		160
015 Finance - Office of Mgmt & Budget	482	0.025377	271		271		271
015 Finance - Operations	909	0.047858	511		511		511
015 Finance - Payroll	490	0.025798	275		275		275
015 Finance - Property Administration	308	0.016216	173		173		173
015 Finance - Purchasing	478	0.025166	268		268		268
015 Finance - Treasury	1,875	0.098717	1,053		1,053	1	1,054
016 Assessor of Property	1,100	0.057914	618		618	1	619
017 Trustee	549	0.028904	308		308		308
018 County Clerk	1,294	0.068128	727		727	1	728
019 District Attorney	3,107	0.163580	1,745		1,745	2	1,747
021 Public Defender	2,665	0.140309	1,497		1,497	2	1,499
022 Juvenile Court Clerk	706	0.037170	397		397		397
023 Circuit Court Clerk	1,143	0.060178	642		642	1	643
024 Criminal Court Clerk	1,552	0.081711	872		872	1	873
025 Clerk and Master - Chancery	538	0.028325	302		302		302
026 Juvenile Court	8,356	0.439934	4,693		4,693	8	4,701
027 General Sessions Court	6,344	0.334004	3,563		3,563	5	3,568
028 State Trial Courts	5,689	0.299519	3,195		3,195	4	3,199
029 Justice Integration Services	1,046	0.055071	587		587		587
030 Sheriff's Office	18,053	0.950470	10,139		10,139	17	10,156
030 Sheriff's Office - Security Services	3,395	0.178743	1,907		1,907	3	1,910
031 Police	71,110	3.743859	39,937		39,937	75	40,012
032 Fire	24,967	1.314484	14,022		14,022	26	14,048
033 Codes Administration	16,050	0.845014	9,014		9,014	16	9,030

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	1,589	0.083659	892		892	1	893
035 Agricultural Extension	477	0.025113	268		268		268
036 Soil and Water Conservation	6	0.000316	3		3		3
037 Social Services	6,257	0.329424	3,514		3,514	5	3,519
038 Health	46,525	2.449487	26,129		26,129	48	26,177
038 Health - Employee Health & Wellness	633	0.033327	356		356		356
039 Public Library	36,009	1.895832	20,223		20,223	35	20,258
040 Parks	51,083	2.689461	28,689		28,689	52	28,741
041 Arts Commission	2,570	0.135308	1,443		1,443	2	1,445
042 Public Works	30,894	1.626533	17,351		17,351	32	17,383
044 Human Relations Commission	538	0.028325	302		302		302
047 Criminal Justice Planning	320	0.016848	180		180		180
048 Internal Audit	1,244	0.065495	699		699	1	700
049 Office of Emergency Management	1,375	0.072392	772		772	1	773
051 Office of Family Safety	2,456	0.129306	1,379		1,379	2	1,381
052 Community Oversight Board	83	0.004370	47		47		47
060 Farmer's Market	2,159	0.113669	1,213		1,213	2	1,215
061 Municipal Auditorium	5,128	0.269983	2,880		2,880	3	2,883
062 State Fair Board	4,855	0.255610	2,727		2,727	3	2,730
064 Sports Authority	3,323	0.174952	1,866		1,866	3	1,869
065 Water and Sewer	106,027	5.582199	59,547		59,547	112	59,659
067 General Hospital	25	0.001316	14		14		14
068 District Energy System (DES)	2,200	0.115827	1,236		1,236	2	1,238
070 Community Education Commission	1,603	0.084396	900		900	1	901
071 Convention Center Authority	42,772	2.251896	24,021		24,021	43	24,064
075 Metro Action Commission	42,663	2.246158	23,960		23,960	43	24,003
076 Nashville Career Advancement Center	5,129	0.270036	2,881		2,881	3	2,884
077 Metro Development & Housing Authorit	40	0.002106	22		22		22
078 Metropolitan Transit Authority (MTA)	1,159	0.061020	651		651	1	652
080 Metro Nashville Public Schools (MNPS)	962,471	50.672981	540,537		540,537	1,154	541,691
083 Industrial Development Board	148	0.007792	83		83		83
090 Debt Service	1,264	0.066548	710		710	1	711
091 Emergency Communication Center	5,680	0.299045	3,190		3,190	4	3,194
Bordeaux Longterm Care	5	0.000263	3		3		3
Flood	324	0.017058	182		182		182
Hospital Authority	99	0.005212	56		56		56
Knowles Home	38	0.002001	21		21		21
Medical Examiner	66	0.003475	37		37		37
All Other	263,637	13.880183	148,063		148,063	287	148,350
Schedule .4 Total for Post Audits	1,899,377	100.000000	1,066,722		1,066,722	2,074	1,068,796

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2019 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
015 Finance - Grants & Cost Planning	100	100.000000	37,250		37,250	68	37,318
Schedule .4 Total for Management Consultant	100	100.000000	37,250		37,250	68	37,318

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, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
001 Administrative - Corporate Dues	16	16	0
001 Administrative - Employee Benefits	5,310	5,310	0
001 Administrative - Facility Rental	16	16	0
001 Administrative - Insurance	29	29	0
001 Administrative - Post Audits	18	18	0
002 Metropolitan Council	222	222	0
003 Metropolitan Clerk	381	381	0
003 Metropolitan Clerk - Records Center	163	163	0
004 Mayor's Office	452	452	0
004 Mayor's Office - Administration	362	362	0
005 Election Commission	1,672	1,672	0
006 Law	3,107	3,107	0
007 Planning Commission	3,214	3,214	0
008 Human Resources	1,189	1,189	0
009 Register of Deeds	176	176	0
010 General Services	2,434	2,434	0
010 General Services - Administration	332	332	0
010 General Services - Facilities	6,850	6,850	0
010 General Services - Fleet Management	16,274	16,274	0
010 General Services - Mail Services	272	272	0
011 Historical Commission	693	693	0
014 Information Technology Service	7,059	7,059	0
015 Finance	1,487	1,487	0
015 Finance - Accountability	201	201	0
015 Finance - Administration	706	706	0
015 Finance - Business Assistance	234	234	0
015 Finance - Grants & Cost Planning	37,478	160	37,318
015 Finance - Office of Mgmt & Budget	271	271	0
015 Finance - Operations	511	511	0
015 Finance - Payroll	275	275	0
015 Finance - Property Administration	173	173	0
015 Finance - Purchasing	268	268	0
015 Finance - Treasury	1,054	1,054	0
016 Assessor of Property	619	619	0
017 Trustee	308	308	0
018 County Clerk	728	728	0
019 District Attorney	1,747	1,747	0
021 Public Defender	1,499	1,499	0
022 Juvenile Court Clerk	397	397	0
023 Circuit Court Clerk	643	643	0
024 Criminal Court Clerk	873	873	0
025 Clerk and Master - Chancery	302	302	0
026 Juvenile Court	4,701	4,701	0
027 General Sessions Court	3,568	3,568	0
028 State Trial Courts	3,199	3,199	0
029 Justice Integration Services	587	587	0
030 Sheriff's Office	10,156	10,156	0
030 Sheriff's Office - Security Services	1,910	1,910	0
031 Police	40,012	40,012	0
032 Fire	14,048	14,048	0
033 Codes Administration	9,030	9,030	0
034 Beer Board	893	893	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 001 Administrative - Post Audits**

Receiving Department	Total	Post Audits	Management Consultant
035 Agricultural Extension	268	268	0
036 Soil and Water Conservation	3	3	0
037 Social Services	3,519	3,519	0
038 Health	26,177	26,177	0
038 Health - Employee Health & Wellness	356	356	0
039 Public Library	20,258	20,258	0
040 Parks	28,741	28,741	0
041 Arts Commission	1,445	1,445	0
042 Public Works	17,383	17,383	0
044 Human Relations Commission	302	302	0
047 Criminal Justice Planning	180	180	0
048 Internal Audit	700	700	0
049 Office of Emergency Management	773	773	0
051 Office of Family Safety	1,381	1,381	0
052 Community Oversight Board	47	47	0
060 Farmer's Market	1,215	1,215	0
061 Municipal Auditorium	2,883	2,883	0
062 State Fair Board	2,730	2,730	0
064 Sports Authority	1,869	1,869	0
065 Water and Sewer	59,659	59,659	0
067 General Hospital	14	14	0
068 District Energy System (DES)	1,238	1,238	0
070 Community Education Commission	901	901	0
071 Convention Center Authority	24,064	24,064	0
075 Metro Action Commission	24,003	24,003	0
076 Nashville Career Advancement Center	2,884	2,884	0
077 Metro Development & Housing Authorit	22	22	0
078 Metropolitan Transit Authority (MTA)	652	652	0
080 Metro Nashville Public Schools (MNPS)	541,691	541,691	0
083 Industrial Development Board	83	83	0
090 Debt Service	711	711	0
091 Emergency Communication Center	3,194	3,194	0
Bordeaux Longterm Care	3	3	0
Flood	182	182	0
Hospital Authority	56	56	0
Knowles Home	21	21	0
Medical Examiner	37	37	0
All Other	148,350	148,350	0
Direct Bill	0	0	0
Total	1,106,114	1,068,796	37,318

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 003 Metropolitan Clerk - Records Center**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	196,306			196,306
Inbound Costs:				
Depreciation	24,858		24,858	
001 Administrative - Post Audits	163		163	
003 Metropolitan Clerk - Records Center		32	32	
006 Law		508	508	
010 General Services - Fleet Management		102	102	
014 Information Technology Service		559	559	
015 Finance - Accountability		1	1	
015 Finance - Grants & Cost Planning		14	14	
015 Finance - Office of Mgmt & Budget		160	160	
015 Finance - Operations		374	374	
015 Finance - Payroll		50	50	
015 Finance - Property Administration		35	35	
015 Finance - Treasury		9	9	
048 Internal Audit		85	85	
Total Allocated Additions:	25,021	1,929	26,950	26,950
Total To Be Allocated:	221,327	1,929		223,256

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 003 Metropolitan Clerk - Records Center**

	Total	G&A	Records & Storage	Records Requests
Other Expense & Cost				
501101 Regular Pay	90,658	0	45,329	45,329
501102 Leave Pay	10,051	0	5,025	5,026
501109 Longevity	825	0	412	413
501134 Paid Family Leave	0	0	0	0
501172 Employer OASDI	5,690	0	2,845	2,845
501173 Employer SSN Medical	1,331	0	665	666
501174 Employer Group Health	25,854	0	12,927	12,927
501175 Employer Dental Group	648	0	324	324
501176 Employer Group Life	341	0	170	171
501177 Employer Pension	12,427	0	6,213	6,214
501182 Cafe Plan Pre-Tax Savings	747	0	373	374
502303 Refuse Disposal	25,569	0	12,784	12,785
502883 Registration	0	0	0	0
502884 Membership Dues	225	0	112	113
502951 Info Systems Charge	5,000	0	2,500	2,500
502957 Telecommnct'n Charge	2,405	0	1,202	1,203
502977 Fleet Management	1,100	0	550	550
503100 Offc & Admin Supply	8,495	0	4,247	4,248
505233 Rent Equipment	707	0	353	354
505252 Software License	4,233	0	2,116	2,117
Departmental Total				
Expenditures Per Financial Statement	196,306			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	196,306	0	98,147	98,159
Allocation Step 1				
Inbound - All Others	25,021	25,021	0	0
Reallocate Admin Costs		(25,021)	12,509	12,512
Unallocated Costs	0	0	0	0
1st Allocation	221,327	0	110,656	110,671
Allocation Step 2				
Inbound - All Others	1,929	1,929	0	0
Reallocate Admin Costs		(1,929)	948	981
Unallocated Costs	0	0	0	0
2nd Allocation	1,929	0	948	981
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	223,256	0	111,604	111,652

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	0.027637	30		30		30
003 Metropolitan Clerk	305	0.648398	718		718	5	723
003 Metropolitan Clerk - Records Center	2	0.004252	5		5		5
005 Election Commission	249	0.529348	586		586	3	589
007 Planning Commission	1,201	2.553201	2,825		2,825	21	2,846
008 Human Resources	2,658	5.650630	6,253		6,253	50	6,303
009 Register of Deeds	1,206	2.563830	2,837		2,837	21	2,858
010 General Services - Administration	19	0.040392	45		45		45
010 General Services - Facilities	794	1.687961	1,868		1,868	13	1,881
010 General Services - Fleet Management	13	0.027637	30		30		30
014 Information Technology Service	36	0.076532	85		85		85
015 Finance	95	0.201960	223		223		223
015 Finance - Administration	8	0.017007	19		19		19
015 Finance - Operations	831	1.766619	1,955		1,955	13	1,968
015 Finance - Payroll	160	0.340143	376		376	2	378
015 Finance - Purchasing	176	0.374158	414		414	3	417
015 Finance - Treasury	27	0.057399	63		63		63
016 Assessor of Property	891	1.894173	2,096		2,096	15	2,111
017 Trustee	9	0.019133	21		21		21
018 County Clerk	282	0.599503	663		663	4	667
021 Public Defender	3,918	8.329259	9,217		9,217	75	9,292
022 Juvenile Court Clerk	4,048	8.605625	9,523		9,523	79	9,602
023 Circuit Court Clerk	8,653	18.395372	20,359		20,359	248	20,607
024 Criminal Court Clerk	3,797	8.072025	8,932		8,932	71	9,003
025 Clerk and Master - Chancery	4,817	10.240439	11,332		11,332	93	11,425
027 General Sessions Court	40	0.085036	94		94		94
028 State Trial Courts	46	0.097791	108		108		108
029 Justice Integration Services	39	0.082910	91		91		91
031 Police	2,639	5.610238	6,208		6,208	50	6,258
032 Fire	226	0.480452	532		532	3	535
033 Codes Administration	342	0.727056	805		805	4	809
034 Beer Board	228	0.484704	536		536	3	539
037 Social Services	157	0.333766	369		369	2	371
038 Health	5,285	11.235358	12,432		12,432	105	12,537
039 Public Library	2,484	5.280725	5,843		5,843	48	5,891
040 Parks	99	0.210464	233		233	1	234
042 Public Works	384	0.816344	903		903	5	908
044 Human Relations Commission	4	0.008504	9		9		9
048 Internal Audit	20	0.042518	47		47		47
062 State Fair Board	38	0.080784	89		89		89
064 Sports Authority	14	0.029763	33		33		33
065 Water and Sewer	195	0.414550	459		459	3	462
075 Metro Action Commission	268	0.569740	630		630	4	634
076 Nashville Career Advancement Center	180	0.382661	424		424	3	427
091 Emergency Communication Center	46	0.097791	108		108		108
All Other	97	0.206212	228		228	1	229
Schedule .4 Total for Records & Storage	47,039	100.000000	110,656		110,656	948	111,604

Allocation Basis: Total Cubic Feet of Records Stored by Benefiting Department

Allocation Source: FY 2019 Records Stored and Requests Report - Metro Clerk

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	35	0.850754	942		942	6	948
003 Metropolitan Clerk - Records Center	1	0.024307	27		27		27
005 Election Commission	309	7.510938	8,313		8,313	70	8,383
007 Planning Commission	61	1.482742	1,640		1,640	11	1,651
008 Human Resources	68	1.652893	1,828		1,828	13	1,841
010 General Services - Administration	4	0.097229	107		107		107
010 General Services - Facilities	69	1.677200	1,855		1,855	13	1,868
010 General Services - Fleet Management	8	0.194458	215		215		215
014 Information Technology Service	5	0.121536	134		134		134
015 Finance	7	0.170151	188		188		188
015 Finance - Operations	75	1.823043	2,017		2,017	14	2,031
015 Finance - Payroll	24	0.583374	646		646	4	650
015 Finance - Purchasing	239	5.809431	6,429		6,429	52	6,481
015 Finance - Treasury	5	0.121536	134		134		134
016 Assessor of Property	253	6.149733	6,806		6,806	57	6,863
018 County Clerk	119	2.892562	3,201		3,201	25	3,226
021 Public Defender	128	3.111327	3,444		3,444	26	3,470
022 Juvenile Court Clerk	555	13.490518	14,938		14,938	242	15,180
023 Circuit Court Clerk	97	2.357803	2,609		2,609	17	2,626
024 Criminal Court Clerk	232	5.639281	6,241		6,241	51	6,292
025 Clerk and Master - Chancery	241	5.858046	6,483		6,483	53	6,536
027 General Sessions Court	48	1.166748	1,291		1,291	9	1,300
029 Justice Integration Services	4	0.097229	107		107		107
031 Police	269	6.538649	7,236		7,236	58	7,294
032 Fire	43	1.045211	1,157		1,157	8	1,165
033 Codes Administration	20	0.486145	537		537	3	540
034 Beer Board	1	0.024307	27		27		27
037 Social Services	45	1.093826	1,211		1,211	9	1,220
038 Health	331	8.045698	8,905		8,905	72	8,977
039 Public Library	393	9.552747	10,572		10,572	88	10,660
040 Parks	25	0.607681	672		672	4	676
042 Public Works	83	2.017501	2,233		2,233	15	2,248
044 Human Relations Commission	1	0.024307	27		27		27
048 Internal Audit	5	0.121536	134		134		134
062 State Fair Board	3	0.072922	81		81		81
064 Sports Authority	8	0.194458	215		215		215
065 Water and Sewer	15	0.364609	403		403	3	406
075 Metro Action Commission	202	4.910063	5,434		5,434	44	5,478
076 Nashville Career Advancement Center	75	1.823043	2,017		2,017	14	2,031
091 Emergency Communication Center	8	0.194458	215		215		215
Schedule .4 Total for Records Requests	4,114	100.000000	110,671		110,671	981	111,652

Allocation Basis: Number of Records Requests by Benefiting Department

Allocation Source: FY 2019 Records Stored and Requests Report - Metro Clerk

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 003 Metropolitan Clerk - Records Center**

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	30	30	0
003 Metropolitan Clerk	1,671	723	948
003 Metropolitan Clerk - Records Center	32	5	27
005 Election Commission	8,972	589	8,383
007 Planning Commission	4,497	2,846	1,651
008 Human Resources	8,144	6,303	1,841
009 Register of Deeds	2,858	2,858	0
010 General Services - Administration	152	45	107
010 General Services - Facilities	3,749	1,881	1,868
010 General Services - Fleet Management	245	30	215
014 Information Technology Service	219	85	134
015 Finance	411	223	188
015 Finance - Administration	19	19	0
015 Finance - Operations	3,999	1,968	2,031
015 Finance - Payroll	1,028	378	650
015 Finance - Purchasing	6,898	417	6,481
015 Finance - Treasury	197	63	134
016 Assessor of Property	8,974	2,111	6,863
017 Trustee	21	21	0
018 County Clerk	3,893	667	3,226
021 Public Defender	12,762	9,292	3,470
022 Juvenile Court Clerk	24,782	9,602	15,180
023 Circuit Court Clerk	23,233	20,607	2,626
024 Criminal Court Clerk	15,295	9,003	6,292
025 Clerk and Master - Chancery	17,961	11,425	6,536
027 General Sessions Court	1,394	94	1,300
028 State Trial Courts	108	108	0
029 Justice Integration Services	198	91	107
031 Police	13,552	6,258	7,294
032 Fire	1,700	535	1,165
033 Codes Administration	1,349	809	540
034 Beer Board	566	539	27
037 Social Services	1,591	371	1,220
038 Health	21,514	12,537	8,977
039 Public Library	16,551	5,891	10,660
040 Parks	910	234	676
042 Public Works	3,156	908	2,248
044 Human Relations Commission	36	9	27
048 Internal Audit	181	47	134
062 State Fair Board	170	89	81
064 Sports Authority	248	33	215
065 Water and Sewer	868	462	406
075 Metro Action Commission	6,112	634	5,478
076 Nashville Career Advancement Center	2,458	427	2,031
091 Emergency Communication Center	323	108	215
All Other	229	229	0
Direct Bill	0	0	0
Total	223,256	111,604	111,652

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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. Any incoming indirect costs allocable to this function are allocated directly to Administrative - Insurance for further allocation to benefiting departments.

30003 General Fund 4% Reserve - costs recorded to Fund 30003 General Fund 4% Reserve 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, 2019
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,366,946			17,366,946
Cost Adjustments:				
DIRECT COST	-11,373,058			
REVENUE:	0			
Legal Services/Ad for Taxes	-6,563			
Transfer Legal Services/Self Insured	-695,000			
Transfer Legal Services/J&L	-1,088,000			
Transfer Legal Services/Emp Prof Liab	-150,000			
Total Departmental Cost Adjustments:	<u>-13,312,621</u>			-13,312,621
Inbound Costs:				
Depreciation	58,748		58,748	
001 Administrative - Employee Benefits	85,003	613	85,616	
001 Administrative - Insurance	14,324	1,294	15,618	
001 Administrative - Post Audits	3,103	4	3,107	
006 Law		1,485,877	1,485,877	
008 Human Resources		26,963	26,963	
010 General Services - Facilities		26,670	26,670	
010 General Services - Fleet Management		418	418	
010 General Services - Mail Services		12,390	12,390	
014 Information Technology Service		9,041	9,041	
015 Finance - Accountability		1,050	1,050	
015 Finance - Grants & Cost Planning		1,213	1,213	
015 Finance - Office of Mgmt & Budget		4,966	4,966	
015 Finance - Operations		10,144	10,144	
015 Finance - Payroll		1,440	1,440	
015 Finance - Property Administration		2,837	2,837	
015 Finance - Purchasing		6,768	6,768	
015 Finance - Treasury		2,101	2,101	
030 Sheriff's Office - Security Services		14,839	14,839	
048 Internal Audit		6,794	6,794	
Total Allocated Additions:	<u>161,178</u>	<u>1,615,422</u>	1,776,600	1,776,600
Total To Be Allocated:	<u>4,215,503</u>	<u>1,615,422</u>		<u>5,830,925</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
Other Expense & Cost					
501101 Regular Pay	3,596,790	0	3,374,554	216,657	5,579
501102 Leave Pay	411,360	0	378,940	31,664	756
501103 Holiday Pay	3,558	0	3,558	0	0
501109 Longevity	21,808	0	20,295	1,513	0
501134 Paid Family Leave	42,338	0	42,338	0	0
501172 Employer OASDI	232,897	0	217,613	14,893	391
501173 Employer SSN Medical	56,201	0	52,583	3,527	91
501174 Employer Group Health	479,226	0	462,071	17,155	0
501175 Employer Dental Group	15,573	0	14,294	1,256	23
501176 Employer Group Life	7,549	0	6,949	590	10
501177 Employer Pension	491,300	0	459,875	30,643	782
501181 FSA Pre-Tax Savings	1,945	0	1,936	9	0
501182 Cafe Plan Pre-Tax Savings	13,370	0	12,872	496	2
501212 Court Reporter	111,352	0	0	0	111,352
501218 Witness Fees	167,699	0	0	0	167,699
501221 Guardian Ad Litem Fee	10,969	0	0	0	10,969
502105 Cable Television	358	0	358	0	0
502222 Apprsl & Ngtn Srvc	10,088	0	0	0	10,088
502223 Legal Services	702,253	0	0	0	702,253
502223 Legal Srvc Special Master	290,425	0	0	0	290,425
502229 Management Consultant	9,061	0	0	0	9,061
502314 Pre-Employment Checks	587	0	587	0	0
502357 Internet Services	978	0	0	0	978
502451 Employee Out-of-town Travel	1,260	0	0	0	1,260
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	2,589	0	2,084	0	505
502502 Allowance-Cell/Mobile Devices	312	0	312	0	0
502503 Cell Phone Service	27	0	24	3	0
502520 Postage & Delivery Srvc	50,027	0	102	0	49,925
502701 Printing/Binding	21,060	0	799	0	20,261
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	158,226	0	49,137	0	109,089
502883 Registration	776	0	776	0	0
502884 Membership Dues	14,620	0	14,620	0	0
502920 Other Rpr & Maint Srvc	6,255	0	1,040	0	0
502951 Info Systems Charge	95,900	0	77,600	18,300	0
502957 Telecmmnct'n Charge	23,463	0	20,648	2,815	0
502977 Fleet Management	4,600	0	4,600	0	0
502983 Surplus Property	1,600	0	1,600	0	0
503050 Host & Hostess	1,552	0	1,552	0	0
503100 Offc & Admin Supply	9,406	0	8,968	438	0
503120 Computer Software	17,283	0	16,530	0	0
503140 Office Equipment < \$10K	90	0	0	0	0
503150 Furniture/Fixtures<\$10K	258	0	0	0	0
503330 Books/Magazines/Periodicals	49,891	0	49,891	0	0
503400 Medical Supply	686	0	686	0	0
505202 Insurance-Buildings	2,550,000	0	0	0	2,550,000
505205 Insurance-Emp Blanket Bond	19,575	0	0	0	19,575
505206 Insurance-Workman's Comp	340	0	0	0	340
505208 Insurance-Liability/PropDmg	138,908	0	0	0	138,908
505231 Rent Building & Land	326,337	0	326,337	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505233 Rent Equipment	8,795	0	8,795	0	0
505269 Other License & Fees	56,472	0	0	0	56,472
505279 Notary	36	0	36	0	0
505282 Professional Privilege Tax	12,653	0	12,653	0	0
505500 Change in Claims Payable	1,075,142	0	0	0	1,075,142
505740 Compensation for Damages	4,107,762	0	0	0	4,107,762
505959 Insurance-Surety Bond	360	0	0	0	360
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
Departmental Total					
Expenditures Per Financial Statement	17,366,946				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(11,373,058)	0	0	0	(11,373,058)
REVENUE:	0	0	0	0	0
Legal Services/Ad for Taxes	(6,563)	(6,563)	0	0	0
Transfer Legal Services/Self Insured	(695,000)	(695,000)	0	0	0
Transfer Legal Services/J&L	(1,088,000)	(1,088,000)	0	0	0
Transfer Legal Services/Emp Prof Liab	(150,000)	(150,000)	0	0	0
Functional Cost	4,054,325	(1,939,563)	5,647,613	339,959	0
Allocation Step 1					
Inbound - All Others	161,178	0	161,178	0	0
Reallocate Admin Costs		1,939,563	(1,822,607)	(116,956)	0
Unallocated Costs	(6,316)	0	0	0	0
1st Allocation	4,209,187	0	3,986,184	223,003	0
Allocation Step 2					
Inbound - All Others	1,615,422	0	1,615,422	0	0
2nd Allocation	1,615,422	0	1,615,422	0	0
Total For 006 Law					
Schedule .3 Total	5,824,609	0	5,601,606	223,003	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

30003 General Fund
4% Reserve**

Other Expense & Cost	
501101 Regular Pay	0
501102 Leave Pay	0
501103 Holiday Pay	0
501109 Longevity	0
501134 Paid Family Leave	0
501172 Employer OASDI	0
501173 Employer SSN Medical	0
501174 Employer Group Health	0
501175 Employer Dental Group	0
501176 Employer Group Life	0
501177 Employer Pension	0
501181 FSA Pre-Tax Savings	0
501182 Cafe Plan Pre-Tax Savings	0
501212 Court Reporter	0
501218 Witness Fees	0
501221 Guardian Ad Litem Fee	0
502105 Cable Television	0
502222 Apprsl & Ngtn Srvc	0
502223 Legal Services	0
502223 Legal Srvc Special Master	0
502229 Management Consultant	0
502314 Pre-Employment Checks	0
502357 Internet Services	0
502451 Employee Out-of-town Travel	0
502452 Employee Air Travel	0
502453 Employee Local Travel/Park	0
502502 Allowance-Cell/Mobile Devices	0
502503 Cell Phone Service	0
502520 Postage & Delivery Srvc	0
502701 Printing/Binding	0
502801 Advertising & Promot'n	0
502851 Subscriptions	0
502883 Registration	0
502884 Membership Dues	0
502920 Other Rpr & Maint Srvc	5,215
502951 Info Systems Charge	0
502957 Telecmmnct'n Charge	0
502977 Fleet Management	0
502983 Surplus Property	0
503050 Host & Hostess	0
503100 Offc & Admin Supply	0
503120 Computer Software	753
503140 Office Equipment < \$10K	90
503150 Furniture/Fixtures<\$10K	258
503330 Books/Magazines/Periodicals	0
503400 Medical Supply	0
505202 Insurance-Buildings	0
505205 Insurance-Emp Blanket Bond	0
505206 Insurance-Workman's Comp	0
505208 Insurance-Liability/PropDmg	0
505231 Rent Building & Land	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 006 Law

	30003 General Fund 4% Reserve**	
<hr/>		
505233 Rent Equipment	0	
505269 Other License & Fees	0	
505279 Notary	0	
505282 Professional Privilege Tax	0	
505500 Change in Claims Payable	0	
505740 Compensation for Damages	0	
505959 Insurance-Surety Bond	0	
531100 Transfer Legal Services	0	
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	
Cost Adjustments		
<hr/>		
DIRECT COST	0	
REVENUE:	0	
Legal Services/Ad for Taxes	0	
Transfer Legal Services/Self Insured	0	
Transfer Legal Services/J&L	0	
Transfer Legal Services/Emp Prof Liab	0	
Functional Cost	6,316	
Allocation Step 1		
<hr/>		
Inbound - All Others	0	
Reallocate Admin Costs	0	
Unallocated Costs	(6,316)	
1st Allocation	0	
Allocation Step 2		
<hr/>		
Inbound - All Others	0	
2nd Allocation	0	
Total For 006 Law		
<hr/>		
Schedule .3 Total	0	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
001 Administrative - Employee Benefits	602.42	0.639631	25,498		25,498		25,498
002 Metropolitan Council	479.92	0.509564	20,312		20,312	13,250	33,562
003 Metropolitan Clerk	132.42	0.140599	5,604		5,604	3,658	9,262
003 Metropolitan Clerk - Records Center	12.00	0.012741	508		508		508
004 Mayor's Office	70.00	0.074324	2,963		2,963	1,925	4,888
004 Mayor's Office - Administration	920.35	0.977199	38,953		38,953	25,426	64,379
005 Election Commission	425.67	0.451963	18,016		18,016	11,751	29,767
006 Law	35,107.10	37.275608	1,485,877		1,485,877		1,485,877
007 Planning Commission	752.67	0.799161	31,855		31,855	20,787	52,642
008 Human Resources	251.50	0.267035	10,644		10,644	6,939	17,583
009 Register of Deeds	7.42	0.007878	314		314	201	515
010 General Services - Administration	432.62	0.459342	18,310		18,310	11,942	30,252
010 General Services - Fleet Management	31.00	0.032915	1,312		1,312	854	2,166
011 Historical Commission	355.17	0.377108	15,034		15,034	9,801	24,835
014 Information Technology Service	330.08	0.350469	13,970		13,970	9,112	23,082
015 Finance - Administration	1,418.02	1.505609	60,018		60,018	39,181	99,199
015 Finance - Grants & Cost Planning	8.42	0.008940	356		356	231	587
015 Finance - Property Administration	311.77	0.331028	13,194		13,194	8,608	21,802
015 Finance - Purchasing	1,054.58	1.119720	44,634		44,634	29,130	73,764
015 Finance - Treasury	52.25	0.055477	2,212		2,212	1,435	3,647
016 Assessor of Property	1,618.87	1.718865	68,517		68,517	44,724	113,241
017 Trustee	2,628.60	2.790964	111,254		111,254	72,626	183,880
018 County Clerk	166.17	0.176434	7,032		7,032	4,582	11,614
019 District Attorney	22.25	0.023624	941		941	606	1,547
021 Public Defender	7.42	0.007878	314		314	201	515
022 Juvenile Court Clerk	10.25	0.010883	434		434	280	714
023 Circuit Court Clerk	275.83	0.292868	11,674		11,674	7,611	19,285
024 Criminal Court Clerk	102.58	0.108916	4,342		4,342	2,828	7,170
025 Clerk and Master - Chancery	33.75	0.035835	1,428		1,428	929	2,357
026 Juvenile Court	218.25	0.231731	9,236		9,236	6,020	15,256
027 General Sessions Court	601.27	0.638409	25,448		25,448	16,603	42,051
028 State Trial Courts	86.08	0.091397	3,644		3,644	2,371	6,015
030 Sheriff's Office	1,691.78	1.796279	71,603		71,603	46,743	118,346
031 Police	8,872.32	9.420349	375,512		375,512	245,161	620,673
032 Fire	1,409.68	1.496754	59,662		59,662	38,953	98,615
033 Codes Administration	4,245.65	4.507897	179,694		179,694	117,314	297,008
034 Beer Board	191.08	0.202883	8,086		8,086	5,273	13,359
035 Agricultural Extension	3.50	0.003716	148		148	94	242
037 Social Services	402.17	0.427011	17,021		17,021	11,104	28,125
038 Health	1,095.82	1.163507	46,380		46,380	30,268	76,648
039 Public Library	200.50	0.212885	8,486		8,486	5,531	14,017
040 Parks	1,624.65	1.725002	68,761		68,761	44,886	113,647
041 Arts Commission	263.83	0.280126	11,166		11,166	7,279	18,445
042 Public Works	5,277.33	5.603302	223,359	(83,400)	139,959	145,824	285,783
044 Human Relations Commission	49.00	0.052027	2,074		2,074	1,344	3,418
047 Criminal Justice Planning	7.50	0.007963	318		318	203	521
048 Internal Audit	89.58	0.095113	3,792		3,792	2,472	6,264
049 Office of Emergency Management	26.78	0.028434	1,134		1,134	735	1,869
051 Office of Family Safety	60.42	0.064152	2,558		2,558	1,662	4,220
052 Community Oversight Board	152.75	0.162185	6,465		6,465	4,215	10,680
060 Farmer's Market	213.83	0.227038	9,050		9,050	5,900	14,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
061 Municipal Auditorium	93.08	0.098829	3,939		3,939	2,570	6,509
062 State Fair Board	895.08	0.950368	37,883		37,883	24,730	62,613
064 Sports Authority	827.76	0.878889	35,033		35,033	22,865	57,898
065 Water and Sewer	3,128.92	3.322188	132,429	(249,000)	(116,571)	86,443	(30,128)
067 General Hospital	1,490.45	1.582513	63,082		63,082	41,178	104,260
068 District Energy System (DES)	165.00	0.175192	6,983		6,983	4,548	11,531
071 Convention Center Authority	115.50	0.122634	4,889		4,889	3,184	8,073
075 Metro Action Commission	331.08	0.351530	14,013		14,013	9,141	23,154
076 Nashville Career Advancement Center	294.92	0.313137	12,483		12,483	8,144	20,627
077 Metro Development & Housing Authorit	31.33	0.033265	1,327		1,327	863	2,190
078 Metropolitan Transit Authority (MTA)	27.50	0.029199	1,164		1,164	757	1,921
080 Metro Nashville Public Schools (MNPS)	10,706.70	11.368035	453,150	(192,000)	261,150	296,306	557,456
083 Industrial Development Board	50.25	0.053354	2,127		2,127	1,383	3,510
091 Emergency Communication Center	1,228.07	1.303926	51,977		51,977	33,930	85,907
Airport Authority	0.50	0.000531	20		20	12	32
Bordeaux Longterm Care	5.66	0.006010	239		239	153	392
Knowles Home	35.00	0.037162	1,482		1,482	962	2,444
Medical Examiner	49.75	0.052823	2,106		2,106	1,367	3,473
Nashville Electric Service (NES)	0.50	0.000531	20		20	12	32
All Other	300.58	0.319146	12,721		12,721	8,301	21,022
Schedule .4 Total for Legal Services	94,182.50	100.000000	3,986,184	(524,400)	3,461,784	1,615,422	5,077,206
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	94,182.50	100.000000		0	3,986,184	1,615,422	5,601,606

Allocation Basis: Law Staff Hours by Benefiting Department
Allocation Source: FY 2019 Total Time Report - Law

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	223,003		223,003		223,003
Schedule .4 Total for Risk Management	100	100.000000	223,003		223,003	0	223,003

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, 2019
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, 2019
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Employee Benefits	25,498	25,498	0	0
001 Administrative - Insurance	223,003	0	223,003	0
002 Metropolitan Council	33,562	33,562	0	0
003 Metropolitan Clerk	9,262	9,262	0	0
003 Metropolitan Clerk - Records Center	508	508	0	0
004 Mayor's Office	4,888	4,888	0	0
004 Mayor's Office - Administration	64,379	64,379	0	0
005 Election Commission	29,767	29,767	0	0
006 Law	1,485,877	1,485,877	0	0
007 Planning Commission	52,642	52,642	0	0
008 Human Resources	17,583	17,583	0	0
009 Register of Deeds	515	515	0	0
010 General Services - Administration	30,252	30,252	0	0
010 General Services - Fleet Management	2,166	2,166	0	0
011 Historical Commission	24,835	24,835	0	0
014 Information Technology Service	23,082	23,082	0	0
015 Finance - Administration	99,199	99,199	0	0
015 Finance - Grants & Cost Planning	587	587	0	0
015 Finance - Property Administration	21,802	21,802	0	0
015 Finance - Purchasing	73,764	73,764	0	0
015 Finance - Treasury	3,647	3,647	0	0
016 Assessor of Property	113,241	113,241	0	0
017 Trustee	183,880	183,880	0	0
018 County Clerk	11,614	11,614	0	0
019 District Attorney	1,547	1,547	0	0
021 Public Defender	515	515	0	0
022 Juvenile Court Clerk	714	714	0	0
023 Circuit Court Clerk	19,285	19,285	0	0
024 Criminal Court Clerk	7,170	7,170	0	0
025 Clerk and Master - Chancery	2,357	2,357	0	0
026 Juvenile Court	15,256	15,256	0	0
027 General Sessions Court	42,051	42,051	0	0
028 State Trial Courts	6,015	6,015	0	0
030 Sheriff's Office	118,346	118,346	0	0
031 Police	620,673	620,673	0	0
032 Fire	98,615	98,615	0	0
033 Codes Administration	297,008	297,008	0	0
034 Beer Board	13,359	13,359	0	0
035 Agricultural Extension	242	242	0	0
037 Social Services	28,125	28,125	0	0
038 Health	76,648	76,648	0	0
039 Public Library	14,017	14,017	0	0
040 Parks	113,647	113,647	0	0
041 Arts Commission	18,445	18,445	0	0
042 Public Works	285,783	285,783	0	0
044 Human Relations Commission	3,418	3,418	0	0
047 Criminal Justice Planning	521	521	0	0
048 Internal Audit	6,264	6,264	0	0
049 Office of Emergency Management	1,869	1,869	0	0
051 Office of Family Safety	4,220	4,220	0	0
052 Community Oversight Board	10,680	10,680	0	0
060 Farmer's Market	14,950	14,950	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 006 Law**

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
061 Municipal Auditorium	6,509	6,509	0	0
062 State Fair Board	62,613	62,613	0	0
064 Sports Authority	57,898	57,898	0	0
065 Water and Sewer	(30,128)	(30,128)	0	0
067 General Hospital	104,260	104,260	0	0
068 District Energy System (DES)	11,531	11,531	0	0
071 Convention Center Authority	8,073	8,073	0	0
075 Metro Action Commission	23,154	23,154	0	0
076 Nashville Career Advancement Center	20,627	20,627	0	0
077 Metro Development & Housing Authorit	2,190	2,190	0	0
078 Metropolitan Transit Authority (MTA)	1,921	1,921	0	0
080 Metro Nashville Public Schools (MNPS)	557,456	557,456	0	0
083 Industrial Development Board	3,510	3,510	0	0
091 Emergency Communication Center	85,907	85,907	0	0
Airport Authority	32	32	0	0
Bordeaux Longterm Care	392	392	0	0
Knowles Home	2,444	2,444	0	0
Medical Examiner	3,473	3,473	0	0
Nashville Electric Service (NES)	32	32	0	0
All Other	21,022	21,022	0	0
Direct Bill	524,400	524,400	0	0
Total	5,824,609	5,601,606	223,003	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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. Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 008 Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,149,357			5,149,357
Deductions:				
507250 Building Improvements	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	1,355		1,355	
001 Administrative - Employee Benefits	255,137	1,866	257,003	
001 Administrative - Facility Rental	6,699	10	6,709	
001 Administrative - Insurance	15,831	1,430	17,261	
001 Administrative - Post Audits	1,188	1	1,189	
003 Metropolitan Clerk - Records Center	8,081	63	8,144	
006 Law	10,644	6,939	17,583	
008 Human Resources		34,009	34,009	
010 General Services - Facilities		11,051	11,051	
010 General Services - Fleet Management		52	52	
010 General Services - Mail Services		10,869	10,869	
014 Information Technology Service		22,359	22,359	
015 Finance - Accountability		764	764	
015 Finance - Business Assistance		11,718	11,718	
015 Finance - Grants & Cost Planning		404	404	
015 Finance - Office of Mgmt & Budget		4,381	4,381	
015 Finance - Operations		2,854	2,854	
015 Finance - Payroll		2,044	2,044	
015 Finance - Property Administration		943	943	
015 Finance - Purchasing		71,694	71,694	
015 Finance - Treasury		367	367	
030 Sheriff's Office - Security Services		3,586	3,586	
048 Internal Audit		2,263	2,263	
Total Allocated Additions:	298,935	189,667	488,602	488,602
Total To Be Allocated:	5,448,292	189,667		5,637,959

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Other Expense & Cost					
501101 Regular Pay	2,483,398	0	224,349	987,311	518,611
501102 Leave Pay	268,333	0	25,298	99,300	63,164
501103 Holiday Pay	119,161	0	10,209	47,051	25,381
501104 Overtime Pay	3	0	0	0	3
501109 Longevity	30,397	0	2,420	6,463	15,262
501134 Paid Family Leave	5,143	0	0	4,477	0
501172 Employer OASDI	167,936	0	15,069	66,213	36,355
501173 Employer SSN Medical	39,555	0	3,524	15,486	8,502
501174 Employer Group Health	440,356	0	43,762	196,086	94,025
501175 Employer Dental Group	15,116	0	1,629	5,982	3,648
501176 Employer Group Life	6,881	0	746	2,621	1,611
501177 Employer Pension	344,097	0	31,965	136,637	71,885
501181 FSA Pre-Tax Savings	1,227	0	198	362	61
501182 Cafe Plan Pre-Tax Savings	12,613	0	1,273	5,554	2,722
502220 Other Professional Srvc	211,832	0	0	211,501	0
502229 Gen Con RFP Vision	191,772	0	0	0	191,772
502229 Management Consultant	19,862	0	0	0	0
502314 Pre-Employment Checks	217	0	0	217	0
502337 DP-Outside Metro	0	0	0	0	0
502451 Employee Out-of-town Travel	1,437	0	0	0	0
502453 Employee Local Travel/Park	2,191	0	302	297	0
502502 Allowance-Cell/Mobile Devices	1,792	0	0	676	338
502503 Cell Phone Service	3,609	0	0	0	0
502520 Postage & Delivery Srvc	44,285	0	0	0	42,930
502701 Printing/Binding	4,060	0	2,783	0	457
502851 Subscriptions	3,983	0	203	2,599	299
502883 Registration	7,912	0	1,974	739	0
502884 Membership Dues	1,392	0	546	552	0
502920 Other Rpr & Maint Srvc	31,687	0	0	0	30,000
502951 Info Systems Charge	268,700	0	0	0	0
502957 Telecommnct'n Charge	26,490	0	0	0	0
502977 Fleet Management	600	0	0	0	0
502983 Surplus Property	1,400	0	0	0	0
503050 Host & Hostess	4,501	0	386	0	0
503100 Offc & Admin Supply	14,320	0	930	37	675
503130 Computer Hardware <\$10K	16,121	0	65	3,429	0
503140 Office Equipment < \$10K	2,085	0	0	0	1,704
503150 Furniture/Fixtures<\$10K	20,160	0	0	0	0
503350 Educational Supply	8,651	0	5,343	792	0
503999 Credit Card Clearing	8,864	0	0	0	0
505207 Insurance-Unemployment Comp	0	0	0	0	0
505231 Rent Building & Land	241,033	0	0	0	0
505233 Rent Equipment	9,518	0	0	0	0
505234 Rent Storage/Safety Box	1,045	0	0	0	0
505252 Software License	65,622	0	2,672	0	11,502
*507250 Building Improvements	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	5,149,357				

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,149,357	0	375,646	1,794,382	1,120,907
Allocation Step 1					
Inbound - All Others	298,935	0	26,991	118,858	62,420
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(181,112)	0	0	0	0
1st Allocation	5,267,180	0	402,637	1,913,240	1,183,327
Allocation Step 2					
Inbound - All Others	189,667	0	17,087	75,541	39,557
Unallocated Costs	(6,910)	0	0	0	0
2nd Allocation	182,757	0	17,087	75,541	39,557
Total For 008 Human Resources					
Schedule .3 Total	5,449,937	0	419,724	1,988,781	1,222,884

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
Other Expense & Cost			
501101 Regular Pay	662,325	90,802	0
501102 Leave Pay	77,971	2,600	0
501103 Holiday Pay	32,344	4,176	0
501104 Overtime Pay	0	0	0
501109 Longevity	6,252	0	0
501134 Paid Family Leave	666	0	0
501172 Employer OASDI	44,508	5,791	0
501173 Employer SSN Medical	10,689	1,354	0
501174 Employer Group Health	94,813	11,670	0
501175 Employer Dental Group	3,120	737	0
501176 Employer Group Life	1,562	341	0
501177 Employer Pension	91,569	12,041	0
501181 FSA Pre-Tax Savings	606	0	0
501182 Cafe Plan Pre-Tax Savings	2,663	401	0
502220 Other Professional Svc	331	0	0
502229 Gen Con RFP Vision	0	0	0
502229 Management Consultant	19,862	0	0
502314 Pre-Employment Checks	0	0	0
502337 DP-Outside Metro	0	0	0
502451 Employee Out-of-town Travel	365	1,072	0
502453 Employee Local Travel/Park	705	887	0
502502 Allowance-Cell/Mobile Devices	338	440	0
502503 Cell Phone Service	3,506	103	0
502520 Postage & Delivery Svc	1,022	333	0
502701 Printing/Binding	320	500	0
502851 Subscriptions	882	0	0
502883 Registration	2,948	2,251	0
502884 Membership Dues	294	0	0
502920 Other Rpr & Maint Svc	1,687	0	0
502951 Info Systems Charge	268,700	0	0
502957 Telecommnct'n Charge	26,490	0	0
502977 Fleet Management	600	0	0
502983 Surplus Property	1,400	0	0
503050 Host & Hostess	4,079	36	0
503100 Offc & Admin Supply	12,678	0	0
503130 Computer Hardware <\$10K	349	0	12,278
503140 Office Equipment < \$10K	381	0	0
503150 Furniture/Fixtures<\$10K	317	0	19,843
503350 Educational Supply	0	2,516	0
503999 Credit Card Clearing	8,864	0	0
505207 Insurance-Unemployment Comp	0	0	0
505231 Rent Building & Land	241,033	0	0
505233 Rent Equipment	9,518	0	0
505234 Rent Storage/Safety Box	1,045	0	0
505252 Software License	51,448	0	0
*507250 Building Improvements	0	0	0
Departmental Total			
Expenditures Per Financial Statement			

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 008 Human Resources

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,688,250	138,051	32,121
Allocation Step 1			
Inbound - All Others	79,726	10,940	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	(148,991)	(32,121)
1st Allocation	1,767,976	0	0
Allocation Step 2			
Inbound - All Others	50,572	6,910	0
Unallocated Costs	0	(6,910)	0
2nd Allocation	50,572	0	0
Total For 008 Human Resources			
Schedule .3 Total	1,818,548	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
002 Metropolitan Council	51.00	0.567580	2,285		2,285	93	2,378
003 Metropolitan Clerk	5.50	0.061210	246		246	9	255
004 Mayor's Office - Administration	31.24	0.347670	1,398		1,398	55	1,453
005 Election Commission	28.00	0.311612	1,254		1,254	50	1,304
006 Law	46.00	0.511935	2,061		2,061		2,061
007 Planning Commission	47.14	0.524622	2,112		2,112	87	2,199
008 Human Resources	58.02	0.645706	2,601		2,601		2,601
009 Register of Deeds	29.73	0.330866	1,331		1,331	53	1,384
010 General Services - Administration	108.00	1.201934	4,838		4,838	200	5,038
011 Historical Commission	10.50	0.116855	471		471	15	486
014 Information Technology Service	132.96	1.479714	5,958		5,958	246	6,204
015 Finance - Administration	97.14	1.081073	4,352		4,352	177	4,529
016 Assessor of Property	75.73	0.842800	3,393		3,393	141	3,534
017 Trustee	21.75	0.242056	973		973	38	1,011
018 County Clerk	69.78	0.776583	3,127		3,127	127	3,254
019 District Attorney	85.89	0.955871	3,849		3,849	157	4,006
021 Public Defender	78.79	0.876855	3,531		3,531	146	3,677
022 Juvenile Court Clerk	31.00	0.345000	1,387		1,387	54	1,441
023 Circuit Court Clerk	110.64	1.231314	4,957		4,957	203	5,160
024 Criminal Court Clerk	85.00	0.945966	3,809		3,809	157	3,966
025 Clerk and Master - Chancery	16.00	0.178064	717		717	29	746
026 Juvenile Court	113.20	1.259805	5,072		5,072	208	5,280
027 General Sessions Court	114.69	1.276387	5,139		5,139	212	5,351
028 State Trial Courts	144.36	1.606585	6,468		6,468	267	6,735
029 Justice Integration Services	19.50	0.217016	872		872	32	904
030 Sheriff's Office	806.17	8.971879	36,124		36,124	1,547	37,671
031 Police	1,865.78	20.764295	83,625		83,625	3,883	87,508
032 Fire	1,218.47	13.560373	54,600		54,600	2,336	56,936
033 Codes Administration	104.50	1.162982	4,683		4,683	195	4,878
034 Beer Board	5.00	0.055645	224		224	8	232
035 Agricultural Extension	7.00	0.077903	314		314	12	326
037 Social Services	66.45	0.739523	2,978		2,978	119	3,097
038 Health	471.58	5.248222	21,131		21,131	899	22,030
039 Public Library	341.85	3.804454	15,318		15,318	651	15,969
040 Parks	559.59	6.227686	25,075		25,075	1,070	26,145
041 Arts Commission	11.75	0.130766	526		526	18	544
042 Public Works	412.93	4.595505	18,505		18,505	788	19,293
044 Human Relations Commission	4.00	0.044516	178		178	4	182
047 Criminal Justice Planning	3.48	0.038729	155		155	2	157
048 Internal Audit	8.00	0.089032	359		359	13	372
049 Office of Emergency Management	10.96	0.121974	491		491	16	507
051 Office of Family Safety	32.00	0.356129	1,432		1,432	56	1,488
052 Community Oversight Board	3.00	0.033387	133		133	2	135
060 Farmer's Market	6.25	0.069556	279		279	10	289
061 Municipal Auditorium	8.00	0.089032	359		359	13	372
062 State Fair Board	21.70	0.241500	971		971	38	1,009
064 Sports Authority	3.00	0.033387	133		133	2	135
065 Water and Sewer	768.31	8.550535	34,427		34,427	1,472	35,899
070 Community Education Commission	4.00	0.044516	178		178	4	182
071 Convention Center Authority	164.40	1.829610	7,367		7,367	305	7,672
075 Metro Action Commission	301.30	3.353173	13,502		13,502	572	14,074

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	11.49	0.127872	514		514	18	532
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	45		45		45
091 Emergency Communication Center	152.00	1.691611	6,810		6,810	278	7,088
Schedule .4 Total for Employee Relations	8,985.52	100.000000	402,637		402,637	17,087	419,724

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2019 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
002 Metropolitan Council	51.00	0.567580	10,860		10,860	424	11,284
003 Metropolitan Clerk	5.50	0.061210	1,170		1,170	44	1,214
004 Mayor's Office - Administration	31.24	0.347670	6,652		6,652	256	6,908
005 Election Commission	28.00	0.311612	5,962		5,962	227	6,189
006 Law	46.00	0.511935	9,794		9,794		9,794
007 Planning Commission	47.14	0.524622	10,036		10,036	387	10,423
008 Human Resources	58.02	0.645706	12,352		12,352		12,352
009 Register of Deeds	29.73	0.330866	6,330		6,330	242	6,572
010 General Services - Administration	108.00	1.201934	22,995		22,995	911	23,906
011 Historical Commission	10.50	0.116855	2,236		2,236	86	2,322
014 Information Technology Service	132.96	1.479714	28,309		28,309	1,117	29,426
015 Finance - Administration	97.14	1.081073	20,685		20,685	817	21,502
016 Assessor of Property	75.73	0.842800	16,125		16,125	632	16,757
017 Trustee	21.75	0.242056	4,630		4,630	174	4,804
018 County Clerk	69.78	0.776583	14,859		14,859	585	15,444
019 District Attorney	85.89	0.955871	18,288		18,288	722	19,010
021 Public Defender	78.79	0.876855	16,777		16,777	664	17,441
022 Juvenile Court Clerk	31.00	0.345000	6,601		6,601	255	6,856
023 Circuit Court Clerk	110.64	1.231314	23,558		23,558	931	24,489
024 Criminal Court Clerk	85.00	0.945966	18,098		18,098	714	18,812
025 Clerk and Master - Chancery	16.00	0.178064	3,407		3,407	129	3,536
026 Juvenile Court	113.20	1.259805	24,104		24,104	954	25,058
027 General Sessions Court	114.69	1.276387	24,420		24,420	967	25,387
028 State Trial Courts	144.36	1.606585	30,738		30,738	1,219	31,957
029 Justice Integration Services	19.50	0.217016	4,152		4,152	158	4,310
030 Sheriff's Office	806.17	8.971879	171,652		171,652	6,843	178,495
031 Police	1,865.78	20.764295	397,294		397,294	16,295	413,589
032 Fire	1,218.47	13.560373	259,442		259,442	10,355	269,797
033 Codes Administration	104.50	1.162982	22,250		22,250	879	23,129
034 Beer Board	5.00	0.055645	1,063		1,063	38	1,101
035 Agricultural Extension	7.00	0.077903	1,489		1,489	54	1,543
037 Social Services	66.45	0.739523	14,149		14,149	559	14,708
038 Health	471.58	5.248222	100,411		100,411	4,003	104,414
039 Public Library	341.85	3.804454	72,786		72,786	2,896	75,682
040 Parks	559.59	6.227686	119,150		119,150	4,749	123,899
041 Arts Commission	11.75	0.130766	2,501		2,501	94	2,595
042 Public Works	412.93	4.595505	87,923		87,923	3,499	91,422
044 Human Relations Commission	4.00	0.044516	851		851	30	881
047 Criminal Justice Planning	3.48	0.038729	740		740	27	767
048 Internal Audit	8.00	0.089032	1,703		1,703	65	1,768
049 Office of Emergency Management	10.96	0.121974	2,334		2,334	91	2,425
051 Office of Family Safety	32.00	0.356129	6,811		6,811	262	7,073
052 Community Oversight Board	3.00	0.033387	638		638	19	657
060 Farmer's Market	6.25	0.069556	1,330		1,330	49	1,379
061 Municipal Auditorium	8.00	0.089032	1,703		1,703	65	1,768
062 State Fair Board	21.70	0.241500	4,619		4,619	174	4,793
064 Sports Authority	3.00	0.033387	638		638	19	657
065 Water and Sewer	768.31	8.550535	163,591		163,591	6,520	170,111
070 Community Education Commission	4.00	0.044516	851		851	30	881
071 Convention Center Authority	164.40	1.829610	35,005		35,005	1,385	36,390
075 Metro Action Commission	301.30	3.353173	64,155		64,155	2,543	66,698

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	11.49	0.127872	2,447		2,447	93	2,540
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	212		212	5	217
091 Emergency Communication Center	152.00	1.691611	32,364		32,364	1,285	33,649
Schedule .4 Total for Workforce Management	8,985.52	100.000000	1,913,240		1,913,240	75,541	1,988,781

Allocation Basis: Number of FTEs by Benefiting Department Receiving Services/Support
Allocation Source: FY 2019 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
002 Metropolitan Council	51.00	0.567580	6,715		6,715	217	6,932
003 Metropolitan Clerk	5.50	0.061210	724		724	19	743
004 Mayor's Office - Administration	31.24	0.347670	4,113		4,113	136	4,249
005 Election Commission	28.00	0.311612	3,688		3,688	116	3,804
006 Law	46.00	0.511935	6,057		6,057		6,057
007 Planning Commission	47.14	0.524622	6,206		6,206	203	6,409
008 Human Resources	58.02	0.645706	7,641		7,641		7,641
009 Register of Deeds	29.73	0.330866	3,916		3,916	124	4,040
010 General Services - Administration	108.00	1.201934	14,223		14,223	472	14,695
011 Historical Commission	10.50	0.116855	1,382		1,382	44	1,426
014 Information Technology Service	132.96	1.479714	17,510		17,510	584	18,094
015 Finance - Administration	97.14	1.081073	12,793		12,793	424	13,217
016 Assessor of Property	75.73	0.842800	9,973		9,973	327	10,300
017 Trustee	21.75	0.242056	2,864		2,864	92	2,956
018 County Clerk	69.78	0.776583	9,190		9,190	300	9,490
019 District Attorney	85.89	0.955871	11,309		11,309	367	11,676
021 Public Defender	78.79	0.876855	10,375		10,375	340	10,715
022 Juvenile Court Clerk	31.00	0.345000	4,082		4,082	132	4,214
023 Circuit Court Clerk	110.64	1.231314	14,569		14,569	483	15,052
024 Criminal Court Clerk	85.00	0.945966	11,192		11,192	364	11,556
025 Clerk and Master - Chancery	16.00	0.178064	2,107		2,107	67	2,174
026 Juvenile Court	113.20	1.259805	14,908		14,908	498	15,406
027 General Sessions Court	114.69	1.276387	15,103		15,103	501	15,604
028 State Trial Courts	144.36	1.606585	19,011		19,011	634	19,645
029 Justice Integration Services	19.50	0.217016	2,569		2,569	81	2,650
030 Sheriff's Office	806.17	8.971879	106,166		106,166	3,579	109,745
031 Police	1,865.78	20.764295	245,734		245,734	8,659	254,393
032 Fire	1,218.47	13.560373	160,462		160,462	5,421	165,883
033 Codes Administration	104.50	1.162982	13,761		13,761	457	14,218
034 Beer Board	5.00	0.055645	659		659	18	677
035 Agricultural Extension	7.00	0.077903	922		922	29	951
037 Social Services	66.45	0.739523	8,749		8,749	283	9,032
038 Health	471.58	5.248222	62,104		62,104	2,090	64,194
039 Public Library	341.85	3.804454	45,018		45,018	1,517	46,535
040 Parks	559.59	6.227686	73,694		73,694	2,480	76,174
041 Arts Commission	11.75	0.130766	1,547		1,547	49	1,596
042 Public Works	412.93	4.595505	54,379		54,379	1,831	56,210
044 Human Relations Commission	4.00	0.044516	527		527	15	542
047 Criminal Justice Planning	3.48	0.038729	459		459	14	473
048 Internal Audit	8.00	0.089032	1,052		1,052	32	1,084
049 Office of Emergency Management	10.96	0.121974	1,443		1,443	45	1,488
051 Office of Family Safety	32.00	0.356129	4,215		4,215	139	4,354
052 Community Oversight Board	3.00	0.033387	394		394	12	406
060 Farmer's Market	6.25	0.069556	822		822	24	846
061 Municipal Auditorium	8.00	0.089032	1,052		1,052	32	1,084
062 State Fair Board	21.70	0.241500	2,858		2,858	92	2,950
064 Sports Authority	3.00	0.033387	394		394	12	406
065 Water and Sewer	768.31	8.550535	101,181		101,181	3,411	104,592
070 Community Education Commission	4.00	0.044516	527		527	15	542
071 Convention Center Authority	164.40	1.829610	21,650		21,650	723	22,373
075 Metro Action Commission	301.30	3.353173	39,678		39,678	1,332	41,010

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	11.49	0.127872	1,512		1,512	49	1,561
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	131		131	2	133
091 Emergency Communication Center	152.00	1.691611	20,017		20,017	670	20,687
Schedule .4 Total for Benefits Program	8,985.52	100.000000	1,183,327		1,183,327	39,557	1,222,884

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
002 Metropolitan Council	51.00	0.567580	10,033		10,033	274	10,307
003 Metropolitan Clerk	5.50	0.061210	1,082		1,082	29	1,111
004 Mayor's Office - Administration	31.24	0.347670	6,147		6,147	169	6,316
005 Election Commission	28.00	0.311612	5,509		5,509	151	5,660
006 Law	46.00	0.511935	9,051		9,051		9,051
007 Planning Commission	47.14	0.524622	9,274		9,274	259	9,533
008 Human Resources	58.02	0.645706	11,415		11,415		11,415
009 Register of Deeds	29.73	0.330866	5,849		5,849	162	6,011
010 General Services - Administration	108.00	1.201934	21,251		21,251	605	21,856
011 Historical Commission	10.50	0.116855	2,065		2,065	55	2,120
014 Information Technology Service	132.96	1.479714	26,160		26,160	749	26,909
015 Finance - Administration	97.14	1.081073	19,113		19,113	540	19,653
016 Assessor of Property	75.73	0.842800	14,901		14,901	423	15,324
017 Trustee	21.75	0.242056	4,281		4,281	115	4,396
018 County Clerk	69.78	0.776583	13,729		13,729	384	14,113
019 District Attorney	85.89	0.955871	16,897		16,897	480	17,377
021 Public Defender	78.79	0.876855	15,504		15,504	439	15,943
022 Juvenile Court Clerk	31.00	0.345000	6,099		6,099	167	6,266
023 Circuit Court Clerk	110.64	1.231314	21,771		21,771	620	22,391
024 Criminal Court Clerk	85.00	0.945966	16,724		16,724	475	17,199
025 Clerk and Master - Chancery	16.00	0.178064	3,148		3,148	88	3,236
026 Juvenile Court	113.20	1.259805	22,274		22,274	634	22,908
027 General Sessions Court	114.69	1.276387	22,568		22,568	643	23,211
028 State Trial Courts	144.36	1.606585	28,405		28,405	812	29,217
029 Justice Integration Services	19.50	0.217016	3,838		3,838	104	3,942
030 Sheriff's Office	806.17	8.971879	158,620		158,620	4,584	163,204
031 Police	1,865.78	20.764295	367,120		367,120	11,018	378,138
032 Fire	1,218.47	13.560373	239,743		239,743	6,936	246,679
033 Codes Administration	104.50	1.162982	20,561		20,561	587	21,148
034 Beer Board	5.00	0.055645	983		983	26	1,009
035 Agricultural Extension	7.00	0.077903	1,375		1,375	37	1,412
037 Social Services	66.45	0.739523	13,073		13,073	364	13,437
038 Health	471.58	5.248222	92,788		92,788	2,670	95,458
039 Public Library	341.85	3.804454	67,263		67,263	1,934	69,197
040 Parks	559.59	6.227686	110,105		110,105	3,177	113,282
041 Arts Commission	11.75	0.130766	2,312		2,312	63	2,375
042 Public Works	412.93	4.595505	81,248		81,248	2,342	83,590
044 Human Relations Commission	4.00	0.044516	787		787	18	805
047 Criminal Justice Planning	3.48	0.038729	685		685	15	700
048 Internal Audit	8.00	0.089032	1,574		1,574	43	1,617
049 Office of Emergency Management	10.96	0.121974	2,154		2,154	57	2,211
051 Office of Family Safety	32.00	0.356129	6,295		6,295	173	6,468
052 Community Oversight Board	3.00	0.033387	591		591	14	605
060 Farmer's Market	6.25	0.069556	1,228		1,228	32	1,260
061 Municipal Auditorium	8.00	0.089032	1,574		1,574	43	1,617
062 State Fair Board	21.70	0.241500	4,270		4,270	115	4,385
064 Sports Authority	3.00	0.033387	591		591	14	605
065 Water and Sewer	768.31	8.550535	151,171		151,171	4,366	155,537
070 Community Education Commission	4.00	0.044516	787		787	18	805
071 Convention Center Authority	164.40	1.829610	32,347		32,347	927	33,274
075 Metro Action Commission	301.30	3.353173	59,283		59,283	1,703	60,986

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	11.49	0.127872	2,258		2,258	62	2,320
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	196		196	2	198
091 Emergency Communication Center	152.00	1.691611	29,906		29,906	855	30,761
Schedule .4 Total for Admin & Customer Svc Program	8,985.52	100.000000	1,767,976		1,767,976	50,572	1,818,548

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 008 Human Resources**

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
002 Metropolitan Council	30,901	2,378	11,284	6,932	10,307
003 Metropolitan Clerk	3,323	255	1,214	743	1,111
004 Mayor's Office - Administration	18,926	1,453	6,908	4,249	6,316
005 Election Commission	16,957	1,304	6,189	3,804	5,660
006 Law	26,963	2,061	9,794	6,057	9,051
007 Planning Commission	28,564	2,199	10,423	6,409	9,533
008 Human Resources	34,009	2,601	12,352	7,641	11,415
009 Register of Deeds	18,007	1,384	6,572	4,040	6,011
010 General Services - Administration	65,495	5,038	23,906	14,695	21,856
011 Historical Commission	6,354	486	2,322	1,426	2,120
014 Information Technology Service	80,633	6,204	29,426	18,094	26,909
015 Finance - Administration	58,901	4,529	21,502	13,217	19,653
016 Assessor of Property	45,915	3,534	16,757	10,300	15,324
017 Trustee	13,167	1,011	4,804	2,956	4,396
018 County Clerk	42,301	3,254	15,444	9,490	14,113
019 District Attorney	52,069	4,006	19,010	11,676	17,377
021 Public Defender	47,776	3,677	17,441	10,715	15,943
022 Juvenile Court Clerk	18,777	1,441	6,856	4,214	6,266
023 Circuit Court Clerk	67,092	5,160	24,489	15,052	22,391
024 Criminal Court Clerk	51,533	3,966	18,812	11,556	17,199
025 Clerk and Master - Chancery	9,692	746	3,536	2,174	3,236
026 Juvenile Court	68,652	5,280	25,058	15,406	22,908
027 General Sessions Court	69,553	5,351	25,387	15,604	23,211
028 State Trial Courts	87,554	6,735	31,957	19,645	29,217
029 Justice Integration Services	11,806	904	4,310	2,650	3,942
030 Sheriff's Office	489,115	37,671	178,495	109,745	163,204
031 Police	1,133,628	87,508	413,589	254,393	378,138
032 Fire	739,295	56,936	269,797	165,883	246,679
033 Codes Administration	63,373	4,878	23,129	14,218	21,148
034 Beer Board	3,019	232	1,101	677	1,009
035 Agricultural Extension	4,232	326	1,543	951	1,412
037 Social Services	40,274	3,097	14,708	9,032	13,437
038 Health	286,096	22,030	104,414	64,194	95,458
039 Public Library	207,383	15,969	75,682	46,535	69,197
040 Parks	339,500	26,145	123,899	76,174	113,282
041 Arts Commission	7,110	544	2,595	1,596	2,375
042 Public Works	250,515	19,293	91,422	56,210	83,590
044 Human Relations Commission	2,410	182	881	542	805
047 Criminal Justice Planning	2,097	157	767	473	700
048 Internal Audit	4,841	372	1,768	1,084	1,617
049 Office of Emergency Management	6,631	507	2,425	1,488	2,211
051 Office of Family Safety	19,383	1,488	7,073	4,354	6,468
052 Community Oversight Board	1,803	135	657	406	605
060 Farmer's Market	3,774	289	1,379	846	1,260
061 Municipal Auditorium	4,841	372	1,768	1,084	1,617
062 State Fair Board	13,137	1,009	4,793	2,950	4,385
064 Sports Authority	1,803	135	657	406	605
065 Water and Sewer	466,139	35,899	170,111	104,592	155,537
070 Community Education Commission	2,410	182	881	542	805
071 Convention Center Authority	99,709	7,672	36,390	22,373	33,274
075 Metro Action Commission	182,768	14,074	66,698	41,010	60,986
076 Nashville Career Advancement Center	6,953	532	2,540	1,561	2,320

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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)	593	45	217	133	198
091 Emergency Communication Center	92,185	7,088	33,649	20,687	30,761
Direct Bill	0	0	0	0	0
Total	5,449,937	419,724	1,988,781	1,222,884	1,818,548

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	995,801			995,801
Inbound Costs:				
Depreciation	53,899		53,899	
001 Administrative - Employee Benefits	861,438	6,356	867,794	
001 Administrative - Post Audits	332		332	
003 Metropolitan Clerk - Records Center	152		152	
006 Law	18,310	11,942	30,252	
008 Human Resources	63,307	2,188	65,495	
010 General Services - Facilities		57,508	57,508	
010 General Services - Fleet Management		8	8	
010 General Services - Mail Services		1,105	1,105	
014 Information Technology Service		4,405	4,405	
015 Finance - Accountability		731	731	
015 Finance - Business Assistance		75,029	75,029	
015 Finance - Grants & Cost Planning		77	77	
015 Finance - Office of Mgmt & Budget		993	993	
015 Finance - Operations		912	912	
015 Finance - Payroll		1,815	1,815	
015 Finance - Property Administration		182	182	
015 Finance - Purchasing		552,636	552,636	
015 Finance - Treasury		236	236	
030 Sheriff's Office - Security Services		8,713	8,713	
038 Health - Employee Health & Wellness		2,958	2,958	
048 Internal Audit		436	436	
Total Allocated Additions:	<u>997,438</u>	<u>728,230</u>	1,725,668	1,725,668
Total To Be Allocated:	<u>1,993,239</u>	<u>728,230</u>		<u>2,721,469</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	482,505	0	482,505
501102 Leave Pay	78,791	0	78,791
501103 Holiday Pay	24,987	0	24,987
501109 Longevity	5,767	0	5,767
501134 Paid Family Leave	11,570	0	11,570
501172 Employer OASDI	33,604	0	33,604
501173 Employer SSN Medical	8,333	0	8,333
501174 Employer Group Health	77,917	0	77,917
501175 Employer Dental Group	2,384	0	2,384
501176 Employer Group Life	1,001	0	1,001
501177 Employer Pension	72,767	0	72,767
501181 FSA Pre-Tax Savings	198	0	198
501182 Cafe Plan Pre-Tax Savings	2,142	0	2,142
502229 Mngt Cnsltnt Svc	16,100	0	16,100
502303 Refuse Disposal	0	0	0
502337 DP-Outside Metro	338	0	338
502359 Devlop/Framing/Artwork	6,420	0	6,420
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	37	0	37
502502 Allowance-Cell/Mobile Devices	1,656	0	1,656
502520 Postage & Delivery Svc	0	0	0
502701 Printing/Binding	367	0	367
502920 Other Rpr & Maint Svc	6,133	0	6,133
502951 Info Systems Charge	44,100	0	44,100
502954 Radio Shop Charge	200	0	200
502957 Telecmmnct'n Charge	10,167	0	10,167
502977 Fleet Management	100	0	100
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	2,008	0	2,008
503120 Computer Software	527	0	527
503130 Computer Hardware <\$10K	1,127	0	1,127
503170 Photo Film & Supplies	796	0	796
503210 Food & Ice	424	0	424
503330 Books/Magazines/Periodicals	0	0	0
505233 Rent Equipment	3,135	0	3,135
505252 Software License	0	0	0
Departmental Total			
Expenditures Per Financial Statement	995,801		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	995,801	0	995,801
Allocation Step 1			
Inbound - All Others	997,438	997,438	0
Reallocate Admin Costs		(997,438)	997,438
Unallocated Costs	0	0	0
1st Allocation	1,993,239	0	1,993,239

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Administration**

	Total	G&A	Business Office
<hr/>			
Allocation Step 2			
Inbound - All Others	728,230	728,230	0
Reallocate Admin Costs		(728,230)	728,230
Unallocated Costs	0	0	0
2nd Allocation	728,230	0	728,230
Total For 010 General Services - Administration			
Schedule .3 Total	2,721,469	0	2,721,469

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	590,277.68	7.126332	142,045		142,045	51,884	193,929
010 General Services - Facilities	2,275,331.30	27.469726	547,538		547,538	200,046	747,584
010 General Services - Fleet Management	5,183,236.49	62.576421	1,247,299		1,247,299	455,717	1,703,016
010 General Services - Mail Services	234,205.01	2.827521	56,357		56,357	20,583	76,940
Schedule .4 Total for Business Office	8,283,050.48	100.000000	1,993,239		1,993,239	728,230	2,721,469

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 010 General Services - Administration

Receiving Department	Total	Business Office
010 General Services	193,929	193,929
010 General Services - Facilities	747,584	747,584
010 General Services - Fleet Management	1,703,016	1,703,016
010 General Services - Mail Services	76,940	76,940
Direct Bill	0	0
Total	<u>2,721,469</u>	<u>2,721,469</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Facilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	37,337,512			37,337,512
Deductions:				
507226 Engineering Srvc (capital)	0			
507250 Building Improvements	0			
507400 Machinery & Equipment	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	327,743		327,743	
001 Administrative - Employee Benefits	187,426	1,375	188,801	
001 Administrative - Facility Rental	749		749	
001 Administrative - Insurance	143,393	12,969	156,362	
001 Administrative - Post Audits	6,839	11	6,850	
003 Metropolitan Clerk - Records Center	3,723	26	3,749	
010 General Services - Administration	547,538	200,046	747,584	
010 General Services - Facilities		51,502	51,502	
010 General Services - Fleet Management		24,839	24,839	
014 Information Technology Service		57,769	57,769	
015 Finance - Accountability		694	694	
015 Finance - Grants & Cost Planning		1,868	1,868	
015 Finance - Office of Mgmt & Budget		16,787	16,787	
015 Finance - Operations		18,772	18,772	
015 Finance - Payroll		734	734	
015 Finance - Property Administration		4,358	4,358	
015 Finance - Treasury		2,022	2,022	
030 Sheriff's Office - Security Services		67,181	67,181	
048 Internal Audit		10,430	10,430	
Total Allocated Additions:	1,217,411	471,383	1,688,794	1,688,794
Total To Be Allocated:	38,554,923	471,383		39,026,306

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	1,447,518	0	1,447,518	0
501102 Leave Pay	135,572	0	135,572	0
501103 Holiday Pay	69,734	0	69,734	0
501104 Overtime Pay	3	0	3	0
501109 Longevity	13,067	0	13,067	0
501134 Paid Family Leave	8,375	0	8,375	0
501172 Employer OASDI	97,445	0	97,445	0
501173 Employer SSN Medical	22,790	0	22,790	0
501174 Employer Group Health	257,673	0	257,673	0
501175 Employer Dental Group	8,870	0	8,870	0
501176 Employer Group Life	4,325	0	4,325	0
501177 Employer Pension	201,885	0	201,885	0
501181 FSA Pre-Tax Savings	927	0	927	0
501182 Cafe Plan Pre-Tax Savings	7,147	0	7,147	0
502101 Electric	5,172,698	0	5,172,698	0
502102 Water	385,576	0	385,576	0
502103 Gas	713,512	0	713,512	0
502105 Cable Television	358	0	358	0
502110 District Energy System	1,398,940	0	1,398,940	0
502111 Stormwater	130,633	0	130,633	0
502226 Engineering Service (non-cap)	10,049	0	0	10,049
502227 Landscaping Srvc	429,191	0	429,191	0
502229 Management Consultant	268,049	0	268,049	0
502233 Software Consultant Fees	0	0	0	0
502236 Project Management (non-cap)	62,434	0	27,720	34,714
502252 Building Relocation	0	0	0	0
502302 Security Services	30,290	0	30,290	0
502303 Refuse Disposal	60,052	0	60,052	0
502314 Pre-Employment Checks	0	0	0	0
502331 Temporary Service	(358)	0	(358)	0
502333 Laundry Services	9,726	0	9,726	0
502334 Pest Control Srvc	23,957	0	23,957	0
502335 Janitorial Service	3,770,420	0	3,770,420	0
502337 DP-Outside Metro	2,756	0	2,756	0
502345 Lock & Key Service	2,310	0	2,310	0
502346 Grass/Grounds Maintenance	288,896	0	288,896	0
502360 Security Monitoring Service	14,999	0	14,999	0
502373 Interpretation Services	1,192	0	1,192	0
502451 Employee Out-of-town Travel	1,152	0	1,152	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	4,192	0	4,192	0
502502 Allowance-Cell/Mobile Devices	2,760	0	2,760	0
502503 Cell Phone Service	17,388	0	17,388	0
502701 Printing/Binding	3,313	0	3,313	0
502851 Subscriptions	0	0	0	0
502883 Registration	2,914	0	2,914	0
502884 Membership Dues	9,198	0	9,198	0
502911 Plumbing/HVAC Maintain Srvc	0	0	0	0
502912 Electrical Repair Service	333	0	333	0
502920 Other Rpr & Maint Srvc	6,553,080	0	4,976,994	1,576,086
502920 Rpr & Maint Srvc-SW basins	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities**

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502930 OFM Wrecks	0	0	0	0
502951 Info Systems Charge	387,100	0	387,100	0
502954 Radio Shop Charge	11,600	0	11,600	0
502957 Telecommnct'n Charge	148,747	0	148,747	0
502977 Fleet Management	9,100	0	9,100	0
502983 Surplus Property	6,100	0	6,100	0
503100 Offc & Admin Supply	5,789	0	5,789	0
503120 Computer Software	2,490	0	2,490	0
503120 Computer Software (non-cap)	1,728	0	0	1,728
503130 Computer Hardware <\$10K	3,671	0	3,671	0
503150 Furniture/Fixtures<\$10K	7,651	0	6,610	1,041
503210 Food & Ice	8,567	0	8,567	0
503320 Uniforms/Work Related Items	3,218	0	3,218	0
503325 Safety Shoes	1,286	0	1,286	0
503330 Books/Magazines/Periodicals	0	0	0	0
503600 Repair & Maint Supply	716,882	0	665,709	51,173
503640 Safety Supply	3,534	0	294	3,240
503720 Signs	2,217	0	2,005	212
503804 Auto Repair Parts	382,392	0	0	382,392
503850 Small Equipment Supply	1,935	0	196	1,739
503851 Work Equipment < \$10K	70,114	0	0	70,114
503853 Communicat'n Equip < \$10K	(2,933)	0	0	(2,933)
503860 Electrical Appliance<\$10K	0	0	0	0
503880 Rolling Equipment<\$10K	3,485	0	0	3,485
503973 Audio Visual Materials	46,532	0	46,532	0
505221 Boiler Inspection	0	0	0	0
505231 Rent Building & Land	119,682	0	119,682	0
505233 Rent Equipment	29,630	0	29,630	0
505241 Licenses Permits & Fees	350	0	350	0
505242 Elevator Permit	3,685	0	3,685	0
505248 Underground Tank Fee	250	0	250	0
505252 Software License	62,715	0	62,715	0
505254 Drug Test Fee	0	0	0	0
505259 Alarm Permits	2,600	0	2,600	0
505269 Other License & Fees	0	0	0	0
505279 Notary	59	0	59	0
*507226 Engineering Srvc (capital)	0	0	0	0
*507250 Building Improvements	0	0	0	0
*507400 Machinery & Equipment	0	0	0	0
531001 Transfer Operational	3,000,000	0	0	3,000,000
531005 Transfer FA Proprietary Funds	10,651,995	0	0	10,651,995
Departmental Total				
Expenditures Per Financial Statement	37,337,512			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	37,337,512	0	21,552,477	15,785,035
Allocation Step 1				
Inbound - All Others	1,217,411	0	1,217,411	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Facilities

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Reallocate Admin Costs		0	0	0
Unallocated Costs	(15,785,035)	0	0	(15,785,035)
1st Allocation	22,769,888	0	22,769,888	0
Allocation Step 2				
Inbound - All Others	471,383	0	471,383	0
2nd Allocation	471,383	0	471,383	0
Total For 010 General Services - Facilities				
Schedule .3 Total	23,241,271	0	23,241,271	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
001 Administrative - Employee Benefits	39,543.92	0.172001	39,164	(39,500)	(336)		(336)
002 Metropolitan Council	103,995.93	0.452343	102,997		102,997	2,139	105,136
003 Metropolitan Clerk	237,334.38	1.032315	235,057		235,057	4,899	239,956
004 Mayor's Office - Administration	118,369.76	0.514864	117,233		117,233	2,436	119,669
005 Election Commission	204,541.60	0.889679	202,579		202,579	4,221	206,800
006 Law	26,929.19	0.117132	26,670		26,670		26,670
007 Planning Commission	280,128.86	1.218455	277,438		277,438	5,783	283,221
008 Human Resources	11,158.79	0.048537	11,051		11,051		11,051
010 General Services	122,323.31	0.532060	121,148		121,148	2,519	123,667
010 General Services - Administration	58,066.31	0.252567	57,508		57,508		57,508
010 General Services - Facilities	52,003.19	0.226194	51,502		51,502		51,502
010 General Services - Fleet Management	770,091.63	3.349609	762,703		762,703	15,916	778,619
010 General Services - Mail Services	9,530.35	0.041453	9,437		9,437	186	9,623
011 Historical Commission	15,176.39	0.066012	15,031		15,031	308	15,339
014 Information Technology Service	1,242,726.81	5.405394	1,230,803		1,230,803	25,676	1,256,479
015 Finance - Accountability	21,662.82	0.094225	21,455		21,455	442	21,897
015 Finance - Administration	29,643.08	0.128936	29,359		29,359	601	29,960
015 Finance - Business Assistance	25,383.54	0.110409	25,139		25,139	518	25,657
015 Finance - Grants & Cost Planning	10,229.73	0.044495	10,131		10,131	200	10,331
015 Finance - Office of Mgmt & Budget	95,197.90	0.414075	94,284		94,284	1,956	96,240
015 Finance - Operations	146,575.70	0.637549	145,171		145,171	3,020	148,191
015 Finance - Payroll	33,162.52	0.144244	32,845		32,845	676	33,521
015 Finance - Property Administration	12,432.13	0.054075	12,313		12,313	250	12,563
015 Finance - Purchasing	77,630.57	0.337664	76,885		76,885	1,595	78,480
015 Finance - Treasury	40,242.73	0.175041	39,858		39,858	828	40,686
016 Assessor of Property	368,838.06	1.604307	365,299		365,299	7,621	372,920
017 Trustee	133,289.01	0.579757	132,008		132,008	2,751	134,759
018 County Clerk	294,031.01	1.278924	291,208		291,208	6,071	297,279
019 District Attorney	22,061.49	0.095959	21,850		21,850	451	22,301
021 Public Defender	24,281.73	0.105616	24,047		24,047	499	24,546
022 Juvenile Court Clerk	52,437.82	0.228085	51,935		51,935	1,075	53,010
023 Circuit Court Clerk	540,330.39	2.350234	535,146		535,146	11,163	546,309
024 Criminal Court Clerk	179,240.79	0.779630	177,521		177,521	3,699	181,220
025 Clerk and Master - Chancery	184,263.77	0.801478	182,494		182,494	3,799	186,293
026 Juvenile Court	617,635.71	2.686483	611,712		611,712	12,761	624,473
027 General Sessions Court	639,536.33	2.781742	633,400		633,400	13,216	646,616
028 State Trial Courts	775,245.61	3.372026	767,805		767,805	16,020	783,825
030 Sheriff's Office - Security Services	1,303,962.34	5.671745	1,291,450		1,291,450	26,939	1,318,389
031 Police	5,079,437.23	22.093637	5,030,720		5,030,720	105,415	5,136,135
032 Fire	1,720,577.98	7.483866	1,704,066		1,704,066	35,562	1,739,628
033 Codes Administration	394,879.73	1.717578	391,089		391,089	8,156	399,245
034 Beer Board	19,861.16	0.086389	19,670		19,670	406	20,076
035 Agricultural Extension	25,749.31	0.112000	25,502		25,502	525	26,027
036 Soil and Water Conservation	4,470.29	0.019444	4,427		4,427	87	4,514
037 Social Services	58,046.00	0.252478	57,488		57,488	1,191	58,679
038 Health	750,897.62	3.266122	743,691		743,691	15,521	759,212
039 Public Library	745,281.82	3.241695	738,131		738,131	15,405	753,536
040 Parks	549,635.92	2.390709	544,362		544,362	11,359	555,721
041 Arts Commission	50,978.19	0.221736	50,490		50,490	1,046	51,536
042 Public Works	8,474.35	0.036860	8,393		8,393	168	8,561
047 Criminal Justice Planning	27,515.92	0.119684	27,252		27,252	560	27,812

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
048 Internal Audit	15,109.80	0.065722	14,963		14,963	308	15,271
049 Office of Emergency Management	180,518.21	0.785186	178,786		178,786	3,723	182,509
064 Sports Authority	13,312.65	0.057905	13,186		13,186	266	13,452
065 Water and Sewer	192,621.89	0.837833	190,775		190,775	3,974	194,749
075 Metro Action Commission	380,518.10	1.655110	376,865	(380,500)	(3,635)	7,854	4,219
076 Nashville Career Advancement Center	26,895.10	0.116984	26,636	(26,900)	(264)	548	284
080 Metro Nashville Public Schools (MNPS)	290,828.31	1.264994	288,037		288,037	6,006	294,043
091 Emergency Communication Center	179,822.16	0.782159	178,097		178,097	3,710	181,807
IKON Printing	11,525.66	0.050132	11,413	(11,500)	(87)	227	140
All Other	3,344,303.97	14.546463	3,312,213	(525,900)	2,786,313	69,132	2,855,445
Schedule .4 Total for Facilities	22,990,496.57	100.000000	22,769,888	(984,300)	21,785,588	471,383	22,256,971
Direct Billed				984,300	984,300		984,300
Schedule .3 Total for Facilities	22,990,496.57	100.000000		0	22,769,888	471,383	23,241,271

Allocation Basis: Total Facilities Costs by Benefiting Department
Allocation Source: FY 2019 General Services Rate Model - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
001 Administrative - Employee Benefits	(336)	(336)
002 Metropolitan Council	105,136	105,136
003 Metropolitan Clerk	239,956	239,956
004 Mayor's Office - Administration	119,669	119,669
005 Election Commission	206,800	206,800
006 Law	26,670	26,670
007 Planning Commission	283,221	283,221
008 Human Resources	11,051	11,051
010 General Services	123,667	123,667
010 General Services - Administration	57,508	57,508
010 General Services - Facilities	51,502	51,502
010 General Services - Fleet Management	778,619	778,619
010 General Services - Mail Services	9,623	9,623
011 Historical Commission	15,339	15,339
014 Information Technology Service	1,256,479	1,256,479
015 Finance - Accountability	21,897	21,897
015 Finance - Administration	29,960	29,960
015 Finance - Business Assistance	25,657	25,657
015 Finance - Grants & Cost Planning	10,331	10,331
015 Finance - Office of Mgmt & Budget	96,240	96,240
015 Finance - Operations	148,191	148,191
015 Finance - Payroll	33,521	33,521
015 Finance - Property Administration	12,563	12,563
015 Finance - Purchasing	78,480	78,480
015 Finance - Treasury	40,686	40,686
016 Assessor of Property	372,920	372,920
017 Trustee	134,759	134,759
018 County Clerk	297,279	297,279
019 District Attorney	22,301	22,301
021 Public Defender	24,546	24,546
022 Juvenile Court Clerk	53,010	53,010
023 Circuit Court Clerk	546,309	546,309
024 Criminal Court Clerk	181,220	181,220
025 Clerk and Master - Chancery	186,293	186,293
026 Juvenile Court	624,473	624,473
027 General Sessions Court	646,616	646,616
028 State Trial Courts	783,825	783,825
030 Sheriff's Office - Security Services	1,318,389	1,318,389
031 Police	5,136,135	5,136,135
032 Fire	1,739,628	1,739,628
033 Codes Administration	399,245	399,245
034 Beer Board	20,076	20,076
035 Agricultural Extension	26,027	26,027
036 Soil and Water Conservation	4,514	4,514
037 Social Services	58,679	58,679
038 Health	759,212	759,212
039 Public Library	753,536	753,536
040 Parks	555,721	555,721
041 Arts Commission	51,536	51,536
042 Public Works	8,561	8,561
047 Criminal Justice Planning	27,812	27,812
048 Internal Audit	15,271	15,271

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 010 General Services - Facilities**

Receiving Department	Total	Facilities
049 Office of Emergency Management	182,509	182,509
064 Sports Authority	13,452	13,452
065 Water and Sewer	194,749	194,749
075 Metro Action Commission	4,219	4,219
076 Nashville Career Advancement Center	284	284
080 Metro Nashville Public Schools (MNPS)	294,043	294,043
091 Emergency Communication Center	181,807	181,807
IKON Printing	140	140
All Other	2,855,445	2,855,445
Direct Bill	984,300	984,300
Total	23,241,271	23,241,271

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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.

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, 2019
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Fleet Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	41,146,919			41,146,919
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-98,707			
Loss on Sale of Property	76,149			
Other	-332,994			
Total Departmental Cost Adjustments:	-355,552			-355,552
Inbound Costs:				
Depreciation	42,406		42,406	
001 Administrative - Facility Rental	209,587	392	209,979	
001 Administrative - Post Audits	16,244	30	16,274	
003 Metropolitan Clerk - Records Center	245		245	
006 Law	1,312	854	2,166	
010 General Services - Administration	1,247,299	455,717	1,703,016	
010 General Services - Facilities	762,703	15,916	778,619	
010 General Services - Fleet Management		199,899	199,899	
010 General Services - Mail Services		982	982	
014 Information Technology Service		68,444	68,444	
015 Finance - Accountability		527	527	
015 Finance - Grants & Cost Planning		1,694	1,694	
015 Finance - Office of Mgmt & Budget		17,440	17,440	
015 Finance - Operations		52,604	52,604	
015 Finance - Payroll		1,875	1,875	
015 Finance - Property Administration		3,952	3,952	
015 Finance - Treasury		1,289	1,289	
030 Sheriff's Office - Security Services		76,198	76,198	
048 Internal Audit		9,457	9,457	
Total Allocated Additions:	2,279,796	907,270	3,187,066	3,187,066
Total To Be Allocated:	43,071,163	907,270		43,978,433

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
Other Expense & Cost					
501101 Regular Pay	1,771,086	0	1,771,086	0	0
501101 Salary Supplement	1,173,177	0	1,173,177	0	0
501102 Leave Pay	331,058	0	331,058	0	0
501103 Holiday Pay	147,898	0	147,898	0	0
501104 Overtime Pay	88,923	0	88,923	0	0
501106 Shift Differential Pay	8,439	0	8,439	0	0
501108 Injured on Duty Pay	1,987	0	1,987	0	0
501109 Longevity	29,563	0	29,563	0	0
501129 IOD-Light Duty	47,488	0	47,488	0	0
501133 IOD-CS 90 Percent	3,189	0	3,189	0	0
501134 Paid Family Leave	31,574	0	31,574	0	0
501172 Employer OASDI	209,091	0	209,091	0	0
501173 Employer SSN Medical	48,900	0	48,900	0	0
501174 Employer Group Health	794,124	0	794,124	0	0
501175 Employer Dental Group	25,434	0	25,434	0	0
501176 Employer Group Life	11,773	0	11,773	0	0
501177 Employer Pension	437,183	0	437,183	0	0
501181 FSA Pre-Tax Savings	360	0	360	0	0
501182 Cafe Plan Pre-Tax Savings	21,988	0	21,988	0	0
502105 Cable Television	836	0	836	0	0
502222 Apprsl & Ngtn Srvc	18,098	0	18,098	0	0
502306 Hazard Waste Disposal	0	0	0	0	0
502314 Pre-Employment Checks	136	0	136	0	0
502331 Temporary Service	36,595	0	36,595	0	0
502336 Vehicle Washing	1,026	0	1,026	0	0
502337 DP-Outside Metro	5,307	0	5,307	0	0
502340 Tow-In Service	46,316	0	46,316	0	0
502349 Uniform Rental	10,646	0	10,646	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	7,740	0	7,740	0	0
502502 Allowance-Cell/Mobile Devices	1,464	0	1,464	0	0
502503 Cell Phone Service	1,363	0	1,363	0	0
502701 Printing/Binding	1,700	0	1,700	0	0
502751 Freight	0	0	0	0	0
502751 Freight OFM Ground Shop	535	0	535	0	0
502751 Freight OFM Heavy Vehicle Shop	3,315	0	3,315	0	0
502751 Freight OFM Light Vehicle Shop	65	0	65	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	1,297	0	1,297	0	0
502884 Membership Dues	32	0	32	0	0
502920 Other Rpr & Maint Srvc	79,578	0	79,578	0	0
502930 Automotive Repair Service	775	0	775	0	0
502930 OFM Wrecks	5,603,353	0	5,603,353	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	714,400	0	714,400	0	0
502954 Radio Shop Charge	8,300	0	8,300	0	0
502957 Telecmmnct'n Charge	26,843	0	26,843	0	0
502976 MIS Tech Revolving Charge	11,775	0	11,775	0	0
502983 Surplus Property	6,000	0	6,000	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
503100 Offc & Admin Supply	4,951	0	4,951	0	0
503120 Computer Software	29,601	0	29,601	0	0
503130 Computer Hardware <\$10K	706	0	706	0	0
503140 Office Equipment < \$10K	33	0	33	0	0
503210 Food & Ice	1,107	0	1,107	0	0
503300 Personal Use Supply	42,733	0	42,733	0	0
503320 Uniforms/Work Related Items	7,372	0	7,372	0	0
503325 Safety Shoes	6,199	0	6,199	0	0
503400 Medical Supply	2,100	0	2,100	0	0
503640 Safety Supply	2,376	0	2,376	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	107,114	0	107,114	0	0
503801 Auto Fuel	6,439,561	0	6,439,561	0	0
503802 Auto Tires	306,665	0	306,665	0	0
503803 Auto Oil/Lubricants	157,622	0	157,622	0	0
503804 Auto Repair Parts	2,773,692	0	2,773,692	0	0
503805 Auto Batteries	21,078	0	21,078	0	0
503806 Fuel Hedging Contra Account	(290,493)	0	(290,493)	0	0
503850 Small Equipment Supply	11	0	11	0	0
503851 Work Equipment < \$10K	1,167	0	1,167	0	0
505233 Rent Equipment	11,660	0	11,660	0	0
505248 Underground Tank Fee	1,500	0	1,500	0	0
505253 Vehicle Registration	8,932	0	8,932	0	0
505254 Drug Test Fee	553	0	553	0	0
505256 Auto Emission Test	8,785	0	8,785	0	0
505269 Other License & Fees	515	0	515	0	0
505901 Depreciation	16,669,949	0	0	16,669,949	0
505951 Insurance-Buildings	1,700	0	1,700	0	0
505955 Insurance-Liab/PropDmg	12,400	0	12,400	0	0
505957 Insurance-Premium J&L	28,300	0	28,300	0	0
505960 Insurance-IOD	18,300	0	18,300	0	0
531001 Transfer Operational	3,000,000	0	0	0	3,000,000
Departmental Total					
Expenditures Per Financial Statement	41,146,919				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CAFR Non-Operating Revenue/Expense:	0	0	0	0	0
Investment Income	(98,707)	0	(98,707)	0	0
Loss on Sale of Property	76,149	0	76,149	0	0
Other	(332,994)	0	(332,994)	0	0
Functional Cost	40,791,367	0	21,121,418	16,669,949	3,000,000
Allocation Step 1					
Inbound - All Others	2,279,796	0	2,279,796	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(3,000,000)	0	0	0	(3,000,000)

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Fleet Management**

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
1st Allocation	40,071,163	0	23,401,214	16,669,949	0
Allocation Step 2					
Inbound - All Others	907,270	0	907,270	0	0
2nd Allocation	907,270	0	907,270	0	0
Total For 010 General Services - Fleet Management					
Schedule .3 Total	40,978,433	0	24,308,484	16,669,949	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	1,100.00	0.005130	1,202	(1,100)	102		102
005 Election Commission	1,800.00	0.008395	1,964	(1,800)	164	71	235
006 Law	4,600.00	0.021453	5,018	(4,600)	418		418
007 Planning Commission	800.00	0.003731	872	(800)	72	32	104
008 Human Resources	600.00	0.002798	652	(600)	52		52
010 General Services	1,900.00	0.008861	2,073	(1,900)	173	74	247
010 General Services - Administration	100.00	0.000466	108	(100)	8		8
010 General Services - Facilities	9,100.00	0.042439	9,931	(9,100)	831		831
010 General Services - Mail Services	15,400.00	0.071820	16,805	(15,400)	1,405	647	2,052
014 Information Technology Service	36,700.00	0.171156	40,052	(36,700)	3,352	1,547	4,899
016 Assessor of Property	30,600.00	0.142708	33,392	(30,600)	2,792	1,288	4,080
017 Trustee	2,300.00	0.010726	2,510	(2,300)	210	91	301
018 County Clerk	7,400.00	0.034511	8,076	(7,400)	676	306	982
019 District Attorney	9,400.00	0.043838	10,257	(9,400)	857	388	1,245
021 Public Defender	3,600.00	0.016789	3,929	(3,600)	329	146	475
022 Juvenile Court Clerk	1,300.00	0.006063	1,421	(1,300)	121	52	173
023 Circuit Court Clerk	2,900.00	0.013525	3,165	(2,900)	265	116	381
024 Criminal Court Clerk	9,900.00	0.046170	10,804	(9,900)	904	411	1,315
026 Juvenile Court	20,200.00	0.094206	22,044	(20,200)	1,844	848	2,692
027 General Sessions Court	9,300.00	0.043372	10,149	(9,300)	849	384	1,233
028 State Trial Courts	23,100.00	0.107731	25,208	(23,100)	2,108	973	3,081
030 Sheriff's Office - Security Services	893,300.00	4.166049	974,906	(893,300)	81,606	37,821	119,427
031 Police	6,179,500.00	28.819100	6,744,041	(6,179,500)	564,541	261,866	826,407
032 Fire	4,766,700.00	22.230277	5,202,152	(4,766,700)	435,452	201,820	637,272
033 Codes Administration	184,700.00	0.861378	201,570	(184,700)	16,870	7,812	24,682
034 Beer Board	5,500.00	0.025650	6,003	(5,500)	503	225	728
037 Social Services	17,400.00	0.081148	18,988	(17,400)	1,588	733	2,321
038 Health	98,200.00	0.457972	107,172	(98,200)	8,972	4,147	13,119
039 Public Library	59,100.00	0.275622	64,500	(59,100)	5,400	2,490	7,890
040 Parks	1,070,600.00	4.992916	1,168,405	(1,070,600)	97,805	45,321	143,126
042 Public Works	5,430,100.00	25.324150	5,926,159	(5,430,100)	496,059	229,929	725,988
049 Office of Emergency Management	25,900.00	0.120789	28,265	(25,900)	2,365	1,092	3,457
065 Water and Sewer	2,207,800.00	10.296433	2,409,492	(2,207,800)	201,692	93,470	295,162
075 Metro Action Commission	268,700.00	1.253126	293,246	(268,700)	24,546	11,374	35,920
080 Metro Nashville Public Schools (MNPS)	21,600.00	0.100735	23,572	(21,600)	1,972	908	2,880
All Other	21,178.00	0.098767	23,111	(21,178)	1,933	888	2,821
Schedule .4 Total for GS Fleet Management	21,442,378.00	100.000000	23,401,214	(21,442,378)	1,958,836	907,270	2,866,106
Direct Billed				21,442,378	21,442,378		21,442,378
Schedule .3 Total for GS Fleet Management	21,442,378.00	100.000000		0	23,401,214	907,270	24,308,484

Allocation Basis: Total Fleet Management Billings by Benefiting Department
Allocation Source: FY 2019 Fleet Management Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
007 Planning Commission	4,839.79	0.029139	4,857		4,857		4,857
009 Register of Deeds	4,761.20	0.028666	4,779		4,779		4,779
010 General Services	724.81	0.004364	727		727		727
010 General Services - Facilities	23,920.79	0.144020	24,008		24,008		24,008
010 General Services - Fleet Management	199,172.30	1.199156	199,899		199,899		199,899
014 Information Technology Service	12,770.20	0.076885	12,817		12,817		12,817
016 Assessor of Property	57,694.96	0.347364	57,905		57,905		57,905
017 Trustee	4,840.20	0.029141	4,858		4,858		4,858
019 District Attorney	3,239.40	0.019503	3,251		3,251		3,251
026 Juvenile Court	19,509.60	0.117461	19,581		19,581		19,581
028 State Trial Courts	685.22	0.004126	688		688		688
030 Sheriff's Office	456,116.88	2.746141	457,780		457,780		457,780
031 Police	3,110,906.39	18.729823	3,122,252		3,122,252		3,122,252
032 Fire	4,555,523.65	27.427426	4,572,138		4,572,138		4,572,138
033 Codes Administration	78,144.24	0.470483	78,429		78,429		78,429
034 Beer Board	3,216.60	0.019366	3,228		3,228		3,228
037 Social Services	7,648.88	0.046052	7,677		7,677		7,677
038 Health	40,248.00	0.242321	40,395		40,395		40,395
039 Public Library	37,806.24	0.227620	37,944		37,944		37,944
040 Parks	756,907.28	4.557109	759,668		759,668		759,668
042 Public Works	3,957,313.31	23.825783	3,971,746		3,971,746		3,971,746
061 Municipal Auditorium	550.00	0.003311	552		552		552
065 Water and Sewer	2,955,778.53	17.795846	2,966,558		2,966,558		2,966,558
075 Metro Action Commission	312,828.88	1.883448	313,970		313,970		313,970
091 Emergency Communication Center	4,226.47	0.025446	4,242		4,242		4,242
Schedule .4 Total for GS Fleet Mgmt Depreciation	16,609,373.82	100.000000	16,669,949		16,669,949	0	16,669,949

Allocation Basis: Fleet Management Depreciation Expense by Department
Allocation Source: FY 2019 Fleet Management Asset Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	102	102	0
005 Election Commission	235	235	0
006 Law	418	418	0
007 Planning Commission	4,961	104	4,857
008 Human Resources	52	52	0
009 Register of Deeds	4,779	0	4,779
010 General Services	974	247	727
010 General Services - Administration	8	8	0
010 General Services - Facilities	24,839	831	24,008
010 General Services - Fleet Management	199,899	0	199,899
010 General Services - Mail Services	2,052	2,052	0
014 Information Technology Service	17,716	4,899	12,817
016 Assessor of Property	61,985	4,080	57,905
017 Trustee	5,159	301	4,858
018 County Clerk	982	982	0
019 District Attorney	4,496	1,245	3,251
021 Public Defender	475	475	0
022 Juvenile Court Clerk	173	173	0
023 Circuit Court Clerk	381	381	0
024 Criminal Court Clerk	1,315	1,315	0
026 Juvenile Court	22,273	2,692	19,581
027 General Sessions Court	1,233	1,233	0
028 State Trial Courts	3,769	3,081	688
030 Sheriff's Office	457,780	0	457,780
030 Sheriff's Office - Security Services	119,427	119,427	0
031 Police	3,948,659	826,407	3,122,252
032 Fire	5,209,410	637,272	4,572,138
033 Codes Administration	103,111	24,682	78,429
034 Beer Board	3,956	728	3,228
037 Social Services	9,998	2,321	7,677
038 Health	53,514	13,119	40,395
039 Public Library	45,834	7,890	37,944
040 Parks	902,794	143,126	759,668
042 Public Works	4,697,734	725,988	3,971,746
049 Office of Emergency Management	3,457	3,457	0
061 Municipal Auditorium	552	0	552
065 Water and Sewer	3,261,720	295,162	2,966,558
075 Metro Action Commission	349,890	35,920	313,970
080 Metro Nashville Public Schools (MNPS)	2,880	2,880	0
091 Emergency Communication Center	4,242	0	4,242
All Other	2,821	2,821	0
Direct Bill	21,442,378	21,442,378	0
Total	40,978,433	24,308,484	16,669,949

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 010 General Services - Mail Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	885,794			885,794
Inbound Costs:				
Depreciation	6,628		6,628	
001 Administrative - Post Audits	272		272	
010 General Services - Administration	56,357	20,583	76,940	
010 General Services - Facilities	9,437	186	9,623	
010 General Services - Fleet Management	1,405	647	2,052	
014 Information Technology Service		498	498	
015 Finance - Accountability		21	21	
015 Finance - Grants & Cost Planning		69	69	
015 Finance - Office of Mgmt & Budget		861	861	
015 Finance - Operations		893	893	
015 Finance - Payroll		107	107	
015 Finance - Property Administration		162	162	
015 Finance - Treasury		30	30	
030 Sheriff's Office - Security Services		2,613	2,613	
048 Internal Audit		387	387	
Total Allocated Additions:	74,099	27,057	101,156	101,156
Total To Be Allocated:	959,893	27,057		986,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 010 General Services - Mail Services**

	Total	G&A	GS Mail Services
Other Expense & Cost			
501101 Regular Pay	137,033	0	137,033
501102 Leave Pay	13,029	0	13,029
501103 Holiday Pay	6,318	0	6,318
501109 Longevity	2,915	0	2,915
501172 Employer OASDI	8,939	0	8,939
501173 Employer SSN Medical	2,090	0	2,090
501174 Employer Group Health	41,592	0	41,592
501175 Employer Dental Group	1,227	0	1,227
501176 Employer Group Life	582	0	582
501177 Employer Pension	19,298	0	19,298
501182 Cafe Plan Pre-Tax Savings	1,183	0	1,183
502105 Cable Television	119	0	119
502331 Temporary Service	600	0	600
502345 Lock & Key Service	89	0	89
502502 Allowance-Cell/Mobile Devices	332	0	332
502520 Postage & Delivery Srvc	600,003	0	600,003
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	5,700	0	5,700
502957 Telecmnct'n Charge	890	0	890
502977 Fleet Management	15,400	0	15,400
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	5,556	0	5,556
503320 Uniforms/Work Related Items	1,192	0	1,192
503325 Safety Shoes	300	0	300
505233 Rent Equipment	21,107	0	21,107
Departmental Total			
Expenditures Per Financial Statement	885,794		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	885,794	0	885,794
Allocation Step 1			
Inbound - All Others	74,099	0	74,099
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	959,893	0	959,893
Allocation Step 2			
Inbound - All Others	27,057	0	27,057
2nd Allocation	27,057	0	27,057
Total For 010 General Services - Mail Services			
Schedule .3 Total	986,950	0	986,950

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Employee Benefits	65,724.49	7.096260	68,113		68,113		68,113
002 Metropolitan Council	7,882.44	0.851065	8,167		8,167	247	8,414
003 Metropolitan Clerk	360.43	0.038916	374		374	9	383
004 Mayor's Office	81.48	0.008797	84		84	1	85
004 Mayor's Office - Administration	2,774.99	0.299615	2,874		2,874	81	2,955
005 Election Commission	62,079.83	6.702747	64,340		64,340	1,998	66,338
006 Law	11,955.75	1.290860	12,390		12,390		12,390
007 Planning Commission	5,840.92	0.630643	6,054		6,054	181	6,235
008 Human Resources	10,486.87	1.132265	10,869		10,869		10,869
009 Register of Deeds	5,515.72	0.595531	5,716		5,716	171	5,887
010 General Services	20.40	0.002203	22		22		22
010 General Services - Administration	1,066.42	0.115141	1,105		1,105		1,105
010 General Services - Fleet Management	946.80	0.102226	982		982		982
011 Historical Commission	1,620.62	0.174978	1,680		1,680	47	1,727
014 Information Technology Service	1,176.92	0.127072	1,220		1,220	34	1,254
015 Finance - Administration	322.74	0.034846	335		335	8	343
015 Finance - Business Assistance	47.39	0.005117	47		47		47
015 Finance - Office of Mgmt & Budget	361.38	0.039018	375		375	9	384
015 Finance - Operations	7,783.08	0.840338	8,064		8,064	244	8,308
015 Finance - Payroll	3,852.78	0.415984	3,993		3,993	116	4,109
015 Finance - Property Administration	254.52	0.027480	262		262	7	269
015 Finance - Purchasing	595.88	0.064337	616		616	16	632
015 Finance - Treasury	18,740.58	2.023417	19,421		19,421	602	20,023
016 Assessor of Property	13,340.48	1.440369	13,826		13,826	427	14,253
017 Trustee	9,504.44	1.026192	9,851		9,851	300	10,151
018 County Clerk	158,517.87	17.115142	164,339		164,339	5,402	169,741
019 District Attorney	12,377.95	1.336445	12,828		12,828	394	13,222
021 Public Defender	4,285.46	0.462700	4,441		4,441	131	4,572
022 Juvenile Court Clerk	11,884.75	1.283194	12,316		12,316	378	12,694
023 Circuit Court Clerk	140,387.72	15.157634	145,494		145,494	4,541	150,035
024 Criminal Court Clerk	47,473.60	5.125715	49,199		49,199	1,529	50,728
025 Clerk and Master - Chancery	12,481.40	1.347614	12,935		12,935	397	13,332
026 Juvenile Court	12,198.03	1.317019	12,641		12,641	389	13,030
027 General Sessions Court	8,013.11	0.865174	8,304		8,304	250	8,554
028 State Trial Courts	15,797.09	1.705609	16,371		16,371	511	16,882
029 Justice Integration Services	142.56	0.015392	146		146	2	148
030 Sheriff's Office	5.10	0.000551	5		5		5
030 Sheriff's Office - Security Services	76,247.60	8.232438	79,020		79,020	2,462	81,482
031 Police	35,984.52	3.885241	37,293		37,293	1,155	38,448
032 Fire	4,859.77	0.524708	5,037		5,037	150	5,187
033 Codes Administration	82,319.46	8.888015	85,314		85,314	2,656	87,970
034 Beer Board	2,001.01	0.216049	2,073		2,073	61	2,134
035 Agricultural Extension	332.53	0.035903	344		344	8	352
036 Soil and Water Conservation	82.06	0.008860	84		84	1	85
037 Social Services	2,206.84	0.238272	2,285		2,285	65	2,350
038 Health	1,279.17	0.138112	1,325		1,325	37	1,362
039 Public Library	26,171.19	2.825698	27,122		27,122	841	27,963
040 Parks	6,477.49	0.699373	6,711		6,711	202	6,913
041 Arts Commission	576.44	0.062238	596		596	16	612
042 Public Works	10,217.72	1.103205	10,591		10,591	324	10,915
044 Human Relations Commission	274.92	0.029683	284		284	7	291

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
047 Criminal Justice Planning	40.68	0.004392	41		41		41
048 Internal Audit	1,093.91	0.118109	1,134		1,134	30	1,164
049 Office of Emergency Management	614.01	0.066295	634		634	17	651
060 Farmer's Market	20.40	0.002203	22		22		22
061 Municipal Auditorium	743.94	0.080323	768		768	23	791
062 State Fair Board	346.08	0.037366	358		358	9	367
064 Sports Authority	163.32	0.017634	168		168	4	172
065 Water and Sewer	1,039.47	0.112231	1,077		1,077	29	1,106
070 Community Education Commission	1,769.94	0.191100	1,835		1,835	53	1,888
071 Convention Center Authority	1,226.31	0.132404	1,271		1,271	36	1,307
075 Metro Action Commission	12,935.79	1.396675	13,407	(12,936)	471	414	885
076 Nashville Career Advancement Center	647.70	0.069932	669	(648)	21	19	40
077 Metro Development & Housing Authorit	264.72	0.028582	273	(265)	8	7	15
Bordeaux Longterm Care	345.96	0.037353	358		358	9	367
Schedule .4 Total for GS Mail Services	926,184.94	100.000000	959,893	(13,849)	946,044	27,057	973,101
Direct Billed				13,849	13,849		13,849
Schedule .3 Total for GS Mail Services	926,184.94	100.000000		0	959,893	27,057	986,950

Allocation Basis: Mail Services Charges by Benefiting Department
Allocation Source: FY 2019 Postal Charges Report - General Services

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services**

Receiving Department	Total	GS Mail Services
001 Administrative - Employee Benefits	68,113	68,113
002 Metropolitan Council	8,414	8,414
003 Metropolitan Clerk	383	383
004 Mayor's Office	85	85
004 Mayor's Office - Administration	2,955	2,955
005 Election Commission	66,338	66,338
006 Law	12,390	12,390
007 Planning Commission	6,235	6,235
008 Human Resources	10,869	10,869
009 Register of Deeds	5,887	5,887
010 General Services	22	22
010 General Services - Administration	1,105	1,105
010 General Services - Fleet Management	982	982
011 Historical Commission	1,727	1,727
014 Information Technology Service	1,254	1,254
015 Finance - Administration	343	343
015 Finance - Business Assistance	47	47
015 Finance - Office of Mgmt & Budget	384	384
015 Finance - Operations	8,308	8,308
015 Finance - Payroll	4,109	4,109
015 Finance - Property Administration	269	269
015 Finance - Purchasing	632	632
015 Finance - Treasury	20,023	20,023
016 Assessor of Property	14,253	14,253
017 Trustee	10,151	10,151
018 County Clerk	169,741	169,741
019 District Attorney	13,222	13,222
021 Public Defender	4,572	4,572
022 Juvenile Court Clerk	12,694	12,694
023 Circuit Court Clerk	150,035	150,035
024 Criminal Court Clerk	50,728	50,728
025 Clerk and Master - Chancery	13,332	13,332
026 Juvenile Court	13,030	13,030
027 General Sessions Court	8,554	8,554
028 State Trial Courts	16,882	16,882
029 Justice Integration Services	148	148
030 Sheriff's Office	5	5
030 Sheriff's Office - Security Services	81,482	81,482
031 Police	38,448	38,448
032 Fire	5,187	5,187
033 Codes Administration	87,970	87,970
034 Beer Board	2,134	2,134
035 Agricultural Extension	352	352
036 Soil and Water Conservation	85	85
037 Social Services	2,350	2,350
038 Health	1,362	1,362
039 Public Library	27,963	27,963
040 Parks	6,913	6,913
041 Arts Commission	612	612
042 Public Works	10,915	10,915
044 Human Relations Commission	291	291
047 Criminal Justice Planning	41	41

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 010 General Services - Mail Services

Receiving Department	Total	GS Mail Services
048 Internal Audit	1,164	1,164
049 Office of Emergency Management	651	651
060 Farmer's Market	22	22
061 Municipal Auditorium	791	791
062 State Fair Board	367	367
064 Sports Authority	172	172
065 Water and Sewer	1,106	1,106
070 Community Education Commission	1,888	1,888
071 Convention Center Authority	1,307	1,307
075 Metro Action Commission	885	885
076 Nashville Career Advancement Center	40	40
077 Metro Development & Housing Authorit	15	15
Bordeaux Longterm Care	367	367
Direct Bill	13,849	13,849
Total	986,950	986,950

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 2019 Comprehensive Annual Financial Report (CAFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the direct billed amounts recorded for each department/agency.

The FY 2019 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, 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, 2019
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	42,588,111			42,588,111
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-105,404			
Gain on Sale of Property	0			
CAFR Charges for Services	-25,799,261			
Total Departmental Cost Adjustments:	-25,904,665			-25,904,665
Inbound Costs:				
Depreciation	622,449		622,449	
001 Administrative - Employee Benefits	438,532	3,221	441,753	
001 Administrative - Facility Rental	49,569	79	49,648	
001 Administrative - Insurance	2,747	247	2,994	
001 Administrative - Post Audits	7,048	11	7,059	
003 Metropolitan Clerk - Records Center	219		219	
006 Law	13,970	9,112	23,082	
008 Human Resources	77,937	2,696	80,633	
010 General Services - Facilities	1,230,803	25,676	1,256,479	
010 General Services - Fleet Management	16,169	1,547	17,716	
010 General Services - Mail Services	1,220	34	1,254	
014 Information Technology Service		-135,110	-135,110	
015 Finance - Accountability		1,223	1,223	
015 Finance - Business Assistance		14,057	14,057	
015 Finance - Grants & Cost Planning		2,661	2,661	
015 Finance - Office of Mgmt & Budget		16,450	16,450	
015 Finance - Operations		19,085	19,085	
015 Finance - Payroll		4,448	4,448	
015 Finance - Property Administration		6,201	6,201	
015 Finance - Purchasing		62,928	62,928	
015 Finance - Treasury		2,405	2,405	
030 Sheriff's Office - Security Services		306,797	306,797	
048 Internal Audit		14,857	14,857	
Total Allocated Additions:	2,460,663	358,625	2,819,288	2,819,288
Total To Be Allocated:	19,144,109	358,625		19,502,734

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Other Expense & Cost					
501101 Regular Pay	7,897,052	0	7,897,052	0	0
501101 Salary Supplement	716,203	0	716,203	0	0
501102 Leave Pay	1,033,241	0	1,033,241	0	0
501103 Holiday Pay	454,599	0	454,599	0	0
501104 Overtime Pay	21,005	0	21,005	0	0
501105 Out of Class Pay	9,073	0	9,073	0	0
501106 Shift Differential Pay	5,313	0	5,313	0	0
501109 Longevity	60,579	0	60,579	0	0
501134 Paid Family Leave	47,375	0	47,375	0	0
501172 Employer OASDI	595,730	0	595,730	0	0
501173 Employer SSN Medical	140,141	0	140,141	0	0
501174 Employer Group Health	1,422,767	0	1,422,767	0	0
501175 Employer Dental Group	46,491	0	46,491	0	0
501176 Employer Group Life	21,586	0	21,586	0	0
501177 Employer Pension	1,141,518	0	1,141,518	0	0
501181 FSA Pre-Tax Savings	3,710	0	3,710	0	0
501182 Cafe Plan Pre-Tax Savings	39,868	0	39,868	0	0
502105 Cable Television	2,219	0	2,219	0	0
502229 Management Consultant	2,695,742	0	17,489	0	0
502229 Mgmt Con ITS EndofLife Voice	19,036	0	0	0	0
502229 Mgmt Con ITS System Center	673,506	0	0	0	0
502229 Mngt Cnsltnt Srvc	1,129,169	0	1,129,169	0	0
502233 Software Consul Fees	0	0	0	0	0
502233 Software Consult Fees-EBS	1,912,232	0	1,912,232	0	0
502309 Educational Service	0	0	0	0	0
502314 Pre-Employment Checks	116	0	116	0	0
502335 Janitorial Service	1,501	0	1,501	0	0
502335 Janitorial Srvc	565	0	565	0	0
502337 DP-Outside Metro	99,508	0	86,723	0	0
502337 DP-Outside Metro ITS EOL	1,440	0	0	0	0
502351 Network Services	507,521	0	387,649	0	0
502357 Internet Services	132,062	0	132,062	0	0
502373 Interpretation Services	0	0	0	0	0
502451 Employee Out-of-town Travel	6,242	0	6,242	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	1,600	0	1,600	0	0
502501 Telephone & Telegraph	1,200	0	1,200	0	0
502502 Allowance-Cell/Mobile Devices	20,543	0	20,543	0	0
502503 Cell Phone Service	15,191	0	15,191	0	0
502520 Postage & Delivery Srvc	128	0	128	0	0
502701 Printing/Binding	7,017	0	7,017	0	0
502702 Sign Printing	120	0	120	0	0
502751 Freight	0	0	0	0	0
502851 Subscriptions	4,228	0	2,769	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	143,240	0	143,240	0	0
502884 Membership Dues	2,428	0	2,328	0	0
502885 Employee Tuition Reimburse	1,444	0	1,444	0	0
502920 Other Rpr & Maint Srvc	597,026	0	597,026	0	0
502920 Other Rpr & Maint Srvc	3,182,663	0	2,185,099	0	0
502920 Rpr & Maint Srvc	18,351	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
502920 Rpr & Maint Srvc - EOLVOICE	4,317	0	0	0	0
502920 Rpr & Maint Srvc Acces	0	0	0	0	0
502920 Rpr & Maint Srvc Access Ctrl	117,608	0	117,608	0	0
502956 Postal Service Charge	7	0	7	0	0
502957 Telecmmnct'n Charge	134,474	0	134,474	0	0
502976 MIS Tech Revolving Charge	39,114	0	39,114	0	0
502977 Fleet Management	36,700	0	36,700	0	0
502983 Surplus Property	6,500	0	6,500	0	0
502984 Facilities Maint & Security	461	0	461	0	0
503050 Host & Hostess	6,225	0	6,225	0	0
503100 Admin/Project Supply	239	0	0	0	0
503100 Offc & Admin Supply	20,756	0	19,523	0	0
503120 Computer Software	222,553	0	157,994	0	0
503120 Computer Software (non-cap)	207,030	0	0	0	0
503130 Computer Hardware < \$5000	0	0	0	0	0
503130 Computer Hardware <\$10K	2,565,078	0	62,029	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	4,053	0	3,555	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503320 Uniforms/Work Related Items	9,557	0	9,557	0	0
503330 Books/Magazines/Periodicals	509	0	509	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503850 Small Equipment Supply	105,068	0	54,924	0	0
503853 Communicat'n Equip < \$10K	901,111	0	0	0	0
503973 Audio Visual Materials	0	0	0	0	0
503999 Credit Card Clearing	869	0	869	0	0
505174 Interest Expense MIP	12,431	0	0	0	0
505231 Rent Building & Land	41,463	0	41,463	0	0
505233 Rent Equipment	2,243	0	1,496	0	0
505252 Software License	4,221,342	0	4,112,748	0	0
505252 Software License ITS INDETECT	166,385	0	0	0	0
505269 Other License & Fees	506	0	506	0	0
505282 Professional Privilege Tax	400	0	400	0	0
505331 Employee Award/Gift	1,880	0	1,880	0	0
505901 Depreciation	2,391,894	0	0	46,013	2,345,881
505951 Insurance-Buildings	10,600	0	10,600	0	0
505955 Insurance-Liab/PropDmg	3,400	0	3,400	0	0
505957 Insurance-Premium J&L	58,000	0	58,000	0	0
507201 Building New Construction	0	0	0	0	0
507250 Building Improvements	849,653	0	0	0	0
507450 Computer Equipment	198,339	0	0	0	0
507450 Computer Hardware	1,002,460	0	0	0	0
507455 Computer Software	3,912,597	0	155,280	0	0
530200 Cont'b Capital Assets	0	0	0	0	0
531001 Transfer Operational	0	0	0	0	0
531005 Transfer Prop Computer Equip	500,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	42,588,111				

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CAFR Non-Operating Revenue/Expense:	0	0	0	0	0
Investment Income	(105,404)	0	(105,404)	0	0
Gain on Sale of Property	0	0	0	0	0
CAFR Charges for Services	(25,799,261)	0	(25,799,261)	0	0
Functional Cost	16,683,446	0	(558,920)	46,013	2,345,881
Allocation Step 1					
Inbound - All Others	2,460,663	0	2,460,663	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(14,850,472)	0	0	0	0
1st Allocation	4,293,637	0	1,901,743	46,013	2,345,881
Allocation Step 2					
Inbound - All Others	358,625	0	358,625	0	0
2nd Allocation	358,625	0	358,625	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,652,262	0	2,260,368	46,013	2,345,881

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & Cen	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
Other Expense & Cost				
501101 Regular Pay	0	0	0	0
501101 Salary Supplement	0	0	0	0
501102 Leave Pay	0	0	0	0
501103 Holiday Pay	0	0	0	0
501104 Overtime Pay	0	0	0	0
501105 Out of Class Pay	0	0	0	0
501106 Shift Differential Pay	0	0	0	0
501109 Longevity	0	0	0	0
501134 Paid Family Leave	0	0	0	0
501172 Employer OASDI	0	0	0	0
501173 Employer SSN Medical	0	0	0	0
501174 Employer Group Health	0	0	0	0
501175 Employer Dental Group	0	0	0	0
501176 Employer Group Life	0	0	0	0
501177 Employer Pension	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0
502105 Cable Television	0	0	0	0
502229 Management Consultant	442,273	0	2,149,302	86,678
502229 Mgmt Con ITS EndofLife Voice	19,036	0	0	0
502229 Mgmt Con ITS System Center	673,506	0	0	0
502229 Mngt Cnsltnt Svc	0	0	0	0
502233 Software Consul Fees	0	0	0	0
502233 Software Consult Fees-EBS	0	0	0	0
502309 Educational Service	0	0	0	0
502314 Pre-Employment Checks	0	0	0	0
502335 Janitorial Service	0	0	0	0
502335 Janitorial Svc	0	0	0	0
502337 DP-Outside Metro	1,215	0	0	11,570
502337 DP-Outside Metro ITS EOL	1,440	0	0	0
502351 Network Services	0	0	119,872	0
502357 Internet Services	0	0	0	0
502373 Interpretation Services	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0
502452 Employee Air Travel	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0
502501 Telephone & Telegraph	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502520 Postage & Delivery Svc	0	0	0	0
502701 Printing/Binding	0	0	0	0
502702 Sign Printing	0	0	0	0
502751 Freight	0	0	0	0
502851 Subscriptions	1,459	0	0	0
502882 Tuition	0	0	0	0
502883 Registration	0	0	0	0
502884 Membership Dues	100	0	0	0
502885 Employee Tuition Reimburse	0	0	0	0
502920 Other Rpr & Maint Svcs	0	0	0	0
502920 Other Rpr & Maint Svc	95,319	4,700	897,545	0
502920 Rpr & Maint Svc	18,351	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & ...	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
502920 Rpr & Maint Srvc - EOLVOICE	4,317	0	0	0
502920 Rpr & Maint Srvc Acces	0	0	0	0
502920 Rpr & Maint Srvc Access Ctrl	0	0	0	0
502956 Postal Service Charge	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0
502976 MIS Tech Revolving Charge	0	0	0	0
502977 Fleet Management	0	0	0	0
502983 Surplus Property	0	0	0	0
502984 Facilities Maint & Security	0	0	0	0
503050 Host & Hostess	0	0	0	0
503100 Admin/Project Supply	0	0	239	0
503100 Ofc & Admin Supply	1,166	0	0	67
503120 Computer Software	32,104	0	32,455	0
503120 Computer Software (non-cap)	207,030	0	0	0
503130 Computer Hardware < \$500	0	0	0	0
503130 Computer Hardware <\$10K	602,997	0	429,466	1,470,586
503140 Office Equipment < \$10K	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	498	0
503170 Photo Film & Supplies	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0
503720 Signs	0	0	0	0
503850 Small Equipment Supply	3,940	23,765	22,439	0
503853 Communicat'n Equip < \$10K	0	0	901,111	0
503973 Audio Visual Materials	0	0	0	0
503999 Credit Card Clearing	0	0	0	0
505174 Interest Expense MIP	0	0	12,431	0
505231 Rent Building & Land	0	0	0	0
505233 Rent Equipment	0	0	747	0
505252 Software License	4,414	0	104,180	0
505252 Software License ITS INDETECT	166,385	0	0	0
505269 Other License & Fees	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0
505331 Employee Award/Gift	0	0	0	0
505901 Depreciation	0	0	0	0
505951 Insurance-Buildings	0	0	0	0
505955 Insurance-Liab/PropDmg	0	0	0	0
505957 Insurance-Premium J&L	0	0	0	0
507201 Building New Construction	0	0	0	0
507250 Building Improvements	0	0	849,653	0
507450 Computer Equipment	198,339	0	0	0
507450 Computer Hardware	328,269	0	674,191	0
507455 Computer Software	3,097,208	0	660,109	0
530200 Cont'b Capital Assets	0	0	0	0
531001 Transfer Operational	0	0	0	0
531005 Transfer Prop Computer Equip	500,000	0	0	0

Departmental Total _____
Expenditures Per Financial Statement

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 014 Information Technology Service**

	30003 General Fund 4% Reserve**	34155 Nash Educ Comm & Info	Info Sys - Capital Projects**	Info Sys - Technology Revolving**
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
CAFR Non-Operating Revenue/Expense:	0	0	0	0
Investment Income	0	0	0	0
Gain on Sale of Property	0	0	0	0
CAFR Charges for Services	0	0	0	0
 Functional Cost	 6,398,868	 28,465	 6,854,238	 1,568,901
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(6,398,868)	(28,465)	(6,854,238)	(1,568,901)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
Total For 014 Information Technology Service				
Schedule .3 Total	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
001 Administrative - Employee Benefits	3,257.58	0.012627	238		238		238
002 Metropolitan Council	87,465.47	0.339023	6,446		6,446	1,208	7,654
003 Metropolitan Clerk	58,705.04	0.227545	4,326		4,326	802	5,128
003 Metropolitan Clerk - Records Center	7,404.92	0.028702	544		544		544
004 Mayor's Office - Administration	140,153.48	0.543246	10,330		10,330	1,933	12,263
005 Election Commission	323,212.38	1.252797	23,822		23,822	4,492	28,314
006 Law	119,363.28	0.462662	8,797		8,797		8,797
007 Planning Commission	170,767.63	0.661909	12,583		12,583	2,360	14,943
008 Human Resources	295,190.33	1.144181	21,756		21,756		21,756
009 Register of Deeds	128,464.11	0.497937	9,468		9,468	1,773	11,241
010 General Services	38,689.25	0.149963	2,848		2,848	523	3,371
010 General Services - Administration	54,466.69	0.211117	4,013		4,013		4,013
010 General Services - Facilities	547,446.64	2.121947	40,352		40,352		40,352
010 General Services - Fleet Management	749,542.56	2.905287	55,252		55,252		55,252
010 General Services - Mail Services	6,590.04	0.025544	485		485		485
011 Historical Commission	42,050.47	0.162991	3,097		3,097	570	3,667
014 Information Technology Service	(1,783,511.28)	(6.913032)	(131,469)		(131,469)		(131,469)
015 Finance - Accountability	8,889.15	0.034455	650		650	116	766
015 Finance - Administration	23,850.53	0.092447	1,754		1,754	318	2,072
015 Finance - Business Assistance	9,740.89	0.037756	717		717	126	843
015 Finance - Grants & Cost Planning	7,026.22	0.027234	515		515	90	605
015 Finance - Office of Mgmt & Budget	67,516.83	0.261701	4,976		4,976	925	5,901
015 Finance - Operations	104,172.06	0.403779	7,678		7,678	1,443	9,121
015 Finance - Payroll	21,261.44	0.082411	1,564		1,564	283	1,847
015 Finance - Property Administration	12,925.26	0.050099	953		953	173	1,126
015 Finance - Purchasing	31,505.08	0.122116	2,318		2,318	428	2,746
015 Finance - Treasury	53,007.30	0.205461	3,905		3,905	721	4,626
016 Assessor of Property	449,664.33	1.742935	33,147		33,147	6,247	39,394
017 Trustee	375,077.84	1.453832	27,645		27,645	5,202	32,847
018 County Clerk	188,017.81	0.728772	13,857		13,857	2,601	16,458
019 District Attorney	272,125.99	1.054782	20,056		20,056	3,775	23,831
021 Public Defender	120,896.61	0.468605	8,908		8,908	1,674	10,582
022 Juvenile Court Clerk	59,340.52	0.230009	4,372		4,372	811	5,183
023 Circuit Court Clerk	191,374.12	0.741781	14,105		14,105	2,646	16,751
024 Criminal Court Clerk	125,515.90	0.486510	9,249		9,249	1,730	10,979
025 Clerk and Master - Chancery	31,980.23	0.123958	2,353		2,353	434	2,787
026 Juvenile Court	182,909.86	0.708973	13,480		13,480	2,521	16,001
027 General Sessions Court	234,407.53	0.908582	17,273		17,273	3,245	20,518
028 State Trial Courts	306,659.65	1.188637	22,602		22,602	4,266	26,868
029 Justice Integration Services	529,666.69	2.053030	39,044		39,044	7,346	46,390
030 Sheriff's Office	96,523.47	0.374133	7,114		7,114	1,336	8,450
030 Sheriff's Office - Security Services	1,038,158.59	4.023986	76,523		76,523	14,418	90,941
031 Police	5,067,282.52	19.641194	373,671		373,671	71,131	444,802
032 Fire	1,524,677.39	5.909772	112,389		112,389	21,184	133,573
033 Codes Administration	642,954.51	2.492143	47,394		47,394	8,930	56,324
034 Beer Board	38,456.35	0.149060	2,834		2,834	520	3,354
035 Agricultural Extension	25,375.25	0.098356	1,868		1,868	339	2,207
036 Soil and Water Conservation	91.19	0.000353	6		6	1	7
037 Social Services	150,640.59	0.583895	11,100		11,100	2,078	13,178
038 Health	1,417,305.92	5.493591	104,474		104,474	19,692	124,166
039 Public Library	1,900,967.64	7.368303	140,126		140,126	26,420	166,546

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
040 Parks	933,970.18	3.620143	68,842		68,842	12,967	81,809
041 Arts Commission	40,650.08	0.157563	2,992		2,992	551	3,543
042 Public Works	645,016.52	2.500136	47,547		47,547	8,955	56,502
044 Human Relations Commission	27,054.02	0.104864	1,991		1,991	364	2,355
047 Criminal Justice Planning	14,480.69	0.056128	1,066		1,066	194	1,260
048 Internal Audit	53,523.53	0.207461	3,944		3,944	726	4,670
049 Office of Emergency Management	149,459.21	0.579316	11,016		11,016	2,063	13,079
051 Office of Family Safety	44,095.67	0.170918	3,250		3,250	594	3,844
060 Farmer's Market	33,263.05	0.128930	2,448		2,448	453	2,901
061 Municipal Auditorium	31,849.95	0.123453	2,342		2,342	433	2,775
062 State Fair Board	101,703.36	0.394210	7,496		7,496	1,408	8,904
064 Sports Authority	22,111.40	0.085706	1,627		1,627	296	1,923
065 Water and Sewer	2,268,026.87	8.791054	167,183		167,183	31,521	198,704
067 General Hospital	128,176.00	0.496820	9,446		9,446	1,769	11,215
068 District Energy System (DES)	11,300.00	0.043800	829		829	151	980
070 Community Education Commission	40,181.94	0.155748	2,958		2,958	547	3,505
071 Convention Center Authority	273,600.00	1.060495	20,167		20,167	3,791	23,958
075 Metro Action Commission	506,393.17	1.962820	37,326		37,326	7,028	44,354
076 Nashville Career Advancement Center	101,130.80	0.391991	7,453		7,453	1,401	8,854
077 Metro Development & Housing Authorit	14,900.00	0.057754	1,099		1,099	196	1,295
078 Metropolitan Transit Authority (MTA)	323,700.00	1.254687	23,859		23,859	4,498	28,357
080 Metro Nashville Public Schools (MNPS)	2,203,500.00	8.540942	162,430		162,430	30,625	193,055
091 Emergency Communication Center	406,396.85	1.575227	29,956		29,956	5,639	35,595
Nashville Electric Service (NES)	780,591.00	3.025633	57,540		57,540	10,835	68,375
All Other	344,962.98	1.337104	25,428		25,428	4,789	30,217
Schedule .4 Total for Information Systems	25,799,261.12	100.000000	1,901,743		1,901,743	358,625	2,260,368

Allocation Basis: Total Information Systems Billings by Benefiting Department
Allocation Source: FY 2019 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
001 Administrative - Employee Benefits	3,257.58	0.014452	7		7		7
002 Metropolitan Council	87,465.47	0.388047	179		179		179
003 Metropolitan Clerk	58,705.04	0.260449	120		120		120
003 Metropolitan Clerk - Records Center	7,404.92	0.032852	15		15		15
004 Mayor's Office - Administration	140,153.48	0.621801	286		286		286
005 Election Commission	323,212.38	1.433956	660		660		660
006 Law	119,363.28	0.529564	244		244		244
007 Planning Commission	170,767.63	0.757623	349		349		349
008 Human Resources	295,190.33	1.309634	603		603		603
009 Register of Deeds	128,464.11	0.569941	262		262		262
010 General Services	38,689.25	0.171648	79		79		79
010 General Services - Administration	54,266.69	0.240758	111		111		111
010 General Services - Facilities	535,846.64	2.377324	1,094		1,094		1,094
010 General Services - Fleet Management	741,242.56	3.288578	1,513		1,513		1,513
010 General Services - Mail Services	6,590.04	0.029237	13		13		13
011 Historical Commission	42,050.47	0.186560	86		86		86
014 Information Technology Service	(1,783,511.28)	(7.912681)	(3,641)		(3,641)		(3,641)
015 Finance - Accountability	8,889.15	0.039437	18		18		18
015 Finance - Administration	23,850.53	0.105815	49		49		49
015 Finance - Business Assistance	9,740.89	0.043216	20		20		20
015 Finance - Grants & Cost Planning	7,026.22	0.031172	14		14		14
015 Finance - Office of Mgmt & Budget	67,516.83	0.299543	138		138		138
015 Finance - Operations	104,172.06	0.462167	213		213		213
015 Finance - Payroll	21,261.44	0.094328	43		43		43
015 Finance - Property Administration	12,925.26	0.057344	26		26		26
015 Finance - Purchasing	31,505.08	0.139775	64		64		64
015 Finance - Treasury	53,007.30	0.235171	108		108		108
016 Assessor of Property	449,664.33	1.994969	918		918		918
017 Trustee	375,077.84	1.664061	766		766		766
018 County Clerk	188,017.81	0.834155	384		384		384
019 District Attorney	266,725.99	1.183350	544		544		544
021 Public Defender	120,896.61	0.536367	247		247		247
022 Juvenile Court Clerk	59,340.52	0.263269	121		121		121
023 Circuit Court Clerk	191,374.12	0.849046	391		391		391
024 Criminal Court Clerk	125,515.90	0.556861	256		256		256
025 Clerk and Master - Chancery	31,980.23	0.141883	65		65		65
026 Juvenile Court	171,809.86	0.762247	351		351		351
027 General Sessions Court	230,807.53	1.023995	471		471		471
028 State Trial Courts	302,859.65	1.343660	618		618		618
029 Justice Integration Services	529,666.69	2.349906	1,081		1,081		1,081
030 Sheriff's Office	96,523.47	0.428234	197		197		197
030 Sheriff's Office - Security Services	881,458.59	3.910657	1,799		1,799		1,799
031 Police	4,334,482.52	19.230258	8,845		8,845		8,845
032 Fire	1,233,677.39	5.473302	2,518		2,518		2,518
033 Codes Administration	642,954.51	2.852516	1,313		1,313		1,313
034 Beer Board	37,056.35	0.164403	76		76		76
035 Agricultural Extension	25,375.25	0.112579	52		52		52
036 Soil and Water Conservation	91.19	0.000405	0		0		0
037 Social Services	150,640.59	0.668328	308		308		308
038 Health	1,403,805.92	6.228090	2,866		2,866		2,866
039 Public Library	1,899,067.64	8.425356	3,877		3,877		3,877

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
040 Parks	920,770.18	4.085066	1,880		1,880		1,880
041 Arts Commission	40,650.08	0.180347	83		83		83
042 Public Works	584,216.52	2.591920	1,193		1,193		1,193
044 Human Relations Commission	27,054.02	0.120027	55		55		55
047 Criminal Justice Planning	14,480.69	0.064245	30		30		30
048 Internal Audit	53,523.53	0.237461	109		109		109
049 Office of Emergency Management	111,959.21	0.496715	229		229		229
051 Office of Family Safety	44,095.67	0.195634	90		90		90
060 Farmer's Market	33,263.05	0.147574	68		68		68
061 Municipal Auditorium	31,849.95	0.141305	65		65		65
062 State Fair Board	101,703.36	0.451215	208		208		208
064 Sports Authority	22,111.40	0.098099	45		45		45
065 Water and Sewer	2,252,626.87	9.993948	4,599		4,599		4,599
068 District Energy System (DES)	11,300.00	0.050133	23		23		23
070 Community Education Commission	40,181.94	0.178270	82		82		82
071 Convention Center Authority	273,600.00	1.213847	559		559		559
075 Metro Action Commission	506,393.17	2.246651	1,034		1,034		1,034
076 Nashville Career Advancement Center	101,130.80	0.448674	206		206		206
080 Metro Nashville Public Schools (MNPS)	1,932,500.00	8.573681	3,945		3,945		3,945
091 Emergency Communication Center	378,496.85	1.679230	773		773		773
All Other	78.98	0.000350	0		0		0
Schedule .4 Total for Info Sys Depreciation	22,539,910.12	100.000000	46,013		46,013	0	46,013

Allocation Basis: Total Information Systems Billings (excluding Radio) by Department
Allocation Source: FY 2019 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	200.00	0.011997	281		281		281
010 General Services - Facilities	11,600.00	0.695819	16,323		16,323		16,323
010 General Services - Fleet Management	8,300.00	0.497871	11,679		11,679		11,679
019 District Attorney	5,400.00	0.323916	7,599		7,599		7,599
026 Juvenile Court	11,100.00	0.665827	15,620		15,620		15,620
027 General Sessions Court	3,600.00	0.215944	5,066		5,066		5,066
028 State Trial Courts	3,800.00	0.227941	5,347		5,347		5,347
030 Sheriff's Office - Security Services	156,700.00	9.399556	220,502		220,502		220,502
031 Police	732,800.00	43.956571	1,031,169		1,031,169		1,031,169
032 Fire	291,000.00	17.455462	409,484		409,484		409,484
034 Beer Board	1,400.00	0.083978	1,970		1,970		1,970
038 Health	13,500.00	0.809789	18,997		18,997		18,997
039 Public Library	1,900.00	0.113970	2,674		2,674		2,674
040 Parks	13,200.00	0.791794	18,575		18,575		18,575
042 Public Works	60,800.00	3.647052	85,555		85,555		85,555
049 Office of Emergency Management	37,500.00	2.249415	52,769		52,769		52,769
065 Water and Sewer	15,400.00	0.923760	21,670		21,670		21,670
080 Metro Nashville Public Schools (MNPS)	271,000.00	16.255773	381,341		381,341		381,341
091 Emergency Communication Center	27,900.00	1.673565	39,260		39,260		39,260
Schedule .4 Total for Radio Depreciation	1,667,100.00	100.000000	2,345,881		2,345,881	0	2,345,881

Allocation Basis: Total Radio Communications Billings by Department
Allocation Source: FY 2019 Information Systems Billings Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
001 Administrative - Employee Benefits	245	238	7	0
002 Metropolitan Council	7,833	7,654	179	0
003 Metropolitan Clerk	5,248	5,128	120	0
003 Metropolitan Clerk - Records Center	559	544	15	0
004 Mayor's Office - Administration	12,549	12,263	286	0
005 Election Commission	28,974	28,314	660	0
006 Law	9,041	8,797	244	0
007 Planning Commission	15,292	14,943	349	0
008 Human Resources	22,359	21,756	603	0
009 Register of Deeds	11,503	11,241	262	0
010 General Services	3,450	3,371	79	0
010 General Services - Administration	4,405	4,013	111	281
010 General Services - Facilities	57,769	40,352	1,094	16,323
010 General Services - Fleet Management	68,444	55,252	1,513	11,679
010 General Services - Mail Services	498	485	13	0
011 Historical Commission	3,753	3,667	86	0
014 Information Technology Service	(135,110)	(131,469)	(3,641)	0
015 Finance - Accountability	784	766	18	0
015 Finance - Administration	2,121	2,072	49	0
015 Finance - Business Assistance	863	843	20	0
015 Finance - Grants & Cost Planning	619	605	14	0
015 Finance - Office of Mgmt & Budget	6,039	5,901	138	0
015 Finance - Operations	9,334	9,121	213	0
015 Finance - Payroll	1,890	1,847	43	0
015 Finance - Property Administration	1,152	1,126	26	0
015 Finance - Purchasing	2,810	2,746	64	0
015 Finance - Treasury	4,734	4,626	108	0
016 Assessor of Property	40,312	39,394	918	0
017 Trustee	33,613	32,847	766	0
018 County Clerk	16,842	16,458	384	0
019 District Attorney	31,974	23,831	544	7,599
021 Public Defender	10,829	10,582	247	0
022 Juvenile Court Clerk	5,304	5,183	121	0
023 Circuit Court Clerk	17,142	16,751	391	0
024 Criminal Court Clerk	11,235	10,979	256	0
025 Clerk and Master - Chancery	2,852	2,787	65	0
026 Juvenile Court	31,972	16,001	351	15,620
027 General Sessions Court	26,055	20,518	471	5,066
028 State Trial Courts	32,833	26,868	618	5,347
029 Justice Integration Services	47,471	46,390	1,081	0
030 Sheriff's Office	8,647	8,450	197	0
030 Sheriff's Office - Security Services	313,242	90,941	1,799	220,502
031 Police	1,484,816	444,802	8,845	1,031,169
032 Fire	545,575	133,573	2,518	409,484
033 Codes Administration	57,637	56,324	1,313	0
034 Beer Board	5,400	3,354	76	1,970
035 Agricultural Extension	2,259	2,207	52	0
036 Soil and Water Conservation	7	7	0	0
037 Social Services	13,486	13,178	308	0
038 Health	146,029	124,166	2,866	18,997
039 Public Library	173,097	166,546	3,877	2,674
040 Parks	102,264	81,809	1,880	18,575

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 014 Information Technology Service**

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
041 Arts Commission	3,626	3,543	83	0
042 Public Works	143,250	56,502	1,193	85,555
044 Human Relations Commission	2,410	2,355	55	0
047 Criminal Justice Planning	1,290	1,260	30	0
048 Internal Audit	4,779	4,670	109	0
049 Office of Emergency Management	66,077	13,079	229	52,769
051 Office of Family Safety	3,934	3,844	90	0
060 Farmer's Market	2,969	2,901	68	0
061 Municipal Auditorium	2,840	2,775	65	0
062 State Fair Board	9,112	8,904	208	0
064 Sports Authority	1,968	1,923	45	0
065 Water and Sewer	224,973	198,704	4,599	21,670
067 General Hospital	11,215	11,215	0	0
068 District Energy System (DES)	1,003	980	23	0
070 Community Education Commission	3,587	3,505	82	0
071 Convention Center Authority	24,517	23,958	559	0
075 Metro Action Commission	45,388	44,354	1,034	0
076 Nashville Career Advancement Center	9,060	8,854	206	0
077 Metro Development & Housing Authority	1,295	1,295	0	0
078 Metropolitan Transit Authority (MTA)	28,357	28,357	0	0
080 Metro Nashville Public Schools (MNPS)	578,341	193,055	3,945	381,341
091 Emergency Communication Center	75,628	35,595	773	39,260
Nashville Electric Service (NES)	68,375	68,375	0	0
All Other	30,217	30,217	0	0
Direct Bill	0	0	0	0
Total	4,652,262	2,260,368	46,013	2,345,881

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 Review** - these costs have been allocated using purchasing modified expenditures (in 000's) by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Accountability

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	515,476			515,476
Inbound Costs:				
001 Administrative - Post Audits	201		201	
010 General Services - Facilities	21,455	442	21,897	
014 Information Technology Service	668	116	784	
015 Finance - Accountability		3	3	
015 Finance - Administration		95,411	95,411	
015 Finance - Grants & Cost Planning		42	42	
015 Finance - Office of Mgmt & Budget		434	434	
015 Finance - Operations		425	425	
015 Finance - Payroll		96	96	
015 Finance - Property Administration		93	93	
015 Finance - Treasury		22	22	
030 Sheriff's Office - Security Services		1,970	1,970	
048 Internal Audit		226	226	
Total Allocated Additions:	22,324	99,280	121,604	121,604
Total To Be Allocated:	537,800	99,280		637,080

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

	Total	G&A	Procurement Review	Prompt Pay	Grants
Other Expense & Cost					
501101 Regular Pay	263,684	0	10,521	21,016	56,534
501102 Leave Pay	32,762	0	1,307	2,611	7,024
501103 Holiday Pay	12,985	0	518	1,035	2,784
501109 Longevity	2,337	0	93	186	501
501134 Paid Family Leave	658	0	26	52	141
501172 Employer OASDI	18,353	0	732	1,463	3,935
501173 Employer SSN Medical	4,292	0	171	342	920
501174 Employer Group Health	43,254	0	1,726	3,447	9,274
501175 Employer Dental Group	1,205	0	48	96	258
501176 Employer Group Life	611	0	24	49	131
501177 Employer Pension	35,632	0	1,422	2,840	7,640
501181 FSA Pre-Tax Savings	32	0	1	3	7
501182 Cafe Plan Pre-Tax Savings	1,223	0	49	97	262
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	145	0	6	12	31
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	700	0	28	56	150
502883 Registration	935	0	37	75	200
502884 Membership Dues	550	0	22	44	118
502951 Info Systems Charge	8,000	0	319	638	1,715
502957 Telecommnct'n Charge	889	0	35	71	191
502983 Surplus Property	100	0	4	8	21
503100 Offc & Admin Supply	451	0	18	36	97
503120 Computer Software	85,380	0	3,407	6,805	18,305
505233 Rent Equipment	498	0	20	40	107
505282 Professional Privilege Tax	800	0	32	64	172
Departmental Total					
Expenditures Per Financial Statement	515,476				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	515,476	0	20,566	41,086	110,518
Allocation Step 1					
Inbound - All Others	22,324	0	889	1,777	4,785
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	537,800	0	21,455	42,863	115,303
Allocation Step 2					
Inbound - All Others	99,280	0	3,953	7,900	21,274
2nd Allocation	99,280	0	3,953	7,900	21,274
Total For 015 Finance - Accountability					
Schedule .3 Total	637,080	0	25,408	50,763	136,577

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Accountability**

	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
Other Expense & Cost				
501101 Regular Pay	28,900	84,114	9,203	53,396
501102 Leave Pay	3,591	10,452	1,143	6,634
501103 Holiday Pay	1,423	4,143	453	2,629
501109 Longevity	256	746	82	473
501134 Paid Family Leave	72	211	23	133
501172 Employer OASDI	2,011	5,855	641	3,716
501173 Employer SSN Medical	470	1,370	150	869
501174 Employer Group Health	4,741	13,797	1,510	8,759
501175 Employer Dental Group	132	385	42	244
501176 Employer Group Life	67	195	21	124
501177 Employer Pension	3,905	11,366	1,244	7,215
501181 FSA Pre-Tax Savings	4	10	1	6
501182 Cafe Plan Pre-Tax Savings	134	390	43	248
502229 Management Consultant	0	0	0	0
502314 Pre-Employment Checks	16	46	5	29
502453 Employee Local Travel/Park	0	0	0	0
502851 Subscriptions	77	223	24	142
502883 Registration	102	299	33	189
502884 Membership Dues	60	176	19	111
502951 Info Systems Charge	877	2,552	279	1,620
502957 Telecommnct'n Charge	97	284	31	180
502983 Surplus Property	11	33	3	20
503100 Offc & Admin Supply	49	144	16	91
503120 Computer Software	9,358	27,236	2,980	17,289
505233 Rent Equipment	55	158	17	101
505282 Professional Privilege Tax	88	254	28	162
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	56,496	164,439	17,991	104,380
Allocation Step 1				
Inbound - All Others	2,449	7,126	778	4,520
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	58,945	171,565	18,769	108,900
Allocation Step 2				
Inbound - All Others	10,866	31,741	3,456	20,090
2nd Allocation	10,866	31,741	3,456	20,090
Total For 015 Finance - Accountability				
Schedule .3 Total	69,811	203,306	22,225	128,990

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.108295	23		23		23
001 Administrative - Employee Benefits	266,131	40.252499	8,665		8,665		8,665
001 Administrative - Facility Rental	974	0.147318	31		31		31
001 Administrative - Insurance	2,508	0.379337	81		81		81
001 Administrative - Post Audits	1,104	0.166981	35		35		35
002 Metropolitan Council	133	0.020116	4		4	1	5
003 Metropolitan Clerk	194	0.029343	6		6	2	8
003 Metropolitan Clerk - Records Center	48	0.007260	1		1		1
004 Mayor's Office	269	0.040686	8		8	3	11
004 Mayor's Office - Administration	444	0.067155	15		15	5	20
005 Election Commission	2,295	0.347120	74		74	28	102
006 Law	10,060	1.521582	325		325		325
007 Planning Commission	855	0.129319	28		28	9	37
008 Human Resources	1,215	0.183770	39		39		39
009 Register of Deeds	376	0.056870	12		12	4	16
010 General Services	138	0.020873	4		4	1	5
010 General Services - Administration	194	0.029343	6		6		6
010 General Services - Facilities	21,410	3.238277	694		694		694
010 General Services - Fleet Management	16,294	2.464479	527		527		527
010 General Services - Mail Services	652	0.098615	21		21		21
011 Historical Commission	225	0.034031	7		7	3	10
014 Information Technology Service	15,407	2.330319	498		498		498
015 Finance	5	0.000756	0		0		0
015 Finance - Accountability	98	0.014823	3		3		3
015 Finance - Administration	107	0.016184	3		3	1	4
015 Finance - Business Assistance	107	0.016184	3		3	1	4
015 Finance - Grants & Cost Planning	10	0.001513	0		0		0
015 Finance - Office of Mgmt & Budget	83	0.012554	3		3	1	4
015 Finance - Operations	167	0.025259	5		5	1	6
015 Finance - Payroll	94	0.014218	3		3	1	4
015 Finance - Property Administration	21	0.003176	1		1		1
015 Finance - Purchasing	46	0.006958	1		1		1
015 Finance - Treasury	266	0.040233	8		8	3	11
016 Assessor of Property	1,623	0.245480	52		52	19	71
017 Trustee	584	0.088330	19		19	6	25
018 County Clerk	439	0.066399	15		15	5	20
019 District Attorney	1,536	0.232321	50		50	17	67
021 Public Defender	703	0.106329	23		23	8	31
022 Juvenile Court Clerk	94	0.014218	3		3	1	4
023 Circuit Court Clerk	1,030	0.155788	33		33	11	44
024 Criminal Court Clerk	455	0.068819	15		15	5	20
025 Clerk and Master - Chancery	148	0.022385	5		5	1	6
026 Juvenile Court	5,209	0.787865	168		168	64	232
027 General Sessions Court	804	0.121606	26		26	8	34
028 State Trial Courts	1,567	0.237010	51		51	18	69
029 Justice Integration Services	821	0.124177	27		27	9	36
030 Sheriff's Office	19,885	3.007620	643		643	240	883
030 Sheriff's Office - Security Services	8,678	1.312554	281		281	103	384
031 Police	28,258	4.274042	917		917	341	1,258
032 Fire	13,622	2.060337	441		441	164	605
033 Codes Administration	1,521	0.230052	49		49	16	65

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability**

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	55	0.008319	2		2		2
035 Agricultural Extension	53	0.008016	2		2		2
037 Social Services	2,814	0.425619	91		91	34	125
038 Health	10,666	1.613240	345		345	127	472
038 Health - Employee Health & Wellness	25	0.003781	1		1		1
039 Public Library	14,008	2.118720	453		453	169	622
040 Parks	11,707	1.770692	378		378	141	519
041 Arts Commission	546	0.082583	18		18	5	23
042 Public Works	49,540	7.492959	1,607		1,607	601	2,208
044 Human Relations Commission	145	0.021931	5		5	1	6
047 Criminal Justice Planning	65	0.009831	2		2	1	3
048 Internal Audit	383	0.057929	12		12	4	16
049 Office of Emergency Management	770	0.116463	25		25	8	33
051 Office of Family Safety	842	0.127353	27		27	9	36
052 Community Oversight Board	22	0.003328	1		1		1
060 Farmer's Market	1,418	0.214473	46		46	14	60
061 Municipal Auditorium	1,209	0.182862	39		39	13	52
062 State Fair Board	1,677	0.253647	54		54	19	73
065 Water and Sewer	75,346	11.396135	2,445		2,445	984	3,429
068 District Energy System (DES)	13,855	2.095578	448		448	167	615
070 Community Education Commission	254	0.038418	8		8	3	11
075 Metro Action Commission	10,449	1.580418	338		338	126	464
076 Nashville Career Advancement Center	4,566	0.690611	148		148	54	202
091 Emergency Communication Center	750	0.113438	24		24	8	32
Flood	674	0.101943	22		22	7	29
Medical Examiner	4,884	0.738708	158		158	59	217
All Other	24,808	3.752227	804		804	299	1,103
Schedule .4 Total for Procurement Review	661,154	100.000000	21,455		21,455	3,953	25,408

Allocation Basis: Purchasing Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2019 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	1.694930	813		813		813
001 Administrative - Employee Benefits	4	1.694915	725		725		725
002 Metropolitan Council	4	1.694915	725		725	256	981
003 Metropolitan Clerk	4	1.694915	725		725	147	872
004 Mayor's Office - Administration	4	1.694915	725		725	147	872
005 Election Commission	4	1.694915	725		725	147	872
006 Law	4	1.694915	725		725		725
007 Planning Commission	4	1.694915	725		725	147	872
008 Human Resources	4	1.694915	725		725		725
009 Register of Deeds	4	1.694915	725		725	147	872
010 General Services - Administration	4	1.694915	725		725		725
011 Historical Commission	4	1.694915	725		725	147	872
014 Information Technology Service	4	1.694915	725		725		725
015 Finance - Administration	4	1.694915	725		725	147	872
015 Finance - Purchasing	4	1.694915	725		725	147	872
016 Assessor of Property	4	1.694915	725		725	147	872
017 Trustee	4	1.694915	725		725	147	872
018 County Clerk	4	1.694915	725		725	147	872
019 District Attorney	4	1.694915	725		725	147	872
021 Public Defender	4	1.694915	725		725	147	872
022 Juvenile Court Clerk	4	1.694915	725		725	147	872
023 Circuit Court Clerk	4	1.694915	725		725	147	872
024 Criminal Court Clerk	4	1.694915	725		725	147	872
025 Clerk and Master - Chancery	4	1.694915	725		725	147	872
026 Juvenile Court	4	1.694915	725		725	147	872
027 General Sessions Court	4	1.694915	725		725	147	872
028 State Trial Courts	4	1.694915	725		725	147	872
029 Justice Integration Services	4	1.694915	725		725	147	872
030 Sheriff's Office	4	1.694915	725		725	147	872
031 Police	4	1.694915	725		725	147	872
032 Fire	4	1.694915	725		725	147	872
033 Codes Administration	4	1.694915	725		725	147	872
034 Beer Board	4	1.694915	725		725	147	872
035 Agricultural Extension	4	1.694915	725		725	147	872
036 Soil and Water Conservation	4	1.694915	725		725	147	872
037 Social Services	4	1.694915	725		725	147	872
038 Health	4	1.694915	725		725	147	872
039 Public Library	4	1.694915	725		725	147	872
040 Parks	4	1.694915	725		725	147	872
041 Arts Commission	4	1.694915	725		725	147	872
042 Public Works	4	1.694915	725		725	147	872
044 Human Relations Commission	4	1.694915	725		725	147	872
047 Criminal Justice Planning	4	1.694915	725		725	147	872
060 Farmer's Market	4	1.694915	725		725	147	872
061 Municipal Auditorium	4	1.694915	725		725	147	872
062 State Fair Board	4	1.694915	725		725	147	872
064 Sports Authority	4	1.694915	725		725	147	872
065 Water and Sewer	4	1.694915	725		725	147	872
068 District Energy System (DES)	4	1.694915	725		725	147	872
070 Community Education Commission	4	1.694915	725		725	147	872
071 Convention Center Authority	4	1.694915	725		725	147	872
075 Metro Action Commission	4	1.694915	725		725	147	872

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
076 Nashville Career Advancement Center	4	1.694915	725		725	147	872
078 Metropolitan Transit Authority (MTA)	4	1.694915	725		725	147	872
080 Metro Nashville Public Schools (MNPS)	4	1.694915	725		725	147	872
090 Debt Service	4	1.694915	725		725	147	872
091 Emergency Communication Center	4	1.694915	725		725	147	872
Bordeaux Longterm Care	4	1.694915	725		725	147	872
Knowles Home	4	1.694915	725		725	147	872
Schedule .4 Total for Prompt Pay	236	100.000000	42,863		42,863	7,900	50,763

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

Allocation Source: FY 2019 Reviews Report - Finance-Accountability

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Accountability**

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	7	21.875000	25,232		25,232	4,657	29,889
037 Social Services	7	21.875000	25,220		25,220	4,653	29,873
051 Office of Family Safety	5	15.625000	18,014		18,014	3,322	21,336
064 Sports Authority	6	18.750000	21,617		21,617	3,989	25,606
065 Water and Sewer	7	21.875000	25,220		25,220	4,653	29,873
Schedule .4 Total for Grants	32	100.000000	115,303		115,303	21,274	136,577

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2019 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	58,945		58,945	10,866	69,811
Schedule .4 Total for Community Partnerships	100	100.000000	58,945		58,945	10,866	69,811

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, 2019
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
010 General Services	10.00	10.000000	17,154		17,154	3,170	20,324
040 Parks	10.00	10.000000	17,154		17,154	3,170	20,324
042 Public Works	10.00	10.000000	17,154		17,154	3,170	20,324
065 Water and Sewer	10.00	10.000000	17,154		17,154	3,170	20,324
All Other	60.00	60.000000	102,949		102,949	19,061	122,010
Schedule .4 Total for Special Projects	100.00	100.000000	171,565		171,565	31,741	203,306

Allocation Basis: Percentage by Benefiting Department
 Allocation Source: FY 2019 Reviews Report - Finance-Accountability

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	18,769		18,769	3,456	22,225
Schedule .4 Total for Direct Appropriations	100	100.000000	18,769		18,769	3,456	22,225

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, 2019
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	108,900		108,900	20,090	128,990
Schedule .4 Total for Grants & Cost Planning	100	100.000000	108,900		108,900	20,090	128,990

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, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Partnerships
001 Administrative - Corporate Dues	836	23	813	0	0
001 Administrative - Employee Benefits	9,390	8,665	725	0	0
001 Administrative - Facility Rental	31	31	0	0	0
001 Administrative - Insurance	81	81	0	0	0
001 Administrative - Post Audits	35	35	0	0	0
002 Metropolitan Council	986	5	981	0	0
003 Metropolitan Clerk	880	8	872	0	0
003 Metropolitan Clerk - Records Center	1	1	0	0	0
004 Mayor's Office	11	11	0	0	0
004 Mayor's Office - Administration	892	20	872	0	0
005 Election Commission	974	102	872	0	0
006 Law	1,050	325	725	0	0
007 Planning Commission	30,798	37	872	29,889	0
008 Human Resources	764	39	725	0	0
009 Register of Deeds	888	16	872	0	0
010 General Services	20,329	5	0	0	0
010 General Services - Administration	731	6	725	0	0
010 General Services - Facilities	694	694	0	0	0
010 General Services - Fleet Management	527	527	0	0	0
010 General Services - Mail Services	21	21	0	0	0
011 Historical Commission	882	10	872	0	0
014 Information Technology Service	1,223	498	725	0	0
015 Finance - Accountability	3	3	0	0	0
015 Finance - Administration	876	4	872	0	0
015 Finance - Business Assistance	4	4	0	0	0
015 Finance - Grants & Cost Planning	128,990	0	0	0	0
015 Finance - Office of Mgmt & Budget	4	4	0	0	0
015 Finance - Operations	6	6	0	0	0
015 Finance - Payroll	4	4	0	0	0
015 Finance - Property Administration	1	1	0	0	0
015 Finance - Purchasing	873	1	872	0	0
015 Finance - Treasury	11	11	0	0	0
016 Assessor of Property	943	71	872	0	0
017 Trustee	897	25	872	0	0
018 County Clerk	892	20	872	0	0
019 District Attorney	939	67	872	0	0
021 Public Defender	903	31	872	0	0
022 Juvenile Court Clerk	876	4	872	0	0
023 Circuit Court Clerk	916	44	872	0	0
024 Criminal Court Clerk	892	20	872	0	0
025 Clerk and Master - Chancery	878	6	872	0	0
026 Juvenile Court	1,104	232	872	0	0
027 General Sessions Court	906	34	872	0	0
028 State Trial Courts	941	69	872	0	0
029 Justice Integration Services	908	36	872	0	0
030 Sheriff's Office	1,755	883	872	0	0
030 Sheriff's Office - Security Services	384	384	0	0	0
031 Police	2,130	1,258	872	0	0
032 Fire	1,477	605	872	0	0
033 Codes Administration	937	65	872	0	0
034 Beer Board	874	2	872	0	0
035 Agricultural Extension	874	2	872	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Partnerships
036 Soil and Water Conservation	872	0	872	0	0
037 Social Services	30,870	125	872	29,873	0
038 Health	1,344	472	872	0	0
038 Health - Employee Health & Wellness	1	1	0	0	0
039 Public Library	1,494	622	872	0	0
040 Parks	21,715	519	872	0	0
041 Arts Commission	895	23	872	0	0
042 Public Works	23,404	2,208	872	0	0
044 Human Relations Commission	878	6	872	0	0
047 Criminal Justice Planning	875	3	872	0	0
048 Internal Audit	16	16	0	0	0
049 Office of Emergency Management	33	33	0	0	0
051 Office of Family Safety	21,372	36	0	21,336	0
052 Community Oversight Board	1	1	0	0	0
060 Farmer's Market	932	60	872	0	0
061 Municipal Auditorium	924	52	872	0	0
062 State Fair Board	945	73	872	0	0
064 Sports Authority	26,478	0	872	25,606	0
065 Water and Sewer	54,498	3,429	872	29,873	0
068 District Energy System (DES)	1,487	615	872	0	0
070 Community Education Commission	883	11	872	0	0
071 Convention Center Authority	872	0	872	0	0
075 Metro Action Commission	1,336	464	872	0	0
076 Nashville Career Advancement Center	1,074	202	872	0	0
078 Metropolitan Transit Authority (MTA)	872	0	872	0	0
080 Metro Nashville Public Schools (MNPS)	872	0	872	0	0
090 Debt Service	872	0	872	0	0
091 Emergency Communication Center	904	32	872	0	0
Bordeaux Longterm Care	872	0	872	0	0
Flood	29	29	0	0	0
Knowles Home	872	0	872	0	0
Medical Examiner	217	217	0	0	0
All Other	215,149	1,103	0	0	69,811
Direct Bill	0	0	0	0	0
Total	637,080	25,408	50,763	136,577	69,811

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Special Projects	Direct Appropriations	Grants & Cost Planning
001 Administrative - Corporate Dues	0	0	0
001 Administrative - Employee Benefits	0	0	0
001 Administrative - Facility Rental	0	0	0
001 Administrative - Insurance	0	0	0
001 Administrative - Post Audits	0	0	0
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0
004 Mayor's Office	0	0	0
004 Mayor's Office - Administration	0	0	0
005 Election Commission	0	0	0
006 Law	0	0	0
007 Planning Commission	0	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services	20,324	0	0
010 General Services - Administration	0	0	0
010 General Services - Facilities	0	0	0
010 General Services - Fleet Management	0	0	0
010 General Services - Mail Services	0	0	0
011 Historical Commission	0	0	0
014 Information Technology Service	0	0	0
015 Finance - Accountability	0	0	0
015 Finance - Administration	0	0	0
015 Finance - Business Assistance	0	0	0
015 Finance - Grants & Cost Planning	0	0	128,990
015 Finance - Office of Mgmt & Budget	0	0	0
015 Finance - Operations	0	0	0
015 Finance - Payroll	0	0	0
015 Finance - Property Administration	0	0	0
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	0	0
016 Assessor of Property	0	0	0
017 Trustee	0	0	0
018 County Clerk	0	0	0
019 District Attorney	0	0	0
021 Public Defender	0	0	0
022 Juvenile Court Clerk	0	0	0
023 Circuit Court Clerk	0	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	0	0	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	0
030 Sheriff's Office - Security Services	0	0	0
031 Police	0	0	0
032 Fire	0	0	0
033 Codes Administration	0	0	0
034 Beer Board	0	0	0
035 Agricultural Extension	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Accountability**

Receiving Department	Special Projects	Direct Appropriations	Grants & Cost Planning
036 Soil and Water Conservation	0	0	0
037 Social Services	0	0	0
038 Health	0	0	0
038 Health - Employee Health & Wellness	0	0	0
039 Public Library	0	0	0
040 Parks	20,324	0	0
041 Arts Commission	0	0	0
042 Public Works	20,324	0	0
044 Human Relations Commission	0	0	0
047 Criminal Justice Planning	0	0	0
048 Internal Audit	0	0	0
049 Office of Emergency Management	0	0	0
051 Office of Family Safety	0	0	0
052 Community Oversight Board	0	0	0
060 Farmer's Market	0	0	0
061 Municipal Auditorium	0	0	0
062 State Fair Board	0	0	0
064 Sports Authority	0	0	0
065 Water and Sewer	20,324	0	0
068 District Energy System (DES)	0	0	0
070 Community Education Commission	0	0	0
071 Convention Center Authority	0	0	0
075 Metro Action Commission	0	0	0
076 Nashville Career Advancement Center	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0
090 Debt Service	0	0	0
091 Emergency Communication Center	0	0	0
Bordeaux Longterm Care	0	0	0
Flood	0	0	0
Knowles Home	0	0	0
Medical Examiner	0	0	0
All Other	122,010	22,225	0
Direct Bill	0	0	0
Total	203,306	22,225	128,990

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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. The costs recorded to MCC Administration 30100, CU Administration 30113, and Innovation Investment 30215 have been separately identified and have not been allocated within this cost allocation plan. Additionally, the costs recorded to General Fund 4% Reserve 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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,563,830			1,563,830
Inbound Costs:				
Depreciation	57,669		57,669	
001 Administrative - Employee Benefits	447,889	3,287	451,176	
001 Administrative - Insurance	31,533	2,849	34,382	
001 Administrative - Post Audits	705	1	706	
003 Metropolitan Clerk - Records Center	19		19	
006 Law	60,018	39,181	99,199	
008 Human Resources	56,943	1,958	58,901	
010 General Services - Facilities	29,359	601	29,960	
010 General Services - Mail Services	335	8	343	
014 Information Technology Service	1,803	318	2,121	
015 Finance - Accountability	728	148	876	
015 Finance - Business Assistance		2,341	2,341	
015 Finance - Grants & Cost Planning		939	939	
015 Finance - Office of Mgmt & Budget		1,368	1,368	
015 Finance - Operations		1,433	1,433	
015 Finance - Payroll		1,084	1,084	
015 Finance - Property Administration		270	270	
015 Finance - Purchasing		62,928	62,928	
015 Finance - Treasury		217	217	
030 Sheriff's Office - Security Services		74,818	74,818	
048 Internal Audit		647	647	
Total Allocated Additions:	687,001	194,396	881,397	881,397
Total To Be Allocated:	2,250,831	194,396		2,445,227

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration**

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
Other Expense & Cost					
501101 Regular Pay	943,045	0	804,418	65,190	73,437
501102 Leave Pay	81,602	0	60,844	8,980	11,778
501103 Holiday Pay	43,974	0	36,825	3,338	3,811
501104 Overtime Pay	44	0	0	22	22
501109 Longevity	4,920	0	4,920	0	0
501134 Paid Family Leave	2,809	0	0	1,404	1,405
501172 Employer OASDI	59,423	0	49,301	4,771	5,351
501173 Employer SSN Medical	14,984	0	12,616	1,116	1,252
501174 Employer Group Health	94,233	0	78,249	5,237	10,747
501175 Employer Dental Group	3,982	0	3,310	336	336
501176 Employer Group Life	1,812	0	1,476	168	168
501177 Employer Pension	112,656	0	91,754	9,740	11,162
501181 FSA Pre-Tax Savings	662	0	633	15	14
501182 Cafe Plan Pre-Tax Savings	2,595	0	2,154	137	304
502105 Cable Television	354	0	354	0	0
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	285	0	285	0	0
502331 Temporary Service	1,980	0	1,980	0	0
502401 Transport Non-employee	78	0	78	0	0
502451 Employee Out-of-town Travel	4,584	0	4,584	0	0
502452 Employee Air Travel	705	0	705	0	0
502453 Employee Local Travel/Park	60	0	60	0	0
502503 Cell Phone Service	1,332	0	1,332	0	0
502701 Printing/Binding	56	0	56	0	0
502851 Subscriptions	545	0	545	0	0
502883 Registration	6,748	0	6,748	0	0
502884 Membership Dues	673	0	673	0	0
502920 Other Rpr & Maint Srvc	58,920	0	58,920	0	0
502951 Info Systems Charge	20,500	0	20,500	0	0
502957 Telecmmnct'n Charge	3,351	0	3,351	0	0
502983 Surplus Property	300	0	300	0	0
503050 Host & Hostess	1,512	0	1,512	0	0
503100 Offc & Admin Supply	2,386	0	2,386	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	1,762	0	982	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
505233 Rent Equipment	780	0	780	0	0
505252 Software License	178	0	178	0	0
531001 Transfer Operational	90,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,563,830				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,563,830	0	1,252,809	100,454	119,787

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
Allocation Step 1					
Inbound - All Others	687,001	0	586,028	47,462	53,511
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(411,994)	0	0	(147,916)	(173,298)
1st Allocation	1,838,837	0	1,838,837	0	0
Allocation Step 2					
Inbound - All Others	194,396	0	165,933	13,377	15,086
Unallocated Costs	(28,463)	0	0	(13,377)	(15,086)
2nd Allocation	165,933	0	165,933	0	0
Total For 015 Finance - Administration					
Schedule .3 Total	2,004,770	0	2,004,770	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	30003 General Fund 4% Reserve**	30215 Innovation Investment**
Other Expense & Cost		
501101 Regular Pay	0	0
501102 Leave Pay	0	0
501103 Holiday Pay	0	0
501104 Overtime Pay	0	0
501109 Longevity	0	0
501134 Paid Family Leave	0	0
501172 Employer OASDI	0	0
501173 Employer SSN Medical	0	0
501174 Employer Group Health	0	0
501175 Employer Dental Group	0	0
501176 Employer Group Life	0	0
501177 Employer Pension	0	0
501181 FSA Pre-Tax Savings	0	0
501182 Cafe Plan Pre-Tax Savings	0	0
502105 Cable Television	0	0
502229 Management Consultant	0	0
502314 Pre-Employment Checks	0	0
502331 Temporary Service	0	0
502401 Transport Non-employee	0	0
502451 Employee Out-of-town Travel	0	0
502452 Employee Air Travel	0	0
502453 Employee Local Travel/Park	0	0
502503 Cell Phone Service	0	0
502701 Printing/Binding	0	0
502851 Subscriptions	0	0
502883 Registration	0	0
502884 Membership Dues	0	0
502920 Other Rpr & Maint Srvc	0	0
502951 Info Systems Charge	0	0
502957 Telecmnct'n Charge	0	0
502983 Surplus Property	0	0
503050 Host & Hostess	0	0
503100 Offc & Admin Supply	0	0
503120 Computer Software	0	0
503130 Computer Hardware <\$10K	780	0
503140 Office Equipment < \$10K	0	0
503150 Furniture/Fixtures<\$10K	0	0
503330 Books/Magazines/Periodicals	0	0
505233 Rent Equipment	0	0
505252 Software License	0	0
531001 Transfer Operational	0	90,000
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	780	90,000

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Administration

	30003 General Fund 4% Reserve**	30215 Innovation Investment**
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	(780)	(90,000)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For 015 Finance - Administration		
Schedule .3 Total	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	582,059.37	7.242087	133,172		133,172	12,663	145,835
015 Finance - Accountability	417,028.76	5.188746	95,411		95,411		95,411
015 Finance - Business Assistance	484,463.04	6.027776	110,839		110,839	10,538	121,377
015 Finance - Grants & Cost Planning	305,118.31	3.796337	69,803		69,803	6,634	76,437
015 Finance - Office of Mgmt & Budget	1,322,525.40	16.455098	302,579		302,579	28,794	331,373
015 Finance - Operations	1,973,183.61	24.550703	451,467		451,467	43,030	494,497
015 Finance - Payroll	470,808.03	5.857878	107,715		107,715	10,243	117,958
015 Finance - Property Administration	456,397.78	5.678583	104,417		104,417	9,929	114,346
015 Finance - Purchasing	1,048,984.06	13.051647	239,996		239,996	22,843	262,839
015 Finance - Treasury	976,609.13	12.151145	223,438		223,438	21,259	244,697
Schedule .4 Total for Administration	8,037,177.49	100.000000	1,838,837		1,838,837	165,933	2,004,770

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Administration

Receiving Department	Total	Administration
015 Finance	145,835	145,835
015 Finance - Accountability	95,411	95,411
015 Finance - Business Assistance	121,377	121,377
015 Finance - Grants & Cost Planning	76,437	76,437
015 Finance - Office of Mgmt & Budget	331,373	331,373
015 Finance - Operations	494,497	494,497
015 Finance - Payroll	117,958	117,958
015 Finance - Property Administration	114,346	114,346
015 Finance - Purchasing	262,839	262,839
015 Finance - Treasury	244,697	244,697
Direct Bill	0	0
Total	2,004,770	2,004,770

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 solicitations monitored by benefiting department.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Business Assistance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	591,690			591,690
Inbound Costs:				
Depreciation	10,901		10,901	
001 Administrative - Post Audits	234		234	
010 General Services - Facilities	25,139	518	25,657	
010 General Services - Mail Services	47		47	
014 Information Technology Service	737	126	863	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	110,839	10,538	121,377	
015 Finance - Grants & Cost Planning		46	46	
015 Finance - Office of Mgmt & Budget		496	496	
015 Finance - Operations		508	508	
015 Finance - Payroll		159	159	
015 Finance - Property Administration		108	108	
015 Finance - Treasury		29	29	
048 Internal Audit		260	260	
Total Allocated Additions:	<u>147,900</u>	<u>12,789</u>	160,689	160,689
Total To Be Allocated:	<u>739,590</u>	<u>12,789</u>		<u>752,379</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Business Assistance**

	Total	G&A	Vendor Assistance	Procurement Post Award
Other Expense & Cost				
501101 Regular Pay	312,699	100,314	116,824	95,561
501102 Leave Pay	35,834	11,496	13,387	10,951
501103 Holiday Pay	14,900	4,780	5,567	4,553
501109 Longevity	1,705	547	637	521
501134 Paid Family Leave	1,908	612	713	583
501172 Employer OASDI	20,992	6,734	7,843	6,415
501173 Employer SSN Medical	4,910	1,575	1,835	1,500
501174 Employer Group Health	47,643	15,284	17,799	14,560
501175 Employer Dental Group	2,319	744	866	709
501176 Employer Group Life	1,008	323	377	308
501177 Employer Pension	38,367	12,308	14,334	11,725
501181 FSA Pre-Tax Savings	778	250	290	238
501182 Cafe Plan Pre-Tax Savings	1,399	449	522	428
502229 Mngt Cnsltnt Srvc	45,501	14,597	16,999	13,905
502451 Employee Out-of-town Travel	358	115	134	109
502701 Printing/Binding	95	30	36	29
502801 Advertising & Promot'n	2,000	642	747	611
502884 Membership Dues	100	32	37	31
502951 Info Systems Charge	9,000	2,887	3,363	2,750
502957 Telecmmnct'n Charge	741	238	277	226
502983 Surplus Property	300	96	112	92
503050 Host & Hostess	2,000	642	747	611
503100 Offc & Admin Supply	2,203	707	823	673
503120 Computer Software (non-cap)	43,860	14,070	16,386	13,404
503130 Computer Hardware <\$10K	449	144	168	137
505233 Rent Equipment	621	199	232	190
Departmental Total				
Expenditures Per Financial Statement	591,690			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	591,690	189,815	221,055	180,820
Allocation Step 1				
Inbound - All Others	147,900	147,900	0	0
Reallocate Admin Costs		(337,715)	185,778	151,937
Unallocated Costs	0	0	0	0
1st Allocation	739,590	0	406,833	332,757
Allocation Step 2				
Inbound - All Others	12,789	12,789	0	0
Reallocate Admin Costs		(12,789)	7,046	5,743
Unallocated Costs	0	0	0	0
2nd Allocation	12,789	0	7,046	5,743
Total For 015 Finance - Business Assistance				
Schedule .3 Total	752,379	0	413,879	338,500

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	406,833		406,833	7,046	413,879
Schedule .4 Total for Vendor Assistance	100	100.000000	406,833		406,833	7,046	413,879

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, 2019
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 - Administration	5	3.521127	11,718		11,718	292	12,010
007 Planning Commission	1	0.704225	2,341		2,341	54	2,395
008 Human Resources	5	3.521127	11,718		11,718		11,718
010 General Services - Administration	32	22.535214	75,029		75,029		75,029
011 Historical Commission	1	0.704225	2,341		2,341	54	2,395
014 Information Technology Service	6	4.225352	14,057		14,057		14,057
015 Finance - Administration	1	0.704225	2,341		2,341		2,341
030 Sheriff's Office	1	0.704225	2,341		2,341	54	2,395
031 Police	4	2.816901	9,375		9,375	225	9,600
038 Health	1	0.704225	2,341		2,341	54	2,395
039 Public Library	3	2.112676	7,026		7,026	170	7,196
040 Parks	9	6.338028	21,090		21,090	526	21,616
041 Arts Commission	1	0.704225	2,341		2,341	54	2,395
042 Public Works	23	16.197183	53,892		53,892	1,341	55,233
048 Internal Audit	3	2.112676	7,026		7,026	170	7,196
060 Farmer's Market	1	0.704225	2,341		2,341	54	2,395
061 Municipal Auditorium	2	1.408451	4,686		4,686	112	4,798
062 State Fair Board	2	1.408451	4,686		4,686	112	4,798
064 Sports Authority	2	1.408451	4,686		4,686	112	4,798
065 Water and Sewer	31	21.830986	72,642		72,642	1,905	74,547
068 District Energy System (DES)	1	0.704225	2,341		2,341	54	2,395
071 Convention Center Authority	1	0.704225	2,341		2,341	54	2,395
076 Nashville Career Advancement Center	6	4.225352	14,057		14,057	346	14,403
Schedule .4 Total for Procurement Post Award	142	100.000000	332,757		332,757	5,743	338,500

Allocation Basis: Number of Contracts Managed by Benefiting Department
Allocation Source: FY 2019 Business Assistance Report - Finance-Business Assistance

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Business Assistance**

Receiving Department	Total	Vendor Assistance	Procurement Post Award
004 Mayor's Office - Administration	12,010	0	12,010
007 Planning Commission	2,395	0	2,395
008 Human Resources	11,718	0	11,718
010 General Services - Administration	75,029	0	75,029
011 Historical Commission	2,395	0	2,395
014 Information Technology Service	14,057	0	14,057
015 Finance - Administration	2,341	0	2,341
015 Finance - Purchasing	413,879	413,879	0
030 Sheriff's Office	2,395	0	2,395
031 Police	9,600	0	9,600
038 Health	2,395	0	2,395
039 Public Library	7,196	0	7,196
040 Parks	21,616	0	21,616
041 Arts Commission	2,395	0	2,395
042 Public Works	55,233	0	55,233
048 Internal Audit	7,196	0	7,196
060 Farmer's Market	2,395	0	2,395
061 Municipal Auditorium	4,798	0	4,798
062 State Fair Board	4,798	0	4,798
064 Sports Authority	4,798	0	4,798
065 Water and Sewer	74,547	0	74,547
068 District Energy System (DES)	2,395	0	2,395
071 Convention Center Authority	2,395	0	2,395
076 Nashville Career Advancement Center	14,403	0	14,403
Direct Bill	0	0	0
Total	752,379	413,879	338,500

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Grants & Cost Planning**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	315,323			315,323
Inbound Costs:				
Depreciation	7,395		7,395	
001 Administrative - Post Audits	37,410	68	37,478	
006 Law	356	231	587	
010 General Services - Facilities	10,131	200	10,331	
014 Information Technology Service	529	90	619	
015 Finance - Accountability	108,900	20,090	128,990	
015 Finance - Administration	69,803	6,634	76,437	
015 Finance - Grants & Cost Planning		24	24	
015 Finance - Office of Mgmt & Budget		257	257	
015 Finance - Operations		354	354	
015 Finance - Payroll		79	79	
015 Finance - Property Administration		56	56	
015 Finance - Treasury		15	15	
030 Sheriff's Office - Security Services		1,589	1,589	
048 Internal Audit		137	137	
Total Allocated Additions:	<u>234,524</u>	<u>29,824</u>	264,348	264,348
Total To Be Allocated:	<u>549,847</u>	<u>29,824</u>		<u>579,671</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Grants & Cost Planning**

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
Other Expense & Cost					
501101 Regular Pay	196,597	6,193	50,919	91,083	48,402
501102 Leave Pay	22,405	706	5,803	10,380	5,516
501103 Holiday Pay	9,675	305	2,506	4,482	2,382
501109 Longevity	1,815	57	470	841	447
501172 Employer OASDI	13,674	431	3,542	6,334	3,367
501173 Employer SSN Medical	3,198	101	828	1,482	787
501174 Employer Group Health	27,114	854	7,023	12,562	6,675
501175 Employer Dental Group	1,150	36	298	533	283
501176 Employer Group Life	511	16	132	237	126
501177 Employer Pension	28,219	889	7,309	13,073	6,948
501182 Cafe Plan Pre-Tax Savings	760	24	197	352	187
502851 Subscriptions	175	6	45	81	43
502883 Registration	390	12	101	181	96
502884 Membership Dues	425	13	110	197	105
502951 Info Systems Charge	6,900	217	1,787	3,197	1,699
502957 Telecommnt'n Charge	126	4	33	58	31
503100 Offc & Admin Supply	1,060	33	275	491	261
503130 Computer Hardware <\$10K	162	5	42	75	40
505233 Rent Equipment	567	18	147	262	140
505282 Professional Privilege Tax	400	13	104	185	98
Departmental Total					
Expenditures Per Financial Statement	315,323				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	315,323	9,933	81,671	146,086	77,633
Allocation Step 1					
Inbound - All Others	234,524	234,524	0	0	0
Reallocate Admin Costs		(244,457)	65,376	116,937	62,144
Unallocated Costs	0	0	0	0	0
1st Allocation	549,847	0	147,047	263,023	139,777
Allocation Step 2					
Inbound - All Others	29,824	29,824	0	0	0
Reallocate Admin Costs		(29,824)	7,974	14,260	7,590
Unallocated Costs	0	0	0	0	0
2nd Allocation	29,824	0	7,974	14,260	7,590
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	579,671	0	155,021	277,283	147,367

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Administration	4	2.247191	3,303		3,303	176	3,479
005 Election Commission	1	0.561798	824		824	41	865
011 Historical Commission	1	0.561798	824		824	41	865
015 Finance - Administration	1	0.561798	824		824		824
026 Juvenile Court	9	5.056180	7,434		7,434	402	7,836
027 General Sessions Court	4	2.247191	3,303		3,303	176	3,479
028 State Trial Courts	4	2.247191	3,303		3,303	176	3,479
030 Sheriff's Office	1	0.561798	824		824	41	865
031 Police	12	6.741573	9,909		9,909	533	10,442
032 Fire	10	5.617978	8,259		8,259	442	8,701
037 Social Services	11	6.179775	9,084		9,084	485	9,569
038 Health	40	22.471907	33,087		33,087	1,924	35,011
039 Public Library	8	4.494382	6,605		6,605	351	6,956
040 Parks	14	7.865169	11,565		11,565	623	12,188
041 Arts Commission	4	2.247191	3,303		3,303	176	3,479
042 Public Works	10	5.617978	8,259		8,259	442	8,701
049 Office of Emergency Management	9	5.056180	7,434		7,434	402	7,836
051 Office of Family Safety	4	2.247191	3,303		3,303	176	3,479
052 Community Oversight Board	1	0.561798	824		824	41	865
065 Water and Sewer	5	2.808989	4,127		4,127	218	4,345
075 Metro Action Commission	11	6.179775	9,084		9,084	485	9,569
076 Nashville Career Advancement Center	14	7.865169	11,565		11,565	623	12,188
Schedule .4 Total for Grants Coordination	178	100.000000	147,047		147,047	7,974	155,021

Allocation Basis: Number of Grant Assessments by Benefiting Department
Allocation Source: FY 2019 Grant Assessment Report - Finance-Grants Coordination

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	716	0.021468	56		56		56
001 Administrative - Employee Benefits	631,232	18.926038	49,780		49,780		49,780
001 Administrative - Facility Rental	974	0.029203	76		76		76
001 Administrative - Insurance	2,508	0.075197	198		198		198
001 Administrative - Post Audits	1,104	0.033101	87		87		87
002 Metropolitan Council	2,109	0.063234	165		165	10	175
003 Metropolitan Clerk	581	0.017420	45		45	1	46
003 Metropolitan Clerk - Records Center	196	0.005877	14		14		14
004 Mayor's Office	329	0.009864	24		24	1	25
004 Mayor's Office - Administration	3,912	0.117292	308		308	18	326
005 Election Commission	4,667	0.139929	367		367	20	387
006 Law	15,434	0.462753	1,213		1,213		1,213
007 Planning Commission	5,378	0.161247	423		423	26	449
008 Human Resources	5,149	0.154381	404		404		404
009 Register of Deeds	2,627	0.078765	208		208	12	220
010 General Services	17,540	0.525897	1,382		1,382	92	1,474
010 General Services - Administration	996	0.029863	77		77		77
010 General Services - Facilities	23,686	0.710170	1,868		1,868		1,868
010 General Services - Fleet Management	21,477	0.643938	1,694		1,694		1,694
010 General Services - Mail Services	886	0.026565	69		69		69
011 Historical Commission	1,244	0.037298	97		97	5	102
014 Information Technology Service	33,733	1.011406	2,661		2,661		2,661
015 Finance	630	0.018889	48		48	2	50
015 Finance - Accountability	515	0.015441	42		42		42
015 Finance - Administration	1,474	0.044194	115		115		115
015 Finance - Business Assistance	592	0.017750	46		46		46
015 Finance - Grants & Cost Planning	315	0.009445	24		24		24
015 Finance - Office of Mgmt & Budget	1,405	0.042126	110		110	5	115
015 Finance - Operations	2,140	0.064163	169		169	10	179
015 Finance - Payroll	565	0.016940	44		44	1	45
015 Finance - Property Administration	478	0.014332	38		38	1	39
015 Finance - Purchasing	1,095	0.032831	85		85	5	90
015 Finance - Treasury	1,243	0.037268	97		97	5	102
016 Assessor of Property	7,506	0.225050	590		590	39	629
017 Trustee	2,058	0.061704	162		162	10	172
018 County Clerk	4,418	0.132464	348		348	19	367
019 District Attorney	8,538	0.255992	670		670	43	713
021 Public Defender	8,151	0.244389	641		641	41	682
022 Juvenile Court Clerk	1,814	0.054389	141		141	7	148
023 Circuit Court Clerk	9,333	0.279829	734		734	46	780
024 Criminal Court Clerk	6,275	0.188141	496		496	33	529
025 Clerk and Master - Chancery	1,363	0.040866	105		105	5	110
026 Juvenile Court	14,214	0.426174	1,121		1,121	74	1,195
027 General Sessions Court	12,183	0.365279	959		959	64	1,023
028 State Trial Courts	12,394	0.371606	976		976	64	1,040
029 Justice Integration Services	2,928	0.087789	230		230	13	243
030 Sheriff's Office	74,556	2.235390	5,880		5,880	405	6,285
030 Sheriff's Office - Security Services	14,941	0.447971	1,176		1,176	76	1,252
031 Police	208,305	6.245546	16,426		16,426	1,138	17,564
032 Fire	132,551	3.974236	10,450		10,450	721	11,171
033 Codes Administration	10,016	0.300307	788		788	52	840

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	448	0.013432	35		35	1	36
035 Agricultural Extension	322	0.009654	24		24	1	25
037 Social Services	7,518	0.225410	591		591	39	630
038 Health	44,779	1.342595	3,528		3,528	239	3,767
038 Health - Employee Health & Wellness	691	0.020718	53		53	3	56
039 Public Library	37,035	1.110409	2,921		2,921	196	3,117
040 Parks	44,010	1.319538	3,471		3,471	236	3,707
041 Arts Commission	1,516	0.045454	117		117	6	123
042 Public Works	148,304	4.446554	11,693		11,693	804	12,497
044 Human Relations Commission	495	0.014841	39		39	1	40
047 Criminal Justice Planning	505	0.015141	40		40	1	41
048 Internal Audit	1,393	0.041766	108		108	5	113
049 Office of Emergency Management	1,474	0.044194	115		115	6	121
051 Office of Family Safety	2,716	0.081433	216		216	13	229
052 Community Oversight Board	64	0.001919	4		4		4
060 Farmer's Market	1,774	0.053189	139		139	7	146
061 Municipal Auditorium	1,936	0.058047	152		152	8	160
062 State Fair Board	3,073	0.092137	240		240	13	253
064 Sports Authority	22,879	0.685974	1,803		1,803	122	1,925
065 Water and Sewer	141,346	4.237934	11,142		11,142	765	11,907
067 General Hospital	1,650	0.049471	127		127	6	133
068 District Energy System (DES)	14,262	0.427613	1,125		1,125	75	1,200
070 Community Education Commission	519	0.015561	42		42	1	43
071 Convention Center Authority	120,168	3.602961	9,473		9,473	655	10,128
075 Metro Action Commission	27,579	0.826893	2,172		2,172	144	2,316
076 Nashville Career Advancement Center	6,613	0.198276	520		520	34	554
077 Metro Development & Housing Authorit	14,617	0.438257	1,152		1,152	76	1,228
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	7,058		7,058	485	7,543
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	93,330		93,330	6,750	100,080
090 Debt Service	2,491	0.074687	195		195	12	207
091 Emergency Communication Center	14,346	0.430132	1,130		1,130	75	1,205
Bordeaux Longterm Care	3,492	0.104700	275		275	16	291
Flood	674	0.020208	53		53	3	56
Hospital Authority	44,006	1.319419	3,470		3,470	236	3,706
Knowles Home	1,851	0.055498	146		146	8	154
Medical Examiner	4,884	0.146435	383		383	21	404
All Other	25,594	0.767377	2,014		2,014	133	2,147
Schedule .4 Total for Cost Planning	3,335,257	100.000000	263,023		263,023	14,260	277,283

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	139,777		139,777	7,590	147,367
Schedule .4 Total for Direct Appropriations	100	100.000000	139,777		139,777	7,590	147,367

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, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Corporate Dues	56	0	56	0
001 Administrative - Employee Benefits	49,780	0	49,780	0
001 Administrative - Facility Rental	76	0	76	0
001 Administrative - Insurance	198	0	198	0
001 Administrative - Post Audits	87	0	87	0
002 Metropolitan Council	175	0	175	0
003 Metropolitan Clerk	46	0	46	0
003 Metropolitan Clerk - Records Center	14	0	14	0
004 Mayor's Office	25	0	25	0
004 Mayor's Office - Administration	3,805	3,479	326	0
005 Election Commission	1,252	865	387	0
006 Law	1,213	0	1,213	0
007 Planning Commission	449	0	449	0
008 Human Resources	404	0	404	0
009 Register of Deeds	220	0	220	0
010 General Services	1,474	0	1,474	0
010 General Services - Administration	77	0	77	0
010 General Services - Facilities	1,868	0	1,868	0
010 General Services - Fleet Management	1,694	0	1,694	0
010 General Services - Mail Services	69	0	69	0
011 Historical Commission	967	865	102	0
014 Information Technology Service	2,661	0	2,661	0
015 Finance	50	0	50	0
015 Finance - Accountability	42	0	42	0
015 Finance - Administration	939	824	115	0
015 Finance - Business Assistance	46	0	46	0
015 Finance - Grants & Cost Planning	24	0	24	0
015 Finance - Office of Mgmt & Budget	115	0	115	0
015 Finance - Operations	179	0	179	0
015 Finance - Payroll	45	0	45	0
015 Finance - Property Administration	39	0	39	0
015 Finance - Purchasing	90	0	90	0
015 Finance - Treasury	102	0	102	0
016 Assessor of Property	629	0	629	0
017 Trustee	172	0	172	0
018 County Clerk	367	0	367	0
019 District Attorney	713	0	713	0
021 Public Defender	682	0	682	0
022 Juvenile Court Clerk	148	0	148	0
023 Circuit Court Clerk	780	0	780	0
024 Criminal Court Clerk	529	0	529	0
025 Clerk and Master - Chancery	110	0	110	0
026 Juvenile Court	9,031	7,836	1,195	0
027 General Sessions Court	4,502	3,479	1,023	0
028 State Trial Courts	4,519	3,479	1,040	0
029 Justice Integration Services	243	0	243	0
030 Sheriff's Office	7,150	865	6,285	0
030 Sheriff's Office - Security Services	1,252	0	1,252	0
031 Police	28,006	10,442	17,564	0
032 Fire	19,872	8,701	11,171	0
033 Codes Administration	840	0	840	0
034 Beer Board	36	0	36	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Grants & Cost Planning**

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
035 Agricultural Extension	25	0	25	0
037 Social Services	10,199	9,569	630	0
038 Health	38,778	35,011	3,767	0
038 Health - Employee Health & Wellness	56	0	56	0
039 Public Library	10,073	6,956	3,117	0
040 Parks	15,895	12,188	3,707	0
041 Arts Commission	3,602	3,479	123	0
042 Public Works	21,198	8,701	12,497	0
044 Human Relations Commission	40	0	40	0
047 Criminal Justice Planning	41	0	41	0
048 Internal Audit	113	0	113	0
049 Office of Emergency Management	7,957	7,836	121	0
051 Office of Family Safety	3,708	3,479	229	0
052 Community Oversight Board	869	865	4	0
060 Farmer's Market	146	0	146	0
061 Municipal Auditorium	160	0	160	0
062 State Fair Board	253	0	253	0
064 Sports Authority	1,925	0	1,925	0
065 Water and Sewer	16,252	4,345	11,907	0
067 General Hospital	133	0	133	0
068 District Energy System (DES)	1,200	0	1,200	0
070 Community Education Commission	43	0	43	0
071 Convention Center Authority	10,128	0	10,128	0
075 Metro Action Commission	11,885	9,569	2,316	0
076 Nashville Career Advancement Center	12,742	12,188	554	0
077 Metro Development & Housing Authorit	1,228	0	1,228	0
078 Metropolitan Transit Authority (MTA)	7,543	0	7,543	0
080 Metro Nashville Public Schools (MNPS)	100,080	0	100,080	0
090 Debt Service	207	0	207	0
091 Emergency Communication Center	1,205	0	1,205	0
Bordeaux Longterm Care	291	0	291	0
Flood	56	0	56	0
Hospital Authority	3,706	0	3,706	0
Knowles Home	154	0	154	0
Medical Examiner	404	0	404	0
All Other	149,514	0	2,147	147,367
Direct Bill	0	0	0	0
Total	579,671	155,021	277,283	147,367

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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. The costs recorded to General Fund 4% Reserve Fund 30003, business unit 15203000 have been separately identified and have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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:	1,405,169			1,405,169
Inbound Costs:				
Depreciation	90,989		90,989	
001 Administrative - Post Audits	271		271	
010 General Services - Facilities	94,284	1,956	96,240	
010 General Services - Mail Services	375	9	384	
014 Information Technology Service	5,114	925	6,039	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	302,579	28,794	331,373	
015 Finance - Grants & Cost Planning	110	5	115	
015 Finance - Office of Mgmt & Budget		1,058	1,058	
015 Finance - Operations		577	577	
015 Finance - Payroll		385	385	
015 Finance - Property Administration		257	257	
015 Finance - Treasury		76	76	
030 Sheriff's Office - Security Services		21,603	21,603	
048 Internal Audit		617	617	
Total Allocated Additions:	493,725	56,263	549,988	549,988
Total To Be Allocated:	1,898,894	56,263		1,955,157

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	840,282	0	840,282	0
501102 Leave Pay	87,672	0	87,672	0
501103 Holiday Pay	40,179	0	40,179	0
501109 Longevity	5,170	0	5,170	0
501134 Paid Family Leave	10,187	0	10,187	0
501172 Employer OASDI	55,508	0	55,508	0
501173 Employer SSN Medical	12,982	0	12,982	0
501174 Employer Group Health	141,147	0	141,147	0
501175 Employer Dental Group	4,802	0	4,802	0
501176 Employer Group Life	2,187	0	2,187	0
501177 Employer Pension	118,165	0	118,165	0
501181 FSA Pre-Tax Savings	242	0	242	0
501182 Cafe Plan Pre-Tax Savings	4,003	0	4,003	0
502105 Cable Television	358	0	358	0
502314 Pre-Employment Checks	72	0	72	0
502331 Temporary Service	5,755	0	5,755	0
502451 Employee Out-of-town Travel	269	0	269	0
502453 Employee Local Travel/Park	468	0	468	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502701 Printing/Binding	0	0	0	0
502851 Subscriptions	2,279	0	2,279	0
502883 Registration	1,660	0	1,660	0
502884 Membership Dues	75	0	75	0
502951 Info Systems Charge	58,300	0	58,300	0
502957 Telecommnct'n Charge	9,217	0	9,217	0
502983 Surplus Property	400	0	400	0
503050 Host & Hostess	514	0	514	0
503100 Offc & Admin Supply	2,012	0	2,012	0
503130 Computer Hardware <\$10K	328	0	330	(2)
503150 Furniture/Fixtures<\$10K	62	0	62	0
505233 Rent Equipment	874	0	874	0
505282 Professional Privilege Tax	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,405,169			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,405,169	0	1,405,171	(2)
Allocation Step 1				
Inbound - All Others	493,725	493,725	0	0
Reallocate Admin Costs		(493,725)	493,725	0
Unallocated Costs	(2)	0	0	(2)
1st Allocation	1,898,896	0	1,898,896	0
Allocation Step 2				
Inbound - All Others	56,263	56,263	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Office of Mgmt & Budget

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
Reallocate Admin Costs		(56,263)	56,263	0
Unallocated Costs	0	0	0	0
2nd Allocation	56,263	0	56,263	0
Total For 015 Finance - Office of Mgmt & Budget				
Schedule .3 Total	1,955,159	0	1,955,159	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	694	0.028750	543		543		543
001 Administrative - Employee Benefits	66,008	2.734443	51,922		51,922		51,922
001 Administrative - Facility Rental	987	0.040887	774		774		774
001 Administrative - Insurance	2,508	0.103896	1,972		1,972		1,972
001 Administrative - Post Audits	1,536	0.063630	1,207		1,207		1,207
002 Metropolitan Council	2,219	0.091924	1,746		1,746	52	1,798
003 Metropolitan Clerk	448	0.018559	353		353	8	361
003 Metropolitan Clerk - Records Center	204	0.008451	160		160		160
004 Mayor's Office	757	0.031359	596		596	16	612
004 Mayor's Office - Administration	4,085	0.169225	3,213		3,213	97	3,310
005 Election Commission	5,094	0.211024	4,006		4,006	121	4,127
006 Law	6,314	0.261563	4,966		4,966		4,966
007 Planning Commission	5,667	0.234761	4,458		4,458	137	4,595
008 Human Resources	5,573	0.230867	4,381		4,381		4,381
009 Register of Deeds	309	0.012801	242		242	7	249
010 General Services	738	0.030572	579		579	16	595
010 General Services - Administration	1,263	0.052321	993		993		993
010 General Services - Facilities	21,343	0.884154	16,787		16,787		16,787
010 General Services - Fleet Management	22,178	0.918744	17,440		17,440		17,440
010 General Services - Mail Services	1,095	0.045361	861		861		861
011 Historical Commission	1,426	0.059073	1,122		1,122	31	1,153
014 Information Technology Service	20,915	0.866423	16,450		16,450		16,450
015 Finance	9	0.000373	6		6		6
015 Finance - Accountability	554	0.022950	434		434		434
015 Finance - Administration	1,742	0.072164	1,368		1,368		1,368
015 Finance - Business Assistance	634	0.026264	496		496		496
015 Finance - Grants & Cost Planning	328	0.013588	257		257		257
015 Finance - Office of Mgmt & Budget	1,343	0.055635	1,058		1,058		1,058
015 Finance - Operations	2,240	0.092794	1,762		1,762	52	1,814
015 Finance - Payroll	579	0.023986	453		453	11	464
015 Finance - Property Administration	(115)	(0.004764)	(88)		(88)	(2)	(90)
015 Finance - Purchasing	1,183	0.049007	931		931	25	956
015 Finance - Treasury	1,279	0.052984	1,005		1,005	26	1,031
016 Assessor of Property	8,053	0.333603	6,335		6,335	193	6,528
017 Trustee	2,376	0.098428	1,868		1,868	56	1,924
018 County Clerk	4,865	0.201537	3,823		3,823	116	3,939
019 District Attorney	9,501	0.393588	7,472		7,472	227	7,699
021 Public Defender	8,732	0.361731	6,864		6,864	211	7,075
022 Juvenile Court Clerk	1,777	0.073614	1,396		1,396	40	1,436
023 Circuit Court Clerk	3,432	0.142174	2,698		2,698	81	2,779
024 Criminal Court Clerk	6,572	0.272251	5,169		5,169	159	5,328
025 Clerk and Master - Chancery	1,283	0.053149	1,008		1,008	26	1,034
026 Juvenile Court	14,584	0.604156	11,471		11,471	357	11,828
027 General Sessions Court	12,453	0.515877	9,793		9,793	305	10,098
028 State Trial Courts	11,882	0.492223	9,345		9,345	293	9,638
029 Justice Integration Services	2,966	0.122869	2,332		2,332	70	2,402
030 Sheriff's Office	79,214	3.281514	62,311		62,311	1,970	64,281
030 Sheriff's Office - Security Services	12,131	0.502538	9,539		9,539	297	9,836
031 Police	206,815	8.567504	162,684		162,684	5,146	167,830
032 Fire	131,933	5.465447	103,785		103,785	3,276	107,061
033 Codes Administration	11,124	0.460822	8,750		8,750	271	9,021

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	392	0.016239	305		305	8	313
035 Agricultural Extension	331	0.013712	259		259	7	266
037 Social Services	8,350	0.345907	6,567		6,567	200	6,767
038 Health	47,163	1.953771	37,100		37,100	1,168	38,268
038 Health - Employee Health & Wellness	738	0.030572	579		579	16	595
039 Public Library	36,289	1.503306	28,543		28,543	903	29,446
040 Parks	45,700	1.893165	35,947		35,947	1,133	37,080
041 Arts Commission	1,518	0.062885	1,194		1,194	35	1,229
042 Public Works	78,131	3.236649	61,457		61,457	1,940	63,397
044 Human Relations Commission	510	0.021127	401		401	10	411
047 Criminal Justice Planning	540	0.022370	423		423	10	433
048 Internal Audit	1,553	0.064334	1,221		1,221	35	1,256
049 Office of Emergency Management	2,576	0.106713	2,026		2,026	60	2,086
051 Office of Family Safety	3,573	0.148015	2,810		2,810	83	2,893
052 Community Oversight Board	375	0.015535	293		293	8	301
060 Farmer's Market	1,831	0.075851	1,437		1,437	42	1,479
061 Municipal Auditorium	24	0.000994	19		19		19
062 State Fair Board	2,983	0.123574	2,344		2,344	71	2,415
064 Sports Authority	1,709	0.070797	1,342		1,342	37	1,379
065 Water and Sewer	147,616	6.115130	116,121		116,121	3,671	119,792
067 General Hospital	1	0.000041	1		1		1
068 District Energy System (DES)	15,086	0.624952	11,865		11,865	370	12,235
070 Community Education Commission	818	0.033886	644		644	17	661
071 Convention Center Authority	125,880	5.214696	99,022		99,022	3,130	102,152
075 Metro Action Commission	26,830	1.111458	21,102		21,102	659	21,761
076 Nashville Career Advancement Center	7,490	0.310280	5,889		5,889	180	6,069
077 Metro Development & Housing Authorit	17,304	0.716834	13,609		13,609	422	14,031
078 Metropolitan Transit Authority (MTA)	48,636	2.014792	38,257		38,257	1,205	39,462
080 Metro Nashville Public Schools (MNPS)	979,486	40.576118	770,619		770,619	24,701	795,320
091 Emergency Communication Center	15,469	0.640818	12,168		12,168	379	12,547
Bordeaux Longterm Care	3,500	0.144991	2,752		2,752	81	2,833
Flood	1	0.000041	1		1		1
Hospital Authority	46,112	1.910232	36,273		36,273	1,144	37,417
Knowles Home	2,004	0.083018	1,575		1,575	47	1,622
Medical Examiner	4,934	0.204396	3,877		3,877	117	3,994
All Other	27,664	1.146007	21,758		21,758	683	22,441
Schedule .4 Total for Budget Planning & Mgmt	2,413,947	100.000000	1,898,896		1,898,896	56,263	1,955,159

Allocation Basis: Modified Budgeted Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2019 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Corporate Dues	543	543
001 Administrative - Employee Benefits	51,922	51,922
001 Administrative - Facility Rental	774	774
001 Administrative - Insurance	1,972	1,972
001 Administrative - Post Audits	1,207	1,207
002 Metropolitan Council	1,798	1,798
003 Metropolitan Clerk	361	361
003 Metropolitan Clerk - Records Center	160	160
004 Mayor's Office	612	612
004 Mayor's Office - Administration	3,310	3,310
005 Election Commission	4,127	4,127
006 Law	4,966	4,966
007 Planning Commission	4,595	4,595
008 Human Resources	4,381	4,381
009 Register of Deeds	249	249
010 General Services	595	595
010 General Services - Administration	993	993
010 General Services - Facilities	16,787	16,787
010 General Services - Fleet Management	17,440	17,440
010 General Services - Mail Services	861	861
011 Historical Commission	1,153	1,153
014 Information Technology Service	16,450	16,450
015 Finance	6	6
015 Finance - Accountability	434	434
015 Finance - Administration	1,368	1,368
015 Finance - Business Assistance	496	496
015 Finance - Grants & Cost Planning	257	257
015 Finance - Office of Mgmt & Budget	1,058	1,058
015 Finance - Operations	1,814	1,814
015 Finance - Payroll	464	464
015 Finance - Property Administration	(90)	(90)
015 Finance - Purchasing	956	956
015 Finance - Treasury	1,031	1,031
016 Assessor of Property	6,528	6,528
017 Trustee	1,924	1,924
018 County Clerk	3,939	3,939
019 District Attorney	7,699	7,699
021 Public Defender	7,075	7,075
022 Juvenile Court Clerk	1,436	1,436
023 Circuit Court Clerk	2,779	2,779
024 Criminal Court Clerk	5,328	5,328
025 Clerk and Master - Chancery	1,034	1,034
026 Juvenile Court	11,828	11,828
027 General Sessions Court	10,098	10,098
028 State Trial Courts	9,638	9,638
029 Justice Integration Services	2,402	2,402
030 Sheriff's Office	64,281	64,281
030 Sheriff's Office - Security Services	9,836	9,836
031 Police	167,830	167,830
032 Fire	107,061	107,061
033 Codes Administration	9,021	9,021
034 Beer Board	313	313

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Office of Mgmt & Budget**

Receiving Department	Budget Planning &	
	Total	Mgmt
035 Agricultural Extension	266	266
037 Social Services	6,767	6,767
038 Health	38,268	38,268
038 Health - Employee Health & Wellness	595	595
039 Public Library	29,446	29,446
040 Parks	37,080	37,080
041 Arts Commission	1,229	1,229
042 Public Works	63,397	63,397
044 Human Relations Commission	411	411
047 Criminal Justice Planning	433	433
048 Internal Audit	1,256	1,256
049 Office of Emergency Management	2,086	2,086
051 Office of Family Safety	2,893	2,893
052 Community Oversight Board	301	301
060 Farmer's Market	1,479	1,479
061 Municipal Auditorium	19	19
062 State Fair Board	2,415	2,415
064 Sports Authority	1,379	1,379
065 Water and Sewer	119,792	119,792
067 General Hospital	1	1
068 District Energy System (DES)	12,235	12,235
070 Community Education Commission	661	661
071 Convention Center Authority	102,152	102,152
075 Metro Action Commission	21,761	21,761
076 Nashville Career Advancement Center	6,069	6,069
077 Metro Development & Housing Authorit	14,031	14,031
078 Metropolitan Transit Authority (MTA)	39,462	39,462
080 Metro Nashville Public Schools (MNPS)	795,320	795,320
091 Emergency Communication Center	12,547	12,547
Bordeaux Longterm Care	2,833	2,833
Flood	1	1
Hospital Authority	37,417	37,417
Knowles Home	1,622	1,622
Medical Examiner	3,994	3,994
All Other	22,441	22,441
Direct Bill	0	0
Total	1,955,159	1,955,159

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 number of accounting transactions and accounts payable transactions processed on behalf of each department, respectively.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,140,490			2,140,490
Inbound Costs:				
Depreciation	112,220		112,220	
001 Administrative - Post Audits	511		511	
003 Metropolitan Clerk - Records Center	3,972	27	3,999	
010 General Services - Facilities	145,171	3,020	148,191	
010 General Services - Mail Services	8,064	244	8,308	
014 Information Technology Service	7,891	1,443	9,334	
015 Finance - Accountability	5	1	6	
015 Finance - Administration	451,467	43,030	494,497	
015 Finance - Grants & Cost Planning	169	10	179	
015 Finance - Office of Mgmt & Budget	1,762	52	1,814	
015 Finance - Operations		1,016	1,016	
015 Finance - Payroll		715	715	
015 Finance - Property Administration		393	393	
015 Finance - Treasury		135	135	
030 Sheriff's Office - Security Services		22,143	22,143	
048 Internal Audit		941	941	
Total Allocated Additions:	731,232	73,170	804,402	804,402
Total To Be Allocated:	2,871,722	73,170		2,944,892

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations**

	Total	G&A	Accounting and Reporting	Accounts Payable
Other Expense & Cost				
501101 Regular Pay	1,238,338	0	852,685	385,653
501102 Leave Pay	153,707	0	93,197	60,510
501103 Holiday Pay	60,354	0	40,080	20,274
501104 Overtime Pay	446	0	0	446
501108 Injured on Duty Pay	359	0	0	359
501109 Longevity	16,720	0	10,312	6,408
501134 Paid Family Leave	8,222	0	1,647	6,575
501172 Employer OASDI	86,752	0	59,124	27,628
501173 Employer SSN Medical	20,289	0	13,827	6,462
501174 Employer Group Health	191,779	0	123,028	68,751
501175 Employer Dental Group	8,082	0	4,774	3,308
501176 Employer Group Life	3,804	0	2,314	1,490
501177 Employer Pension	178,295	0	119,774	58,521
501181 FSA Pre-Tax Savings	1,105	0	457	648
501182 Cafe Plan Pre-Tax Savings	4,931	0	2,931	2,000
502314 Pre-Employment Checks	85	0	85	0
502331 Temporary Service	0	0	0	0
502453 Employee Local Travel/Park	13	0	0	13
502701 Printing/Binding	0	0	0	0
502883 Registration	2,810	0	2,810	0
502884 Membership Dues	1,795	0	1,795	0
502920 Other Rpr & Maint Srvc	2,190	0	0	2,190
502951 Info Systems Charge	90,100	0	29,500	60,600
502957 Telecommnct'n Charge	14,072	0	7,024	7,048
502983 Surplus Property	700	0	400	300
503050 Host & Hostess	363	0	363	0
503100 Offc & Admin Supply	12,041	0	12,041	0
503130 Computer Hardware <\$10K	5,021	0	4,838	183
503330 Books/Magazines/Periodicals	0	0	0	0
505233 Rent Equipment	3,108	0	2,040	1,068
505252 Software License	34,209	0	0	34,209
505282 Professional Privilege Tax	800	0	800	0
Departmental Total				
Expenditures Per Financial Statement	2,140,490			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,140,490	0	1,385,846	754,644
Allocation Step 1				
Inbound - All Others	731,232	731,232	0	0
Reallocate Admin Costs		(731,232)	473,433	257,799
Unallocated Costs	0	0	0	0
1st Allocation	2,871,722	0	1,859,279	1,012,443
Allocation Step 2				
Inbound - All Others	73,170	73,170	0	0
Reallocate Admin Costs		(73,170)	47,381	25,789

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Operations

	Total	G&A	Accounting and Reporting	Accounts Payable
Unallocated Costs	0	0	0	0
2nd Allocation	73,170	0	47,381	25,789
Total For 015 Finance - Operations				
Schedule .3 Total	2,944,892	0	1,906,660	1,038,232

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	28	0.001474	26		26		26
001 Administrative - Employee Benefits	9,454	0.497742	9,252		9,252		9,252
001 Administrative - Facility Rental	28	0.001474	26		26		26
001 Administrative - Insurance	52	0.002738	49		49		49
001 Administrative - Post Audits	32	0.001685	29		29		29
002 Metropolitan Council	395	0.020796	386		386	7	393
003 Metropolitan Clerk	678	0.035696	665		665	14	679
003 Metropolitan Clerk - Records Center	290	0.015268	282		282		282
004 Mayor's Office	805	0.042382	786		786	17	803
004 Mayor's Office - Administration	644	0.033906	630		630	14	644
005 Election Commission	2,974	0.156578	2,910		2,910	72	2,982
006 Law	5,525	0.290885	5,405		5,405		5,405
007 Planning Commission	5,716	0.300941	5,593		5,593	145	5,738
008 Human Resources	2,115	0.111352	2,068		2,068		2,068
009 Register of Deeds	313	0.016479	305		305	6	311
010 General Services	4,329	0.227917	4,236		4,236	105	4,341
010 General Services - Administration	592	0.031168	579		579		579
010 General Services - Facilities	12,177	0.641105	11,918		11,918		11,918
010 General Services - Fleet Management	28,924	1.522815	28,311		28,311		28,311
010 General Services - Mail Services	485	0.025535	474		474		474
011 Historical Commission	1,233	0.064916	1,206		1,206	27	1,233
014 Information Technology Service	12,550	0.660743	12,281		12,281		12,281
015 Finance	2,644	0.139204	2,583		2,583	66	2,649
015 Finance - Accountability	357	0.018796	348		348		348
015 Finance - Administration	1,256	0.066127	1,229		1,229		1,229
015 Finance - Business Assistance	416	0.021902	406		406		406
015 Finance - Grants & Cost Planning	285	0.015005	277		277		277
015 Finance - Office of Mgmt & Budget	482	0.025377	471		471		471
015 Finance - Operations	909	0.047858	888		888		888
015 Finance - Payroll	490	0.025798	478		478	10	488
015 Finance - Property Administration	308	0.016216	299		299	6	305
015 Finance - Purchasing	478	0.025166	465		465	9	474
015 Finance - Treasury	1,875	0.098717	1,835		1,835	46	1,881
016 Assessor of Property	1,100	0.057914	1,077		1,077	24	1,101
017 Trustee	549	0.028904	536		536	12	548
018 County Clerk	1,294	0.068128	1,266		1,266	29	1,295
019 District Attorney	3,107	0.163580	3,039		3,039	75	3,114
021 Public Defender	2,665	0.140309	2,604		2,604	67	2,671
022 Juvenile Court Clerk	706	0.037170	691		691	15	706
023 Circuit Court Clerk	1,143	0.060178	1,119		1,119	26	1,145
024 Criminal Court Clerk	1,552	0.081711	1,516		1,516	36	1,552
025 Clerk and Master - Chancery	538	0.028325	523		523	12	535
026 Juvenile Court	8,356	0.439934	8,175		8,175	209	8,384
027 General Sessions Court	6,344	0.334004	6,208		6,208	158	6,366
028 State Trial Courts	5,689	0.299519	5,564		5,564	145	5,709
029 Justice Integration Services	1,046	0.055071	1,022		1,022	22	1,044
030 Sheriff's Office	18,053	0.950470	17,668		17,668	462	18,130
030 Sheriff's Office - Security Services	3,395	0.178743	3,322		3,322	85	3,407
031 Police	71,110	3.743859	69,609		69,609	1,842	71,451
032 Fire	24,967	1.314484	24,440		24,440	642	25,082
033 Codes Administration	16,050	0.845014	15,708		15,708	411	16,119

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	1,589	0.083659	1,553		1,553	37	1,590
035 Agricultural Extension	477	0.025113	464		464	9	473
036 Soil and Water Conservation	6	0.000316	5		5		5
037 Social Services	6,257	0.329424	6,123		6,123	155	6,278
038 Health	46,525	2.449487	45,543		45,543	1,203	46,746
038 Health - Employee Health & Wellness	633	0.033327	618		618	14	632
039 Public Library	36,009	1.895832	35,245		35,245	931	36,176
040 Parks	51,083	2.689461	50,003		50,003	1,321	51,324
041 Arts Commission	2,570	0.135308	2,512		2,512	64	2,576
042 Public Works	30,894	1.626533	30,242		30,242	798	31,040
044 Human Relations Commission	538	0.028325	523		523	12	535
047 Criminal Justice Planning	320	0.016848	311		311	7	318
048 Internal Audit	1,244	0.065495	1,216		1,216	28	1,244
049 Office of Emergency Management	1,375	0.072392	1,343		1,343	30	1,373
051 Office of Family Safety	2,456	0.129306	2,399		2,399	60	2,459
052 Community Oversight Board	83	0.004370	80		80	1	81
060 Farmer's Market	2,159	0.113669	2,109		2,109	52	2,161
061 Municipal Auditorium	5,128	0.269983	5,018		5,018	126	5,144
062 State Fair Board	4,855	0.255610	4,749		4,749	123	4,872
064 Sports Authority	3,323	0.174952	3,250		3,250	81	3,331
065 Water and Sewer	106,027	5.582199	103,786		103,786	2,746	106,532
067 General Hospital	25	0.001316	24		24		24
068 District Energy System (DES)	2,200	0.115827	2,151		2,151	53	2,204
070 Community Education Commission	1,603	0.084396	1,567		1,567	40	1,607
071 Convention Center Authority	42,772	2.251896	41,865		41,865	1,103	42,968
075 Metro Action Commission	42,663	2.246158	41,756		41,756	1,099	42,855
076 Nashville Career Advancement Center	5,129	0.270036	5,018		5,018	126	5,144
077 Metro Development & Housing Authorit	40	0.002106	38		38		38
078 Metropolitan Transit Authority (MTA)	1,159	0.061020	1,133		1,133	26	1,159
080 Metro Nashville Public Schools (MNPS)	962,471	50.672981	942,335		942,335	25,293	967,628
083 Industrial Development Board	148	0.007792	145		145	2	147
090 Debt Service	1,264	0.066548	1,236		1,236	28	1,264
091 Emergency Communication Center	5,680	0.299045	5,556		5,556	145	5,701
Bordeaux Longterm Care	5	0.000263	5		5		5
Flood	324	0.017058	314		314	7	321
Hospital Authority	99	0.005212	94		94	2	96
Knowles Home	38	0.002001	36		36		36
Medical Examiner	66	0.003475	63		63	1	64
All Other	263,637	13.880183	258,068		258,068	6,842	264,910
Schedule .4 Total for Accounting and Reporting	1,899,377	100.000000	1,859,279		1,859,279	47,381	1,906,660

Allocation Basis: Number of Accounting Transactions by Benefiting Department
Allocation Source: FY 2019 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	28	0.008129	80		80		80
001 Administrative - Employee Benefits	1,467	0.425878	4,307		4,307		4,307
001 Administrative - Facility Rental	28	0.008129	80		80		80
001 Administrative - Insurance	1	0.000290	2		2		2
001 Administrative - Post Audits	19	0.005516	55		55		55
002 Metropolitan Council	65	0.018870	187		187	5	192
003 Metropolitan Clerk	128	0.037159	374		374	7	381
003 Metropolitan Clerk - Records Center	32	0.009290	92		92		92
004 Mayor's Office	102	0.029611	297		297	6	303
004 Mayor's Office - Administration	197	0.057190	579		579	14	593
005 Election Commission	358	0.103929	1,050		1,050	23	1,073
006 Law	1,613	0.468262	4,739		4,739		4,739
007 Planning Commission	422	0.122509	1,239		1,239	29	1,268
008 Human Resources	268	0.077802	786		786		786
009 Register of Deeds	120	0.034837	352		352	7	359
010 General Services	309	0.089704	906		906	21	927
010 General Services - Administration	114	0.033095	333		333		333
010 General Services - Facilities	2,334	0.677572	6,854		6,854		6,854
010 General Services - Fleet Management	8,265	2.399373	24,293		24,293		24,293
010 General Services - Mail Services	143	0.041514	419		419		419
011 Historical Commission	182	0.052836	533		533	12	545
014 Information Technology Service	2,317	0.672637	6,804		6,804		6,804
015 Finance	21	0.006096	60		60	1	61
015 Finance - Accountability	27	0.007838	77		77		77
015 Finance - Administration	70	0.020321	204		204		204
015 Finance - Business Assistance	36	0.010451	102		102		102
015 Finance - Grants & Cost Planning	27	0.007838	77		77		77
015 Finance - Office of Mgmt & Budget	37	0.010741	106		106		106
015 Finance - Operations	44	0.012773	128		128		128
015 Finance - Payroll	16	0.004645	46		46		46
015 Finance - Property Administration	31	0.008999	89		89	2	91
015 Finance - Purchasing	29	0.008419	83		83	2	85
015 Finance - Treasury	168	0.048771	491		491	11	502
016 Assessor of Property	321	0.093188	942		942	22	964
017 Trustee	166	0.048191	485		485	11	496
018 County Clerk	140	0.040643	412		412	8	420
019 District Attorney	634	0.184054	1,862		1,862	46	1,908
021 Public Defender	404	0.117283	1,186		1,186	27	1,213
022 Juvenile Court Clerk	62	0.017999	181		181	4	185
023 Circuit Court Clerk	268	0.077802	786		786	18	804
024 Criminal Court Clerk	264	0.076641	774		774	17	791
025 Clerk and Master - Chancery	85	0.024676	249		249	6	255
026 Juvenile Court	1,218	0.353592	3,575		3,575	90	3,665
027 General Sessions Court	431	0.125122	1,267		1,267	29	1,296
028 State Trial Courts	1,175	0.341109	3,452		3,452	88	3,540
029 Justice Integration Services	68	0.019741	199		199	5	204
030 Sheriff's Office	3,037	0.881657	8,925		8,925	234	9,159
030 Sheriff's Office - Security Services	1,127	0.327174	3,310		3,310	85	3,395
031 Police	7,116	2.065812	20,914		20,914	554	21,468
032 Fire	4,863	1.411754	14,288		14,288	377	14,665
033 Codes Administration	606	0.175925	1,781		1,781	44	1,825

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	33	0.009580	94		94	2	96
035 Agricultural Extension	33	0.009580	94		94	2	96
037 Social Services	1,541	0.447360	4,527		4,527	116	4,643
038 Health	5,997	1.740961	17,622		17,622	464	18,086
038 Health - Employee Health & Wellness	93	0.026998	272		272	6	278
039 Public Library	13,575	3.940894	39,895		39,895	1,058	40,953
040 Parks	11,747	3.410216	34,525		34,525	923	35,448
041 Arts Commission	454	0.131799	1,333		1,333	30	1,363
042 Public Works	2,947	0.855530	8,659		8,659	227	8,886
044 Human Relations Commission	102	0.029611	297		297	6	303
047 Criminal Justice Planning	25	0.007258	72		72	1	73
048 Internal Audit	75	0.021773	220		220	5	225
049 Office of Emergency Management	231	0.067061	679		679	15	694
051 Office of Family Safety	324	0.094059	951		951	22	973
052 Community Oversight Board	5	0.001452	15		15		15
060 Farmer's Market	494	0.143411	1,449		1,449	34	1,483
061 Municipal Auditorium	782	0.227019	2,296		2,296	57	2,353
062 State Fair Board	860	0.249663	2,525		2,525	64	2,589
064 Sports Authority	278	0.080705	816		816	19	835
065 Water and Sewer	21,987	6.382942	64,617		64,617	1,728	66,345
067 General Hospital	23	0.006677	65		65	1	66
068 District Energy System (DES)	289	0.083898	849		849	19	868
070 Community Education Commission	257	0.074608	754		754	16	770
071 Convention Center Authority	4,407	1.279375	12,948		12,948	339	13,287
075 Metro Action Commission	8,742	2.537849	25,695		25,695	681	26,376
076 Nashville Career Advancement Center	782	0.227019	2,296		2,296	57	2,353
077 Metro Development & Housing Authorit	28	0.008129	80		80	2	82
078 Metropolitan Transit Authority (MTA)	619	0.179699	1,818		1,818	46	1,864
080 Metro Nashville Public Schools (MNPS)	175,857	51.052206	517,049		517,049	14,062	531,111
083 Industrial Development Board	22	0.006387	63		63	1	64
090 Debt Service	271	0.078673	794		794	18	812
091 Emergency Communication Center	1,125	0.326593	3,305		3,305	85	3,390
Bordeaux Longterm Care	5	0.001452	15		15		15
Flood	7	0.002032	20		20		20
Hospital Authority	22	0.006387	63		63	1	64
Knowles Home	38	0.011032	108		108	2	110
Medical Examiner	50	0.014515	147		147	2	149
All Other	49,335	14.322210	145,004		145,004	3,873	148,877
Schedule .4 Total for Accounts Payable	344,465	100.000000	1,012,443		1,012,443	25,789	1,038,232

Allocation Basis: Number of Accounts Payable Transactions by Benefiting Department
Allocation Source: FY 2019 Transaction Count Reports - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Corporate Dues	106	26	80
001 Administrative - Employee Benefits	13,559	9,252	4,307
001 Administrative - Facility Rental	106	26	80
001 Administrative - Insurance	51	49	2
001 Administrative - Post Audits	84	29	55
002 Metropolitan Council	585	393	192
003 Metropolitan Clerk	1,060	679	381
003 Metropolitan Clerk - Records Center	374	282	92
004 Mayor's Office	1,106	803	303
004 Mayor's Office - Administration	1,237	644	593
005 Election Commission	4,055	2,982	1,073
006 Law	10,144	5,405	4,739
007 Planning Commission	7,006	5,738	1,268
008 Human Resources	2,854	2,068	786
009 Register of Deeds	670	311	359
010 General Services	5,268	4,341	927
010 General Services - Administration	912	579	333
010 General Services - Facilities	18,772	11,918	6,854
010 General Services - Fleet Management	52,604	28,311	24,293
010 General Services - Mail Services	893	474	419
011 Historical Commission	1,778	1,233	545
014 Information Technology Service	19,085	12,281	6,804
015 Finance	2,710	2,649	61
015 Finance - Accountability	425	348	77
015 Finance - Administration	1,433	1,229	204
015 Finance - Business Assistance	508	406	102
015 Finance - Grants & Cost Planning	354	277	77
015 Finance - Office of Mgmt & Budget	577	471	106
015 Finance - Operations	1,016	888	128
015 Finance - Payroll	534	488	46
015 Finance - Property Administration	396	305	91
015 Finance - Purchasing	559	474	85
015 Finance - Treasury	2,383	1,881	502
016 Assessor of Property	2,065	1,101	964
017 Trustee	1,044	548	496
018 County Clerk	1,715	1,295	420
019 District Attorney	5,022	3,114	1,908
021 Public Defender	3,884	2,671	1,213
022 Juvenile Court Clerk	891	706	185
023 Circuit Court Clerk	1,949	1,145	804
024 Criminal Court Clerk	2,343	1,552	791
025 Clerk and Master - Chancery	790	535	255
026 Juvenile Court	12,049	8,384	3,665
027 General Sessions Court	7,662	6,366	1,296
028 State Trial Courts	9,249	5,709	3,540
029 Justice Integration Services	1,248	1,044	204
030 Sheriff's Office	27,289	18,130	9,159
030 Sheriff's Office - Security Services	6,802	3,407	3,395
031 Police	92,919	71,451	21,468
032 Fire	39,747	25,082	14,665
033 Codes Administration	17,944	16,119	1,825
034 Beer Board	1,686	1,590	96

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Operations**

Receiving Department	Total	Accounting and Reporting	Accounts Payable
035 Agricultural Extension	569	473	96
036 Soil and Water Conservation	5	5	0
037 Social Services	10,921	6,278	4,643
038 Health	64,832	46,746	18,086
038 Health - Employee Health & Wellness	910	632	278
039 Public Library	77,129	36,176	40,953
040 Parks	86,772	51,324	35,448
041 Arts Commission	3,939	2,576	1,363
042 Public Works	39,926	31,040	8,886
044 Human Relations Commission	838	535	303
047 Criminal Justice Planning	391	318	73
048 Internal Audit	1,469	1,244	225
049 Office of Emergency Management	2,067	1,373	694
051 Office of Family Safety	3,432	2,459	973
052 Community Oversight Board	96	81	15
060 Farmer's Market	3,644	2,161	1,483
061 Municipal Auditorium	7,497	5,144	2,353
062 State Fair Board	7,461	4,872	2,589
064 Sports Authority	4,166	3,331	835
065 Water and Sewer	172,877	106,532	66,345
067 General Hospital	90	24	66
068 District Energy System (DES)	3,072	2,204	868
070 Community Education Commission	2,377	1,607	770
071 Convention Center Authority	56,255	42,968	13,287
075 Metro Action Commission	69,231	42,855	26,376
076 Nashville Career Advancement Center	7,497	5,144	2,353
077 Metro Development & Housing Authorit	120	38	82
078 Metropolitan Transit Authority (MTA)	3,023	1,159	1,864
080 Metro Nashville Public Schools (MNPS)	1,498,739	967,628	531,111
083 Industrial Development Board	211	147	64
090 Debt Service	2,076	1,264	812
091 Emergency Communication Center	9,091	5,701	3,390
Bordeaux Longterm Care	20	5	15
Flood	341	321	20
Hospital Authority	160	96	64
Knowles Home	146	36	110
Medical Examiner	213	64	149
All Other	413,787	264,910	148,877
Direct Bill	0	0	0
Total	2,944,892	1,906,660	1,038,232

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Payroll**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	564,873			564,873
Inbound Costs:				
Depreciation	19,591		19,591	
001 Administrative - Post Audits	275		275	
003 Metropolitan Clerk - Records Center	1,022	6	1,028	
010 General Services - Facilities	32,845	676	33,521	
010 General Services - Mail Services	3,993	116	4,109	
014 Information Technology Service	1,607	283	1,890	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	107,715	10,243	117,958	
015 Finance - Grants & Cost Planning	44	1	45	
015 Finance - Office of Mgmt & Budget	453	11	464	
015 Finance - Operations	524	10	534	
015 Finance - Payroll		190	190	
015 Finance - Property Administration		102	102	
015 Finance - Treasury		32	32	
030 Sheriff's Office - Security Services		4,210	4,210	
048 Internal Audit		248	248	
Total Allocated Additions:	<u>168,072</u>	<u>16,129</u>	184,201	184,201
Total To Be Allocated:	<u>732,945</u>	<u>16,129</u>		<u>749,074</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	295,393	0	295,393
501102 Leave Pay	30,270	0	30,270
501103 Holiday Pay	14,564	0	14,564
501104 Overtime Pay	6,236	0	6,236
501109 Longevity	3,438	0	3,438
501134 Paid Family Leave	3,586	0	3,586
501172 Employer OASDI	20,699	0	20,699
501173 Employer SSN Medical	4,841	0	4,841
501174 Employer Group Health	43,938	0	43,938
501175 Employer Dental Group	2,118	0	2,118
501176 Employer Group Life	943	0	943
501177 Employer Pension	43,227	0	43,227
501181 FSA Pre-Tax Savings	330	0	330
501182 Cafe Plan Pre-Tax Savings	1,226	0	1,226
502314 Pre-Employment Checks	0	0	0
502331 Temporary Service	0	0	0
502360 Security Monitoring Service	150	0	150
502502 Allowance-Cell/Mobile Devices	528	0	528
502701 Printing/Binding	8,889	0	8,889
502883 Registration	475	0	475
502884 Membership Dues	438	0	438
502951 Info Systems Charge	18,200	0	18,200
502957 Telecmmnct'n Charge	3,061	0	3,061
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	21,881	0	21,881
503130 Computer Hardware <\$10K	163	0	163
503140 Office Equipment < \$10K	3,670	0	3,670
505233 Rent Equipment	725	0	725
505252 Software License	35,584	0	35,584
Departmental Total			
Expenditures Per Financial Statement	564,873		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	564,873	0	564,873
Allocation Step 1			
Inbound - All Others	168,072	168,072	0
Reallocate Admin Costs		(168,072)	168,072
Unallocated Costs	0	0	0
1st Allocation	732,945	0	732,945
Allocation Step 2			
Inbound - All Others	16,129	16,129	0
Reallocate Admin Costs		(16,129)	16,129
Unallocated Costs	0	0	0
2nd Allocation	16,129	0	16,129

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Payroll

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	749,074	0	749,074

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	24	0.003359	24		24		24
002 Metropolitan Council	1,321	0.184863	1,355		1,355	26	1,381
003 Metropolitan Clerk	206	0.028828	210		210	4	214
003 Metropolitan Clerk - Records Center	51	0.007137	50		50		50
004 Mayor's Office	26	0.003638	27		27		27
004 Mayor's Office - Administration	990	0.138543	1,014		1,014	20	1,034
005 Election Commission	40,163	5.620489	41,190		41,190	922	42,112
006 Law	1,405	0.196618	1,440		1,440		1,440
007 Planning Commission	1,687	0.236082	1,726		1,726	37	1,763
008 Human Resources	1,995	0.279184	2,044		2,044		2,044
009 Register of Deeds	245	0.034286	250		250	4	254
010 General Services	176	0.024630	180		180	3	183
010 General Services - Administration	1,771	0.247837	1,815		1,815		1,815
010 General Services - Facilities	716	0.100198	734		734		734
010 General Services - Fleet Management	1,831	0.256234	1,875		1,875		1,875
010 General Services - Mail Services	106	0.014834	107		107		107
011 Historical Commission	366	0.051219	373		373	6	379
014 Information Technology Service	4,340	0.607348	4,448		4,448		4,448
015 Finance - Accountability	96	0.013434	96		96		96
015 Finance - Administration	1,060	0.148338	1,084		1,084		1,084
015 Finance - Business Assistance	156	0.021831	159		159		159
015 Finance - Grants & Cost Planning	80	0.011195	79		79		79
015 Finance - Office of Mgmt & Budget	377	0.052758	385		385		385
015 Finance - Operations	698	0.097679	715		715		715
015 Finance - Payroll	187	0.026169	190		190		190
015 Finance - Property Administration	118	0.016513	118		118	2	120
015 Finance - Purchasing	330	0.046181	335		335	6	341
015 Finance - Treasury	258	0.036105	262		262	5	267
016 Assessor of Property	2,938	0.411149	3,011		3,011	65	3,076
017 Trustee	954	0.133505	978		978	19	997
018 County Clerk	2,703	0.378263	2,767		2,767	58	2,825
019 District Attorney	2,381	0.333202	2,439		2,439	50	2,489
021 Public Defender	2,429	0.339919	2,488		2,488	52	2,540
022 Juvenile Court Clerk	931	0.130286	956		956	19	975
023 Circuit Court Clerk	1,943	0.271907	1,991		1,991	42	2,033
024 Criminal Court Clerk	2,847	0.398415	2,917		2,917	62	2,979
025 Clerk and Master - Chancery	571	0.079907	582		582	11	593
026 Juvenile Court	3,858	0.539896	3,956		3,956	82	4,038
027 General Sessions Court	4,451	0.622882	4,561		4,561	98	4,659
028 State Trial Courts	4,741	0.663465	4,860		4,860	105	4,965
029 Justice Integration Services	547	0.076548	557		557	10	567
030 Sheriff's Office	25,646	3.588951	26,302		26,302	585	26,887
030 Sheriff's Office - Security Services	1,772	0.247977	1,816		1,816	38	1,854
031 Police	64,462	9.020938	66,115		66,115	1,480	67,595
032 Fire	40,818	5.712151	41,862		41,862	937	42,799
033 Codes Administration	4,016	0.562007	4,116		4,116	86	4,202
034 Beer Board	170	0.023790	172		172	3	175
035 Agricultural Extension	184	0.025749	187		187	3	190
036 Soil and Water Conservation	12	0.001679	11		11		11
037 Social Services	3,300	0.461808	3,381		3,381	72	3,453
038 Health	17,065	2.388109	17,501		17,501	385	17,886

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	198	0.027709	201		201	4	205
039 Public Library	11,571	1.619268	11,864		11,864	260	12,124
040 Parks	22,439	3.140157	23,013		23,013	512	23,525
041 Arts Commission	341	0.047720	347		347	6	353
042 Public Works	15,708	2.198208	16,109		16,109	354	16,463
044 Human Relations Commission	116	0.016233	117		117	2	119
047 Criminal Justice Planning	115	0.016093	116		116	2	118
048 Internal Audit	273	0.038204	278		278	6	284
049 Office of Emergency Management	326	0.045621	331		331	6	337
051 Office of Family Safety	731	0.102298	749		749	13	762
052 Community Oversight Board	6	0.000840	6		6		6
060 Farmer's Market	230	0.032187	234		234	4	238
061 Municipal Auditorium	337	0.047160	343		343	6	349
062 State Fair Board	1,396	0.195359	1,431		1,431	27	1,458
064 Sports Authority	91	0.012735	90		90	2	92
065 Water and Sewer	27,686	3.874433	28,393		28,393	633	29,026
067 General Hospital	5,951	0.832795	6,098		6,098	134	6,232
070 Community Education Commission	188	0.026309	191		191	4	195
071 Convention Center Authority	4,416	0.617984	4,526		4,526	97	4,623
075 Metro Action Commission	9,383	1.313075	9,620		9,620	207	9,827
076 Nashville Career Advancement Center	610	0.085365	623		623	12	635
078 Metropolitan Transit Authority (MTA)	38	0.005318	38		38		38
080 Metro Nashville Public Schools (MNPS)	348,183	48.725411	357,321		357,321	8,222	365,543
091 Emergency Communication Center	4,654	0.651290	4,769		4,769	102	4,871
Airport Authority	112	0.015673	114		114	2	116
Bordeaux Longterm Care	4,088	0.572083	4,189		4,189	87	4,276
Knowles Home	399	0.055837	409		409	6	415
Port Authority	2	0.000280	2		2		2
All Other	5,476	0.766322	5,612		5,612	122	5,734
Schedule .4 Total for Payroll	714,582	100.000000	732,945		732,945	16,129	749,074

Allocation Basis: Number of Payroll Transactions by Benefiting Department
Allocation Source: FY 2019 Employee and Pensioner Reports - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
001 Administrative - Employee Benefits	24	24
002 Metropolitan Council	1,381	1,381
003 Metropolitan Clerk	214	214
003 Metropolitan Clerk - Records Center	50	50
004 Mayor's Office	27	27
004 Mayor's Office - Administration	1,034	1,034
005 Election Commission	42,112	42,112
006 Law	1,440	1,440
007 Planning Commission	1,763	1,763
008 Human Resources	2,044	2,044
009 Register of Deeds	254	254
010 General Services	183	183
010 General Services - Administration	1,815	1,815
010 General Services - Facilities	734	734
010 General Services - Fleet Management	1,875	1,875
010 General Services - Mail Services	107	107
011 Historical Commission	379	379
014 Information Technology Service	4,448	4,448
015 Finance - Accountability	96	96
015 Finance - Administration	1,084	1,084
015 Finance - Business Assistance	159	159
015 Finance - Grants & Cost Planning	79	79
015 Finance - Office of Mgmt & Budget	385	385
015 Finance - Operations	715	715
015 Finance - Payroll	190	190
015 Finance - Property Administration	120	120
015 Finance - Purchasing	341	341
015 Finance - Treasury	267	267
016 Assessor of Property	3,076	3,076
017 Trustee	997	997
018 County Clerk	2,825	2,825
019 District Attorney	2,489	2,489
021 Public Defender	2,540	2,540
022 Juvenile Court Clerk	975	975
023 Circuit Court Clerk	2,033	2,033
024 Criminal Court Clerk	2,979	2,979
025 Clerk and Master - Chancery	593	593
026 Juvenile Court	4,038	4,038
027 General Sessions Court	4,659	4,659
028 State Trial Courts	4,965	4,965
029 Justice Integration Services	567	567
030 Sheriff's Office	26,887	26,887
030 Sheriff's Office - Security Services	1,854	1,854
031 Police	67,595	67,595
032 Fire	42,799	42,799
033 Codes Administration	4,202	4,202
034 Beer Board	175	175
035 Agricultural Extension	190	190
036 Soil and Water Conservation	11	11
037 Social Services	3,453	3,453
038 Health	17,886	17,886
038 Health - Employee Health & Wellness	205	205

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Payroll**

Receiving Department	Total	Payroll
039 Public Library	12,124	12,124
040 Parks	23,525	23,525
041 Arts Commission	353	353
042 Public Works	16,463	16,463
044 Human Relations Commission	119	119
047 Criminal Justice Planning	118	118
048 Internal Audit	284	284
049 Office of Emergency Management	337	337
051 Office of Family Safety	762	762
052 Community Oversight Board	6	6
060 Farmer's Market	238	238
061 Municipal Auditorium	349	349
062 State Fair Board	1,458	1,458
064 Sports Authority	92	92
065 Water and Sewer	29,026	29,026
067 General Hospital	6,232	6,232
070 Community Education Commission	195	195
071 Convention Center Authority	4,623	4,623
075 Metro Action Commission	9,827	9,827
076 Nashville Career Advancement Center	635	635
078 Metropolitan Transit Authority (MTA)	38	38
080 Metro Nashville Public Schools (MNPS)	365,543	365,543
091 Emergency Communication Center	4,871	4,871
Airport Authority	116	116
Bordeaux Longterm Care	4,276	4,276
Knowles Home	415	415
Port Authority	2	2
All Other	5,734	5,734
Direct Bill	0	0
Total	749,074	749,074

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 government-wide 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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Property Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	477,795			477,795
Inbound Costs:				
Depreciation	4,155		4,155	
001 Administrative - Post Audits	173		173	
006 Law	13,194	8,608	21,802	
010 General Services - Facilities	12,313	250	12,563	
010 General Services - Mail Services	262	7	269	
014 Information Technology Service	979	173	1,152	
015 Finance - Accountability	1		1	
015 Finance - Administration	104,417	9,929	114,346	
015 Finance - Grants & Cost Planning	38	1	39	
015 Finance - Office of Mgmt & Budget	-88	-2	-90	
015 Finance - Operations	388	8	396	
015 Finance - Payroll	118	2	120	
015 Finance - Property Administration		86	86	
015 Finance - Treasury		24	24	
030 Sheriff's Office - Security Services		893	893	
048 Internal Audit		211	211	
Total Allocated Additions:	135,950	20,190	156,140	156,140
Total To Be Allocated:	613,745	20,190		633,935

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Property Administration**

	Total	G&A	Public Property Services
Other Expense & Cost			
501101 Regular Pay	292,357	0	292,357
501102 Leave Pay	35,464	0	35,464
501103 Holiday Pay	15,398	0	15,398
501172 Employer OASDI	20,388	0	20,388
501173 Employer SSN Medical	4,768	0	4,768
501174 Employer Group Health	42,384	0	42,384
501175 Employer Dental Group	1,716	0	1,716
501176 Employer Group Life	707	0	707
501177 Employer Pension	42,030	0	42,030
501182 Cafe Plan Pre-Tax Savings	1,186	0	1,186
502222 Apprsl & Ngtn Srvc	3,000	0	3,000
502314 Pre-Employment Checks	0	0	0
502339 Recording	120	0	120
502453 Employee Local Travel/Park	132	0	132
502502 Allowance-Cell/Mobile Devices	1,117	0	1,117
502503 Cell Phone Service	0	0	0
502851 Subscriptions	380	0	380
502951 Info Systems Charge	11,600	0	11,600
502957 Telecmmnct'n Charge	1,325	0	1,325
502983 Surplus Property	100	0	100
503100 Offc & Admin Supply	458	0	458
503120 Computer Software	152	0	152
503140 Office Equipment < \$10K	790	0	790
503720 Signs	1,800	0	1,800
505233 Rent Equipment	423	0	423
505252 Software License	0	0	0
Departmental Total			
Expenditures Per Financial Statement	477,795		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	477,795	0	477,795
Allocation Step 1			
Inbound - All Others	135,950	135,950	0
Reallocate Admin Costs		(135,950)	135,950
Unallocated Costs	0	0	0
1st Allocation	613,745	0	613,745
Allocation Step 2			
Inbound - All Others	20,190	20,190	0
Reallocate Admin Costs		(20,190)	20,190
Unallocated Costs	0	0	0
2nd Allocation	20,190	0	20,190
Total For 015 Finance - Property Administration			
Schedule .3 Total	633,935	0	633,935

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	716	0.021468	133		133		133
001 Administrative - Employee Benefits	631,232	18.926038	116,155		116,155		116,155
001 Administrative - Facility Rental	974	0.029203	178		178		178
001 Administrative - Insurance	2,508	0.075197	458		458		458
001 Administrative - Post Audits	1,104	0.033101	202		202		202
002 Metropolitan Council	2,109	0.063234	387		387	14	401
003 Metropolitan Clerk	581	0.017420	105		105	3	108
003 Metropolitan Clerk - Records Center	196	0.005877	35		35		35
004 Mayor's Office	329	0.009864	58		58	1	59
004 Mayor's Office - Administration	3,912	0.117292	717		717	26	743
005 Election Commission	4,667	0.139929	857		857	32	889
006 Law	15,434	0.462753	2,837		2,837		2,837
007 Planning Commission	5,378	0.161247	987		987	36	1,023
008 Human Resources	5,149	0.154381	943		943		943
009 Register of Deeds	2,627	0.078765	479		479	18	497
010 General Services	17,540	0.525897	3,225		3,225	129	3,354
010 General Services - Administration	996	0.029863	182		182		182
010 General Services - Facilities	23,686	0.710170	4,358		4,358		4,358
010 General Services - Fleet Management	21,477	0.643938	3,952		3,952		3,952
010 General Services - Mail Services	886	0.026565	162		162		162
011 Historical Commission	1,244	0.037298	229		229	8	237
014 Information Technology Service	33,733	1.011406	6,201		6,201		6,201
015 Finance	630	0.018889	114		114	3	117
015 Finance - Accountability	515	0.015441	93		93		93
015 Finance - Administration	1,474	0.044194	270		270		270
015 Finance - Business Assistance	592	0.017750	108		108		108
015 Finance - Grants & Cost Planning	315	0.009445	56		56		56
015 Finance - Office of Mgmt & Budget	1,405	0.042126	257		257		257
015 Finance - Operations	2,140	0.064163	393		393		393
015 Finance - Payroll	565	0.016940	102		102		102
015 Finance - Property Administration	478	0.014332	86		86		86
015 Finance - Purchasing	1,095	0.032831	200		200	7	207
015 Finance - Treasury	1,243	0.037268	229		229	8	237
016 Assessor of Property	7,506	0.225050	1,377		1,377	56	1,433
017 Trustee	2,058	0.061704	379		379	14	393
018 County Clerk	4,418	0.132464	810		810	30	840
019 District Attorney	8,538	0.255992	1,569		1,569	64	1,633
021 Public Defender	8,151	0.244389	1,498		1,498	60	1,558
022 Juvenile Court Clerk	1,814	0.054389	333		333	11	344
023 Circuit Court Clerk	9,333	0.279829	1,717		1,717	69	1,786
024 Criminal Court Clerk	6,275	0.188141	1,153		1,153	43	1,196
025 Clerk and Master - Chancery	1,363	0.040866	250		250	8	258
026 Juvenile Court	14,214	0.426174	2,613		2,613	105	2,718
027 General Sessions Court	12,183	0.365279	2,242		2,242	90	2,332
028 State Trial Courts	12,394	0.371606	2,280		2,280	92	2,372
029 Justice Integration Services	2,928	0.087789	535		535	19	554
030 Sheriff's Office	74,556	2.235390	13,715		13,715	575	14,290
030 Sheriff's Office - Security Services	14,941	0.447971	2,748		2,748	110	2,858
031 Police	208,305	6.245546	38,328		38,328	1,619	39,947
032 Fire	132,551	3.974236	24,389		24,389	1,029	25,418
033 Codes Administration	10,016	0.300307	1,844		1,844	76	1,920

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	448	0.013432	82		82	2	84
035 Agricultural Extension	322	0.009654	57		57	1	58
037 Social Services	7,518	0.225410	1,382		1,382	56	1,438
038 Health	44,779	1.342595	8,236		8,236	343	8,579
038 Health - Employee Health & Wellness	691	0.020718	128		128	4	132
039 Public Library	37,035	1.110409	6,812		6,812	286	7,098
040 Parks	44,010	1.319538	8,095		8,095	336	8,431
041 Arts Commission	1,516	0.045454	277		277	9	286
042 Public Works	148,304	4.446554	27,286		27,286	1,151	28,437
044 Human Relations Commission	495	0.014841	90		90	2	92
047 Criminal Justice Planning	505	0.015141	91		91	2	93
048 Internal Audit	1,393	0.041766	256		256	8	264
049 Office of Emergency Management	1,474	0.044194	270		270	9	279
051 Office of Family Safety	2,716	0.081433	495		495	18	513
052 Community Oversight Board	64	0.001919	10		10		10
060 Farmer's Market	1,774	0.053189	325		325	11	336
061 Municipal Auditorium	1,936	0.058047	355		355	13	368
062 State Fair Board	3,073	0.092137	564		564	20	584
064 Sports Authority	22,879	0.685974	4,210		4,210	175	4,385
065 Water and Sewer	141,346	4.237934	26,008		26,008	1,096	27,104
067 General Hospital	1,650	0.049471	301		301	10	311
068 District Energy System (DES)	14,262	0.427613	2,623		2,623	105	2,728
070 Community Education Commission	519	0.015561	93		93	3	96
071 Convention Center Authority	120,168	3.602961	22,110		22,110	931	23,041
075 Metro Action Commission	27,579	0.826893	5,072		5,072	210	5,282
076 Nashville Career Advancement Center	6,613	0.198276	1,213		1,213	48	1,261
077 Metro Development & Housing Authorit	14,617	0.438257	2,687		2,687	107	2,794
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	16,474		16,474	690	17,164
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	217,730		217,730	9,467	227,197
090 Debt Service	2,491	0.074687	455		455	17	472
091 Emergency Communication Center	14,346	0.430132	2,637		2,637	105	2,742
Bordeaux Longterm Care	3,492	0.104700	639		639	23	662
Flood	674	0.020208	124		124	4	128
Hospital Authority	44,006	1.319419	8,094		8,094	336	8,430
Knowles Home	1,851	0.055498	338		338	11	349
Medical Examiner	4,884	0.146435	895		895	32	927
All Other	25,594	0.767377	4,703		4,703	194	4,897
Schedule .4 Total for Public Property Services	3,335,257	100.000000	613,745		613,745	20,190	633,935

Allocation Basis: Modified Expenditures (in 000's) by Benefiting Department
Allocation Source: FY 2019 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
001 Administrative - Corporate Dues	133	133
001 Administrative - Employee Benefits	116,155	116,155
001 Administrative - Facility Rental	178	178
001 Administrative - Insurance	458	458
001 Administrative - Post Audits	202	202
002 Metropolitan Council	401	401
003 Metropolitan Clerk	108	108
003 Metropolitan Clerk - Records Center	35	35
004 Mayor's Office	59	59
004 Mayor's Office - Administration	743	743
005 Election Commission	889	889
006 Law	2,837	2,837
007 Planning Commission	1,023	1,023
008 Human Resources	943	943
009 Register of Deeds	497	497
010 General Services	3,354	3,354
010 General Services - Administration	182	182
010 General Services - Facilities	4,358	4,358
010 General Services - Fleet Management	3,952	3,952
010 General Services - Mail Services	162	162
011 Historical Commission	237	237
014 Information Technology Service	6,201	6,201
015 Finance	117	117
015 Finance - Accountability	93	93
015 Finance - Administration	270	270
015 Finance - Business Assistance	108	108
015 Finance - Grants & Cost Planning	56	56
015 Finance - Office of Mgmt & Budget	257	257
015 Finance - Operations	393	393
015 Finance - Payroll	102	102
015 Finance - Property Administration	86	86
015 Finance - Purchasing	207	207
015 Finance - Treasury	237	237
016 Assessor of Property	1,433	1,433
017 Trustee	393	393
018 County Clerk	840	840
019 District Attorney	1,633	1,633
021 Public Defender	1,558	1,558
022 Juvenile Court Clerk	344	344
023 Circuit Court Clerk	1,786	1,786
024 Criminal Court Clerk	1,196	1,196
025 Clerk and Master - Chancery	258	258
026 Juvenile Court	2,718	2,718
027 General Sessions Court	2,332	2,332
028 State Trial Courts	2,372	2,372
029 Justice Integration Services	554	554
030 Sheriff's Office	14,290	14,290
030 Sheriff's Office - Security Services	2,858	2,858
031 Police	39,947	39,947
032 Fire	25,418	25,418
033 Codes Administration	1,920	1,920
034 Beer Board	84	84

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Property Administration**

Receiving Department	Total	Public Property Services
035 Agricultural Extension	58	58
037 Social Services	1,438	1,438
038 Health	8,579	8,579
038 Health - Employee Health & Wellness	132	132
039 Public Library	7,098	7,098
040 Parks	8,431	8,431
041 Arts Commission	286	286
042 Public Works	28,437	28,437
044 Human Relations Commission	92	92
047 Criminal Justice Planning	93	93
048 Internal Audit	264	264
049 Office of Emergency Management	279	279
051 Office of Family Safety	513	513
052 Community Oversight Board	10	10
060 Farmer's Market	336	336
061 Municipal Auditorium	368	368
062 State Fair Board	584	584
064 Sports Authority	4,385	4,385
065 Water and Sewer	27,104	27,104
067 General Hospital	311	311
068 District Energy System (DES)	2,728	2,728
070 Community Education Commission	96	96
071 Convention Center Authority	23,041	23,041
075 Metro Action Commission	5,282	5,282
076 Nashville Career Advancement Center	1,261	1,261
077 Metro Development & Housing Authorit	2,794	2,794
078 Metropolitan Transit Authority (MTA)	17,164	17,164
080 Metro Nashville Public Schools (MNPS)	227,197	227,197
090 Debt Service	472	472
091 Emergency Communication Center	2,742	2,742
Bordeaux Longterm Care	662	662
Flood	128	128
Hospital Authority	8,430	8,430
Knowles Home	349	349
Medical Examiner	927	927
All Other	4,897	4,897
Direct Bill	0	0
Total	633,935	633,935

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,095,192			1,095,192
Inbound Costs:				
Depreciation	75,496		75,496	
001 Administrative - Post Audits	268		268	
003 Metropolitan Clerk - Records Center	6,843	55	6,898	
006 Law	44,634	29,130	73,764	
010 General Services - Facilities	76,885	1,595	78,480	
010 General Services - Mail Services	616	16	632	
014 Information Technology Service	2,382	428	2,810	
015 Finance - Accountability	726	147	873	
015 Finance - Administration	239,996	22,843	262,839	
015 Finance - Business Assistance	406,833	7,046	413,879	
015 Finance - Grants & Cost Planning	85	5	90	
015 Finance - Office of Mgmt & Budget	931	25	956	
015 Finance - Operations	548	11	559	
015 Finance - Payroll	335	6	341	
015 Finance - Property Administration	200	7	207	
015 Finance - Treasury		63	63	
030 Sheriff's Office - Security Services		14,206	14,206	
048 Internal Audit		479	479	
Total Allocated Additions:	<u>856,778</u>	<u>76,062</u>	932,840	932,840
Total To Be Allocated:	<u>1,951,970</u>	<u>76,062</u>		<u>2,028,032</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Other Expense & Cost				
501101 Regular Pay	672,086	67,746	469,654	134,686
501102 Leave Pay	72,959	7,354	50,984	14,621
501103 Holiday Pay	33,846	3,412	23,651	6,783
501104 Overtime Pay	3	0	2	1
501109 Longevity	3,245	327	2,268	650
501134 Paid Family Leave	5,327	537	3,722	1,068
501172 Employer OASDI	45,984	4,635	32,134	9,215
501173 Employer SSN Medical	10,754	1,084	7,515	2,155
501174 Employer Group Health	102,775	10,360	71,819	20,596
501175 Employer Dental Group	4,190	422	2,928	840
501176 Employer Group Life	2,130	215	1,488	427
501177 Employer Pension	92,182	9,292	64,417	18,473
501181 FSA Pre-Tax Savings	671	68	469	134
501182 Cafe Plan Pre-Tax Savings	2,832	285	1,979	568
501212 Court Reporter	1,135	114	794	227
502223 Legal Services	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0
502314 Pre-Employment Checks	191	19	134	38
502520 Postage & Delivery Srvc	7	1	5	1
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0
502851 Subscriptions	0	0	0	0
502883 Registration	5,064	510	3,539	1,015
502884 Membership Dues	260	26	182	52
502951 Info Systems Charge	25,600	2,580	17,890	5,130
502957 Telecmnct'n Charge	5,905	595	4,127	1,183
502983 Surplus Property	300	30	210	60
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	6,080	613	4,249	1,218
503130 Computer Hardware <\$10K	492	50	343	99
503330 Books/Magazines/Periodicals	365	37	255	73
505233 Rent Equipment	781	79	545	157
505252 Software License	28	3	19	6
Departmental Total				
Expenditures Per Financial Statement	1,095,192			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,095,192	110,394	765,322	219,476
Allocation Step 1				
Inbound - All Others	856,778	856,778	0	0
Reallocate Admin Costs		(967,172)	751,630	215,542
Unallocated Costs	0	0	0	0
1st Allocation	1,951,970	0	1,516,952	435,018
Allocation Step 2				
Inbound - All Others	76,062	76,062	0	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Purchasing

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Reallocate Admin Costs		(76,062)	59,111	16,951
Unallocated Costs	0	0	0	0
2nd Allocation	76,062	0	59,111	16,951
Total For 015 Finance - Purchasing				
Schedule .3 Total	2,028,032	0	1,576,063	451,969

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
004 Mayor's Office - Administration	1	0.446429	6,768		6,768	464	7,232
006 Law	1	0.446429	6,768		6,768		6,768
007 Planning Commission	2	0.892857	13,539		13,539	930	14,469
008 Human Resources	6	2.678571	40,628		40,628		40,628
010 General Services - Administration	77	34.374997	521,570		521,570		521,570
011 Historical Commission	2	0.892857	13,539		13,539	930	14,469
014 Information Technology Service	7	3.125000	47,398		47,398		47,398
015 Finance - Administration	7	3.125000	47,398		47,398		47,398
018 County Clerk	1	0.446429	6,768		6,768	464	7,232
027 General Sessions Court	1	0.446429	6,768		6,768	464	7,232
030 Sheriff's Office	1	0.446429	6,768		6,768	464	7,232
031 Police	17	7.589286	115,121		115,121	7,966	123,087
032 Fire	2	0.892857	13,539		13,539	930	14,469
033 Codes Administration	3	1.339286	20,312		20,312	1,398	21,710
037 Social Services	1	0.446429	6,768		6,768	464	7,232
039 Public Library	3	1.339286	20,312		20,312	1,398	21,710
040 Parks	14	6.250000	94,812		94,812	6,561	101,373
041 Arts Commission	2	0.892857	13,539		13,539	930	14,469
042 Public Works	12	5.357143	81,261		81,261	5,616	86,877
049 Office of Emergency Management	1	0.446429	6,768		6,768	464	7,232
060 Farmer's Market	3	1.339286	20,312		20,312	1,398	21,710
061 Municipal Auditorium	2	0.892857	13,539		13,539	930	14,469
062 State Fair Board	1	0.446429	6,768		6,768	464	7,232
065 Water and Sewer	44	19.642857	297,965		297,965	20,794	318,759
075 Metro Action Commission	2	0.892857	13,539		13,539	930	14,469
076 Nashville Career Advancement Center	11	4.910714	74,485		74,485	5,152	79,637
Schedule .4 Total for Competitive Procurements	224	100.000000	1,516,952		1,516,952	59,111	1,576,063

Allocation Basis: Number of Competitive Procurements by Department
Allocation Source: FY 2018 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
008 Human Resources	2	7.142857	31,066		31,066		31,066
010 General Services - Administration	2	7.142857	31,066		31,066		31,066
014 Information Technology Service	1	3.571429	15,530		15,530		15,530
015 Finance - Administration	1	3.571429	15,530		15,530		15,530
026 Juvenile Court	1	3.571429	15,530		15,530	766	16,296
027 General Sessions Court	2	7.142857	31,066		31,066	1,530	32,596
030 Sheriff's Office	1	3.571429	15,530		15,530	766	16,296
031 Police	3	10.714286	46,606		46,606	2,310	48,916
032 Fire	1	3.571429	15,530		15,530	766	16,296
041 Arts Commission	1	3.571429	15,530		15,530	766	16,296
064 Sports Authority	1	3.571429	15,530		15,530	766	16,296
065 Water and Sewer	3	10.714286	46,606		46,606	2,310	48,916
075 Metro Action Commission	2	7.142857	31,066		31,066	1,530	32,596
076 Nashville Career Advancement Center	7	24.999997	108,832		108,832	5,441	114,273
Schedule .4 Total for Non-Competitive Procurements	28	100.000000	435,018		435,018	16,951	451,969

Allocation Basis: Number of Non-Competitive Procurements by Department
Allocation Source: FY 2018 KPI Details Report - Finance-Purchasing

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Purchasing**

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
004 Mayor's Office - Administration	7,232	7,232	0
006 Law	6,768	6,768	0
007 Planning Commission	14,469	14,469	0
008 Human Resources	71,694	40,628	31,066
010 General Services - Administration	552,636	521,570	31,066
011 Historical Commission	14,469	14,469	0
014 Information Technology Service	62,928	47,398	15,530
015 Finance - Administration	62,928	47,398	15,530
018 County Clerk	7,232	7,232	0
026 Juvenile Court	16,296	0	16,296
027 General Sessions Court	39,828	7,232	32,596
030 Sheriff's Office	23,528	7,232	16,296
031 Police	172,003	123,087	48,916
032 Fire	30,765	14,469	16,296
033 Codes Administration	21,710	21,710	0
037 Social Services	7,232	7,232	0
039 Public Library	21,710	21,710	0
040 Parks	101,373	101,373	0
041 Arts Commission	30,765	14,469	16,296
042 Public Works	86,877	86,877	0
049 Office of Emergency Management	7,232	7,232	0
060 Farmer's Market	21,710	21,710	0
061 Municipal Auditorium	14,469	14,469	0
062 State Fair Board	7,232	7,232	0
064 Sports Authority	16,296	0	16,296
065 Water and Sewer	367,675	318,759	48,916
075 Metro Action Commission	47,065	14,469	32,596
076 Nashville Career Advancement Center	193,910	79,637	114,273
Direct Bill	0	0	0
Total	2,028,032	1,576,063	451,969

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Treasury**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,242,755			1,242,755
Cost Adjustments:				
Direct Costs	-834,923			
Total Departmental Cost Adjustments:	-834,923			-834,923
Inbound Costs:				
Depreciation	19,483		19,483	
001 Administrative - Post Audits	1,053	1	1,054	
003 Metropolitan Clerk - Records Center	197		197	
006 Law	2,212	1,435	3,647	
010 General Services - Facilities	39,858	828	40,686	
010 General Services - Mail Services	19,421	602	20,023	
014 Information Technology Service	4,013	721	4,734	
015 Finance - Accountability	8	3	11	
015 Finance - Administration	223,438	21,259	244,697	
015 Finance - Grants & Cost Planning	97	5	102	
015 Finance - Office of Mgmt & Budget	1,005	26	1,031	
015 Finance - Operations	2,326	57	2,383	
015 Finance - Payroll	262	5	267	
015 Finance - Property Administration	229	8	237	
015 Finance - Treasury		63	63	
030 Sheriff's Office - Security Services		4,187	4,187	
048 Internal Audit		543	543	
Total Allocated Additions:	313,602	29,743	343,345	343,345
Total To Be Allocated:	721,434	29,743		751,177

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Other Expense & Cost					
501101 Regular Pay	606,433	3,475	112,166	169,167	168,739
501102 Leave Pay	94,330	0	19,268	27,191	27,221
501103 Holiday Pay	30,900	0	5,903	8,674	8,657
501109 Longevity	5,005	0	550	2,668	797
501134 Paid Family Leave	962	0	962	0	0
501172 Employer OASDI	43,550	239	8,244	12,157	12,193
501173 Employer SSN Medical	10,185	56	1,928	2,843	2,852
501174 Employer Group Health	87,098	482	15,918	27,952	18,409
501175 Employer Dental Group	3,200	17	648	847	933
501176 Employer Group Life	1,648	8	447	399	397
501177 Employer Pension	90,474	497	17,066	25,301	25,250
501181 FSA Pre-Tax Savings	434	3	0	124	243
501182 Cafe Plan Pre-Tax Savings	2,389	13	450	779	483
502229 Mngt Cnsltnt Srvc	0	0	0	0	0
502314 Pre-Employment Checks	74	0	74	0	0
502331 Temporary Service	3,616	0	3,616	0	0
502502 Allowance-Cell/Mobile Devices	1,104	0	0	188	734
502520 Postage & Delivery Srvc	79	0	0	9	0
502701 Printing/Binding	0	0	0	0	0
502951 Info Systems Charge	48,500	0	24,000	8,200	8,200
502957 Telecommnct'n Charge	4,507	0	0	2,930	811
502976 MIS Tech Revolving Charge	3,191	0	0	3,191	0
502983 Surplus Property	300	0	0	300	0
503100 Offc & Admin Supply	4,952	0	1,358	3,106	133
503130 Computer Hardware <\$10K	78	0	0	78	0
503350 Educational Supply	110	0	0	110	0
505233 Rent Equipment	936	0	234	235	251
505252 Software License	195,000	0	195,000	0	0
505957 Insurance-Premium J&L	2,500	0	0	1,100	900
505959 Insurance-Surety Bond	1,200	0	0	0	1,200
Departmental Total					
Expenditures Per Financial Statement	1,242,755				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Direct Costs	(834,923)	(4,790)	0	(297,549)	(278,403)
Functional Cost	407,832	0	407,832	0	0
Allocation Step 1					
Inbound - All Others	313,602	0	58,322	87,998	87,760
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	721,434	0	466,154	87,998	87,760
Allocation Step 2					
Inbound - All Others	29,743	0	5,503	8,388	8,305

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
2nd Allocation	29,743	0	5,503	8,388	8,305
Total For 015 Finance - Treasury					
Schedule .3 Total	751,177	0	471,657	96,386	96,065

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

Investor Relations

<u>Other Expense & Cost</u>	
501101 Regular Pay	152,886
501102 Leave Pay	20,650
501103 Holiday Pay	7,666
501109 Longevity	990
501134 Paid Family Leave	0
501172 Employer OASDI	10,717
501173 Employer SSN Medical	2,506
501174 Employer Group Health	24,337
501175 Employer Dental Group	755
501176 Employer Group Life	397
501177 Employer Pension	22,360
501181 FSA Pre-Tax Savings	64
501182 Cafe Plan Pre-Tax Savings	664
502229 Mngt Cnsltnt Srvc	0
502314 Pre-Employment Checks	0
502331 Temporary Service	0
502502 Allowance-Cell/Mobile Devices	182
502520 Postage & Delivery Srvc	70
502701 Printing/Binding	0
502951 Info Systems Charge	8,100
502957 Telecmnct'n Charge	766
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503100 Offc & Admin Supply	355
503130 Computer Hardware <\$10K	0
503350 Educational Supply	0
505233 Rent Equipment	216
505252 Software License	0
505957 Insurance-Premium J&L	500
505959 Insurance-Surety Bond	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
Direct Costs	(254,181)
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound - All Others	79,522
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	79,522
<u>Allocation Step 2</u>	
Inbound - All Others	7,547

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 015 Finance - Treasury

Investor Relations

2nd Allocation	7,547
<hr/>	
Total For 015 Finance - Treasury	
Schedule .3 Total	87,069

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	466,154		466,154	5,503	471,657
Schedule .4 Total for Treasury Collections	100	100.000000	466,154		466,154	5,503	471,657

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, 2019
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 - Corporate Dues	7	0.000568	0		0		0
001 Administrative - Employee Benefits	146,093	11.854898	10,426		10,426		10,426
001 Administrative - Facility Rental	10	0.000811	0		0		0
001 Administrative - Insurance	26	0.002110	1		1		1
001 Administrative - Post Audits	11	0.000893	0		0		0
002 Metropolitan Council	22	0.001785	1		1		1
003 Metropolitan Clerk	7	0.000568	0		0		0
003 Metropolitan Clerk - Records Center	2	0.000162	0		0		0
004 Mayor's Office	19,194	1.557521	1,365		1,365	151	1,516
004 Mayor's Office - Administration	41	0.003327	1		1		1
005 Election Commission	1,878	0.152393	131		131	12	143
006 Law	21,932	1.779699	1,564		1,564		1,564
007 Planning Commission	678	0.055017	46		46	5	51
008 Human Resources	91	0.007384	5		5		5
009 Register of Deeds	10	0.000811	0		0		0
010 General Services	2,536	0.205787	177		177	18	195
010 General Services - Administration	10	0.000811	0		0		0
010 General Services - Facilities	19,333	1.568800	1,377		1,377		1,377
010 General Services - Fleet Management	7,934	0.643814	559		559		559
010 General Services - Mail Services	9	0.000730	0		0		0
011 Historical Commission	176	0.014282	12		12		12
014 Information Technology Service	15,179	1.231719	1,080		1,080		1,080
015 Finance	8	0.000649	0		0		0
015 Finance - Accountability	5	0.000406	0		0		0
015 Finance - Administration	854	0.069299	58		58		58
015 Finance - Business Assistance	6	0.000487	0		0		0
015 Finance - Grants & Cost Planning	3	0.000243	0		0		0
015 Finance - Office of Mgmt & Budget	14	0.001136	0		0		0
015 Finance - Operations	22	0.001785	1		1		1
015 Finance - Payroll	6	0.000487	0		0		0
015 Finance - Property Administration	5	0.000406	0		0		0
015 Finance - Purchasing	11	0.000893	0		0		0
015 Finance - Treasury	56	0.004544	3		3		3
016 Assessor of Property	87	0.007060	5		5		5
017 Trustee	23	0.001866	1		1		1
018 County Clerk	693	0.056234	47		47	5	52
019 District Attorney	2,990	0.242627	211		211	21	232
021 Public Defender	118	0.009575	7		7		7
022 Juvenile Court Clerk	37	0.003002	1		1		1
023 Circuit Court Clerk	30	0.002434	1		1		1
024 Criminal Court Clerk	432	0.035055	31		31	2	33
025 Clerk and Master - Chancery	44	0.003570	2		2		2
026 Juvenile Court	392	0.031809	27		27	1	28
027 General Sessions Court	536	0.043494	37		37	4	41
028 State Trial Courts	1,011	0.082039	69		69	5	74
029 Justice Integration Services	653	0.052988	45		45	4	49
030 Sheriff's Office	10,924	0.886442	773		773	84	857
030 Sheriff's Office - Security Services	154	0.012497	10		10		10
031 Police	11,610	0.942108	824		824	89	913
032 Fire	3,688	0.299267	261		261	26	287
033 Codes Administration	1,898	0.154016	132		132	12	144

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	8	0.000649	0		0		0
035 Agricultural Extension	3	0.000243	0		0		0
037 Social Services	292	0.023695	18		18	1	19
038 Health	3,160	0.256422	223		223	22	245
038 Health - Employee Health & Wellness	7	0.000568	0		0		0
039 Public Library	5,335	0.432915	380		380	40	420
040 Parks	5,549	0.450280	395		395	42	437
041 Arts Commission	87	0.007060	5		5		5
042 Public Works	17,418	1.413405	1,238		1,238	135	1,373
044 Human Relations Commission	5	0.000406	0		0		0
047 Criminal Justice Planning	5	0.000406	0		0		0
048 Internal Audit	14	0.001136	0		0		0
049 Office of Emergency Management	263	0.021341	16		16	1	17
051 Office of Family Safety	188	0.015255	13		13		13
052 Community Oversight Board	1	0.000081	0		0		0
060 Farmer's Market	2,451	0.198889	171		171	18	189
061 Municipal Auditorium	2,251	0.182660	157		157	16	173
062 State Fair Board	292	0.023695	18		18	1	19
064 Sports Authority	17,482	1.418599	1,244		1,244	135	1,379
065 Water and Sewer	226,388	18.370535	16,165		16,165	1,850	18,015
067 General Hospital	620	0.050311	42		42	4	46
068 District Energy System (DES)	2,948	0.239219	207		207	21	228
070 Community Education Commission	330	0.026778	20		20	1	21
071 Convention Center Authority	185,683	15.067477	13,256		13,256	1,516	14,772
075 Metro Action Commission	5,214	0.423096	372		372	40	412
076 Nashville Career Advancement Center	777	0.063051	53		53	5	58
077 Metro Development & Housing Authorit	242	0.019637	15		15	1	16
078 Metropolitan Transit Authority (MTA)	508	0.041222	34		34	4	38
080 Metro Nashville Public Schools (MNPS)	129,472	10.506166	9,240		9,240	1,054	10,294
083 Industrial Development Board	698	0.056640	47		47	5	52
090 Debt Service	82,563	6.699677	5,892		5,892	673	6,565
091 Emergency Communication Center	147	0.011928	10		10		10
Bordeaux Longterm Care	36	0.002921	1		1		1
Flood	31,183	2.530383	2,221		2,221	246	2,467
Hospital Authority	450	0.036516	32		32	3	35
Knowles Home	19	0.001542	1		1		1
Medical Examiner	50	0.004057	3		3		3
All Other	238,715	19.370831	17,218		17,218	2,115	19,333
Schedule .4 Total for Cash Operations	1,232,343	100.000000	87,998		87,998	8,388	96,386

Allocation Basis: Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept
Allocation Source: FY 2019 Average Weighted MIP Balances by Fund - Finance-Treasury

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	24	0.003359	1		1		1
002 Metropolitan Council	1,321	0.184863	159		159	12	171
003 Metropolitan Clerk	206	0.028828	22		22	1	23
003 Metropolitan Clerk - Records Center	51	0.007137	5		5		5
004 Mayor's Office	26	0.003638	2		2		2
004 Mayor's Office - Administration	990	0.138543	119		119	11	130
005 Election Commission	40,163	5.620489	4,929		4,929	472	5,401
006 Law	1,405	0.196618	170		170		170
007 Planning Commission	1,687	0.236082	204		204	18	222
008 Human Resources	1,995	0.279184	242		242		242
009 Register of Deeds	245	0.034286	31		31	1	32
010 General Services	176	0.024630	18		18	1	19
010 General Services - Administration	1,771	0.247837	215		215		215
010 General Services - Facilities	716	0.100198	87		87		87
010 General Services - Fleet Management	1,831	0.256234	222		222		222
010 General Services - Mail Services	106	0.014834	12		12		12
011 Historical Commission	366	0.051219	43		43	4	47
014 Information Technology Service	4,340	0.607348	528		528		528
015 Finance - Accountability	96	0.013434	11		11		11
015 Finance - Administration	1,060	0.148338	126		126		126
015 Finance - Business Assistance	156	0.021831	16		16		16
015 Finance - Grants & Cost Planning	80	0.011195	9		9		9
015 Finance - Office of Mgmt & Budget	377	0.052758	44		44		44
015 Finance - Operations	698	0.097679	85		85		85
015 Finance - Payroll	187	0.026169	19		19		19
015 Finance - Property Administration	118	0.016513	13		13		13
015 Finance - Purchasing	330	0.046181	39		39		39
015 Finance - Treasury	258	0.036105	31		31		31
016 Assessor of Property	2,938	0.411149	358		358	34	392
017 Trustee	954	0.133505	114		114	10	124
018 County Clerk	2,703	0.378263	332		332	30	362
019 District Attorney	2,381	0.333202	291		291	24	315
021 Public Defender	2,429	0.339919	297		297	25	322
022 Juvenile Court Clerk	931	0.130286	112		112	9	121
023 Circuit Court Clerk	1,943	0.271907	238		238	18	256
024 Criminal Court Clerk	2,847	0.398415	348		348	31	379
025 Clerk and Master - Chancery	571	0.079907	66		66	5	71
026 Juvenile Court	3,858	0.539896	469		469	42	511
027 General Sessions Court	4,451	0.622882	541		541	48	589
028 State Trial Courts	4,741	0.663465	574		574	51	625
029 Justice Integration Services	547	0.076548	65		65	5	70
030 Sheriff's Office	25,646	3.588951	3,146		3,146	296	3,442
030 Sheriff's Office - Security Services	1,772	0.247977	215		215	18	233
031 Police	64,462	9.020938	7,915		7,915	764	8,679
032 Fire	40,818	5.712151	5,009		5,009	481	5,490
033 Codes Administration	4,016	0.562007	489		489	43	532
034 Beer Board	170	0.023790	18		18	1	19
035 Agricultural Extension	184	0.025749	19		19	1	20
036 Soil and Water Conservation	12	0.001679	1		1		1
037 Social Services	3,300	0.461808	403		403	38	441
038 Health	17,065	2.388109	2,090		2,090	197	2,287

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	198	0.027709	22		22	1	23
039 Public Library	11,571	1.619268	1,417		1,417	129	1,546
040 Parks	22,439	3.140157	2,752		2,752	258	3,010
041 Arts Commission	341	0.047720	39		39	4	43
042 Public Works	15,708	2.198208	1,925		1,925	179	2,104
044 Human Relations Commission	116	0.016233	13		13		13
047 Criminal Justice Planning	115	0.016093	13		13		13
048 Internal Audit	273	0.038204	32		32	1	33
049 Office of Emergency Management	326	0.045621	37		37	4	41
051 Office of Family Safety	731	0.102298	89		89	5	94
052 Community Oversight Board	6	0.000840	0		0		0
060 Farmer's Market	230	0.032187	28		28	1	29
061 Municipal Auditorium	337	0.047160	39		39	4	43
062 State Fair Board	1,396	0.195359	169		169	13	182
064 Sports Authority	91	0.012735	10		10		10
065 Water and Sewer	27,686	3.874433	3,395		3,395	321	3,716
067 General Hospital	5,951	0.832795	725		725	64	789
070 Community Education Commission	188	0.026309	19		19	1	20
071 Convention Center Authority	4,416	0.617984	537		537	48	585
075 Metro Action Commission	9,383	1.313075	1,151		1,151	107	1,258
076 Nashville Career Advancement Center	610	0.085365	72		72	5	77
078 Metropolitan Transit Authority (MTA)	38	0.005318	4		4		4
080 Metro Nashville Public Schools (MNPS)	348,183	48.725411	42,969		42,969	4,312	47,281
091 Emergency Communication Center	4,654	0.651290	565		565	50	615
Airport Authority	112	0.015673	13		13		13
Bordeaux Longterm Care	4,088	0.572083	498		498	44	542
Knowles Home	399	0.055837	47		47	4	51
Port Authority	2	0.000280	0		0		0
All Other	5,476	0.766322	668		668	59	727
Schedule .4 Total for Investment Cmtee Support	714,582	100.000000	87,760		87,760	8,305	96,065

Allocation Basis: Number of Payroll Transactions by Benefiting Department
 Allocation Source: FY 2019 Employee and Pensioner Reports - Human Resources

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	716	0.021468	15		15		15
001 Administrative - Employee Benefits	631,232	18.926038	15,048		15,048		15,048
001 Administrative - Facility Rental	974	0.029203	19		19		19
001 Administrative - Insurance	2,508	0.075197	57		57		57
001 Administrative - Post Audits	1,104	0.033101	26		26		26
002 Metropolitan Council	2,109	0.063234	48		48	5	53
003 Metropolitan Clerk	581	0.017420	13		13		13
003 Metropolitan Clerk - Records Center	196	0.005877	4		4		4
004 Mayor's Office	329	0.009864	6		6		6
004 Mayor's Office - Administration	3,912	0.117292	92		92	10	102
005 Election Commission	4,667	0.139929	108		108	12	120
006 Law	15,434	0.462753	367		367		367
007 Planning Commission	5,378	0.161247	124		124	12	136
008 Human Resources	5,149	0.154381	120		120		120
009 Register of Deeds	2,627	0.078765	60		60	5	65
010 General Services	17,540	0.525897	414		414	46	460
010 General Services - Administration	996	0.029863	21		21		21
010 General Services - Facilities	23,686	0.710170	558		558		558
010 General Services - Fleet Management	21,477	0.643938	508		508		508
010 General Services - Mail Services	886	0.026565	18		18		18
011 Historical Commission	1,244	0.037298	29		29	3	32
014 Information Technology Service	33,733	1.011406	797		797		797
015 Finance	630	0.018889	13		13	1	14
015 Finance - Accountability	515	0.015441	11		11		11
015 Finance - Administration	1,474	0.044194	33		33		33
015 Finance - Business Assistance	592	0.017750	13		13		13
015 Finance - Grants & Cost Planning	315	0.009445	6		6		6
015 Finance - Office of Mgmt & Budget	1,405	0.042126	32		32		32
015 Finance - Operations	2,140	0.064163	49		49		49
015 Finance - Payroll	565	0.016940	13		13		13
015 Finance - Property Administration	478	0.014332	11		11		11
015 Finance - Purchasing	1,095	0.032831	24		24		24
015 Finance - Treasury	1,243	0.037268	29		29		29
016 Assessor of Property	7,506	0.225050	176		176	18	194
017 Trustee	2,058	0.061704	47		47	5	52
018 County Clerk	4,418	0.132464	104		104	12	116
019 District Attorney	8,538	0.255992	200		200	22	222
021 Public Defender	8,151	0.244389	189		189	20	209
022 Juvenile Court Clerk	1,814	0.054389	40		40	4	44
023 Circuit Court Clerk	9,333	0.279829	220		220	24	244
024 Criminal Court Clerk	6,275	0.188141	148		148	16	164
025 Clerk and Master - Chancery	1,363	0.040866	32		32	4	36
026 Juvenile Court	14,214	0.426174	338		338	39	377
027 General Sessions Court	12,183	0.365279	289		289	34	323
028 State Trial Courts	12,394	0.371606	293		293	34	327
029 Justice Integration Services	2,928	0.087789	66		66	5	71
030 Sheriff's Office	74,556	2.235390	1,772		1,772	210	1,982
030 Sheriff's Office - Security Services	14,941	0.447971	353		353	40	393
031 Police	208,305	6.245546	4,964		4,964	602	5,566
032 Fire	132,551	3.974236	3,157		3,157	375	3,532
033 Codes Administration	10,016	0.300307	238		238	25	263

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	448	0.013432	10		10		10
035 Agricultural Extension	322	0.009654	6		6		6
037 Social Services	7,518	0.225410	176		176	18	194
038 Health	44,779	1.342595	1,064		1,064	124	1,188
038 Health - Employee Health & Wellness	691	0.020718	14		14	1	15
039 Public Library	37,035	1.110409	878		878	102	980
040 Parks	44,010	1.319538	1,047		1,047	123	1,170
041 Arts Commission	1,516	0.045454	34		34	4	38
042 Public Works	148,304	4.446554	3,530		3,530	426	3,956
044 Human Relations Commission	495	0.014841	11		11		11
047 Criminal Justice Planning	505	0.015141	11		11		11
048 Internal Audit	1,393	0.041766	32		32	4	36
049 Office of Emergency Management	1,474	0.044194	33		33	4	37
051 Office of Family Safety	2,716	0.081433	62		62	5	67
052 Community Oversight Board	64	0.001919	1		1		1
060 Farmer's Market	1,774	0.053189	40		40	4	44
061 Municipal Auditorium	1,936	0.058047	44		44	5	49
062 State Fair Board	3,073	0.092137	71		71	5	76
064 Sports Authority	22,879	0.685974	541		541	61	602
065 Water and Sewer	141,346	4.237934	3,363		3,363	402	3,765
067 General Hospital	1,650	0.049471	37		37	4	41
068 District Energy System (DES)	14,262	0.427613	338		338	40	378
070 Community Education Commission	519	0.015561	11		11		11
071 Convention Center Authority	120,168	3.602961	2,862		2,862	341	3,203
075 Metro Action Commission	27,579	0.826893	654		654	73	727
076 Nashville Career Advancement Center	6,613	0.198276	156		156	17	173
077 Metro Development & Housing Authorit	14,617	0.438257	347		347	40	387
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	2,130		2,130	254	2,384
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	28,409		28,409	3,647	32,056
090 Debt Service	2,491	0.074687	57		57	5	62
091 Emergency Communication Center	14,346	0.430132	341		341	40	381
Bordeaux Longterm Care	3,492	0.104700	81		81	6	87
Flood	674	0.020208	14		14	1	15
Hospital Authority	44,006	1.319419	1,047		1,047	123	1,170
Knowles Home	1,851	0.055498	42		42	4	46
Medical Examiner	4,884	0.146435	113		113	12	125
All Other	25,594	0.767377	603		603	69	672
Schedule .4 Total for Investor Relations	3,335,257	100.000000	79,522		79,522	7,547	87,069

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Corporate Dues	15	0	0	0	15
001 Administrative - Employee Benefits	25,475	0	10,426	1	15,048
001 Administrative - Facility Rental	19	0	0	0	19
001 Administrative - Insurance	58	0	1	0	57
001 Administrative - Post Audits	26	0	0	0	26
002 Metropolitan Council	225	0	1	171	53
003 Metropolitan Clerk	36	0	0	23	13
003 Metropolitan Clerk - Records Center	9	0	0	5	4
004 Mayor's Office	1,524	0	1,516	2	6
004 Mayor's Office - Administration	233	0	1	130	102
005 Election Commission	5,664	0	143	5,401	120
006 Law	2,101	0	1,564	170	367
007 Planning Commission	409	0	51	222	136
008 Human Resources	367	0	5	242	120
009 Register of Deeds	97	0	0	32	65
010 General Services	674	0	195	19	460
010 General Services - Administration	236	0	0	215	21
010 General Services - Facilities	2,022	0	1,377	87	558
010 General Services - Fleet Management	1,289	0	559	222	508
010 General Services - Mail Services	30	0	0	12	18
011 Historical Commission	91	0	12	47	32
014 Information Technology Service	2,405	0	1,080	528	797
015 Finance	14	0	0	0	14
015 Finance - Accountability	22	0	0	11	11
015 Finance - Administration	217	0	58	126	33
015 Finance - Business Assistance	29	0	0	16	13
015 Finance - Grants & Cost Planning	15	0	0	9	6
015 Finance - Office of Mgmt & Budget	76	0	0	44	32
015 Finance - Operations	135	0	1	85	49
015 Finance - Payroll	32	0	0	19	13
015 Finance - Property Administration	24	0	0	13	11
015 Finance - Purchasing	63	0	0	39	24
015 Finance - Treasury	63	0	3	31	29
016 Assessor of Property	591	0	5	392	194
017 Trustee	177	0	1	124	52
018 County Clerk	530	0	52	362	116
019 District Attorney	769	0	232	315	222
021 Public Defender	538	0	7	322	209
022 Juvenile Court Clerk	166	0	1	121	44
023 Circuit Court Clerk	501	0	1	256	244
024 Criminal Court Clerk	576	0	33	379	164
025 Clerk and Master - Chancery	109	0	2	71	36
026 Juvenile Court	916	0	28	511	377
027 General Sessions Court	953	0	41	589	323
028 State Trial Courts	1,026	0	74	625	327
029 Justice Integration Services	190	0	49	70	71
030 Sheriff's Office	6,281	0	857	3,442	1,982
030 Sheriff's Office - Security Services	636	0	10	233	393
031 Police	15,158	0	913	8,679	5,566
032 Fire	9,309	0	287	5,490	3,532
033 Codes Administration	939	0	144	532	263
034 Beer Board	29	0	0	19	10

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 015 Finance - Treasury**

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
035 Agricultural Extension	26	0	0	20	6
036 Soil and Water Conservation	1	0	0	1	0
037 Social Services	654	0	19	441	194
038 Health	3,720	0	245	2,287	1,188
038 Health - Employee Health & Wellness	38	0	0	23	15
039 Public Library	2,946	0	420	1,546	980
040 Parks	4,617	0	437	3,010	1,170
041 Arts Commission	86	0	5	43	38
042 Public Works	7,433	0	1,373	2,104	3,956
044 Human Relations Commission	24	0	0	13	11
047 Criminal Justice Planning	24	0	0	13	11
048 Internal Audit	69	0	0	33	36
049 Office of Emergency Management	95	0	17	41	37
051 Office of Family Safety	174	0	13	94	67
052 Community Oversight Board	1	0	0	0	1
060 Farmer's Market	262	0	189	29	44
061 Municipal Auditorium	265	0	173	43	49
062 State Fair Board	277	0	19	182	76
064 Sports Authority	1,991	0	1,379	10	602
065 Water and Sewer	25,496	0	18,015	3,716	3,765
067 General Hospital	876	0	46	789	41
068 District Energy System (DES)	606	0	228	0	378
070 Community Education Commission	52	0	21	20	11
071 Convention Center Authority	490,217	471,657	14,772	585	3,203
075 Metro Action Commission	2,397	0	412	1,258	727
076 Nashville Career Advancement Center	308	0	58	77	173
077 Metro Development & Housing Authorit	403	0	16	0	387
078 Metropolitan Transit Authority (MTA)	2,426	0	38	4	2,384
080 Metro Nashville Public Schools (MNPS)	89,631	0	10,294	47,281	32,056
083 Industrial Development Board	52	0	52	0	0
090 Debt Service	6,627	0	6,565	0	62
091 Emergency Communication Center	1,006	0	10	615	381
Airport Authority	13	0	0	13	0
Bordeaux Longterm Care	630	0	1	542	87
Flood	2,482	0	2,467	0	15
Hospital Authority	1,205	0	35	0	1,170
Knowles Home	98	0	1	51	46
Medical Examiner	128	0	3	0	125
All Other	20,732	0	19,333	727	672
Direct Bill	0	0	0	0	0
Total	751,177	471,657	96,386	96,065	87,069

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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, 2019
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:	15,037,076			15,037,076
Cost Adjustments:				
DIRECT COSTS	<u>-9,777,393</u>			
Total Departmental Cost Adjustments:	-9,777,393			-9,777,393
Inbound Costs:				
Depreciation	2,698		2,698	
001 Administrative - Post Audits	1,907	3	1,910	
010 General Services - Facilities	1,291,450	26,939	1,318,389	
010 General Services - Fleet Management	81,606	37,821	119,427	
010 General Services - Mail Services	79,020	2,462	81,482	
014 Information Technology Service	298,824	14,418	313,242	
015 Finance - Accountability	281	103	384	
015 Finance - Grants & Cost Planning	1,176	76	1,252	
015 Finance - Office of Mgmt & Budget	9,539	297	9,836	
015 Finance - Operations	6,632	170	6,802	
015 Finance - Payroll	1,816	38	1,854	
015 Finance - Property Administration	2,748	110	2,858	
015 Finance - Treasury	578	58	636	
030 Sheriff's Office - Security Services		1,315	1,315	
048 Internal Audit		6,578	6,578	
Total Allocated Additions:	<u>1,778,275</u>	<u>90,388</u>	1,868,663	1,868,663
Total To Be Allocated:	<u>7,037,958</u>	<u>90,388</u>		<u>7,128,346</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
Other Expense & Cost					
501101 Salary Supplement	3,697,924	0	0	0	0
501102 Leave Pay	503,118	0	0	0	0
501103 Holiday Pay	182,727	0	0	0	0
501104 Overtime Pay	191,589	0	0	0	0
501106 Shift Differential Pay	6,542	0	0	0	0
501108 Injured on Duty Pay	309	0	0	0	0
501109 Longevity	42,779	0	0	0	0
501134 Paid Family Leave	10,098	0	0	0	0
501172 Employer OASDI	272,358	0	0	0	0
501173 Employer SSN Medical	63,697	0	0	0	0
501174 Employer Group Health	709,317	0	0	0	0
501175 Employer Dental Group	22,078	0	0	0	0
501176 Employer Group Life	10,324	0	0	0	0
501177 Employer Pension	529,701	0	0	0	0
501181 FSA Pre-Tax Savings	1,006	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	19,590	0	0	0	0
502101 Electric	34,910	0	0	0	0
502105 Cable Television	6,761	0	0	0	0
502201 Facilities Management	104,675	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	79,254	0	0	0	0
502233 Software Consultant Fees	133,466	0	0	0	0
502302 Security Services	5,259,688	0	1,058,251	575,936	154,109
502303 Refuse Disposal	1,801	0	0	0	0
502309 Educational Service	41,909	0	0	0	0
502333 Laundry Services	364	0	0	0	0
502334 Pest Control Srv	74	0	0	0	0
502337 DP-Outside Metro	69,960	0	0	0	0
502357 Internet Services	1,844	0	0	0	0
502363 Care of Persons	2,365	0	0	0	0
502451 Employee Out-of-town Travel	40,059	0	0	0	0
502452 Employee Air Travel	14,596	0	0	0	0
502453 Employee Local Travel/Park	651	0	0	0	0
502502 Allowance-Cell/Mobile Devices	16,598	0	0	0	0
502503 Cell Phone Service	29,475	0	0	0	0
502520 Postage & Delivery Srv	649	0	0	0	0
502701 Printing/Binding	2,953	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	66,961	0	0	0	0
502851 Subscriptions	15,996	0	0	0	0
502882 Tuition	10,132	0	0	0	0
502883 Registration	36,082	0	0	0	0
502884 Membership Dues	18,007	0	0	0	0
502910 Building Maintenance Srv	787	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srv	16,052	0	0	0	0
502930 Automotive Repair Service	1,334	0	0	0	0
502940 Office Equip Maintain Srv	29,749	0	0	0	0
502951 Info Systems Charge	790,200	0	0	0	0
502954 Radio Shop Charge	156,700	0	0	0	0
502957 Telecommnct'n Charge	91,259	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
502977 Fleet Management	893,300	0	0	0	0
502983 Surplus Property	23,700	0	0	0	0
503050 Host & Hostess	11,457	0	0	0	0
503100 Offc & Admin Supply	25,411	0	0	0	0
503110 Law Enforcement Supply	21,613	0	0	0	0
503115 Ammunition	15,556	0	0	0	0
503120 Computer Software	19,034	0	0	0	0
503130 Computer Hardware <\$10K	43,838	0	0	0	0
503140 Office Equipment < \$10K	4,258	0	0	0	0
503150 Furniture/Fixtures<\$10K	3,361	0	0	0	0
503170 Photo Film & Supplies	4,620	0	0	0	0
503200 HHold & Jnitr Supply	4,735	0	0	0	0
503210 Food & Ice	12,840	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	432,375	0	0	0	0
503330 Books/Magazines/Periodicals	3,074	0	0	0	0
503350 Educational Supply	852	0	0	0	0
503400 Medical Supply	21,001	0	0	0	0
503600 Repair & Maint Supply	4,417	0	0	0	0
503601 Paint	635	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	953	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	1,200	0	0	0	0
503800 Auto Supply	20,533	0	0	0	0
503850 Small Equipment Supply	2,946	0	0	0	0
503851 Work Equipment < \$10K	383	0	0	0	0
503860 Electrical Appliance<\$10K	1,140	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	90	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	60	0	0	0	0
505252 Software License	122	0	0	0	0
505254 Drug Test Fee	18,317	0	0	0	0
505269 Other License & Fees	375	0	0	0	0
505279 Notary	147	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	10,617	0	0	0	0
507450 Computer Hardware	95,648	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	15,037,076				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	(9,777,393)	0	0	0	0
Functional Cost	5,259,683	0	1,058,251	575,936	154,109

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
Allocation Step 1					
Inbound - All Others	1,778,275	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,037,958	0	1,058,251	575,936	154,109
Allocation Step 2					
Inbound - All Others	90,388	0	0	0	0
2nd Allocation	90,388	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	7,128,346	0	1,058,251	575,936	154,109

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
Other Expense & Cost					
501101 Salary Supplement	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
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	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
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	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	353,451	238,790	33,136	684,285	28,928
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502337 DP-Outside Metro	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
502910 Building Maintenance Srvc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502930 Automotive Repair Service	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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
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
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	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
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	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
507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	353,451	238,790	33,136	684,285	28,928

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	353,451	238,790	33,136	684,285	28,928
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	353,451	238,790	33,136	684,285	28,928

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Other Expense & Cost					
501101 Salary Supplement	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
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	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
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	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	643,260	487,047	633,792	114,661	245,101
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502337 DP-Outside Metro	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
502910 Building Maintenance Srvc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502930 Automotive Repair Service	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

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
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
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	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
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	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
507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	643,260	487,047	633,792	114,661	245,101

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	643,260	487,047	633,792	114,661	245,101
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	643,260	487,047	633,792	114,661	245,101

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

Other Expense & Cost	
501101 Salary Supplement	3,697,924
501102 Leave Pay	503,118
501103 Holiday Pay	182,727
501104 Overtime Pay	191,589
501106 Shift Differential Pay	6,542
501108 Injured on Duty Pay	309
501109 Longevity	42,779
501134 Paid Family Leave	10,098
501172 Employer OASDI	272,358
501173 Employer SSN Medical	63,697
501174 Employer Group Health	709,317
501175 Employer Dental Group	22,078
501176 Employer Group Life	10,324
501177 Employer Pension	529,701
501181 FSA Pre-Tax Savings	1,006
501182 Cafe Plan Pre-Tax Savings	19,590
502101 Electric	34,910
502105 Cable Television	6,761
502201 Facilities Management	104,675
502221 Medical Services	0
502229 Management Consultant	79,254
502233 Software Consultant Fees	133,466
502302 Security Services	8,941
502303 Refuse Disposal	1,801
502309 Educational Service	41,909
502333 Laundry Services	364
502334 Pest Control Srvc	74
502337 DP-Outside Metro	69,960
502357 Internet Services	1,844
502363 Care of Persons	2,365
502451 Employee Out-of-town Travel	40,059
502452 Employee Air Travel	14,596
502453 Employee Local Travel/Park	651
502502 Allowance-Cell/Mobile Devices	16,598
502503 Cell Phone Service	29,475
502520 Postage & Delivery Srvc	649
502701 Printing/Binding	2,953
502702 Sign Printing	0
502801 Advertising & Promot'n	66,961
502851 Subscriptions	15,996
502882 Tuition	10,132
502883 Registration	36,082
502884 Membership Dues	18,007
502910 Building Maintenance Srvc	787
502912 Electrical Repair Service	0
502920 Other Rpr & Maint Srvc	16,052
502930 Automotive Repair Service	1,334
502940 Office Equip Maintain Srvc	29,749
502951 Info Systems Charge	790,200
502954 Radio Shop Charge	156,700
502957 Telecmnct'n Charge	91,259

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services**

Admin Support Svcs

502977 Fleet Management	893,300
502983 Surplus Property	23,700
503050 Host & Hostess	11,457
503100 Offc & Admin Supply	25,411
503110 Law Enforcement Supply	21,613
503115 Ammunition	15,556
503120 Computer Software	19,034
503130 Computer Hardware <\$10K	43,838
503140 Office Equipment < \$10K	4,258
503150 Furniture/Fixtures<\$10K	3,361
503170 Photo Film & Supplies	4,620
503200 HHold & Jnitr Supply	4,735
503210 Food & Ice	12,840
503240 Floor Covering	0
503320 Uniforms/Work Related Items	432,375
503330 Books/Magazines/Periodicals	3,074
503350 Educational Supply	852
503400 Medical Supply	21,001
503600 Repair & Maint Supply	4,417
503601 Paint	635
503620 Electrical Supply	0
503630 Electronic Parts/Supply	953
503660 HVAC Supply	0
503720 Signs	1,200
503800 Auto Supply	20,533
503850 Small Equipment Supply	2,946
503851 Work Equipment < \$10K	383
503860 Electrical Appliance<\$10K	1,140
503870 Plumbing Appliance<\$10K	0
503971 Plants and Landscaping	0
505103 NSF Checks	90
505174 Interest Expense MIP	0
505221 Boiler Inspection	60
505252 Software License	122
505254 Drug Test Fee	18,317
505269 Other License & Fees	375
505279 Notary	147
505282 Professional Privilege Tax	0
505331 Employee Award/Gift	10,617
507450 Computer Hardware	95,648

Departmental Total -----
Expenditures Per Financial Statement

Deductions -----
*Total Disallowed Costs 0

Cost Adjustments -----
DIRECT COSTS (9,777,393)

Functional Cost 8,936

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 030 Sheriff's Office - Security Services

Admin Support Svcs

Allocation Step 1	
Inbound - All Others	1,778,275
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	1,787,211
Allocation Step 2	
Inbound - All Others	90,388
2nd Allocation	90,388
Total For 030 Sheriff's Office - Security Services	
Schedule .3 Total	1,877,599

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Mail Services	284.49	0.136679	1,446		1,446		1,446
014 Information Technology Service	1,000.00	0.480436	5,084		5,084		5,084
023 Circuit Court Clerk	44,412.16	21.337213	225,801		225,801		225,801
024 Criminal Court Clerk	858.00	0.412214	4,362		4,362		4,362
027 General Sessions Court	65,966.59	31.692743	335,389		335,389		335,389
028 State Trial Courts	66,855.13	32.119630	339,907		339,907		339,907
030 Sheriff's Office	27,354.61	13.142147	139,077		139,077		139,077
031 Police	1,413.17	0.678938	7,185		7,185		7,185
Schedule .4 Total for AA Birch Building	208,144.15	100.000000	1,058,251		1,058,251	0	1,058,251

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	18,424.94	9.355579	53,882		53,882		53,882
003 Metropolitan Clerk	5,788.49	2.939205	16,928		16,928		16,928
006 Law	4,771.04	2.422577	13,952		13,952		13,952
014 Information Technology Service	5,105.00	2.592151	14,929		14,929		14,929
015 Finance - Administration	24,910.21	12.648586	72,848		72,848		72,848
023 Circuit Court Clerk	66,262.57	33.645956	193,780		193,780		193,780
025 Clerk and Master - Chancery	32,645.98	16.576556	95,470		95,470		95,470
027 General Sessions Court	7,138.44	3.624665	20,876		20,876		20,876
030 Sheriff's Office	10,812.00	5.489978	31,619		31,619		31,619
All Other	21,082.00	10.704747	61,652		61,652		61,652
Schedule .4 Total for Historical Courthouse	196,940.67	100.000000	575,936		575,936	0	575,936

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
021 Public Defender	1,296.48	3.468177	5,345		5,345		5,345
027 General Sessions Court	30,539.45	81.695231	125,900		125,900		125,900
047 Criminal Justice Planning	4,874.99	13.040950	20,097		20,097		20,097
All Other	671.25	1.795642	2,767		2,767		2,767
Schedule .4 Total for Ben West Building	37,382.17	100.000000	154,109		154,109	0	154,109

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
014 Information Technology Service	672.00	0.172573	610		610		610
019 District Attorney	321.03	0.082442	291		291		291
021 Public Defender	271.46	0.069712	246		246		246
024 Criminal Court Clerk	578.33	0.148518	525		525		525
027 General Sessions Court	5,153.50	1.323444	4,678		4,678		4,678
030 Sheriff's Office	190,783.17	48.994070	173,170		173,170		173,170
031 Police	166,761.35	42.825146	151,366		151,366		151,366
038 Health	1,297.70	0.333256	1,178		1,178		1,178
All Other	23,562.00	6.050839	21,387		21,387		21,387
Schedule .4 Total for HDII	389,400.54	100.000000	353,451		353,451	0	353,451

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2018 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	12,851		12,851		12,851
008 Human Resources	1,977.00	1.019945	2,436		2,436		2,436
010 General Services	2,164.00	1.116419	2,666		2,666		2,666
010 General Services - Facilities	221.00	0.114015	272		272		272
010 General Services - Fleet Management	61,853.00	31.910293	76,198		76,198		76,198
014 Information Technology Service	14,629.00	7.547180	18,022		18,022		18,022
027 General Sessions Court	11,647.00	6.008750	14,348		14,348		14,348
030 Sheriff's Office	2,073.00	1.069472	2,554		2,554		2,554
031 Police	27,229.00	14.047587	33,544		33,544		33,544
032 Fire	13,078.00	6.747010	16,111		16,111		16,111
038 Health	3,896.00	2.009967	4,800		4,800		4,800
042 Public Works	1,513.00	0.780565	1,864		1,864		1,864
048 Internal Audit	2,677.00	1.381079	3,298		3,298		3,298
049 Office of Emergency Management	17,471.00	9.013383	21,523		21,523		21,523
065 Water and Sewer	792.00	0.408597	976		976		976
076 Nashville Career Advancement Center	4,765.00	2.458289	5,870		5,870		5,870
All Other	17,417.00	8.985524	21,457		21,457		21,457
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	238,790		238,790	0	238,790

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	11	0.669507	222		222		222
004 Mayor's Office - Administration	34	2.069385	686		686		686
006 Law	44	2.678028	887		887		887
008 Human Resources	57	3.469264	1,150		1,150		1,150
009 Register of Deeds	41	2.495435	827		827		827
010 General Services - Administration	2	0.121729	40		40		40
014 Information Technology Service	12	0.730371	242		242		242
019 District Attorney	139	8.460134	2,803		2,803		2,803
021 Public Defender	102	6.208156	2,057		2,057		2,057
022 Juvenile Court Clerk	12	0.730371	242		242		242
023 Circuit Court Clerk	79	4.808278	1,593		1,593		1,593
024 Criminal Court Clerk	94	5.721242	1,896		1,896		1,896
025 Clerk and Master - Chancery	15	0.912964	303		303		303
026 Juvenile Court	281	17.102859	5,666		5,666		5,666
027 General Sessions Court	152	9.251369	3,066		3,066		3,066
028 State Trial Courts	193	11.746805	3,892		3,892		3,892
029 Justice Integration Services	18	1.095557	363		363		363
030 Sheriff's Office	200	12.172855	4,034		4,034		4,034
039 Public Library	83	5.051735	1,674		1,674		1,674
048 Internal Audit	10	0.608643	202		202		202
051 Office of Family Safety	64	3.895313	1,291		1,291		1,291
Schedule .4 Total for Woodland Street	1,643	100.000000	33,136		33,136	0	33,136

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, 2019
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
014 Information Technology Service	1,272.00	0.394073	2,697		2,697		2,697
039 Public Library	103,599.80	32.095794	219,627		219,627		219,627
040 Parks	65,899.90	20.416156	139,705		139,705		139,705
All Other	152,011.40	47.093977	322,256		322,256		322,256
Schedule .4 Total for SE Davidson	322,783.10	100.000000	684,285		684,285	0	684,285

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
014 Information Technology Service	996.24	3.157130	913		913		913
037 Social Services	10,284.00	32.590467	9,428		9,428		9,428
075 Metro Action Commission	20,275.00	64.252403	18,587		18,587		18,587
Schedule .4 Total for Clifford Allen Bldg	31,555.24	100.000000	28,928		28,928	0	28,928

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services

Activity - General Hospital

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
067 General Hospital	100	100.000000	643,260		643,260		643,260
Schedule .4 Total for General Hospital	100	100.000000	643,260		643,260	0	643,260

Allocation Basis: Direct Allocation to 067 General Hospital

Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	1,664.00	1.523437	7,420		7,420		7,420
014 Information Technology Service	4,916.00	4.500731	21,921		21,921		21,921
038 Health	102,646.70	93.975832	457,706		457,706		457,706
Schedule .4 Total for Lentz Health Center	109,226.70	100.000000	487,047		487,047	0	487,047

Allocation Basis: Occupied Square Footage by Benefiting Department

Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	550.00	0.250726	1,589		1,589		1,589
007 Planning Commission	13,652.00	6.223474	39,444		39,444		39,444
010 General Services - Administration	3,002.00	1.368508	8,673		8,673		8,673
010 General Services - Facilities	16,286.00	7.424224	47,054		47,054		47,054
010 General Services - Mail Services	404.00	0.184170	1,167		1,167		1,167
011 Historical Commission	164.00	0.074762	474		474		474
014 Information Technology Service	83,286.00	37.967206	240,632		240,632		240,632
015 Finance - Accountability	682.00	0.310900	1,970		1,970		1,970
015 Finance - Administration	682.00	0.310900	1,970		1,970		1,970
015 Finance - Grants & Cost Planning	550.00	0.250726	1,589		1,589		1,589
015 Finance - Office of Mgmt & Budget	7,477.00	3.408506	21,603		21,603		21,603
015 Finance - Operations	7,664.00	3.493752	22,143		22,143		22,143
015 Finance - Payroll	1,457.00	0.664196	4,210		4,210		4,210
015 Finance - Property Administration	309.00	0.140862	893		893		893
015 Finance - Purchasing	4,917.00	2.241490	14,206		14,206		14,206
015 Finance - Treasury	1,449.00	0.660549	4,187		4,187		4,187
016 Assessor of Property	18,007.00	8.208768	52,027		52,027		52,027
017 Trustee	5,310.00	2.420645	15,342		15,342		15,342
018 County Clerk	15,117.00	6.891317	43,677		43,677		43,677
032 Fire	1,797.00	0.819190	5,192		5,192		5,192
033 Codes Administration	16,940.00	7.722360	48,944		48,944		48,944
034 Beer Board	994.00	0.453130	2,872		2,872		2,872
041 Arts Commission	3,351.00	1.527605	9,682		9,682		9,682
042 Public Works	239.00	0.108952	691		691		691
064 Sports Authority	465.00	0.211977	1,343		1,343		1,343
065 Water and Sewer	9,510.00	4.335280	27,477		27,477		27,477
All Other	5,102.00	2.325825	14,741		14,741		14,741
Schedule .4 Total for Fulton	219,363.00	100.000000	633,792		633,792	0	633,792

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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	4,544.08	10.844902	12,435		12,435		12,435
014 Information Technology Service	360.01	0.859200	985		985		985
019 District Attorney	755.19	1.802337	2,067		2,067		2,067
030 Sheriff's Office - Security Services	480.41	1.146547	1,315		1,315		1,315
031 Police	4,533.18	10.818888	12,405		12,405		12,405
051 Office of Family Safety	19,844.08	47.359882	54,303		54,303		54,303
All Other	11,383.66	27.168244	31,151		31,151		31,151
Schedule .4 Total for Family Safety Center	41,900.61	100.000000	114,661		114,661	0	114,661

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
014 Information Technology Service	392.00	0.310967	762		762		762
019 District Attorney	3,587.60	2.845985	6,976		6,976		6,976
021 Public Defender	2,734.05	2.168878	5,316		5,316		5,316
022 Juvenile Court Clerk	9,290.40	7.369924	18,064		18,064		18,064
026 Juvenile Court	110,054.24	87.304246	213,983		213,983		213,983
Schedule .4 Total for Juvenile Justice Center	126,058.29	100.000000	245,101		245,101	0	245,101

Allocation Basis: Occupied Square Footage by Benefiting Department
Allocation Source: FY 2019 Security Per Square Foot Report - Sheriff

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 030 Sheriff's Office - Security Services**

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	1,787,211		1,787,211	90,388	1,877,599
Schedule .4 Total for Admin Support Svcs	100	100.000000	1,787,211		1,787,211	90,388	1,877,599

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, 2019
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	53,882	0	53,882	0	0
003 Metropolitan Clerk	17,150	0	16,928	0	0
004 Mayor's Office - Administration	686	0	0	0	0
005 Election Commission	14,440	0	0	0	0
006 Law	14,839	0	13,952	0	0
007 Planning Commission	39,444	0	0	0	0
008 Human Resources	3,586	0	0	0	0
009 Register of Deeds	827	0	0	0	0
010 General Services	2,666	0	0	0	0
010 General Services - Administration	8,713	0	0	0	0
010 General Services - Facilities	67,181	0	0	0	0
010 General Services - Fleet Management	76,198	0	0	0	0
010 General Services - Mail Services	2,613	1,446	0	0	0
011 Historical Commission	474	0	0	0	0
014 Information Technology Service	306,797	5,084	14,929	0	610
015 Finance - Accountability	1,970	0	0	0	0
015 Finance - Administration	74,818	0	72,848	0	0
015 Finance - Grants & Cost Planning	1,589	0	0	0	0
015 Finance - Office of Mgmt & Budget	21,603	0	0	0	0
015 Finance - Operations	22,143	0	0	0	0
015 Finance - Payroll	4,210	0	0	0	0
015 Finance - Property Administration	893	0	0	0	0
015 Finance - Purchasing	14,206	0	0	0	0
015 Finance - Treasury	4,187	0	0	0	0
016 Assessor of Property	52,027	0	0	0	0
017 Trustee	15,342	0	0	0	0
018 County Clerk	43,677	0	0	0	0
019 District Attorney	12,137	0	0	0	291
021 Public Defender	12,964	0	0	5,345	246
022 Juvenile Court Clerk	18,306	0	0	0	0
023 Circuit Court Clerk	421,174	225,801	193,780	0	0
024 Criminal Court Clerk	6,783	4,362	0	0	525
025 Clerk and Master - Chancery	95,773	0	95,470	0	0
026 Juvenile Court	219,649	0	0	0	0
027 General Sessions Court	504,257	335,389	20,876	125,900	4,678
028 State Trial Courts	343,799	339,907	0	0	0
029 Justice Integration Services	363	0	0	0	0
030 Sheriff's Office	2,228,053	139,077	31,619	0	173,170
030 Sheriff's Office - Security Services	1,315	0	0	0	0
031 Police	204,500	7,185	0	0	151,366
032 Fire	21,303	0	0	0	0
033 Codes Administration	48,944	0	0	0	0
034 Beer Board	2,872	0	0	0	0
037 Social Services	9,428	0	0	0	0
038 Health	463,684	0	0	0	1,178
039 Public Library	221,301	0	0	0	0
040 Parks	139,705	0	0	0	0
041 Arts Commission	9,682	0	0	0	0
042 Public Works	2,555	0	0	0	0
047 Criminal Justice Planning	20,097	0	0	20,097	0
048 Internal Audit	3,500	0	0	0	0
049 Office of Emergency Management	21,523	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
051 Office of Family Safety	55,594	0	0	0	0
064 Sports Authority	1,343	0	0	0	0
065 Water and Sewer	28,453	0	0	0	0
067 General Hospital	643,260	0	0	0	0
075 Metro Action Commission	18,587	0	0	0	0
076 Nashville Career Advancement Center	5,870	0	0	0	0
All Other	475,411	0	61,652	2,767	21,387
Direct Bill	0	0	0	0	0
Total	7,128,346	1,058,251	575,936	154,109	353,451

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	222	0	0	0
004 Mayor's Office - Administration	0	686	0	0	0
005 Election Commission	12,851	0	0	0	0
006 Law	0	887	0	0	0
007 Planning Commission	0	0	0	0	0
008 Human Resources	2,436	1,150	0	0	0
009 Register of Deeds	0	827	0	0	0
010 General Services	2,666	0	0	0	0
010 General Services - Administration	0	40	0	0	0
010 General Services - Facilities	272	0	0	0	0
010 General Services - Fleet Management	76,198	0	0	0	0
010 General Services - Mail Services	0	0	0	0	0
011 Historical Commission	0	0	0	0	0
014 Information Technology Service	18,022	242	2,697	913	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Grants & Cost Planning	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 - Payroll	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	2,803	0	0	0
021 Public Defender	0	2,057	0	0	0
022 Juvenile Court Clerk	0	242	0	0	0
023 Circuit Court Clerk	0	1,593	0	0	0
024 Criminal Court Clerk	0	1,896	0	0	0
025 Clerk and Master - Chancery	0	303	0	0	0
026 Juvenile Court	0	5,666	0	0	0
027 General Sessions Court	14,348	3,066	0	0	0
028 State Trial Courts	0	3,892	0	0	0
029 Justice Integration Services	0	363	0	0	0
030 Sheriff's Office	2,554	4,034	0	0	0
030 Sheriff's Office - Security Services	0	0	0	0	0
031 Police	33,544	0	0	0	0
032 Fire	16,111	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	9,428	0
038 Health	4,800	0	0	0	0
039 Public Library	0	1,674	219,627	0	0
040 Parks	0	0	139,705	0	0
041 Arts Commission	0	0	0	0	0
042 Public Works	1,864	0	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	3,298	202	0	0	0
049 Office of Emergency Management	21,523	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 030 Sheriff's Office - Security Services**

Receiving Department	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg	General Hospital
051 Office of Family Safety	0	1,291	0	0	0
064 Sports Authority	0	0	0	0	0
065 Water and Sewer	976	0	0	0	0
067 General Hospital	0	0	0	0	643,260
075 Metro Action Commission	0	0	0	18,587	0
076 Nashville Career Advancement Center	5,870	0	0	0	0
All Other	21,457	0	322,256	0	0
Direct Bill	0	0	0	0	0
Total	238,790	33,136	684,285	28,928	643,260

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Administration	0	0	0	0	0
005 Election Commission	0	1,589	0	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	39,444	0	0	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	8,673	0	0	0
010 General Services - Facilities	7,420	47,054	12,435	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	1,167	0	0	0
011 Historical Commission	0	474	0	0	0
014 Information Technology Service	21,921	240,632	985	762	0
015 Finance - Accountability	0	1,970	0	0	0
015 Finance - Administration	0	1,970	0	0	0
015 Finance - Grants & Cost Planning	0	1,589	0	0	0
015 Finance - Office of Mgmt & Budget	0	21,603	0	0	0
015 Finance - Operations	0	22,143	0	0	0
015 Finance - Payroll	0	4,210	0	0	0
015 Finance - Property Administration	0	893	0	0	0
015 Finance - Purchasing	0	14,206	0	0	0
015 Finance - Treasury	0	4,187	0	0	0
016 Assessor of Property	0	52,027	0	0	0
017 Trustee	0	15,342	0	0	0
018 County Clerk	0	43,677	0	0	0
019 District Attorney	0	0	2,067	6,976	0
021 Public Defender	0	0	0	5,316	0
022 Juvenile Court Clerk	0	0	0	18,064	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	213,983	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	1,877,599
030 Sheriff's Office - Security Services	0	0	1,315	0	0
031 Police	0	0	12,405	0	0
032 Fire	0	5,192	0	0	0
033 Codes Administration	0	48,944	0	0	0
034 Beer Board	0	2,872	0	0	0
037 Social Services	0	0	0	0	0
038 Health	457,706	0	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	0	0	0	0
041 Arts Commission	0	9,682	0	0	0
042 Public Works	0	691	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	0	0	0	0	0
049 Office of Emergency Management	0	0	0	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
051 Office of Family Safety	0	0	54,303	0	0
064 Sports Authority	0	1,343	0	0	0
065 Water and Sewer	0	27,477	0	0	0
067 General Hospital	0	0	0	0	0
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0
All Other	0	14,741	31,151	0	0
Direct Bill	0	0	0	0	0
Total	487,047	633,792	114,661	245,101	1,877,599

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 Benefits central service department for further allocation.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 038 Health - Employee Health & Wellness**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	690,914			690,914
Inbound Costs:				
001 Administrative - Post Audits	356		356	
015 Finance - Accountability	1		1	
015 Finance - Grants & Cost Planning	53	3	56	
015 Finance - Office of Mgmt & Budget	579	16	595	
015 Finance - Operations	890	20	910	
015 Finance - Payroll	201	4	205	
015 Finance - Property Administration	128	4	132	
015 Finance - Treasury	36	2	38	
048 Internal Audit		304	304	
Total Allocated Additions:	2,244	353	2,597	2,597
Total To Be Allocated:	693,158	353		693,511

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 038 Health - Employee Health & Wellness**

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
Other Expense & Cost				
501101 Regular Pay	477,424	0	432,689	44,735
501102 Leave Pay	17,687	0	16,030	1,657
501103 Holiday Pay	21,743	0	19,706	2,037
501104 Overtime Pay	1,515	0	1,373	142
501109 Longevity	1,568	0	1,421	147
501134 Paid Family Leave	523	0	474	49
501172 Employer OASDI	27,562	0	24,979	2,583
501173 Employer SSN Medical	7,277	0	6,595	682
501174 Employer Group Health	50,806	0	46,045	4,761
501175 Employer Dental Group	2,178	0	1,974	204
501176 Employer Group Life	1,093	0	991	102
501177 Employer Pension	54,726	0	49,598	5,128
501181 FSA Pre-Tax Savings	41	0	37	4
501182 Cafe Plan Pre-Tax Savings	1,381	0	1,252	129
502229 Management Consultant	200	0	181	19
502331 Temporary Service	6,459	0	5,854	605
502451 Employee Out-of-town Travel	871	0	789	82
502452 Employee Air Travel	434	0	393	41
502453 Employee Local Travel/Park	575	0	521	54
502520 Postage & Delivery Srvc	9	0	8	1
502883 Registration	1,435	0	1,301	134
502920 Other Rpr & Maint Srvc	0	0	0	0
503100 Offc & Admin Supply	7,170	0	6,498	672
503130 Computer Hardware <\$10K	934	0	846	88
503200 HHold & Jnitr Supply	166	0	150	16
503400 Medical Supply	(182)	0	(165)	(17)
503850 Small Equipment Supply	0	0	0	0
505208 Insurance-Liability/PropDmg	6,910	0	6,263	647
505282 Professional Privilege Tax	409	0	371	38
Departmental Total				
Expenditures Per Financial Statement	690,914			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	690,914	0	626,174	64,740
Allocation Step 1				
Inbound - All Others	2,244	0	2,244	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	693,158	0	628,418	64,740
Allocation Step 2				
Inbound - All Others	353	0	353	0
2nd Allocation	353	0	353	0
Total For 038 Health - Employee Health & Wellness				
Schedule .3 Total	693,511	0	628,771	64,740

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
010 General Services - Administration	119	0.471175	2,958		2,958		2,958
026 Juvenile Court	82	0.324675	2,038		2,038	1	2,039
028 State Trial Courts	1	0.003959	25		25		25
030 Sheriff's Office	1,642	6.501425	40,850		40,850	21	40,871
031 Police	13,183	52.197499	328,052		328,052	200	328,252
032 Fire	5,892	23.329110	146,598		146,598	79	146,677
038 Health	2,635	10.433164	65,561		65,561	32	65,593
039 Public Library	9	0.035635	223		223		223
040 Parks	360	1.425404	8,953		8,953	4	8,957
042 Public Works	173	0.684986	4,302		4,302	2	4,304
065 Water and Sewer	70	0.277162	1,740		1,740	1	1,741
071 Convention Center Authority	12	0.047513	298		298		298
075 Metro Action Commission	1,045	4.137631	25,999		25,999	13	26,012
077 Metro Development & Housing Authorit	31	0.122743	771		771		771
080 Metro Nashville Public Schools (MNPS)	2	0.007919	50		50		50
Schedule .4 Total for Employee Health & Wellness	25,256	100.000000	628,418		628,418	353	628,771

Allocation Basis: Number of Examinations and Procedures by Benefiting Department
Allocation Source: FY 2019 Activity Report - Health

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 038 Health - Employee Health & Wellness

Activity - Employee Benefit Board

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	100	100.000000	64,740		64,740		64,740
Schedule .4 Total for Employee Benefit Board	100	100.000000	64,740		64,740	0	64,740

Allocation Basis: Direct Allocation to 001 Administrative-Employee Benefits
Allocation Source: Direct Assignment

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 038 Health - Employee Health & Wellness**

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
001 Administrative - Employee Benefits	64,740	0	64,740
010 General Services - Administration	2,958	2,958	0
026 Juvenile Court	2,039	2,039	0
028 State Trial Courts	25	25	0
030 Sheriff's Office	40,871	40,871	0
031 Police	328,252	328,252	0
032 Fire	146,677	146,677	0
038 Health	65,593	65,593	0
039 Public Library	223	223	0
040 Parks	8,957	8,957	0
042 Public Works	4,304	4,304	0
065 Water and Sewer	1,741	1,741	0
071 Convention Center Authority	298	298	0
075 Metro Action Commission	26,012	26,012	0
077 Metro Development & Housing Authorit	771	771	0
080 Metro Nashville Public Schools (MNPS)	50	50	0
Direct Bill	0	0	0
Total	693,511	628,771	64,740

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 audits were allocated to departments based on total modified expenditures (in 000's) recorded for each department.

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 048 Internal Audit

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,393,285			1,393,285
Inbound Costs:				
Depreciation	1,835		1,835	
001 Administrative - Employee Benefits	18,065	121	18,186	
001 Administrative - Facility Rental	9,071	12	9,083	
001 Administrative - Insurance	3,810	344	4,154	
001 Administrative - Post Audits	699	1	700	
003 Metropolitan Clerk - Records Center	181		181	
006 Law	3,792	2,472	6,264	
008 Human Resources	4,688	153	4,841	
010 General Services - Facilities	14,963	308	15,271	
010 General Services - Mail Services	1,134	30	1,164	
014 Information Technology Service	4,053	726	4,779	
015 Finance - Accountability	12	4	16	
015 Finance - Business Assistance	7,026	170	7,196	
015 Finance - Grants & Cost Planning	108	5	113	
015 Finance - Office of Mgmt & Budget	1,221	35	1,256	
015 Finance - Operations	1,436	33	1,469	
015 Finance - Payroll	278	6	284	
015 Finance - Property Administration	256	8	264	
015 Finance - Treasury	64	5	69	
030 Sheriff's Office - Security Services	3,500		3,500	
048 Internal Audit		612	612	
Total Allocated Additions:	76,192	5,045	81,237	81,237
Total To Be Allocated:	1,469,477	5,045		1,474,522

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit
Other Expense & Cost			
501101 Regular Pay	620,576	0	620,576
501102 Leave Pay	92,197	0	92,197
501103 Holiday Pay	31,554	0	31,554
501108 Injured on Duty Pay	1,231	0	1,231
501109 Longevity	1,485	0	1,485
501134 Paid Family Leave	20,887	0	20,887
501172 Employer OASDI	43,981	0	43,981
501173 Employer SSN Medical	10,605	0	10,605
501174 Employer Group Health	93,666	0	93,666
501175 Employer Dental Group	2,947	0	2,947
501176 Employer Group Life	1,590	0	1,590
501177 Employer Pension	86,493	0	86,493
501181 FSA Pre-Tax Savings	240	0	240
501182 Cafe Plan Pre-Tax Savings	2,659	0	2,659
502105 Cable Television	432	0	432
502229 Mngt Cnsltnt Srvc	5,715	0	5,715
502231 Auditing Service	235,559	0	235,559
502314 Pre-Employment Checks	115	0	115
502451 Employee Out-of-town Travel	1,391	0	1,391
502452 Employee Air Travel	602	0	602
502453 Employee Local Travel/Park	1,414	0	1,414
502502 Allowance-Cell/Mobile Devices	1,379	0	1,379
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	722	0	722
502801 Advertising & Promot'n	200	0	200
502851 Subscriptions	469	0	469
502883 Registration	12,449	0	12,449
502884 Membership Dues	5,167	0	5,167
502951 Info Systems Charge	50,000	0	50,000
502957 Telecmmnct'n Charge	3,523	0	3,523
502983 Surplus Property	400	0	400
503100 Offc & Admin Supply	470	0	470
503120 Computer Software	8,912	0	8,912
503130 Computer Hardware <\$10K	1,220	0	1,220
503210 Food & Ice	118	0	118
503330 Books/Magazines/Periodicals	1,235	0	1,235
505200 Insurance Premiums	97	0	97
505231 Rent Building & Land	51,293	0	51,293
505233 Rent Equipment	292	0	292
505252 Software License	0	0	0
505282 Professional Privilege Tax	0	0	0
Departmental Total			
Expenditures Per Financial Statement	1,393,285		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,393,285	0	1,393,285

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 048 Internal Audit

	Total	G&A	Internal Audit
Allocation Step 1			
Inbound - All Others	76,192	76,192	0
Reallocate Admin Costs		(76,192)	76,192
Unallocated Costs	0	0	0
1st Allocation	1,469,477	0	1,469,477
Allocation Step 2			
Inbound - All Others	5,045	5,045	0
Reallocate Admin Costs		(5,045)	5,045
Unallocated Costs	0	0	0
2nd Allocation	5,045	0	5,045
Total For 048 Internal Audit			
Schedule .3 Total	1,474,522	0	1,474,522

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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 - Corporate Dues	716	0.021468	314		314		314
001 Administrative - Employee Benefits	631,232	18.926038	278,111		278,111		278,111
001 Administrative - Facility Rental	974	0.029203	427		427		427
001 Administrative - Insurance	2,508	0.075197	1,105		1,105		1,105
001 Administrative - Post Audits	1,104	0.033101	483		483		483
002 Metropolitan Council	2,109	0.063234	927		927	3	930
003 Metropolitan Clerk	581	0.017420	255		255		255
003 Metropolitan Clerk - Records Center	196	0.005877	85		85		85
004 Mayor's Office	329	0.009864	142		142		142
004 Mayor's Office - Administration	3,912	0.117292	1,719		1,719	6	1,725
005 Election Commission	4,667	0.139929	2,051		2,051	7	2,058
006 Law	15,434	0.462753	6,794		6,794		6,794
007 Planning Commission	5,378	0.161247	2,364		2,364	8	2,372
008 Human Resources	5,149	0.154381	2,263		2,263		2,263
009 Register of Deeds	2,627	0.078765	1,154		1,154	4	1,158
010 General Services	17,540	0.525897	7,722		7,722	25	7,747
010 General Services - Administration	996	0.029863	436		436		436
010 General Services - Facilities	23,686	0.710170	10,430		10,430		10,430
010 General Services - Fleet Management	21,477	0.643938	9,457		9,457		9,457
010 General Services - Mail Services	886	0.026565	387		387		387
011 Historical Commission	1,244	0.037298	544		544	1	545
014 Information Technology Service	33,733	1.011406	14,857		14,857		14,857
015 Finance	630	0.018889	276		276	1	277
015 Finance - Accountability	515	0.015441	226		226		226
015 Finance - Administration	1,474	0.044194	647		647		647
015 Finance - Business Assistance	592	0.017750	260		260		260
015 Finance - Grants & Cost Planning	315	0.009445	137		137		137
015 Finance - Office of Mgmt & Budget	1,405	0.042126	617		617		617
015 Finance - Operations	2,140	0.064163	941		941		941
015 Finance - Payroll	565	0.016940	248		248		248
015 Finance - Property Administration	478	0.014332	211		211		211
015 Finance - Purchasing	1,095	0.032831	479		479		479
015 Finance - Treasury	1,243	0.037268	543		543		543
016 Assessor of Property	7,506	0.225050	3,303		3,303	11	3,314
017 Trustee	2,058	0.061704	904		904	3	907
018 County Clerk	4,418	0.132464	1,941		1,941	7	1,948
019 District Attorney	8,538	0.255992	3,757		3,757	12	3,769
021 Public Defender	8,151	0.244389	3,588		3,588	12	3,600
022 Juvenile Court Clerk	1,814	0.054389	797		797	2	799
023 Circuit Court Clerk	9,333	0.279829	4,111		4,111	12	4,123
024 Criminal Court Clerk	6,275	0.188141	2,759		2,759	9	2,768
025 Clerk and Master - Chancery	1,363	0.040866	597		597	1	598
026 Juvenile Court	14,214	0.426174	6,260		6,260	20	6,280
027 General Sessions Court	12,183	0.365279	5,367		5,367	17	5,384
028 State Trial Courts	12,394	0.371606	5,460		5,460	18	5,478
029 Justice Integration Services	2,928	0.087789	1,287		1,287	4	1,291
030 Sheriff's Office	74,556	2.235390	32,841		32,841	137	32,978
030 Sheriff's Office - Security Services	14,941	0.447971	6,578		6,578		6,578
031 Police	208,305	6.245546	91,772		91,772	393	92,165
032 Fire	132,551	3.974236	58,396		58,396	247	58,643
033 Codes Administration	10,016	0.300307	4,409		4,409	14	4,423

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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
034 Beer Board	448	0.013432	195		195		195
035 Agricultural Extension	322	0.009654	140		140		140
037 Social Services	7,518	0.225410	3,308		3,308	11	3,319
038 Health	44,779	1.342595	19,722		19,722	79	19,801
038 Health - Employee Health & Wellness	691	0.020718	304		304		304
039 Public Library	37,035	1.110409	16,311		16,311	63	16,374
040 Parks	44,010	1.319538	19,382		19,382	76	19,458
041 Arts Commission	1,516	0.045454	665		665	1	666
042 Public Works	148,304	4.446554	65,334		65,334	279	65,613
044 Human Relations Commission	495	0.014841	218		218		218
047 Criminal Justice Planning	505	0.015141	222		222		222
048 Internal Audit	1,393	0.041766	612		612		612
049 Office of Emergency Management	1,474	0.044194	647		647	1	648
051 Office of Family Safety	2,716	0.081433	1,196		1,196	4	1,200
052 Community Oversight Board	64	0.001919	27		27		27
060 Farmer's Market	1,774	0.053189	780		780	2	782
061 Municipal Auditorium	1,936	0.058047	850		850	2	852
062 State Fair Board	3,073	0.092137	1,351		1,351	5	1,356
064 Sports Authority	22,879	0.685974	10,076		10,076	36	10,112
065 Water and Sewer	141,346	4.237934	62,266		62,266	267	62,533
067 General Hospital	1,650	0.049471	724		724	1	725
068 District Energy System (DES)	14,262	0.427613	6,281		6,281	20	6,301
070 Community Education Commission	519	0.015561	228		228		228
071 Convention Center Authority	120,168	3.602961	52,940		52,940	220	53,160
075 Metro Action Commission	27,579	0.826893	12,147		12,147	46	12,193
076 Nashville Career Advancement Center	6,613	0.198276	2,908		2,908	10	2,918
077 Metro Development & Housing Authorit	14,617	0.438257	6,436		6,436	20	6,456
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	39,446		39,446	164	39,610
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	521,167		521,167	2,608	523,775
090 Debt Service	2,491	0.074687	1,097		1,097	4	1,101
091 Emergency Communication Center	14,346	0.430132	6,316		6,316	20	6,336
Bordeaux Longterm Care	3,492	0.104700	1,536		1,536	5	1,541
Flood	674	0.020208	296		296	1	297
Hospital Authority	44,006	1.319419	19,380		19,380	76	19,456
Knowles Home	1,851	0.055498	813		813	2	815
Medical Examiner	4,884	0.146435	2,145		2,145	7	2,152
All Other	25,594	0.767377	11,272		11,272	41	11,313
Schedule .4 Total for Internal Audit	3,335,257	100.000000	1,469,477		1,469,477	5,045	1,474,522

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
001 Administrative - Corporate Dues	314	314
001 Administrative - Employee Benefits	278,111	278,111
001 Administrative - Facility Rental	427	427
001 Administrative - Insurance	1,105	1,105
001 Administrative - Post Audits	483	483
002 Metropolitan Council	930	930
003 Metropolitan Clerk	255	255
003 Metropolitan Clerk - Records Center	85	85
004 Mayor's Office	142	142
004 Mayor's Office - Administration	1,725	1,725
005 Election Commission	2,058	2,058
006 Law	6,794	6,794
007 Planning Commission	2,372	2,372
008 Human Resources	2,263	2,263
009 Register of Deeds	1,158	1,158
010 General Services	7,747	7,747
010 General Services - Administration	436	436
010 General Services - Facilities	10,430	10,430
010 General Services - Fleet Management	9,457	9,457
010 General Services - Mail Services	387	387
011 Historical Commission	545	545
014 Information Technology Service	14,857	14,857
015 Finance	277	277
015 Finance - Accountability	226	226
015 Finance - Administration	647	647
015 Finance - Business Assistance	260	260
015 Finance - Grants & Cost Planning	137	137
015 Finance - Office of Mgmt & Budget	617	617
015 Finance - Operations	941	941
015 Finance - Payroll	248	248
015 Finance - Property Administration	211	211
015 Finance - Purchasing	479	479
015 Finance - Treasury	543	543
016 Assessor of Property	3,314	3,314
017 Trustee	907	907
018 County Clerk	1,948	1,948
019 District Attorney	3,769	3,769
021 Public Defender	3,600	3,600
022 Juvenile Court Clerk	799	799
023 Circuit Court Clerk	4,123	4,123
024 Criminal Court Clerk	2,768	2,768
025 Clerk and Master - Chancery	598	598
026 Juvenile Court	6,280	6,280
027 General Sessions Court	5,384	5,384
028 State Trial Courts	5,478	5,478
029 Justice Integration Services	1,291	1,291
030 Sheriff's Office	32,978	32,978
030 Sheriff's Office - Security Services	6,578	6,578
031 Police	92,165	92,165
032 Fire	58,643	58,643
033 Codes Administration	4,423	4,423
034 Beer Board	195	195

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 048 Internal Audit**

Receiving Department	Total	Internal Audit
035 Agricultural Extension	140	140
037 Social Services	3,319	3,319
038 Health	19,801	19,801
038 Health - Employee Health & Wellness	304	304
039 Public Library	16,374	16,374
040 Parks	19,458	19,458
041 Arts Commission	666	666
042 Public Works	65,613	65,613
044 Human Relations Commission	218	218
047 Criminal Justice Planning	222	222
048 Internal Audit	612	612
049 Office of Emergency Management	648	648
051 Office of Family Safety	1,200	1,200
052 Community Oversight Board	27	27
060 Farmer's Market	782	782
061 Municipal Auditorium	852	852
062 State Fair Board	1,356	1,356
064 Sports Authority	10,112	10,112
065 Water and Sewer	62,533	62,533
067 General Hospital	725	725
068 District Energy System (DES)	6,301	6,301
070 Community Education Commission	228	228
071 Convention Center Authority	53,160	53,160
075 Metro Action Commission	12,193	12,193
076 Nashville Career Advancement Center	2,918	2,918
077 Metro Development & Housing Authorit	6,456	6,456
078 Metropolitan Transit Authority (MTA)	39,610	39,610
080 Metro Nashville Public Schools (MNPS)	523,775	523,775
090 Debt Service	1,101	1,101
091 Emergency Communication Center	6,336	6,336
Bordeaux Longterm Care	1,541	1,541
Flood	297	297
Hospital Authority	19,456	19,456
Knowles Home	815	815
Medical Examiner	2,152	2,152
All Other	11,313	11,313
Direct Bill	0	0
Total	1,474,522	1,474,522

Section D: Supplemental Data

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type				Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution			716,149.39			716,149.39	
Indirect	001-01 Administrative - Corporate Dues Total					716,149.39			716,149.39	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match					3,501,900.00	3,501,900.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101107 ADM Cnty Teach Retire Match					6,900,400.00	6,900,400.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101109 ADM Health Insurance Match		54,192,255.56				54,192,255.56	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101110 ADM Death Benefit Payments					200,000.00	200,000.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101113 ADM Pens IOD Medical Expense					5,435,400.00	5,435,400.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101114 ADM Unemployment Compensation			93,813.35			93,813.35	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101115 ADM Life Insurance Match		3,145,606.98				3,145,606.98	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101120 ADM Employee IOD Med Expense					3,664,000.00	3,664,000.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101140 ADM Benefit Adjustments			1,104,550.00			1,104,550.00	
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101145 ADM TCRS Pension Contribution		37,620.00				37,620.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191102 ADM Police/Fire Retire Match					8,873,000.00	8,873,000.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191103 ADM Civil Service Retire Match					5,424,700.00	5,424,700.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191106 ADM Teacher Pens Match					4,592,400.00	4,592,400.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191109 ADM Health Ins Match		1,089,302.69				1,089,302.69	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191112 ADM Pensioner IOD					130,400.00	130,400.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191113 ADM Employee IOD					534,700.00	534,700.00	
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191115 ADM Life Ins Match		42,409.52				42,409.52	
Indirect	001-02 Administrative - Employee Benefits Total				58,507,194.75	1,198,363.35		39,256,900.00	98,962,458.10	
Indirect	001-03 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency FacilityRental			974,191.46			974,191.46	
Indirect	001-03 Administrative - Facility Rental Total					974,191.46			974,191.46	
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101301 ADM Insurance Reserve			625,100.00			625,100.00	
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101308 ADM Judgments and Losses			1,760,100.00			1,760,100.00	
Indirect	001-04 Administrative - Insurance	18301 USD General	01191301 ADM Insurance and Reserve			114,500.00			114,500.00	
Indirect	001-04 Administrative - Insurance	18301 USD General	01191308 ADM Judgments and Losses			7,800.00			7,800.00	
Indirect	001-04 Administrative - Insurance Total					2,507,500.00			2,507,500.00	
Indirect	001-05 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit			1,103,972.13			1,103,972.13	
Indirect	001-05 Administrative - Post Audits Total					1,103,972.13			1,103,972.13	
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	101,534.70	47,038.00				196,305.97	
Indirect	003-02 Metropolitan Clerk - Records Center Total			101,534.70	47,038.00	47,733.27			196,305.97	
Indirect	006-01 Law	10101 GSD General	06110010 LAW Contracts All Services	57,834.27	18,115.79	5,035.81			80,985.87	
Indirect	006-01 Law	10101 GSD General	06110110 LAW Client Adv/Supp All Servic	1,550,394.86	462,414.90	351,085.89			2,363,895.65	
Indirect	006-01 Law	10101 GSD General	06110210 LAW Legislation All Services	45,424.25	13,965.34	6,404.68			65,794.27	
Indirect	006-01 Law	10101 GSD General	06110310 LAW Lit/Admin Hear All Service	2,166,031.53	733,697.24	237,208.52			3,136,937.29	
Indirect	006-01 Law	10101 GSD General	06110510 LAW Claims All Services	156,148.59	49,174.79	18,616.79			223,940.17	
Indirect	006-01 Law	10101 GSD General	06110610 LAW Insurance All Services	93,684.36	19,394.81	2,939.60			116,018.77	
Indirect	006-01 Law	30003 General Fund 4% Reserve	06201000 4% LAW Department of Law			6,315.70			6,315.70	
Indirect	006-01 Law	50109 Property Loss	06501000 LAW Self Insured Property Los	6,335.17	1,299.36	2,612,690.69			2,620,325.22	
Indirect	006-01 Law	50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability			3,113,547.11		695,000.00	3,808,547.11	
Indirect	006-01 Law	50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond			19,935.00			19,935.00	
Indirect	006-01 Law	50135 Employee ProfessionalLiability	06504000 LAW Employee Prof Liability					150,000.00	150,000.00	
Indirect	006-01 Law	50267 Judgments & Losses	06505000 LAW Judgments and Losses			1,612,211.77		1,088,000.00	2,700,211.77	
Indirect	006-01 Law	55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liability			2,074,039.28			2,074,039.28	
Indirect	006-01 Law Total			4,075,853.03	1,298,062.23	10,060,030.84		1,933,000.00	17,366,946.10	
Indirect	008-01 Human Resources	10101 GSD General	08126100 HR Employees Relations	262,275.22	98,165.29	15,205.05			375,645.56	
Indirect	008-01 Human Resources	10101 GSD General	08126400 HR Workforce Management	1,144,602.42	428,940.68	220,837.76			1,794,380.86	
Indirect	008-01 Human Resources	10101 GSD General	08126500 HR Benefits Program	622,421.10	218,809.50	279,676.63			1,120,907.23	
Indirect	008-01 Human Resources	10101 GSD General	08126600 HR Admin & Customer Sv Program	779,558.52	249,530.23	659,161.00			1,688,249.75	
Indirect	008-01 Human Resources	10101 GSD General	08126700 HR Veterans Affairs Officer	97,578.14	32,335.08	8,138.59			138,051.81	
Indirect	008-01 Human Resources	30003 General Fund 4% Reserve	08202000 4% PER Director			32,122.05			32,122.05	
Indirect	008-01 Human Resources Total			2,906,435.40	1,027,780.78	1,215,141.08			5,149,357.26	
Indirect	010-01 General Services - Administration	10101 GSD General	10170100 GSR Business Office	603,620.33	198,347.08	193,833.94			995,801.35	
Indirect	010-01 General Services - Administration Total			603,620.33	198,347.08	193,833.94			995,801.35	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103210 GSR BOSS Support Services	919,246.70	347,260.79	481,446.26			1,747,953.75	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103220 GSR BOSS Building Services	294,596.08	112,267.74	10,721,966.95			11,128,830.77	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103230 GSR BOSS Utilities			7,811,296.79			7,811,296.79	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103260 GSR SS ADA Compliance	270,505.05	90,036.38	15,465.14			376,006.57	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103270 GSR BOSS Construction Services	4,457.17	333.31	28,455.49			33,245.97	
Indirect	010-02 General Services - Facilities	10101 GSD General	10103280 GSR Sustainability	185,464.42	51,163.66	218,515.16			455,143.24	
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201000 4% GSR General Services			4,301.65			4,301.65	
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201001 4% GSR General ServicesR010820			457,718.61		13,651,994.94	14,109,713.55	
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10203000 4% GSR Buildings			1,671,019.91			1,671,019.91	
Indirect	010-02 General Services - Facilities Total			1,674,269.42	601,061.88	21,410,185.96		13,651,994.94	37,337,512.20	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	010-03 General Services - Fleet Management	30003 General Fund 4% Reserve	10200114 4% GSR OFM 144B Veh ComPprReimb					3,000,000.00	3,000,000.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	1,478,081.39	637,043.58	3,743,236.26			5,858,361.23
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510030 OFM Heavy Veh/Equip Repairs	1,515,182.42	660,800.77	5,496,002.08			7,671,985.27
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510050 OFM Ground Veh/Equip Repairs	226,212.06	116,181.18	577,821.42			920,214.66
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510410 OFM Fuel	179,396.94	68,367.02	6,219,815.62			6,467,579.58
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510610 OFM Asset Management	235,508.98	66,462.15	256,857.95	16,669,949.03		17,228,778.11
Indirect	010-03 General Services - Fleet Management Total			3,634,381.79	1,548,854.70	16,293,733.33	16,669,949.03	3,000,000.00	41,146,918.85
Indirect	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	159,294.66	74,910.35	651,589.64			885,794.65
Indirect	010-04 General Services - Mail Services Total			159,294.66	74,910.35	651,589.64			885,794.65
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration			1,090,899.25	3,113,843.36		4,204,742.61
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201400 4% ITS Obsolete Network Equip			1,032,519.26	328,615.35	500,000.00	1,861,134.61
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201500 4% ITS Obsolete Servers			35,810.95	(346.63)		35,464.32
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14202000 4% ITS Telecomm Govt Access			116,099.12	181,703.60		297,802.72
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14204000 4% ITS Tech Revl - Police			(278.59)			(278.59)
Indirect	014-01 Information Technology Service	34155 Nash Educ Comm & ArtsTVCapital	14305155 ITS NECAT Capital Only			28,465.00			28,465.00
Indirect	014-01 Information Technology Service	40009 GSD FY10 Capital Projects Fund	14410010 ITS * Network Info Security			(55.00)			(55.00)
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14401011 ITS Construction			174,334.29			174,334.29
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14410011 ITS * HIPAA Compliance			56.40			56.40
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14401013 ITS * Construction Data/Voice			3,964.85			3,964.85
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14402013 ITS Upgrade EOL SONET Ntwk Inf			63,327.37			63,327.37
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14401014 ITS Construction Data/Voice			(4,965.09)			(4,965.09)
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14408014 ITS * Public WiFi InternetPubSp			2,972.00			2,972.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14412014 ITS * Midtown Hills Prec - Tech			15,748.00			15,748.00
Indirect	014-01 Information Technology Service	40015 GSD FY15 Capital Projects	14402015 ITS * End of Life TelephoneSyst			-			-
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14401016 ITS End of Life Telephone Syst			1,224.00	(15,155.79)		(13,931.79)
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14402016 ITS * Data & Voice for Projects			402.85			402.85
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14403016 ITS * Comp Ntwk Monitoring			60,062.75			60,062.75
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14404016 ITS * FFE Upgrades and Reno HOB			356.91			356.91
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14405016 ITS * NPD Records Buildout			16,236.73			16,236.73
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14406016 ITS New CIC Jail			258,779.15	986,733.01		1,245,512.16
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14407016 ITS POL Data Center Relocation			181,834.92			181,834.92
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14408016 ITS POL Temporary Relocations			460.29			460.29
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14401017 ITS Communication Tower Repair			613,999.59	126,262.04		740,261.63
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14403017 ITS Data & Voice for Projects			78,302.10			78,302.10
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14405017 ITS Fiberoptic Cabling Expans			164,012.06			164,012.06
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14406017 ITS * SAN Upgrade			64,673.43			64,673.43
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14408017 ITS * Telecomm Tracking System			347,094.22			347,094.22
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14411017 ITS Data Encryption			120,219.94			120,219.94
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14412017 ITS Wireless Expansion			171,926.84			171,926.84
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14413017 ITS * Document Mgmt-Imaging			(185.95)			(185.95)
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14414017 ITS Content Mgmt System				416,108.36		416,108.36
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Confer'g			91,745.00			91,745.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14402018 ITS * Oracle - Databases&Mware			3,154.08			3,154.08
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projects/Upgrades			117,492.77			117,492.77
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14401118 ITS POL-FamilyJustCtr-Tech			227,645.79	33,792.04		261,437.83
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14402118 ITS Expand Private FbrOptCable			84,932.94			84,932.94
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14403118 ITS MS Forefront ID Mgr Sftwr			56,878.06	66,000.00		122,878.06
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14401119 ITS Constructn & Tech Projects			824,937.51			824,937.51
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14403119 ITS InfoSecur Mgmt Prg Conslts			14,240.00			14,240.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space			936.00			936.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14405119 ITS MgmtSecur Info&Event Mgmt				570,213.20		570,213.20
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440350 ITS Interest Non-Bond Cap Proj			12,431.53			12,431.53
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14440400 ITS NES Radio Replacements			901,110.80			901,110.80
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521011 ITS Enterprise Applications	1,074,110.11	350,793.79	2,304,257.19			3,729,161.09
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521013 ITS Collaboration Services			0.01			0.01
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521014 ITS Business Solutions	785,267.49	257,456.65	3,469,974.59			4,512,698.73
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521015 ITS Metro Nashville Network	509,283.12	186,844.87	38,129.38			734,257.37
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521016 ITS PEG Studio Management	232,768.56	85,093.87	29,365.64			347,228.07
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521017 ITS Service Applications	140,541.68	38,652.69	182,792.11			361,986.48
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521021 ITS Web Based Services	624,159.79	214,941.08	155,459.14			994,560.01
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521051 ITS Technical Support Center	876,535.14	279,033.81	157,680.99			1,313,249.94
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521061 ITS Employee & Account Care	705,470.77	230,636.88	683,655.05	81,000.00		1,700,762.70
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521071 ITS Security Assurance	441,086.18	133,132.92	816,361.27	74,280.00		1,464,860.37
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521072 ITS Physical Security Support	316,123.83	114,503.36	47,174.68			477,801.87

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense		Object Type							Grand Total
Indirect / Direct	Cost Allocation Plan	Fund 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	14521091 ITS Desktop Support	961,936.71	338,090.90	99,558.28			1,399,585.89
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521101 ITS Enterprise Server&Storage	768,931.06	228,164.13	370,177.02			1,367,272.21
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521121 ITS Network Comm Svcs	1,080,313.79	379,417.35	1,199,336.16			2,659,067.30
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521122 ITS Cabling Infr Svcs Support			4,990.11			4,990.11
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521123 ITS Public Safety Radio System	401,649.84	170,320.67	1,741,159.91			2,313,130.42
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521131 ITS Voice Comm Solutions	364,941.86	93,533.37	131,179.02			589,654.25
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521161 ITS Identity and Access Mgmt	154,058.10	54,189.34	13,837.40			222,084.84
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521162 ITS System Lifecycle Mngmt	335,986.65	108,108.96	3,094.30			447,189.91
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560210 ITS Data Infrastruc Support	161,730.27	45,988.01	84,941.37			292,659.65
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560810 ITS Executive Leadership	309,545.41	102,907.55	1,091.06			413,544.02
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560990 ITS ALOB Non-Alloc'dFinTrans				2,391,893.58		2,391,893.58
Indirect	014-01 Information Technology Service	51138 ITS Technology Revolving	14500100 ITS Technology Revolving			1,568,901.02			1,568,901.02
Indirect	014-01 Information Technology Service Total			10,244,440.36	3,411,810.20	20,076,917.82	8,354,942.12	500,000.00	42,588,110.50
Indirect	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	312,426.61	104,602.15	98,447.32			515,476.08
Indirect	015-01 Finance - Accountability Total			312,426.61	104,602.15	98,447.32			515,476.08
Indirect	015-02 Finance - Administration	10101 GSD General	15160810 FIN Executive Leadership	907,008.06	239,493.38	106,308.93			1,252,810.37
Indirect	015-02 Finance - Administration	30003 General Fund 4% Reserve	15201000 4% FIN Finance Director			780.47			780.47
Indirect	015-02 Finance - Administration	30100 Finance MCC Administration	15701000 FIN Finance MCC Administration	78,934.30	21,519.51				100,453.81
Indirect	015-02 Finance - Administration	30113 Finance CU Administration	15702000 FIN Finance CU Administration	90,453.05	29,332.12				119,785.17
Indirect	015-02 Finance - Administration	30215 Finance Innovation Investment	15701550 FIN Innovation Invest NonAlloc					90,000.00	90,000.00
Indirect	015-02 Finance - Administration Total			1,076,395.41	290,345.01	107,089.40		90,000.00	1,563,829.82
Indirect	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	367,046.93	117,416.11	107,227.20			591,690.24
Indirect	015-03 Finance - Business Assistance Total			367,046.93	117,416.11	107,227.20			591,690.24
Indirect	015-04 Finance - Grants Coordination	10101 GSD General	15117210 FIN OMB Grants and Cost	230,492.28	74,626.03	10,205.08			315,323.39
Indirect	015-04 Finance - Grants Coordination Total			230,492.28	74,626.03	10,205.08			315,323.39
Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	983,489.94	339,035.46	82,645.71			1,405,171.11
Indirect	015-05 Finance - Office of Management & Budget	30003 General Fund 4% Reserve	15203000 4% FIN Budgets			(2.40)			(2.40)
Indirect	015-05 Finance - Office of Management & Budget Total			983,489.94	339,035.46	82,643.31			1,405,168.71
Indirect	015-06 Finance - Operations	10101 GSD General	15102110 FIN OPER Accounts Payable	480,224.43	168,807.42	105,611.07			754,642.92
Indirect	015-06 Finance - Operations	10101 GSD General	15102210 FIN OPER Acctg and Reporting	997,921.35	326,230.41	61,695.42			1,385,847.18
Indirect	015-06 Finance - Operations Total			1,478,145.78	495,037.83	167,306.49			2,140,490.10
Indirect	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	353,486.70	117,321.33	94,064.99			564,873.02
Indirect	015-07 Finance - Payroll Total			353,486.70	117,321.33	94,064.99			564,873.02
Indirect	015-08 Finance - Property Administration	10101 GSD General	15151000 FIN Public Property Services	343,218.77	113,179.01	21,397.98			477,795.76
Indirect	015-08 Finance - Property Administration Total			343,218.77	113,179.01	21,397.98			477,795.76
Indirect	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	787,465.79	261,518.27	46,208.03			1,095,192.09
Indirect	015-09 Finance - Purchasing Total			787,465.79	261,518.27	46,208.03			1,095,192.09
Indirect	015-10 Finance - Treasury	10101 GSD General	15108000 FIN Treasury Collections	138,849.95	44,701.79	224,282.01			407,833.75
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515110 FIN TRE Cash Operations	207,700.13	70,402.76	19,445.10			297,547.99
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515210 FIN TRE InvestmentCmteeSupport	205,413.99	60,758.31	12,229.26			278,401.56
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515310 FIN TRE Investor Relations	182,191.66	61,800.94	10,189.67			254,182.27
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15563000 FIN Treas Non-Alloc'd Fin Tran	3,475.42	1,314.18				4,789.60
Indirect	015-10 Finance - Treasury Total			737,631.15	238,977.98	266,146.04			1,242,755.17
Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	4,635,084.24	1,628,070.88	8,678,273.55	95,647.66		15,037,076.33
Indirect	030-01 Sheriff's Office - Security Services Total			4,635,084.24	1,628,070.88	8,678,273.55	95,647.66		15,037,076.33
Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Srvc Med Exam Clinic	520,459.79	145,064.19	25,390.45			690,914.43
Indirect	038-01 Health - Employee Health & Wellness Total			520,459.79	145,064.19	25,390.45			690,914.43
Indirect	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	45,639.78	14,078.33	1,095.16			60,813.27
Indirect	048 Internal Audit	10101 GSD General	48109210 IA Intergiry Hotline SuggBox	89,768.38	29,154.37	5,659.48			124,582.23
Indirect	048 Internal Audit	10101 GSD General	48109310 IA Audit Assurance Services	632,521.36	198,949.73	376,418.47			1,207,889.56
Indirect	048 Internal Audit Total			767,929.52	242,182.43	383,173.11			1,393,285.06
Indirect Total				35,993,102.60	70,882,436.65	86,536,915.16	25,120,538.81	58,431,894.94	276,964,888.16
Direct	001-02 Administrative - Employee Benefits (Direct)	52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	159,501.21	66,140.67	120,208,556.45	11,404.80		120,445,603.13
Direct	001-02 Administrative - Employee Benefits (Direct)	52180 Cigna Choice Fund	12506000 Cigna Choice Fund	162,123.09	67,056.55	129,118,311.09			129,347,490.73
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensioners			7,619,500.00			7,619,500.00
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505200 BEN IOD Employees			6,995,936.52			6,995,936.52
Direct	001-02 Administrative - Employee Benefits (Direct)	52200 IOD Network (Injured-On-Duty)	12505400 BEN IOD Clinic Operations			990,534.82			990,534.82
Direct	001-02 Administrative - Employee Benefits (Direct)	71013 Flexible Benefits Plan 2017	12600388 BEN Flex Benefits - Admin					451,338.63	451,338.63
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600189 BEN Flex Benefits - Medical			507,854.23			507,854.23
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600289 BEN Flex Benefits - Dep Care			287,537.17			287,537.17
Direct	001-02 Administrative - Employee Benefits (Direct)	71014 Flexible Benefits Plan 2018	12600389 BEN Flex Benefits - Admin			53,788.97		2,500,000.00	2,553,788.97
Direct	001-02 Administrative - Employee Benefits (Direct)	71015 Flexible Benefits Plan 2019	12600110 BEN Flex Benefits - Medical			546,387.25			546,387.25
Direct	001-02 Administrative - Employee Benefits (Direct)	71015 Flexible Benefits Plan 2019	12600111 BEN Flex Benefits - Dep Care			128,311.09			128,311.09
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp			26,431,162.36			26,431,162.36

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense				Object Type					
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601310 BEN Hartford Deferred Comp			153,611.04			153,611.04
Direct	001-02 Administrative - Employee Benefits (Direct)	71143 Deferred Compensation	12601320 BEN PEBSCO Deferred Comp			588,476.63			588,476.63
Direct	001-02 Administrative - Employee Benefits (Direct)	75010 MNPS Flexible Benefits 2015	12600398 BEN MNPS Flex Benefits Admin					273.87	273.87
Direct	001-02 Administrative - Employee Benefits (Direct)	75011 BS MNPS FLEXIBLE BENEFIT 2016	12600399 BEN MNPS Flex Benefits Admin					310.57	310.57
Direct	001-02 Administrative - Employee Benefits (Direct)	75013 BS MNPS Flexible Benefit 2018	12600211 BEN MNPS Flex Benefits Medical			207,155.91			207,155.91
Direct	001-02 Administrative - Employee Benefits (Direct)	75013 BS MNPS Flexible Benefit 2018	12600311 BEN MNPS Flex Benefits Dep Car			134,016.25			134,016.25
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600312 BEN MNPS Flex Benefits Medical			428,373.11			428,373.11
Direct	001-02 Administrative - Employee Benefits (Direct)	75014 MNPS Flexible Benefit 2019	12600412 BEN MNPS Flex Benefits Dep Car			124,721.56			124,721.56
Direct	001-02 Administrative - Employee Benefits (Direct)	80160 County Retirement	12600166 BEN County Retirement			1,023,934.83			1,023,934.83
Direct	001-02 Administrative - Employee Benefits (Direct)	80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	986,291.19	301,170.68	229,700,480.59			230,987,942.46
Direct	001-02 Administrative - Employee Benefits (Direct)	80200 Guaranteed Pension Plan	12601000 BEN Guaranteed Pension Plan					33,577,400.00	33,577,400.00
Direct	001-02 Administrative - Employee Benefits (Direct)	85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio			236,718.02			236,718.02
Direct	001-02 Administrative - Employee Benefits (Direct)	85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County			4,687,751.20			4,687,751.20
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611000 BEN MNPS Retirement Metro Teac		8,112.47				8,112.47
Direct	001-02 Administrative - Employee Benefits (Direct)	85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers			31,878,536.12			31,878,536.12
Direct	001-02 Administrative - Employee Benefits (Direct)	85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City			2,663,768.45			2,663,768.45
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest			426.33			426.33
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12604100 BEN USD Gen Govt Closed Plan			1,384,041.50			1,384,041.50
Direct	001-02 Administrative - Employee Benefits (Direct)	88366 USD Closed Pension Plans Fund	12605100 BEN USD Pol/Fire Closed Plan			3,675,908.25			3,675,908.25
Direct	001-02 Administrative - Employee Benefits (Direct) Total			1,307,915.49	442,480.37	569,775,799.74	11,404.80	36,529,323.07	608,066,923.47
Direct	002-01 Metropolitan Council	10101 GSD General	02101000 MCO Administration	1,356,728.37	619,371.41	132,618.56			2,108,718.34
Direct	002-01 Metropolitan Council Total			1,356,728.37	619,371.41	132,618.56			2,108,718.34
Direct	003-01 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	283,092.63	104,199.20	193,617.49			580,909.32
Direct	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	03201000 4% MCL Metropolitan Clerk				750.00		750.00
Direct	003-01 Metropolitan Clerk Total			283,092.63	104,199.20	193,617.49	750.00		581,659.32
Direct	004 Mayor's Office	10101 GSD General	04101013 MAY Financial Empowerment			250,000.00			250,000.00
Direct	004 Mayor's Office	30076 Mayor's Office Donations	04701030 MAY New Americans			5,538.13			5,538.13
Direct	004 Mayor's Office	30080 Housing Incentive Grant Prgm	04730500 MAY Housing Incentive Grnt Prg					12.84	12.84
Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hsg	04730100 MAYECD Barnes Fd for AffordHsg	30,461.53	3,081.37	5,376.00	12,578,083.46		12,617,002.36
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311040 MAY CnsmrFinProtection	24,360.94	2,900.57				27,261.51
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311050 MAY CFE Expert Partner			7,629.75			7,629.75
Direct	004 Mayor's Office Total			54,822.47	5,981.94	268,543.88	12,578,083.46	12.84	12,907,444.59
Direct	004-01 Mayor's Office - Administration	10101 GSD General	04101010 MAY Administration	2,723,308.23	744,387.16	444,176.45	67,929.67		3,979,801.51
Direct	004-01 Mayor's Office - Administration Total			2,723,308.23	744,387.16	444,176.45	67,929.67		3,979,801.51
Direct	005 Election Commission	10101 GSD General	01101667 ADM Election Day & EarlyVoting	178,119.27	164,603.49	1,786,876.49			2,129,599.25
Direct	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,493,226.71	535,981.38	506,429.00			2,535,637.09
Direct	005 Election Commission	30003 General Fund 4% Reserve	05201000 4% ELE Election Commission				1,509,392.00		1,509,392.00
Direct	005 Election Commission	30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration			1,744.27	175.49		1,919.76
Direct	005 Election Commission	40119 GSD FY19B Capital Projects	05400119 ELE Voting Machine Replacement				3,000,000.00		3,000,000.00
Direct	005 Election Commission Total			1,671,345.98	700,584.87	2,295,049.76	4,509,567.49		9,176,548.10
Direct	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	651,595.11	197,686.80	86,996.87			936,278.78
Direct	007 Planning Commission	10101 GSD General	07112210 PLA GIS Services and Applicati	338,749.30	115,966.02	65,950.70			520,666.02
Direct	007 Planning Commission	10101 GSD General	07112310 PLA Geog Data Maint Key	236,382.36	87,398.56	22,623.91			346,404.83
Direct	007 Planning Commission	10101 GSD General	07112850 PLA Land Development	869,772.04	284,250.54	106,626.35			1,260,648.93
Direct	007 Planning Commission	10101 GSD General	07112900 PLA Executive Leadership	779,733.70	246,539.15	82,577.80			1,108,850.65
Direct	007 Planning Commission	10101 GSD General	07112910 PLA Capital Improvement Plan'g	144,318.10	36,449.25				180,767.35
Direct	007 Planning Commission	10101 GSD General	07112950 PLA General Plan Update			25,691.00			25,691.00
Direct	007 Planning Commission	10101 GSD General	07113000 PLA Division of Transportation	214,334.34	85,294.99	38,885.76			338,515.09
Direct	007 Planning Commission	30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission			8,793.58			8,793.58
Direct	007 Planning Commission	30702 Advance Planning & Research	07300500 PLA Advance Planning Research			12,931.91			12,931.91
Direct	007 Planning Commission	30704 Planning Grant Fund	07304050 PLA Our Town NEA Grant			24,127.00			24,127.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304060 PLA CMAQ CompleteTrips Federal	166,627.35	68,612.43	105,905.75		23,847.04	364,992.57
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306050 PLA MIP Interest			43.22			43.22
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306130 PLA FHWA PL Funds Reg Match			191,183.71			191,183.71
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306180 PLA MPO Contingency			15,097.60			15,097.60
Direct	007 Planning Commission	30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev			67,116.51			67,116.51
Direct	007 Planning Commission Total			3,401,512.30	1,122,197.74	854,551.67		23,847.04	5,402,108.75
Direct	009 Register of Deeds	10101 GSD General	01101692 REG Housing Incentive Pilot			30,000.00	55,749.00		85,749.00
Direct	009 Register of Deeds	10101 GSD General	09101000 REG Admin			254,753.16			254,753.16
Direct	009 Register of Deeds	30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds			2,758.87			2,758.87
Direct	009 Register of Deeds	30004 Register's Computer	09702000 REG Computer Program			1,693.24			1,693.24
Direct	009 Register of Deeds	30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	1,680,727.69	570,080.31	87,199.82			2,338,007.82
Direct	009 Register of Deeds Total			1,680,727.69	570,080.31	376,405.09	55,749.00		2,682,962.09
Direct	010 General Services	40014 GSD FY14 Capital Projects	10403014 GSR*Misc Building Improvements			27,286.00	2,410.63		29,696.63

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense				Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total	
Direct	010 General Services	40014 GSD FY14 Capital Projects	10410014 GSR One Stop Permit Center			15,287.11			15,287.11	
Direct	010 General Services	40015 GSD FY15 Capital Projects	10401015 GSR Roofing/Building Maintenanc			391,254.67	470,017.30		861,271.97	
Direct	010 General Services	40015 GSD FY15 Capital Projects	10402015 GSR Energy Improvements			284,064.79	19,672.45		303,737.24	
Direct	010 General Services	40015 GSD FY15 Capital Projects	10404015 GSR * Farmers Mkt Upgrade			38,778.63	90,411.81		129,190.44	
Direct	010 General Services	40015 GSD FY15 Capital Projects	10405015 GSR * POL/FIR Training Academy				498,070.89		498,070.89	
Direct	010 General Services	40016 GSD FY16 Capital Projects	10403016 GSR Building Rehab/Maintenance			383,318.70	528,889.03		912,207.73	
Direct	010 General Services	40016 GSD FY16 Capital Projects	10404016 GSR DCSO Jail / CJC Renovation			365,292.86	10,311,788.68		10,677,081.54	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10401017 GSR Police Headquarters	1,144.86	222.98	33,260.28	163,148.87		197,776.99	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10403017 GSR Sheriff Admin Offices	17,418.44	6,764.65	133,756.52	2,348,779.87		2,506,719.48	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10404017 GSR Major Fleet					2,127,265.03	2,127,265.03	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10405017 GSR New Firehalls	25,432.02	9,129.50	24,329.00	887,637.47		946,527.99	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10406017 GSR Criminal Justice Center	10,719.04	4,101.06	69,995.26	3,154,502.69		3,239,318.05	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10407017 GSR A A Birch Renovate			22,859.77	425,144.82		448,004.59	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10408017 GSR Farmers Market			335,699.00	1,663,245.94		1,998,944.94	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10409017 GSR Misc Building Repairs			410,585.02	(151,621.03)		258,963.99	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10411017 GSR Juvenile Justice Ctr MPlan			2,188.25			2,188.25	
Direct	010 General Services	40017 GSD FY17 Capital Projects	10441017 GSR Police Headquarters-ITS			38,557.37	720,733.70		759,291.07	
Direct	010 General Services	40018 GSD FY18 Capital Projects	10401018 GSR Fleet Additions / Replcmts					3,778,596.00	3,778,596.00	
Direct	010 General Services	40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design			110,270.00	238,100.00		348,370.00	
Direct	010 General Services	40018 GSD FY18 Capital Projects	10403018 GSR Public Works Relocation			194,732.01	281,563.57		476,295.58	
Direct	010 General Services	40114 GSD FY14B 4% Capital Projects	10401114 GSR OFM CP 4% New/Rpl Vehicles					377,542.47	377,542.47	
Direct	010 General Services	40118 GSD FY18B Capital Projects	10401118 GSR CJC-Develop & Relocation			211,453.14	14,735,107.61		14,946,560.75	
Direct	010 General Services	40118 GSD FY18B Capital Projects	10402118 GSR Female Housing-CJC Proj			5,011,575.66			5,011,575.66	
Direct	010 General Services	40118 GSD FY18B Capital Projects	10403118 GSR*New POL Hdqtrs-MurfRd Area	9,158.97	2,948.09	291,105.80	1,377,192.92		1,680,405.78	
Direct	010 General Services	40118 GSD FY18B Capital Projects	10406118 GSR Demo-Jerry Newsome Site				211,722.26		211,722.26	
Direct	010 General Services	40118 GSD FY18B Capital Projects	10407118 GSR Relocation Services			418,553.28	35,984.85		454,538.13	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10401119 GSR CJC Constructn Contingcy	6,699.40	2,663.59	1,026,414.35	4,638,661.09		5,674,438.43	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10402119 GSR Voting Machine Warehouse			137,321.31	104,696.00		242,017.31	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10403119 GSR ECC Power Supply Upgrades			22,613.01	736,100.00		758,713.01	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10404119 GSR PoliceHdqtr/FJC ConstrCont	12,593.55	3,461.17	3,935,558.22	12,525,136.85		16,476,749.79	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10406119 GSR OFM Replace Heavy Fleet					685,929.32	685,929.32	
Direct	010 General Services	40119 GSD FY19B Capital Projects	10407119 GSR Donelson Library			2,737.50	21,156.50		23,894.00	
Direct	010 General Services	40402 GSD GSR FY16 S/F Capital Projs	10440402 GSR RS Radio Replacements			2,872,558.79	421,887.20		3,294,445.99	
Direct	010 General Services	61190 Surplus Property Auction	10517310 GSR Ebid Surplus Prop Distr	331,931.55	145,888.81	138,178.53		312,400.00	928,398.89	
Direct	010 General Services Total			415,097.83	175,179.85	16,949,584.83	56,460,141.97	7,281,732.82	81,281,737.30	
Direct	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	455,055.52	162,132.30	31,287.24			648,475.06	
Direct	011 Historical Commission	10101 GSD General	11105100 HIS Govt & Public Partner Prog	236,317.16	86,441.05	27,225.40			349,983.61	
Direct	011 Historical Commission	10101 GSD General	11105200 HIS Info Educ & Tourism Prog	55,741.37	23,073.81	35,253.27			114,068.45	
Direct	011 Historical Commission	30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission			117,653.18			117,653.18	
Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	11332700 HIS Fort Negley CLR 2018			13,655.97			13,655.97	
Direct	011 Historical Commission Total			747,114.05	271,647.16	225,075.06			1,243,836.27	
Direct	015 Finance	30077 Finance Department Donations	15301200 FIN Comcast Cares			4,786.17			4,786.17	
Direct	015 Finance	40018 GSD FY18 Capital Projects	15401018 FIN EBS Replacement				2,058,300.61		2,058,300.61	
Direct	015 Finance	40018 GSD FY18 Capital Projects	15402018 FIN Sys Implementation Support	97,561.30	22,836.31	40,670.96	250,220.00		411,288.57	
Direct	015 Finance	40018 GSD FY18 Capital Projects	15403018 FIN Sys Impl Support-MNPS	(7,530.68)	40,526.93	68.94			33,065.19	
Direct	015 Finance	40118 GSD FY18B Capital Projects	15401118 FIN EBS Replacement-R12				4,569,201.73		4,569,201.73	
Direct	015 Finance	40119 GSD FY19B Capital Projects	15402119 FIN R12 Financial Software			2,137.25	4,896,794.01		4,898,931.26	
Direct	015 Finance	40119 GSD FY19B Capital Projects	15403119 FIN R12 Fincl Softw GG Backfil	22,955.60	5,709.91		476,223.29		504,888.80	
Direct	015 Finance	40119 GSD FY19B Capital Projects	15404119 FIN R12 FinSoftw MNPS Backfill	343,783.58	56,216.42				400,000.00	
Direct	015 Finance Total			456,769.80	125,289.57	47,663.32	12,250,739.64		12,880,462.33	
Direct	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	4,240,722.33	1,637,689.25	1,140,628.65			7,019,040.23	
Direct	016 Assessor of Property	10101 GSD General	16104000 ASR Board of Equalization			3,117.10			3,117.10	
Direct	016 Assessor of Property	10101 GSD General	16105000 ASR Hearing Officer Review	4,125.00	315.58				4,440.58	
Direct	016 Assessor of Property	10101 GSD General	16106000 ASR Personal Property Audit			470,725.00			470,725.00	
Direct	016 Assessor of Property	30003 General Fund 4% Reserve	16201000 4% ASR Assessor of Property			8,632.28			8,632.28	
Direct	016 Assessor of Property Total			4,244,847.33	1,638,004.83	1,623,103.03			7,505,955.19	
Direct	017 Trustee	10101 GSD General	17101000 TRU Administration	1,083,578.84	391,075.30	582,181.12			2,056,835.26	
Direct	017 Trustee	30003 General Fund 4% Reserve	17201000 4% TRU Trustee			1,569.19			1,569.19	
Direct	017 Trustee Total			1,083,578.84	391,075.30	583,750.31			2,058,404.45	
Direct	018 County Clerk	10101 GSD General	18101000 COU Admin	2,881,964.02	1,096,961.01	392,788.11			4,371,713.14	
Direct	018 County Clerk	30118 County Clerk Computer	18701000 COU County Clerk Computer			23,099.85	23,600.00		46,699.85	
Direct	018 County Clerk	30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees			23,244.10			23,244.10	
Direct	018 County Clerk Total			2,881,964.02	1,096,961.01	439,132.06	23,600.00		4,441,657.09	
Direct	019 District Attorney	10101 GSD General	19101000 DA Administration	4,699,781.34	1,484,472.71	1,173,259.95		39,579.00	7,397,093.00	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense		Object Type					Non Operating	Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses		
Direct	019 District Attorney	30101 Metro Major Drug Program	19103020 DA Federal Drug Program	430,081.33	129,737.59	299,930.50		859,749.42	
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime	1,390.17	576.19	7,543.67		9,510.03	
Direct	019 District Attorney	30104 DA Special Operations	19300310 DA Special Operations			52,214.08		52,214.08	
Direct	019 District Attorney	32219 DA District Atty Grant Fund	19300201 DA Family Voca Grant	175,088.35	80,132.04	3,445.00		258,665.39	
Direct	019 District Attorney Total			5,306,341.19	1,694,918.53	1,536,393.20		8,577,231.92	
Direct	021 Public Defender	10101 GSD General	21101000 PDF Administration	626,749.36	185,052.80	92,065.52		903,867.68	
Direct	021 Public Defender	10101 GSD General	21101100 PDF General Sessions Team	1,381,519.58	412,003.55	203,142.08		1,996,665.21	
Direct	021 Public Defender	10101 GSD General	21101200 PDF Criminal Court Team	2,760,829.72	893,034.67	363,142.81		4,017,007.20	
Direct	021 Public Defender	10101 GSD General	21101300 PDF Appellate Court Team	217,486.93	71,107.67	20,428.97		309,023.57	
Direct	021 Public Defender	10101 GSD General	21101400 PDF Juvenile Court Team	658,076.92	242,117.96	24,224.03		924,418.91	
Direct	021 Public Defender	30003 General Fund 4% Reserve	21201000 4% PDF Public Defender				28,750.00	28,750.00	
Direct	021 Public Defender Total			5,644,662.51	1,803,316.65	703,003.41	28,750.00	8,179,732.57	
Direct	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	1,267,016.47	453,230.57	81,144.30		1,801,391.34	
Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog			12,359.22		12,359.22	
Direct	022 Juvenile Court Clerk Total			1,267,016.47	453,230.57	93,503.52		1,813,750.56	
Direct	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk			220,101.50		220,101.50	
Direct	023 Circuit Court Clerk	10101 GSD General	23103000 CIR Traffic Violations Bureau	1,819,533.78	722,840.71	170,067.14		2,712,441.63	
Direct	023 Circuit Court Clerk	10101 GSD General	23104000 CIR Probate Court Clerk			13,896.95		13,896.95	
Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,140,398.76	1,611,958.51	626,275.62		6,378,632.89	
Direct	023 Circuit Court Clerk	40009 GSD FY10 Capital Projects Fund	23401010 CIR *Traffic Violation Mgt Sys			7,444.71		7,444.71	
Direct	023 Circuit Court Clerk Total			5,959,932.54	2,334,799.22	1,037,785.92		9,332,517.68	
Direct	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	4,238,553.43	1,581,403.31	237,019.93		6,056,976.67	
Direct	024 Criminal Court Clerk	30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk				865.59	865.59	
Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	24701000 CCC Crim Ct Clk Computerizat'n			149,829.69	29,331.38	179,161.07	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702100 CCC CASA Victims Asst			13,554.26		13,554.26	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702200 CCC Mary Parrish Cr VictimAsst			13,554.24		13,554.24	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702300 CCC YMCA DomViol VictimAsst			13,554.26		13,554.26	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702500 CCC Nash Ch Alliance VictimAst			14,860.59		14,860.59	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702600 CCC Sexual Assault CrVictimAst			12,247.95		12,247.95	
Direct	024 Criminal Court Clerk Total			4,238,553.43	1,581,403.31	454,620.92	30,196.97	6,304,774.63	
Direct	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	909,320.09	305,304.53	123,110.70		1,337,735.32	
Direct	025 Clerk and Master - Chancery	30003 General Fund 4% Reserve	25201000 4% CHA Clerk and Master			25,000.00		25,000.00	
Direct	025 Clerk and Master - Chancery Total			909,320.09	305,304.53	148,110.70		1,362,735.32	
Direct	026 Juvenile Court	10101 GSD General	26102600 JUV Interpreter Serv Match 17				6,938.92	6,938.92	
Direct	026 Juvenile Court	10101 GSD General	26110310 JUV SNAsh Gang Prob Key	244,864.07	91,535.63	11,783.56		348,183.26	
Direct	026 Juvenile Court	10101 GSD General	26111030 JUV Recovery Court	144,475.68	38,850.27	8,577.49		191,903.44	
Direct	026 Juvenile Court	10101 GSD General	26111360 JUV Foster Care Review Board	295,715.92	124,137.63	10,058.44		429,911.99	
Direct	026 Juvenile Court	10101 GSD General	26111370 JUV Assessment	296,096.54	119,085.09	28,604.36		443,785.99	
Direct	026 Juvenile Court	10101 GSD General	26111410 JUV Case Support Key				525,913.89	525,913.89	
Direct	026 Juvenile Court	10101 GSD General	26111730 JUV Comm Outreach/Youth Court	250,167.55	75,506.51	11,553.11		337,227.17	
Direct	026 Juvenile Court	10101 GSD General	26111910 JUV Juv Detention Key			4,570,577.89		4,570,577.89	
Direct	026 Juvenile Court	10101 GSD General	26111930 JUV MSAC	712,001.51	253,399.10	45,826.12		1,011,226.73	
Direct	026 Juvenile Court	10101 GSD General	26111940 JUV Intake	285,290.00	119,103.97	18,786.14		423,180.11	
Direct	026 Juvenile Court	10101 GSD General	26111960 JUV SIA One	282,474.70	97,486.27	29,180.68		409,141.65	
Direct	026 Juvenile Court	10101 GSD General	26111970 JUV SIA Two	391,923.35	158,488.82	34,249.56		584,661.73	
Direct	026 Juvenile Court	10101 GSD General	26112110 JUV Ctsafety&Security Key	454,853.09	179,380.45	36,860.20		671,093.74	
Direct	026 Juvenile Court	10101 GSD General	26112210 JUV SvcOfProcess Key	143,320.56	58,591.75	31,446.39		233,358.70	
Direct	026 Juvenile Court	10101 GSD General	26112310 JUV Judicial Actions Key	684,675.40	209,030.28	35,804.25		929,509.93	
Direct	026 Juvenile Court	10101 GSD General	26112315 JUV Restorative Justice Initia	17,191.45	3,357.43	173.31		20,722.19	
Direct	026 Juvenile Court	10101 GSD General	26112325 JUV Youth Violence CPF			169,165.36		169,165.36	
Direct	026 Juvenile Court	10101 GSD General	26112510 JUV ALOB HR Key Product	91,467.00	43,415.62	36,440.68	5,172.76	176,496.06	
Direct	026 Juvenile Court	10101 GSD General	26112610 JUV ALOB Finance Payroll Autho	143,986.10	65,332.48	4,398.17		213,716.75	
Direct	026 Juvenile Court	10101 GSD General	26112910 JUV ALOB Records Mgmt Key	140,978.40	51,526.17	7,930.73		200,435.30	
Direct	026 Juvenile Court	10101 GSD General	26113110 JUV ALOB Exce Leader Key	508,854.54	159,136.13	13,470.75		681,461.42	
Direct	026 Juvenile Court	10101 GSD General	26114050 JUV STAR Team	173,344.92	68,454.94	5,597.53		247,397.39	
Direct	026 Juvenile Court	30003 General Fund 4% Reserve	26201000 4% JUV Juvenile Court				3,737.83	3,737.83	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26311430 JUV Parent/Child Support Key	1,001,611.58	347,456.51	57,118.75	140,618.70	1,546,805.54	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312540 JUV Child & Family Intervention	219,316.16	70,967.73	8,569.20	29,894.04	328,747.13	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312560 JUV State Supplement			9,000.00		9,000.00	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312580 JUV Teen Outreach Program FY16			3,352.75		3,352.75	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312600 JUV Interpreter Services FY17	51,702.72	17,686.27			69,388.99	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313000 JUV Safe Baby Court	86,180.61	32,398.99	16,867.97		148,992.33	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313100 JUV Court Security			3,645.00	33,733.32	37,378.32	
Direct	026 Juvenile Court Total			6,620,491.85	2,384,328.04	5,209,038.39	38,906.08	720,648.14	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	027 General Sessions Court	10101 GSD General	27101000 GSC Judges	4,682,018.28	1,467,410.06	143,952.87			6,293,381.21		
Direct	027 General Sessions Court	10101 GSD General	27103021 GSC General Probation	1,906,073.19	705,059.31	30,259.60			2,641,392.10		
Direct	027 General Sessions Court	10101 GSD General	27106011 GSC Traffic School	404,923.97	174,913.18	83,436.24			663,273.39		
Direct	027 General Sessions Court	10101 GSD General	27116000 GSC Administration	956,449.61	398,197.92	306,278.67			1,660,926.20		
Direct	027 General Sessions Court	10101 GSD General	27117000 GSC Drug Court	84,747.65	28,158.56	38,588.14			151,494.35		
Direct	027 General Sessions Court	10101 GSD General	27310200 GSC Mental Health Court	362,010.16	107,048.47	54,928.89			523,987.52		
Direct	027 General Sessions Court	30003 General Fund 4% Reserve	27202000 4% GSC Administration			8,971.31	196,754.00		205,725.31		
Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment			31,653.72			31,653.72		
Direct	027 General Sessions Court	30102 DUI Offender	27112100 GSC Mental Health Court			38,949.48	1,000.00		39,949.48		
Direct	027 General Sessions Court	30102 DUI Offender	27112200 GSC GS Drug Court			26,365.36			26,365.36		
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310110 GSC Veteran's Treatment Court	64,016.82	13,129.03	7,858.00			85,003.85		
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310120 GSC Recovery Court TN WITS	8,575.01	1,363.86				9,938.87		
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310130 GSC Music City Com Ct Div VIII	12,048.78	3,068.27	4,683.73			19,800.78		
Direct	027 General Sessions Court	32229 GSC Veteran's Treatment Ct Ops	27701000 GSC Veteran's Treatment Ct Ops			27,596.96			27,596.96		
Direct	027 General Sessions Court Total			8,480,863.47	2,898,348.66	803,522.97	197,754.00		12,380,489.10		
Direct	028 State Trial Courts	10101 GSD General	28101000 STC Administration	5,973,082.37	1,951,693.17	578,744.24			8,503,519.78		
Direct	028 State Trial Courts	10101 GSD General	28106100 STC Jury Expense			232,323.53			232,323.53		
Direct	028 State Trial Courts	30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts			202,307.53	56,232.00		258,539.53		
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700200 STC Drug Court Fines	134,837.24	11,440.35	136,166.50			282,444.09		
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700500 STC DUI Supervision	66,122.84	22,589.68	2,776.04			91,488.56		
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700600 STC Drug Lab Staff	104,336.38	43,188.97	32,856.46			180,381.81		
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320140 STC Community Corrections Grnt	856,518.80	407,889.61	120,790.20		105,937.67	1,491,136.28		
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320160 STC Drug Court Staff	276,060.19	102,187.29	72,019.95			450,267.43		
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320205 STC TN Dept of Corrections	540,514.27	192,096.40	188,563.59			921,174.26		
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322190 STC Court Interpreter Endowment	60,418.28	28,087.55				88,505.83		
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322300 STC Governor's Hwy Safety Offc	41,487.74	15,189.27				56,677.01		
Direct	028 State Trial Courts Total			8,053,378.11	2,774,362.29	1,566,548.04	56,232.00	105,937.67	12,556,458.11		
Direct	029 Justice Integration Services	10101 GSD General	29160110 JIS ALOB IT Op & Maint Cost			93.60			93.60		
Direct	029 Justice Integration Services	10101 GSD General	29160710 JIS ALOB Exec Leader Key	145,480.16	45,686.77	638,105.22			829,272.15		
Direct	029 Justice Integration Services	10101 GSD General	29162110 JIS Project Plans Key	259,112.79	93,017.35	51,889.68	5,539.12		409,558.94		
Direct	029 Justice Integration Services	10101 GSD General	29162310 JIS Justice Appl Enhance Key	1,173,926.15	388,950.88	88,062.95			1,650,939.98		
Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv			43,281.76	471,711.75		514,993.51		
Direct	029 Justice Integration Services Total			1,578,519.10	527,655.00	821,433.21	477,250.87		3,404,858.18		
Direct	030 Sheriff's Office	10101 GSD General	30122110 SHE CJC Offender Mgmt Key			3,430.80			3,430.80		
Direct	030 Sheriff's Office	10101 GSD General	30122130 SHE MC2 Offender Management	4,608,970.17	1,757,708.54	622,381.31			6,989,060.02		
Direct	030 Sheriff's Office	10101 GSD General	30122210 SHE CJC Support Staff Key			4,314.31			4,314.31		
Direct	030 Sheriff's Office	10101 GSD General	30122230 SHE MC2 Support	226,340.72	109,417.84	5,486.80			341,245.36		
Direct	030 Sheriff's Office	10101 GSD General	30122310 SHE Booking and Releasing	6,237,351.46	2,460,935.73	69,862.52			8,768,149.71		
Direct	030 Sheriff's Office	10101 GSD General	30122410 SHE HDC Programs Key			5,042.79			5,042.79		
Direct	030 Sheriff's Office	10101 GSD General	30122610 SHE HDC Offender Mgmt Key	2,027,968.29	826,247.64	715,701.27			3,569,917.20		
Direct	030 Sheriff's Office	10101 GSD General	30122710 SHE HDC Support Staff Key	714,575.13	252,886.74	7,740.17			975,202.04		
Direct	030 Sheriff's Office	10101 GSD General	30122810 SHE CDC-M Programs Key			11,830.78			11,830.78		
Direct	030 Sheriff's Office	10101 GSD General	30122910 SHE CDC-M Offend Mgmt Key	3,062,795.23	1,170,134.85	1,821,305.41			6,054,235.49		
Direct	030 Sheriff's Office	10101 GSD General	30123210 SHE CDC-M Support Staff Key	3,301,852.02	1,053,584.82	102,207.19			4,457,644.03		
Direct	030 Sheriff's Office	10101 GSD General	30123610 SHE CDC-F Offender Mgmt Key			125.39			125.39		
Direct	030 Sheriff's Office	10101 GSD General	30123810 SHE CDC-F Support Staff Key	124,699.41	37,682.65	299.00			162,681.06		
Direct	030 Sheriff's Office	10101 GSD General	30123830 SHE Correctional Transition Su	433,513.65	103,981.54	2,558.68			540,053.87		
Direct	030 Sheriff's Office	10101 GSD General	30124010 SHE ORC Programs Key			12,036.22			12,036.22		
Direct	030 Sheriff's Office	10101 GSD General	30124030 SHE DUI School	1,527,613.98	480,492.33	13,402.44			2,021,508.75		
Direct	030 Sheriff's Office	10101 GSD General	30124110 SHE ORC Offend Mgmt Key	1,491,232.22	597,545.16	394,579.81			2,483,357.19		
Direct	030 Sheriff's Office	10101 GSD General	30124310 SHE ORC Support Staff Key	250,606.94	87,890.78	41,236.98			379,734.70		
Direct	030 Sheriff's Office	10101 GSD General	30124410 SHE Correct Svcs Key	1,378,317.16	554,636.71	474,105.56			2,407,059.43		
Direct	030 Sheriff's Office	10101 GSD General	30124510 SHE Maintenance Key	684,300.31	240,069.31	99,796.64			1,024,166.26		
Direct	030 Sheriff's Office	10101 GSD General	30124610 SHE Warehouse Key	249,741.82	84,484.50	915,826.16			1,250,052.48		
Direct	030 Sheriff's Office	10101 GSD General	30124710 SHE Laundry Key	216,685.05	93,511.32	3,310.10			313,506.47		
Direct	030 Sheriff's Office	10101 GSD General	30124810 SHE Exec Mgmt Key	642,016.02	155,117.12	30,380.67			827,513.81		
Direct	030 Sheriff's Office	10101 GSD General	30125110 SHE Training Key	1,010,582.70	304,096.45	142,489.58			1,457,168.73		
Direct	030 Sheriff's Office	10101 GSD General	30125210 SHE Warrants Key	3,105,377.79	1,213,160.94	48,026.47		3,500.00	4,370,065.20		
Direct	030 Sheriff's Office	10101 GSD General	30125310 SHE Transportation Key	3,783,177.30	1,579,498.18	41,117.70		0.32	5,403,793.50		
Direct	030 Sheriff's Office	10101 GSD General	30125330 SHE Armed Security	3,398,617.11	1,321,503.85	1,158.04			4,721,279.00		
Direct	030 Sheriff's Office	10101 GSD General	30126300 SHE Offender Information Servi	1,057,884.70	399,715.25	1,978.31			1,459,578.26		
Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department			9,499.77	511,737.37		521,237.14		
Direct	030 Sheriff's Office	30145 Sheriff CCA Contract	30722910 SHE CDC-M CCA-MDF Key	39,365.14	13,034.42	14,212,241.16	180,317.02		14,444,957.74		
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30320100 SHE Grants Interest			1,796.13			1,796.13		

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense				Object Type			Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324170 SHE Corr Svcs Litter Gr Key	91,558.60	25,636.40	63,105.00			180,300.00	
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324960 SHE Pretrial Risk Assessmt Grt	68,805.66	13,832.99	6,341.56			88,980.21	
Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	30480100 SHE Detention Facility Expansn			242.27			242.27	
Direct	030 Sheriff's Office Total			39,733,948.58	14,936,806.06	19,884,956.99	692,054.71	3,500.00	75,251,266.34	
Direct	031 Police	10101 GSD General	31121001 POL OPA Key	971,260.12	313,793.29	64,514.50			1,349,567.91	
Direct	031 Police	10101 GSD General	31121051 POL Behav Hea Svcs Key	491,231.30	160,954.95	234,253.09			886,439.34	
Direct	031 Police	10101 GSD General	31121101 POL Strategic Devel Key	389,964.07	153,458.33	12,100.69			555,523.09	
Direct	031 Police	10101 GSD General	31121103 POL Accreditation	147,155.70	48,204.72	13,388.60			208,749.02	
Direct	031 Police	10101 GSD General	31121151 POL Case Prep Key	492,320.01	181,947.69	11,449.47			685,717.17	
Direct	031 Police	10101 GSD General	31121201 POL Inspections Key	460,943.11	184,228.29	153,922.47			799,093.87	
Direct	031 Police	10101 GSD General	31121251 POL Training Recruits	5,077,206.63	1,440,807.17	1,112,837.60			7,630,851.40	
Direct	031 Police	10101 GSD General	31121252 POL Training Personnel/In-Serv	2,707,598.97	690,075.19	466,208.87			3,863,883.03	
Direct	031 Police	10101 GSD General	31121260 POL Vehicle Operations	249,717.32	85,489.51	64,246.72			399,453.55	
Direct	031 Police	10101 GSD General	31121301 POL Crime Analysis Key	301,440.76	106,303.34	15,283.84			423,027.94	
Direct	031 Police	10101 GSD General	31121355 POL Specialized Investigations	5,559,163.63	2,158,640.17	366,373.01	15,030.00	782.71	8,099,989.52	
Direct	031 Police	10101 GSD General	31121415 POL Achilles TForce Oper Key					2,497.07	2,497.07	
Direct	031 Police	10101 GSD General	31121417 POL DEA TForce Oper Key	67,923.62	24,995.24	1,000.00		55,277.36	149,196.22	
Direct	031 Police	10101 GSD General	31121419 POL Task Force VCrimes Key	50,948.92	20,355.69	1,000.00		11,155.18	83,459.79	
Direct	031 Police	10101 GSD General	31121451 POL Youth Services Key	2,219,713.59	796,865.54	89,219.16			3,105,798.29	
Direct	031 Police	10101 GSD General	31121501 POL Domestic Violence Key	2,800,614.81	1,004,854.68	163,658.99		63,509.43	4,032,637.91	
Direct	031 Police	10101 GSD General	31121601 POL Fugitives Key	437,540.24	187,205.00	160,777.67		15,662.03	801,025.14	
Direct	031 Police	10101 GSD General	31121701 POL Criminal Investigation Div	3,019,211.47	1,176,685.99	139,859.12			4,335,756.58	
Direct	031 Police	10101 GSD General	31121703 POL SISU	422,854.05	138,969.38	119,836.61			681,660.04	
Direct	031 Police	10101 GSD General	31121751 POL Forensic Services Key	1,579,381.17	579,504.33	94,057.42			2,252,942.92	
Direct	031 Police	10101 GSD General	31121760 POL Crime Lab	3,458,809.96	1,174,161.00	1,549,292.28	38,697.42		6,220,960.66	
Direct	031 Police	10101 GSD General	31121801 POL Property & Evidence Key	960,905.27	335,321.80	44,025.76			1,340,252.83	
Direct	031 Police	10101 GSD General	31121810 POL Police Impound	69,143.96	20,786.51	6,312.25			96,242.72	
Direct	031 Police	10101 GSD General	31121850 POL Facility Mgmt and Security	864,717.06	368,008.58	66,239.66			1,298,965.30	
Direct	031 Police	10101 GSD General	31121901 POL Emergency Conting Key	822,299.22	307,790.83	207,796.58			1,337,886.63	
Direct	031 Police	10101 GSD General	31121951 POL School Cross Guard Key	1,737,557.34	396,872.53	95,332.33			2,229,762.20	
Direct	031 Police	10101 GSD General	31122001 POL Traffic Key	1,730,431.50	633,195.65	246,684.28			2,610,311.43	
Direct	031 Police	10101 GSD General	31122051 POL Tactical Inves Key	2,141,470.43	771,331.06	971,333.01			3,884,134.50	
Direct	031 Police	10101 GSD General	31122151 POL SWAT Key	1,027,685.93	371,758.62	246,695.81			1,646,140.36	
Direct	031 Police	10101 GSD General	31122153 POL Drill and Ceremony Team	12,085.52	4,390.46	20,838.88			37,314.86	
Direct	031 Police	10101 GSD General	31122201 POL Warrants Key	1,422,409.92	543,817.17	99,474.11			2,065,701.20	
Direct	031 Police	10101 GSD General	31122401 POL East Sector Key	7,178,139.41	2,562,966.13	837,307.23		39,352.69	10,617,765.46	
Direct	031 Police	10101 GSD General	31122403 POL Patrol South Sector Key	9,798,782.49	3,544,204.43	1,010,925.13		5,966.18	14,359,878.23	
Direct	031 Police	10101 GSD General	31122405 POL Patrol Hermitage Key	9,232,709.02	3,341,727.58	857,052.95		41,231.59	13,472,721.14	
Direct	031 Police	10101 GSD General	31122407 POL Patrol Central Sector Key	7,315,795.99	2,691,135.04	785,832.16		5,966.03	10,798,729.22	
Direct	031 Police	10101 GSD General	31122409 POL Patrol West Sector Key	7,059,872.68	2,650,667.37	791,246.77		5,966.47	10,507,753.29	
Direct	031 Police	10101 GSD General	31122411 POL Patrol North Sector Key	7,693,286.74	2,740,668.65	747,229.04		5,965.95	11,187,150.38	
Direct	031 Police	10101 GSD General	31122413 POL Midtown Hills Precinct	8,157,398.69	3,047,587.31	632,437.08		23,838.35	11,861,261.43	
Direct	031 Police	10101 GSD General	31122414 POL Madison Precinct	7,182,441.63	2,734,841.37	711,055.73		5,934.26	10,634,272.99	
Direct	031 Police	10101 GSD General	31122415 POL Mounted Patrol	522,973.98	206,401.29	130,849.35			860,224.62	
Direct	031 Police	10101 GSD General	31122600 POL Parks Patrol	112,306.34	40,215.21	7,262.66			159,784.21	
Direct	031 Police	10101 GSD General	31123001 POL Field Training Officer Key	153,924.96	52,197.86	8,450.00			214,572.82	
Direct	031 Police	10101 GSD General	31123051 POL Special Events Prog Key	6,476,341.96	2,212,496.84	75,443.43	63,714.80		8,827,997.03	
Direct	031 Police	10101 GSD General	31123201 POL School Resource Key	4,697,182.26	1,792,386.48	163,713.83			6,653,282.57	
Direct	031 Police	10101 GSD General	31160110 POL ALOB Op and Maint Cost	2,129,359.88	769,556.03	6,321,213.43			9,220,129.34	
Direct	031 Police	10101 GSD General	31160310 POL ALOB Employment Product	752,601.90	241,430.71	365,593.66			1,359,626.27	
Direct	031 Police	10101 GSD General	31160320 POL Secondary Employment Unit	5,416,361.04	551,211.87	113,732.71		151,822.00	6,233,127.62	
Direct	031 Police	10101 GSD General	31160410 POL ALOB Payroll Authorizat	202,590.12	77,556.80	4,560.73			284,907.65	
Direct	031 Police	10101 GSD General	31160420 POL ALOB Payment Approvals	647,278.49	219,323.63	639,079.99			1,505,682.11	
Direct	031 Police	10101 GSD General	31160510 POL ALOB Procurement Serv	163,700.01	91,248.85	134,513.61			389,462.47	
Direct	031 Police	10101 GSD General	31160610 POL ALOB Records Mgmt Servi	2,359,137.99	989,123.40	109,520.70			3,457,782.09	
Direct	031 Police	10101 GSD General	31160710 POL ALOB Safety Training Se	44,910.80	9,462.07	63,526.83			117,899.70	
Direct	031 Police	10101 GSD General	31160810 POL ALOB Executive Leadersh	2,466,300.43	771,180.41	374,491.70		13,600.00	3,625,572.54	
Direct	031 Police	10101 GSD General	31161000 POL Nonpayroll Transactions			9,038.08			9,038.08	
Direct	031 Police	18301 USD General	31192000 POL Extra Police Protection					481,000.00	481,000.00	
Direct	031 Police	30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department			4,041,821.79	16,392.25		4,058,214.04	
Direct	031 Police	30053 POL ARRA 2009 JAG Grant	31322335 POL*ARRA 2009 JAG Grant					19,016.71	19,016.71	
Direct	031 Police	30068 POL 2015 JAG GRANT	31322341 POL JAG Grant 2015			114,682.39	30,353.29	11,608.61	156,644.29	
Direct	031 Police	30075 POL 2016 JAG GRANT	31322342 POL JAG Grant 2016			16,499.29	26,406.01	3,821.31	46,726.61	
Direct	031 Police	30084 POL 2017 JAG GRANT	31322343 POL JAG Grant 2017			191,510.93		20,190.70	211,701.63	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	031 Police	30085 Hurricane Florence 2018	31703410 POL Hurricane Florence 2018	38,636.93	11,360.00	696.11				50,693.04	
Direct	031 Police	30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018			10,395.70	25,500.00			35,895.70	
Direct	031 Police	30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	111,495.87	38,944.98	1,253,715.36	539,783.00			1,943,939.21	
Direct	031 Police	30149 Police Federal Drug Enforcemen	31750100 POL Justice Felony Forfeitures			32,865.26	33,865.00			66,730.26	
Direct	031 Police	30154 POL State Felony Forfeiture	31740105 POL State Felony Forfeiture			73,832.50				73,832.50	
Direct	031 Police	30155 POL State Gambling Forfeiture	31740102 POL State Gambling Forfeiture			177,883.03				177,883.03	
Direct	031 Police	30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations			108,720.12				108,720.12	
Direct	031 Police	30158 Police Donations Fund	31601000 POL HarbaughEstate K9 Donation			15,000.00				15,000.00	
Direct	031 Police	30158 Police Donations Fund	31601200 POL Donations			1,573.91				1,573.91	
Direct	031 Police	30200 Police Task Force Fund	31321401 POL Task Force Interest			4,882.95				4,882.95	
Direct	031 Police	30200 Police Task Force Fund	31321403 POL Achilles Task Force Key	4,271.50	1,646.97					5,918.47	
Direct	031 Police	30200 Police Task Force Fund	31321406 POL Violent Crime TF Key	32,973.28	10,881.47					43,854.75	
Direct	031 Police	30200 Police Task Force Fund	31321407 POL DEA Task Force Key	151,550.81	54,641.85					206,192.66	
Direct	031 Police	30200 Police Task Force Fund	31322503 POL MDHA Patrol TF Key	393,461.46	138,768.75	33,127.32			176,956.89	742,314.42	
Direct	031 Police	30200 Police Task Force Fund	31722203 POL Mid Tn Jnt Fug Task Force	40,339.26	15,026.50					55,365.76	
Direct	031 Police	30200 Police Task Force Fund	31722205 POL MDHA Cayce Pl	94,772.24	32,750.89					127,523.13	
Direct	031 Police	30200 Police Task Force Fund	31722206 POL MDHA Sudekum Napier	97,077.75	34,629.71					131,707.46	
Direct	031 Police	30200 Police Task Force Fund	31722207 POL MDHA Edgehill Housing	43,048.97	17,405.88					60,454.85	
Direct	031 Police	30200 Police Task Force Fund	31722300 POL MDHA Records	462.35	149.37				191.48	803.20	
Direct	031 Police	32231 Police Grant Fund	31330100 POL Grants Interest			4,026.98				4,026.98	
Direct	031 Police	32231 Police Grant Fund	31330850 POL ICAC Grant FY08	97,336.83	39,120.84	11,533.12	70,000.00			217,990.79	
Direct	031 Police	32231 Police Grant Fund	31330960 POL VOCA Victime Intervention	311,344.72	132,640.63	55,617.29				499,602.64	
Direct	031 Police	32231 Police Grant Fund	31331540 POL Governor Hwy Safety Grt 13	258,351.38	94,063.39	1,443.74				353,858.51	
Direct	031 Police	32231 Police Grant Fund	31332660 POL *GREAT 2010	(13,345.04)	(2,688.92)					(16,033.96)	
Direct	031 Police	32231 Police Grant Fund	31332695 POL THS Motorcycle Grant	2,362.91	472.23					2,835.14	
Direct	031 Police	32233 Police VOCA OFS Grant	31340100 POL VOCA OFS Grant	105,738.77	31,493.48	1,020.90				138,253.15	
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31406010 POL * TrainingAcademyFacLst			19,593.17	169,795.11			189,388.28	
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31409010 POL * Crime Lab FY10			6,240.92				6,240.92	
Direct	031 Police	40016 GSD FY16 Capital Projects	31401016 POL South Police Precinct			3,425.45				3,425.45	
Direct	031 Police	40016 GSD FY16 Capital Projects	31402016 POL Family Justice Center	16,028.17	4,316.58	250,297.38	137,391.38			408,033.51	
Direct	031 Police	40016 GSD FY16 Capital Projects	31403016 POL Public Safety Campus-Murf			(288.43)	22,471.60			22,183.17	
Direct	031 Police	40016 GSD FY16 Capital Projects	31404016 POL Family Justice Center-ITS			88,990.49	293,957.51			382,948.00	
Direct	031 Police	40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras			61,369.36	590,183.28			651,552.64	
Direct	031 Police	61200 Police Impound	31522000 POL URT Vehicle Impound			375,000.00				375,000.00	
Direct	031 Police Total			133,243,010.57	46,374,026.84	28,687,566.61	2,073,540.65	1,161,313.00		211,539,457.67	
Direct	032 Fire	10101 GSD General	32114110 FIR GSD Fire Support	697,475.45	261,242.55					958,718.00	
Direct	032 Fire	10101 GSD General	32114210 FIR GSD EMS Support	1,076,866.44	405,244.77	744,109.47				2,226,220.68	
Direct	032 Fire	10101 GSD General	32114310 FIR GSD Fire Hyd Inspect Forms			107,605.00				107,605.00	
Direct	032 Fire	10101 GSD General	32114510 FIR GSD Logistics	562,469.42	209,412.35	3,305,750.39		9,661.50		4,087,293.66	
Direct	032 Fire	10101 GSD General	32114710 FIR GSD Training	1,203,791.46	442,943.42	68,916.95				1,715,651.83	
Direct	032 Fire	10101 GSD General	32115210 FIR GSD Specialized Services	569,073.66	204,244.28	2,621.75				775,939.69	
Direct	032 Fire	10101 GSD General	32115410 FIR GSD EMS Operations	21,804,990.98	8,241,590.91	74,477.68				30,121,059.57	
Direct	032 Fire	10101 GSD General	32115510 FIR GSD Fire Operations	8,254,252.11	3,198,706.98	22,604.89				11,475,563.98	
Direct	032 Fire	10101 GSD General	32116210 FIR GSD Pub Fire Educ-Com Srvc			15,603.40				15,603.40	
Direct	032 Fire	10101 GSD General	32116310 FIR GSD Fire Prevention	1,157,107.86	426,905.12	13,159.21				1,597,172.19	
Direct	032 Fire	10101 GSD General	32160110 FIR GSD IT Systems	420,808.47	125,666.10	1,880,401.84				2,426,876.41	
Direct	032 Fire	10101 GSD General	32160210 FIR GSD Facilities Maint	445,772.66	169,177.83	1,211,115.76				1,826,066.25	
Direct	032 Fire	10101 GSD General	32160710 FIR GSD Occup Health & Safety	353,979.59	122,187.91	110,556.82				586,724.32	
Direct	032 Fire	10101 GSD General	32160810 FIR GSD Admin	1,208,243.05	386,100.97	42,484.19				1,636,828.21	
Direct	032 Fire	18301 USD General	32194510 FIR USD Logistics	455,322.22	193,310.65	3,636,479.67				4,285,112.54	
Direct	032 Fire	18301 USD General	32195510 FIR USD Fire Operations	46,153,409.51	17,711,701.19	46,092.62				63,911,203.32	
Direct	032 Fire	18301 USD General	32196010 FIR USD Administration			660,157.50				660,157.50	
Direct	032 Fire	18301 USD General	32196210 FIR USD Pub Fire Educ-Com Srvc	165,348.82	46,400.20					211,749.02	
Direct	032 Fire	18301 USD General	32196310 FIR USD Fire Prevention	1,271,249.88	445,548.69	554.58				1,717,353.15	
Direct	032 Fire	18301 USD General	32197011 FIR USD Facilities Mgmt			278,384.82				278,384.82	
Direct	032 Fire	30003 General Fund 4% Reserve	32214400 4% FIR Medical Supply			182,704.48	208,976.30			391,680.78	
Direct	032 Fire	30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis			493,294.29				493,294.29	
Direct	032 Fire	30003 General Fund 4% Reserve	32260100 4% FIR ALOB Info Tech			154,360.75				154,360.75	
Direct	032 Fire	30003 General Fund 4% Reserve	32260200 4% FIR ALOB Facility Mgmt			527,546.46				527,546.46	
Direct	032 Fire	30048 FIR Fire Dept Donations	32700500 FIR Donations			4,600.00	59,714.00			64,314.00	
Direct	032 Fire	30081 Hurricane Harvey Texas 2017	32703200 FIR Hurricane Harvey TX 2017			144.09				144.09	
Direct	032 Fire	30085 Hurricane Florence 2018	32703220 FIR Hurricane Florence 2018	100,944.12	27,927.06	9,704.66				138,575.84	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301360 FIR FY18 TN Highland Rim Grant						52,999.94	52,999.94	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301370 FIR FY19 TN Highland Rim Grant						84,349.85	84,349.85	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense				Object Type			Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Direct	032 Fire	32232 FIR Fire Grant Fund	32301375 FIR FY19 TN HighIndRim-Trailer			5,500.00			5,500.00	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301380 FIR FY19 TN HighIndRimTrailer2			8,969.75			8,969.75	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301385 FIR FY19 TN HighIndRimAmbuBus			1,019.58			1,019.58	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301386 FIR FY19 TN HighIndRimTraining			3,675.00			3,675.00	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301387 FIR FY19 TN HighIndRimTent			9,419.20			9,419.20	
Direct	032 Fire	32232 FIR Fire Grant Fund	32301500 FIR 2018 State Farm Arson Dog					25,000.00	25,000.00	
Direct	032 Fire	40011 GSD FY11 Capital Projects Fund	32404011 FIR 3800 Charlotte Move					860,000.00	860,000.00	
Direct	032 Fire	40015 GSD FY15 Capital Projects	32401015 FIR Master Plan Implementation			227,548.50		208,006.45	435,554.95	
Direct	032 Fire	40016 GSD FY16 Capital Projects	32401016 FIR Master Plan Implementation	8,014.09	2,365.65	125,144.52		2,354,813.77	2,490,338.03	
Direct	032 Fire	40202 GSD Capital Improvement Plan	32402001 FIR Relocate Firehouse			46,500.00			46,500.00	
Direct	032 Fire Total			85,909,119.79	32,620,676.63	14,021,207.82		3,853,860.31	9,661.50	136,414,526.05
Direct	033 Codes Administration	10101 GSD General	33101000 COD Administration			(341.25)				(341.25)
Direct	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce't Key Product	224,113.36	86,521.58	55,310.66				365,945.60
Direct	033 Codes Administration	10101 GSD General	33120110 COD Const'n/Land Use Key Produ	1,345,550.12	473,995.67	125,099.79				1,944,645.58
Direct	033 Codes Administration	10101 GSD General	33120140 COD SexuallyOrientedBusBd Key	59,465.92	18,931.57	10,676.90				89,074.39
Direct	033 Codes Administration	10101 GSD General	33120210 COD Better N'hoods Key Product	1,237,677.69	468,967.71	532,442.18		200,000.00		2,439,087.58
Direct	033 Codes Administration	10101 GSD General	33120310 COD Building Code Inspections	2,132,841.43	912,234.13	363,270.73				3,408,346.29
Direct	033 Codes Administration	10101 GSD General	33120410 COD Board Supp Serv Key Produc			73,528.03				73,528.03
Direct	033 Codes Administration	10101 GSD General	33120510 COD Info Sharing Key Product	615,577.77	210,984.35	140,938.32				967,500.44
Direct	033 Codes Administration	10101 GSD General	33120610 COD Admin Payroll Authorizatio	335,844.52	106,438.30	68,686.45				510,969.27
Direct	033 Codes Administration	10101 GSD General	33121000 COD Alarm Registration	116,821.88	23,457.81	54,563.91				194,843.60
Direct	033 Codes Administration	30600 Demolition Fund	33701000 COD Demolition Projects			96,487.00				96,487.00
Direct	033 Codes Administration	40013 GSD FY13 Capital Projects Fund	33401013 COD Tech for KIVA Syst Upgrade			126,000.00		401,465.00		527,465.00
Direct	033 Codes Administration Total			6,067,892.69	2,301,531.12	1,646,662.72		401,465.00	200,000.00	10,617,551.53
Direct	034 Beer Board	10101 GSD General	34101000 BBD Administration			3,151.25				3,151.25
Direct	034 Beer Board	10101 GSD General	34102000 BBD Permit Application Program	227,437.96	97,078.27	35,207.13				359,723.36
Direct	034 Beer Board	10101 GSD General	34102100 BBD Inspection Program	45,912.18	22,298.05	14,029.45				82,239.68
Direct	034 Beer Board	30003 General Fund 4% Reserve	34201000 4% BBD Beer Board			2,457.84				2,457.84
Direct	034 Beer Board Total			273,350.14	119,376.32	54,845.67				447,572.13
Direct	035 Agricultural Extension	10101 GSD General	35102000 AGE Family and Consumer Sc Pro	65,657.93	2,591.24	20,699.68				88,948.85
Direct	035 Agricultural Extension	10101 GSD General	35102100 AGE Agriculture/Horticulture P	120,329.38	23,836.61	25,200.66				169,366.65
Direct	035 Agricultural Extension	10101 GSD General	35102200 AGE 4H/Youth Dev Program	52,749.00	4,035.31	7,163.23				63,947.54
Direct	035 Agricultural Extension Total			238,736.31	30,463.16	53,063.57				322,263.04
Direct	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	290,585.20	98,676.41	25,128.94				414,390.55
Direct	037 Social Services	10101 GSD General	37121100 SOC Support Homelessness Comm			728.00				728.00
Direct	037 Social Services	10101 GSD General	37121200 SOC Homeless Impact Division	479,603.90	174,157.44	1,184,152.30				1,837,913.64
Direct	037 Social Services	10101 GSD General	37122300 SOC Nutrition Program						709,600.00	709,600.00
Direct	037 Social Services	10101 GSD General	37122400 SOC Family Services	1,172,603.62	460,115.47	129,695.59		89,009.48		1,851,424.16
Direct	037 Social Services	10101 GSD General	37122500 SOC Burial Assistance Program	19,605.52	6,853.16	403,063.89				429,522.57
Direct	037 Social Services	10101 GSD General	37122600 SOC Warming Shelter	30,176.15	257.38	39,204.40				69,637.93
Direct	037 Social Services	10101 GSD General	37122700 SOC Community Partnership					197,637.02		197,637.02
Direct	037 Social Services	10101 GSD General	37123000 SOC Planning & Coordination Pr	327,792.90	114,233.47	23,079.08				465,105.45
Direct	037 Social Services	10101 GSD General	37125200 SOC Executive Leadership	631,044.44	183,579.79	91,766.69				906,390.92
Direct	037 Social Services	30003 General Fund 4% Reserve	37201000 4% SOC Social Services			9,690.69		31,395.25		41,085.94
Direct	037 Social Services	30137 SOC MHC Special Donations	37712100 SOC Project Homeless Connect			42.94		3,120.00		3,162.94
Direct	037 Social Services	30137 SOC MHC Special Donations	37712200 SOC How's Nashville			10,683.69				10,683.69
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312300 SOC MHC MDHA CDBG			43,408.55			4,271.18	47,679.73
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312400 SOC CABHI Grant			94,814.64				94,814.64
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312501 SOC HMIS Administrator	20,081.30	3,557.38				2,363.87	26,002.55
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312600 SOC Youth Homeless Program	16,397.57	3,175.98	4,633.23			(2,397.48)	21,809.30
Direct	037 Social Services	32237 Social Services Grant Fund	37322300 SOC Nutrition Program	458,415.59	212,553.83	754,148.38			335,119.34	1,760,237.14
Direct	037 Social Services Total			3,446,306.19	1,257,160.31	2,814,241.01		321,161.75	1,048,956.91	8,887,826.17
Direct	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	164,418.55	50,603.02	4,512.18				219,533.75
Direct	038 Health	10101 GSD General	38151001 HEA Behavioral Health Services	376,575.13	149,145.12	11,661.07				537,381.32
Direct	038 Health	10101 GSD General	38151032 HEA Public Health Clinics	1,085,316.50	393,217.49	233,515.68				1,712,049.67
Direct	038 Health	10101 GSD General	38151034 HEA Family Planning Clinic Fee			50,729.27				50,729.27
Direct	038 Health	10101 GSD General	38151036 HEA Maternal Child Adolescent	222,899.69	84,268.38	10,669.46				317,837.53
Direct	038 Health	10101 GSD General	38151041 HEA WIC			195.58				195.58
Direct	038 Health	10101 GSD General	38151042 HEA CSFP	11,287.50	4,027.02	8,001.20				23,315.72
Direct	038 Health	10101 GSD General	38151046 HEA Children Special Services			460.39				460.39
Direct	038 Health	10101 GSD General	38151051 HEA Oral Health Svcs	497,651.06	153,913.15	82,315.29				733,879.50
Direct	038 Health	10101 GSD General	38151072 HEA Epidemiology Research	288,907.58	123,052.62	19,757.58				431,717.78
Direct	038 Health	10101 GSD General	38151091 HEA Correctional Health Svcs	140,516.46	50,221.89					199,026.03
Direct	038 Health	10101 GSD General	38151111 HEA Forensic Med Exam Office			460,792.53				460,792.53

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	038 Health	10101 GSD General	38151121 HEA Tuberculosis Elimination	328,811.41	108,900.21	29,982.13			467,693.75		
Direct	038 Health	10101 GSD General	38151131 HEA STD/HIV Prevent&Interventn	504,591.18	143,708.32	47,378.26			695,677.76		
Direct	038 Health	10101 GSD General	38151141 HEA Commable Disease Emer Prep	380,080.14	116,663.41	2,850.50			499,594.05		
Direct	038 Health	10101 GSD General	38151151 HEA Community Develop and Plan	176,321.93	75,333.96	4,946.15			256,602.04		
Direct	038 Health	10101 GSD General	38151171 HEA Project Access Nashville	163,525.75	58,490.08	12,220.26			234,236.09		
Direct	038 Health	10101 GSD General	38151172 HEA Community Health Admin	52,105.08	27,996.92	2,049.32			82,151.32		
Direct	038 Health	10101 GSD General	38151173 HEA Pharmacy	66,677.41	14,159.75	102,771.42			183,608.58		
Direct	038 Health	10101 GSD General	38151181 HEA Health Care for Homeless			355,200.00			355,200.00		
Direct	038 Health	10101 GSD General	38151201 HEA Air Quality	205,272.14	82,497.96	12,692.52			300,462.62		
Direct	038 Health	10101 GSD General	38151203 HEA Air Pollution	181,967.67	59,955.47	21,508.92	23,391.00		286,823.06		
Direct	038 Health	10101 GSD General	38151222 HEA Animal Services All Other	1,461,040.58	498,473.58	655,421.88		27,746.05	2,642,682.09		
Direct	038 Health	10101 GSD General	38151224 HEA Engineering Svce Investiga	147,921.36	52,520.40	6,030.46			206,472.22		
Direct	038 Health	10101 GSD General	38151226 HEA Ofc Environmental Health	142,466.48	34,614.14	1,047.16			178,127.78		
Direct	038 Health	10101 GSD General	38151227 HEA School Health	601,356.60	244,041.67	10,552.83			855,951.10		
Direct	038 Health	10101 GSD General	38151233 HEA Food & Public Fac Protectn	1,186,716.45	492,790.41	52,504.41			1,732,011.27		
Direct	038 Health	10101 GSD General	38151234 HEA Animal Welfare			100,000.00			100,000.00		
Direct	038 Health	10101 GSD General	38151235 HEA The Family Center			50,000.00			50,000.00		
Direct	038 Health	10101 GSD General	38151236 HEA Walk Bike Nashville			36,880.89			36,880.89		
Direct	038 Health	10101 GSD General	38151237 HEA Conexion Americas			50,000.00			50,000.00		
Direct	038 Health	10101 GSD General	38151238 HEA Trevecca Nazarene Univ			49,298.92			49,298.92		
Direct	038 Health	10101 GSD General	38151239 HEA Mental Health Cooperative			440,400.00			440,400.00		
Direct	038 Health	10101 GSD General	38151241 HEA Pest Mgmt Svcs	187,922.62	71,976.72	11,768.65			271,667.99		
Direct	038 Health	10101 GSD General	38160110 HEA ALOB InformationTechnology	368,099.70	117,128.11	1,499,746.50			1,984,974.31		
Direct	038 Health	10101 GSD General	38160210 HEA ALOB Facilities Mgmt	609,815.00	285,050.47	549,507.98		132,400.00	1,576,773.45		
Direct	038 Health	10101 GSD General	38160310 HEA ALOB Human Resources	315,490.69	94,098.38	38,807.03			448,396.10		
Direct	038 Health	10101 GSD General	38160410 HEA ALOB Finance	884,250.72	315,741.91	114,244.45			1,314,237.08		
Direct	038 Health	10101 GSD General	38160610 HEA ALOB Records Mgmt Services	380,611.87	152,670.54	181,395.82			714,678.23		
Direct	038 Health	10101 GSD General	38160810 HEA ALOB Executive Leadersh	950,739.72	271,194.94	4,616.41			1,226,551.07		
Direct	038 Health	10101 GSD General	38161000 HEA Nonpayroll Exp Clearing			72.17			72.17		
Direct	038 Health	30003 General Fund 4% Reserve	38201000 4% HEA Health Department			70,792.08	83,164.01		153,956.09		
Direct	038 Health	30006 Animal Control Donations	38701000 HEA Animal Control Donations			40,368.84			40,368.84		
Direct	038 Health	30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare			625.00			625.00		
Direct	038 Health	30204 Health Title V Clean Air Act	38700100 HEA Title V Clean Air Act	95,948.84	17,186.26	687.93		(4,173.59)	109,649.44		
Direct	038 Health	30206 Health Clean Air Permit Prgm	38700200 HEA Clean Air Permit Prgm	152,097.76	65,780.98	1,646.27		4,173.59	223,698.60		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350261 HEA TennCare Kids Grant	348,985.14	128,313.35	55,320.39		40,112.56	572,731.44		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350263 HEA TENNder Care Welcome Baby			497.99			497.99		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350265 HEA Tobacco Settlement	63,700.87	28,112.63	(79,652.00)			12,161.50		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350400 HEA HIV PreP	2,270.88	173.72	884.44			3,329.04		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351015 HEA Health Start Grant	162,775.86	69,968.42	31,262.33		20,954.41	284,961.02		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351016 HEA HUGS Grant	398,702.35	128,358.38	21,841.59		58,130.19	607,032.51		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351018 HEA CSS Care Coordination Gr	402,575.31	152,581.71	42,497.80		39,315.32	636,970.14		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351020 HEA Immunization Svcs Grant	213,895.13	87,906.73	6,269.62		20,533.35	328,604.83		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351021 HEA Family Planning Grant	611,188.32	236,975.37	16,936.31			865,100.00		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351027 HEA School Hea Gr CAH AllOther	3,257,714.24	1,316,223.23	164,174.37			4,738,111.84		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351031 HEA ChildCare Immunization Aud	16,131.62	5,161.62	34.89		2,135.01	23,463.14		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351034 HEA Breast & Cerv Cancer	68,723.16	20,761.57	2,385.79		277.64	92,148.16		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351037 HEA Minority AIDS Initiative	16,989.10	6,181.83	215,724.97		15,506.39	254,402.29		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351043 HEA CSFP Grant	62,969.07	23,708.35	106.26			86,783.68		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351044 HEA WIC Grant	2,932,179.38	1,191,284.50	176,194.54		358,066.78	4,657,725.20		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351045 HEA Healthy Start Initiative	4,954.58	1,558.73	63,463.87			69,977.18		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351053 HEA Oral HealthTDH Grant	511,286.97	206,458.94	105,433.18		65,805.48	888,984.57		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351060 HEA Fetal Infant Mortality Rat	174,384.42	67,304.30	23,543.22		24,992.95	290,224.89		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351064 HEA Child Safety Seat			6,288.36			6,288.36		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351082 HEA Cities Readiness Grant	29,858.75	7,315.58	73,839.60			111,013.93		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351087 HEA Hospital PreparednessGrant	51,432.28	24,267.13	474.47			76,173.88		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351123 HEA TB Drug Study Grant	13,073.53	4,170.63	746.15			17,990.31		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351124 HEA TB Outpatient Grant	911,566.45	353,716.97	99,584.22		181,307.86	1,546,175.50		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351128 HEA TB Epidemiologic Studies	40,946.82	8,311.55	1,134.06		4,453.08	54,845.51		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351133 HEA STD Grant STD	129,360.40	53,897.98	20,952.61		4,691.61	208,902.60		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351134 HEA HIV AIDS Grant	317,504.33	121,202.12	9,498.18		11,551.35	459,755.98		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351137 HEA Ryan White Grant	280,452.97	78,169.93	3,292,476.73		145,064.59	3,796,164.22		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351138 HEA HIV Rapid Testing	85,394.93	15,906.40	3,356.95		2,180.11	106,838.39		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351139 HEA Ryan White Medical Service	66,612.36	34,340.07	3,844.65		9,068.88	113,865.96		
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351146 HEA Emerg Preparedness Grant	238,310.97	96,517.10	168,194.36		72,974.39	575,996.82		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense		Object Type							Non Operating	
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	Grand Total	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351163 HEA Health Promotion CPHE AIO	120,313.18	57,702.74	151.46		3,431.40	181,598.78	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351166 HEA Tobacco Grant	29,368.43	13,370.72			931.40	43,670.55	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351174 HEA CDC 1807 Grant			15,843.63			15,843.63	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351204 HEA 103 Grant	45,814.55	16,295.00	33,386.72		3,758.22	99,254.49	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351205 HEA 105 Grant	177,681.67	85,973.95	53,239.77	51,800.75	15,101.60	383,797.74	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351216 HEA Environ Health Specialists	56,598.96	18,256.12	1,185.83		14,508.73	90,549.64	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351218 HEA Food Inspector Training			1,716.55			1,716.55	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351219 HEA Animal Ctrl Medical Svcs			20,437.94			20,437.94	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38360450 HEA Grant in Aid	328,655.37	85,194.28	309,518.44			723,368.09	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361800 HEA Child Fatality Review Serv			1,444.67			1,444.67	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361900 HEA Prenatal Presumptive Eligi	132,750.76	51,643.27	4,206.29			188,600.32	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362000 HEA Viral Hepatitis Grant	57,746.78	28,773.45	1,439.57		3,676.17	91,635.97	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362300 HEA Mosquito Control & Surveil			272.00			272.00	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362400 HEA SEE US NACHO Grant	11,633.00	2,325.44	2,000.03			15,958.47	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362500 HEA ACE Initiatv MonroeHarding	14,034.19	5,073.61	21.57			19,129.37	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362600 HEA Petsmart Charities Grant			29,932.33			29,932.33	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362800 HEA Rachel Ray Heartworm Grant			8,220.00			8,220.00	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362900 HEA Safe Coalition Grant			13,087.40			13,087.40	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363000 HEA March of Dimes OneKeyQuest			24,930.28			24,930.28	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363100 HEA HIV/AIDS Early Interv Serv	22,857.43	8,081.13			2,710.10	33,648.66	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363200 HEA PPHF Grant	86,710.52	32,262.63	165,910.63			284,883.78	
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363300 HEA Friends of MACC			2,626.80			2,626.80	
Direct	038 Health Total			24,829,508.60	9,283,224.46	10,665,794.88	158,355.76	1,281,385.62	46,218,269.32	
Direct	039 Public Library	10101 GSD General	39101010 LIB Administrative Support	1,180,635.22	429,117.66	297,294.86			1,907,047.74	
Direct	039 Public Library	10101 GSD General	39101020 LIB Public Relations	171,680.55	65,029.28	80,406.24			317,116.07	
Direct	039 Public Library	10101 GSD General	39101030 LIB Technical Services	764,793.52	276,564.84	2,383,504.32			3,424,862.68	
Direct	039 Public Library	10101 GSD General	39101050 LIB Conference Center	146,797.08	52,009.71	281.16			199,087.95	
Direct	039 Public Library	10101 GSD General	39101060 LIB Interlibrary Loan	43,786.55	15,355.36	8,760.58			67,902.49	
Direct	039 Public Library	10101 GSD General	39101070 LIB Special Collections	486,906.45	191,135.78	3,937.74			681,979.97	
Direct	039 Public Library	10101 GSD General	39101080 LIB Community Engagement	153,007.99	47,094.60	3,182.56			203,285.15	
Direct	039 Public Library	10101 GSD General	39101090 LIB Limitless Libraries	368,477.39	167,554.81	1,307,951.62			1,843,983.82	
Direct	039 Public Library	10101 GSD General	39102000 LIB Operation and Maintenance	1,568,676.45	651,718.46	2,065,421.64			4,285,816.55	
Direct	039 Public Library	10101 GSD General	39102100 LIB Production Services	111,131.23	45,306.21	59,923.80			216,361.24	
Direct	039 Public Library	10101 GSD General	39103203 LIB BW Circulation	324,451.54	155,169.08	17,065.93			496,686.55	
Direct	039 Public Library	10101 GSD General	39103206 LIB BW Children's Services	287,713.03	119,838.54	5,441.26			412,992.83	
Direct	039 Public Library	10101 GSD General	39103207 LIB Reference Services	742,825.12	267,787.98	1,466.49			1,012,079.59	
Direct	039 Public Library	10101 GSD General	39103211 LIB Teen Services	219,301.57	79,054.42	2,488.54			300,844.53	
Direct	039 Public Library	10101 GSD General	39103212 LIB Digital Inclusion	75,511.32	21,772.44	1,794.26			99,078.02	
Direct	039 Public Library	10101 GSD General	39103213 LIB Performing Artists	206,373.95	92,049.83	48.00			298,471.78	
Direct	039 Public Library	10101 GSD General	39103230 LIB Public Technology Program	126,754.50	53,007.29				179,761.79	
Direct	039 Public Library	10101 GSD General	39103240 LIB Studio NPL	168,190.06	64,020.68	179.21			232,389.95	
Direct	039 Public Library	10101 GSD General	39103303 LIB Hermitage Branch	596,166.34	244,829.22	91,185.45			932,181.01	
Direct	039 Public Library	10101 GSD General	39103304 LIB Edmondson Branch	557,370.28	196,931.66	89,069.54			843,371.48	
Direct	039 Public Library	10101 GSD General	39103305 LIB Bellevue	663,254.75	265,263.04	9,503.78			938,021.57	
Direct	039 Public Library	10101 GSD General	39103310 LIB Bordeaux	426,326.60	174,191.58	66,719.36			667,237.54	
Direct	039 Public Library	10101 GSD General	39103315 LIB North Library	129,045.43	45,607.46	15,165.27			189,818.16	
Direct	039 Public Library	10101 GSD General	39103320 LIB Donelson	218,997.46	95,513.39	28,443.83			342,954.68	
Direct	039 Public Library	10101 GSD General	39103325 LIB East	166,572.94	69,522.57	25,580.19			261,675.70	
Direct	039 Public Library	10101 GSD General	39103330 LIB Edgehill	163,967.08	68,293.37	12,117.08			244,377.53	
Direct	039 Public Library	10101 GSD General	39103335 LIB Goodlettsville	335,516.36	132,195.36	41,583.47			509,295.19	
Direct	039 Public Library	10101 GSD General	39103340 LIB Green Hills	777,221.71	305,012.08	88,011.33			1,170,245.12	
Direct	039 Public Library	10101 GSD General	39103345 LIB Hadley Park	106,496.67	46,257.06	15,495.78			168,249.51	
Direct	039 Public Library	10101 GSD General	39103350 LIB Inglewood	251,025.16	111,693.23	24,064.73			386,783.12	
Direct	039 Public Library	10101 GSD General	39103355 LIB Looby	114,601.36	53,035.38	31,424.99			199,061.73	
Direct	039 Public Library	10101 GSD General	39103360 LIB Madison	572,610.22	239,769.06	67,051.14			879,430.42	
Direct	039 Public Library	10101 GSD General	39103365 LIB Old Hickory	94,915.07	37,304.96	14,115.30			146,335.33	
Direct	039 Public Library	10101 GSD General	39103370 LIB Pruitt	139,526.66	61,551.15	32,215.92			233,293.73	
Direct	039 Public Library	10101 GSD General	39103375 LIB Richland Park	229,067.24	89,854.78	20,336.71			339,258.73	
Direct	039 Public Library	10101 GSD General	39103380 LIB Southeast	554,050.65	219,521.75	8,392.28			781,964.68	
Direct	039 Public Library	10101 GSD General	39103385 LIB Thompson Lane	242,799.29	106,111.67	23,667.77			372,578.73	
Direct	039 Public Library	10101 GSD General	39103390 LIB Watkins Park	77,395.72	27,693.55	1,168.69			106,257.96	
Direct	039 Public Library	10101 GSD General	39103401 LIB Archives	236,408.50	81,787.08	30,485.05			348,680.63	
Direct	039 Public Library	10101 GSD General	39104061 LIB Equal Access	206,514.95	63,544.32	44,876.02			314,935.29	
Direct	039 Public Library	10101 GSD General	39104081 LIB Web Computer Literacy ILS	417,477.26	154,273.97	143,017.94			714,769.17	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense		Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Direct	039 Public Library	10101 GSD General	39104083 LIB Shared Systems Program	330,583.02	132,078.29	130,203.00		592,864.31		
Direct	039 Public Library	10101 GSD General	39104121 LIB Nash After-Zones Alliance	143,644.54	42,934.23	2,880,918.21		3,067,496.98		
Direct	039 Public Library	10101 GSD General	39104151 LIB Bringing Books to Life	109,906.29	40,518.55	829.41		151,254.25		
Direct	039 Public Library	10101 GSD General	39104200 LIB CommunityEnhancement Grnts				200,000.00	200,000.00		
Direct	039 Public Library	30003 General Fund 4% Reserve	39201000 4% LIB Public Library			2,942,137.37		2,942,137.37		
Direct	039 Public Library	30401 Library Services	39300100 LIB Library Services Interest			623.33		623.33		
Direct	039 Public Library	30401 Library Services	39304010 LIB TOP Grant			2,700.00		2,700.00		
Direct	039 Public Library	30401 Library Services	39304013 LIB Technology Upgrade Key			5,623.20	312.40	5,935.60		
Direct	039 Public Library	30401 Library Services	39304030 LIB Volunteer Service Grant			1,110.00		1,110.00		
Direct	039 Public Library	30401 Library Services	39304043 LIB Disadv Grant- LCO Prog Key			5,760.00	640.00	6,400.00		
Direct	039 Public Library	30401 Library Services	39304045 LIB Gen Lib Svcs GrantKey			45,500.00		45,500.00		
Direct	039 Public Library	30401 Library Services	39304065 LIB EAP Deaf Hear Grant Key	52,491.61	11,708.39	23,800.00		88,000.00		
Direct	039 Public Library	30401 Library Services	39304094 LIB IYL Neighborhood Builders	65,780.91	19,377.27			85,158.18		
Direct	039 Public Library	30404 Library Special Projects	39706110 LIB Special Projects Interest				3,676.81	3,676.81		
Direct	039 Public Library	30404 Library Special Projects	39706120 LIB E Rate Projects			15,807.89		15,807.89		
Direct	039 Public Library	30404 Library Special Projects	39706130 LIB Other Special Projects			1,206.13	2,811.60	4,017.73		
Direct	039 Public Library	30404 Library Special Projects	39706160 LIB Faith Hill Literacy Funds			567.28		567.28		
Direct	039 Public Library	30404 Library Special Projects	39706170 LIB Hebrew Foundation Funds			833.19		833.19		
Direct	039 Public Library	30404 Library Special Projects	39706180 LIB King Collection Funds			(93.84)		(93.84)		
Direct	039 Public Library	30404 Library Special Projects	39706190 LIB Biography Funds			806.95		806.95		
Direct	039 Public Library	30404 Library Special Projects	39706200 LIB Childrens Book Funds			5,289.98		5,289.98		
Direct	039 Public Library	30404 Library Special Projects	39706220 LIB Nash Rm Bk/Spec Proj Funds			288.79		288.79		
Direct	039 Public Library	30404 Library Special Projects	39706230 LIB Photography Book Funds			432.65		432.65		
Direct	039 Public Library	30404 Library Special Projects	39706240 LIB Unrestricted Foundation Bk			350,097.66		350,097.66		
Direct	039 Public Library	30404 Library Special Projects	39706270 LIB Bordeaux LINKS FoundationB			2,182.48		2,182.48		
Direct	039 Public Library	30404 Library Special Projects	39706280 LIB Children/YA Programming Fo			281,182.36		281,182.36		
Direct	039 Public Library	30404 Library Special Projects	39706290 LIB Hermitage Kay Family Found			1,796.01		1,796.01		
Direct	039 Public Library	30404 Library Special Projects	39706310 LIB Young Adult Prog Funds			820.69		820.69		
Direct	039 Public Library	30404 Library Special Projects	39706330 LIB Health Care Book Funds			11,663.38		11,663.38		
Direct	039 Public Library	30404 Library Special Projects	39706340 LIB Edmondson Pk Spec Prog Fds			2,060.16		2,060.16		
Direct	039 Public Library	30404 Library Special Projects	39706350 LIB Classics/Poetry/Drama Fds			1,522.45		1,522.45		
Direct	039 Public Library	30404 Library Special Projects	39706400 LIB East Spec Program Funds			950.87		950.87		
Direct	039 Public Library	30404 Library Special Projects	39706410 LIB Madison Spec Prog Funds			2,705.15		2,705.15		
Direct	039 Public Library	30404 Library Special Projects	39706430 LIB History&Geography Book Fds			16,279.29		16,279.29		
Direct	039 Public Library	30404 Library Special Projects	39706450 LIB Bellevue Spec Program Fund			482.68		482.68		
Direct	039 Public Library	30404 Library Special Projects	39706460 LIB Donelson Spec Program Fund			100.00		100.00		
Direct	039 Public Library	30404 Library Special Projects	39706470 LIB Edgehill Spec Program Fund			375.00		375.00		
Direct	039 Public Library	30404 Library Special Projects	39706480 LIB Goodlettsville Spec Prog			1,187.23		1,187.23		
Direct	039 Public Library	30404 Library Special Projects	39706490 LIB Green Hills Spec Prog Fund			1,846.73		1,846.73		
Direct	039 Public Library	30404 Library Special Projects	39706500 LIB Hadley Park Spec Program			1,654.31		1,654.31		
Direct	039 Public Library	30404 Library Special Projects	39706510 LIB Inglewood Spec Program Fds			980.00		980.00		
Direct	039 Public Library	30404 Library Special Projects	39706520 LIB Looby Spec Program Funds			1,701.80		1,701.80		
Direct	039 Public Library	30404 Library Special Projects	39706530 LIB North Spec Program Funds			1,250.00		1,250.00		
Direct	039 Public Library	30404 Library Special Projects	39706540 LIB Old Hickory Spec Program			887.40		887.40		
Direct	039 Public Library	30404 Library Special Projects	39706560 LIB Richland Park Spec Prog			1,085.96		1,085.96		
Direct	039 Public Library	30404 Library Special Projects	39706570 LIB Southeast Spec Prog Funds			4,249.26		4,249.26		
Direct	039 Public Library	30404 Library Special Projects	39706590 LIB Watkins Park Spec Program			865.00		865.00		
Direct	039 Public Library	30404 Library Special Projects	39706600 LIB Special Events			6,378.21		6,378.21		
Direct	039 Public Library	30404 Library Special Projects	39706610 LIB Archives Friends Funds			2,299.00		2,299.00		
Direct	039 Public Library	30404 Library Special Projects	39706620 LIB Bellevue Friends Funds			7,164.22		7,164.22		
Direct	039 Public Library	30404 Library Special Projects	39706630 LIB Bordeaux Friends Funds			415.81		415.81		
Direct	039 Public Library	30404 Library Special Projects	39706640 LIB Donelson Friends Funds			499.64		499.64		
Direct	039 Public Library	30404 Library Special Projects	39706650 LIB East Friends Funds			871.56		871.56		
Direct	039 Public Library	30404 Library Special Projects	39706660 LIB Edgehill Friends Funds			329.47		329.47		
Direct	039 Public Library	30404 Library Special Projects	39706670 LIB Edmondson Pk Friends Funds			475.00		475.00		
Direct	039 Public Library	30404 Library Special Projects	39706680 LIB Goodlettsville Friends Fun			3,477.17		3,477.17		
Direct	039 Public Library	30404 Library Special Projects	39706690 LIB Green Hills Friends Funds			35,943.95		35,943.95		
Direct	039 Public Library	30404 Library Special Projects	39706700 LIB Hadley Park Friends Funds			472.22		472.22		
Direct	039 Public Library	30404 Library Special Projects	39706710 LIB Hermitage Friends Funds			4,781.90		4,781.90		
Direct	039 Public Library	30404 Library Special Projects	39706720 LIB Inglewood Friends Funds			1,480.75		1,480.75		
Direct	039 Public Library	30404 Library Special Projects	39706730 LIB Looby Friends Funds			49.77		49.77		
Direct	039 Public Library	30404 Library Special Projects	39706750 LIB Madison Friends Funds			944.18		944.18		
Direct	039 Public Library	30404 Library Special Projects	39706760 LIB Main Friends Funds			1,305.60		1,305.60		
Direct	039 Public Library	30404 Library Special Projects	39706770 LIB North Friends Funds			950.00		950.00		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense				Object Type			Non Operating			
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	Grand Total	
Direct	039 Public Library	30404 Library Special Projects	39706780 LIB Old Hickory Friends Funds			668.15			668.15	
Direct	039 Public Library	30404 Library Special Projects	39706790 LIB Pruitt Friends Funds			100.00			100.00	
Direct	039 Public Library	30404 Library Special Projects	39706800 LIB Richland Park Friends Fnds			3,124.16			3,124.16	
Direct	039 Public Library	30404 Library Special Projects	39706810 LIB Southeast Friends Funds			348.29			348.29	
Direct	039 Public Library	30404 Library Special Projects	39706830 LIB Thompson Ln Friends Funds			645.00			645.00	
Direct	039 Public Library	30407 LIB NAZA JAG Grant	39304100 LIB NAZA JAG Grant	9,905.60	3,350.83	20,341.86			33,598.29	
Direct	039 Public Library	40013 GSD FY13 Capital Projects Fund	39401013 LIB Bellevue Lib Constr/Equip			9,374.45			9,374.45	
Direct	039 Public Library	40015 GSD FY15 Capital Projects	39401015 LIB *Miscellaneous Maintenance			1,445.75			1,445.75	
Direct	039 Public Library	40016 GSD FY16 Capital Projects	39401016 LIB *Miscellaneous Maintenance			5,077.71			5,077.71	
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39401017 LIB Maintenance			407,152.50		66,718.00	473,870.50	
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39402017 LIB New Donelson Library			935,850.79		2,371,447.91	3,307,298.70	
Direct	039 Public Library	40018 GSD FY18 Capital Projects	39401018 LIB Planning - Hadley Park			15,876.40			15,876.40	
Direct	039 Public Library	40118 GSD FY18B Capital Projects	39401118 LIB Facilities Master Plan			527,586.69		1,275,410.74	1,802,997.43	
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39401119 LIB Richland Park Branch Plan			22,412.80			22,412.80	
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39402119 LIB Library Main Renovations			31,713.00			31,713.00	
Direct	039 Public Library Total			15,136,653.19	5,933,312.22	15,964,665.24	3,913,576.65	7,440.81	40,955,648.11	
Direct	040 Parks	10101 GSD General	40101110 PAR Design/Construction Projec	239,859.00	99,731.63	4,920.52			344,511.15	
Direct	040 Parks	10101 GSD General	40101210 PAR Grass Mowing Sessions	3,327,607.63	1,562,095.91	1,733,191.09		13,878.36	6,636,772.99	
Direct	040 Parks	10101 GSD General	40101220 PAR Facility Repair Sessions	1,082,569.71	539,070.68	3,081,455.09			4,703,095.48	
Direct	040 Parks	10101 GSD General	40101230 PAR Landscaping Sessions	805,941.92	336,616.42	163,625.17			1,306,183.51	
Direct	040 Parks	10101 GSD General	40101240 PAR Custodial Sessions	1,033,508.47	443,410.73	381,028.94			1,857,948.14	
Direct	040 Parks	10101 GSD General	40101310 PAR Usage Permits	171,888.55	73,298.51	7,274.41			252,461.47	
Direct	040 Parks	10101 GSD General	40101410 PAR Miles of Greenway Trails	97,398.52	29,302.40	4,976.92			131,677.84	
Direct	040 Parks	10101 GSD General	40103110 PAR Park Police Patrols	1,204,413.15	440,182.62	130,901.41			1,775,497.18	
Direct	040 Parks	10101 GSD General	40104110 PAR Comm Ctr Drop-in Activitie	4,927,714.41	1,599,011.81	175,599.81			6,702,326.03	
Direct	040 Parks	10101 GSD General	40104130 PAR Comm Recreation Seasonal	343,599.91	26,285.42				369,885.33	
Direct	040 Parks	10101 GSD General	40104140 PAR Comm Pools Aquatics	45,177.67	3,456.11	39,806.75			88,440.53	
Direct	040 Parks	10101 GSD General	40104310 PAR Organized Sports Leagues			1,583.26			1,583.26	
Direct	040 Parks	10101 GSD General	40104330 PAR Organized Sports Seasonal	3,708.00	377.03	2,722.51			6,807.54	
Direct	040 Parks	10101 GSD General	40104410 PAR Special Events Metro	77,151.88	24,951.93	12,844.58			114,948.39	
Direct	040 Parks	10101 GSD General	40104415 PAR After Hours Special Events	720,742.49	262,433.67				983,176.16	
Direct	040 Parks	10101 GSD General	40105110 PAR Comm Info Service	82,477.68	23,363.02	4,720.79			110,561.49	
Direct	040 Parks	10101 GSD General	40106110 PAR Arts/History Classes	488,971.23	161,525.66	26,415.89			676,912.78	
Direct	040 Parks	10101 GSD General	40106130 PAR Arts & History Seasonal	12,271.17	938.74				13,209.91	
Direct	040 Parks	10101 GSD General	40106210 PAR Environmental Ed Prog	913,057.61	339,470.85	33,460.29		21,037.55	1,307,026.30	
Direct	040 Parks	10101 GSD General	40106230 PAR Environmental Ed Seasonal	34,919.54	2,671.38				37,590.92	
Direct	040 Parks	10101 GSD General	40106240 PAR Instructors	354,108.31	32,928.43	130,214.42			517,251.16	
Direct	040 Parks	10101 GSD General	40107210 PAR Personnel Transactions	148,108.95	41,834.21	26,856.92			216,800.08	
Direct	040 Parks	10101 GSD General	40107310 PAR Payment Approvals	292,926.08	128,946.68	929,603.83			1,351,476.59	
Direct	040 Parks	10101 GSD General	40107410 PAR Purchasing Transactions	34,199.66	25,520.07	11,444.16			71,163.89	
Direct	040 Parks	10101 GSD General	40107610 PAR Dept Leadership Sessions	249,492.33	81,042.11	32,453.17		188,900.00	551,887.61	
Direct	040 Parks	10101 GSD General	40107710 PAR Safety Inspections	112,065.16	22,922.01	17,729.48			152,716.65	
Direct	040 Parks	10101 GSD General	40107800 PAR Non Allocated Fin Trans			334.94			334.94	
Direct	040 Parks	10101 GSD General	40150110 PAR Ted Rhodes Golf Course	412,155.66	150,003.65	151,228.52			713,387.83	
Direct	040 Parks	10101 GSD General	40150120 PAR Ted Rhodes Golf Seasonal	26,977.42	2,063.78				29,041.20	
Direct	040 Parks	10101 GSD General	40150210 PAR Harpeth Hills Golf Course	554,427.03	233,171.97	232,686.92			1,020,285.92	
Direct	040 Parks	10101 GSD General	40150220 PAR Harpeth Hills Golf Seasona	45,830.16	3,506.01				49,336.17	
Direct	040 Parks	10101 GSD General	40150310 PAR Two Rivers Golf Course	473,025.55	208,842.24	154,641.88			836,509.67	
Direct	040 Parks	10101 GSD General	40150320 PAR Two Rivers Golf Seasonal	44,172.76	3,379.17				47,551.93	
Direct	040 Parks	10101 GSD General	40150410 PAR Shelby Park Golf Course	341,379.27	140,731.57	60,076.89			542,187.73	
Direct	040 Parks	10101 GSD General	40150420 PAR Shelby Golf Seasonal	17,099.40	1,308.11				18,407.51	
Direct	040 Parks	10101 GSD General	40150510 PAR Warner Golf Course	124,699.84	46,921.32	62,547.23			234,168.39	
Direct	040 Parks	10101 GSD General	40150520 PAR Warner Golf Seasonal	8,589.36	657.08				9,246.44	
Direct	040 Parks	10101 GSD General	40150610 PAR McCabe Golf Course	760,420.10	276,685.32	214,463.80			1,251,569.22	
Direct	040 Parks	10101 GSD General	40150620 PAR McCabe Golf Seasonal	46,221.86	3,535.94				49,757.80	
Direct	040 Parks	10101 GSD General	40150710 PAR Vinny Links Golf Course	34,511.14	14,027.86	50,485.48			99,024.48	
Direct	040 Parks	10101 GSD General	40150720 PAR Vinny Links Golf Seasonal	8,448.93	646.35				9,095.28	
Direct	040 Parks	10101 GSD General	40150810 PAR Parthenon	401,452.80	147,588.53	240,164.57		2,825.16	792,031.06	
Direct	040 Parks	10101 GSD General	40150820 PAR Parthenon Seasonal	1,597.57	122.23				1,719.80	
Direct	040 Parks	10101 GSD General	40150910 PAR Wave Country			331,273.80			331,273.80	
Direct	040 Parks	10101 GSD General	40150920 PAR Wave Country Seasonal	298,090.84	22,860.61	16,595.03			337,546.48	
Direct	040 Parks	10101 GSD General	40151010 PAR Sportsplex	1,244,719.33	452,360.68	876,926.55			2,574,006.56	
Direct	040 Parks	10101 GSD General	40151020 PAR Sportsplex Seasonal	177,420.52	17,845.53				195,266.05	
Direct	040 Parks	10101 GSD General	40151210 PAR Hamilton Creek Marina	103,153.28	44,709.89	34,739.90			182,603.07	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	040 Parks	30003 General Fund 4% Reserve	40201000 4% PAR Parks			14,241.43				14,241.43	
Direct	040 Parks	30003 General Fund 4% Reserve	40220100 4% PAR Structures/Facilities			640,859.60	1,282,429.27	159,363.84		2,082,652.71	
Direct	040 Parks	30003 General Fund 4% Reserve	40230300 4% PAR Cultural Recreation			32,618.29				32,618.29	
Direct	040 Parks	30003 General Fund 4% Reserve	40230400 4% PAR Revenue Producing Fac.			64,815.96				64,815.96	
Direct	040 Parks	30087 Parks Donations Fund	40701200 PAR Memorial Benches			16,481.50				16,481.50	
Direct	040 Parks	30087 Parks Donations Fund	40701210 PAR Memorial Trees			5,181.00				5,181.00	
Direct	040 Parks	30087 Parks Donations Fund	40701220 PAR Donations Interest			10.55				10.55	
Direct	040 Parks	30215 Finance Innovation Investment	40701500 PAR Summer Basketball			150.10				150.10	
Direct	040 Parks	30801 Parks Special Projects	40170100 PAR Special Project Admin			29,651.65				29,651.65	
Direct	040 Parks	30801 Parks Special Projects	40170500 PAR Tree Replacement			21,493.75				21,493.75	
Direct	040 Parks	30801 Parks Special Projects	40170600 PAR Contribution to Parks			(1,345.72)				(1,345.72)	
Direct	040 Parks	30801 Parks Special Projects	40301000 PAR Contribute-Recreation	210.00	32.92	90,170.31				90,413.23	
Direct	040 Parks	30801 Parks Special Projects	40301100 PAR Belmont-Easley Recreation	13,919.56	1,064.86					14,984.42	
Direct	040 Parks	30801 Parks Special Projects	40301200 PAR Parthenon Cowan 2018			31,269.25				31,269.25	
Direct	040 Parks	30801 Parks Special Projects	40782400 PAR NAZA Afterschool Program	45,100.00	6,433.47	123,210.47				174,743.94	
Direct	040 Parks	30801 Parks Special Projects	40782500 PAR Disabilities Program	9,238.11	2,261.31	24,702.05				36,201.47	
Direct	040 Parks	30802 Parks Resale Inventory	40180000 PAR Resale Inventory			801,633.08		1,230,760.86		2,032,393.94	
Direct	040 Parks	30802 Parks Resale Inventory	40700900 PAR Golf Cart Rentals			424,795.52				424,795.52	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383870 PAR NRPA Healthy OutOfSchool17			6,357.44	1,176.10			7,533.54	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783132 PAR FWOP Staffing Grant 01	80,623.64	19,465.35	1,321.86				101,410.85	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783142 PAR Warner SWEAT Grant 01	20,551.45	1,572.20					22,123.65	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783610 PAR TwoRiversMansion Staffg-14	14,601.75	2,825.16					17,426.91	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783630 PAR TwoRiversMans Seasonl 15-16	2,471.70	189.08					2,660.78	
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783640 PAR TWSM Monument Grant 2017					18,233.50		18,233.50	
Direct	040 Parks	33000 PAR Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	114,553.47	39,244.70	165.00				153,963.17	
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40403011 PAR Greenway Projects				141,002.44			141,002.44	
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40406011 PAR *Centennial Prk MasterPlan			678.48				678.48	
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40401013 PAR Greenway Projects				1,637.50			1,637.50	
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40408013 PAR Dog Parks			27,385.50	15,251.50			42,637.00	
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40409013 PAR Deferred Maintenance			31,131.76				31,131.76	
Direct	040 Parks	40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan				(103,120.05)			(103,120.05)	
Direct	040 Parks	40014 GSD FY14 Capital Projects	40404014 PAR Shelby Park Master Plan			1,870.63	28,622.13			30,492.76	
Direct	040 Parks	40014 GSD FY14 Capital Projects	40409014 PAR Deferred Maintenance			20,722.58	166,802.29	146,535.04		334,059.91	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects			12,932.31	12,583.19			25,515.50	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40402015 PAR Warner Park Master Plan			(2,485.65)	117,000.00			114,514.35	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40404015 PAR Open Space			2,335.43				2,335.43	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40405015 PAR Stones River/Ravenwood			1,400.00	1,073,343.90			1,074,743.90	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40406015 PAR Deferred Maintenance			76,500.75	213,422.00	7,428.13		297,350.88	
Direct	040 Parks	40015 GSD FY15 Capital Projects	40408015 PAR Madison/SE Community Ctr				18,448.25			18,448.25	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects				1,118,694.49			1,118,694.49	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40402016 PAR Open Space			18,125.84	(655,370.00)			(637,244.16)	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40403016 PAR Maintenance			165,510.12	108,933.65			274,443.77	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40404016 PAR Madison Community Ctr			21,626.31	135,400.50	34,066.18		191,092.99	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40405016 PAR Southeast Community Ctr			6,588.75	325,273.00			331,861.75	
Direct	040 Parks	40016 GSD FY16 Capital Projects	40408016 PAR Nashville Zoo				2,474,792.24			2,474,792.24	
Direct	040 Parks	40017 GSD FY17 Capital Projects	40401017 PAR Greenways			3,837.75	674,972.77			678,810.52	
Direct	040 Parks	40017 GSD FY17 Capital Projects	40403017 PAR Centennial Park				(378,959.96)			(378,959.96)	
Direct	040 Parks	40017 GSD FY17 Capital Projects	40404017 PAR Land Acquisition			10,071.25	706,541.00			716,612.25	
Direct	040 Parks	40017 GSD FY17 Capital Projects	40405017 PAR Soccer Fields			50,512.74	419,718.63	34,066.18		504,297.55	
Direct	040 Parks	40017 GSD FY17 Capital Projects	40406017 PAR Maintenance/Small Park Imp			394,232.73	1,808,870.31			2,203,103.04	
Direct	040 Parks	40018 GSD FY18 Capital Projects	40401018 PAR Hadley Tennis Bubble				20,370.90			20,370.90	
Direct	040 Parks	40018 GSD FY18 Capital Projects	40402018 PAR Antioch Commty Ctr Renovat				12,551.93			12,551.93	
Direct	040 Parks	40018 GSD FY18 Capital Projects	40403018 PAR Fairground Soccer Greenway				1,940,737.60			1,940,737.60	
Direct	040 Parks	40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects				239,548.85			239,548.85	
Direct	040 Parks	40018 GSD FY18 Capital Projects	40405018 PAR Bellevue Community Ctr	6,096.68	2,367.45	30,984.61	7,168,548.67			7,207,997.41	
Direct	040 Parks	40118 GSD FY18B Capital Projects	40401118 PAR Capital View Park Dev				1,021,478.56			1,021,478.56	
Direct	040 Parks	40118 GSD FY18B Capital Projects	40403118 PAR Bellevue CommCtr & IceRink	11,322.27	4,396.96	37,452.02	11,976,564.55			12,029,735.80	
Direct	040 Parks	40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide			780,341.07	380,621.41			1,160,962.48	
Direct	040 Parks	40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint			37,067.40	328,463.77			365,531.17	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement			134,716.37				134,716.37	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421050 PAR Centennial Master Plan Sup				509,138.26			509,138.26	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421080 PAR Cumberland Pk Roof Claim			817.95				817.95	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421100 PAR O'Neil Beaman Park Barn 17				16,343.00			16,343.00	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421110 PAR Friends of Beaman Barn 17				20,000.00			20,000.00	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421120 PAR Greenways Beaman Barn 17				10,000.00		10,000.00	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421130 PAR Greenways GaleLn Picnic 17				26,258.50		26,258.50	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421210 PAR FOWP Allee Study				21,729.50		21,729.50	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421230 PAR Greenways HCA 440 2018				118,445.49		118,445.49	
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421270 PAR TDEC Capitol View LPRF 18				28,276.49		28,276.49	
Direct	040 Parks	73180 Cecil R Crawford Endowment	01604000 PAR Cecil R Crawford Endowment				39,939.15		39,939.15	
Direct	040 Parks Total			22,246,960.48	8,152,209.33	13,611,073.86	33,564,776.13	1,838,861.30	79,413,881.10	
Direct	041 Arts Commission	10101 GSD General	41105000 ART Basic Grants				2,470,840.00		2,470,840.00	
Direct	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	84,537.34	34,425.10	257,199.90			376,162.34	
Direct	041 Arts Commission	10101 GSD General	41106100 ART Cultural Vitality Index	157,106.78	54,845.82	140,978.57			352,931.17	
Direct	041 Arts Commission	10101 GSD General	41106200 ART Grants Development	121,958.53	37,978.59	16,122.30			176,059.42	
Direct	041 Arts Commission	10101 GSD General	41106250 ART Organizational Development	84,994.53	31,367.06	72,628.53			188,990.12	
Direct	041 Arts Commission	30003 General Fund 4% Reserve	41201000 4% ART Arts Commission				10,370.01		10,370.01	
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities				5,180.00	28,855.38	34,035.38	
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310270 ART TAC Major Cultural Inst	29,960.00	2,291.95	43,248.05			75,500.00	
Direct	041 Arts Commission	40009 GSD FY10 Capital Projects Fund	41401010 ART Public Art	213,115.39	82,789.44	34,928.43	199,416.34		530,249.60	
Direct	041 Arts Commission Total			691,672.57	243,697.96	580,655.79	2,699,111.72		4,215,138.04	
Direct	042 Public Works	10101 GSD General	42141110 PW GSD Developer Services	804,454.60	259,008.73	22,616.21			1,086,079.54	
Direct	042 Public Works	10101 GSD General	42141210 PW GSD Traffic Engineering	789,183.65	279,171.43	9,733.86			1,078,088.94	
Direct	042 Public Works	10101 GSD General	42141310 PW GSD Right of Way Permits	299,553.32	104,692.75	2,228.85			406,474.92	
Direct	042 Public Works	10101 GSD General	42141410 PW GSD Park Spaces Off Street	79,412.31	25,625.61	91.40			105,129.32	
Direct	042 Public Works	10101 GSD General	42141420 PW GSD Park Spaces On Street	390,093.88	199,011.82	49,578.34			638,684.04	
Direct	042 Public Works	10101 GSD General	42141510 PW GSD Street Construction	966,958.38	322,766.40	8,153.60			1,297,878.38	
Direct	042 Public Works	10101 GSD General	42141610 PW GSD Sidewalk Construction	24,269.63	4,583.83	165.56			29,019.02	
Direct	042 Public Works	10101 GSD General	42141710 PW GSD ITS Construction	182,526.26	70,671.64	36.60			253,234.50	
Direct	042 Public Works	10101 GSD General	42142110 PW GSD Roadway Maintenance	6,455,873.61	2,730,347.00	1,245,593.59			10,431,814.20	
Direct	042 Public Works	10101 GSD General	42142180 PW GSD Film and Special Events	464,847.72	170,676.31	137,525.24			773,049.27	
Direct	042 Public Works	10101 GSD General	42142210 PW GSD Emergency Response	225,764.17	88,464.47				314,228.64	
Direct	042 Public Works	10101 GSD General	42142710 PW GSD Traffic Signal Maint	893,603.64	364,965.25	543,401.29			1,801,970.18	
Direct	042 Public Works	10101 GSD General	42142832 PW GSD Traffic Sign & Marking	516,505.40	242,305.05	273,880.30			1,032,690.75	
Direct	042 Public Works	10101 GSD General	42144110 PW GSD Cust Serv Resp & Supp	282,107.10	110,963.71	687.88			393,758.69	
Direct	042 Public Works	10101 GSD General	42145210 PW TL Enforcement	100,937.89	33,383.91	355.90			134,677.70	
Direct	042 Public Works	10101 GSD General	42145230 PW TL Permitting	248,530.35	100,439.63	42,859.91			391,829.89	
Direct	042 Public Works	10101 GSD General	42161000 PW NonPayrollExp Clearing			59,830.56			59,830.56	
Direct	042 Public Works	10101 GSD General	42161110 PW GSD Administration	1,335,382.14	417,937.81	3,402,156.02		5,715,300.00	10,870,775.97	
Direct	042 Public Works	18301 USD General	42192170 PW USD Roadway All Other	1,050,547.77	456,519.00	7,995,375.90			9,502,442.67	
Direct	042 Public Works	18301 USD General	42197110 PW USD Administration			178,592.48			14,784,892.48	
Direct	042 Public Works	30003 General Fund 4% Reserve	42201000 4% PW GSD Public Works				38,972.50		38,972.50	
Direct	042 Public Works	30003 General Fund 4% Reserve	42204000 4% PW Div of Roads			23,371.62	602,363.00		625,734.62	
Direct	042 Public Works	30003 General Fund 4% Reserve	42206000 4% PW Div of Equipment			1,188,130.74	19,147.50	234,491.62	1,441,769.86	
Direct	042 Public Works	30003 General Fund 4% Reserve	42245000 4% PW TL Transportation			11,800.00			11,800.00	
Direct	042 Public Works	30501 Solid Waste Operations	42801200 PW WM Education/Pub Relations	69,661.69	21,622.76	137,328.88			228,613.33	
Direct	042 Public Works	30501 Solid Waste Operations	42803100 PW WM Metro Collection	826,202.02	376,108.90	13,754,430.07			14,956,740.99	
Direct	042 Public Works	30501 Solid Waste Operations	42803300 PW WM Downtown Business Coll	137,994.02	67,083.56	96,728.20			301,805.78	
Direct	042 Public Works	30501 Solid Waste Operations	42803500 PW WM Front Loader Coll	252,664.27	109,358.58	5,160.75			367,183.60	
Direct	042 Public Works	30501 Solid Waste Operations	42803600 PW WM Dead Animal Coll	39,201.24	25,488.62	1,239.20			65,929.06	
Direct	042 Public Works	30501 Solid Waste Operations	42803700 PW WM Brush Collection	1,247,500.34	604,186.07	2,091.29			1,853,777.70	
Direct	042 Public Works	30501 Solid Waste Operations	42804200 PW WM Downtown Bus Recycling	270,746.51	104,874.36				375,620.87	
Direct	042 Public Works	30501 Solid Waste Operations	42804300 PW WM Curbside Recycling	812,345.29	307,264.78	92,455.77			1,212,065.84	
Direct	042 Public Works	30501 Solid Waste Operations	42804510 PW WM Drop Off Recycle Centers	272,318.47	104,403.51	1,362.08	210,347.18		588,431.24	
Direct	042 Public Works	30501 Solid Waste Operations	42804520 PW WM Convenience/Recycle Ctrs	493,682.18	209,560.43	1,724,996.59			2,428,239.20	
Direct	042 Public Works	30501 Solid Waste Operations	42804710 PW WM Compost Program	48,570.13	21,372.88	757,629.98			827,572.99	
Direct	042 Public Works	30501 Solid Waste Operations	42804800 PW WM Household Hazardous Wast	94,144.81	34,586.68	164,128.88			292,860.37	
Direct	042 Public Works	30501 Solid Waste Operations	42804900 PW WM Tire Program	24,119.50	15,121.70				39,241.20	
Direct	042 Public Works	30501 Solid Waste Operations	42805200 PW WM Landfill Engineering	77,962.86	22,150.02	326,531.76			426,644.64	
Direct	042 Public Works	30501 Solid Waste Operations	42805300 PW WM Bordeaux Gas Utilization			3,815.41			3,815.41	
Direct	042 Public Works	30501 Solid Waste Operations	42861110 PW WM Administration	827,401.64	230,047.54	3,440,650.61		636,800.00	5,134,899.79	
Direct	042 Public Works	30502 Solid Waste Grant	42301300 PW Solid Waste Haz Grant			279,040.00			279,040.00	
Direct	042 Public Works	30502 Solid Waste Grant	42301500 PW Solid Waste Rebate Grant			125,650.00			125,650.00	
Direct	042 Public Works	30502 Solid Waste Grant	42301800 PW KAB Grant			39,999.98			39,999.98	
Direct	042 Public Works	30502 Solid Waste Grant	42302000 PW Special Litter Grant			44,290.60			44,290.60	
Direct	042 Public Works	30503 Public Works Tire Waste	42701300 PW Solid Waste Tires			559,967.45			559,967.45	
Direct	042 Public Works	30508 Public Works Sidewalk	42701100 PW PedestrianBenefitZone 10			257,407.84			257,407.84	
Direct	042 Public Works	30508 Public Works Sidewalk	42702100 PW PedestrianBenefitZone 3			501,488.64			501,488.64	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense		Object Type		Non Operating			Transfers		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses		
Direct	042 Public Works	30508 Public Works Sidewalk	42702110 PW PedestrianBenefitZone 4			68,120.00			68,120.00
Direct	042 Public Works	30508 Public Works Sidewalk	42703000 PW PedestrianBenefitZone 7			22,800.00			22,800.00
Direct	042 Public Works	30508 Public Works Sidewalk	42704100 PW PedestrianBenefitZone 6			289,561.52			289,561.52
Direct	042 Public Works	30508 Public Works Sidewalk	42704110 PW PedestrianBenefitZone 8			1,172,814.64			1,172,814.64
Direct	042 Public Works	30508 Public Works Sidewalk	42705100 PW PedestrianBenefitZone 5			231,733.12			231,733.12
Direct	042 Public Works	30508 Public Works Sidewalk	42705110 PW PedestrianBenefitZone 16			213,589.20			213,589.20
Direct	042 Public Works	30508 Public Works Sidewalk	42705120 PW PedestrianBenefitZone 15			132,679.18			132,679.18
Direct	042 Public Works	30508 Public Works Sidewalk	42705130 PW PedestrianBenefitZone 1			322,752.08			322,752.08
Direct	042 Public Works	30508 Public Works Sidewalk	42705140 PW PedestrianBenefitZone 2			143,338.96			143,338.96
Direct	042 Public Works	30508 Public Works Sidewalk	42705150 PW PedestrianBenefitZone 9			72,730.48			72,730.48
Direct	042 Public Works	30508 Public Works Sidewalk	42705160 PW PedestrianBenefitZone 13			101,536.00			101,536.00
Direct	042 Public Works	30508 Public Works Sidewalk	42705170 PW PedestrianBenefitZone 14			71,136.00			71,136.00
Direct	042 Public Works	30509 PW Surplus Parking Fund	42341400 PW Surplus Parking Funds			4,178,307.59	276,709.19	3,098,902.00	7,553,918.78
Direct	042 Public Works	30511 Public Works Paving	42707000 PW Paving			5,005,912.87			5,005,912.87
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42402010 PW Bridges GSD			0.29			0.29
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42404010 PW Information Systems GSD			136,763.62			136,763.62
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42409010 PW Sidewalks GSD			(3,013.24)	3,225.00		211.76
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42402011 PW Bridges GSD			90.85			90.85
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42405011 PW Paving/Resurfacing GSD			34,065.58			34,065.58
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42407011 PW Bikeways GSD			4,292.92			4,292.92
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42416011 PW 28th/31st Ave Conn GSD			12,390.00			12,390.00
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42418011 PW Traffic Signals/Equip GSD			27,335.94			27,335.94
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42401013 PW Sidewalks GSD			483,969.20	204,399.37		688,368.57
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42402013 PW Paving/Resurfacing GSD			22,750.33			22,750.33
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42403013 PW Bikeways GSD			247,246.68			247,246.68
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42404013 PW Bridges GSD			162.38			162.38
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42405013 PW Corridor Redevelopment GSD			473,469.06			473,469.06
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42406013 PW Road Projects GSD			445,983.92			445,983.92
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42407013 PW Signalization GSD			82,883.53			82,883.53
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42401014 PW Sidewalks GSD			817,892.93	64,770.48		882,663.41
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42402014 PW Paving/Resurfacing GSD			549,995.32			549,995.32
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42403014 PW Bikeways GSD			13,228.28			13,228.28
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42406014 PW Road Projects GSD			106,815.49			106,815.49
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42407014 PW Signalization GSD			27,069.10			27,069.10
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42401015 PW Sidewalks GSD			3,238,594.77	58,473.00		3,297,067.77
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42402015 PW Paving/Resurfacing GSD			3,103,582.97			3,103,582.97
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42403015 PW Traffic/Signal Controls GSD			763,977.31			763,977.31
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42404015 PW Bridges GSD			242,327.87			242,327.87
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42401016 PW Sidewalks GSD			548,867.80	420,940.23		969,808.03
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42402016 PW Paving GSD			788,196.65			788,196.65
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42403016 PW Traffic/Signal Controls GSD			40,365.67			40,365.67
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42404016 PW Roads Bridges Bikeways GSD			1,374,735.97		30,000.00	1,404,735.97
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42406016 PW SWalk Paving Rdwy-Recall			1,358,948.07	1,575.09		1,360,523.16
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42401017 PW Sidewalks GSD			3,214,702.91	15,406.48		3,230,109.39
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42402017 PW Paving GSD			3,939,018.65			3,939,018.65
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42403017 PW Bikeways GSD			157,735.91			157,735.91
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42404017 PW Bridges GSD			5,476,061.58			5,476,061.58
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42405017 PW Station Blvd Project GSD			450,158.38			450,158.38
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42407017 PW Traffic Signalization GSD			1,169,845.75			1,169,845.75
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42408017 PW Road Reconstruction GSD			46,231.00			46,231.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42401018 PW Paving GSD			20,414,305.74			20,414,305.74
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42402018 PW Sidewalks GSD			2,543,315.58			2,543,315.58
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42403018 PW Bikeways GSD			1,230,883.52			1,230,883.52
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42404018 PW Roadway Reconstructn/Improv			1,906,567.63			1,906,567.63
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42401118 PW Century Farms Access Roads			3,982,270.00			3,982,270.00
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42402118 PW Roadway Construct & Improve			26,893.13			26,893.13
Direct	042 Public Works	40118 GSD FY18B Capital Projects	42403118 PW Traffic Management Program			1,561,305.20			1,561,305.20
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42401119 PW Paving Program			3,899,660.74			3,899,660.74
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42403119 PW Road Program			478,790.52			478,790.52
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42404119 PW Bridges Program			1,808,855.76			1,808,855.76
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42407119 PW Traffic Calming			90,419.60			90,419.60
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42409119 PW East Bank/Cowan-Infrastrct			650,879.33	192.00		651,071.33
Direct	042 Public Works	40300 GSD Public Works Construction	42412013 PW Development Infrastructure			245,580.75			245,580.75
Direct	042 Public Works	40300 GSD Public Works Construction	42412014 PW Harding Place Sidewalks			151,049.00			151,049.00

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense		Object Type					Non Operating			
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	Grand Total	
Direct	042 Public Works	40300 GSD Public Works Construction	42412020 PW Sidewalks Lebanon Pike			39,765.90			39,765.90	
Direct	042 Public Works	40300 GSD Public Works Construction	42412021 PW Roadway Maint Dickerson Pk			141,375.20			141,375.20	
Direct	042 Public Works	40300 GSD Public Works Construction	42412026 PW McGavock Pk RR Xing 3502215			9,936.37			9,936.37	
Direct	042 Public Works	40300 GSD Public Works Construction	42412028 PW Old Hickory RR Xing 348670G			11,993.15			11,993.15	
Direct	042 Public Works	40300 GSD Public Works Construction	42412050 PW BRT Lite Murfreesboro Pike			60,360.00			60,360.00	
Direct	042 Public Works	40300 GSD Public Works Construction	42412060 PW BRT Lite Gallatin Road			124,557.97			124,557.97	
Direct	042 Public Works	40300 GSD Public Works Construction	42412070 PW McCrory Lane Road Repair			742,296.61			742,296.61	
Direct	042 Public Works	44116 GSD PW FY16 S/F Capital Projs	42431016 PW GSD Library Parking Garage				49,550.58		49,550.58	
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42408010 PW USD Roadway Projects			2,643.50			2,643.50	
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42410010 PW USD Sidewalks			(929.41)	8,800.00		7,870.59	
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42481010 PW SWalk Paving Rdwy-Recall			817.42			817.42	
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42406011 PW USD Paving/Resurfacing			12,507.75			12,507.75	
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42410011 PW USD Sidewalks			20.36			20.36	
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42414011 PW USD Multi Fam Refuse/Recycl			10,465.00			10,465.00	
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42415011 PW USD Refuse/Recycle Contain			9.26			9.26	
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42481011 PW SWalk Paving Rdwy-Recall			301,276.13			301,276.13	
Direct	042 Public Works	48017 USD FY17 Capital Projects Fund	42481017 PW Solid Waste Study			80,295.00			80,295.00	
Direct	042 Public Works	48113 USD FY13B Capital Projects	42480113 PW * USD Sidewalks				17,005.00		17,005.00	
Direct	042 Public Works Total			20,605,066.79	8,234,764.74	119,464,481.62	1,991,876.60	24,321,793.62	174,617,983.37	
Direct	044 Human Relations Commission	10101 GSD General	44100210 HRC Civil Rights Compliance			529.00			529.00	
Direct	044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	267,788.64	82,199.29	144,258.17			494,246.10	
Direct	044 Human Relations Commission Total			267,788.64	82,199.29	144,787.17			494,775.10	
Direct	047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	343,524.65	96,467.54	64,997.69			504,989.88	
Direct	047 Criminal Justice Planning Total			343,524.65	96,467.54	64,997.69			504,989.88	
Direct	049 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	280,052.27	78,854.18	230,406.81		188,350.00	777,663.26	
Direct	049 Office of Emergency Management	30003 General Fund 4% Reserve	49201000 4% OEM Office of Emergency Mgt			8,360.97	27,229.75		35,590.72	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301015 OEM Port Security FY16/17			318,046.87			318,046.87	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301050 OEM *Homeland Security FY14-16			(427.66)			(427.66)	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301080 OEM Homeland Security FY15-18			(1,387.07)			(1,387.07)	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301200 OEM Homeland Security FY16-19			57,020.22			57,020.22	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301210 OEM Homeland Security FY17			126,199.25			126,199.25	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301230 OEM Emerg Mgmt Perf Grant 2018	215,430.44	122,917.33	252.23			338,600.00	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301240 OEM Homeland Security FY18-21			17,096.51			17,096.51	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301250 OEM TN Highland Rim OEM Grant			10,724.24			10,724.24	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301260 OEM 2019 NFL Draft NCVG Grant	5,800.00		4,200.00			10,000.00	
Direct	049 Office of Emergency Management Total			501,282.71	201,771.51	770,492.37	27,229.75	188,350.00	1,689,126.34	
Direct	051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	807,018.30	259,039.48	602,271.50		12,134.59	1,680,463.87	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303000 OFS Arrest Grant	39,692.26	9,999.67	22,153.46			71,845.39	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303100 OFS VOCA FJC Navigator/Advocat	77,480.68	23,055.24	79,848.77	18,235.00		198,619.69	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303400 OFS STOP Fatality Review Grant	52,000.00	15,302.75	16,218.59			83,521.34	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303410 OFS NDVRFI Conference Travel			13,349.82			13,349.82	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303420 OFS ICJR Grant	46,153.92	15,908.64	19,606.36			81,668.92	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51304000 OFS Cherished Hearts Grant	22,865.36	5,548.19	22,371.38			50,784.93	
Direct	051 Office of Family Safety	32104 OFS Donations Fund	51301000 OFS Donations			118.79			118.79	
Direct	051 Office of Family Safety	32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordntr	380,347.32	120,039.34	65,621.65			566,008.31	
Direct	051 Office of Family Safety Total			1,425,557.84	448,893.31	841,560.32	18,235.00	12,134.59	2,746,381.06	
Direct	052 Community Oversight Board	10101 GSD General	52100100 COB Community Oversight Board	37,018.21	5,247.20	21,506.50			63,771.91	
Direct	052 Community Oversight Board Total			37,018.21	5,247.20	21,506.50			63,771.91	
Direct	060 Farmer's Market	30003 General Fund 4% Reserve	60201000 4% FAR Farmer's Market			28,895.84			28,895.84	
Direct	060 Farmer's Market	40119 GSD FY19B Capital Projects	60402119 FAR Farmers Mkt HVAC Replace				125,017.37		125,017.37	
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	60400440 FAR NonBond Fd Capital Projs				900,000.00		900,000.00	
Direct	060 Farmer's Market	60152 Farmers Market	60511000 FAR Facility Mgmt Program	293,093.07	62,581.99	1,319,074.74	63,600.00		1,738,349.80	
Direct	060 Farmer's Market	60152 Farmers Market	60511210 FAR TAEP Grant 10-11			2,500.00			2,500.00	
Direct	060 Farmer's Market	60152 Farmers Market	60511400 FAR Grow Local Kitchen			888.68			888.68	
Direct	060 Farmer's Market	60152 Farmers Market	60512000 FAR Marketing Service Program			66,781.65		30,000.00	96,781.65	
Direct	060 Farmer's Market	60152 Farmers Market	60513000 FAR Non Alloc Financial Trans				292,749.09		292,749.09	
Direct	060 Farmer's Market Total			293,093.07	62,581.99	1,418,140.91	292,749.09	1,118,617.37	3,185,182.43	
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	61201000 4% MUN Municipal Auditorium			123,982.89			123,982.89	
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	61501510 MUN Administration	550,716.08	176,053.67	1,084,797.24	377,206.09	83,100.00	2,271,873.08	
Direct	061 Municipal Auditorium Total			550,716.08	176,053.67	1,208,780.13	377,206.09	83,100.00	2,395,855.97	
Direct	062 State Fair Board	10101 GSD General	01101646 ADM State Fair Subsidy					300,000.00	300,000.00	
Direct	062 State Fair Board	30003 General Fund 4% Reserve	62201000 4% BFC State Fair					43,214.94	43,214.94	
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements					12,393,052.39	12,393,052.39	
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	62401019 BFC Buildings & Facilities Imp			402.20		9,070,600.61	9,071,002.81	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense				Object Type					Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	062 State Fair Board	60156 State Fair	62507000 BFC Tennessee State Fair Prog			(9,232.19)			(9,232.19)
Direct	062 State Fair Board	60156 State Fair	62507200 BFC Corporate Sales Program	996,334.94	398,629.09	1,686,537.19	369,974.26	193,500.00	3,644,975.48
Direct	062 State Fair Board Total			996,334.94	398,629.09	1,677,707.20	369,974.26	22,000,367.94	25,443,013.43
Direct	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin			843,200.00			843,200.00
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98			8,768,011.72	235,377.50		9,003,389.22
Direct	064 Sports Authority	30277 SPA Stadium Capital	64702100 SPA Stadium Capital Proj Exp				(42,297.07)		(42,297.07)
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	64720200 SPA Stadium \$2 Ticket Tax Exps			1,708,960.99			1,708,960.99
Direct	064 Sports Authority	30286 SPA Arena Capital Improv Rev	64740100 SPA Arena Capital Improv Rev				2,540,319.14		2,540,319.14
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	64730300 SPA Stadium Improv 15 Revenue					1,598,170.55	1,598,170.55
Direct	064 Sports Authority	30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A			2,000.00		1,780,743.48	1,782,743.48
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B			121,000.00		951,008.45	1,072,008.45
Direct	064 Sports Authority	31282 SPA Pub Imp Stadium Revenue 04	64100400 SPA Stadium Revenue			4,715,908.50			4,715,908.50
Direct	064 Sports Authority	33064 SPA Sports Auth Grant Fund	64303200 SPA * Spec Event PIP Prg Grt			2,842.99			2,842.99
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MLS Infrastructure					101,545.00	101,545.00
Direct	064 Sports Authority	40297 SPA NHC Contr Bellevue IceRink	64401420 SPA NHC Contr Bellevue IceRink					1,000,000.00	1,000,000.00
Direct	064 Sports Authority	49964 SPA CAFR Elimination	64409999 SPA CAFR Elimination					(4,329,922.48)	(4,329,922.48)
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303000 SPA Facilities Management	192,956.56	82,375.55	550,530.11			825,862.22
Direct	064 Sports Authority	60287 SPA Arena Working Capital	64208000 SPA Arena Working Capital			5,889,258.00			5,889,258.00
Direct	064 Sports Authority	91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest	1,536.80					1,536.80
Direct	064 Sports Authority	91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets						17,131,773.50
Direct	064 Sports Authority Total			194,493.36	82,375.55	22,601,712.31	20,966,718.07	-	43,845,299.29
Direct	065 Water and Sewer	27312 W&S Debt Service	65550000 W&S Debt Service			4,824.21	39,822,254.85	4,549,433.16	44,376,512.22
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801100 W&S SW Delray-WHamilton Buyout				1,231,780.50		1,231,780.50
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801120 W&S SW Benzing/ParkTerr Buyout				74,103.37		74,103.37
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801140 W&S SW Pennington Bend Buyout				2,273.00		2,273.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq				20,446.71		20,446.71
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801190 W&S SW Mill Creek RiskMgt Proj				24,773.35		24,773.35
Direct	065 Water and Sewer	40017 GSD FY17 Capital Projects	65401017 W&S FY17 StormwaterHomeBuyouts			4,400.00	859,640.13		864,040.13
Direct	065 Water and Sewer	41113 W&S GSD StormwaterS/F FY13BCap	65411113 W&S Stormwater Program				(12,223.80)		(12,223.80)
Direct	065 Water and Sewer	41118 W&S GSD StormwaterS/F FY18BCap	65411118 W&S Stormwater FY188 SF Projs				642,478.89		642,478.89
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530040 W&S Commercial Paper COI			185,099.40			185,099.40
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530103 W&S CWWTP Misc Imprv	248,023.46	97,923.91				345,947.37
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530106 W&S OMH WTP Misc Imprv	65,305.12	23,602.65				88,907.77
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530107 W&S KRH WTP Misc Imprv	58,117.25	22,429.55				80,546.80
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530132 W&S WRES Misc Improvements	23,978.70	8,654.37				32,633.07
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530177 W&S Laboratory Upgrades	8,266.39	3,422.14				11,688.53
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572120 W&S Ext & Replace Debt Service			1,014,554.14			1,014,554.14
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572130 W&S Ext & Replace Capital				77,124,824.56		77,124,824.56
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572150 W&S Capital Comm EQP					2,915,437.64	2,915,437.64
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572160 W&S Capital MIS Upgr	341,557.03	119,763.44		(461,320.47)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572171 W&S Capital Meter Prog	418,780.69	190,713.03		(609,493.72)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572225 W&S Financial Support Capital	267,940.36	113,378.05		(381,318.41)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572271 W&S Engr Admin - Capital	119,239.88	38,046.57		(157,286.45)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572272 W&S Engr Desgin - Capital	1,390,170.33	482,784.34	630.34	(1,872,954.67)		630.34
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572274 W&S Engr OAP Sup - Capital	501,788.54	152,779.96		(654,568.50)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572276 W&S Engr Planning - Capital	887,487.10	313,013.78	1,404.06	(1,200,500.88)		1,404.06
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572281 W&S Engr Inspection - Capital	1,361,597.88	476,947.35		(1,838,545.23)		(0.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572310 W&S Water Maint - Capital	15,225.51	5,941.70		(21,167.21)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572435 W&S Lead Serv Repl	817,178.12	293,212.71		(1,110,390.83)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572592 W&S Capital SPS Impr	339,053.30	131,219.08				470,272.38
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572627 W&S Capital DCWWTP Impro	123,180.45	42,422.73		(1,342,082.61)		(1,176,479.43)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572652 W&S Capital WCWWTP Improv	30,743.67	12,960.47				43,704.14
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572660 W&S Capital Biosolids Mgmt	73,289.97	29,489.40				102,779.37
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10C	65490001 W&S FA Closeout Transfers					126,597,978.61	126,597,978.61
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65403010 W&S Stormwater S/F FY10 CapPrj			296,072.84	11,029,043.40		11,325,116.24
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65405010 W&S Stormwater Fairgrounds				1,194,981.00		1,194,981.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525000 W&S Revenue			560,089.06		232,012,877.46	232,572,966.52
Direct	065 Water and Sewer	67311 W&S Revenue	65525199 W&S CAFR Eliminations					(363,160,289.23)	(363,160,289.23)
Direct	065 Water and Sewer	67331 W&S Operating	65501100 W&S Administration			1,523,371.00			1,523,371.00
Direct	065 Water and Sewer	67331 W&S Operating	65555030 W&S ALOB IT Application Supp	541,278.24	189,366.65	3,206,426.20			3,937,071.09
Direct	065 Water and Sewer	67331 W&S Operating	65555110 W&S Building Cleanings	151,594.33	32,309.37	435,104.85			619,008.55
Direct	065 Water and Sewer	67331 W&S Operating	65555210 W&S General Administration	384,937.84	117,328.02	69,425.81			571,691.67
Direct	065 Water and Sewer	67331 W&S Operating	65555330 W&S General Accounting	738,953.36	265,159.95	1,555,058.96			2,559,172.27
Direct	065 Water and Sewer	67331 W&S Operating	65555410 W&S Procurement Svcs	177,014.51	69,173.27	121,690.66			367,878.44

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	065 Water and Sewer	67331 W&S Operating	65555420 W&S Central Stores Inv ProcPrg			(1,617.47)			(1,617.47)	
Direct	065 Water and Sewer	67331 W&S Operating	65555510 W&S Oper Admin Key	200,842.79	58,449.32	43,908.99			303,201.10	
Direct	065 Water and Sewer	67331 W&S Operating	65555520 W&S Admin Security	171,763.61	52,773.43	33,962.37			258,499.41	
Direct	065 Water and Sewer	67331 W&S Operating	65555540 W&S Stormwater Security			(9,739.87)			(9,739.87)	
Direct	065 Water and Sewer	67331 W&S Operating	65555570 W&S OHUD Administration			10,061.77			10,061.77	
Direct	065 Water and Sewer	67331 W&S Operating	65555610 W&S Safety Train Session	73,574.55	29,476.49	11,943.03			114,994.07	
Direct	065 Water and Sewer	67331 W&S Operating	65555620 W&S Occupation Health Svcs			3,648.95			3,648.95	
Direct	065 Water and Sewer	67331 W&S Operating	65555630 W&S Skills Train & Coordin			31,723.29			31,723.29	
Direct	065 Water and Sewer	67331 W&S Operating	65555710 W&S ALOB Exec Leade Key	1,058,565.15	325,953.26	883,414.39		5,988,700.00	8,256,632.80	
Direct	065 Water and Sewer	67331 W&S Operating	65555720 W&S ALOB Communication Svcs	190,621.86	67,810.06	55,319.50			313,751.42	
Direct	065 Water and Sewer	67331 W&S Operating	65555740 W&S KVB Median Irrigation			1,730.44			1,730.44	
Direct	065 Water and Sewer	67331 W&S Operating	65555855 W&S Transfers			300.00			300.00	
Direct	065 Water and Sewer	67331 W&S Operating	65555910 W&S Billing & Collections/Lobby	369,616.93	168,374.27	1,396,434.15	40,200.00		1,974,625.35	
Direct	065 Water and Sewer	67331 W&S Operating	65556010 W&S Meter Reading Key Product	347,255.04	140,169.74	95,256.28			582,681.06	
Direct	065 Water and Sewer	67331 W&S Operating	65556110 W&S Cash / Payment Processing	146,587.15	51,206.33	108,381.04			306,174.52	
Direct	065 Water and Sewer	67331 W&S Operating	65556210 W&S Permits Key				(241.26)		(241.26)	
Direct	065 Water and Sewer	67331 W&S Operating	65556310 W&S Phone Center Key	1,104,050.59	426,694.00	26,453.44			1,557,198.03	
Direct	065 Water and Sewer	67331 W&S Operating	65556410 W&S W&S Field Activ Key	1,506,222.13	644,653.53	941,070.56	(28,066.12)		3,063,880.10	
Direct	065 Water and Sewer	67331 W&S Operating	65556440 W&S Cust Svcs Gen Admin	121,645.14	42,313.63	361,741.87			525,700.64	
Direct	065 Water and Sewer	67331 W&S Operating	65556510 W&S Planning/Locating Key			20.25			20.25	
Direct	065 Water and Sewer	67331 W&S Operating	65556520 W&S Fleet Svcs Coordinator	205,292.23	89,771.06	14,107.68			309,170.97	
Direct	065 Water and Sewer	67331 W&S Operating	65556530 W&S System Svcs Gen Admin	474,532.30	176,506.60	7,774,945.46		5,003,755.37	13,429,739.73	
Direct	065 Water and Sewer	67331 W&S Operating	65556540 W&S Admin Supp Svcs	(4,201.50)		182.17			(4,019.33)	
Direct	065 Water and Sewer	67331 W&S Operating	65556610 W&S Sewer Maint Key Day Cre	2,224,325.58	851,687.05	111,857.90	(202,238.01)		2,985,632.52	
Direct	065 Water and Sewer	67331 W&S Operating	65556810 W&S Water Maint Key Day Crew	5,576,414.77	2,204,188.67	1,243,095.03	(1,245,342.92)		7,778,355.55	
Direct	065 Water and Sewer	67331 W&S Operating	65556820 W&S Water Maint Day Repair			244.16			244.16	
Direct	065 Water and Sewer	67331 W&S Operating	65556840 W&S Water Maint Night Repair			16.00			16.00	
Direct	065 Water and Sewer	67331 W&S Operating	65557010 W&S Comm & Contract Key	5,024.17	2,223.48	40.20			7,287.85	
Direct	065 Water and Sewer	67331 W&S Operating	65557020 W&S Engineering Admin	599,897.72	214,047.35	219,690.64			1,033,635.71	
Direct	065 Water and Sewer	67331 W&S Operating	65557030 W&S Consent Decree Compl OAP	90,197.06	24,911.89	712.25			115,821.20	
Direct	065 Water and Sewer	67331 W&S Operating	65557110 W&S Devel Review Key	867,451.45	294,179.03	200,749.76	(696,647.16)		665,733.08	
Direct	065 Water and Sewer	67331 W&S Operating	65557210 W&S Inspection Key			980.68			980.68	
Direct	065 Water and Sewer	67331 W&S Operating	65557310 W&S Sys Imprv & Plan Key			1.44			1.44	
Direct	065 Water and Sewer	67331 W&S Operating	65557910 W&S Sewer Pump Stat Operations	32,796.43	9,862.73	5,581,468.92			5,624,128.08	
Direct	065 Water and Sewer	67331 W&S Operating	65557920 W&S Telemetry & Controls	223,110.48	85,461.20	1,695.67			310,267.35	
Direct	065 Water and Sewer	67331 W&S Operating	65557930 W&S Sewer Pump Stat Maint	1,694,508.71	678,732.79	1,729,917.08	(58,841.87)		4,044,316.71	
Direct	065 Water and Sewer	67331 W&S Operating	65558010 W&S Dry Creek Repairs Key	364,184.06	153,782.78	472,455.81			990,422.65	
Direct	065 Water and Sewer	67331 W&S Operating	65558020 W&S Central Repairs Key	2,209,982.18	852,358.16	1,363,915.48			4,426,255.82	
Direct	065 Water and Sewer	67331 W&S Operating	65558030 W&S Whites Creek Repairs Key	291,121.96	127,898.42	222,794.64			641,815.02	
Direct	065 Water and Sewer	67331 W&S Operating	65558310 W&S Wastewater Dry Creek Key	1,037,573.51	396,771.42	3,253,271.44			4,687,616.37	
Direct	065 Water and Sewer	67331 W&S Operating	65558320 W&S Wastewater Central Key	3,104,390.78	1,123,369.92	12,651,865.24			16,879,625.94	
Direct	065 Water and Sewer	67331 W&S Operating	65558330 W&S Wastewater Whites Cr Key	778,620.32	312,054.64	1,852,307.36			2,942,982.32	
Direct	065 Water and Sewer	67331 W&S Operating	65558340 W&S Dry Creek Administration	26,466.53	25,980.29	6,647.36			59,094.18	
Direct	065 Water and Sewer	67331 W&S Operating	65558350 W&S Central Administration	76,502.24	20,471.16	3,866.14			100,839.54	
Direct	065 Water and Sewer	67331 W&S Operating	65558360 W&S Whites Creek Administratio	21,624.30	16,011.51	4,430.57			42,066.38	
Direct	065 Water and Sewer	67331 W&S Operating	65558510 W&S Laboratory Administration	103,031.62	62,639.33	76,260.01			241,930.96	
Direct	065 Water and Sewer	67331 W&S Operating	65558520 W&S Laboratory Analysis	486,833.15	166,339.26	511,088.53	(1,359.88)		1,162,901.06	
Direct	065 Water and Sewer	67331 W&S Operating	65558530 W&S Environmental Compliance	363,075.07	132,811.06	488,410.36			984,296.49	
Direct	065 Water and Sewer	67331 W&S Operating	65558730 W&S Sec WW Central Key			(260.82)			(260.82)	
Direct	065 Water and Sewer	67331 W&S Operating	65558830 W&S Stadium Storm SPS MaintRp				(1,473.22)		(1,473.22)	
Direct	065 Water and Sewer	67331 W&S Operating	65558840 W&S Hamilton Cr Park Plant				(1,888.63)		(1,888.63)	
Direct	065 Water and Sewer	67331 W&S Operating	65559010 W&S Telemetry & Controls	134,657.67	55,139.67	87,351.51			277,148.85	
Direct	065 Water and Sewer	67331 W&S Operating	65559020 W&S Pump Stations			2,315,463.54			2,315,463.54	
Direct	065 Water and Sewer	67331 W&S Operating	65559030 W&S Reservoir General	218,345.37	98,827.23	1,100,852.81			1,418,025.41	
Direct	065 Water and Sewer	67331 W&S Operating	65559040 W&S Water Pump Station Maint	578,778.07	236,004.69	154,960.43			969,743.19	
Direct	065 Water and Sewer	67331 W&S Operating	65559210 W&S Laboratory Administration	81,647.52	29,728.77	1,004.10			112,380.39	
Direct	065 Water and Sewer	67331 W&S Operating	65559220 W&S Lab Analysis Water Key	542,829.46	205,252.86	15,688.83			763,771.15	
Direct	065 Water and Sewer	67331 W&S Operating	65560010 W&S Omohundro Plant MaintKey	588,106.16	238,024.40	477,676.60			1,303,807.16	
Direct	065 Water and Sewer	67331 W&S Operating	65560020 W&S KRHarrington Maint Key	488,267.06	187,913.60	436,457.86			1,112,638.52	
Direct	065 Water and Sewer	67331 W&S Operating	65560210 W&S Omohundro Operations	1,496,350.63	564,309.55	6,199,993.46			8,260,653.64	
Direct	065 Water and Sewer	67331 W&S Operating	65560220 W&S Omohundro Administration	81,536.19	39,819.05	69,149.99			190,505.23	
Direct	065 Water and Sewer	67331 W&S Operating	65560230 W&S Omohundro Rechlorination	175,528.67	64,563.05	9,837.78			249,929.50	
Direct	065 Water and Sewer	67331 W&S Operating	65560240 W&S Harrington Admin	298,939.36	109,302.41	20,145.30			428,387.07	
Direct	065 Water and Sewer	67331 W&S Operating	65560260 W&S OHUD Water Plant Ops			4,540.52			4,540.52	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	065 Water and Sewer	67331 W&S Operating	65560270 W&S KR Harrington Operations	712,585.80	294,631.29	5,817,964.60				6,825,181.69	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue			277,438.30			24,439,147.55	24,716,585.85	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582500 W&S SW Non-Infrastructure FAs	425,907.89	142,727.30					1,143,042.35	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582700 W&S SW Elimination						(24,439,147.55)	(24,439,147.55)	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581740 W&S SW Strmwater Vehicles O&M						1,107,936.10	1,107,936.10	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station			12,473.53				12,473.53	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581800 W&S SW Gen Admin	434,195.19	152,416.53	1,449,855.47			4,834,200.00	6,870,667.19	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581810 W&S SW Devel Review & Permit	1,070,281.85	390,568.93	387,890.49				1,848,741.27	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581820 W&S SW Master Plan	192,526.16	77,230.59	6,890.19				276,646.94	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581830 W&S SW Routine Maint	2,369,053.48	959,011.24	1,527,507.87				4,855,572.59	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581840 W&S SW Water Quality	1,169,938.97	408,906.23	891,997.13				2,470,842.33	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581850 W&S SW Remedial Maint	380,223.04	138,477.87	36,277.07				554,977.98	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581860 W&S SW RM C Class Projects			3,805,416.57				3,805,416.57	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581870 W&S SW Street Sweeping Program			814,037.23				814,037.23	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581880 W&S SW Capital Projects NonBnd			113,408.54		(237,000.00)		(123,591.46)	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581890 W&S SW Parks Asst Home Buyout	101,378.73	7,755.43	37.12				109,171.28	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581910 W&S SW Watershed Improvement			48,803.50				48,803.50	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581980 W&S SW Soil Conservation	49,610.10	16,279.65	6,175.05				72,064.80	
Direct	065 Water and Sewer Total			46,818,889.46	17,678,866.69	76,848,217.06		119,931,847.91	20,424,436.27	281,702,257.39	
Direct	067 General Hospital	30003 General Fund 4% Reserve	67201000 4% GHO General Hospital					511,670.14		511,670.14	
Direct	067 General Hospital	40119 GSD FY19B Capital Projects	67401119 GHO Misc Repairs Maint Equipmt			1,649,822.76				1,649,822.76	
Direct	067 General Hospital Total					1,649,822.76		511,670.14		2,161,492.90	
Direct	068 District Energy System (DES)	10101 GSD General	01101218 ADM District Energy System						1,640,300.00	1,640,300.00	
Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A					1,359,018.55	25,122.14	1,384,140.69	
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds					80,015.98	1,559,514.59	1,639,530.57	
Direct	068 District Energy System (DES)	49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP			31,479.98			1,585.75	33,065.73	
Direct	068 District Energy System (DES)	49109 DES FY10 Self-Funding Cap Proj	68401010 DES Misc Service Projects			84,270.15			10,573.92	94,844.07	
Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	68401016 DES FY16 Misc Service Projects			87,552.85			635,360.10	722,912.95	
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512000 DES Revenue						18,795,093.19	18,795,093.19	
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512100 DES CAFR Eliminations						(24,406,423.97)	(24,406,423.97)	
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	68511000 DES Oper General Account	160,085.49	43,294.54	13,483,955.49		2,351,930.33	6,096,389.93	22,135,655.78	
Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace			309,670.51			2,490.28	312,160.79	
Direct	068 District Energy System (DES)	68206 DES Operating Reserve	68517000 DES Operating Reserve			61,652.15			69,208.66	130,860.81	
Direct	068 District Energy System (DES) Total			160,085.49	43,294.54	14,058,581.13		3,790,964.86	4,429,214.59	22,482,140.61	
Direct	070 Community Education Commission	10101 GSD General	70101000 CEC Community Education Adm	198,452.54	67,121.38	132,212.20				397,786.12	
Direct	070 Community Education Commission	10101 GSD General	70101100 CEC Cohn Adult Community Ed			80,532.80				80,532.80	
Direct	070 Community Education Commission	30170 Community Education Commission	70701000 CEC Community Educ Commission			41,120.90				41,120.90	
Direct	070 Community Education Commission Total			198,452.54	67,121.38	253,865.90				519,439.82	
Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1					5,588,418.75		5,588,418.75	
Direct	071 Convention Center Authority	23101 CCA Debt Srvc Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1						53,185.89	53,185.89	
Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2					11,324,472.46		11,324,472.46	
Direct	071 Convention Center Authority	23201 CCA Debt Srvc Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2						159,520.23	159,520.23	
Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B					35,054,621.65		35,054,621.65	
Direct	071 Convention Center Authority	23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B						426,954.81	426,954.81	
Direct	071 Convention Center Authority	29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR					(12,563,441.30)		(12,563,441.30)	
Direct	071 Convention Center Authority	30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 \$2 Tax			21,269,191.98				21,269,191.98	
Direct	071 Convention Center Authority	30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax			4,175,000.00				4,175,000.00	
Direct	071 Convention Center Authority	30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax			14,540,227.90				14,540,227.90	
Direct	071 Convention Center Authority	30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax			12,995,527.89				12,995,527.89	
Direct	071 Convention Center Authority	30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion			25,964,223.74				25,964,223.74	
Direct	071 Convention Center Authority	30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related			14,540,222.41				14,540,222.41	
Direct	071 Convention Center Authority	30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%						14,555,496.18	14,555,496.18	
Direct	071 Convention Center Authority	30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ					1,544,687.09		1,544,687.09	
Direct	071 Convention Center Authority	30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B			2,631,290.17		12,001,033.49	11,875,083.08	26,507,406.74	
Direct	071 Convention Center Authority	30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsr			206,647.00				206,647.00	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440100 CCA Davidson Prefunction						(51,234.46)	(51,234.46)	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440200 CCA Concourse& Market Addition						146,271.05	146,271.05	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440300 CCA MCC Building Improvements						1,470,956.84	1,470,956.84	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440400 CCA NCC Redevelopment Garage						7,162,148.53	7,162,148.53	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440500 CCA NCC Redevel Conference Fac						697,549.78	697,549.78	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440600 CCA Lafayette Property						8,806,979.98	8,806,979.98	
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440700 CCA Bollard Project						3,927,458.84	3,927,458.84	
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR						(221,427,392.39)	(221,427,392.39)	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511100 CCA MCC Event Services	856,249.49	238,239.56	25,970.72				1,120,459.77	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense		Object Type								
Indirect / Direct	Cost Allocation Plan	Fund 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	71511150 FIN MCC Event Services	163,956.21	56,312.31	1,104.00			221,372.52	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512100 CCA MCC Engineering	1,033,855.57	272,213.63	5,710,210.44			7,016,279.64	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512200 CCA MCC Facilities	1,406,069.07	437,404.89	1,331,274.48			3,174,748.44	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512250 FIN MCC Facilities	65,096.99	33,789.91				98,886.90	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512300 CCA MCC Technology	332,695.29	102,964.86	854,092.11			1,289,752.26	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512350 FIN MCC Technology	207,192.13	69,886.47	1,104.00			278,182.60	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512400 CCA MCC Safety/Security	1,161,410.68	370,541.74	1,458,274.64			2,990,227.06	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512450 FIN MCC Safety/Security/Parkg	137,438.52	49,712.82				187,151.34	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512500 CCA MCC Parking	310,724.85	71,512.75	517,322.13			899,559.73	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71513100 CCA MCC Food & Beverage			380,913.15			380,913.15	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514100 CCA MCC Sales Program	253,810.07	45,783.11	122,740.48			422,333.66	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514150 FIN MCC Sales Program	577,032.60	150,527.17	2,760.00			730,319.77	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514200 CCA MCC Marketing & Public Rel	158,439.94	34,469.30	34,349.52			227,258.76	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515100 CCA MCC Finance & Admin	685,749.25	169,265.24	1,426,885.05			2,281,899.54	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515150 FIN MCC Finance & Admin	254,719.26	66,212.93	1,104.00			322,036.19	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516100 CCA MCC Administration	560,883.45	(12,945.83)	501,704.73			1,049,642.35	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516150 FIN MCC Administration	693,051.31	134,502.16	1,104.00			828,657.47	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516200 CCA MCC Purchasing/DBE	246,253.75	69,819.25	10,000.33			326,073.33	
Direct	071 Convention Center Authority	60271 Music City Center Operations	71520100 CCA MCC FA/Debt				16,481,839.04		16,481,839.04	
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A					73,426,069.12	73,426,069.12	
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B					113,326,448.70	113,326,448.70	
Direct	071 Convention Center Authority Total			9,104,628.43	2,360,212.27	108,703,244.87	69,431,631.18	14,555,496.18	204,155,212.93	
Direct	075 Metro Action Commission (MAC)	10101 GSD General	01101204 ADM Metro Action Commission					5,474,900.00	5,474,900.00	
Direct	075 Metro Action Commission (MAC)	30003 General Fund 4% Reserve	75201000 4% MAC			(1,861.13)			(1,861.13)	
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate				(4,997,980.01)		(4,997,980.01)	
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	876,620.72	255,604.73	1,527,194.26	246.34	3,750,308.71	6,409,974.76	
Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	75303100 MAC Fan and Cooling			1,735.44			1,735.44	
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75302140 MAC Head Start	8,672,557.91	3,323,256.79	2,317,904.30		582,523.20	14,896,242.20	
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75308450 MAC Early Head Start	703,077.37	285,896.69	596,151.90		60,000.00	1,645,125.96	
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	232,880.04	90,855.14	4,368,266.69		362,151.33	5,054,153.20	
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	654,848.72	266,341.40	431,091.17		165,084.08	1,517,365.37	
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	75303300 MAC Summer Food	160,442.92	41,132.74	261,822.21		(41,231.72)	422,166.15	
Direct	075 Metro Action Commission (MAC)	31506 MAC CACFP	75302200 MAC CACFP	246,681.73	80,003.18	728,860.17		76,397.52	1,131,942.60	
Direct	075 Metro Action Commission (MAC)	31508 MAC BF/AF Care Program	75302300 MAC HS B/F & A/F Care	251,127.44	33,528.60	6,251.93		39,421.32	330,329.29	
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd					4,585.22	4,585.22	
Direct	075 Metro Action Commission (MAC)	31512 MAC Community Srvc Assistance	75704000 MAC Community Srvc Assistance			189,253.16		15,440.59	204,693.75	
Direct	075 Metro Action Commission (MAC)	31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)			12,688.41		3,250.00	15,938.41	
Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program			9,163.92			9,163.92	
Direct	075 Metro Action Commission (MAC)	40018 GSD FY18 Capital Projects	75401018 MAC Repairs/Major Maintenance			955,827.75	226,453.40		1,182,281.15	
Direct	075 Metro Action Commission (MAC) Total			11,798,236.85	4,376,619.27	11,404,350.18	226,699.74	5,494,850.24	33,300,756.28	
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101213 ADM NCAC Local Match	44,101.53	10,697.51	15,636.35		346,207.86	416,643.25	
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101687 ADM SummerYouth Employ Prg					60,867.84	60,867.84	
Direct	076 Nashville Career Advancement Center (NCAC)	10101 GSD General	01101691 ADM NCAC Nash Constr Readiness	177,401.48	81,215.58	183,185.96		6,385.96	448,188.98	
Direct	076 Nashville Career Advancement Center (NCAC)	31000 NCAC Expenditure Clearing	76342010 NCAC Cost Pool Clearing	105,737.84	35,107.67	21,470.51			162,316.02	
Direct	076 Nashville Career Advancement Center (NCAC)	31005 NCAC One Stop Operations	76340170 NCAC One Stop DES 02JS AllOth			37,437.23			37,437.23	
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76340630 NCAC Local&NYAW AO YouthDevel	192,295.09	29,192.23	27,083.76		1,428.92	250,000.00	
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76341000 NCAC Local NYAW AO ALOB	5,269.49	382.36	90,784.12		350.30	96,786.27	
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701110 NCAC OpportunityNow Foundation	523,557.52	15,784.12	31,890.71			571,232.35	
Direct	076 Nashville Career Advancement Center (NCAC)	31009 NCAC Other Grants	76701120 NCAC VOCA Grant	4,289.23	1,366.95	2,625.08			8,281.26	
Direct	076 Nashville Career Advancement Center (NCAC)	31200 NCAC WIA Youth PY13	76362125 NCAC WIA Youth PY13			(300.00)			(300.00)	
Direct	076 Nashville Career Advancement Center (NCAC)	31231 NCAC WIA Dislocated Wkr PY 17	76362470 NCAC WIA Dislocated Worker PY17			-			-	
Direct	076 Nashville Career Advancement Center (NCAC)	31235 NCAC WIOA Adult FY17	76362490 NCAC WIOA Adult FY17			-			-	
Direct	076 Nashville Career Advancement Center (NCAC)	31241 NCAC Incumbent Worker FY17	76372430 NCAC Incumbent Worker FY17			(10,145.00)			(10,145.00)	
Direct	076 Nashville Career Advancement Center (NCAC)	31243 NCAC DSLWK PY17	76372450 NCAC DSLWK PY17	6,835.09	2,434.27	(794.60)			8,474.76	
Direct	076 Nashville Career Advancement Center (NCAC)	31245 NCAC Youth PY18	76372470 NCAC Youth PY18	53,089.73	14,080.53	378,368.30		75,628.58	521,167.14	
Direct	076 Nashville Career Advancement Center (NCAC)	31246 NCAC Adult FY18	76372480 NCAC Adult FY18	75,022.61	21,834.62	87,069.84		33,637.61	217,564.68	
Direct	076 Nashville Career Advancement Center (NCAC)	31247 NCAC DSLWK FY18	76372490 NCAC DSLWK FY18	59,925.12	15,374.51	298,402.14			373,701.77	
Direct	076 Nashville Career Advancement Center (NCAC)	31247 NCAC DSLWK FY18	76372495 NCAC Adult Transfer			159,229.47			159,229.47	
Direct	076 Nashville Career Advancement Center (NCAC)	31249 NCAC SNAP 18	76372510 NCAC SNAP 18			40,626.00		3,409.44	44,035.44	
Direct	076 Nashville Career Advancement Center (NCAC)	31250 NCAC NMTWDB Grant	76372520 NCAC NMTWDB	364,328.48	122,211.60	3,022,432.34			3,508,972.42	
Direct	076 Nashville Career Advancement Center (NCAC)	31251 NCAC Transition Funds	76372521 NCAC Transition Funds	26,606.81	5,939.23	177,679.42			210,225.46	
Direct	076 Nashville Career Advancement Center (NCAC)	31252 NCAC Admin Transition Funds	76372522 NCAC Admin Transition Funds	39,731.32	13,153.67	228.53			53,113.52	
Direct	076 Nashville Career Advancement Center (NCAC)	31253 NCAC RESEA FY19	76372523 NCAC RESEA FY19	156.88	12.01	2,730.19			2,899.08	
Direct	076 Nashville Career Advancement Center (NCAC) Total			1,678,348.22	368,786.86	4,565,640.35		527,916.51	7,140,691.94	

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	077 Metro Development & Housing Authority (MDHA)	10101 GSD General	01101693 ADM MDHA VASH Pilot Program			65,154.23				65,154.23	
Direct	077 Metro Development & Housing Authority (MDHA)	10101 GSD General	01101998 ADM MDHA Prop Tax Increments			9,280,781.88				9,280,781.88	
Direct	077 Metro Development & Housing Authority (MDHA)	18301 USD General	01191998 ADM MDHA Prop Tax Increments			2,163,615.28				2,163,615.28	
Direct	077 Metro Development & Housing Authority (MDHA)	30003 General Fund 4% Reserve	77201000 4% MDHA			93,537.00				93,537.00	
Direct	077 Metro Development & Housing Authority (MDHA)	40017 GSD FY17 Capital Projects	77401017 MDHA Infrastructure Improv-Hsg			3,014,250.48				3,014,250.48	
Direct	077 Metro Development & Housing Authority (MDHA)	40209 GSD FY10 Non-BAB Capital Projs	77411010 MDHA African Am Museum				3,835,284.05			3,835,284.05	
Direct	077 Metro Development & Housing Authority (MDHA) Total					14,617,338.87	3,835,284.05			18,452,622.92	
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	01101304 ADM Subsidy MTA			48,635,900.00				48,635,900.00	
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78403013 MTA Murfreesboro Road BRT			319,965.88				319,965.88	
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78407013 MTA Music City Circuit Buses			2,260.00				2,260.00	
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78408013 MTA Grant Matches Special			20,989.28				20,989.28	
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78409013 MTA RTA - Property Improvements			4,390.46				4,390.46	
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78401014 MTA * The AMP			284,973.47				284,973.47	
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78405014 MTA Grant Match-RTA thru MTA14			580,800.80				580,800.80	
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78408014 MTA* Paratransit Vehicles			316,569.32				316,569.32	
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78409014 MTA Myatt Building Renovations			248,748.30				248,748.30	
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78402015 MTA Building Renovations			1,515,203.79				1,515,203.79	
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78403015 MTA BRT Lite Infrastructure			189,747.37				189,747.37	
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78404015 MTA RTA - Grant Match			350,000.00				350,000.00	
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78406015 MTA Replacement Buses/Vehicles			6,709,834.49				6,709,834.49	
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78401016 MTA Replacement Buses			7,277,500.00				7,277,500.00	
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78402016 MTA - Grant Match			800,243.68				800,243.68	
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78403016 MTA Paratransit Vehicles			982,548.68				982,548.68	
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78404016 MTA RTA - Grant Match			202,616.94				202,616.94	
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78401017 MTA Replacement Buses			10,033,115.01				10,033,115.01	
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78402017 MTA Grant Matches			1,620,432.43				1,620,432.43	
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78403017 MTA * Fare Collection System			2,941,776.53				2,941,776.53	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78401018 MTA Access Ride Replacements			39,987.00				39,987.00	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78402018 MTA Replacement Buses			4,658,659.80				4,658,659.80	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78406018 MTA Fare Collection System			1,199,873.23				1,199,873.23	
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78408018 MTA Engineering Studies - MTA			328,926.14				328,926.14	
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	78501000 MTA Administration	214,999.98	54,646.27	751.88				270,398.13	
Direct	078 Metropolitan Transit Authority (MTA) Total			214,999.98	54,646.27	89,265,814.48				89,535,460.73	
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service			692,273.63		99,607,689.33		100,299,962.96	
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80109104 MNPS Debt Srv General Revenue			781,964.25				781,964.25	
Direct	080 Metro Nashville Public Schools (MNPS)	30053 POL ARRA 2009 JAG Grant	80305030 MNPS* ARRA 2009 JAG Grant					2,610.56		2,610.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	80700510 MNPS NAECCS6 Litton MS			24,036.12				24,036.12	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701003 MNPS CLASS Fiscal			116,146.25				116,146.25	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701015 MNPS ELL Program Donations			1,543.32				1,543.32	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701016 MNPS Guidance Donations			48,221.77				48,221.77	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701019 MNPS Dollar General-325GlenHS	12,225.00	935.21	249.17				13,409.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701021 MNPS CMA-Keep the MusicPlaying			165,046.51				165,046.51	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701024 MNPS School Choice Festival			16,061.63				16,061.63	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701025 MNPS MMU - NPEF			81,049.88				81,049.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701030 MNPS School Staff Dev Donation			390.88				390.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701035 MNPS QSCB Interest Payment					1,618,699.30		1,618,699.30	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701045 MNPS STAR Awards							29,030.50	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701047 MNPS Student Visit Honorarium		140.00	10.71	28,879.79			62,747.08	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701051 MNPS NBPTS i3 grant	38,323.00	6,643.74	1,853.52				46,820.26	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701070 MNPS Shape the State-Antioch M			(462.90)				(462.90)	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701073 MNPS Predators Foundation			4,430.62				4,430.62	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701075 MNPS Big Machine Label - MMU			66,833.64		4,297.00		71,130.64	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701081 MNPS Maplewood-Ingersoll Rand	425.00		20,200.00				20,625.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701084 MNPS FFA - Whites Creek			19,645.48				19,645.48	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701085 MNPS PearlCohn-Caterpilla			(30.00)				(30.00)	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701093 MNPS ECMC - Antioch HS			24,593.90				24,593.90	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701094 MNPS Restorative Peace Centers			1,089.33				1,089.33	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701096 MNPS Vanderbilt Univ NU GRANT	54,790.21	27,095.12				17,532.69	99,418.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701097 MNPS Dollar General-828 EL	5,079.36	854.36	585.70				6,519.42	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701098 MNPS TCRS Pension Contribution			14,096,974.15				14,096,974.15	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701099 MNPS TN Arts Comm-ST5			3,000.00				3,000.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701100 MNPS Capital Exp-outside reven			523,217.49		1,404,536.84		1,927,754.33	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701103 MNPS Bellsouth E-Rate			443,899.60				443,899.60	
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701116 MNPS Adult Voc Ed Training			12,922.99				12,922.99	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type				Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701140 MNPS Music & Arts Prog	3,492.50	630.92	14,562.37		18,685.79		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701145 MNPS Dual Enrollment Program			7,096.00		7,096.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701148 MNPS Grammy Foundation	34,698.88	4,752.47	11,228.33		50,679.68		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701153 MNPS Dell - STEAM			4,920.00		4,920.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701155 MNPS TSU Agriculture Bioscienc	11,080.00	1,982.65	5,992.65		19,055.30		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701162 MNPS Shape the State-Marshall			(980.00)		(980.00)		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701166 MNPS Clear the Air-Pearl Cohn			1,135.48		1,135.48		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701171 MNPS Robotic - Antioch HS			(5,324.01)		(5,324.01)		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701200 MNPS NoVo Foundation SEL			91,699.66		91,699.66		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701237 MNPS CTE Work Based Learning	6,885.00	1,193.52	11,223.85		19,302.37		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701308 MNPS Caterpillar Fall Hamilton			6,150.00		6,150.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701550 MNPS Rockefeller SEL Maplewood			4,977.50		4,977.50		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701615 MNPS Overton RISE			9,895.70		9,895.70		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701705 MNPS Project Lit Summit	478.55	91.54	2,273.49		2,843.58		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701787 MNPS Duke Energy- Whites Creek			12,444.79		12,444.79		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702001 MNPS Library School Donations			12,374.91		12,374.91		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702004 MNPS Edgenuity NCAA Eligibilit			500.00		500.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702007 MNPS IT Dept Dell Technology			121,693.50	161,511.89	283,205.39		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702028 MNPS Communities In Schools			139,199.39		139,199.39		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702035 MNPS Charter School Office	908,844.51	162,420.78	22,593.44		1,093,858.73		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702036 MNPS Charter School Office App			2,620.01		2,620.01		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702045 MNPS Bookkeeper Training Donat			899.28		899.28		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702550 MNPS Maplewood GEODIS OHL Auto	6,499.69	811.31	689.00		8,000.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702787 MNPS Whites Creek Rockefeller			1,775.00		1,775.00		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702929 MNPS Before/AfterCare PreKCtr	336,470.93	55,010.63	72,145.43		463,626.99		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80703550 MNPS Maplewood Bridgestone			133.26		133.26		
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80704550 MNPS Maplewood GEODIS OHL Schc	4,135.31	748.91	14,733.65		19,617.87		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101001 MNPS Director of Schools	871,595.78	225,608.41	771,452.18		1,868,656.37		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101002 MNPS Curriculum & Instruction	4,698,679.01	1,301,497.83	4,996,450.85		10,996,627.69		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101003 MNPS Purchasing	639,357.62	215,367.33	15,856.59		870,581.54		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101004 MNPS Accounting	1,251,055.82	465,529.39	10,243.35		1,726,828.56		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101006 MNPS Human Resources & Org Dev	4,558,314.59	1,024,411.65	1,867,403.89		7,450,130.13		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101007 MNPS Information Technology	7,920,396.90	2,841,855.07	4,769,391.73		15,531,643.70		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101008 MNPS Student Assignment Svcs	651,695.73	232,369.87	227,033.98		1,111,099.58		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101010 MNPS Discipline Services	1,850,768.00	582,034.84	498,971.46		2,931,774.30		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101011 MNPS Chief Operating Officer	184,619.72	56,188.24			240,807.96		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101014 MNPS Instructional Support	5,420.44	957.64			6,378.08		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101015 MNPS Business and Facility Svc	244,939.92	60,069.89	99,714.57		404,724.38		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101016 MNPS Guidance	351,775.05	108,315.82	32,276.81	4,018,074.30	4,510,441.98		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101017 MNPS Operations			21,778,565.17		21,778,565.17		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101018 MNPS Library Media & Tech			7,788.39		7,788.39		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101019 MNPS Textbook Services			2,219,743.42		2,219,743.42		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101020 MNPS School Social Work	2,744,570.83	956,599.20	81,566.15		3,782,736.18		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101022 MNPS Transportation	4,391,125.57	1,715,486.34	6,594,391.74		12,701,003.65		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101023 MNPS Construction	403,798.31	103,043.34	445,416.79		952,258.44		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101025 MNPS Attendance	553,693.34	208,527.49	8,656.79		770,877.62		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101026 MNPS Student Family Services	1,885,051.36	900,209.63	31,178.71		2,816,439.70		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101027 MNPS Info Mgmt & Decision	3,277,165.49	1,370,540.88	73,867.25		4,721,573.62		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101028 MNPS Community Achieves	1,277,532.61	412,455.82	154,348.44		1,844,336.87		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101030 MNPS Special Leave	1,000.00	178.30			1,178.30		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101033 MNPS Smaller Learning Comm SLC	199,657.39	55,354.50	421,669.60		676,681.49		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101036 MNPS Student Services	168,226.77	49,310.92	225.72		217,763.41		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101037 MNPS Career & Technical Edu	243,453.25	67,777.29	208,805.62		520,036.16		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101038 MNPS Curriculum & Instruction	753,295.63	215,071.47	52,151.12		1,020,518.22		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101043 MNPS School Audit	428,432.21	184,976.52	70,732.02		684,140.75		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101044 MNPS Insurance and Retirement	692,478.11	341,645.89	18,812.19		1,052,936.19		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101045 MNPS Business Office	1,144,579.16	233,517.19	5,581,428.61	1,442,000.00	8,401,524.96		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101046 MNPS Mail and Delivery	527,765.64	277,000.59	259,658.70		1,064,424.93		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101047 MNPS Pupil Personnel	3,860,608.17	1,337,901.55	59,459.99		5,257,969.71		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101048 MNPS Library Services	115,231.98	29,476.75	341,722.69	50,955.12	537,386.54		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101050 MNPS Homebound	91,134.10	30,189.21	57,671.58		178,994.89		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101051 MNPS Hearing Impaired	(2,072.47)	(1,425.51)			(3,497.98)		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101052 MNPS Speech	(1,544.20)	(5,707.26)			(7,251.46)		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101053 MNPS Employee Relations	472,461.88	111,763.38	1,907.39		586,132.65		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund 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	80101055 MNPS Research and Evaluation	1,039,590.02	322,395.53	1,644,308.13			3,006,293.68
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101056 MNPS Family Information Center	431,280.42	193,683.83	9,876.54			634,840.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101061 MNPS Athletic Department			613,384.79			613,384.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101064 MNPS Exceptional Education	8,741,836.23	3,150,057.12	6,174,658.04		731,046.94	18,797,598.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101066 MNPS Board Members	290,210.24	89,143.23	107,275.07	307.60		486,936.14
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101067 MNPS Curriculum&Instruction-VS	900.00	160.29				1,060.29
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101068 MNPS Magnet Schools	900.00	161.28				1,061.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101071 MNPS Curriculum&Instruction-ES	2,800.00	500.02				3,300.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101072 MNPS Curriculum&Instruction-MS	1,900.00	340.82				2,240.82
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101073 MNPS Curriculum&Instruction-HS	3,900.00	695.46				4,595.46
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101074 MNPS Federal Programs	197,670.87	57,339.36	41,336.24			296,346.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101080 MNPS Division Teaching & Learn	936,344.21	252,426.03	70,644.05			1,259,414.29
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101083 MNPS* Supply Center	147.38	29.47	5,406.60			5,834.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101085 MNPS Maintenance	7,909,535.79	3,415,904.28	6,688,712.29	12,399.96	128,820.18	18,155,372.50
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101088 MNPS Communications	887,475.54	257,203.68	129,460.87			1,274,140.09
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101090 MNPS County Pension Employees			649,403.86			649,403.86
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101091 MNPS City Pension Employees			351,092.12			351,092.12
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101093 MNPS Metro Pension Employees			22,963,140.45		4,285,000.00	27,248,140.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101095 MNPS Bus Drivers	7,094,220.75	3,279,001.70				10,373,222.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101100 MNPS Margaret Allen Middle	2,207,275.03	766,271.59	160,459.71			3,134,006.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101105 MNPS Amqui Elementary	2,394,689.19	874,712.10	146,037.70			3,415,438.99
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101110 MNPS Antioch High	8,274,505.90	2,658,928.19	839,550.48			11,772,984.57
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101111 MNPS Antioch Middle	3,445,978.92	1,215,892.74	327,681.05			4,989,552.71
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101114 MNPS W A Bass Adult Program	346,831.65	103,129.22	12,941.94			462,902.81
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101115 MNPS*Bailey Middle			68,034.52			68,034.52
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101116 MNPS W A Bass ALC	887,842.49	292,341.95	3,964.15			1,184,148.59
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101117 MNPS Transitions at Bass	404,160.18	124,210.22	149,403.62			677,774.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101120 MNPS Jere Baxter Middle	1,297,329.92	417,002.93	183,072.31			1,897,405.16
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101122 MNPS Lakeview Elementary	2,783,463.49	964,170.21	311,187.32			4,058,821.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101130 MNPS Bellevue Middle	3,158,085.04	1,162,863.90	333,676.96			4,654,625.90
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101135 MNPS Bellshire Elementary	1,870,124.33	687,109.03	175,124.09			2,732,357.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101142 MNPS The Big Picture School	1,417,580.50	475,530.33	193,107.06			2,086,217.89
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101145 MNPS Norman Binkley Elementary	2,963,084.66	1,051,110.96	191,025.21			4,205,220.83
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101150 MNPS* Bordeaux Elementary	(152.24)	(27.14)	8,460.22			8,280.84
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101152 MNPS Ivanetta H Davis ELC	1,095,950.18	390,249.33	98,278.48			1,584,477.99
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101155 MNPS*Brick Church Middle			32,382.64			32,382.64
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101165 MNPS Buena Vista Elementary	1,708,957.02	554,580.03	132,795.59			2,396,332.64
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101175 MNPS Ida B Wells Elementary	2,008,097.79	595,590.84	138,540.13			2,742,228.76
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101180 MNPS* Cameron Middle			45,695.82			45,695.82
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101182 MNPS Cane Ridge High	7,448,967.57	2,542,818.96	731,709.25			10,723,495.78
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101184 MNPS Cane Ridge Elementary	2,678,837.49	906,417.89	251,404.24			3,836,659.62
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101185 MNPS Carter-Lawrence Elem	1,593,261.17	528,267.11	110,914.83			2,232,443.61
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101186 MNPS Casa Azafran ELC	475,626.35	149,860.49	155,191.19			780,678.03
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101187 MNPS* Jere Baxter ALC			1,905.69			1,905.69
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101200 MNPS Chadwell Elementary	1,830,858.83	586,492.01	193,950.53			2,611,301.37
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101205 MNPS Charlotte Park Elementary	2,448,607.85	818,993.52	184,360.50			3,451,961.87
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101211 MNPS The Academy-Old Cockrill	756,047.67	275,343.03	59,522.45			1,090,913.15
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101215 MNPS Cockrill Elementary	2,139,461.31	718,608.47	157,487.91			3,015,557.69
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101220 MNPS* Cohn Adult High School			59,238.18			59,238.18
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101225 MNPS Cole Elementary	3,923,366.96	1,344,201.14	190,938.06			5,458,506.16
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101230 MNPS Hattie Cotton Elementary	1,580,919.04	464,277.02	148,226.83			2,193,422.89
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101235 MNPS Crieve Hall Elementary	2,308,393.95	842,292.62	140,370.86			3,291,057.43
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101238 MNPS Croft Middle	3,206,690.62	1,140,741.01	219,618.44			4,567,050.07
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101240 MNPS Cumberland Elementary	1,565,598.04	483,981.46	57,698.09			2,107,277.59
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101242 MNPS Nashville School of Arts	2,452,018.41	834,589.10	437,818.28			3,724,425.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101252 MNPS Dodson Elementary	2,606,099.60	844,494.33	131,101.17			3,581,695.10
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101260 MNPS Donelson Middle	3,660,307.85	1,312,394.03	298,411.96			5,271,113.84
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101265 MNPS Dupont Elementary	2,205,333.57	795,692.09	134,558.90			3,135,584.56
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101270 MNPS Dupont Hadley Middle	3,139,650.56	1,198,307.44	277,784.20			4,615,742.20
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101275 MNPS Dupont Tyler Middle	2,899,629.57	977,534.03	236,723.26			4,113,886.86
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101278 MNPS Eagle View Elementary	2,372,592.77	826,982.84	307,458.15			3,507,033.76
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101280 MNPS Eakin Elementary	2,986,960.82	1,048,667.60	113,280.56			4,148,908.98
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101284 MNPS McGruder Assess Center			14,673.56			14,673.56
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101285 MNPS John Early Museum Magnet	1,696,515.98	588,580.18	205,390.22			2,490,486.38

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101290 MNPS East Nashville Magnet	3,012,486.75	1,030,980.23	134,550.96			4,178,017.94	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101295 MNPS East Middle			255,190.99			255,190.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101296 MNPS East Nash Middle	1,652,340.16	530,628.50	291,289.39			2,474,258.05	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101308 MNPS Fall-Hamilton Elementary	1,999,198.00	667,638.32	190,089.67			2,856,925.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101310 MNPS J E Moss Elementary	4,207,557.34	1,402,197.36	269,673.04			5,879,427.74	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101315 MNPS Gateway Elementary	1,562,581.39	570,851.51	176,807.90			2,310,240.80	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101320 MNPS Glenciff Elementary	2,620,954.68	893,245.75	64,998.82			3,579,199.25	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101325 MNPS Glenciff High School	5,221,003.00	1,742,513.17	774,061.42			7,737,577.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101330 MNPS Glendale Elementary	2,026,744.28	759,456.25	89,607.85			2,875,808.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101335 MNPS Glengarry Elementary	2,119,651.48	741,577.81	194,029.87			3,055,259.16	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101340 MNPS* Glenn Elementary	12,427.68	3,266.53	85,824.08			101,518.29	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101345 MNPS Glenview Elementary	2,960,407.48	1,014,654.96	203,055.42			4,178,117.86	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101350 MNPS Goodlettsville Elementary	1,936,508.16	669,899.17	115,128.70			2,721,536.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101355 MNPS Goodlettsville Middle	2,702,662.63	928,606.72	264,070.68			3,895,340.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101360 MNPS Gower Elementary	3,250,385.36	1,255,311.05	188,142.78			4,693,839.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101365 MNPS Gra Mar Middle	1,722,951.21	578,621.18	216,434.14			2,518,006.53	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101370 MNPS Granbery Elementary	3,496,334.08	1,255,934.46	162,031.34			4,914,299.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101375 MNPS Alex Green Elementary	1,714,111.02	588,953.96	129,910.69			2,432,975.67	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101380 MNPS Julia Green Elementary	2,347,719.09	878,509.34	142,363.67			3,368,592.10	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101395 MNPS Harpeth Valley Elementary	3,524,883.47	1,349,639.91	171,875.37			5,046,398.75	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101397 MNPS Harris-Hillman Special Ed	2,227,855.04	804,148.06	167,110.07			3,199,113.17	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101400 MNPS Haynes Middle	1,431,458.67	512,360.15	216,153.67			2,159,972.49	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101405 MNPS Haywood Elementary	3,276,151.02	1,102,586.61	213,878.55			4,592,616.18	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101410 MNPS Head Middle	2,491,464.49	901,034.72	192,119.72			3,584,618.93	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101415 MNPS Hermitage Elementary	2,086,896.45	755,531.12	132,949.09			2,975,376.66	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101419 MNPS Cambridge Early Learning	47,813.38	4,230.23	3,792.92			55,836.53	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101420 MNPS Hickman Elementary	2,660,526.05	937,829.84	183,442.30			3,781,798.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101422 MNPS TheAcademy-Hickory Hollow	746,840.82	244,012.72	86,799.79			1,077,653.33	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101434 MNPS H G Hill Middle	3,255,618.97	1,121,191.09	220,410.58			4,597,220.64	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101435 MNPS Hillsboro High	5,694,927.19	2,021,656.90	464,781.38			8,181,365.47	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101440 MNPS Hillwood High	5,051,360.73	1,727,377.23	590,365.58			7,369,103.54	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101448 MNPS Cora Howe School	1,735,897.25	659,506.86	126,912.11			2,522,316.22	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101450 MNPS Hume-Fogg High	3,540,656.68	1,294,744.59	467,823.58			5,303,224.85	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101451 MNPS Hull Jackson Elementary	2,392,324.74	853,626.50	182,443.34			3,428,394.58	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101452 MNPS Hunters Lane High	5,898,751.27	1,982,829.17	718,589.06			8,600,169.50	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101454 Available			9,205.19			9,205.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101455 MNPS Inglewood Elementary	1,334,479.93	455,771.05	177,412.45			1,967,663.43	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101460 MNPS Andrew Jackson Elementary	2,530,494.66	1,061,056.02	157,154.30			3,748,704.98	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101465 MNPS Joelton Elementary	1,588,179.19	604,761.19	117,827.22			2,310,767.60	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101470 MNPS Joelton Middle	1,485,538.83	463,695.89	185,779.07			2,135,013.79	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101475 MNPS* Johnson School			83,878.02			83,878.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101480 MNPS Johnson ALC	1,620,104.90	533,302.66	29,300.33			2,182,707.89	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101485 MNPS Jones Paideia	1,505,896.18	514,985.31	116,580.66			2,137,462.15	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101495 MNPS Tom Joy Elementary	2,286,522.52	742,184.96	192,891.44			3,221,598.92	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101496 MNPS A Z Kelley Elementary	3,863,964.10	1,493,103.65	286,245.79			5,643,313.54	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101497 MNPS Martin Luther King Magnet	4,591,074.73	1,460,113.20	448,817.23			6,500,005.16	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101498 MNPS John F Kennedy Middle	3,691,084.87	1,155,201.53	367,525.07			5,213,811.47	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101500 MNPS Robert E Lillard Elem	1,761,489.76	634,678.96	123,281.79			2,519,450.51	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101505 MNPS* Kirkpatrick Elementary			(2,047.38)			(2,047.38)	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101510 MNPS Isaac Litton Middle	2,298,317.89	854,485.72	275,233.20			3,428,036.81	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101520 MNPS Lockeland Elementary	1,505,314.10	553,325.57	90,190.31			2,148,829.98	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101522 MNPS Ruby Major Elementary	2,477,571.89	904,327.63	198,556.32			3,580,455.84	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101525 MNPS* McCann ALC			538.00			538.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101530 MNPS McGavock Elementary	1,598,037.03	523,671.28	146,278.26			2,267,986.57	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101532 MNPS McGavock High	9,932,739.93	3,544,495.53	988,881.99			14,466,117.45	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101535 MNPS McKissack Middle	2,052,657.26	670,261.54	222,821.42			2,945,740.22	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101540 MNPS McMurray Middle	3,748,912.79	1,278,103.56	370,052.93			5,397,069.28	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101545 MNPS Madison Middle School	2,654,009.44	883,840.46	477,232.57			4,015,082.47	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101548 MNPS Special Ed Early Childhood	234,626.09	76,201.25				310,827.34	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101550 MNPS Maplewood High	3,749,345.44	1,248,164.42	358,256.91			5,355,766.77	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101551 MNPS Thurgood Marshall Middle	3,938,479.33	1,283,726.29	430,342.61			5,652,548.23	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101552 MNPS Henry C Maxwell Elem	2,930,804.27	949,112.55	188,594.38			4,068,511.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101555 MNPS Meigs Middle Magnet	2,835,707.20	1,037,713.97	194,983.29			4,068,404.46	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101560 MNPS Dan Mills Elementary	2,637,600.49	964,228.74	186,883.01			3,788,712.24	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense				Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses					
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101562 MNPS Middle College High Sch	612,786.12	216,968.86	85,669.30					915,424.28	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101563 MNPS John Trotwood Moore MS	3,223,922.13	1,083,521.48	370,673.84					4,678,117.45	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101575 MNPS Thomas A Edison Elem	3,170,808.33	1,156,788.22	170,671.39					4,498,267.94	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101576 MNPS Mt View Elementary	3,260,706.21	1,138,814.51	241,350.61					4,640,871.33	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101577 MNPS Apollo Middle	3,658,321.35	1,274,624.21	454,238.50					5,387,184.06	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101585 MNPS Murrell School	1,318,920.08	439,766.59	71,492.61					1,830,179.28	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101590 MNPS Napier Elementary	1,849,981.92	618,920.81	136,907.40					2,605,810.13	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101595 MNPS Neelys Bend Elementary	1,606,806.08	530,416.94	161,093.01					2,298,316.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101600 MNPS Neelys Bend Middle	18,508.35	5,885.29	39,104.49					63,498.13	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101610 MNPS Old Center Elementary	2,066,703.48	741,982.20	122,155.51					2,930,841.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101612 MNPS William Henry Oliver MS	4,089,003.23	1,472,289.78	338,586.51					5,899,879.52	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101613 MNPS The Academy at Opry Mills	603,790.23	221,580.25	35,024.90					860,395.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101615 MNPS John Overton High	8,483,649.15	2,949,920.52	862,746.55					12,296,316.22	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101618 MNPS Paragon Mills Elementary	3,122,165.86	1,075,960.51	252,069.24					4,450,195.61	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101620 MNPS Park Avenue Elementary	2,118,783.27	691,743.73	158,276.83					2,968,803.83	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101632 MNPS Pearl Cohn High	3,179,090.37	998,626.06	462,566.79		171.98			4,640,455.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101640 MNPS Pennington Elementary	1,749,087.14	640,794.33	129,228.91					2,519,110.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101650 MNPS Percy Priest Elementary	2,421,127.04	985,313.69	155,337.30					3,561,778.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101655 MNPS Martin Profess Dev Ctr	1,204,488.81	421,498.04	1,213,572.74					2,839,559.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101665 MNPS Robertson Academy	298,066.95	106,797.17	45,597.05					450,461.17	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101670 MNPS Rosebank Elementary	1,655,371.62	574,904.47	123,856.60					2,354,132.69	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101675 MNPS Rose Park Middle	1,992,665.26	677,156.88	203,358.52					2,873,180.66	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101680 MNPS* Ross Elementary	6,779.22	3,252.44	17,574.88					17,606.54	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101681 MNPS Ross Early Learning Ctr	1,309,810.31	441,514.32	120,239.79					1,871,564.42	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101682 MNPS May Werthan Shayne Elem	3,348,300.14	1,230,445.99	231,516.02					4,810,262.15	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101685 MNPS Shwab Elementary	1,873,570.38	671,253.81	126,317.63					2,671,141.82	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101686 MNPS Smith Springs Elem	2,627,057.25	900,383.19	183,451.96					3,710,892.40	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101690 MNPS Stanford Elementary	2,324,739.56	922,053.48	208,381.35					3,455,174.39	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101704 MNPS Stratford STEM Magnet MS	10,752.00	1,824.77	69,903.51					82,480.28	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101705 MNPS Stratford STEM Magnet HS	4,958,233.85	1,664,165.80	372,243.24					6,994,642.89	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101710 MNPS Stratton Elementary	2,601,195.94	885,739.01	250,983.70					3,737,918.65	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101715 MNPS Sylvan Park Elementary	2,292,866.34	831,667.81	148,971.64					3,273,505.79	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101717 MNPS Tulip Grove Elementary	2,509,380.76	971,315.21	140,243.05					3,620,939.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101718 MNPS The Cohn Learning Center	1,043,720.04	346,518.30	112,286.14					1,502,524.48	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101725 MNPS Tusculum Elementary	3,568,947.94	1,227,311.36	183,572.91					4,979,832.21	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101730 MNPS Two Rivers Middle	1,879,729.93	649,543.14	199,488.06					2,728,761.13	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101735 MNPS Una Elementary	3,598,958.77	1,211,436.76	260,241.87					5,070,637.40	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101748 MNPS Nashville Virtual School	932,720.45	270,456.06	166,143.36					1,369,319.87	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101755 MNPS Warner Elementary	1,484,198.23	475,035.69	125,428.04					2,084,661.96	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101765 MNPS Waverly Belmont ES	2,310,979.95	777,334.35	189,123.44					3,277,437.74	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101770 MNPS West End Middle	2,439,699.38	845,334.17	303,154.40					3,588,187.95	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101775 MNPS Westmeade Elementary	2,132,951.68	784,088.21	134,624.67					3,051,664.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101783 MNPS Creswell Middle Prep SOA	1,941,645.24	689,970.87	245,324.91					2,876,941.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101784 MNPS Robert Churchwell Museum	2,048,055.65	622,220.95	118,533.33					2,788,809.93	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101787 MNPS Whites Creek High	3,107,150.77	1,057,966.13	560,289.46					4,725,406.36	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101790 MNPS John B Whitsitt Elem	2,187,497.80	753,985.07	123,559.19					3,065,042.06	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101805 MNPS Wright Middle	3,677,060.34	1,235,208.01	235,172.66					5,147,441.01	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101828 MNPS ELL	3,223,376.20	904,927.45	699,837.98					4,828,141.63	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101835 MNPS Safety and Security	1,783,833.96	642,829.26	518,507.40					2,945,170.62	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101865 MNPS Vision	(3,534.57)	679.05						(2,855.52)	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101881 MNPS Day to Day Sub Area I	43,497.32	9,345.52						52,842.84	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101884 MNPS Sub & Clerical Aides	12,074.99	951.58						13,026.57	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101888 MNPS Staff Development			1,371.61					1,371.61	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101894 MNPS BEP Teacher Supply			1,385,306.92					1,385,306.92	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101925 MNPS Fixed Assets & Inventory	1,238,814.38	465,316.19	376,988.90					2,081,119.47	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101995 MNPS Special Ed Bus Sub	9,491,809.44	4,267,211.76						13,759,021.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80111000 MNPS General Revenue			6,470,407.73					6,470,407.73	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80122045 MNPS Project 22 Transportation	720,422.69	139,469.17	(708,645.88)					151,245.98	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80150045 MNPS Project 50			550,093.95	330.00	129,580,183.22			130,130,607.17	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80160045 MNPS Project 60	430,547.37	131,154.77	(63,195.17)					498,506.97	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80198045 MNPS Project 98	98,423.89	12,149.54	104,935.78					215,509.21	
Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	80704000 MNPS Unemployment Compensation			317,272.00					317,272.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701181 MNPS Cameron College Prep			6,500,185.94					6,500,185.94	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701286 MNPS East End Prep			8,877,641.36					8,877,641.36	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701305 MNPS Explorer! Community			2,986,925.23				2,986,925.23	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701457 MNPS Intrepid Prep			5,862,630.23				5,862,630.23	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701499 MNPS KIPP Kirkpatrick ES(KIRK)			4,914,480.64				4,914,480.64	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701501 MNPS KIPP Nash College Prep ES			2,648,834.29				2,648,834.29	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701502 MNPS KIPP Academy			3,777,729.20				3,777,729.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701503 MNPS KIPP Nash College Prep MS			3,889,086.41				3,889,086.41	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701504 MNPS KIPP Collegiate High Sch			3,968,510.20				3,968,510.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701506 MNPS Knowledge Academies			2,735,832.25				2,735,832.25	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701507 MNPS LEAD Prep Southeast			7,142,145.09				7,142,145.09	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701508 MNPS LEAD Academy			4,378,684.99				4,378,684.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701511 MNPS Knowledge Academies HS			3,598,055.88				3,598,055.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701512 MNPS KA at the Crossing			2,923,335.60				2,923,335.60	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701517 MNPS Liberty Collegiate			4,544,261.18				4,544,261.18	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701589 MNPS Nash Academy of Computer			2,963,134.51				2,963,134.51	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701592 MNPS Nashville Classical			4,055,179.18				4,055,179.18	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701594 MNPS Nash Preparatory			3,499,550.81				3,499,550.81	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701605 MNPS New Vision Academy			1,237,286.41				1,237,286.41	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701652 MNPS Purpose Prep			3,655,596.84				3,655,596.84	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701660 MNPS Republic High School			6,745,377.32				6,745,377.32	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701667 MNPS Rocketship Nash NE Elem			4,336,804.56				4,336,804.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701668 MNPS Rocketship United			5,704,868.37				5,704,868.37	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701687 MNPS Smithson Craighead Acad			1,946,767.49				1,946,767.49	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701695 MNPS Stem Preparatory			5,340,697.40				5,340,697.40	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701696 MNPS STEM Prep HS			4,761,911.56				4,761,911.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701712 MNPS STRIVE Collegiate Academy			3,763,030.62				3,763,030.62	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701743 MNPS Valor Flagship Academy			7,484,172.23				7,484,172.23	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701744 MNPS Valor Voyager Academy			5,298,175.88				5,298,175.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80706118 MNPS Brick Church College Prep			38,684.00				38,684.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80301711 MNPS*IDEA-Part B Discretion 11			-				-	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302719 MNPS IDEA Preschool FY19	195,195.93	98,893.42	30,755.86			10,291.98	335,137.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303716 MNPS*IDEA-Part B FY16			-				-	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303717 MNPS*IDEA-Part B FY17	86.78	6.64	(10,258.39)				(10,164.97)	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303718 MNPS*IDEA-Part B FY18	10,550.52	912.01	(12,013.23)			550.70	0.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303719 MNPS IDEA-Part B FY19	11,282,057.46	4,139,445.19	4,037,058.58			861,443.76	20,320,004.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303720 MNPS IDEA-Part B FY20	(58,594.50)	(7,427.83)	(114.49)				(66,136.82)	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80311719 MNPS IDEA Discr Stwide FY19			57,824.80			2,513.00	60,337.80	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80312717 MNPS*IDEA Discretionary SPDG			5.95				5.95	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313719 MNPS SP ED TRANS SCH-WORK FY19	74,139.09	26,208.05	31.61			5,102.10	105,480.85	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80314719 MNPS IDEA-Discretionary FY19	20,384.05	1,559.36					21,943.41	
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80322719 MNPS IDEA Discr PreK FY19			16,915.36				16,915.36	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302014 MNPS * Title I FY2013 - 2014			(2,246.95)				(2,246.95)	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302016 MNPS*Title I FY2015 - 2016			-				-	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302017 MNPS*Title I FY2016 - 2017			0.00				0.00	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302018 MNPS* Title I FY2017 - 2018	68,732.39	6,317.90	957,693.99			36,119.34	1,068,863.62	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302019 MNPS Title I FY2018 - 2019	14,404,196.64	4,112,716.50	10,565,794.46			985,854.54	30,068,562.14	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302020 MNPS Title I FY2019 - 2020	(16,042.48)	(4,551.98)					(20,594.46)	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312018 MNPS Title I SIG Priority Sch	705,707.19	177,739.65	2,114,624.05			73,866.60	3,071,937.49	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312107 MNPS Title IA Neglected FY18			100,652.85			2,424.17	103,077.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312108 MNPS Title ID Delinquent FY18			297,270.26			5,307.32	302,577.58	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities			3,255,812.19				3,255,812.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705031 MNPS Nutrition Service Central	1,603,657.39	570,609.76	(28,199.94)		4,929.00	6,048.00	2,157,044.21	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705032 MNPS Nutrition Svc Internal	241,351.64	80,929.90	12,571.25			2,268.00	337,120.79	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705034 MNPS Nutrition Service Subs	4,890.19	374.11				378.00	5,642.30	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705079 MNPS Nutrition Service Roving	66,698.40	53,805.48	2,283.90			756.00	123,543.78	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705100 MNPS Margaret Allen Middle	91,715.46	55,748.65	154,660.47			850.50	302,975.08	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705105 MNPS Amqui Elementary	111,280.46	76,192.34	202,277.79			945.00	390,695.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705110 MNPS Antioch High	273,326.05	122,349.30	512,680.85			2,740.50	911,096.70	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705111 MNPS Antioch Middle	143,972.33	82,870.22	286,573.39			1,228.50	514,644.44	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705118 MNPS Brick Church College Prep	84,816.74	54,732.47	140,564.32			756.00	280,869.53	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705120 MNPS Jere Baxter Middle	79,239.84	36,356.34	102,253.02			567.00	218,416.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705122 MNPS Lakeview Elementary	100,135.21	37,232.57	217,399.33		113,121.28	1,039.50	468,927.89	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705130 MNPS Bellevue Middle	77,994.35	46,165.33	127,112.57			756.00	252,028.25	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705135 MNPS Bellshire Elementary	87,963.86	35,961.81	145,390.07			818.37	270,134.11	
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705142 MNPS The Big Picture School			10,938.92				10,938.92	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense				Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses					
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705145 MNPS Norman Binkley Elementary	103,436.38	49,069.49	215,123.25		1,039.50	368,668.62			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705152 MNPS Ivanetta H Davis ELC	72,381.08	27,725.97	117,521.29		661.50	218,289.84			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705165 MNPS Buena Vista Elem EO	75,247.99	32,360.15	111,364.52		534.87	219,507.53			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705175 MNPS Ida B Wells Elementary	74,279.49	22,418.15	130,000.10	46,119.40	629.37	273,446.51			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705181 MNPS Cameron College Prep	164,620.50	56,214.42	269,672.83		1,606.50	492,114.25			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705182 MNPS Cane Ridge High	217,031.52	109,298.44	451,129.42		1,890.00	779,349.38			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705184 MNPS Cane Ridge Elementary	130,892.39	47,656.73	241,460.73		1,134.00	421,143.85			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705185 MNPS Carter Lawrence Elem	73,793.61	37,804.53	119,211.84		536.76	231,346.74			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705200 MNPS Chadwell Elementary	63,795.23	31,203.47	124,963.03		440.37	220,402.10			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705205 MNPS Charlotte Park Elementary	104,655.42	74,223.22	172,211.85	84,687.25	945.00	436,722.74			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705215 MNPS Cockrill Elementary	114,572.06	42,885.02	171,255.21		1,134.00	329,846.29			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705225 MNPS Cole Elementary	122,877.27	88,921.29	308,734.82		1,134.00	521,667.38			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705230 MNPS Hattie Cotton Elementary	72,865.11	36,470.05	126,978.71	108,034.00	567.00	344,914.87			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705234 MNPS Creswell Elementary			16.50			16.50			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705235 MNPS Crieve Hall Elementary	52,232.47	16,432.09	84,079.54		442.26	153,186.36			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705238 MNPS Croft Margaret Elise Mid	76,280.10	30,628.27	193,172.88		472.50	300,553.75			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705240 MNPS Cumberland Elementary	104,414.31	37,230.59	134,127.47		945.00	276,717.37			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705242 MNPS Nashville School of Arts	60,960.53	26,553.08	88,117.92		567.00	176,198.53			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705252 MNPS Dodson Elementary	119,069.85	79,009.08	166,770.29		1,039.50	365,888.72			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705260 MNPS Donelson Middle	126,815.44	65,366.86	194,656.31		1,134.00	387,972.61			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705265 MNPS Dupont Elementary	61,003.18	32,293.77	128,652.86	291,273.52	534.87	513,758.20			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705270 MNPS Dupont Hadley Middle	120,163.27	55,477.18	196,372.03		1,039.50	373,051.98			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705275 MNPS Dupont Tyler Middle	137,877.14	74,097.34	222,473.02	383,766.52	1,134.00	819,348.02			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705278 MNPS Eagle View Elementary	128,553.54	58,296.35	262,654.13		945.00	450,449.02			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705280 MNPS Eakin Elementary	80,569.28	44,281.39	191,556.22		820.26	317,227.15			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705285 MNPS John Early Museum Magnet	76,307.20	40,300.88	106,522.34		631.26	223,761.68			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705286 MNPS East End Preparatory	130,163.67	74,096.03	351,302.40		1,228.50	556,790.60			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705290 MNPS East Nashville Magnet	130,200.45	65,642.89	153,920.34	311,317.98	945.00	662,026.66			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705296 MNPS East Nash Magnet Middle	88,599.40	36,195.42	119,473.97		661.50	244,930.29			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705308 MNPS Fall Hamilton Elem EO	78,233.84	37,794.44	181,880.15		567.00	298,475.43			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705310 MNPS J E Moss Elementary	185,772.76	78,648.37	396,846.19		1,323.00	662,590.32			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705315 MNPS Gateway Elementary	52,398.84	23,600.50	86,025.85		440.37	162,465.56			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705320 MNPS Glendcliff Elementary	109,145.64	38,685.74	192,548.83		756.00	341,136.21			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705325 MNPS Glendcliff High	168,505.22	40,925.76	305,823.25		1,606.50	516,860.73			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705330 MNPS Glendale Elementary	40,725.96	38,130.44	78,925.93		253.26	158,035.59			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705335 MNPS Glengarry Elementary	100,562.18	55,024.20	182,269.95		756.00	338,612.33			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705340 MNPS Glenn Elementary EO			3,477.54			3,477.54			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705345 MNPS Glenview Elementary	183,919.18	123,550.24	295,619.77		1,512.00	604,601.19			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705350 MNPS Goodlettsville Elementary	73,246.36	27,000.15	129,880.31	20,970.12	567.00	251,663.94			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705355 MNPS Goodlettsville Middle	90,564.94	50,172.76	191,170.65		661.50	332,569.85			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705360 MNPS Gower Elementary	124,672.56	90,830.56	147,542.92		1,007.37	364,053.41			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705365 MNPS Gra Mar Middle	105,695.13	52,601.57	146,618.63		756.00	305,671.33			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705370 MNPS Granbery Elementary	81,002.22	61,428.03	133,495.32		629.37	276,554.94			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705375 MNPS Alex Green Elementary	92,151.71	66,184.33	126,979.71		850.50	286,166.25			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705380 MNPS Julia Green Elementary	47,290.18	20,421.71	62,243.78		378.00	130,333.67			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705395 MNPS Harpeth Valley Elementary	73,561.75	46,164.24	128,145.02		629.37	248,500.38			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705397 MNPS Harris-Hillman Special Ed	43,742.08	30,340.52	62,637.11	20,138.13	345.87	157,203.71			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705400 MNPS Haynes Middle	68,601.13	44,673.82	109,196.04		472.50	222,943.49			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705405 MNPS Haywood Elementary	170,579.31	63,945.33	269,217.44	107,878.08	1,134.00	612,754.16			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705410 MNPS Head Middle Magnet	101,261.22	60,579.00	125,086.24		756.00	287,682.46			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705415 MNPS Hermitage Elementary	71,123.04	38,690.02	144,705.51		631.26	255,149.83			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705419 MNPS Cambridge Early Learning	47,491.34	32,514.75	61,460.29		440.37	141,906.75			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705420 MNPS Hickman Elementary	106,099.41	71,712.87	208,540.05		945.00	387,297.33			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705425 MNPS HighlandHghts KIPP	672.22	52.69	336.06			1,060.97			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705434 MNPS H G Hill Middle	112,834.58	58,206.58	216,798.43		1,134.00	388,973.59			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705435 MNPS Hillsboro High	92,533.41	45,264.24	129,947.06		661.50	268,406.21			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705440 MNPS Hillwood High	170,247.10	61,223.78	272,271.95		1,417.50	505,160.33			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705448 MNPS Cora Howe School	35,974.35	9,421.12	43,044.92		156.87	88,597.26			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705450 MNPS Hume Fogg Magnet	69,287.35	28,333.03	104,082.61		567.00	202,269.99			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705451 MNPS Hull Jackson Montessori	98,491.89	40,525.77	149,664.55		567.00	289,249.21			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705452 MNPS Hunters Lane High	207,596.15	97,615.53	296,860.63		1,890.00	603,962.31			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705455 MNPS Inglewood Elementary	50,522.60	17,367.12	119,716.83		378.00	187,984.55			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705460 MNPS Andrew Jackson Elementary	67,582.34	35,315.03	120,760.11		534.87	224,192.35			
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705465 MNPS Joelton Elementary	84,454.52	65,819.42	100,397.09		567.00	251,238.03			

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund 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	80705470 MNPS Joelton Middle	86,022.45	35,618.52	129,257.29		661.50	251,559.76
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705475 MNPS Johnson School			8,704.85			8,704.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705480 MNPS Johnson ALC	33,766.39	18,888.41	44,429.01		251.37	97,335.18
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705485 MNPS Jones Paideia	67,760.76	31,644.07	106,111.51		534.87	206,051.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705495 MNPS Tom Joy Elementary	102,371.15	48,592.30	213,667.77		756.00	365,387.22
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705496 MNPS A Z Kelley Elementary	130,676.38	53,423.51	349,034.29		1,134.00	534,268.18
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705497 MNPS Martin Luther King Magnet	114,757.06	58,694.72	161,185.64		945.00	335,582.42
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705498 MNPS Kennedy Middle	129,761.75	56,087.67	233,584.87		1,103.76	420,538.05
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705499 MNPS KIPP Kirkpatrick	89,320.17	27,458.06	196,208.71		850.50	313,837.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705500 MNPS Robert E Lillard Elem	75,410.17	26,992.35	131,893.62	265,422.02	756.00	500,474.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705502 MNPS KIPP Academy	99,480.63	47,142.82	245,667.67		945.00	393,236.12
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705503 MNPS KIPP Nash College Prep MS	112,159.48	44,253.12	241,818.21		756.00	398,986.81
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705507 MNPS Lead Prep Southeast	29,291.05	37,554.88	221,308.93		945.00	354,099.86
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705508 MNPS LEAD Academy	12,787.46	1,801.17	33.63		189.00	14,811.26
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705510 MNPS Isaac Litton Middle	70,990.32	18,712.43	142,108.24		472.50	232,283.49
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705520 MNPS Lockeland Elementary	27,485.54	5,819.58	61,582.95		189.00	95,077.07
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705522 MNPS Ruby Major Elementary	68,638.73	26,163.96	191,233.75		567.00	286,603.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705530 MNPS McGavock Elementary	54,510.81	23,536.54	117,482.41		534.87	196,064.63
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705532 MNPS McGavock High	225,115.47	140,191.06	481,422.39	46,614.00	2,173.50	895,516.42
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705535 MNPS McKissack Middle	88,734.54	41,055.80	121,791.13		756.00	252,337.47
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705540 MNPS McMurray Middle	161,712.83	81,864.92	301,190.19		1,795.50	546,563.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705545 MNPS Madison Middle School	111,737.53	38,978.40	198,789.12		912.87	350,417.92
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705550 MNPS Maplewood High	98,438.31	45,801.01	186,064.84		945.00	331,249.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705551 MNPS Thurgood Marshall Middle	129,084.72	50,944.66	260,303.50		1,323.00	441,655.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705552 MNPS Maxwell Elementary	142,476.88	73,158.83	252,532.80		1,323.00	469,491.51
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705555 MNPS Meigs Middle Magnet	91,305.31	54,137.34	101,395.09		756.00	247,593.74
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705560 MNPS Dan Mills Elementary	57,253.05	23,230.30	101,601.95		472.50	182,557.80
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705562 MNPS Middle College High Sch			71.98			71.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705563 MNPS John Trotwood Moore MS	60,590.16	28,648.66	95,337.14	19,766.13	440.37	204,782.46
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705575 MNPS Thomas A Edison Elem	131,058.63	68,733.66	326,981.72		1,290.87	528,064.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705576 MNPS Mt View Elementary	131,645.10	45,728.83	270,915.86		1,323.00	449,612.79
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705577 MNPS Apollo Middle	141,376.56	45,190.41	272,542.35		1,134.00	460,243.32
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705580 MNPS Murphy ALC			222.03			222.03
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705585 MNPS Murrell School	46,077.87	16,413.65	32,544.51		315.63	95,351.66
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705590 MNPS Napier Elementary EO	116,291.50	40,978.81	188,823.19		850.50	346,944.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705592 MNPS Nashville Classical	66,956.26	32,327.02	148,369.20		661.50	248,313.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705595 MNPS Neelys Bend Elementary	86,048.24	40,274.65	110,537.76		661.50	237,522.15
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705601 MNPS Neelys Bend College Prep	95,832.28	80,007.33	145,661.28		756.00	322,256.89
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705610 MNPS Old Center Elementary	84,465.58	52,953.44	161,777.22		631.26	299,827.50
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705612 MNPS William Henry Oliver MS	90,294.00	49,606.28	173,987.39		850.50	314,738.17
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705615 MNPS Overton High	203,401.20	72,367.22	449,042.64		2,079.00	726,890.06
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705618 MNPS Paragon Mills Elementary	164,037.83	94,780.44	272,339.23		1,323.00	532,480.50
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705620 MNPS Park Avenue Elementary EO	146,631.63	61,837.74	261,289.40		1,512.00	471,270.77
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705632 MNPS Pearl Cohn High	74,318.13	30,728.15	136,443.82	6,644.41	472.50	248,607.01
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705640 MNPS Pennington Elementary	62,360.21	26,352.21	129,790.75		534.87	219,038.04
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705650 MNPS Percy Priest Elementary	48,786.09	34,576.24	79,312.69		345.87	163,020.89
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705670 MNPS Rosebank Elementary	61,199.68	18,324.06	114,876.37		472.50	194,872.61
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705675 MNPS Rose Park Middle	50,987.60	16,669.60	79,701.52		440.37	147,799.09
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705680 MNPS Ross Elementary			576.62			576.62
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705681 MNPS Ross Early Learning Ctr	52,611.03	20,540.68	90,450.87		567.00	164,169.58
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705682 MNPS May Werthan Shayne Elem	102,218.57	50,507.95	152,406.55		850.50	305,983.57
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705685 MNPS Shwab Elementary	83,647.90	28,136.00	156,686.19		661.50	269,131.59
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705686 MNPS Smith Springs Elem	140,351.90	65,501.36	222,543.55	3,926.07	1,134.00	433,456.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705690 MNPS Stanford Elementary	62,243.49	23,517.52	90,726.08		536.76	177,023.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705696 MNPS Stem High School	147,806.79	57,535.03	333,722.11		1,701.00	540,764.93
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705705 MNPS Stratford STEM Magnet HS	160,816.72	75,732.62	278,076.42		1,512.00	516,137.76
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705710 MNPS Stratton Elementary	103,919.49	40,832.23	202,297.06		1,009.26	348,058.04
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705715 MNPS Sylvan Park Elementary	34,333.41	9,303.15	85,474.10		378.00	129,489.38
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705717 MNPS Tulip Grove Elementary	89,876.67	48,701.24	148,761.93		756.00	288,095.84
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705718 MNPS The Cohn Learning Center			796.36			796.36
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705725 MNPS Tusculum Elementary	204,766.00	95,275.58	324,649.40		1,890.00	626,580.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705730 MNPS Two Rivers Middle	102,098.59	40,573.14	158,774.19		945.00	302,390.92
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705735 MNPS Una Elementary	142,177.18	62,171.17	271,617.34		1,323.00	477,288.69
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705755 MNPS Warner Elementary EO	69,927.34	30,536.37	104,899.42		567.00	205,930.13

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund 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	80705765 MNPS Waverly Belmont ES	58,571.64	33,245.02	129,954.80		440.37	222,211.83
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705770 MNPS West End Middle	41,624.73	24,787.98	85,291.41	117,358.85	378.00	269,440.97
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705775 MNPS Westmeade Elementary	68,271.50	32,949.58	119,040.11	80,876.23	631.26	301,768.68
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705783 MNPS Creswell Middle Prep SOA	88,924.70	49,685.22	118,129.53		756.00	257,495.45
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705784 MNPS Robert Churchwell Museum	85,921.44	32,409.96	156,159.06		756.00	275,246.46
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705787 MNPS Whites Creek High	108,199.93	53,600.80	164,313.24	278,590.33	945.00	605,649.30
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705790 MNPS John B Whitsitt Elem	105,403.97	29,037.37	184,719.90		756.00	319,917.24
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705805 MNPS Wright Middle	126,373.59	50,048.60	244,146.52		945.00	421,513.71
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705810 MNPS Nutrition Svcs Warehouse	204,924.57	85,197.08	119,471.73	10,355.16	567.00	420,515.54
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705834 MNPS Nutr Serv Roving Cashiers	103,198.22	51,098.54	4,157.36		1,134.00	159,588.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705838 MNPS Nutrition Svc Roving Mgrs	18,221.99	7,144.13	435.49		378.00	26,179.61
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80301510 MNPS Title IIA-NonPublic			328,976.39		12,567.47	341,543.86
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304418 MNPS* Title III FY2018		(63.84)	321.63		1,875.70	2,133.49
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304419 MNPS Title III FY2019	1,032,486.64	308,969.26	473,960.47		80,896.68	1,896,313.05
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304420 MNPS Title III FY2020	(16,235.36)	(5,864.98)				(22,100.34)
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304518 MNPS Title III Immigrant Disc	60,722.98	20,722.17	115,305.74		189.00	196,939.89
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80307407 MNPS NCLB Consolidated Admin	1,914,601.02	601,675.45	169,285.16		113,790.44	2,799,352.07
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308015 MNPS* Title II A FY2014 - 2015			-		-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308017 MNPS* Title II A FY2016 - 2017			20,587.26		360.43	20,947.69
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308018 MNPS* Title II A FY2017 - 2018	4,577.50	785.62	143,902.78		6,377.75	155,643.65
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308019 MNPS Title II A FY2018 - 2019	1,755,927.23	582,114.57	656,097.41		122,965.24	3,117,104.45
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308020 MNPS Title II A FY2019 - 2020	(47,126.74)	(16,617.58)	(562.75)			(64,307.07)
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80309010 MNPS II-A Principal Pipeline	32,500.00	5,684.62	81,394.78		3,276.97	122,856.42
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307019 MNPS ROTC USAF FY 19	177,787.19	40,001.37				217,788.56
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307119 MNPS ROTC ARMY FY 19	100,181.61	15,824.71				116,006.32
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301217 MNPS ACE Initiative	108,919.14	30,704.12	54,151.35		8,251.65	202,026.26
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303118 MNPS* CSH FY2018			12,268.88			12,268.88
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303119 MNPS CSH FY2019	173,743.88	47,899.68	12,374.65		661.50	234,679.71
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303120 MNPS CSH FY2020	(3,727.92)	(862.73)				(4,590.65)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305014 MNPS * LEAPS Lottery - Ed FY14			-		-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305018 MNPS*LEAPS Lottery for Ed FY18	2,968.22	240.29	(3,468.15)			(259.64)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305019 MNPS LEAPS Lottery for Ed FY19	194,897.90	37,902.62	250,547.44		12,772.00	496,119.96
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305617 MNPS* FRC FY2017			(216.15)			(216.15)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305618 MNPS* FRC FY2018			(0.06)			(0.06)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305619 MNPS FRC FY2019			227,238.45			227,238.45
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308517 MNPS* TN Safe Schools FY17			(1,703.72)			(1,703.72)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308518 MNPS* TN Safe Schools FY18	2,595.68	489.75	(7,885.43)			(4,800.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308519 MNPS TN Safe Schools FY19	216,564.16	33,729.38	181,558.74	11,423.40	19,587.11	462,862.79
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308520 MNPS TN Safe Schools FY20	(2,340.52)	627.26				(1,713.26)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80309519 MNPS Safe Sch Equip FY19				935,895.70		935,895.70
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311172 MNPS TN ARTS Spoken Word grant			1,185.00			1,185.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311219 MNPS VOCA Grant FY19	65,468.15	18,259.10	19,529.79		4,699.13	107,956.17
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311220 MNPS VOCA Grant FY20	2,617.43	1,071.63				3,689.06
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80313518 MNPS Read to be Ready Coaching			1,474.63			1,474.63
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314018 MNPS Priority School State Gr	11,000.00	1,880.24	358,081.74		52,326.66	423,288.64
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314119 MNPS School Level Impr Grant	28,665.49	4,573.18	340,729.74			373,968.41
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315019 MNPS PreK State FY19	2,760,224.88	969,562.27			164,284.82	3,894,071.97
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315417 MNPS Read to be Ready			(581.24)			(581.24)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315418 MNPS Read to be Ready Summer18	414,154.19	69,282.15	182,271.97			665,708.31
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304017 MNPS* Homeless Education FY17			-		-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304018 MNPS* Homeless Education FY18			(127.80)		127.80	(0.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304019 MNPS Homeless Education FY19	93,613.80	35,279.51	150,338.93		12,272.08	291,504.32
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304020 MNPS Homeless Education FY20	(2,160.32)	849.83				(1,310.49)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313217 MNPS* CarlPerkins FY2017			(210.00)			(210.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313218 MNPS* CarlPerkins FY2018	712.50	81.09	21,076.71		878.36	22,748.66
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313219 MNPS Carl Perkins FY19	54,327.15	6,915.53	1,510,175.54		20,626.57	1,592,044.79
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313449 MNPS* Math & Science Prtn FY2018			-		-	-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313459 MNPS* Math & Science Prtn FY2017			(9,876.33)		9,876.33	(0.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313469 MNPS Math & Science Prtn FY2018	17,737.50	2,976.51	436,009.21		16,602.68	473,325.90
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315216 MNPS Preschool Expansion	3,649,505.96	1,343,300.97	1,219,137.68		566,469.82	6,778,414.43
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315313 MNPS Gear Up Nashville FY13	224,933.18	52,482.24	262,878.64		20,015.06	560,309.12
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315314 MNPS GEAR UP TN 3.0	28,934.20	5,865.73	45,657.61		3,245.38	83,702.92
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315319 MNPS Gear Up Nashville FY19	55,358.63	21,513.83	199,638.47		8,495.46	285,006.39
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316118 MNPS FY18 Izone Grant	164,038.50	39,444.99	381,683.03		22,513.16	607,679.68

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund 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	80316517 MNPS* SIG IV FY 2017						-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316518 MNPS* SIG IV FY 2018	14,307.50	2,195.67	234,442.36		8,539.21	259,484.74
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316519 MNPS SIG IV FY 2019	537,850.31	165,468.62	264,452.04		40,539.85	1,008,310.82
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316520 MNPS SIG IV FY 2020	1,419.09	(419.26)				999.83
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316599 MNPS* 21st Century CLC FY15						-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316617 MNPS*21st CCLC Cohort3 FY17			(504.90)			(504.90)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316618 MNPS*21st CCLC Cohort3 FY18	(3,221.90)	(975.90)	(248.30)			(4,446.10)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316619 MNPS 21st CCLC Cohort FY19	256,393.51	59,788.41	75,693.19		16,645.07	408,520.18
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316620 MNPS 21st CCLC Cohort FY20	(3,439.62)	998.86				(2,440.76)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316717 MNPS* 21stCCLC-PreK FY17			(156.73)			(156.73)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316718 MNPS* 21stCCLC-PreK FY18	(4,661.46)	(999.76)	1,345.60			(4,315.62)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316719 MNPS 21stCCLC-PreK FY19	223,136.60	38,064.69	27,938.99		13,394.09	302,534.37
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316720 MNPS 21stCCLC-PreK FY20	(1,858.51)	396.97				(1,461.54)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316816 MNPS*21stCCLC Cohort2 FY16						-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316817 MNPS* 21stCCLC Cohort2 FY17			(7,654.15)		189.00	(7,465.15)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316818 MNPS* 21stCCLC Cohort2 FY18	0.25	0.09				0.34
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80322019 MNPS Student Support-Academic			4,835.77			4,835.77
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80326416 MNPS* Focus Sch Title I-A FY16						-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80326417 MNPS Focus Sch Title I-A FY17			(125.00)			(125.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301015 MNPS Project Prevent	6,336.09	1,936.45	544,390.32		20,932.47	573,595.33
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301019 MNPS CDC Cooperative Agreement	83,776.79	22,700.34	19,499.89		4,494.41	130,471.43
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303516 MNPS GROW STEM	290,838.60	70,038.98	233,143.00		24,235.21	618,255.79
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303518 MNPS EIR Pyramid Model	366,911.59	114,036.43	796,348.45		48,480.46	1,325,776.93
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306901 MNPS Magnet Schools Asst	1,054,155.62	295,072.46	1,569,616.63		93,015.08	3,011,859.79
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306916 MNPS*Farm to School Initiative			19,676.95		882.73	20,559.68
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80313017 MNPS Music and Art City	75,331.29	19,992.07	229,930.62		13,815.94	339,069.92
Direct	080 Metro Nashville Public Schools (MNPS)	45009 * MNPS FY10 Capital Projects	01403009 ADM MNPS*FY10 Capital Proj Rev			4,827.16			4,827.16
Direct	080 Metro Nashville Public Schools (MNPS)	45013 MNPS FY13 Capital Projects	80405513 MNPS*Stratford High Renovation			(6,651.03)			(6,651.03)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405014 MNPS*Goodlettsville Mid Replac				(15.40)		(15.40)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405314 MNPS*Technology Improvements			(152.82)			(152.82)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405614 MNPS*Asbestos Environ Abatemnt			(7.95)			(7.95)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80406014 MNPS*HVAC Upgrades/Replacement			(13,559.00)			(13,559.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80406314 MNPS*Security Upgrades			(2,214.82)			(2,214.82)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404215 MNPS Overton Cluster ES			161,958.70	375,316.59		537,275.29
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404315 MNPS*Ruby Major Elem Addition			(20,762.50)			(20,762.50)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404415 MNPS MLK Magnet Addition			(1,496.00)	950,738.10		949,242.10
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404515 MNPS* Bordeaux Demo/Pre-K			(2,832.00)	(2,832.00)		(5,664.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404915 MNPS Hume-Fogg HS Renovation			(592,446.60)	742,268.04		149,821.44
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405015 MNPS Tusculum Elem Replacement				1,810,476.28		1,810,476.28
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405515 MNPS*ADA Compliance Maint/Upgr			(6,469.96)	20,145.38		13,675.42
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405615 MNPS*Asbestos Environ Upgrades				(3,991.00)		(3,991.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406215 MNPS*Maint-Steam Water Sewer P			(3,358.26)			(3,358.26)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406515 MNPS Casework/Furn./Lab Upgrad				338,911.64		338,911.64
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406815 MNPS* Crieve Hall ES-options				121,909.70		121,909.70
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406915 MNPS* N Binkley ES-options				23,516.00		23,516.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404216 MNPS*Whites Crk Pool-Repairs				(9.00)		(9.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404416 MNPS MLK Reno/Addition			3,515.11			3,515.11
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404816 MNPS*School Site Improvements			(127.50)			(127.50)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404916 MNPS*Interior Bldg Improvemnts			(55,171.25)			(55,171.25)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405116 MNPS* ADA Compliance				16,822.00		16,822.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405416 MNPS Planning for Hillsboro				13,518.30		13,518.30
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405516 MNPS Planning for Hillwood			463,520.30	1,200.00		464,720.30
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405616 MNPS*Electrical Upgrades			(4,280.00)			(4,280.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405716 MNPS*SE Early Learn Center				(20.00)		(20.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405916 MNPS Emergency Constr/Conting			699,863.37	(478,613.35)		221,250.02
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406116 MNPS* Pennington ES Addition			22,934.78	133,974.23		156,909.01
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406216 MNPS* HVAC Upgrades			(19,950.00)			(19,950.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406316 MNPS Rosebank ES Reno			7,735.47	44,005.27		51,740.74
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406516 MNPS* Transportation				(627.00)		(627.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406616 MNPS Cane Ridge Area ES			64,829.46	623,209.03		688,038.49
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406816 MNPS Overton Reno/Addition			11,009.20	504,345.07		515,354.27
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404017 MNPS McMurray MS Renovation			165,568.38	6,121,299.79		6,286,868.17
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404217 MNPS* Antioch HS Addition/Reno				440,096.81		440,096.81
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404317 MNPS* East Magnet Stadium Upgr			42,193.43	477,161.67		519,355.10

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense			Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses				
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404417 MNPS Glendiff HS Stadium Upgr				7,027.00		7,027.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404817 MNPS* School Site Improvements			(6,324.00)			(6,324.00)		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405017 MNPS* Plumbing Upgrades			(2,100.00)			(2,100.00)		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405117 MNPS ADA Improvements			5,327.40		98,459.52	103,786.92		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405217 MNPS NSA-Planning					2,450.00	2,450.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405317 MNPS* Exterior Bldg Improvement			75,524.89			75,524.89		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405417 MNPS Hillsboro HS Renovation			803,368.62	12,230,011.03		13,033,379.65		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405517 MNPS Hillwood HS Planning			1,375,771.84	80,436.99		1,456,208.83		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405717 MNPS* Casework Furn Lab Upgrade			862.53	163,954.97		164,817.50		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405917 MNPS EmergencyContingencyFunds			16,332.16	(204,320.12)		(187,987.96)		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406117 MNPS Pennington Elem Renovate					1,451,701.63	1,451,701.63		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406217 MNPS Facilities Assessment Rpt			377,175.46			377,175.46		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406417 MNPS* Technology			1,223,575.64			1,223,575.64		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406517 MNPS Transportation					504,075.97	504,075.97		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406617 MNPS* L&L School Site Upgrades			12,760.29	28,249.52		41,009.81		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406717 MNPS* Roof Repair Replacement			180,747.62			180,747.62		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406817 MNPS Overton HS Renovation			2,285.02	1,085,736.33		1,088,021.35		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406917 MNPS Environmental Remediation			12,007.24			12,007.24		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80407017 MNPS*L&L School Space Upgrades					84,473.72	84,473.72		
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80407117 MNPS HVAC Upgrades			531,897.12			531,897.12		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80401018 MNPS Hillsboro HS Phase 2			17,160.24	21,049,407.94		21,066,568.18		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80404018 MNPS ADA Compliance					98,757.59	98,757.59		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80405018 MNPS Asbestos/Environmtl			65,586.82			65,586.82		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80406018 MNPS Bus and Fleet					101,699.90	101,699.90		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80407018 MNPS Electrical Upgrades			308,071.62			308,071.62		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80408018 MNPS Emerg Constrctn/Contngncy			55,691.66	1,269,646.16		1,325,337.82		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80409018 MNPS Exterior Bldg Improvemts			182,633.60			182,633.60		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80412018 MNPS Interior Bldg Improvement			467,191.08			467,191.08		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80413018 MNPS Paving Upgrades			33,106.00			33,106.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80414018 MNPS Plumbing Upgrades			50,560.53			50,560.53		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80415018 MNPS Roof Repair Replacement			159,522.00			159,522.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80417018 MNPS Tech Facility Infrastr Im			241,381.43			241,381.43		
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80418018 MNPS HVAC Upgrades/Repairs			3,031,037.46			3,031,037.46		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80401118 MNPS Hillsboro HS Phase 2			363,513.53	625,466.41		988,979.94		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80405118 MNPS Emergency Contngncy				230,514.30		230,514.30		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80406118 MNPS Interior Bldg Improvement			151,683.00			151,683.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80407118 MNPS Paving Upgrades			110,604.50			110,604.50		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80408118 MNPS Roof Repair Replacement			291,411.05			291,411.05		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80409118 MNPS Tech Facility Infrastr Im			(231,154.91)	16,432.00		(214,722.91)		
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80411118 MNPS Bus and Fleet				1,735,887.66		1,735,887.66		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80401119 MNPS Hillwood HS Phase 1				813,540.51		813,540.51		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80402119 MNPS School Imprvmnts Small Pr			261,244.09	263,917.27		525,161.36		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80405119 MNPS Interior Building Imprvmt			631,182.98			631,182.98		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80406119 MNPS HVAC Upgrades			2,176,466.64	12,777.00		2,189,243.64		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80407119 MNPS Plumbing Upgrades			1,037,583.11			1,037,583.11		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80408119 MNPS Electrical Upgrades			643,481.53			643,481.53		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80409119 MNPS Exterior Building Imprvmt			388,032.01			388,032.01		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80410119 MNPS School Safety Security			106,276.83			106,276.83		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80411119 MNPS Bus Fleet Replacement				479,347.86		479,347.86		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80412119 MNPS Maplewood Athletic Upgrad			495.00	795,251.39		795,746.39		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80413119 MNPS Site Improvements			230,200.51	15,137.68		245,338.19		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80414119 MNPS Roof Repair Replacements			342,637.08			342,637.08		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80415119 MNPS Paving Upgrades			75,478.00	174,221.50		249,699.50		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80416119 MNPS Environmtl Remedtn Test			8,415.00			8,415.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80417119 MNPS Casework Furn Lab Upgrade			100,000.00	399,416.58		499,416.58		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80418119 MNPS Tech Improve Replace	55,680.87	6,183.84	3,347,481.67	2,238,935.62		5,648,282.00		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80419119 MNPS ADA Compliance			24,778.00	12,321.45		37,099.45		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80420119 MNPS Cntrl Srvc Furniture Equ			41,432.86			41,432.86		
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80424119 MNPS Schools R12 Project				150,165.45		150,165.45		
Direct	080 Metro Nashville Public Schools (MNPS)	45318 MNPS GSD GO Imp Bonds CP 2018	01414018 ADM MNPS GO Imp Bonds CP 2018			492,084.69		215,489,802.51	215,981,887.20		
Direct	080 Metro Nashville Public Schools (MNPS)	45999 MNPS Cap Proj (CP YE Rpt Only)	01419000 ADM MNPS CP YE Rpt Only					(215,489,802.51)	(215,489,802.51)		
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80501044 MNPS Prof Insurance Trust	216,787.31	84,381.20	124,185,498.99	(88,554.96)		124,398,112.54		
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80701944 MNPS Daily Grind Cafe	66,982.90	30,960.09	61,318.91			159,261.90		
Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	80501021 MNPS Printing	82,730.19	33,199.44	276,778.46			392,708.09		

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation**

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletc	80601270 MNPS Emerg Asst Athletics			2,995.09	9,723.41		12,718.50	
Direct	080 Metro Nashville Public Schools (MNPS)	75271 MNPS Charlotte & Elbert Brooks	80602271 MNPS Charlotte-Elbert Brooks			1,000.00			1,000.00	
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medal Fd	80602274 MNPS Mark S Cockrill Medal			2.16			2.16	
Direct	080 Metro Nashville Public Schools (MNPS)	75282 MNPS Nt. Adms James Schlrsp Fd	80602282 MNPS Nettie Adams James Schola			100.00			100.00	
Direct	080 Metro Nashville Public Schools (MNPS)	75284 MNPS Bill Wise Scholarship Fnd	80601284 MNPS Bill Wise Scholarship			500.00			500.00	
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt			(65,000.00)			(65,000.00)	
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	01705000 MNPS* General Fixed Assets			6,733,478.64			6,733,478.64	
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets				(23,023,852.01)		(23,023,852.01)	
Direct	080 Metro Nashville Public Schools (MNPS) Total			511,286,641.63	179,434,295.11	491,502,711.98		145,504,896.91	1,467,448,357.27	
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU			333.78	27,341,960.21		27,342,293.99	
Direct	083 Industrial Development Board Total					333.78	27,341,960.21		27,342,293.99	
Direct	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service			955,133.88	158,504,060.44		159,459,194.32	
Direct	090 Debt Service	20115 GSD Debt Service	90101100 DS GSD Debt Service CP Activit			801,062.23	3,644,486.84		4,445,549.07	
Direct	090 Debt Service	20115 GSD Debt Service	90109115 DS GSD Debt Service Revenue			402,168.69			402,168.69	
Direct	090 Debt Service	20283 SPA Stadium Debt Srvc 04/13B	90110400 SPA Debt Service Ref Bds 2013B				3,992,537.55		3,992,537.55	
Direct	090 Debt Service	20283 SPA Stadium Debt Srvc 04/13B	90110800 SPA Debt Service Ref Bds 2014				708,100.00		708,100.00	
Direct	090 Debt Service	20299 SPA Arena Debt Service 2012B	90110300 SPA DS Arena Refunding 2012B			10,274.06	1,628,625.60		1,638,899.66	
Direct	090 Debt Service	20300 SPA Stadium Debt Service 2012A	90110200 SPA Stadium Debt Service2012A				1,706,487.20		1,706,487.20	
Direct	090 Debt Service	20301 SPA Arena Debt Service 2013A	90110500 SPA Arena Debt Service 2013A				1,084,337.91		1,084,337.91	
Direct	090 Debt Service	20302 SPA Ballpark Debt Service2013A	90110600 SPA Ballpark Debt Service2013A				3,547,068.76		3,547,068.76	
Direct	090 Debt Service	20303 SPA Ballpark Debt Service2013B	90110700 SPA Ballpark Debt Service2013B				777,551.27		777,551.27	
Direct	090 Debt Service	20304 SPA Stadium DS Reserve 15	90110900 SPA Stadium DS Reserve 15			259.50	1,290,477.22		1,290,736.72	
Direct	090 Debt Service	28315 USD Debt Service	90191000 DS USD Debt Service			34,216.57	19,730,093.46		19,764,310.03	
Direct	090 Debt Service	28315 USD Debt Service	90191100 DS USD Debt Service CP Activit			122,888.28	91,988.72		214,877.00	
Direct	090 Debt Service	28315 USD Debt Service	90199315 DS USD Debt Srv General Rev			164,811.74			164,811.74	
Direct	090 Debt Service Total					2,490,814.95	196,705,814.97		199,196,629.92	
Direct	091 Emergency Communication Center	10101 GSD General	91110010 ECC 911 Comm Sys Key Product	562,332.35	171,062.52	44,451.22			777,846.09	
Direct	091 Emergency Communication Center	10101 GSD General	91110110 ECC Training Acad Key Product	226,286.57	81,816.56	111,509.42			419,612.55	
Direct	091 Emergency Communication Center	10101 GSD General	91110210 ECC Results Man Key Product	313,481.00	96,031.17	1.80			409,513.97	
Direct	091 Emergency Communication Center	10101 GSD General	91110410 ECC Operations Pub Life Safety	4,251,134.78	1,505,249.37	52.50			5,756,436.65	
Direct	091 Emergency Communication Center	10101 GSD General	91110710 ECC Info Support Key Product	4,251,527.23	1,503,905.44	52.50			5,755,485.17	
Direct	091 Emergency Communication Center	10101 GSD General	91112010 ECC Leadership & Accreditation	240,909.33	53,571.86	594,077.03			888,558.22	
Direct	091 Emergency Communication Center	10101 GSD General	91112210 ECC Admin	243,772.89	94,829.70	1.80			338,604.39	
Direct	091 Emergency Communication Center Total			10,089,444.15	3,506,466.62	750,146.27			14,346,057.04	
Direct	Bordeaux Long-Term Care	10101 GSD General	01101432 ADM Subsidy BLTC Mgmt Contract			3,492,008.00			3,492,008.00	
Direct	Bordeaux Long-Term Care Total					3,492,008.00			3,492,008.00	
Direct	Flood	30039 Flood 2010	01700510 ADM Flood 2010 Interest			600,243.27			600,243.27	
Direct	Flood	30039 Flood 2010	06701510 LAW Flood 2010			73,928.76			73,928.76	
Direct	Flood Total					674,172.03			674,172.03	
Direct	Hospital Authority	10101 GSD General	01101426 ADM Subsidy Hospital Authority			44,006,004.81			44,006,004.81	
Direct	Hospital Authority Total					44,006,004.81			44,006,004.81	
Direct	Knowles Home	10101 GSD General	01101433 ADM Knowles Home Mgmt Contract			1,851,390.14			1,851,390.14	
Direct	Knowles Home Total					1,851,390.14			1,851,390.14	
Direct	Medical Examiner	10101 GSD General	01101614 ADM Forensic Medical Examiner			4,884,213.09			4,884,213.09	
Direct	Medical Examiner Total					4,884,213.09			4,884,213.09	
Direct	All Other	10101 GSD General	01101117 ADM Regional Transit Authority				320,200.00		320,200.00	
Direct	All Other	10101 GSD General	01101118 ADM Econ/Job Incentive Dell				500,000.00		500,000.00	
Direct	All Other	10101 GSD General	01101136 ADM Econ/Job Incentive UBS			360,500.00			360,500.00	
Direct	All Other	10101 GSD General	01101137 ADM Econ/Job Incentive HCA Cap			764,500.00			764,500.00	
Direct	All Other	10101 GSD General	01101141 ADM Econ/Job Incentive Warner			14,000.00			14,000.00	
Direct	All Other	10101 GSD General	01101142 JUS Youth Violence Init				50,000.00		50,000.00	
Direct	All Other	10101 GSD General	01101143 ADM Coordntd Pre-K Initiative				354,028.66		354,028.66	
Direct	All Other	10101 GSD General	01101221 ADM Subsidy Nashville Arena			1,867,541.69			1,867,541.69	
Direct	All Other	10101 GSD General	01101222 ADM Stadium Maintenance			1,000,000.00			1,000,000.00	
Direct	All Other	10101 GSD General	01101225 ADM GSD Debt Transfer-Stadium					3,200,000.00	3,200,000.00	
Direct	All Other	10101 GSD General	01101237 ADM Commuter Rail				1,500,000.00		1,500,000.00	
Direct	All Other	10101 GSD General	01101315 ADM PayPlan Improvements					12,800.00	12,800.00	
Direct	All Other	10101 GSD General	01101326 ADM Property Tax Relief Progrm				2,604,009.30		2,604,009.30	
Direct	All Other	10101 GSD General	01101416 ADM Subsidy Advance Planning			173,000.00		50,700.00	223,700.00	
Direct	All Other	10101 GSD General	01101499 ADM GSD General Revenue			0.24			0.24	
Direct	All Other	10101 GSD General	01101502 ADM Contr Nashville Symphony				15,000.00		15,000.00	
Direct	All Other	10101 GSD General	01101503 ADM Contr Adventure Sci Ctr				175,000.00		175,000.00	
Direct	All Other	10101 GSD General	01101505 ADM Contr Legal Aid Society				168,975.60		168,975.60	
Direct	All Other	10101 GSD General	01101506 ADM Contr Partnership 2020				349,998.47		349,998.47	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
OMB COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Reconciliation

Sum of Total Expense		Object Type					Non Operating		Transfers	Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses			
Direct	All Other	10101 GSD General	01101521 ADM Contr Humane Assoc				12,500.00		12,500.00	
Direct	All Other	10101 GSD General	01101534 ADM Contr Sister Citys				80,000.00		80,000.00	
Direct	All Other	10101 GSD General	01101555 ADM Contr Second Harvest				200,000.00		200,000.00	
Direct	All Other	10101 GSD General	01101557 ADM Contr Hermitage				125,000.00		125,000.00	
Direct	All Other	10101 GSD General	01101578 ADM Barnes Affordable HsgTrust					10,000,000.00	10,000,000.00	
Direct	All Other	10101 GSD General	01101587 ADM Contr Alignment Nashville				150,000.00		150,000.00	
Direct	All Other	10101 GSD General	01101613 ADM Correctional Healthcare			12,323,375.84			12,323,375.84	
Direct	All Other	10101 GSD General	01101620 ADM Contr Boy Girls Club				29,900.00		29,900.00	
Direct	All Other	10101 GSD General	01101631 ADM Contr Fifty Foward				125,000.00		125,000.00	
Direct	All Other	10101 GSD General	01101638 ADM TSU Foundation				50,000.00		50,000.00	
Direct	All Other	10101 GSD General	01101645 ADM Entrepreneur Center				125,000.00		125,000.00	
Direct	All Other	10101 GSD General	01101650 ADM Small Business Incentive				200,000.00		200,000.00	
Direct	All Other	10101 GSD General	01101658 ADM Self-Insured Excise Tax			70,204.09			70,204.09	
Direct	All Other	10101 GSD General	01101661 ADM Nashville Civic Design Ctr				125,000.00		125,000.00	
Direct	All Other	10101 GSD General	01101662 ADM Nashville Educ Comm ArtsTV				50,000.00		50,000.00	
Direct	All Other	10101 GSD General	01101663 ADM In Full Motion				249,873.00		249,873.00	
Direct	All Other	10101 GSD General	01101670 ADM Nash LGBT Chamber				25,000.00		25,000.00	
Direct	All Other	10101 GSD General	01101671 ADM Nash Black Chamber				25,000.00		25,000.00	
Direct	All Other	10101 GSD General	01101672 ADM TN Latin American Chmbr				25,000.00		25,000.00	
Direct	All Other	10101 GSD General	01101673 ADM Nash Area Hispanic Chmbr				25,000.00		25,000.00	
Direct	All Other	10101 GSD General	01101675 ADM Educ Equal Opportunity				5,000.00		5,000.00	
Direct	All Other	10101 GSD General	01101678 ADM Ballpark Debt Srvc Contrib				600,000.00		600,000.00	
Direct	All Other	10101 GSD General	01101686 ADM Public Educ Fndtn				275,000.00		275,000.00	
Direct	All Other	10101 GSD General	01101687 ADM SummerYouth Employ Prg	1,056,441.76	168,529.28	1,473,371.62	140,789.50		2,839,132.16	
Direct	All Other	10101 GSD General	01101688 ADM Plant the Seed Garden Prog				50,000.00		50,000.00	
Direct	All Other	10101 GSD General	01101995 ADM Tax Increment Payment-IDB			1,009,901.11			1,009,901.11	
Direct	All Other	10101 GSD General	01101996 ADM Transfer 4% Funding					32,472,605.30	32,472,605.30	
Direct	All Other	10101 GSD General	01102151 ADM Schools Paraprof/APTesting					2,000,000.00	2,000,000.00	
Direct	All Other	10101 GSD General	01102160 ADM Operating Xfer Debt Servc					49,069,800.00	49,069,800.00	
Direct	All Other	10103 MIP Metro Investment Pool	01116000 ADM MIP Expense				694,425.99		694,425.99	
Direct	All Other	18301 USD General	01191326 ADM Property Tax Relief					262,359.94	262,359.94	
Direct	All Other	30005 Central Business Imp District	01701000 ADM Cntrl Business Imp Distrct			2,852,987.75			2,852,987.75	
Direct	All Other	30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing			1,100,000.00			1,100,000.00	
Direct	All Other	30082 Hurricane Irma Florida 2017	01703300 ADM Irma Hurr Revenue			893.55			893.55	
Direct	All Other	30085 Hurricane Florence 2018	01703310 ADM Hurricane Florence Rev			2,361.88			2,361.88	
Direct	All Other	30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services					101,749.08	101,749.08	
Direct	All Other	35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations					(288,392.27)	(288,392.27)	
Direct	All Other	38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDt			472,132.02			472,132.02	
Direct	All Other	39005 So Nash Central Business ImpDt	01791000 ADM So Nash Cntrl Bus Imp Dstr			28,811.45			28,811.45	
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01407010 ADM * AABirch Closeout			109,692.90	20,833.90		130,526.80	
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01409010 ADM Major Maint Facilities			19,684.49			19,684.49	
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01411010 ADM Metro Southeast			2,768.00	20,089.37		22,857.37	
Direct	All Other	40011 GSD FY11 Capital Projects Fund	01412011 ADM Admin Projects Recall			87,961.03			87,961.03	
Direct	All Other	40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing				4,002.00		4,002.00	
Direct	All Other	40192 *GSD GO Bonds 2018 Excess Fund	01424018 ADM * GSD GO Bonds 2018 Excess			(387,912.23)		125,983,335.60	125,595,423.37	
Direct	All Other	40318 GSD GO Imp Bonds CP 2018	01404018 ADM GO Imp Bonds CP 2018			962,445.00		421,466,234.41	422,428,679.41	
Direct	All Other	40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int			46,263.11			46,263.11	
Direct	All Other	42999 GSD Cap Proj (CP YE Rpt Only)	01409000 ADM GSD CP YE Rpt Only					(521,451,326.30)	(521,451,326.30)	
Direct	All Other	48318 USD GO Imp Bonds CP 2018	01484018 ADM USD GO Imp Bonds CP 2018			29,786.72		11,484,448.49	11,514,235.21	
Direct	All Other	48999 USD Cap Proj (CP YE Rpt Only)	01499000 ADM USD CP YE Rpt Only					(11,432,858.81)	(11,432,858.81)	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	13,838.13					13,838.13	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700402 ADM GSD FIS Debt	107,163.07					107,163.07	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700403 ADM GSD JUS Debt	85,417.13					85,417.13	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700404 ADM GSD LAW Debt	(1,348,422.50)					(1,348,422.50)	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700405 ADM GSD FIR Debt	252,869.10					252,869.10	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700406 ADM GSD REG Debt	(85,996.42)					(85,996.42)	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700408 ADM GSD WEL Debt	13,442.70					13,442.70	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700409 ADM GSD HEA Debt	(354,237.82)					(354,237.82)	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700410 ADM GSD LIB Debt	60.89					60.89	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700411 ADM GSD PWO Debt	(138,189.85)					(138,189.85)	
Direct	All Other	90231 GSD Bonded Debt & Interest	01700412 ADM GSD REC Debt	3,930.10					3,930.10	
Direct	All Other	90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets				56,536.14		56,536.14	
Direct	All Other	90241 GSD General Fixed Assets	01700301 ADM GEN Fixed Assets				(6,121,447.09)		(6,121,447.09)	
Direct	All Other	90241 GSD General Fixed Assets	01700302 ADM FIS Fixed Assets				741,708.15		741,708.15	

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
 OMB COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 Cost Reconciliation

Sum of Total Expense				Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total	
Direct	All Other	90241 GSD General Fixed Assets	01700303 ADM JUS Fixed Assets				1,482,899.86		1,482,899.86	
Direct	All Other	90241 GSD General Fixed Assets	01700304 ADM LAW Fixed Assets				(48,119,981.20)		(48,119,981.20)	
Direct	All Other	90241 GSD General Fixed Assets	01700305 ADM FIR Fixed Assets				(796,905.05)		(796,905.05)	
Direct	All Other	90241 GSD General Fixed Assets	01700306 ADM REG Fixed Assets				5,970.62		5,970.62	
Direct	All Other	90241 GSD General Fixed Assets	01700308 ADM WEL Fixed Assets				1,521,690.87		1,521,690.87	
Direct	All Other	90241 GSD General Fixed Assets	01700309 ADM HEA Fixed Assets				1,239,005.45		1,239,005.45	
Direct	All Other	90241 GSD General Fixed Assets	01700310 ADM LIB Fixed Assets				(1,169,863.19)		(1,169,863.19)	
Direct	All Other	90241 GSD General Fixed Assets	01700311 ADM PWO Fixed Assets				(6,830,646.47)		(6,830,646.47)	
Direct	All Other	90241 GSD General Fixed Assets	01700312 ADM REC Fixed Assets				(19,621,101.99)		(19,621,101.99)	
Direct	All Other	98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	142,652.21					142,652.21	
Direct	All Other	98431 USD Bonded Debt & Interest	01790411 ADM USD PWO Debt	(2,041.07)					(2,041.07)	
Direct	All Other Total			(253,072.57)	168,529.28	25,678,696.25	(69,072,825.08)	122,567,346.42	79,088,674.30	
Direct Total				1,018,496,593.37	363,865,414.11	1,759,479,298.81	650,931,807.11	411,480,720.36	4,204,253,833.76	
Grand Total				1,054,489,695.97	434,747,850.76	1,846,016,213.97	676,052,345.92	469,912,615.30	4,481,218,721.92	

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