

NASHVILLE-DAVIDSON, TENNESSEE

CENTRAL SERVICES COST ALLOCATION PLAN

FEDERAL 2 CFR 200

**Based on Actual Expenditures
For the Fiscal Year Ended June 30, 2017**



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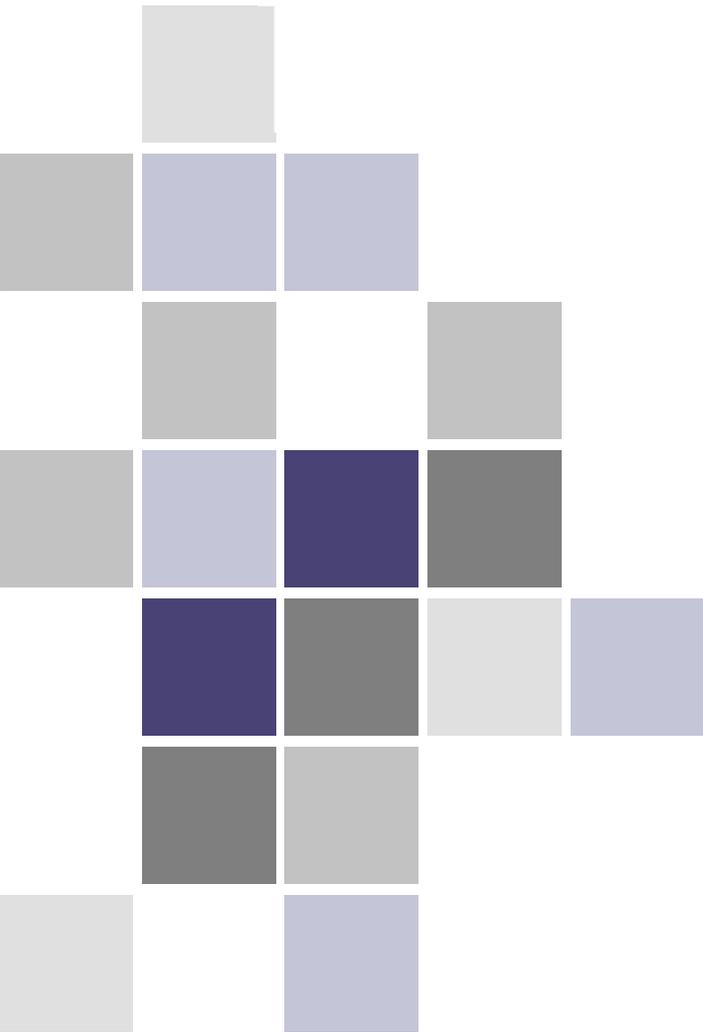


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Section 1

Introduction

Introduction

The enclosed Indirect Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Nashville-Davidson, Tennessee based on actual expenditures for fiscal year 2017. MGT Consulting Group (MGT) prepared these documents at the request of Nashville-Davidson. The Cost Allocation Plan is used to claim indirect costs as charges against awards (grants) and other funds.

These documents are prepared in compliance with 2 CFR Part 200. Nashville-Davidson personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing multiple allocation basis method with a double step-down calculation methodology.

Federal Approval of Cost Allocation Plan

The Nashville-Davidson Cost Allocation Plan does not require federal approval prior to use. 2 CFR Part 200 requires only 'major local governments' to submit cost allocation plans for approval. Major local government is defined in Appendix V to Part 200, Paragraph B.5 as a government receiving more than \$100 million in direct Federal awards annually. All other local governments must maintain the plan and related supporting documentation for audit. While Nashville-Davidson receives a substantial amount of federal awards, the majority of the awards are pass through awards from Tennessee state agencies and do not qualify as direct awards.

The relevant sections of 2 CFR Part 200 are included in the paragraphs that follow:

Appendix V to Part 200, Paragraph B.5. Major local government means local government that receives more than \$100 million in direct Federal awards subject to this Part.

Appendix V to Part 200, Paragraph D.2. Each major local government is also required to submit a plan to its cognizant agency for indirect costs annually.

Appendix V to Part 200, Paragraph D.3. All other local governments claiming central service costs must develop a plan in accordance with the requirements described in this Part and maintain the plan and related supporting documentation for audit. These local governments are not required to submit their plans for Federal approval unless they are specifically requested to do so by the cognizant agency for indirect costs. Where a local government only receives funds as a subrecipient, the pass-through entity will be responsible for monitoring the subrecipient's plan.

Section 2
Certification of Cost Allocation Plan

Certificate of Cost Allocation Plan

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 actual expenditures for the fiscal year ended June 30, 2017 (FY 2017)** to establish cost allocations or billings **for the fiscal year ended June 30, 2019 (FY 2019)** are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" 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.

Government Unit: **NASHVILLE-DAVIDSON, TENNESSEE**



Signature: _____

Name of Official: **Talia Lomax-O'dneal**

Title: **Director of Finance**

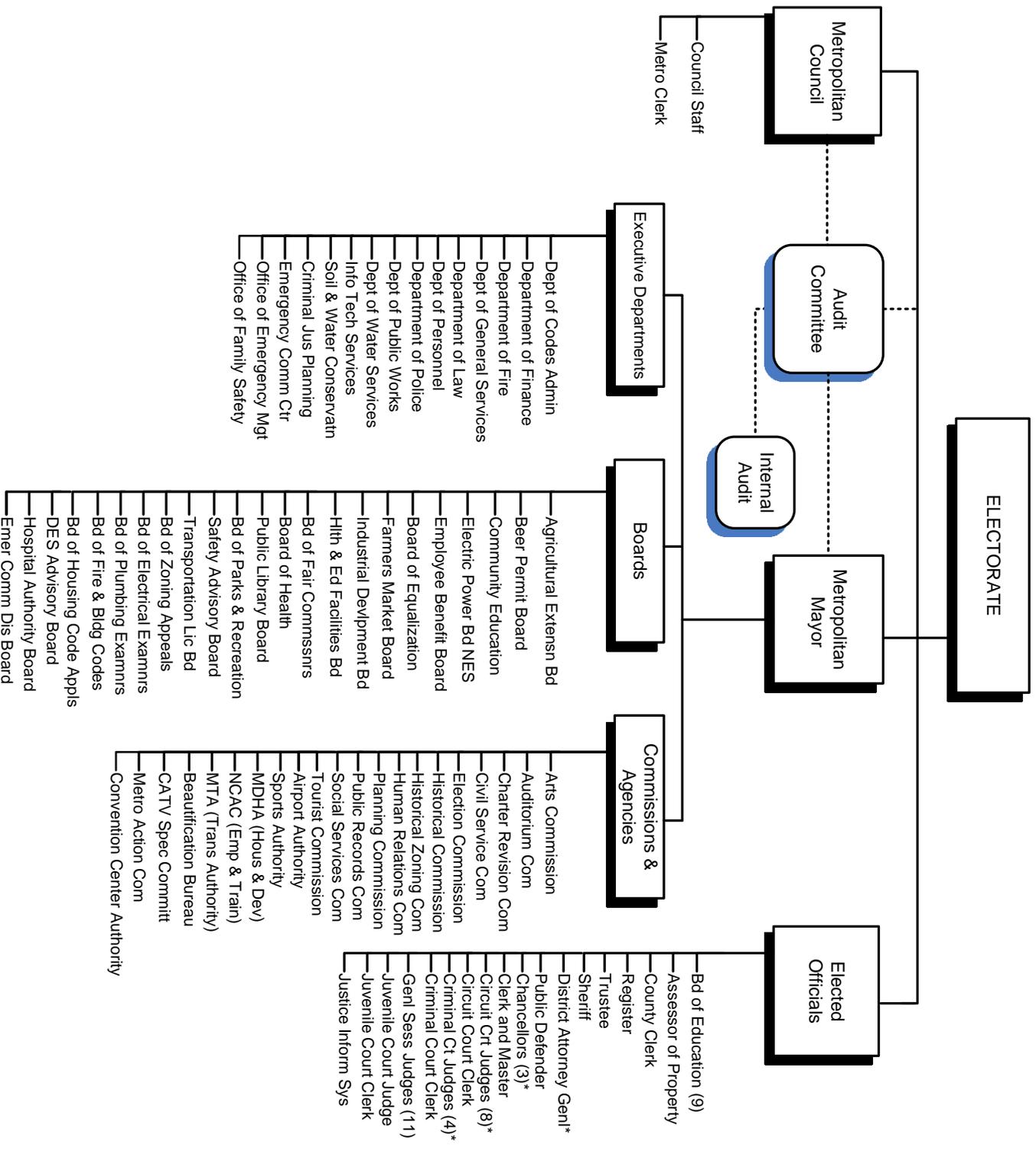
Date of Execution: **February 20, 2018**

Section 3

Organization Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

Section 4
Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Federal 2 CFR 200 Cost Allocation Plan is a document that distributes, or allocates, indirect costs. Indirect costs are those costs incurred by Nashville-Davidson divisions and departments that benefit other divisions and departments. Examples of indirect costs are personnel, purchasing, human resources and the Finance Department.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the divisions and departments that provide support to other divisions and departments.
- Distribute, or allocate, the allowable expenditures of the divisions and departments that provide support to other divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports the information systems department by providing payroll, paying vouchers and preparing a budget. However, the information systems department also supports accounting, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross

support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 5
Control Schedule of Expenditures

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
2 CFR PART 200 ALLOCATION PLAN CONTROL SCHEDULE
FY 2017 ACTUAL EXPENDITURES

Note that when comparing the costs shown on this schedule to those in central service departments in the cost allocation plan there will be two types of discrepancies. (1) Internal Service Funds include revenue in the cost allocation plan, this schedule only shows expenditures. (2) Some departments have more funding sources shown on this schedule than are included in the plan, these primarily consist of capital expenditure dollars that are unallowable for allocation in the plan.

Sum of Total Expense				Major Obj Category			Grand Total
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	
Central Service	10 - CENTRAL RECORDS	10101 - GSD General	3103000 - MCL Records Center	98,121	34,630	55,933	188,684
		10101 - GSD General Total		98,121	34,630	55,933	188,684
	10 - CENTRAL RECORDS Total			98,121	34,630	55,933	188,684
	11 - DEPT OF LAW	10101 - GSD General	6110010 - LAW Contracts All Services	56,797	15,228	22,683	94,707
			6110110 - LAW Client Adv/Supp All Servic	1,476,048	386,187	422,581	2,284,815
			6110210 - LAW Legislation All Services	46,581	13,074	26,424	86,080
			6110310 - LAW Lit/Admin Hear All Service	2,147,124	644,505	274,473	3,066,102
			6110510 - LAW Claims All Services	168,242	51,551	48,135	267,928
			6110610 - LAW Insurance All Services	101,212	16,810	7,983	126,005
			6111000 - LAW ALOB Non-Alloc'd Fin Trans				
		10101 - GSD General Total		3,996,005	1,127,354	802,279	5,925,638
		30003 - General Fund 4% Reserve	6201000 - 4% LAW Department of Law			1,717	1,717
		30003 - General Fund 4% Reserve Total				1,717	1,717
		50109 - Property Loss	6501000 - LAW Self Insured Property Los	4,807	984	2,582,928	2,588,719
		50109 - Property Loss Total		4,807	984	2,582,928	2,588,719
		50122 - Metro Self-Insured Liability	6502000 - LAW Self Insured Liability	84,700	(15)	2,413,287	2,497,972
		50122 - Metro Self-Insured Liability Total		84,700	(15)	2,413,287	2,497,972
		50123 - Employee Blanket Bond	6503000 - LAW Employee Blanket Bond			42,286	42,286
		50123 - Employee Blanket Bond Total				42,286	42,286
		50135 - Employee ProfessionalLiability	6504000 - LAW Employee Prof Liability			150,000	150,000
		50135 - Employee ProfessionalLiability Total				150,000	150,000
		50267 - Judgments & Losses	6505000 - LAW Judgments and Losses	123,684	(25)	1,737,124	1,860,783
		50267 - Judgments & Losses Total		123,684	(25)	1,737,124	1,860,783
		55143 - MNPS Self-Insured Liability	6506000 - LAW MNPS Self Insured Liability	24,407		420,559	444,967
		55143 - MNPS Self-Insured Liability Total		24,407		420,559	444,967
	11 - DEPT OF LAW Total			4,233,603	1,128,298	8,150,180	13,512,082
	123 - HUMAN RESOURCES	10101 - GSD General	8126100 - HR Employees Relations	429,933	142,656	24,338	596,928
			8126200 - HR * Training Program			(2,664)	(2,664)
			8126400 - HR Workforce Management	938,776	347,637	2,509	1,288,921
			8126500 - HR Benefits Program	578,584	204,434	569,548	1,352,565
			8126600 - HR Admin & Customer Sv Program	640,248	199,024	725,616	1,564,888
			8126700 - HR Veterans Affairs Officer			1,322	1,322
			8160010 - HR Non Alloc'd Fin Trans				
		10101 - GSD General Total		2,587,541	893,751	1,320,668	4,801,960
	123 - HUMAN RESOURCES Total			2,587,541	893,751	1,320,668	4,801,960
	127 - Sheriff Security Services	10101 - GSD General	30124910 - SHE Admin Support Svcs Key			3,837,954	3,837,954
		10101 - GSD General Total				3,837,954	3,837,954
	127 - Sheriff Security Services Total					3,837,954	3,837,954
	14 - DIRECTOR OF FINANCE	10101 - GSD General	15160000 - FIN ALOB Non Alloc'd Fin Tra				
			15160810 - FIN Executive Leadership	817,161	223,883	44,214	1,085,258
			15161000 - FIN Non Allocated Fin Trans				
		10101 - GSD General Total		817,161	223,883	44,214	1,085,258
		30003 - General Fund 4% Reserve	15203000 - 4% FIN Budgets			3,497	3,497
		30003 - General Fund 4% Reserve Total				3,497	3,497
		30215 - Finance Innovation Investment	15701560 - FIN MEGAN Study				
			15701570 - FIN Strategic Budget'g & Innov	55,288	10,652	14,389	80,330
				55,288	10,652	14,389	80,330
		30215 - Finance Innovation Investment Total		55,288	10,652	14,389	80,330
	14 - DIRECTOR OF FINANCE Total			872,450	234,535	62,100	1,169,084
	15 - FINANCE OPERATIONS	10101 - GSD General	15102110 - FIN OPER Accounts Payable	453,476	164,076	108,962	726,515
			15102210 - FIN OPER Acctg and Reporting	931,105	282,415	55,002	1,268,523
		10101 - GSD General Total		1,384,582	446,492	163,964	1,995,038
	15 - FINANCE OPERATIONS Total			1,384,582	446,492	163,964	1,995,038
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General	15118110 - FIN OMB Monitoring Rpts & Acct	325,170	101,799	14,443	441,411

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
2 CFR PART 200 ALLOCATION PLAN CONTROL SCHEDULE
FY 2017 ACTUAL EXPENDITURES

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
	16 - FINANCIAL ACCOUNTABILITY	10101 - GSD General Total		325,170	101,799	14,443	441,411
	16 - FINANCIAL ACCOUNTABILITY Total			325,170	101,799	14,443	441,411
	17 - PAYROLL	10101 - GSD General	15102610 - FIN OPER Payroll	333,488	139,409	104,535	577,432
		10101 - GSD General Total		333,488	139,409	104,535	577,432
	17 - PAYROLL Total			333,488	139,409	104,535	577,432
	19 - OFFICE OF MANAGEMENT & BUDGET	10101 - GSD General	15103110 - FIN OMB Budget Planning & Mgmt	1,121,614	350,802	84,399	1,556,814
			15103410 - FIN OMB Cost Planning & Mgmt	104,795	35,313	3,623	143,731
		10101 - GSD General Total		1,226,408	386,115	88,022	1,700,546
	19 - OFFICE OF MANAGEMENT & BUDGET Total			1,226,408	386,115	88,022	1,700,546
	2 - EMPLOYEE BENEFITS	10101 - GSD General	1101104 - ADM County Retire Match			3,501,900	3,501,900
			1101107 - ADM Cnty Teach Retire Match			6,900,400	6,900,400
			1101109 - ADM Health Insurance Match		50,820,608		50,820,608
			1101110 - ADM Death Benefit Payments			200,000	200,000
			1101114 - ADM Unemployment Compensation			103,841	103,841
			1101115 - ADM Life Insurance Match		2,990,433		2,990,433
			1101145 - ADM TCRS Pension Contribution		37,164		37,164
		10101 - GSD General Total			53,848,205	10,706,141	64,554,346
	18301 - USD General	1191102 - ADM Police/Fire Retire Match				8,873,000	8,873,000
			1191103 - ADM Civil Service Retire Match			5,424,700	5,424,700
			1191106 - ADM Teacher Pens Match			4,592,400	4,592,400
			1191109 - ADM Health Ins Match		1,324,674		1,324,674
			1191115 - ADM Life Ins Match		53,263		53,263
		18301 - USD General Total			1,377,938	18,890,100	20,268,038
	50165 - Self-Insured Death Benefit	12504000 - BEN Self-Insured Death Benefit			100,000		100,000
	50165 - Self-Insured Death Benefit Total				100,000		100,000
	52200 - IOD Network (Injured-On-Duty)	12505100 - BEN IOD Pensioners				7,750,694	7,750,694
		12505200 - BEN IOD Employees				6,613,036	6,613,036
		12505400 - BEN IOD Clinic Operations				1,018,508	1,018,508
		52200 - IOD Network (Injured-On-Duty) Total				15,382,238	15,382,238
	71011 - Flexible Benefits Plan 2015	12600386 - BEN Flex Benefits - Admin				547,556	547,556
	71011 - Flexible Benefits Plan 2015 Total					547,556	547,556
	71012 - FLEXIBLE BENEFITS PLAN FD 2016	12600187 - BEN Flex Benefits - Medical				444,371	444,371
		12600287 - BEN Flex Benefits - Dep Care				230,176	230,176
		12600387 - BEN Flex Benefits - Admin				2,031,980	2,031,980
		71012 - FLEXIBLE BENEFITS PLAN FD 2016 Total				2,706,526	2,706,526
	71013 - Flexible Benefits Plan 2017	12600188 - BEN Flex Benefits - Medical				504,458	504,458
		12600288 - BEN Flex Benefits - Dep Care				114,154	114,154
		71013 - Flexible Benefits Plan 2017 Total				618,613	618,613
	75011 - BS MNPS FLEXIBLE BENEFIT 2016	12600199 - BEN MNPS Flex Benefits Medical				221,818	221,818
		12600299 - BEN MNPS Flex Benefits Dep Car				89,275	89,275
		12600399 - BEN MNPS Flex Benefits Admin				774	774
		75011 - BS MNPS FLEXIBLE BENEFIT 2016 Total				311,867	311,867
	75012 - MNPS Flexible Benefit 2017	12600210 - BEN MNPS Flex Benefits Medical				446,126	446,126
		12600310 - BEN MNPS Flex Benefits Dep Car				131,347	131,347
		12600410 - BEN MNPS Flex Benefits Admin				1,500	1,500
		75012 - MNPS Flexible Benefit 2017 Total				578,973	578,973
	2 - EMPLOYEE BENEFITS Total				55,326,142	49,742,015	105,068,157
	21 - PUBLIC PROPERTY ADMIN	10101 - GSD General	15151000 - FIN Public Property Services	330,926	96,434	14,222	441,582
		10101 - GSD General Total		330,926	96,434	14,222	441,582
	21 - PUBLIC PROPERTY ADMIN Total			330,926	96,434	14,222	441,582
	22 - PURCHASING	10101 - GSD General	15116330 - FIN OMB Purchasing Contract De	869,292	288,131	54,640	1,212,063
		10101 - GSD General Total		869,292	288,131	54,640	1,212,063
	22 - PURCHASING Total			869,292	288,131	54,640	1,212,063

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
2 CFR PART 200 ALLOCATION PLAN CONTROL SCHEDULE
FY 2017 ACTUAL EXPENDITURES

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
	23 - GRANTS COORDINATION	10101 - GSD General	15117210 - FIN OMB Grants and Cost		116,819	50,521	14,413	181,754
		10101 - GSD General Total			116,819	50,521	14,413	181,754
	23 - GRANTS COORDINATION Total				116,819	50,521	14,413	181,754
	24 - BUSINESS ASSISTANCE OFFICE	10101 - GSD General	15117150 - FIN SS Business Assistance Ofc		425,515	128,793	68,213	622,521
		10101 - GSD General Total			425,515	128,793	68,213	622,521
	24 - BUSINESS ASSISTANCE OFFICE Total				425,515	128,793	68,213	622,521
	26 - EMPLOYEE HEALTH & WELLNESS	10101 - GSD General	38151191 - HEA Civil Svc Med Exam Clinic		299,901	113,850	50,255	464,006
		10101 - GSD General Total			299,901	113,850	50,255	464,006
	26 - EMPLOYEE HEALTH & WELLNESS Total				299,901	113,850	50,255	464,006
	27 - INTERNAL AUDIT	10101 - GSD General	48109110 - IA Advisory Services		53,683	18,091	4,588	76,362
			48109210 - IA Integrity Hotline SuggBox		107,366	36,183	5,846	149,395
			48109310 - IA Audit Assurance Services		581,550	167,718	275,416	1,024,685
		10101 - GSD General Total			742,600	221,992	285,851	1,250,442
		30003 - General Fund 4% Reserve	48201000 - 4% IA Internal Audit					
		30003 - General Fund 4% Reserve Total						
	27 - INTERNAL AUDIT Total				742,600	221,992	285,851	1,250,442
	3 - INSURANCE	10101 - GSD General	1101301 - ADM Insurance Reserve				2,625,100	2,625,100
			1101308 - ADM Judgments and Losses				3,860,100	3,860,100
		10101 - GSD General Total					6,485,200	6,485,200
		18301 - USD General	1191301 - ADM Insurance and Reserve				114,500	114,500
			1191308 - ADM Judgments and Losses				7,800	7,800
		18301 - USD General Total					122,300	122,300
	3 - INSURANCE Total						6,607,500	6,607,500
	30 - INFORMATION SYSTEMS	30003 - General Fund 4% Reserve	14201000 - 4% ITS Administration				3,022,074	3,022,074
			14201200 - 4% ITS Server Data DeDuplicat					
			14201300 - 4% ITS Data eDiscovery					
			14201400 - 4% ITS Obsolete Network Equip				1,149,024	1,149,024
			14201500 - 4% ITS Obsolete Servers				228,276	228,276
			14202000 - 4% ITS Telecomm Govt Access				1,094	1,094
			14203000 - 4% ITS Tech Revl - Metro				783,500	783,500
			14204000 - 4% ITS Tech Revl - Police					
		30003 - General Fund 4% Reserve Total					5,183,967	5,183,967
		34155 - Nash Educ Comm & ArtsTVCapital	14305155 - ITS NECAT Capital Only				11,853	11,853
		34155 - Nash Educ Comm & ArtsTVCapital Total					11,853	11,853
		40011 - GSD FY11 Capital Projects Fund	14401011 - ITS * Construction				0	0
			14410011 - ITS HIPAA Compliance				343	343
		40011 - GSD FY11 Capital Projects Fund Total					343	343
		40013 - GSD FY13 Capital Projects Fund	14401013 - ITS Construction Data/Voice				10,820	10,820
			14402013 - ITS Upgrade EOL SONET Ntwk Inf				437,667	437,667
			14404013 - ITS * Mobile Device Management				1,422	1,422
			14414013 - ITS * Library Archives - Tech				4,267	4,267
		40013 - GSD FY13 Capital Projects Fund Total					454,176	454,176
		40014 - GSD FY14 Capital Projects	14401014 - ITS Construction Data/Voice				43,218	43,218
			14402014 - ITS Upgrade EBS				996,365	996,365
			14403014 - ITS Mobile Devices/Ntwk Access				74,103	74,103
			14405014 - ITS *Online Alarm RegMetro Clk				1,874	1,874
			14406014 - ITS * VPN Solution				43,280	43,280
			14407014 - ITS MS ForeFront Identity Mgr				19,595	19,595
			14408014 - ITS Public WiFi Internet PubSp				72,640	72,640
			14412014 - ITS Midtown Hills Prec - Tech				56,740	56,740
		40014 - GSD FY14 Capital Projects Total					1,307,816	1,307,816
		40015 - GSD FY15 Capital Projects	14402015 - ITS End of Life Telephone Syst				187,636	187,636
			14404015 - ITS Data & Voice for Projects				162,932	162,932

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		40015 - GSD FY15 Capital Projects	14407015 - ITS * Fire Station 19			8,742	8,742
			14408015 - ITS Fire Station 20			46,482	46,482
		40015 - GSD FY15 Capital Projects Total				405,792	405,792
		40016 - GSD FY16 Capital Projects	14401016 - ITS End of Life Telephone Syst			553,695	553,695
			14403016 - ITS Comp Ntwk Monitoring			454,026	454,026
			14404016 - ITS FFE Upgrades and Reno HOB			281,770	281,770
			14405016 - ITS NPD Records Buildout			111,214	111,214
			14406016 - ITS New CJC Jail			(159,455)	(159,455)
			14407016 - ITS POL Data Center Relocation			1,277,626	1,277,626
			14408016 - ITS POL Temporary Relocations			250,047	250,047
		40016 - GSD FY16 Capital Projects Total				2,768,923	2,768,923
		40017 - GSD FY17 Capital Projects	14401017 - ITS Communication Tower Repair			833,998	833,998
			14402017 - ITS EBS/iProcurement Assessmnt			521,242	521,242
			14403017 - ITS Data & Voice for Projects			838,751	838,751
			14404017 - ITS Info Security Mgmt Program			185,297	185,297
			14405017 - ITS Fiberoptic Cabling Expans				
			14406017 - ITS SAN Upgrade				
			14407017 - ITS Ntwrk Monitor/Troubleshoot			1,135,365	1,135,365
			14408017 - ITS Telecomm Tracking System			119,690	119,690
			14409017 - ITS Web Traffic SSL Inspection			182,223	182,223
			14410017 - ITS Hyperion Budget Sys Ph II			428,036	428,036
			14411017 - ITS Data Encryption				
			14412017 - ITS Wireless Expansion			37,753	37,753
			14413017 - ITS Document Mgmt-Imaging			26,109	26,109
			14414017 - ITS Content Mgmt System				
			14415017 - ITS Enterprise Video Confer'g			154,113	154,113
		40017 - GSD FY17 Capital Projects Total				4,462,576	4,462,576
		51137 - Information Technology Service	14521001 - ITS Applications Solutions	163,609	47,828	746	212,183
			14521011 - ITS Enterprise Applications	907,453	249,995	550,840	1,708,288
			14521013 - ITS Collaboration Services	75,593	7,754	220,280	303,627
			14521014 - ITS Business Solutions	832,723	308,370	2,942,204	4,083,296
			14521015 - ITS Metro Nashville Network	628,271	202,666	58,020	888,957
			14521016 - ITS PEG Studio Management	117,860	44,315	15,395	177,570
			14521021 - ITS Web Based Services	557,573	173,481	251,714	982,768
			14521051 - ITS Technical Support Center	864,921	252,696	404,807	1,522,425
			14521061 - ITS Employee & Account Care	674,748	196,716	742,695	1,614,159
			14521071 - ITS Security Assurance	337,603	93,485	1,049,470	1,480,557
			14521072 - ITS Physical Security Support	287,062	97,387	18,370	402,819
			14521091 - ITS Desktop Support	1,017,607	337,726	86,577	1,441,911
			14521101 - ITS Enterprise Server&Storage	961,792	266,754	476,365	1,704,911
			14521121 - ITS Network Comm Svcs	1,094,073	337,807	1,218,646	2,650,526
			14521122 - ITS Cabling Infr Svcs Support			87,720	87,720
			14521123 - ITS Public Safety Radio System	367,690	152,895	2,020,038	2,540,623
			14521131 - ITS Voice Comm Solutions	348,446	84,309	49,714	482,469
			14521161 - ITS Identity and Access Mgmt	197,839	58,689	5,178	261,706
			14521162 - ITS System Lifecycle Mngmt	324,655	94,588	826	420,068
			14560110 - ITS *ALOB InformationTechnolog			(0)	(0)
			14560210 - ITS Data Infrastruc Support	126,761	29,502	116,759	273,023
			14560810 - ITS Executive Leadership	418,054	115,361	978	534,393
			14560990 - ITS ALOB Non-Alloc'dFinTrans			1,650,949	1,650,949
		51137 - Information Technology Service Total		10,304,335	3,152,325	11,968,288	25,424,948
		51138 - ITS Technology Revolving	14500100 - ITS Technology Revolving			925,096	925,096
		51138 - ITS Technology Revolving Total				925,096	925,096

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	30 - INFORMATION SYSTEMS Total			10,304,335	3,152,325	27,488,830	40,945,489
	31 - POSTAL SERVICE	10101 - GSD General	10104100 - GSR Mail Services	187,688	81,913	777,339	1,046,941
		10101 - GSD General Total		187,688	81,913	777,339	1,046,941
	31 - POSTAL SERVICE Total			187,688	81,913	777,339	1,046,941
	32 - RADIO SHOP	40017 - GSD FY17 Capital Projects	10441017 - GSR Police Headquarters-ITS				
		40017 - GSD FY17 Capital Projects Total					
		40402 - GSD GSR FY16 S/F Capital Projs	10440402 - GSR RS Radio Replacements			1,827,273	1,827,273
		40402 - GSD GSR FY16 S/F Capital Projs Total				1,827,273	1,827,273
		51153 - *Radio Shop	10511041 - GSR * Radio System Shop Act			2,319,419	2,319,419
		51153 - *Radio Shop Total				2,319,419	2,319,419
	32 - RADIO SHOP Total					4,146,692	4,146,692
	33 - FLEET MANAGEMENT	51154 - Office of Fleet Management	10510010 - OFM Light Veh/Equip Repairs	1,731,178	644,126	3,430,940	5,806,243
			10510030 - OFM Heavy Veh/Equip Repairs	1,920,961	629,762	3,686,446	6,237,169
			10510050 - OFM Ground Veh/Equip Repairs	312,931	156,781	571,462	1,041,174
			10510410 - OFM Fuel	128,106	36,401	5,038,818	5,203,324
			10510610 - OFM Asset Management	372,839	65,805	11,517,712	11,956,357
		51154 - Office of Fleet Management Total		4,466,015	1,532,875	24,245,378	30,244,267
	33 - FLEET MANAGEMENT Total			4,466,015	1,532,875	24,245,378	30,244,267
	34 - TREASURY	10101 - GSD General	15108000 - FIN Treasury Collections	132,278	39,617	31,465	203,360
		10101 - GSD General Total		132,278	39,617	31,465	203,360
		51180 - Treasury Management	15515110 - FIN TRE Cash Operations	183,841	47,096	62,173	293,110
			15515210 - FIN TRE InvestmentCmteeSupport	195,053	51,941	14,231	261,224
			15515310 - FIN TRE Investor Relations	179,526	49,895	9,391	238,812
			15563000 - FIN Treas Non-Alloc'd Fin Tran	18,605	6,149		24,755
		51180 - Treasury Management Total		577,026	155,081	85,795	817,901
	34 - TREASURY Total			709,304	194,698	117,259	1,021,261
	4 - GEN SVC OVERHEAD	10101 - GSD General	10170100 - GSR Business Office	735,441	222,962	210,443	1,168,847
		10101 - GSD General Total		735,441	222,962	210,443	1,168,847
	4 - GEN SVC OVERHEAD Total			735,441	222,962	210,443	1,168,847
	5 - CORPORATE DUES	10101 - GSD General	1101303 - ADM Corp Dues/Contribution			494,288	494,288
		10101 - GSD General Total				494,288	494,288
	5 - CORPORATE DUES Total					494,288	494,288
	6 - POST AUDITS	10101 - GSD General	1101412 - ADM Post Audit			1,160,970	1,160,970
		10101 - GSD General Total				1,160,970	1,160,970
	6 - POST AUDITS Total					1,160,970	1,160,970
	8 - GEN SVC FACILITIES	10101 - GSD General	10103210 - GSR BOSS Support Services	1,000,351	350,002	437,791	1,788,144
			10103220 - GSR BOSS Building Services	247,403	67,708	9,755,824	10,070,935
			10103230 - GSR BOSS Utilities			7,596,570	7,596,570
			10103260 - GSR SS ADA Compliance	286,708	89,336	22,100	398,144
			10103270 - GSR BOSS Construction Services	2,050	141	19,914	22,105
			10103280 - GSR Sustainability	170,863	39,944	106,094	316,902
		10101 - GSD General Total		1,707,376	547,132	17,938,293	20,192,800
		40011 - GSD FY11 Capital Projects Fund	10401011 - GSR Howard Office Bldg FF&E			109,573	109,573
			10402011 - GSR Clifford Allen Renovation			26,854	26,854
			10405011 - GSR *North Nash Infrastructure				
		40011 - GSD FY11 Capital Projects Fund Total				136,427	136,427
		40013 - GSD FY13 Capital Projects Fund	10403013 - GSR Misc Building Improvements			3,295	3,295
		40013 - GSD FY13 Capital Projects Fund Total				3,295	3,295
		40014 - GSD FY14 Capital Projects	10403014 - GSR Misc Building Improvements			588,049	588,049
			10410014 - GSR One Stop Permit Center			9,862	9,862
		40014 - GSD FY14 Capital Projects Total				597,910	597,910
		40015 - GSD FY15 Capital Projects	10401015 - GSR Roofing/Building Maintenan	19,137	5,716	1,426,885	1,451,738
			10402015 - GSR Energy Improvements	4,080	(720)	616,689	620,049

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
A87 Dept Type		40015 - GSD FY15 Capital Projects	10403015 - GSR Judicial Campus Master Pla				(79)	(79)
			10404015 - GSR Farmers Mkt Upgrade				267,556	267,556
			10405015 - GSR POL/FIR Training Academy				367,180	367,180
		40015 - GSD FY15 Capital Projects Total		23,217	4,996	2,678,231		2,706,444
		40016 - GSD FY16 Capital Projects	10403016 - GSR Building Rehab/Maintenance	9,735	2,409	1,343,308		1,355,452
			10404016 - GSR DCSO Jail / CJC Renovation			24,938,472		24,938,472
			10405016 - GSR*CJC Relocate-Bldg Upgrades			0		0
			10406016 - GSR * CJC Relocate-Leases			50,000		50,000
			10407016 - GSR *CJC Relocate-IT Equip	7,428	2,979	499,979		510,386
			10408016 - GSR *CJC Relocate-Move			223,880		223,880
			10409016 - GSR *LIB Parking Garage Upgrad			1,800,000		1,800,000
		40016 - GSD FY16 Capital Projects Total		17,163	5,388	28,855,638		28,878,189
		40017 - GSD FY17 Capital Projects	10401017 - GSR Police Headquarters	35,051	11,430	9,665,112		9,711,593
			10403017 - GSR Sheriff Admin Offices			43,913		43,913
			10404017 - GSR Major Fleet			7,712,391		7,712,391
			10405017 - GSR New Firehalls					
			10406017 - GSR Criminal Justice Center	22,396	8,818	7,175,198		7,206,413
			10407017 - GSR A A Birch Renovate			50,899		50,899
			10408017 - GSR Farmers Market			249,086		249,086
			10409017 - GSR Misc Building Repairs			60,571		60,571
			10411017 - GSR Juvenile Justice Ctr MPlan			560,390		560,390
			10443017 - GSR Sheriff Admin Offices-ITS					
			10445017 - GSR New Firehalls-5 BAY ITS					
			10445117 - GSR New Firehalls-3 BAY ITS					
			10447017 - GSR A A Birch Renovate-ITS					
		40017 - GSD FY17 Capital Projects Total		57,447	20,248	25,517,560		25,595,256
		48011 - USD FY11 Capital Projects Fund	10481011 - GSR LIB Parking Garage Upgrade			1,200,000		1,200,000
		48011 - USD FY11 Capital Projects Fund Total				1,200,000		1,200,000
		8 - GEN SVC FACILITIES Total		1,805,202	577,764	76,927,355		79,310,321
Central Service Total				32,054,399	65,353,429	206,203,463		303,611,291
Grantee	100 - Convention Center	60162 - *Nashville Convention Center	63505000 - FIN CON* Event & Bldg Services	3,586	(3,013)	234,862		235,435
			63505300 - FIN CON * Admin / Finance			831,352		831,352
			63505400 - FIN CON * Non Alloc FinanTrans			100		100
		60162 - *Nashville Convention Center Total		3,586	(3,013)	1,066,314		1,066,887
		100 - Convention Center Total		3,586	(3,013)	1,066,314		1,066,887
	101 - Sports Authority	10101 - GSD General	64101100 - SPO Sports Authority Admin			832,600		832,600
		10101 - GSD General Total				832,600		832,600
		20283 - SPA Stadium Debt Srvc 04/13B	90110400 - SPA Debt Service Ref Bds 2013B			4,002,307		4,002,307
			90110800 - SPA Debt Service Ref Bds 2014			708,100		708,100
		20283 - SPA Stadium Debt Srvc 04/13B Total				4,710,407		4,710,407
		20300 - SPA Stadium Debt Service 2012A	90110200 - SPA Stadium Debt Service2012A			1,705,329		1,705,329
		20300 - SPA Stadium Debt Service 2012A Total				1,705,329		1,705,329
		20301 - SPA Arena Debt Service 2013A	90110500 - SPA Arena Debt Service 2013A			1,085,428		1,085,428
		20301 - SPA Arena Debt Service 2013A Total				1,085,428		1,085,428
		20302 - SPA Ballpark Debt Service2013A	90110600 - SPA Ballpark Debt Service2013A			3,553,844		3,553,844
		20302 - SPA Ballpark Debt Service2013A Total				3,553,844		3,553,844
		20303 - SPA Ballpark Debt Service2013B	90110700 - SPA Ballpark Debt Service2013B			780,732		780,732
		20303 - SPA Ballpark Debt Service2013B Total				780,732		780,732
		20304 - SPA Stadium DS Reserve 15	90110900 - SPA Stadium DS Reserve 15			892,446		892,446
		20304 - SPA Stadium DS Reserve 15 Total				892,446		892,446
		30003 - General Fund 4% Reserve	64201000 - 4% SPA Sports Authority					
		30003 - General Fund 4% Reserve Total						
		30281 - SPA Stadium \$2 Ticket Tax	64720200 - SPA Stadium \$2 Ticket Tax Exps			1,714,991		1,714,991

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		30281 - SPA Stadium \$2 Ticket Tax Total				1,714,991	1,714,991
		30286 - SPA Arena Capital Improv Rev	64740100 - SPA Arena Capital Improv Rev			2,043,350	2,043,350
		30286 - SPA Arena Capital Improv Rev Total				2,043,350	2,043,350
		30287 - SPA Stadium Improv 15 Revenue	64730300 - SPA Stadium Improv 15 Revenue			1,155,175	1,155,175
		30287 - SPA Stadium Improv 15 Revenue Total				1,155,175	1,155,175
		30350 - SPA Ballpark Revenue 2013A	64701100 - SPA Ballpark Revenue 2013A			2,568,832	2,568,832
		30350 - SPA Ballpark Revenue 2013A Total				2,568,832	2,568,832
		30351 - SPA Ballpark Revenue 2013B	64701200 - SPA Ballpark Revenue 2013B			824,515	824,515
		30351 - SPA Ballpark Revenue 2013B Total				824,515	824,515
		33064 - SPA Sports Auth Grant Fund	64303200 - SPA Special Event PIP Prg Grt			4,500	4,500
			64303300 - SPA FY18 Mamava Suites			18,525	18,525
		33064 - SPA Sports Auth Grant Fund Total				23,025	23,025
		40283 - SPA Arena Capital Improv Fund	64401310 - SPA Arena Capital Improvements			2,160,102	2,160,102
		40283 - SPA Arena Capital Improv Fund Total				2,160,102	2,160,102
		40290 - SPA Ballpark Pub Imp Rev Bonds	64429000 - SPA * Rev Ballpark PI Bds 2013			1	1
		40290 - SPA Ballpark Pub Imp Rev Bonds Total				1	1
		40295 - SPA Stadium Improvements 15	64401410 - SPA Stadium Capital Improv 15			4,495,588	4,495,588
		40295 - SPA Stadium Improvements 15 Total				4,495,588	4,495,588
		49964 - SPA CAFR Elimination	64409999 - SPA CAFR Elimination			(4,426,523)	(4,426,523)
		49964 - SPA CAFR Elimination Total				(4,426,523)	(4,426,523)
		60008 - SPA Sports Authority - CU	64303000 - SPA Facilities Management	134,903	46,537	767,581	949,021
			64303100 - SPA Special Events PIP Program	25,826	14,033		39,859
		60008 - SPA Sports Authority - CU Total		160,728	60,570	767,581	988,879
		91264 - SPA Bonded Debt & Interest	64708000 - SPA Bonded Debt & Interest	(609)			(609)
		91264 - SPA Bonded Debt & Interest Total		(609)			(609)
		91364 - SPA General Fixed Assets	64709000 - SPA General Fixed Assets			8,492,418	8,492,418
		91364 - SPA General Fixed Assets Total				8,492,418	8,492,418
101 - Sports Authority Total				160,120	60,570	33,379,842	33,600,531
102 - Water & Sewer		27312 - W&S Debt Service	65550000 - W&S Debt Service			38,482,964	38,482,964
		27312 - W&S Debt Service Total				38,482,964	38,482,964
		47335 - W&S Extension & Replacement	65530103 - W&S CWWTP Misc Imprv	10,786	4,566		15,352
			65530106 - W&S OMH WTP Misc Imprv	2,469	993		3,462
			65530107 - W&S KRH WTP Misc Imprv	3,596	1,389		4,986
			65530132 - W&S WRES Misc Improvements	2,874	1,239		4,113
			65530177 - W&S Laboratory Upgrades	833	311		1,145
			65572120 - W&S Ext & Replace Debt Service			862,162	862,162
			65572130 - W&S Ext & Replace Capital			100,096,109	100,096,109
			65572140 - W&S Ext & Replace W-I-P				
			65572150 - W&S Capital Comm EQP			1,372,784	1,372,784
			65572160 - W&S Capital MIS Upgr	306,116	111,898	(418,014)	0
			65572171 - W&S Capital Meter Prog	179,565	79,119	(258,684)	0
			65572225 - W&S Financial Support Capital	306,480	126,371	(432,851)	0
			65572271 - W&S Engr Admin - Capital	127,108	34,031	(161,139)	0
			65572272 - W&S Engr Desgin - Capital	1,266,955	400,251	(1,667,207)	0
			65572274 - W&S Engr OAP Sup - Capital	721,811	185,962	(907,773)	0
			65572276 - W&S Engr Planning - Capital	874,668	263,645	(1,135,849)	2,465
			65572281 - W&S Engr Inspection - Capital	1,378,248	424,088	(1,802,089)	248
			65572310 - W&S Water Maint - Capital	53,382	25,893	(79,275)	0
			65572435 - W&S Lead Serv Repl	1,108,947	353,373	(1,462,320)	0
			65572592 - W&S Capital SPS Impr	18,935	7,700		26,636
			65572627 - W&S Capital DCWWTP Impro	343,433	103,383	(509,561)	(62,745)
			65572652 - W&S Capital WCWWTP Improv	1,816	723		2,539
			65572660 - W&S Capital Biosolids Mgmt	3,139	1,373		4,513

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		47335 - W&S Extension & Replacement Total		6,711,164	2,126,309	93,496,294	102,333,767	
		47410 - W&S Construction Cap Proj FY10	65490001 - W&S FA Closeout Transfers			97,523,081	97,523,081	
		47410 - W&S Construction Cap Proj FY10 Total				97,523,081	97,523,081	
		67311 - W&S Revenue	65525000 - W&S Revenue			221,973,480	221,973,480	
			65525199 - W&S CAFR Eliminations			(339,398,665)	(339,398,665)	
		67311 - W&S Revenue Total				(117,425,185)	(117,425,185)	
		67331 - W&S Operating	65555030 - W&S ALOB IT Application Supp	621,758	194,613	2,484,612	3,300,983	
			65555110 - W&S Building Cleanings	56,504	5,754	287,628	349,885	
			65555210 - W&S General Administration	328,010	86,246	38,464	452,720	
			65555330 - W&S General Accounting	726,554	265,532	1,667,273	2,659,358	
			65555410 - W&S Procurement Svcs	130,743	65,493	92,906	289,143	
			65555420 - W&S Central Stores Inv ProcPrg			441	441	
			65555510 - W&S Oper Admin Key	224,962	52,784	50,869	328,614	
			65555520 - W&S Admin Security	180,777	68,022	93,943	342,743	
			65555530 - W&S Customer Svc Security			74,009	74,009	
			65555570 - W&S OHUD Administration			36,116	36,116	
			65555610 - W&S Safety Train Session	77,282	28,113	9,771	115,166	
			65555620 - W&S Occupation Health Svcs			550	550	
			65555630 - W&S Skills Train & Coordin			41,339	41,339	
			65555710 - W&S ALOB Exec Leade Key	908,503	247,410	6,832,593	7,988,506	
			65555720 - W&S ALOB Communication Svcs	173,384	53,399	60,432	287,216	
			65555740 - W&S KVB Median Irrigation			2,052	2,052	
			65555850 - W&S Non Allocated Fin Trans			150,000	150,000	
			65555910 - W&S Billing & Collections/Lobby	415,835	157,326	1,303,417	1,876,578	
			65556010 - W&S Meter Reading Key Product	258,676	72,032	73,531	404,239	
			65556110 - W&S Cash / Payment Processing	186,571	47,305	168,214	402,090	
			65556210 - W&S Permits Key			3,069	3,069	
			65556310 - W&S Phone Center Key	1,193,496	384,793	53,173	1,631,463	
			65556410 - W&S W&S Field Activ Key	1,722,648	671,886	1,179,970	3,574,504	
			65556440 - W&S Cust Svcs Gen Admin	186,732	42,467	300,935	530,134	
			65556510 - W&S Planning/Locating Key			134,817	134,817	
			65556520 - W&S Fleet Svcs Coordinator	205,004	71,021	62,934	338,959	
			65556530 - W&S System Svcs Gen Admin	485,616	130,224	8,844,429	9,460,268	
			65556540 - W&S Admin Supp Svcs	2,041		515	2,556	
			65556550 - W&S SSD Admin Omo South			62,062	62,062	
			65556610 - W&S Sewer Maint Key Day Cre	2,118,546	719,481	2,324,610	5,162,637	
			65556620 - W&S Sewer Day Sewer Rep	17,225	7,052	612,661	636,938	
			65556810 - W&S Water Maint Key Day Crew	5,082,768	1,918,998	2,879,916	9,881,682	
			65556820 - W&S Water Maint Day Repair	84,466	41,105	(1,014,005)	(888,435)	
			65556830 - W&S Water Maint Night			2,141	2,141	
			65556840 - W&S Water Maint Night Repair	3,571	284	781	4,636	
			65556860 - W&S OHUD SSD Water					
			65557020 - W&S Engineering Admin	521,976	226,281	206,601	954,858	
			65557030 - W&S Consent Decree Compl OAP	184,181	51,895	817	236,894	
			65557110 - W&S Devel Review Key	1,130,534	284,349	(532,306)	882,577	
			65557210 - W&S Inspection Key	39,534	9,393	2,458	51,385	
			65557310 - W&S Sys Imprv & Plan Key	955	80	75,000	76,034	
			65557910 - W&S Sewer Pump Stat Operations	48,905	12,843	4,881,701	4,943,449	
			65557920 - W&S Telemetry & Controls	139,087	48,296	741	188,124	
			65557930 - W&S Sewer Pump Stat Maint	1,934,068	693,796	1,162,812	3,790,675	
			65558010 - W&S Dry Creek Repairs Key	366,312	137,301	620,665	1,124,278	
			65558020 - W&S Central Repairs Key	2,604,760	870,269	1,584,486	5,059,515	
			65558030 - W&S Whites Creek Repairs Key	282,909	98,161	526,529	907,599	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			65558310 - W&S Wastewater Dry Creek Key	374,748		2,672,311	4,129,190
			65558320 - W&S Wastewater Central Key	3,364,680	1,104,541	11,865,254	16,334,475
			65558330 - W&S Wastewater Whites Cr Key	824,045	308,465	1,657,475	2,789,984
			65558340 - W&S Dry Creek Administration	82,470	19,474	2,499	104,443
			65558350 - W&S Central Administration	68,364	17,000	6,064	91,428
			65558360 - W&S Whites Creek Administratio	(8,742)		9,196	460
			65558510 - W&S Laboratory Administration	110,887	32,149	1,250	144,286
			65558520 - W&S Laboratory Analysis	1,047,808	337,197	378,182	1,763,187
			65558530 - W&S Environmental Compliance	246,330	86,192	502,887	835,409
			65558710 - W&S Sec WW Whites Creek Key			116,458	116,458
			65558720 - W&S Sec WW Dry Creek Key			124,610	124,610
			65558730 - W&S Sec WW Central Key			787,774	787,774
			65558820 - W&S Adelphia San Sewer MaintRp			(20)	(20)
			65558830 - W&S Stadium Storm SPS MaintRp			(1,243)	(1,243)
			65558840 - W&S Hamilton Cr Park Plant			(3,700)	(3,700)
			65559010 - W&S Telemetry & Controls	137,081	46,855	88,948	272,885
			65559020 - W&S Pump Stations	589,095	206,225	1,969,824	2,765,145
			65559030 - W&S Reservoir General	260,246	93,586	1,047,743	1,401,575
			65559040 - W&S Water Pump Station Maint	31,325	13,784	181,460	226,569
			65559210 - W&S Laboratory Administration	84,488	25,785	7,850	118,123
			65559220 - W&S Lab Analysis Water Key	101,927	29,646	12,151	143,724
			65560010 - W&S Omohundro Plant MaintKey	656,312	229,530	512,958	1,398,800
			65560020 - W&S KRHarrington Maint Key	536,518	203,386	473,659	1,213,563
			65560210 - W&S Omohundro Operations	1,463,507	516,040	6,091,233	8,070,779
			65560220 - W&S Omohundro Administration	173,972	54,339	65,657	293,968
			65560230 - W&S Omohundro Rechlorination	167,219	60,065	140,236	367,520
			65560240 - W&S Harrington Admin	287,313	81,445	14,936	383,694
			65560260 - W&S OHUD Water Plant Ops			9,177	9,177
			65560270 - W&S KR Harrington Operations	810,950	284,256	5,680,327	6,775,533
			65560510 - W&S Omohundro Sec Water Key			415,250	415,250
			65560520 - W&S KRHarrington Sec Water Key			234,689	234,689
		67331 - W&S Operating Total		34,762,818	11,888,718	72,510,766	119,162,302
		102 - Water & Sewer Total		41,473,982	14,015,027	184,587,919	240,076,929
	104 - General Hospital	10101 - GSD General	1101426 - ADM Subsidy Hospital Authority			51,000,000	51,000,000
		10101 - GSD General Total				51,000,000	51,000,000
		30003 - General Fund 4% Reserve	67201000 - 4% GHO General Hospital			353,304	353,304
		30003 - General Fund 4% Reserve Total				353,304	353,304
		40016 - GSD FY16 Capital Projects	67401016 - GHO Maint/ Renovation/ Equipmt			407,793	407,793
		40016 - GSD FY16 Capital Projects Total				407,793	407,793
		40017 - GSD FY17 Capital Projects	67401017 - GHO Misc Equipment/Upgrades			4,851,068	4,851,068
		40017 - GSD FY17 Capital Projects Total				4,851,068	4,851,068
		104 - General Hospital Total				56,612,165	56,612,165
	105 - Metro Action Com	31500 - MAC Admin & Leasehold	75701000 - MAC Admin & LH Oper	859,431	258,199	5,438,866	6,556,496
		31500 - MAC Admin & Leasehold Total		859,431	258,199	5,438,866	6,556,496
		31501 - MAC Local Programs	75303100 - MAC Fan and Cooling			13,929	13,929
		31501 - MAC Local Programs Total				13,929	13,929
		31502 - MAC Headstart Grant	75302140 - MAC Head Start	8,487,634	3,065,343	2,459,951	14,012,929
			75308450 - MAC Early Head Start	411,741	153,827	932,840	1,498,408
		31502 - MAC Headstart Grant Total		8,899,374	3,219,171	3,392,792	15,511,337
		31503 - MAC LIHEAP Grant	75303101 - MAC LIHEAP	234,147	80,458	2,960,216	3,274,821
		31503 - MAC LIHEAP Grant Total		234,147	80,458	2,960,216	3,274,821
		31504 - MAC CSBG Grant	75303201 - MAC CSBG Emergency Services	481,553	172,278	716,499	1,370,329
		31504 - MAC CSBG Grant Total		481,553	172,278	716,499	1,370,329

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		31505 - MAC Summer Food Program	75303300 - MAC Summer Food	208,775	22,509	628,896	860,180	
		31505 - MAC Summer Food Program Total		208,775	22,509	628,896	860,180	
		31506 - MAC CACFP	75302200 - MAC CACFP	250,274	98,870	1,238,333	1,587,477	
		31506 - MAC CACFP Total		250,274	98,870	1,238,333	1,587,477	
		31508 - MAC BF/AF Care Program	75302300 - MAC HS B/F & A/F Care	191,269	20,205	311,193	522,668	
		31508 - MAC BF/AF Care Program Total		191,269	20,205	311,193	522,668	
		31511 - MAC Parent Club Federal Funds	75705000 - MAC Parent Club Federal Fd			4,519	4,519	
		31511 - MAC Parent Club Federal Funds Total				4,519	4,519	
		31512 - MAC Community Srvc Assistance	75704000 - MAC Community Srvc Assistance			364,800	364,800	
		31512 - MAC Community Srvc Assistance Total				364,800	364,800	
		31514 - MAC ComSrv Poverty Summit	75306100 - MAC ComSrv PovertySummit(CSPS)			27,205	27,205	
		31514 - MAC ComSrv Poverty Summit Total				27,205	27,205	
		31519 - MAC Share the Warmth	75308540 - MAC Share the Warmth Program			4,652	4,652	
		31519 - MAC Share the Warmth Total				4,652	4,652	
	105 - Metro Action Com Total			11,124,823	3,871,690	15,101,899	30,098,412	
	106 - NCAC	10101 - GSD General	1101213 - ADM NCAC Local Match	35,380	11,862	273,702	320,944	
		10101 - GSD General Total		35,380	11,862	273,702	320,944	
		31000 - NCAC Expenditure Clearing	76340000 - NCAC Job Seeker Prog Adults					
			76342010 - NCAC Cost Pool Clearing	273,551	105,194	79,197	457,942	
		31000 - NCAC Expenditure Clearing Total		273,551	105,194	79,197	457,942	
		31005 - NCAC One Stop Operations	76340170 - NCAC One Stop DES 02JS AllOth	19,934	6,634	8,002	34,570	
		31005 - NCAC One Stop Operations Total		19,934	6,634	8,002	34,570	
		31009 - NCAC Other Grants	76340630 - NCAC Local&NYAW AO YouthDevel	142,800	(51,143)	10,848	102,505	
			76341000 - NCAC Local NYAW AO ALOB	873	290	91,911	93,074	
		31009 - NCAC Other Grants Total		143,673	(50,853)	102,759	195,579	
		31218 - NCAC WIA Youth PY16	76362410 - NCAC WIA Youth PY16	101,028	31,825	504,057	636,909	
		31218 - NCAC WIA Youth PY16 Total		101,028	31,825	504,057	636,909	
		31222 - NCAC WIA Adult FY16	76362445 - NCAC WIA Adult FY16	270,252	70,514	296,544	637,309	
		31222 - NCAC WIA Adult FY16 Total		270,252	70,514	296,544	637,309	
		31223 - NCAC WIA Dislocated WorkerFY16	76362450 - NCAC WIA Dislocated Workr FY16	138,060	17,874	324,428	480,362	
		31223 - NCAC WIA Dislocated WorkerFY16 Total		138,060	17,874	324,428	480,362	
		31225 - NCAC Apprenticeship 15-17	76362460 - NCAC Apprenticeship 15-17			25,000	25,000	
		31225 - NCAC Apprenticeship 15-17 Total				25,000	25,000	
		31226 - NCAC Incumbent Worker F16	76372340 - NCAC Incumbent Worker F16			38,959	38,959	
		31226 - NCAC Incumbent Worker F16 Total				38,959	38,959	
		31227 - NCAC SNAP	76372350 - NCAC SNAP	6,623	2,129	129,249	138,001	
		31227 - NCAC SNAP Total		6,623	2,129	129,249	138,001	
		31228 - NCAC RESEA PY17	76372360 - NCAC RESEA PY17	9,298	2,657	1,471	13,425	
		31228 - NCAC RESEA PY17 Total		9,298	2,657	1,471	13,425	
		31229 - NCAC WIA Youth PY17	76372370 - NCAC WIA Youth PY17	98,310	41,474	1,049,733	1,189,516	
		31229 - NCAC WIA Youth PY17 Total		98,310	41,474	1,049,733	1,189,516	
		31230 - NCAC Transitional Grant	76372380 - NCAC Transitional Grant			(47)	(3,287)	
		31230 - NCAC Transitional Grant Total				(47)	(3,287)	
		31231 - NCAC WIA Dislocated Wkr PY 17	76362470 - NCAC WIA Dislocated Workr PY17	227,895	82,946	65,045	375,886	
		31231 - NCAC WIA Dislocated Wkr PY 17 Total		227,895	82,946	65,045	375,886	
		31232 - NCAC WIA Adult PY 17	76362475 - NCAC WIA Adult PY17	139,275	48,481	30,007	217,763	
		31232 - NCAC WIA Adult PY 17 Total		139,275	48,481	30,007	217,763	
		31233 - NCAC Incentive Grant PY 16	76362480 - NCAC Incentive Grant PY16			28,597	28,597	
		31233 - NCAC Incentive Grant PY 16 Total				28,597	28,597	
		31234 - NCAC Apprenticeship 16-17	76362485 - NCAC Apprenticeship 16-17			25,000	25,000	
		31234 - NCAC Apprenticeship 16-17 Total				25,000	25,000	
		31235 - NCAC WIOA Adult FY17	76362490 - NCAC WIOA Adult FY17	263,474	108,392	566,025	937,891	
		31235 - NCAC WIOA Adult FY17 Total		263,474	108,392	566,025	937,891	

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Sum of Total Expense					Major Obj Category			
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		31236 - NCAC WIOA Dislocated Wrkr FY17	76362495 - NCAC WIOA Dislocated Wrkr FY17	390,774	157,387	775,637	1,323,799	
		31236 - NCAC WIOA Dislocated Wrkr FY17 Total		390,774	157,387	775,637	1,323,799	
		31237 - NCAC SNAP 17	76372390 - NCAC SNAP 17			41,246	41,246	
		31237 - NCAC SNAP 17 Total				41,246	41,246	
		31238 - NCAC RESEA FY17	76372400 - NCAC RESEA FY17	2,606	986	772	4,364	
		31238 - NCAC RESEA FY17 Total		2,606	986	772	4,364	
		31239 - NCAC Admin IWT 15	76372410 - NCAC Admin IWT 15			2,596	2,596	
		31239 - NCAC Admin IWT 15 Total				2,596	2,596	
		31240 - NCAC Incumbent Worker 15	76372420 - NCAC Incumbent Worker 15			50,000	50,000	
		31240 - NCAC Incumbent Worker 15 Total				50,000	50,000	
	106 - NCAC Total			2,120,132	637,453	4,414,784	7,172,370	
	107 - MDHA	40016 - GSD FY16 Capital Projects	77401016 - MDHA Affordble Housng Infrastr			1,548,492	1,548,492	
		40016 - GSD FY16 Capital Projects Total				1,548,492	1,548,492	
		40017 - GSD FY17 Capital Projects	77401017 - MDHA Infrastructure Improv-Hsg			1,752,999	1,752,999	
		40017 - GSD FY17 Capital Projects Total				1,752,999	1,752,999	
		40209 - GSD FY10 Non-BAB Capital Projs	77411010 - MDHA African Am Museum			959,305	959,305	
		40209 - GSD FY10 Non-BAB Capital Projs Total				959,305	959,305	
	107 - MDHA Total					4,260,796	4,260,796	
	108 - Metro Transit	10101 - GSD General	1101304 - ADM Subsidy MTA			42,013,600	42,013,600	
		10101 - GSD General Total				42,013,600	42,013,600	
		40013 - GSD FY13 Capital Projects Fund	78403013 - MTA Murfreesboro Road BRT			408,625	408,625	
			78407013 - MTA Music City Circuit Buses			660,321	660,321	
			78408013 - MTA Grant Matches Special			316,168	316,168	
			78409013 - MTA RTA -Property Improvements			(16,774)	(16,774)	
		40013 - GSD FY13 Capital Projects Fund Total				1,368,341	1,368,341	
		40014 - GSD FY14 Capital Projects	78401014 - MTA The AMP			312,538	312,538	
			78403014 - MTA *Grant MatchVeh Prep/Log14			59,579	59,579	
			78405014 - MTA Grant Match-RTA thru MTA14			209,641	209,641	
		40014 - GSD FY14 Capital Projects Total				581,757	581,757	
		40015 - GSD FY15 Capital Projects	78401015 - MTA * Grant Match			1,802,062	1,802,062	
			78402015 - MTA Building Renovations			58,435	58,435	
			78403015 - MTA BRT Lite Infrastructure			500,082	500,082	
			78405015 - MTA Bus Shelters			77,879	77,879	
		40015 - GSD FY15 Capital Projects Total				2,438,457	2,438,457	
		40016 - GSD FY16 Capital Projects	78402016 - MTA - Grant Match			149,231	149,231	
		40016 - GSD FY16 Capital Projects Total				149,231	149,231	
		40017 - GSD FY17 Capital Projects	78401017 - MTA Replacement Buses			30,360	30,360	
			78402017 - MTA Grant Matches					
			78403017 - MTA Fare Collection System			389,524	389,524	
			78404017 - MTA Grant Match - RTA					
		40017 - GSD FY17 Capital Projects Total				419,884	419,884	
		60002 - MTA-Component Unit	78501000 - MTA Administration	223,269	55,308	698	279,275	
		60002 - MTA-Component Unit Total		223,269	55,308	698	279,275	
	108 - Metro Transit Total			223,269	55,308	46,971,969	47,250,546	
	109 - DES	28203 - DES Debt Service 2012A	68113000 - DES Debt Service 2012A			1,490,909	1,490,909	
		28203 - DES Debt Service 2012A Total				1,490,909	1,490,909	
		28204 - DES Debt Service GO Bonds	68591000 - DES Debt Service GO Bonds			646,690	646,690	
		28204 - DES Debt Service GO Bonds Total				646,690	646,690	
		49109 - DES FY10 Self-Funding Cap Proj	68401010 - DES Misc Service Projects			7,977	7,977	
			68402010 - DES Customer Connection and Re			1,270	1,270	
		49109 - DES FY10 Self-Funding Cap Proj Total				9,247	9,247	
		49116 - USD DES FY16 S/F Capital Projs	68401016 - DES FY16 Misc Service Projects			40	40	
		49116 - USD DES FY16 S/F Capital Projs Total				40	40	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	109 - DES Total					2,146,887	2,146,887
	110 - Taxi Transp & Licensing	30003 - General Fund 4% Reserve	45201000 - 4% TXI Taxi & Wrecker Board				
		30003 - General Fund 4% Reserve Total					
	110 - Taxi Transp & Licensing Total						
	111 - Education	25104 - MNPS Debt Service	80106000 - MNPS Debt Service			85,314,179	85,314,179
			80109104 - MNPS Debt Srv General Revenue			1,158,749	1,158,749
		25104 - MNPS Debt Service Total				86,472,928	86,472,928
		35119 - MNPS Special Projects	80701014 - MNPS Parent Univ Donations			7,924	7,924
			80701016 - MNPS Guidance Donations	314	24	14,127	14,464
			80701019 - MNPS Dollar General-325GlenHS	13,949	1,173	153	15,275
			80701021 - MNPS CMA-Keep the MusicPlaying			476,905	476,905
			80701024 - MNPS School Choice Festival			20,524	20,524
			80701025 - MNPS MMU - NPEF			51	51
			80701028 - MNPS Dollar General-230HCotton			263	263
			80701030 - MNPS School Staff Dev Donation			6,852	6,852
			80701035 - MNPS QSCB Interest Payment			1,605,633	1,605,633
			80701037 - MNPS Career & Technical Edu			26,154	26,154
			80701039 - MNPS FY14 Tech Capital-BEP			264	264
			80701043 - MNPS MilkPEP-Glenview			1,000	1,000
			80701045 - MNPS STAR Awards	250	40	29,507	29,797
			80701047 - MNPS Student Visit Honorarium	1,840	301	49,788	51,929
			80701051 - MNPS NBPTS i3 grant	60	4,894		4,954
			80701052 - MNPS Shape the State-East HS			1,000	1,000
			80701053 - MNPS Forensic League Grant	1,350	219	227	1,797
			80701054 - MNPS Indoor Drumline			441	441
			80701060 - MNPS Econ-Arts-ITCreswell			8,349	8,349
			80701063 - MNPS Jere Baxter Comcast Dona			2,123	2,123
			80701064 - MNPS College Board-NSF STUDY			1,718	1,718
			80701068 - MNPS Reading Recovery-GA St U			4,681	4,681
			80701069 - MNPS Comm Foundation-Maxwell			3,821	3,821
			80701071 - MNPS Dollar General-OvertonHS	630	48	3,146	3,824
			80701075 - MNPS Big Machine Label - MMU			31,868	31,868
			80701077 - MNPS Patterson Foundation-Cott			4,000	4,000
			80701078 - MNPS NSA-ECMC grant			41,196	41,196
			80701079 - MNPS Fatherhood Festival			690	690
			80701081 - MNPS ToolBox-Maplewood			644	644
			80701084 - MNPS FFA - Whites Creek			4,840	4,840
			80701085 - MNPS PearlCohn-Caterpilla			(5,416)	(5,416)
			80701089 - MNPS Automotive grant			9,850	9,850
			80701091 - MNPS g2row to STEM			1,192	1,192
			80701099 - MNPS TN Arts Comm-STS			8,635	8,635
			80701100 - MNPS Capital Exp-outside reven			200,410	200,410
			80701103 - MNPS Bellsouth E-Rate			121,039	121,039
			80701110 - MNPS United Way Career Dir			19,204	19,204
			80701116 - MNPS Adult Voc Ed Training	1,647	1,822	31,653	35,123
			80701140 - MNPS Music & Arts Prog	33,600	5,606	8,059	47,265
			80701145 - MNPS Dual Enrollment Program	900	150	26,686	27,736
			80701200 - MNPS NoVo Foundation grant			119,847	119,847
			80701452 - MNPS HLHS-Caterpilla			1,330	1,330
			80701810 - MNPS LowesToolBox Grant			5,000	5,000
			80701812 - MNPS CTE Dual Enrollment			206	206
			80702037 - MNPS CTE E-Bid proceeds			6,449	6,449
			80702929 - MNPS Before/AfterCare PreKCtr	267,123	30,085	68,738	365,946

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		35119 - MNPS Special Projects Total		321,663	44,363	2,970,770	3,336,796	
		35131 - MNPS General Purpose						
			80101001 - MNPS Director of Schools	834,045	210,157	1,254,716	2,298,918	
			80101002 - MNPS Curriculum & Instruction	4,159,614	1,732,945	6,341,428	12,233,987	
			80101003 - MNPS Purchasing	584,995	214,462	18,509	817,966	
			80101004 - MNPS Accounting	1,021,346	378,155	61,498	1,460,999	
			80101005 - MNPS School Operating Budgets					
			80101006 - MNPS Human Resources & Org Dev	3,217,150	743,055	2,060,943	6,021,148	
			80101007 - MNPS Information Technology	7,125,077	2,500,031	5,331,002	14,956,110	
			80101008 - MNPS Student Assignment Svcs	836,494	288,349	122,040	1,246,884	
			80101010 - MNPS Discipline Services	2,573,243	806,737	386,372	3,766,353	
			80101011 - MNPS Chief Operating Officer	133,556	32,047	2,791	168,395	
			80101014 - MNPS Instructional Support	500	9,498	2,846	12,844	
			80101015 - MNPS Business and Facility Svc	293,592	66,253	47,440	407,285	
			80101016 - MNPS Guidance	328,482	97,694	3,228,940	3,655,117	
			80101017 - MNPS Operations			21,006,303	21,006,303	
			80101018 - MNPS Library Media & Tech			7,686	7,686	
			80101019 - MNPS Textbook Services			2,661,317	2,661,317	
			80101020 - MNPS School Social Work	2,767,493	889,865	88,854	3,746,212	
			80101022 - MNPS Transportation	4,334,943	1,714,772	7,747,391	13,797,107	
			80101023 - MNPS Construction	421,122	135,488	444,215	1,000,825	
			80101025 - MNPS Attendance	236,904	85,950	438	323,293	
			80101026 - MNPS Student Family Services	926,767	338,903	89,755	1,355,426	
			80101027 - MNPS Info Mgmt & Decision	3,098,412	1,306,458	95,457	4,500,327	
			80101028 - MNPS Community Achieves	698,064	237,399	182,604	1,118,068	
			80101030 - MNPS Special Leave		1,164		1,164	
			80101033 - MNPS Smaller Learning Comm SLC	172,813	50,472	230,025	453,310	
			80101035 - MNPS Charter Sch Office	303,385	85,559	8,008	396,952	
			80101036 - MNPS Student Services	173,797	55,010	437	229,245	
			80101037 - MNPS Career & Technical Edu	231,427	71,432	191,059	493,918	
			80101043 - MNPS School Audit	368,347	163,700	76,495	608,542	
			80101044 - MNPS Insurance and Retirement	721,284	359,237	12,001	1,092,522	
			80101045 - MNPS Business Office	970,559	199,602	8,761,235	9,931,396	
			80101046 - MNPS Mail and Delivery	424,647	211,535	83,716	719,897	
			80101047 - MNPS Pupil Personnel	2,989,747	969,873	35,391	3,995,011	
			80101048 - MNPS Library Services	324,830	91,369	489,396	905,594	
			80101050 - MNPS Homebound	580,929	209,874	8,651	799,454	
			80101051 - MNPS Hearing Impaired	1,272	4,285	128	5,684	
			80101052 - MNPS Speech	3,537,485	1,170,450	5,538	4,713,473	
			80101053 - MNPS Employee Relations	442,433	129,478	295	572,207	
			80101055 - MNPS Research and Evaluation	1,030,844	317,904	1,529,156	2,877,904	
			80101056 - MNPS Family Information Center	486,970	199,801	3,804	690,575	
			80101061 - MNPS Athletic Department			476,612	476,612	
			80101064 - MNPS Exceptional Education	3,115,526	1,146,914	7,853,785	12,116,224	
			80101066 - MNPS Board Members	179,142	56,773	106,307	342,223	
			80101071 - MNPS Curriculum&Instruction-ES		7,036		7,036	
			80101072 - MNPS Curriculum&Instruction-MS		4,605		4,605	
			80101073 - MNPS Curriculum&Instruction-HS		6,059		6,059	
			80101074 - MNPS Federal Programs	176,907	65,737	102,902	345,546	
			80101080 - MNPS Division Teaching & Learn	1,182,485	317,523	29,008	1,529,016	
			80101085 - MNPS Maintenance	8,234,777	3,522,661	8,959,469	20,716,907	
			80101088 - MNPS Communications	685,232	193,145	509,342	1,387,719	
			80101090 - MNPS County Pension Employees			744,740	744,740	
			80101091 - MNPS City Pension Employees			368,852	368,852	

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
			80101093 - MNPS Metro Pension Employees			24,848,272	24,848,272	
			80101095 - MNPS Bus Drivers	8,289,159	3,824,997	295,200	12,409,356	
			80101100 - MNPS Margaret Allen Middle	1,949,203	589,738	209,719	2,748,659	
			80101105 - MNPS Amqui Elementary	2,704,127	928,956	180,656	3,813,739	
			80101110 - MNPS Antioch High	7,936,617	2,562,853	1,148,984	11,648,454	
			80101111 - MNPS Antioch Middle	2,893,373	975,743	385,422	4,254,539	
			80101114 - MNPS W A Bass Adult Program	366,826	102,049	4,753	473,628	
			80101115 - MNPS Bailey Middle	(1,326)	(395)	39,156	37,435	
			80101116 - MNPS W A Bass ALC	822,748	266,082	59,224	1,148,054	
			80101117 - MNPS Transitions at Bass	459,723	138,846	149,165	747,734	
			80101120 - MNPS Jere Baxter Middle	1,461,587	427,361	303,532	2,192,480	
			80101122 - MNPS Lakeview Elementary	2,779,621	982,006	172,716	3,934,343	
			80101130 - MNPS Bellevue Middle	2,807,829	1,018,838	317,917	4,144,584	
			80101135 - MNPS Bellshire Elementary	2,260,831	813,308	186,278	3,260,418	
			80101142 - MNPS The Big Picture School	1,361,372	441,482	182,717	1,985,571	
			80101145 - MNPS Norman Binkley Elementary	2,481,532	838,270	152,033	3,471,835	
			80101150 - MNPS Bordeaux Elementary			6,705	6,705	
			80101152 - MNPS Ivanetta H Davis ELC	1,114,249	423,053	190,212	1,727,514	
			80101153 - MNPS Cohn ALC			62	62	
			80101155 - MNPS Brick Church Middle			172,081	172,081	
			80101165 - MNPS Buena Vista Elementary	2,056,029	647,971	188,354	2,892,354	
			80101175 - MNPS Caldwell Elementary	1,537,161	468,138	171,404	2,176,702	
			80101180 - MNPS Cameron Middle			216,722	216,722	
			80101182 - MNPS Cane Ridge High	6,027,354	1,928,158	985,488	8,941,000	
			80101184 - MNPS Cane Ridge Elementary	4,373,124	1,361,372	370,200	6,104,696	
			80101185 - MNPS Carter-Lawrence Elem	1,459,332	456,053	127,592	2,042,976	
			80101186 - MNPS Casa Azafran ELC	574,344	181,526	187,103	942,973	
			80101187 - MNPS Jere Baxter ALC			19,525	19,525	
			80101200 - MNPS Chadwell Elementary	1,740,585	534,257	135,940	2,410,782	
			80101205 - MNPS Charlotte Park Elementary	2,340,229	711,484	217,818	3,269,531	
			80101211 - MNPS The Academy-Old Cockrill	661,134	232,069	63,999	957,202	
			80101215 - MNPS Cockrill Elementary	2,522,788	770,400	184,824	3,478,012	
			80101220 - MNPS* Cohn Adult High School			35,664	35,664	
			80101225 - MNPS Cole Elementary	3,627,479	1,162,417	206,112	4,996,009	
			80101230 - MNPS Hattie Cotton Elementary	1,574,328	481,452	140,025	2,195,805	
			80101235 - MNPS Crieve Hall Elementary	1,967,673	672,456	146,975	2,787,104	
			80101238 - MNPS Croft Middle	2,883,466	938,628	247,682	4,069,776	
			80101240 - MNPS Cumberland Elementary	2,435,689	741,989	190,016	3,367,693	
			80101242 - MNPS Nashville School of Arts	2,366,899	761,327	351,319	3,479,545	
			80101252 - MNPS Dodson Elementary	2,238,729	715,447	150,993	3,105,169	
			80101260 - MNPS Donelson Middle	3,037,727	986,007	287,744	4,311,478	
			80101265 - MNPS Dupont Elementary	1,903,065	690,420	163,310	2,756,795	
			80101270 - MNPS Dupont Hadley Middle	2,747,559	1,015,657	263,245	4,026,461	
			80101275 - MNPS Dupont Tyler Middle	2,303,862	751,559	223,095	3,278,516	
			80101280 - MNPS Eakin Elementary	2,676,690	933,647	132,177	3,742,514	
			80101284 - MNPS McGruder Assess Center			20,153	20,153	
			80101285 - MNPS John Early Museum Magnet	2,328,750	763,773	191,453	3,283,976	
			80101290 - MNPS East Nashville Magnet	2,931,790	925,918	112,776	3,970,484	
			80101295 - MNPS East Middle			206,730	206,730	
			80101296 - MNPS East Nash Middle	1,818,241	550,765	150,108	2,519,115	
			80101308 - MNPS Fall-Hamilton Elementary	1,762,316	603,388	185,158	2,550,861	
			80101310 - MNPS J E Moss Elementary	4,016,767	1,291,146	237,416	5,545,329	
			80101315 - MNPS Gateway Elementary	1,491,046	511,367	169,826	2,172,239	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			80101320 - MNPS Glenciff Elementary	2,580,030	877,060	38,904	3,495,993
			80101325 - MNPS Glenciff High School	5,650,368	1,828,329	619,955	8,098,652
			80101330 - MNPS Glendale Elementary	1,743,440	596,777	98,720	2,438,937
			80101335 - MNPS Glengarry Elementary	1,830,726	621,938	184,253	2,636,917
			80101340 - MNPS Glenn Elementary	1,500,567	464,844	157,106	2,122,517
			80101345 - MNPS Glenview Elementary	2,827,658	969,894	257,153	4,054,705
			80101350 - MNPS Goodlettsville Elementary	1,737,919	611,069	96,924	2,445,912
			80101355 - MNPS Goodlettsville Middle	2,241,909	682,557	230,272	3,154,738
			80101360 - MNPS Gower Elementary	3,588,062	1,308,989	198,152	5,095,203
			80101365 - MNPS Gra Mar Middle	1,708,313	577,000	200,686	2,485,999
			80101370 - MNPS Granbery Elementary	3,060,910	1,028,476	174,435	4,263,821
			80101375 - MNPS Alex Green Elementary	1,736,142	569,865	147,338	2,453,345
			80101380 - MNPS Julia Green Elementary	2,152,402	741,893	160,921	3,055,216
			80101395 - MNPS Harpeth Valley Elementary	3,412,480	1,200,127	214,899	4,827,507
			80101397 - MNPS Harris-Hillman Special Ed	1,109,505	420,706	239,986	1,770,197
			80101400 - MNPS Haynes Middle	1,471,212	465,419	171,790	2,108,421
			80101405 - MNPS Haywood Elementary	4,165,614	1,299,770	453,812	5,919,197
			80101410 - MNPS Head Middle	2,376,621	797,970	249,572	3,424,163
			80101415 - MNPS Hermitage Elementary	1,786,315	608,374	151,343	2,546,032
			80101419 - MNPS Cambridge Early Learning	178,923	46,543	27,892	253,359
			80101420 - MNPS Hickman Elementary	2,410,275	776,653	231,217	3,418,145
			80101422 - MNPS TheAcademy-Hickory Hollow	667,600	209,163	77,771	954,535
			80101434 - MNPS H G Hill Middle	2,700,748	854,727	206,406	3,761,881
			80101435 - MNPS Hillsboro High	5,243,466	1,803,639	499,281	7,546,385
			80101440 - MNPS Hillwood High	4,740,499	1,569,616	506,942	6,817,058
			80101448 - MNPS Cora Howe School	879,300	329,327	133,198	1,341,825
			80101450 - MNPS Hume-Fogg High	3,470,852	1,195,892	523,872	5,190,615
			80101451 - MNPS Hull Jackson Elementary	2,306,469	786,028	174,018	3,266,514
			80101452 - MNPS Hunters Lane High	6,384,986	2,096,911	546,697	9,028,594
			80101455 - MNPS Inglewood Elementary	1,153,008	340,873	174,798	1,668,680
			80101460 - MNPS Andrew Jackson Elementary	2,284,449	892,777	185,524	3,362,749
			80101465 - MNPS Joelton Elementary	1,423,104	513,142	111,343	2,047,589
			80101470 - MNPS Joelton Middle	1,759,337	524,996	203,274	2,487,606
			80101475 - MNPS Johnson School			87,091	87,091
			80101480 - MNPS Johnson ALC	1,511,189	517,038	38,403	2,066,630
			80101485 - MNPS Jones Paideia	1,438,731	498,842	145,749	2,083,322
			80101495 - MNPS Tom Joy Elementary	2,257,982	754,263	184,962	3,197,208
			80101496 - MNPS A Z Kelley Elementary	3,245,715	1,150,423	436,311	4,832,449
			80101497 - MNPS Martin Luther King Magnet	4,337,435	1,355,475	496,969	6,189,878
			80101498 - MNPS John F Kennedy Middle	3,208,327	984,118	365,984	4,558,429
			80101500 - MNPS Robert E Lillard Elem	1,715,477	603,959	157,189	2,476,626
			80101505 - MNPS Kirkpatrick Elementary	854,174	224,603	127,953	1,206,730
			80101510 - MNPS Isaac Litton Middle	2,278,611	835,328	255,160	3,369,099
			80101520 - MNPS Lockeland Elementary	1,373,126	457,932	94,802	1,925,861
			80101522 - MNPS Ruby Major Elementary	2,603,024	857,982	176,320	3,637,325
			80101525 - MNPS* McCann ALC			7,706	7,706
			80101530 - MNPS McGavock Elementary	1,431,316	439,455	141,613	2,012,384
			80101532 - MNPS McGavock High	8,965,100	3,016,223	953,897	12,935,220
			80101535 - MNPS McKissack Middle	1,993,162	628,364	206,274	2,827,800
			80101540 - MNPS McMurray Middle	3,216,117	1,022,475	287,998	4,526,590
			80101545 - MNPS Madison Middle School	2,472,773	805,563	339,540	3,617,876
			80101548 - MNPS Special Ed Early Chldhood	605,353	213,569	3,777	822,699
			80101550 - MNPS Maplewood High	4,044,737	1,319,603	516,899	5,881,239

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			80101551 - MNPS Thurgood Marshall Middle	3,262,438	1,101,407	266,537	4,630,381
			80101552 - MNPS Henry C Maxwell Elem	2,777,322	882,095	175,878	3,835,294
			80101555 - MNPS Meigs Middle Magnet	2,611,368	890,235	294,604	3,796,208
			80101560 - MNPS Dan Mills Elementary	2,464,919	855,327	197,668	3,517,914
			80101562 - MNPS Middle College High Sch	587,265	194,333	45,073	826,671
			80101563 - MNPS John Trotwood Moore MS	2,841,351	928,124	281,736	4,051,211
			80101564 - MNPS Middle School ALC	49,483	20,214		69,698
			80101575 - MNPS Thomas A Edison Elem	2,811,089	1,003,012	190,273	4,004,374
			80101576 - MNPS Mt View Elementary	3,288,095	1,095,617	317,852	4,701,564
			80101577 - MNPS Apollo Middle	3,063,981	1,030,066	410,513	4,504,559
			80101585 - MNPS Murrell School	1,060,039	342,484	126,254	1,528,776
			80101590 - MNPS Napier Elementary	2,065,096	614,436	148,281	2,827,813
			80101591 - MNPS The Cohn School			86,054	86,054
			80101595 - MNPS Neelys Bend Elementary	1,956,030	640,510	166,132	2,762,671
			80101600 - MNPS Neelys Bend Middle	1,177,428	345,544	145,096	1,668,068
			80101610 - MNPS Old Center Elementary	1,828,536	619,126	118,428	2,566,090
			80101612 - MNPS William Henry Oliver MS	3,282,217	1,138,516	303,987	4,724,721
			80101613 - MNPS The Academy at Opry Mills	579,503	204,145	29,658	813,306
			80101615 - MNPS John Overton High	7,483,855	2,479,281	765,956	10,729,092
			80101618 - MNPS Paragon Mills Elementary	3,537,229	1,190,124	205,335	4,932,689
			80101620 - MNPS Park Avenue Elementary	2,713,321	843,261	244,317	3,800,898
			80101632 - MNPS Pearl Cohn High	3,812,766	1,152,467	559,619	5,524,852
			80101640 - MNPS Pennington Elementary	1,618,022	585,742	144,298	2,348,062
			80101650 - MNPS Percy Priest Elementary	2,221,251	840,229	136,671	3,198,151
			80101655 - MNPS Martin Profess Dev Ctr	938,710	328,722	2,457,859	3,725,291
			80101665 - MNPS Robertson Academy	2,024,237	727,781	136,193	2,888,210
			80101670 - MNPS Rosebank Elementary	1,531,242	516,582	131,919	2,179,743
			80101675 - MNPS Rose Park Middle	1,935,448	669,804	203,899	2,809,150
			80101680 - MNPS Ross Elementary	1,914	319	11,233	13,465
			80101681 - MNPS Ross Early Learning Ctr	1,557,502	513,680	220,455	2,291,636
			80101682 - MNPS May Werthan Shayne Elem	3,116,091	1,028,519	257,463	4,402,073
			80101685 - MNPS Shwab Elementary	1,880,829	599,784	180,092	2,660,704
			80101686 - MNPS Smith Springs Elem	2,284,954	744,840	203,329	3,233,122
			80101690 - MNPS Stanford Elementary	2,112,454	756,299	150,097	3,018,849
			80101705 - MNPS Stratford STEM Magnet HS	5,300,886	1,735,092	419,296	7,455,274
			80101710 - MNPS Stratton Elementary	2,807,071	915,951	230,797	3,953,818
			80101715 - MNPS Sylvan Park Elementary	1,943,655	717,087	159,486	2,820,228
			80101717 - MNPS Tulip Grove Elementary	2,402,859	879,323	141,412	3,423,594
			80101718 - MNPS The Cohn Learning Center	857,760	267,238	41,624	1,166,621
			80101725 - MNPS Tusculum Elementary	3,373,588	1,059,971	199,813	4,633,372
			80101730 - MNPS Two Rivers Middle	2,206,537	765,518	366,907	3,338,963
			80101735 - MNPS Una Elementary	4,037,259	1,300,659	276,477	5,614,394
			80101748 - MNPS Nashville Virtual School	916,585	221,648	128,816	1,267,050
			80101755 - MNPS Warner Elementary	2,032,966	601,904	211,892	2,846,763
			80101765 - MNPS Waverly Belmont ES	1,978,474	609,354	178,383	2,766,210
			80101770 - MNPS West End Middle	2,290,582	764,475	278,072	3,333,129
			80101775 - MNPS Westmeade Elementary	2,089,784	719,094	164,641	2,973,339
			80101783 - MNPS Creswell Middle Prep SOA	1,943,796	636,017	355,758	2,935,572
			80101784 - MNPS Robert Churchwell Museum	2,480,424	729,264	148,224	3,357,912
			80101787 - MNPS Whites Creek High	3,439,530	1,060,732	594,430	5,094,692
			80101790 - MNPS John B Whitsitt Elem	2,177,089	710,124	145,030	3,032,243
			80101805 - MNPS Wright Middle	3,228,430	1,093,291	292,237	4,613,958
			80101828 - MNPS ELL	4,503,573	1,653,468	340,922	6,497,962

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Sum of Total Expense					Major Obj Category			
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
			80101835 - MNPS Safety and Security	1,797,418	638,914	656,648	3,092,981	
			80101865 - MNPS Vision	12,350	8,357		20,707	
			80101881 - MNPS Day to Day Sub Area I	15,875	590	9	16,474	
			80101884 - MNPS Sub & Clerical Aides	4,559	347	6	4,913	
			80101894 - MNPS BEP Teacher Supply			1,535,565	1,535,565	
			80101925 - MNPS Fixed Assets & Inventory	1,297,601	557,826	381,058	2,236,485	
			80101995 - MNPS Special Ed Bus Sub	10,003,637	4,752,110		14,755,746	
			80111000 - MNPS General Revenue			7,756,364	7,756,364	
			80122045 - MNPS Fieldtrips	758,938	318,691	(532,637)	544,992	
			80150045 - MNPS Project 50			94,787,011	94,787,011	
			80160045 - MNPS Project 60	651,059	156,578	430,068	1,237,705	
			80198045 - MNPS Project 98	121,534	15,487	89,436	226,457	
		35131 - MNPS General Purpose Total		436,003,626	148,589,687	249,218,024	833,811,337	
		35132 - * MNPS Federal/State Grants	80300200 - MNPS Federal/State Grants					
		35132 - * MNPS Federal/State Grants Total						
		35133 - MNPS Unemployment Comp	80704000 - MNPS Unemployment Compensation			126,776	126,776	
		35133 - MNPS Unemployment Comp Total				126,776	126,776	
		35135 - MNPS Charter School	80701181 - MNPS Cameron College Prep			6,438,305	6,438,305	
			80701286 - MNPS East End Prep			6,133,668	6,133,668	
			80701305 - MNPS Explore! Community			1,502,025	1,502,025	
			80701457 - MNPS Intrepid Prep			3,594,025	3,594,025	
			80701499 - MNPS KIPP Kirkpatrick ES(KIRK)			2,862,855	2,862,855	
			80701502 - MNPS KIPP Academy			3,519,933	3,519,933	
			80701503 - MNPS KIPP Nash College Prep MS			3,453,250	3,453,250	
			80701504 - MNPS KIPP Collegiate High Sch			2,516,526	2,516,526	
			80701506 - MNPS Knowledge Academies			2,722,142	2,722,142	
			80701507 - MNPS LEAD Prep Southeast			4,781,169	4,781,169	
			80701508 - MNPS LEAD Academy			3,262,336	3,262,336	
			80701511 - MNPS Knowledge Academies HS			1,794,525	1,794,525	
			80701512 - MNPS KA at the Crossing			1,433,329	1,433,329	
			80701517 - MNPS Liberty Collegiate			4,417,682	4,417,682	
			80701589 - MNPS Nash Academy of Computer			2,885,120	2,885,120	
			80701592 - MNPS Nashville Classical			2,848,434	2,848,434	
			80701594 - MNPS Nash Preparatory			3,835,511	3,835,511	
			80701605 - MNPS New Vision Academy			1,949,065	1,949,065	
			80701652 - MNPS Purpose Prep			2,883,937	2,883,937	
			80701660 - MNPS Republic High School			3,022,378	3,022,378	
			80701667 - MNPS Rocketship Nash NE Elem			5,067,909	5,067,909	
			80701668 - MNPS Rocketship United			4,924,353	4,924,353	
			80701687 - MNPS Smithson Craighead Acad			1,880,277	1,880,277	
			80701695 - MNPS Stem Preparatory			5,034,847	5,034,847	
			80701696 - MNPS STEM Prep HS			2,368,133	2,368,133	
			80701712 - MNPS STRIVE Collegiate Academy			1,815,986	1,815,986	
			80701743 - MNPS Valor Flagship Academy			3,545,294	3,545,294	
			80701744 - MNPS Valor Voyager Academy			3,542,054	3,542,054	
			80706118 - MNPS Brick Church College Prep			15,228	15,228	
		35135 - MNPS Charter School Total				94,050,296	94,050,296	
		35137 - MNPS IDEA	80301717 - MNPS IDEA-Part B Discretion 17			9,705	9,705	
			80302717 - MNPS IDEA Preschool FY17	157,327	123,429	19,434	300,189	
			80303716 - MNPS IDEA-Part B FY16	1,326	(49)	(1,266)	11	
			80303717 - MNPS IDEA-Part B FY17	11,133,143	4,083,912	3,784,397	19,001,453	
			80311717 - MNPS IDEA Discretionary LRE17		8,303	3,306	11,609	
			80312717 - MNPS IDEA Discretionary SPDG			10,000	10,000	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
		35137 - MNPS IDEA	80313717 - MNPS SP ED TRANSITION	46,543	16,109	567	63,219
		35137 - MNPS IDEA Total		11,338,339	4,231,704	3,826,142	19,396,185
		35154 - MNPS Title I	80302016 - MNPS Title I FY2015 - 2016	23,458	(5,494)	768,553	786,517
			80302017 - MNPS Title I FY2016 - 2017	16,557,139	5,136,938	8,493,262	30,187,339
		35154 - MNPS Title I Total		16,580,597	5,131,444	9,261,815	30,973,856
		35158 - MNPS School Lunchroom	80703000 - MNPS Nutrition Svc Commodities			3,625,600	3,625,600
			80705031 - MNPS Nutrition Service Central	1,296,574	468,668	624,109	2,389,351
			80705032 - MNPS Nutrition Svc Internal	111,423	46,505	8,285	166,213
			80705034 - MNPS Nutrition Service Subs	1,762	135	928	2,826
			80705079 - MNPS Nutrition Service Roving	121,870	82,977	5,666	210,513
			80705100 - MNPS Margaret Allen Middle	82,709	59,844	175,001	317,554
			80705105 - MNPS Amqui Elementary	121,560	60,201	199,644	381,404
			80705110 - MNPS Antioch High	237,768	108,428	512,523	858,719
			80705111 - MNPS Antioch Middle	128,484	37,136	254,579	420,199
			80705115 - MNPS Bailey Middle			12,242	12,242
			80705116 - MNPS Bass ALC			556	556
			80705118 - MNPS Brick Church College Prep	80,386	39,406	119,643	239,434
			80705120 - MNPS Jere Baxter Middle	78,987	35,489	115,137	229,612
			80705122 - MNPS Lakeview Elementary	86,437	44,628	188,131	319,196
			80705130 - MNPS Bellevue Middle	91,012	50,663	162,065	303,740
			80705135 - MNPS Bellshire Elementary	100,882	34,416	182,968	318,266
			80705142 - MNPS The Big Picture School	11,832	4,554	1,255	17,641
			80705145 - MNPS Norman Binkley Elementary	76,790	43,567	138,813	259,170
			80705150 - MNPS Bordeaux Elementary EO				
			80705152 - MNPS Ivanetta H Davis ELC	67,554	41,049	116,837	225,439
			80705155 - MNPS Brick Church Middle				
			80705165 - MNPS Buena Vista Elem EO	76,850	30,205	140,480	247,535
			80705175 - MNPS Caldwell Elementary EO	60,845	29,958	83,892	174,694
			80705181 - MNPS Cameron College Prep	161,678	59,073	356,632	577,383
			80705182 - MNPS Cane Ridge High	229,636	153,006	473,205	855,847
			80705184 - MNPS Cane Ridge Elementary	174,902	62,427	329,817	567,146
			80705185 - MNPS Carter Lawrence Elem	59,013	40,924	123,943	223,880
			80705200 - MNPS Chadwell Elementary	65,236	34,789	125,975	226,000
			80705205 - MNPS Charlotte Park Elementary	89,991	54,339	221,976	366,307
			80705215 - MNPS Cockrill Elementary	95,748	33,739	208,025	337,512
			80705225 - MNPS Cole Elementary	153,149	81,864	325,986	560,999
			80705230 - MNPS Hattie Cotton Elementary	78,911	44,472	117,760	241,144
			80705235 - MNPS Crieve Hall Elementary	50,430	19,724	103,664	173,818
			80705238 - MNPS Croft Margaret Elise Mid	75,300	35,811	159,946	271,057
			80705240 - MNPS Cumberland Elementary	98,999	47,080	238,142	384,221
			80705242 - MNPS Nashville School of Arts	57,875	18,842	228,159	304,875
			80705245 - MNPS Dalewood Middle				
			80705252 - MNPS Dodson Elementary	98,543	70,355	171,229	340,128
			80705260 - MNPS Donelson Middle	108,640	65,954	177,890	352,483
			80705265 - MNPS Dupont Elementary	62,739	44,558	112,716	220,013
			80705270 - MNPS Dupont Hadley Middle	108,199	61,551	174,731	344,481
			80705275 - MNPS Dupont Tyler Middle	109,188	68,333	198,696	376,217
			80705280 - MNPS Eakin Elementary	64,194	29,346	181,204	274,744
			80705285 - MNPS John Early Museum Magnet	86,986	59,236	143,649	289,871
			80705286 - MNPS East End Preparatory	95,708	32,459	230,604	358,772
			80705290 - MNPS East Nashville Magnet	92,702	35,906	196,082	324,690
			80705295 - MNPS East Middle				
			80705296 - MNPS East Nash Magnet Middle	80,255	27,161	130,815	238,231

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			80705308 - MNPS Fall Hamilton Elem EO	107,632	55,791	238,753	402,176
			80705310 - MNPS J E Moss Elementary	161,119	61,379	398,837	621,335
			80705315 - MNPS Gateway Elementary	44,915	19,387	76,178	140,480
			80705320 - MNPS Glenciff Elementary	75,057	31,575	211,849	318,481
			80705325 - MNPS Glenciff High	123,427	32,253	307,340	463,020
			80705330 - MNPS Glendale Elementary	37,219	30,010	107,073	174,302
			80705335 - MNPS Glengarry Elementary	83,622	45,791	172,627	302,041
			80705340 - MNPS Glenn Elementary EO	40,578	11,310	78,061	129,950
			80705345 - MNPS Glenview Elementary	159,196	118,300	282,521	560,017
			80705350 - MNPS Goodlettsville Elementary	62,822	26,172	81,663	170,657
			80705355 - MNPS Goodlettsville Middle	97,486	74,880	140,598	312,965
			80705360 - MNPS Gower Elementary	117,682	88,326	212,432	418,440
			80705365 - MNPS Gra Mar Middle	87,649	45,802	122,272	255,724
			80705370 - MNPS Granbery Elementary	80,546	58,065	160,425	299,036
			80705375 - MNPS Alex Green Elementary	84,316	56,212	137,153	277,681
			80705380 - MNPS Julia Green Elementary	41,110	11,392	83,831	136,333
			80705395 - MNPS Harpeth Valley Elementary	62,629	45,982	143,859	252,470
			80705397 - MNPS Harris-Hillman Special Ed	30,951	26,208	55,682	112,841
			80705400 - MNPS Haynes Middle	56,341	34,010	109,692	200,042
			80705405 - MNPS Haywood Elementary	153,827	73,818	314,088	541,734
			80705410 - MNPS Head Middle Magnet	89,474	45,241	128,867	263,582
			80705415 - MNPS Hermitage Elementary	64,240	36,678	123,226	224,144
			80705419 - MNPS Cambridge Early Learning	57,307	23,719	80,989	162,014
			80705420 - MNPS Hickman Elementary	96,974	71,971	179,692	348,637
			80705434 - MNPS H G Hill Middle	99,015	65,660	173,059	337,734
			80705435 - MNPS Hillsboro High	103,252	48,147	154,834	306,233
			80705440 - MNPS Hillwood High	132,074	40,266	237,675	410,015
			80705448 - MNPS Cora Howe School	26,840	8,488	70,230	105,558
			80705450 - MNPS Hume Fogg Magnet	83,926	35,040	131,141	250,107
			80705451 - MNPS Hull Jackson Montessori	93,394	43,607	152,435	289,436
			80705452 - MNPS Hunters Lane High	180,145	85,744	318,547	584,436
			80705455 - MNPS Inglewood Elementary	57,901	18,861	98,458	175,219
			80705460 - MNPS Andrew Jackson Elementary	73,370	43,920	124,640	241,929
			80705465 - MNPS Joelton Elementary	77,701	60,097	74,255	212,054
			80705470 - MNPS Joelton Middle	54,343	15,401	101,187	170,931
			80705475 - MNPS Johnson School				
			80705480 - MNPS Johnson ALC	17,129	3,909	52,360	73,398
			80705485 - MNPS Jones Paideia	56,988	28,496	92,011	177,494
			80705495 - MNPS Tom Joy Elementary	94,665	56,197	198,246	349,108
			80705496 - MNPS A Z Kelley Elementary	124,331	47,658	291,531	463,519
			80705497 - MNPS Martin Luther King Magnet	74,603	26,893	165,542	267,039
			80705498 - MNPS Kennedy Middle	134,582	56,051	217,550	408,183
			80705500 - MNPS Robert E Lillard Elem	81,066	21,955	231,428	334,449
			80705502 - MNPS KIPP Academy	90,318	50,269	204,060	344,647
			80705503 - MNPS KIPP Nash College Prep MS	69,822	23,286	129,450	222,558
			80705504 - MNPS KIPP Academy High School			1,112	1,112
			80705505 - MNPS Kirkpatrick Elementary EO	79,753	24,151	197,790	301,694
			80705507 - MNPS Lead Prep Southeast	84,918	36,119	136,115	257,152
			80705508 - MNPS LEAD Academy				
			80705509 - MNPS Lead Academy-Lower School				
			80705510 - MNPS Isaac Litton Middle	61,916	27,589	115,334	204,840
			80705520 - MNPS Lockeland Elementary	42,302	10,015	53,096	105,412
			80705522 - MNPS Ruby Major Elementary	90,163	48,901	173,768	312,832

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category			Grand Total
				Salaries	Fringe Benefits	Other Operating	
			80705530 - MNPS McGavock Elementary	58,098		117,328	212,635
			80705532 - MNPS McGavock High	233,181	146,650	476,817	856,648
			80705535 - MNPS McKissack Middle	72,083	45,001	120,411	237,495
			80705540 - MNPS McMurray Middle	135,943	94,382	281,699	512,023
			80705545 - MNPS Madison Middle School	90,822	45,543	148,791	285,156
			80705550 - MNPS Maplewood High	78,945	33,345	181,625	293,915
			80705551 - MNPS Thurgood Marshall Middle	123,209	50,399	207,945	381,554
			80705552 - MNPS Maxwell Elementary	126,769	50,617	235,105	412,491
			80705555 - MNPS Meigs Middle Magnet	59,772	20,516	109,670	189,958
			80705560 - MNPS Dan Mills Elementary	79,600	34,998	160,847	275,445
			80705563 - MNPS John Trotwood Moore MS	55,616	27,740	143,990	227,346
			80705575 - MNPS Thomas A Edison Elem	84,654	56,962	270,836	412,452
			80705576 - MNPS Mt View Elementary	124,658	57,665	246,136	428,459
			80705577 - MNPS Apollo Middle	130,223	68,984	251,935	451,142
			80705585 - MNPS Murrell School	29,934	17,433	35,654	83,021
			80705589 - MNPS Nashville Academy of Comp	50,135	16,621	120,123	186,879
			80705590 - MNPS Napier Elementary EO	95,204	26,123	205,382	326,709
			80705592 - MNPS Nashville Classical	48,705	20,540	103,057	172,302
			80705595 - MNPS Neelys Bend Elementary	68,172	25,309	134,652	228,133
			80705600 - MNPS Neelys Bend Middle	98,082	73,205	154,889	326,177
			80705601 - MNPS Neelys Bend College Prep	13,581	7,543	182	21,306
			80705610 - MNPS Old Center Elementary	74,390	49,085	144,612	268,088
			80705612 - MNPS William Henry Oliver MS	95,804	62,783	180,124	338,711
			80705615 - MNPS Overton High	201,029	77,309	478,144	756,482
			80705618 - MNPS Paragon Mills Elementary	145,978	99,656	238,241	483,874
			80705620 - MNPS Park Avenue Elementary EO	121,147	31,403	254,238	406,789
			80705632 - MNPS Pearl Cohn High	74,109	22,773	126,275	223,157
			80705640 - MNPS Pennington Elementary	61,551	24,768	145,875	232,194
			80705650 - MNPS Percy Priest Elementary	46,962	29,295	103,000	179,257
			80705660 - MNPS Republic High School	58,373	24,819	88,901	172,092
			80705670 - MNPS Rosebank Elementary	61,462	23,122	108,833	193,418
			80705675 - MNPS Rose Park Middle	64,073	37,432	96,293	197,797
			80705680 - MNPS Ross Elementary				
			80705681 - MNPS Ross Early Learning Ctr	66,207	23,535	86,489	176,231
			80705682 - MNPS May Werthan Shayne Elem	84,620	53,572	192,019	330,212
			80705685 - MNPS Shwab Elementary	66,885	22,906	161,186	250,977
			80705686 - MNPS Smith Springs Elem	109,663	47,899	185,381	342,943
			80705687 - MNPS Smithson Craighead Acad				
			80705690 - MNPS Stanford Elementary	45,470	30,631	86,932	163,033
			80705695 - MNPS Stem Middle School	1,049	96	1,112	2,257
			80705696 - MNPS Stem High School	106,564	36,551	227,481	370,596
			80705705 - MNPS Stratford STEM Magnet HS	154,589	50,603	458,378	663,570
			80705710 - MNPS Stratton Elementary	109,504	51,925	194,126	355,554
			80705715 - MNPS Sylvan Park Elementary	46,892	11,689	104,856	163,436
			80705717 - MNPS Tulip Grove Elementary	98,315	46,816	199,450	344,581
			80705718 - MNPS The Cohn Learning Center	11,737	4,522	107	16,366
			80705725 - MNPS Tusculum Elementary	140,176	72,036	286,237	498,449
			80705730 - MNPS Two Rivers Middle	83,048	48,864	132,545	264,458
			80705735 - MNPS Una Elementary	147,624	84,949	280,548	513,120
			80705755 - MNPS Warner Elementary EO	65,557	28,168	110,309	204,034
			80705765 - MNPS Waverly Belmont ES	48,014	26,467	95,895	170,376
			80705770 - MNPS West End Middle	48,739	27,015	102,816	178,570
			80705775 - MNPS Westmeade Elementary	73,415	29,609	186,952	289,975

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
			80705783 - MNPS Creswell Middle Prep SOA	86,281	46,603	113,336	246,220	
			80705784 - MNPS Robert Churchwell Museum	85,186	40,108	151,562	276,855	
			80705787 - MNPS Whites Creek High	90,454	51,356	186,148	327,958	
			80705790 - MNPS John B Whitsitt Elem	101,463	49,772	212,719	363,954	
			80705805 - MNPS Wright Middle	120,199	47,650	224,864	392,713	
			80705810 - MNPS Nutrition Svcs Warehouse	240,028	102,063	380,573	722,664	
			80705834 - MNPS Nutr Serv Roving Cashiers	151,674	75,205	6,034	232,913	
			80705838 - MNPS Nutrition Svc Roving Mgrs	109,459	40,925	6,126	156,510	
		35158 - MNPS School Lunchroom Total		14,587,459	7,040,535	29,288,550	50,916,544	
		35160 - MNPS Other Title Grants	80301510 - MNPS Title IIA-NonPublic			244,112	244,112	
			80304416 - MNPS Title III FY2016	12,719	2,071	36,222	51,012	
			80304417 - MNPS Title III FY2017	813,875	234,006	384,798	1,432,679	
			80304517 - MNPS Title IIIA Disc FY17					
			80307407 - MNPS NCLB Consolidated Admin	2,008,240	594,122	159,685	2,762,047	
			80308016 - MNPS Title II A FY2015 - 2016	5,000	820	43,993	49,813	
			80308017 - MNPS Title II A FY2016 - 2017	1,704,518	540,442	467,724	2,712,685	
		35160 - MNPS Other Title Grants Total		4,544,352	1,371,461	1,336,536	7,252,349	
		35164 - MNPS ROTC	80307017 - MNPS ROTC USAF FY 17	210,330	41,095	605	252,030	
			80307117 - MNPS ROTC ARMY FY 17	85,207	14,436	302	99,945	
		35164 - MNPS ROTC Total		295,537	55,532	907	351,975	
		35200 - MNPS Other State Grants	80301217 - MNPS ACE Initiative	57,490	22,105	98,131	177,726	
			80303049 - MNPS NCTL-Time Collaborative	2,500	413	9,965	12,878	
			80303117 - MNPS CSH FY2017	149,055	40,580	37,798	227,433	
			80305616 - MNPS*FRC FY2016			(0)	(0)	
			80305617 - MNPS FRC FY2017			231,867	231,867	
			80308516 - MNPS TN Safe Schools FY16	58,398	18,266	88,464	165,127	
			80308517 - MNPS TN Safe Schools FY17	43,973	12,427	60,387	116,787	
			80311177 - MNPS Project Prevent Art grant	3,025	505		3,530	
			80313407 - MNPS Read to be Ready FY17			5,000	5,000	
			80315017 - MNPS PreK State FY17	2,809,902	906,424	170,128	3,886,454	
			80315417 - MNPS Read to be Ready	158,141	26,069	125,574	309,784	
		35200 - MNPS Other State Grants Total		3,282,483	1,026,788	827,315	5,136,585	
		35300 - MNPS Other Federal Grants	80304014 - MNPS * Homeless Education FY14			214	214	
			80304015 - MNPS*Homeless Education FY15			(18,239)	(18,239)	
			80304016 - MNPS Homeless Education FY16			17,997	17,997	
			80304017 - MNPS Homeless Education FY17	68,044	28,693	87,360	184,097	
			80313216 - MNPS * CarlPerkins FY2016	350	684	9,816	10,850	
			80313217 - MNPS CarlPerkins FY2017	55,101	39,564	1,610,256	1,704,921	
			80313449 - MNPS Math& Science Prtn FY2016	9,943	17,790	302,650	330,383	
			80313459 - MNPS Math& Science Prtn FY2017	217	511	46,578	47,307	
			80315213 - MNPS*Safe and Supportive Sch			(4,040)	(4,040)	
			80315216 - MNPS Preschool Expansion	3,215,194	1,192,599	2,478,179	6,885,972	
			80315313 - MNPS Gear Up Nashville FY13	231,631	55,275	252,300	539,205	
			80316116 - MNPS FY16 Izone Grant	108,937	27,800	568,606	705,343	
			80316117 - MNPS FY17 Izone Grant	572,274	154,665	9,241	736,179	
			80316514 - MNPS SIG II - Year 3	12,144	18,617	14,044	44,804	
			80316517 - MNPS SIG IV FY 2017	1,465,555	422,182	618,221	2,505,957	
			80316606 - MNPS * 21st Century CLC FY14			(9,264)	(9,264)	
			80316607 - MNPS * CCLC FY14			(36)	(36)	
			80316616 - MNPS*21st CCLC Cohort3 FY16			(35,932)	(35,932)	
			80316617 - MNPS 21st CCLC Cohort3 FY17	182,281	32,778	149,345	364,404	
			80316712 - MNPS * iZone Grant			0	0	
			80316714 - MNPS * iZone Grant FY15	11,688	7,157	43,047	61,893	

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
		35300 - MNPS Other Federal Grants	80316716 - MNPS*21stCCLC-PreK FY16			0	(60)	(60)
			80316717 - MNPS 21stCCLC-PreK FY17		174,594	37,361	33,883	245,839
			80316816 - MNPS*21stCCLC Cohort2 FY16			0	(115)	(115)
			80316817 - MNPS 21stCCLC Cohort2 FY17		250,820	77,799	40,599	369,219
			80326411 - MNPS TIF Data Mgmt			(0)		(0)
			80326416 - MNPS Focus Sch Title I-A FY16		(1,313)	(109)		(1,422)
			80326417 - MNPS Focus Sch Title I-A FY17		21,566	13,649	293,753	328,968
		35300 - MNPS Other Federal Grants Total			6,379,026	2,127,015	6,508,403	15,014,444
		35400 - MNPS Other Federal Direct	80301009 - MNPS* Smaller Learning Comm 09				0	0
			80301015 - MNPS Project Prevent		3,745	15,679	514,948	534,372
			80303016 - MNPS Natl Endow Arts			13,588	10,927	24,515
			80303516 - MNPS GROW STEM		254,491	72,914	100,070	427,475
			80306916 - MNPS Farm to School Initiative				12,640	12,640
		35400 - MNPS Other Federal Direct Total			258,236	102,180	638,585	999,002
		45011 - MNPS FY11 Capital Projects	1403011 - ADM MNPS FY11 Capital Proj Rev				(70)	(70)
		45011 - MNPS FY11 Capital Projects Total					(70)	(70)
		45013 - MNPS FY13 Capital Projects	80404413 - MNPS*N Binkley 10 CR Add&Renov					
			80405513 - MNPS*Stratford High Renovation				776	776
			80405713 - MNPS*Misc Constr. Projects				25,537	25,537
		45013 - MNPS FY13 Capital Projects Total					26,313	26,313
		45014 - MNPS FY14 Capital Projects	1410014 - ADM MNPS FY14 Capital Proj Rev				(2)	(2)
			80404314 - MNPS*Smith Springs Elementary				96,303	96,303
			80404514 - MNPS*Madison Middle 12 Cl Addn					
			80404814 - MNPS*Shayne Elem 12 Cl Addn					
			80404914 - MNPS*Waverly Belmont El Add/Rn				108,366	108,366
			80405014 - MNPS Goodlettsville Mid Replac				1,987,051	1,987,051
			80405614 - MNPS*Asbestos Environ Abatemnt				19,075	19,075
			80405814 - MNPS*Casework/Furniture/Lab Upg					
			80405914 - MNPS Emerg Construction Proj.				488,564	488,564
			80406214 - MNPS*Roof Repair/Replacement				212,916	212,916
			80406314 - MNPS*Security Upgrades				6,308	6,308
			80406414 - MNPS*HS Stadium Lighting Upg				(35,822)	(35,822)
			80406514 - MNPS* HS Track Upg				724	724
			80406814 - MNPS MS Track Upg				39,955	39,955
			80406914 - MNPS*Emerg Maintenance Proj.				2,733	2,733
		45014 - MNPS FY14 Capital Projects Total					2,926,169	2,926,169
		45015 - MNPS FY15 Capital Projects	80404015 - MNPS Glenciff Elem Addition				860,755	860,755
			80404215 - MNPS Overton Cluster ES				40,361	40,361
			80404315 - MNPS*Ruby Major Elem Addition				267,098	267,098
			80404415 - MNPS MLK Magnet Addition				2,088,167	2,088,167
			80404515 - MNPS*Bordeaux Demo/Pre-K				13,040	13,040
			80404715 - MNPS*Cane Ridge Elem Land				646,700	646,700
			80404815 - MNPS Glenview Elem Addition				987,131	987,131
			80404915 - MNPS Hume-Fogg HS Renovation				12,171,045	12,171,045
			80405015 - MNPS Tusculum Elem Replacement				8,524,729	8,524,729
			80405115 - MNPS Pre-K Casa Azafran				218,735	218,735
			80405515 - MNPS ADA Compliance Maint/Upgr				229,589	229,589
			80405615 - MNPS Asbestos Environ Upgrades				149,334	149,334
			80405715 - MNPS*Roof Repairs				104,802	104,802
			80405915 - MNPS*Music Makes Us				114,165	114,165
			80406315 - MNPS*Maint-HVAC Chillers Contr					
			80406415 - MNPS*Maint-Steam Boiler Replac				69,685	69,685
			80406515 - MNPS Casework/Furn./Lab Upgrad				41,735	41,735

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		45015 - MNPS FY15 Capital Projects	80406615 - MNPS Emerg Maint./Entry Vestib			69,798	69,798	
			80406715 - MNPS*Roof Replacement			587,945	587,945	
			80406815 - MNPS Crieve Hall ES-options			2,212,643	2,212,643	
			80406915 - MNPS N Binkley ES-options			6,240,538	6,240,538	
		45015 - MNPS FY15 Capital Projects Total				35,637,993	35,637,993	
		45016 - MNPS FY16 Capital Projects	1411016 - ADM MNPS FY16 Capital Conting					
			80404216 - MNPS*Whites Crk Pool-Repairs			9	9	
			80404416 - MNPS MLK Reno/Addition			11,342,300	11,342,300	
			80404516 - MNPS* Furniture			97,084	97,084	
			80404816 - MNPS*School Site Improvements			24,530	24,530	
			80404916 - MNPS*Interior Bldg Improvemnts			417,260	417,260	
			80405016 - MNPS Plumbing Upgrades			399,703	399,703	
			80405116 - MNPS ADA Compliance			228,539	228,539	
			80405216 - MNPS Exterior Bldg Improvemnts			962,107	962,107	
			80405416 - MNPS Planning for Hillsboro			1,195,354	1,195,354	
			80405516 - MNPS Planning for Hillwood			11,099	11,099	
			80405616 - MNPS Electrical Upgrades			1,303,137	1,303,137	
			80405716 - MNPS*SE Early Learn Center			475,098	475,098	
			80405816 - MNPS School Safety & Security			123,148	123,148	
			80405916 - MNPS Emergency Constr/Conting			866,035	866,035	
			80406016 - MNPS*Paving Upgrades					
			80406116 - MNPS Pennington ES Addition			1,790,177	1,790,177	
			80406216 - MNPS HVAC Upgrades			2,560,155	2,560,155	
			80406316 - MNPS Rosebank ES Reno			5,423,174	5,423,174	
			80406416 - MNPS Technology			3,879,511	3,879,511	
			80406516 - MNPS Transportation			9,612,859	9,612,859	
			80406616 - MNPS Cane Ridge Area ES			6,520,280	6,520,280	
			80406716 - MNPS Roof Replacement/Repair			2,191,105	2,191,105	
			80406816 - MNPS Overton Reno/Addition			14,021,542	14,021,542	
		45016 - MNPS FY16 Capital Projects Total				63,444,207	63,444,207	
		45017 - MNPS FY17 Capital Projects	1411017 - ADM MNPS FY17 Capital Conting					
			80404017 - MNPS McMurray MS Renovation			1,613,052	1,613,052	
			80404217 - MNPS Antioch HS Addition/Reno			453,279	453,279	
			80404317 - MNPS East Magnet Stadium Upgr			1,294,945	1,294,945	
			80404417 - MNPS Glenciff HS Stadium Upgr			860,825	860,825	
			80404517 - MNPS Land Acquisitions			1,595,508	1,595,508	
			80404717 - MNPS Tusculum Elem New			4,000,000	4,000,000	
			80404817 - MNPS School Site Improvements			295,901	295,901	
			80404917 - MNPS Interior Bldg Improvement			72,436	72,436	
			80405017 - MNPS Plumbing Upgrades			82,995	82,995	
			80405117 - MNPS ADA Improvements					
			80405217 - MNPS NSA-Planning			10,500	10,500	
			80405317 - MNPS Exterior Bldg Improvement			57,473	57,473	
			80405417 - MNPS Hillsboro HS Renovation			1,672,864	1,672,864	
			80405517 - MNPS Hillwood HS Planning			32,466	32,466	
			80405617 - MNPS Electrical Upgrades			287,673	287,673	
			80405717 - MNPS Casework Furn Lab Upgrade			7,907	7,907	
			80405817 - MNPS School Safety Security			225,092	225,092	
			80405917 - MNPS EmergencyContingencyFunds					
			80406017 - MNPS*Paving Upgrades			249,987	249,987	
			80406117 - MNPS Pennington Elem Renovate			1,639,706	1,639,706	
			80406217 - MNPS Facilities Assessment Rpt			468,853	468,853	
			80406317 - MNPS*Rosebank Elem Renovation			1,000,000	1,000,000	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
			80406417 - MNPS Technology			9,446,329	9,446,329
			80406517 - MNPS Transportation			2,981,697	2,981,697
			80406617 - MNPS L&L School Site Upgrades			199,269	199,269
			80406717 - MNPS Roof Repair Replacement			862,814	862,814
			80406817 - MNPS Overton HS Renovation			9,082,781	9,082,781
			80406917 - MNPS Environmental Remediation			9,126	9,126
			80407017 - MNPS L&L School Space Upgrades			41,093	41,093
			80407117 - MNPS HVAC Upgrades			3,635,721	3,635,721
		45017 - MNPS FY17 Capital Projects Total				42,180,290	42,180,290
		45317 - MNPS GO Imp Bonds CP 2017	1403017 - ADM MNPS GO Imp Bonds CP 2017			189,935,023	189,935,023
		45317 - MNPS GO Imp Bonds CP 2017 Total				189,935,023	189,935,023
		45999 - MNPS Cap Proj (CP YE Rpt Only)	1419000 - ADM MNPS CP YE Rpt Only			(188,551,755)	(188,551,755)
		45999 - MNPS Cap Proj (CP YE Rpt Only) Total				(188,551,755)	(188,551,755)
		55145 - MNPS Prof Employees Trust	80501044 - MNPS Prof Insurance Trust	90,732	37,907	120,208,367	120,337,006
			80701944 - MNPS Daily Grind Cafe	11,967	2,288	12,882	27,136
		55145 - MNPS Prof Employees Trust Total		102,698	40,194	120,221,249	120,364,142
		55146 - MNPS Print Shop	80501021 - MNPS Printing	114,131	50,094	279,111	443,336
		55146 - MNPS Print Shop Total		114,131	50,094	279,111	443,336
		75012 - MNPS Flexible Benefit 2017	1600210 - ADM MNPS Flexible Benefits Pla			14	14
		75012 - MNPS Flexible Benefit 2017 Total				14	14
		75270 - MNPS Emergency Asst FD-Athletc	80601270 - MNPS Emerg Asst Athletics			9,338	9,338
		75270 - MNPS Emergency Asst FD-Athletc Total				9,338	9,338
		75271 - MNPS Charlotte & Elbert Brooks	80602271 - MNPS Charlotte-Elbert Brooks			2,000	2,000
		75271 - MNPS Charlotte & Elbert Brooks Total				2,000	2,000
		75272 - MNPS Jn Hrpr Harris Memorl Sch	80602272 - MNPS John Harper Harris Schola			(2,000)	(2,000)
		75272 - MNPS Jn Hrpr Harris Memorl Sch Total				(2,000)	(2,000)
		75274 - MNPS Mark S. Cockrill Medal Fd	80602274 - MNPS Mark S Cockrill Medal			169	169
		75274 - MNPS Mark S. Cockrill Medal Fd Total				169	169
		75275 - MNPS Hrrs Hillman Sch Scholrsh	80602275 - MNPS Harris Hillman School			152	152
		75275 - MNPS Hrrs Hillman Sch Scholrsh Total				152	152
		75276 - MNPS Hillwood Comm Art Schlshp	80601276 - MNPS Hillwood Comm Art Scholar			500	500
		75276 - MNPS Hillwood Comm Art Schlshp Total				500	500
		75277 - MNPS JT Perkins Bequest	80602277 - MNPS JT Perkins Bequest			2,000	2,000
		75277 - MNPS JT Perkins Bequest Total				2,000	2,000
		75282 - MNPS Nt. Adms James Schlrsp Fd	80602282 - MNPS Nettie Adams James Schola			500	500
		75282 - MNPS Nt. Adms James Schlrsp Fd Total				500	500
		75284 - MNPS Bill Wise Scholarship Fnd	80601284 - MNPS Bill Wise Scholarship			1,000	1,000
		75284 - MNPS Bill Wise Scholarship Fnd Total				1,000	1,000
		85173 - MNPS NonCertif 85174 PensionPI	12609030 - BEN MNPS NonCertif 85174Pensio			305,630	305,630
		85173 - MNPS NonCertif 85174 PensionPI Total				305,630	305,630
		95242 - MNPS General Fixed Assets	1705000 - MNPS General Fixed Assets			(46,124,398)	(46,124,398)
		95242 - MNPS General Fixed Assets Total				(46,124,398)	(46,124,398)
	111 - Education Total			493,808,147	169,810,997	704,820,482	1,368,439,626
	113 - Communication Center	10101 - GSD General	91110010 - ECC 911 Comm Sys Key Product	596,724	191,530	45,284	833,538
			91110100 - ECC Training Academy				
			91110110 - ECC Training Acad Key Product	207,997	83,032	164,758	455,787
			91110210 - ECC Results Man Key Product	336,212	107,346	11	443,569
			91110410 - ECC Operations Pub Life Safety	4,284,288	1,493,674	267	5,778,229
			91110710 - ECC Info Support Key Product	4,286,217	1,478,429	267	5,764,914
			91112010 - ECC Leadership & Accreditation	206,369	58,600	565,946	830,915
			91112210 - ECC Admin	237,567	94,955	8	332,529
		10101 - GSD General Total		10,155,374	3,507,566	776,540	14,439,480
		30003 - General Fund 4% Reserve	91201000 - 4% ECC				

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	113 - Communication Center	30003 - General Fund 4% Reserve Total					
	113 - Communication Center Total			10,155,374	3,507,566	776,540	14,439,480
	114 - Knowles Home	30003 - General Fund 4% Reserve	69205010 - 4% KHO Knowles Home				
		30003 - General Fund 4% Reserve Total					
	114 - Knowles Home Total						
	115 - Criminal Justice Planning	10101 - GSD General	47102000 - CJP Reporting Program	341,650	112,106	51,261	505,017
		10101 - GSD General Total		341,650	112,106	51,261	505,017
	115 - Criminal Justice Planning Total			341,650	112,106	51,261	505,017
	116 - Comm Ed Comm	10101 - GSD General	70101000 - CEC Community Education Admin	152,469	47,676	135,031	335,176
			70101100 - CEC Cohn Adult Community Ed			71,915	71,915
		10101 - GSD General Total		152,469	47,676	206,945	407,090
		30170 - Community Education Commission	70701000 - CEC Community Educ Commission		(6,459)	7,855	1,396
		30170 - Community Education Commission Total			(6,459)	7,855	1,396
		60170 - *Community EducationCommission	70501000 - CEC*Community Education Admin			337,220	337,220
			70501100 - CEC*Cohn Adult Community Ed				
		60170 - *Community EducationCommission Total				337,220	337,220
	116 - Comm Ed Comm Total			152,469	41,217	552,020	745,706
	117 - Convention Center Auth	23100 - CCA Debt Service 2010A-1	71130100 - CCA Debt Service 2010A-1			5,574,788	5,574,788
		23100 - CCA Debt Service 2010A-1 Total				5,574,788	5,574,788
		23101 - CCA Debt Srvc Reserve 2010A-1	71130150 - CCA Debt Service Resrv 2010A-1			55,340	55,340
		23101 - CCA Debt Srvc Reserve 2010A-1 Total				55,340	55,340
		23200 - CCA Debt Service 2010A-2	71130200 - CCA Debt Service 2010A-2			11,324,472	11,324,472
		23200 - CCA Debt Service 2010A-2 Total				11,324,472	11,324,472
		23201 - CCA Debt Srvc Reserve 2010A-2	71130250 - CCA Debt Service Resrv 2010A-2			152,425	152,425
		23201 - CCA Debt Srvc Reserve 2010A-2 Total				152,425	152,425
		23300 - CCA Debt Service 2010B	71130300 - CCA Debt Service 2010B			31,646,774	31,646,774
		23300 - CCA Debt Service 2010B Total				31,646,774	31,646,774
		23301 - CCA Debt Service Reserve 2010B	71130350 - CCA Debt Service Reserve 2010B			383,621	383,621
		23301 - CCA Debt Service Reserve 2010B Total				383,621	383,621
		29999 - CCA Debt Service CAFR	71130105 - CCA Debt Service CAFR			(8,042,720)	(8,042,720)
		29999 - CCA Debt Service CAFR Total				(8,042,720)	(8,042,720)
		30100 - Finance MCC Administration	15701000 - FIN Finance MCC Administration	80,213	24,291		104,504
		30100 - Finance MCC Administration Total		80,213	24,291		104,504
		30113 - Finance CU Administration	15702000 - FIN Finance CU Administration	90,883	28,559		119,442
		30113 - Finance CU Administration Total		90,883	28,559		119,442
		30171 - CCA Surplus Revenue 2010B	71130400 - CCA Surplus Revenue 2010B			68,602,684	68,602,684
		30171 - CCA Surplus Revenue 2010B Total				68,602,684	68,602,684
		40240 - CCA Constr Rev Bds 2010A-1	71400100 - CCA Constr Rev Bds 2010A-1			(1,892,149)	(1,892,149)
		40240 - CCA Constr Rev Bds 2010A-1 Total				(1,892,149)	(1,892,149)
		40471 - CCA Non-Bond Funded Cap Proj	71440100 - CCA Davidson Prefunction			697,577	697,577
			71440200 - CCA Concourse& Market Addition			3,788,332	3,788,332
			71440300 - CCA MCC Building Improvements				
			71440400 - CCA NCC Redevelopment Garage			212,068	212,068
			71440500 - CCA NCC Redevel Conference Fac				
		40471 - CCA Non-Bond Funded Cap Proj Total				4,697,977	4,697,977
		49999 - CCA Capital Project CAFR	71400105 - CCA Capital Project CAFR			(194,206,197)	(194,206,197)
		49999 - CCA Capital Project CAFR Total				(194,206,197)	(194,206,197)
		60271 - Music City Center Operations	71511100 - CCA MCC Event Services	713,482	156,597	21,916	891,995
			71511150 - FIN MCC Event Services	193,423	70,927	1,081	265,431
			71512100 - CCA MCC Engineering	904,538	199,994	5,948,186	7,052,718
			71512200 - CCA MCC Facilities	1,344,198	400,727	923,902	2,668,827
			71512250 - FIN MCC Facilities	58,886	24,439		83,324
			71512300 - CCA MCC Technology	280,469	80,476	768,944	1,129,888

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Sum of Total Expense			Major Obj Category			Grand Total	
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	
		60271 - Music City Center Operations	71512350 - FIN MCC Technology	189,351	53,782	1,104	244,237
			71512400 - CCA MCC Safety/Security	905,691	238,551	1,057,802	2,202,044
			71512450 - FIN MCC Safety/Security/Parkg	134,044	52,568		186,612
			71512500 - CCA MCC Parking	221,289	57,980	511,087	790,357
			71513100 - CCA MCC Food & Beverage			329,852	329,852
			71514100 - CCA MCC Sales Program	242,034	35,279	162,995	440,309
			71514150 - FIN MCC Sales Program	532,571	118,673	2,760	654,003
			71514200 - CCA MCC Marketing & Public Rel	128,857	20,843	31,882	181,582
			71515100 - CCA MCC Finance & Admin	494,060	116,881	1,290,584	1,901,525
			71515150 - FIN MCC Finance & Admin	225,453	48,354	1,104	274,911
			71516100 - CCA MCC Administration	541,324	51,288	488,107	1,080,719
			71516150 - FIN MCC Administration	520,926	93,341	1,104	615,372
			71516200 - CCA MCC Purchasing/DBE	213,326	48,685	19,347	281,358
			71520100 - CCA MCC FA/Debt			16,359,291	16,359,291
			71520200 - CCA MCC Equip Upgrades & Repl			57,295	57,295
		60271 - Music City Center Operations Total		7,843,921	1,869,384	27,978,344	37,691,649
		63100 - CCA Revenue 2010A	71530100 - CCA Revenue 2010A			51,007,575	51,007,575
		63100 - CCA Revenue 2010A Total				51,007,575	51,007,575
		63300 - CCA Revenue 2010B	71530300 - CCA Revenue 2010B			77,638,101	77,638,101
		63300 - CCA Revenue 2010B Total				77,638,101	77,638,101
	117 - Convention Center Auth Total			8,015,016	1,922,234	74,921,035	84,858,285
	118 - Flood	30003 - General Fund 4% Reserve	15212000 - 4% FIN Flood Recovery				
			15212020 - 4% FIN LIB Flood Recovery				
		30003 - General Fund 4% Reserve Total					
		30039 - Flood 2010	1700510 - ADM Flood 2010 Interest			183,486	183,486
		30039 - Flood 2010 Total				183,486	183,486
		30054 - Flood 2010 Component Units	1760510 - ADM Flood 2010 CU Interest			2,358	2,358
		30054 - Flood 2010 Component Units Total				2,358	2,358
		30055 - Flood 2010 USAR	1800510 - ADM USAR Flood 2010 Interest			0	0
		30055 - Flood 2010 USAR Total				0	0
		30059 - GSD Flood 2010 Fund Cap CommPr	6700510 - LAW Flood 2010			88,336	88,336
		30059 - GSD Flood 2010 Fund Cap CommPr Total				88,336	88,336
		30074 - OEM S Carolina Flood Oct 2015	32701015 - FIR S Carolina Flood Oct 2015			8	8
		30074 - OEM S Carolina Flood Oct 2015 Total				8	8
		35039 - MNPS Flood 2010	80700510 - MNPS NAECC56 Litton MS			7,366	7,366
		35039 - MNPS Flood 2010 Total				7,366	7,366
		37039 - W&S SW Flood 2010 Home Buyouts	65801120 - W&S SW Benzing/ParkTerr Buyout			124,897	124,897
			65801130 - W&S SW Miami Ave Buyout			19	19
			65801140 - W&S SW Pennington Bend Buyout			(61,931)	(61,931)
			65801170 - W&S SW SevereRepetitiveLossAcq			552,510	552,510
			65801180 - W&S SW Gibson Creek Acq Proj			412,989	412,989
		37039 - W&S SW Flood 2010 Home Buyouts Total				1,028,484	1,028,484
	118 - Flood Total					1,310,037	1,310,037
	120 - All Others	10101 - GSD General	1101113 - ADM Pens IOD Medical Expense			10,087,400	10,087,400
			1101117 - ADM Regional Transit Authority			320,200	320,200
			1101118 - ADM Econ/Job Incentives Dell			562,500	562,500
			1101120 - ADM Employee IOD Med Expense			6,643,200	6,643,200
			1101127 - ADM Contingency FacilityRental			656,665	656,665
			1101136 - ADM UBS Economic Incentive			328,000	328,000
			1101140 - ADM Benefit Adjustments				
			1101150 - ADM Metro Telecomm Adjustments				
			1101204 - ADM Metro Action Commission			4,921,900	4,921,900
			1101218 - ADM District Energy System			1,722,000	1,722,000

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Other Operating	Grand Total
A87 Dept Type				Salaries	Fringe Benefits	
	120 - All Others	10101 - GSD General	1101221 - ADM Subsidy Nashville Arena			5,851,500
			1101222 - ADM Stadium Maintenance			1,000,000
			1101224 - ADM Contingency Subrogation			
			1101225 - ADM GSD Debt Transfer-Stadium			3,200,000
			1101227 - ADM HIPPA Compliance			428
			1101228 - ADM Affordable Housing Develop			26,142
			1101230 - ADM Stormwater Fees Conting			473
			1101237 - ADM Commuter Rail			1,499,999
			1101298 - ADM Contingency Local Match			
			1101315 - ADM PayPlan Improvements			
			1101326 - ADM Property Tax Relief Progrm			2,770,390
			1101416 - ADM Subsidy Advance Planning			134,750
			1101432 - ADM Subsidy BLTC Mgmt Contract			3,000,000
			1101433 - ADM Knowles Home Mgmt Contract			800,957
			1101499 - ADM GSD General Revenue			(15)
			1101502 - ADM Contr Nashville Symphony			15,000
			1101503 - ADM Contr Adventure Sci Ctr			189,946
			1101505 - ADM Contr Legal Aid Society			178,024
			1101506 - ADM Contr Partnership 2020			373,181
			1101521 - ADM Contr Humane Assoc			12,500
			1101534 - ADM Contr Sister Citys			80,000
			1101552 - ADM Contr YWCA Domestic Violen			278,700
			1101555 - ADM Contr Second Harvest			88,900
			1101557 - ADM Contr Hermitage			100,000
			1101562 - ADM Mary Parrish Center			51,800
			1101566 - ADM Contingency Utility Incr			
			1101576 - ADM Contr Morningstar Dom Viol			106,989
			1101578 - ADM Barnes Affordable HsgTrust			10,000,000
			1101587 - ADM Contr Alignment Nashville			150,000
			1101592 - ADM Educ and AfterSchool Prgs			
			1101594 - ADM Contr FamilyChildrensSrcv			14,000
			1101598 - ADM Contr FannieBattleDayHome			51,000
			1101608 - ADM Contr StLukesCommyHouse			39,500
			1101612 - ADM Contr Nashville CARES			79,100
			1101613 - ADM Correctional Healthcare			11,526,279
			1101619 - ADM Contr Backfield In Motion			48,000
			1101620 - ADM Contr Boy Girls Club			49,900
			1101621 - ADM Contr League Deaf Hard Hea			74,800
			1101622 - ADM Contr Martha OBryan Center			73,083
			1101623 - ADM Contr Monroe Harding Inc			44,100
			1101624 - ADM Contr Pencil Foundation			73,500
			1101626 - ADM Contr Salama Urban Ministr			45,100
			1101628 - ADM Contr Big Brothers Nashvil			71,400
			1101629 - ADM Contr Conexion Americas			14,500
			1101631 - ADM Contr Fifty Foward			59,900
			1101634 - ADM Contr United Way Metro Nas			70,000
			1101637 - ADM Music Ent Econ Developmt			2,250,000
			1101639 - ADM Contrib Oasis Center			58,100
			1101641 - ADM Contr TN CoalitAgstDomViol			51,000
			1101642 - ADM VUniv Ctr for Health Srvc			45,432
			1101645 - ADM Entrepreneur Center			250,000
			1101650 - ADM Small Business Incentv			236,100
			1101651 - ADM Big Bro Sisters Mid Tenn			24,234

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
			1101653 - ADM Nash Adult Literacy Cncl			89,500	89,500
			1101654 - ADM Nash Intl Ctr Empowermt			90,000	90,000
			1101658 - ADM Self-Insured Excise Tax			63,700	63,700
			1101661 - ADM Nashville Civic Design Ctr			125,000	125,000
			1101662 - ADM Nashville Educ Comm ArtsTV			50,000	50,000
			1101665 - ADM Oasis Church Inc			23,800	23,800
			1101668 - ADM Southern Word			42,900	42,900
			1101669 - ADM Teach for America			77,000	77,000
			1101677 - ADM Comm Foundation of Mid TN			100,000	100,000
			1101678 - ADM Ballpark Debt Srvc Contrib			1,025,000	1,025,000
			1101684 - ADM Preston Taylor Ministries			10,200	10,200
			1101685 - ADM Stars Nashville			25,356	25,356
			1101686 - ADM Public Educ Fndtn			250,000	250,000
			1101687 - ADM SummrYouth Employ Prog	1,009,521	95,701	857,700	1,962,922
			1101688 - ADM Plant the Seed Garden Prog			50,000	50,000
			1101689 - ADM Thistle Farms			299,951	299,951
			1101690 - ADM Innovation Investment Fund			1,000,000	1,000,000
			1101691 - ADM NCAC Nash Constr Readiness	72,439	36,807	146,628	255,874
			1101692 - ADM Housing Incentive Pilot			30,000	30,000
			1101693 - ADM MDHA VASH Pilot Program			45,000	45,000
			1101996 - ADM Transfer 4% Funding			29,872,430	29,872,430
			1101998 - ADM MDHA Prop Tax Increments			10,804,996	10,804,996
			1102160 - ADM Operating Xfer Debt Servc			24,004,300	24,004,300
		10101 - GSD General Total		1,081,960	132,508	139,484,019	140,698,487
		10103 - MIP Metro Investment Pool	1116000 - ADM MIP Expense			670,007	670,007
		10103 - MIP Metro Investment Pool Total				670,007	670,007
		18301 - USD General	1191112 - ADM Pensioner IOD			425,400	425,400
			1191113 - ADM Employee IOD			969,500	969,500
			1191116 - ADM Operating Xfr Debt Service			2,761,100	2,761,100
			1191140 - ADM Benefit Adjustments				
			1191224 - ADM Contingency Subrogation				
			1191315 - ADM PayPlan Improvements				
			1191326 - ADM Property Tax Relief			242,055	242,055
			1191566 - ADM Contingency Utility Incr				
			1191998 - ADM MDHA Prop Tax Increments			2,634,669	2,634,669
		18301 - USD General Total				7,032,724	7,032,724
		20115 - GSD Debt Service	90101000 - DS GSD Debt Service			133,957,581	133,957,581
			90101100 - DS GSD Debt Service CP Activit			1,368,819	1,368,819
			90109115 - DS GSD Debt Service Revenue			2,305,361	2,305,361
		20115 - GSD Debt Service Total				137,631,762	137,631,762
		20299 - SPA Arena Debt Service 2012B	90110300 - SPA DS Arena Refunding 2012B			1,632,031	1,632,031
		20299 - SPA Arena Debt Service 2012B Total				1,632,031	1,632,031
		28315 - USD Debt Service	90191000 - DS USD Debt Service			18,318,535	18,318,535
			90191100 - DS USD Debt Service CP Activit			220,603	220,603
			90199315 - DS USD Debt Srv General Rev			375,021	375,021
		28315 - USD Debt Service Total				18,914,158	18,914,158
		30003 - General Fund 4% Reserve	10200114 - 4% GSR OFM 14B Veh ComPprReimb			3,000,000	3,000,000
			10201000 - 4% GSR General Services			60,023	60,023
			10201001 - 4% GSR General ServicesR010820			9,372,348	9,372,348
			10203000 - 4% GSR Buildings			478,574	478,574
			15201000 - 4% FIN Finance Director			470	470
			15206000 - 4% FIN Public Property			148,979	148,979
			75201000 - 4% MAC			1,361	1,361

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		30003 - General Fund 4% Reserve	8202000 - 4% PER Director				
		30003 - General Fund 4% Reserve Total				13,061,756	13,061,756
		30005 - Central Business Imp District	1701000 - ADM Cntrl Business Imp Distrct			1,927,293	1,927,293
		30005 - Central Business Imp District Total				1,927,293	1,927,293
		30031 - Hotel Occ Convention Ctr 2007	1103310 - ADM HOT Conv Ctr 2007 \$2 Tax			17,340,417	17,340,417
		30031 - Hotel Occ Convention Ctr 2007 Total				17,340,417	17,340,417
		30041 - HOT Event and Marketing	1103510 - ADM HOT Event and MarketingTax			3,495,000	3,495,000
		30041 - HOT Event and Marketing Total				3,495,000	3,495,000
		30042 - Hotel Occ Conv Ctr 1% Tax	1103250 - ADM HOT Convention Ctr 1% Tax			11,417,724	11,417,724
		30042 - Hotel Occ Conv Ctr 1% Tax Total				11,417,724	11,417,724
		30043 - Hotel Occ Conv Ctr 2007 1% Tax	1103255 - ADM HOT Conv Ctr 2007 1% Tax			10,058,317	10,058,317
		30043 - Hotel Occ Conv Ctr 2007 1% Tax Total				10,058,317	10,058,317
		30044 - Hotel Tourist Promotion	1103280 - ADM HOT Tourist Promotion			21,007,346	21,007,346
		30044 - Hotel Tourist Promotion Total				21,007,346	21,007,346
		30045 - Hotel Occupancy Tourist Relate	1103290 - ADM HOT Tourist Related			11,417,725	11,417,725
		30045 - Hotel Occupancy Tourist Relate Total				11,417,725	11,417,725
		30046 - Hotel Occupancy General Fnd 1%	1103200 - ADM HOT General Fund 1%			11,418,629	11,418,629
		30046 - Hotel Occupancy General Fnd 1% Total				11,418,629	11,418,629
		30047 - Hotel Occ 2007 1% SecondaryTDZ	1103260 - ADM HOT 2007 1% Secondary TDZ			907,425	907,425
		30047 - Hotel Occ 2007 1% SecondaryTDZ Total				907,425	907,425
		30064 - CBID Fee Event and Marketing	1104100 - ADM CBID Fee Event & Marketing			400,000	400,000
		30064 - CBID Fee Event and Marketing Total				400,000	400,000
		30077 - Finance Department Donations	15301200 - FIN Comcast Cares			5,567	5,567
		30077 - Finance Department Donations Total				5,567	5,567
		30083 - Industrial Development Brd-CU	83701000 - IDB Industrial Dev Board-CU			17,390,060	17,390,060
		30083 - Industrial Development Brd-CU Total				17,390,060	17,390,060
		30130 - DA Mediation Services Fund	1105100 - ADM Contr Mediation Services			110,635	110,635
		30130 - DA Mediation Services Fund Total				110,635	110,635
		30204 - Health Title V Clean Air Act	1700122 - ADM Health Consolidate			(11,863)	(11,863)
		30204 - Health Title V Clean Air Act Total				(11,863)	(11,863)
		30215 - Finance Innovation Investment	10701500 - GSR Animal Welfare			93,066	93,066
		30215 - Finance Innovation Investment Total				93,066	93,066
		30276 - SPA Pub Fac Arena Revenue 98	64301000 - SPA Pub Fac Arena Rev 98			13,716,293	13,716,293
		30276 - SPA Pub Fac Arena Revenue 98 Total				13,716,293	13,716,293
		30277 - SPA Stadium Capital	64702100 - SPA Stadium Capital Proj Exp			360,627	360,627
		30277 - SPA Stadium Capital Total				360,627	360,627
		30401 - Library Services	1700113 - ADM Library Consolidate			(5,062)	(5,062)
		30401 - Library Services Total				(5,062)	(5,062)
		31282 - SPA Pub Imp Stadium Revenue 04	64100400 - SPA Stadium Revenue			4,739,443	4,739,443
		31282 - SPA Pub Imp Stadium Revenue 04 Total				4,739,443	4,739,443
		31500 - MAC Admin & Leasehold	1700111 - ADM MAC CAFR Consolidate			(6,697,391)	(6,697,391)
		31500 - MAC Admin & Leasehold Total				(6,697,391)	(6,697,391)
		35300 - MNPS Other Federal Grants	1700110 - ADM Education Svc Eliminations			(301,000)	(301,000)
		35300 - MNPS Other Federal Grants Total				(301,000)	(301,000)
		38005 - Gulch Central Business Imp Dst	1781000 - ADM Gulch Cntrl Business ImpDt			390,982	390,982
		38005 - Gulch Central Business Imp Dst Total				390,982	390,982
		40009 - GSD FY10 Capital Projects Fund	1403010 - ADM * ADA Compliance Projects			9,106	9,106
			1407010 - ADM AABirch Closeout			34,951	34,951
			1409010 - ADM Major Maint Facilities			315	315
			1410010 - ADM * Fulton CF to FY10			14,067	14,067
			1411010 - ADM Metro Southeast			(30,822)	(30,822)
			1418010 - ADM * Fulton Addi Infrast FY10			50,379	50,379
			15403010 - FIN * E Budget			38,683	38,683

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		40009 - GSD FY10 Capital Projects Fund Total				116,680	116,680
		40011 - GSD FY11 Capital Projects Fund	1401211 - ADM GSD Cap Recall Contingency				
			1410011 - ADM * Peterbilt Projects			(524,791)	(524,791)
			1412011 - ADM Admin projects Recall			24,781	24,781
		40011 - GSD FY11 Capital Projects Fund Total				(500,010)	(500,010)
		40013 - GSD FY13 Capital Projects Fund	1401313 - ADM *Deferred Maint EvalRecall			(4,789)	(4,789)
		40013 - GSD FY13 Capital Projects Fund Total				(4,789)	(4,789)
		40014 - GSD FY14 Capital Projects	1401214 - ADM GSD Cap Recall Contingency				
		40014 - GSD FY14 Capital Projects Total					
		40016 - GSD FY16 Capital Projects	10401016 - GSR So Nashville Head St Study			23,945	23,945
			1401016 - ADM GSD FY16 Cap Contingency				
			1401216 - ADM GSD Cap Recall Contingency				
			1405016 - ADM * Nash State Comm Donelson			1,000,000	1,000,000
		40016 - GSD FY16 Capital Projects Total				1,023,945	1,023,945
		40017 - GSD FY17 Capital Projects	1401017 - ADM GSD FY17 Cap Contingency				
		40017 - GSD FY17 Capital Projects Total					
		40114 - GSD FY14B 4% Capital Projects	10401114 - GSR OFM CP 4% New/Rpl Vehicles			351,168	351,168
		40114 - GSD FY14B 4% Capital Projects Total				351,168	351,168
		40202 - GSD Capital Improvement Plan	15402002 - FIN Public Property Projects	2,642	(2,254)		388
		40202 - GSD Capital Improvement Plan Total		2,642	(2,254)		388
		40317 - GSD GO Imp Bonds CP 2017	1404017 - ADM GO Imp Bonds CP 2017			310,329,273	310,329,273
		40317 - GSD GO Imp Bonds CP 2017 Total				310,329,273	310,329,273
		40400 - GSD Externally Funded Cap Proj	1440400 - ADM GSD Ext Funded CapProj Int			14,177	14,177
		40400 - GSD Externally Funded Cap Proj Total				14,177	14,177
		42999 - GSD Cap Proj (CP YE Rpt Only)	1409000 - ADM GSD CP YE Rpt Only			(308,069,192)	(308,069,192)
		42999 - GSD Cap Proj (CP YE Rpt Only) Total				(308,069,192)	(308,069,192)
		48317 - USD GO Imp Bonds CP 2017	1402017 - ADM USD GO Imp Bonds CP 2017			2,806,878	2,806,878
		48317 - USD GO Imp Bonds CP 2017 Total				2,806,878	2,806,878
		48999 - USD Cap Proj (CP YE Rpt Only)	1499000 - ADM USD CP YE Rpt Only			(2,786,436)	(2,786,436)
		48999 - USD Cap Proj (CP YE Rpt Only) Total				(2,786,436)	(2,786,436)
		49107 - DES MCC Infrastructure FY11 CP	68403010 - DES MCC Infrastructure CP	23,159	6,606	585,338	615,103
		49107 - DES MCC Infrastructure FY11 CP Total		23,159	6,606	585,338	615,103
		52177 - Employees Med Benefit Trust	12501000 - BEN Employee Med Insurance	158,706	60,946	114,575,204	114,794,855
			1503000 - ADM Med Ben Trust Consolidate			(2,668,319)	(2,668,319)
		52177 - Employees Med Benefit Trust Total		158,706	60,946	111,906,884	112,126,536
		52180 - Cigna Choice Fund	12506000 - Cigna Choice Fund	161,553	61,638	119,635,578	119,858,769
		52180 - Cigna Choice Fund Total		161,553	61,638	119,635,578	119,858,769
		60287 - SPA Arena Working Capital	64208000 - SPA Arena Working Capital			5,335,420	5,335,420
		60287 - SPA Arena Working Capital Total				5,335,420	5,335,420
		68200 - DES Revenue Account (Oper)	68512000 - DES Revenue			17,992,330	17,992,330
			68512100 - DES CAFR Eliminations			(23,699,649)	(23,699,649)
		68200 - DES Revenue Account (Oper) Total				(5,707,319)	(5,707,319)
		68201 - DES Oper General Acct	68511000 - DES Oper General Account	131,420	36,508	21,839,976	22,007,904
		68201 - DES Oper General Acct Total		131,420	36,508	21,839,976	22,007,904
		68202 - DES Oper EDS Repair&Replace	68513000 - DES Oper EDS Repair&Replace			258,071	258,071
		68202 - DES Oper EDS Repair&Replace Total				258,071	258,071
		68206 - DES Operating Reserve	68517000 - DES Operating Reserve			15,157	15,157
		68206 - DES Operating Reserve Total				15,157	15,157
		71143 - Deferred Compensation	12601300 - BEN AETNA Deferred Comp			14,577,863	14,577,863
			12601310 - BEN Hartford Deferred Comp			141,082	141,082
			12601320 - BEN PEBSCO Deferred Comp			417,748	417,748
		71143 - Deferred Compensation Total				15,136,694	15,136,694
		80160 - County Retirement	12600166 - BEN County Retirement			1,226,793	1,226,793

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		80160 - County Retirement Total				1,226,793	1,226,793
		80167 - Metro Pension Plan	12600167 - BEN Metro Pension Plan-A&B	995,122	250,855	201,101,340	202,347,317
		80167 - Metro Pension Plan Total		995,122	250,855	201,101,340	202,347,317
		80200 - Guaranteed Pension Plan	12601000 - BEN Guaranteed Pension Plan			33,577,400	33,577,400
		80200 - Guaranteed Pension Plan Total				33,577,400	33,577,400
		85174 - MNPS Retirement-Former County	12609090 - BEN MNPS Pension County			5,453,914	5,453,914
		85174 - MNPS Retirement-Former County Total				5,453,914	5,453,914
		85175 - MNPS Retirement Metro Teachers	12611000 - BEN MNPS Retirement Metro Teac		174		174
			12611093 - BEN MNPS Teachers			31,704,599	31,704,599
		85175 - MNPS Retirement Metro Teachers Total			174	31,704,599	31,704,773
		85368 - MNPS Retirement-Former City	12610091 - BEN MNPS Pension City			3,046,404	3,046,404
		85368 - MNPS Retirement-Former City Total				3,046,404	3,046,404
		88366 - USD Closed Pension Plans Fund	12604000 - BEN USD Closed Plan Interest			164	164
			12604100 - BEN USD Gen Govt Closed Plan			1,596,536	1,596,536
			12605100 - BEN USD Pol/Fire Closed Plan			4,164,114	4,164,114
		88366 - USD Closed Pension Plans Fund Total				5,760,814	5,760,814
		90231 - GSD Bonded Debt & Interest	1700401 - ADM GSD GEN Debt	22,769			22,769
			1700402 - ADM GSD FIS Debt			(1,000)	(1,000)
			1700403 - ADM GSD JUS Debt	226,388			226,388
			1700404 - ADM GSD LAW Debt	1,341,734			1,341,734
			1700407 - ADM GSD CON Debt	897			897
			1700408 - ADM GSD WEL Debt	75,594			75,594
		90231 - GSD Bonded Debt & Interest Total		1,667,382		(1,000)	1,666,382
		90241 - GSD General Fixed Assets	1700300 - ADM General Fixed Assets			43,710	43,710
			1700301 - ADM GEN Fixed Assets			8,002,823	8,002,823
			1700302 - ADM FIS Fixed Assets			743,939	743,939
			1700303 - ADM JUS Fixed Assets			1,363,665	1,363,665
			1700304 - ADM LAW Fixed Assets			(34,450,095)	(34,450,095)
		90241 - GSD General Fixed Assets Total				(24,295,958)	(24,295,958)
		95232 - MNPS Bonded Debt & Interest	1750100 - ADM General MNPS Debt	156,982		65,000	221,982
		95232 - MNPS Bonded Debt & Interest Total		156,982		65,000	221,982
		120 - All Others Total		4,378,925	546,981	967,534,493	972,460,399
	121 - Storm Water	40017 - GSD FY17 Capital Projects	65401017 - W&S FY17 StormwaterHomeBuyouts			1,475,642	1,475,642
		40017 - GSD FY17 Capital Projects Total				1,475,642	1,475,642
		41113 - W&S GSD StormwaterS/F FY13BCap	65411113 - W&S Stormwater Program			11,362,462	11,362,462
		41113 - W&S GSD StormwaterS/F FY13BCap Total				11,362,462	11,362,462
		49110 - W&S GSD Stormwater S/F FY10Cap	65403010 - W&S Stormwater S/F FY10 CapPrj			189,006	189,006
		49110 - W&S GSD Stormwater S/F FY10Cap Total				189,006	189,006
		67431 - W&S SW Stormwater Operating	65581740 - W&S SW Strmwater Vehicles O&M			139,516	139,516
			65581750 - W&S SW Stormwater Pump Station			11,434	11,434
			65581800 - W&S SW Gen Admin	575,193	182,971	5,722,480	6,480,644
			65581810 - W&S SW Devel Review & Permit	1,078,237	335,824	28,270	1,442,332
			65581820 - W&S SW Master Plan	123,750	33,611	119	157,480
			65581830 - W&S SW Routine Maint	1,734,456	685,878	1,497,738	3,918,072
			65581840 - W&S SW Water Quality	935,620	305,439	243,826	1,484,885
			65581850 - W&S SW Remedial Maint	647,189	181,043	18,739	846,971
			65581860 - W&S SW RM C Class Projects			1,469,965	1,469,965
			65581870 - W&S SW Street Sweeping Program			887,579	887,579
			65581880 - W&S SW Capital Projects NonBnd			147,027	147,027
			65581890 - W&S SW Parks Asst Home Buyout	72,975	5,583		78,557
			65581910 - W&S SW Watershed Improvement			24,876	24,876
		67431 - W&S SW Stormwater Operating Total		5,167,419	1,730,348	10,191,569	17,089,337
		121 - Storm Water Total		5,167,419	1,730,348	23,218,679	30,116,447

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Sum of Total Expense					Major Obj Category			
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
	122 - Mayor - Other	10101 - GSD General	4101013 - MAY Financial Empowerment			250,000	250,000	
			4120140 - MAY Non Allocated Fin Tran					
		10101 - GSD General Total				250,000	250,000	
		30076 - Mayor's Office Donations	4701020 - MAY Kaboom Donations			500	500	
			4701030 - MAY New Americans			1,823	1,823	
			4701040 - MAY CFMT Donation			4,832	4,832	
		30076 - Mayor's Office Donations Total				7,155	7,155	
		30114 - Barnes Fund for Affordable Hsg	4730100 - MAYECD Barnes Fd for AffordableHsg	40,923	15,358	7,610	63,891	
			4730200 - MAYECD UDAG Affordable Housing			1,250,414	1,250,414	
		30114 - Barnes Fund for Affordable Hsg Total		40,923	15,358	1,258,024	1,314,306	
		30215 - Finance Innovation Investment	4701500 - MAY Pay for Success			20,382	20,382	
		30215 - Finance Innovation Investment Total				20,382	20,382	
		32004 - Mayor's Office Grants	4311400 - MAY ONCE Kaboom Grant			15,000	15,000	
		32004 - Mayor's Office Grants Total				15,000	15,000	
		32250 - OEM Grant Fund	4305038 - MAY * OEM HSGP FY12			52	52	
		32250 - OEM Grant Fund Total				52	52	
		32305 - MAY ECD Financial Empowerment	4311020 - MAY OEOE Fin Emp CFMT			19,822	19,822	
			4311030 - MAY OEOE Enhanced Sav Outcomes			7,014	7,014	
		32305 - MAY ECD Financial Empowerment Total				26,836	26,836	
	122 - Mayor - Other Total			40,923	15,358	1,577,450	1,633,731	
	125 - Office of Emergency Mangement	10101 - GSD General	49101000 - OEM Administration	358,899	120,849	358,922	838,670	
			49102000 - OEM Non Allocated Fin Tran					
		10101 - GSD General Total		358,899	120,849	358,922	838,670	
		30003 - General Fund 4% Reserve	49201000 - 4% OEM Office of Emergency Mgt			56,030	56,030	
		30003 - General Fund 4% Reserve Total				56,030	56,030	
		30073 - OEM 2015 Ice Storm Disaster	49700515 - OEM 2015 Ice Storm Disaster			1,979	1,979	
		30073 - OEM 2015 Ice Storm Disaster Total				1,979	1,979	
		32250 - OEM Grant Fund	49301015 - OEM Port Security FY16/17			52,503	52,503	
			49301080 - OEM Homeland Security FY15-18			186,091	186,091	
			49301090 - OEM EMPG 15-17	111,284	77,066		188,350	
		32250 - OEM Grant Fund Total		111,284	77,066	238,595	426,945	
	125 - Office of Emergency Mangement Total			470,183	197,915	655,525	1,323,623	
	126 - Office of Family Safety	10101 - GSD General	51101000 - OFS Office of Family Safety	559,962	188,001	65,146	813,109	
		10101 - GSD General Total		559,962	188,001	65,146	813,109	
		32051 - OFS Grant Fund	51302000 - OFS Stop Grant			56,688	56,688	
			51303000 - OFS Arrest Grant	114,000	16,740	54,798	185,537	
			51303100 - OFS VOCA FJC Navigator/Advocat	33,534	6,661		40,195	
		32051 - OFS Grant Fund Total		147,533	23,401	111,486	282,420	
		32104 - OFS Donations Fund	51301000 - OFS Donations			241	241	
		32104 - OFS Donations Fund Total				241	241	
	126 - Office of Family Safety Total			707,495	211,403	176,872	1,095,769	
	25 - Elections	10101 - GSD General	1101667 - ADM Election Day & EarlyVoting	1,504,996	126,935	458,942	2,090,874	
			5100210 - ELE Apps for Ballot Processed			(76,019)	(76,019)	
			5100410 - ELE Election Comm Operating	1,678,384	568,928	444,011	2,691,323	
			5100500 - ELE Non Allocated Fin. Trans.					
			5100600 - ELE Satellite Office					
		10101 - GSD General Total		3,183,380	695,863	826,934	4,706,178	
		30003 - General Fund 4% Reserve	5202000 - 4% ELE Permanent Registration			7,227	7,227	
		30003 - General Fund 4% Reserve Total				7,227	7,227	
	25 - Elections Total			3,183,380	695,863	834,161	4,713,404	
	28 - Surplus Property	61190 - Surplus Property Auction	10517310 - GSR EBid Surplus Prop Distr	420,140	163,331	410,033	993,505	
		61190 - Surplus Property Auction Total		420,140	163,331	410,033	993,505	
	28 - Surplus Property Total			420,140	163,331	410,033	993,505	

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Sum of Total Expense			Major Obj Category			Grand Total	
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	
	29 - Planning Comm	10101 - GSD General	7111850 - PLA Planning Policy and Design	683,834	195,499	130,685	1,010,018
			7111910 - PLA Reg Trans Plan Key			105,337	105,337
			7112210 - PLA GIS Services and Applicati	368,982	114,007	68,077	551,066
			7112310 - PLA Geog Data Maint Key	223,439	84,263	34,827	342,529
			7112850 - PLA Land Development	748,355	202,956	132,855	1,084,166
			7112900 - PLA Executive Leadership	812,040	230,848	124,803	1,167,691
			7112910 - PLA Capital Improvement Plan'g	113,730	23,061		136,791
			7112950 - PLA General Plan Update			11,461	11,461
		10101 - GSD General Total		2,950,381	850,634	608,045	4,409,060
		30003 - General Fund 4% Reserve	7201000 - 4% PLA Planning Commission				
		30003 - General Fund 4% Reserve Total					
		30704 - Planning Grant Fund	7304010 - PLA Active Living Design Key			96	96
			7304040 - PLA TDOT STP Active Mobility	52,405	10,594	6,317	69,316
			7304050 - PLA Our Town NEA Grant				
		30704 - Planning Grant Fund Total		52,405	10,594	6,413	69,412
		30706 - Regional Transportation Plan'g	7306050 - PLA MIP Interest			238	238
			7306120 - PLA FHWA PL Funds Pass Thru	558,633	162,519	251,183	972,335
			7306140 - PLA FTA PL Funds Pass Thru			77,963	77,963
			7306160 - PLA SPR PL Funds Pass Thru	139,852	44,003	104,068	287,923
			7306180 - PLA MPO Contingency			5,049	5,049
			7306210 - PLA SE Area Study FY13-15			5,512	5,512
			7306220 - PLA Local Match SR 109 Study			4,287	4,287
			7306230 - PLA Johnson City MTPO UPWP 15			22,416	22,416
		30706 - Regional Transportation Plan'g Total		698,484	206,522	470,717	1,375,724
		30708 - PLA Nash Area MPO Other Grants	7307100 - PLA Smart Growth America			22,486	22,486
		30708 - PLA Nash Area MPO Other Grants Total				22,486	22,486
		30764 - Metro Area Computer Mapping	7112231 - PLA GIS Sales & Svc Key Rev			71,529	71,529
		30764 - Metro Area Computer Mapping Total				71,529	71,529
	29 - Planning Comm Total			3,701,270	1,067,750	1,179,190	5,948,210
	35 - Adv Plan/Research	30702 - Advance Planning & Research	7300500 - PLA Advance Planning Research			7,475	7,475
		30702 - Advance Planning & Research Total				7,475	7,475
		30706 - Regional Transportation Plan'g	7306130 - PLA FHWA PL Funds Reg Match			38,288	38,288
		30706 - Regional Transportation Plan'g Total				38,288	38,288
	35 - Adv Plan/Research Total					45,764	45,764
	36 - Register of Deeds	10101 - GSD General	9101000 - REG Admin			258,322	258,322
		10101 - GSD General Total				258,322	258,322
		30004 - Register's Computer	9702000 - REG Computer Program			7,523	7,523
		30004 - Register's Computer Total				7,523	7,523
		30036 - Register of Deeds Fees	9703000 - REG Register of Deeds Fees	1,954,448	698,567	36,493	2,689,508
		30036 - Register of Deeds Fees Total		1,954,448	698,567	36,493	2,689,508
		90231 - GSD Bonded Debt & Interest	1700406 - ADM GSD REG Debt	80,643			80,643
		90231 - GSD Bonded Debt & Interest Total		80,643			80,643
		90241 - GSD General Fixed Assets	1700306 - ADM REG Fixed Assets			5,971	5,971
		90241 - GSD General Fixed Assets Total				5,971	5,971
	36 - Register of Deeds Total			2,035,092	698,567	308,309	3,041,968
	37 - Historical Comm	10101 - GSD General	11105000 - HIS Historic Zoning Program	349,743	104,867	35,198	489,807
			11105100 - HIS Govt & Public Partner Prog	193,478	60,878	28,388	282,744
			11105200 - HIS Info Educ & Tourism Prog	92,594	26,176	13,647	132,418
		10101 - GSD General Total		635,815	191,921	77,233	904,969
		30003 - General Fund 4% Reserve	11201000 - 4% HIS Historical Commission			39,760	39,760
		30003 - General Fund 4% Reserve Total				39,760	39,760
		32211 - HIS Historical Comm Grant Fund	11332100 - HIS Hist Section 106	4,750			4,750
			11332220 - HIS THC CLG Training Grant			3,013	3,013

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	37 - Historical Comm	32211 - HIS Historical Comm Grant Fund	11332600 - HIS 2015 Two Rivers MP			32,347	32,347
		32211 - HIS Historical Comm Grant Fund Total		4,750		35,360	40,110
	37 - Historical Comm Total			640,565	191,921	152,353	984,839
	40 - Assessor Prop	10101 - GSD General	16102000 - ASR Assessment	4,083,129	1,458,198	1,058,485	6,599,811
			16104000 - ASR Board of Equalization	1,590	(22)	1,562	3,130
			16105000 - ASR Hearing Officer Review	37,360	2,301		39,661
			16106000 - ASR Personal Property Audit			304,950	304,950
		10101 - GSD General Total		4,122,079	1,460,477	1,364,997	6,947,553
		30003 - General Fund 4% Reserve	16201000 - 4% ASR Assessor of Property			26,118	26,118
		30003 - General Fund 4% Reserve Total				26,118	26,118
	40 - Assessor Prop Total			4,122,079	1,460,477	1,391,115	6,973,670
	41 - Trustee	10101 - GSD General	17101000 - TRU Administration	1,142,059	384,001	728,624	2,254,685
		10101 - GSD General Total		1,142,059	384,001	728,624	2,254,685
		30003 - General Fund 4% Reserve	17201000 - 4% TRU Trustee			90,428	90,428
		30003 - General Fund 4% Reserve Total				90,428	90,428
	41 - Trustee Total			1,142,059	384,001	819,052	2,345,113
	42 - County Clerk	10101 - GSD General	18101000 - COU Admin	2,729,930	999,422	337,243	4,066,595
		10101 - GSD General Total		2,729,930	999,422	337,243	4,066,595
		30003 - General Fund 4% Reserve	18201000 - 4% COU County Clerk			11,100	11,100
		30003 - General Fund 4% Reserve Total				11,100	11,100
		30118 - County Clerk Computer	18701000 - COU County Clerk Computer			88,628	88,628
		30118 - County Clerk Computer Total				88,628	88,628
		30218 - County Clerk Title Fees	18702000 - COU County Clerk Title Fees			27,088	27,088
		30218 - County Clerk Title Fees Total				27,088	27,088
	42 - County Clerk Total			2,729,930	999,422	464,059	4,193,411
	43 - District Attorney	10101 - GSD General	19101000 - DA Administration	4,168,046	1,220,127	1,134,308	6,522,480
		10101 - GSD General Total		4,168,046	1,220,127	1,134,308	6,522,480
		30003 - General Fund 4% Reserve	19201000 - 4% DA District Attorney			155,872	155,872
		30003 - General Fund 4% Reserve Total				155,872	155,872
		30103 - DA Fraud & Economic Crime	19102000 - DA Fraud & Economic Crime			9,900	9,900
		30103 - DA Fraud & Economic Crime Total				9,900	9,900
		32219 - DA District Atty Grant Fund	19300201 - DA Family Voca Grant	135,569	57,046		192,614
		32219 - DA District Atty Grant Fund Total		135,569	57,046		192,614
	43 - District Attorney Total			4,303,615	1,277,172	1,300,080	6,880,867
	44 - DA Drug Enforcement	30101 - Metro Major Drug Program	19103020 - DA Federal Drug Program	626,633	178,204	292,628	1,097,464
		30101 - Metro Major Drug Program Total		626,633	178,204	292,628	1,097,464
	44 - DA Drug Enforcement Total			626,633	178,204	292,628	1,097,464
	45 - DA Special Operations	30104 - DA Special Operations	19300310 - DA Special Operations			39,363	39,363
		30104 - DA Special Operations Total				39,363	39,363
	45 - DA Special Operations Total					39,363	39,363
	47 - Public Defender	10101 - GSD General	21101000 - PDF Administration	430,537	107,670	89,531	627,737
			21101100 - PDF General Sessions Team	1,603,401	483,414	210,093	2,296,908
			21101200 - PDF Criminal Court Team	2,697,794	806,898	308,245	3,812,937
			21101300 - PDF Appellate Court Team	213,340	65,622	22,221	301,184
			21101400 - PDF Juvenile Court Team	667,286	239,176	23,418	929,880
		10101 - GSD General Total		5,612,357	1,702,780	653,508	7,968,646
		30003 - General Fund 4% Reserve	21201000 - 4% PDF Public Defender				
		30003 - General Fund 4% Reserve Total					
	47 - Public Defender Total			5,612,357	1,702,780	653,508	7,968,646
	48 - Juvenile Court Clerk	10101 - GSD General	22101000 - JCC Admin	1,263,348	410,670	66,810	1,740,828
		10101 - GSD General Total		1,263,348	410,670	66,810	1,740,828
		30003 - General Fund 4% Reserve	22201000 - 4% JCC Juvenile Court Clerk				
		30003 - General Fund 4% Reserve Total					

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	48 - Juvenile Court Clerk	30122 - Juvenile Court Clerk Computer	22701000 - JCC Juv Ct Clerk Computer Prog			14,524	14,524
		30122 - Juvenile Court Clerk Computer Total				14,524	14,524
	48 - Juvenile Court Clerk Total			1,263,348	410,670	81,335	1,755,352
	49 - Circuit Court Clerk	10101 - GSD General	23102000 - CIR Circuit Court Clerk			168,608	168,608
			23103000 - CIR Traffic Violations Bureau	1,847,703	731,212	181,042	2,759,958
			23104000 - CIR Probate Court Clerk			17,505	17,505
		10101 - GSD General Total		1,847,703	731,212	367,155	2,946,071
		30035 - Circuit Court Clerk Fees	23701000 - CIR Circuit Court Clerk Fees	4,139,869	1,134,223	725,698	5,999,789
		30035 - Circuit Court Clerk Fees Total		4,139,869	1,134,223	725,698	5,999,789
		33024 - Criminal Crt Clk Victims Asst	24702000 - CCC Interest Victim Assistance			107	107
		33024 - Criminal Crt Clk Victims Asst Total				107	107
		40009 - GSD FY10 Capital Projects Fund	23401010 - CIR Traffic Violation Mgt Sys			181,271	181,271
		40009 - GSD FY10 Capital Projects Fund Total				181,271	181,271
	49 - Circuit Court Clerk Total			5,987,572	1,865,435	1,274,231	9,127,238
	50 - Criminal Court Clerk	10101 - GSD General	24100100 - CCC Admin	3,986,076	1,509,112	277,100	5,772,288
		10101 - GSD General Total		3,986,076	1,509,112	277,100	5,772,288
		30003 - General Fund 4% Reserve	24201000 - 4% CCC Criminal Court Clerk				
		30003 - General Fund 4% Reserve Total					
		30034 - Criminal Ct Clerk Computerizat	24701000 - CCC Crim Ct Clk Computerizat'n			26,792	26,792
		30034 - Criminal Ct Clerk Computerizat Total				26,792	26,792
		33024 - Criminal Crt Clk Victims Asst	24702100 - CCC CASA Victims Asst			30,079	30,079
			24702200 - CCC Mary Parrish Cr VictimAsst			30,079	30,079
			24702300 - CCC YMCA DomViol VictimAsst			30,079	30,079
			24702500 - CCC Nash Ch Alliance VictimAst			30,079	30,079
			24702600 - CCC Sexual Assault CrVictimAst			30,079	30,079
		33024 - Criminal Crt Clk Victims Asst Total				150,393	150,393
	50 - Criminal Court Clerk Total			3,986,076	1,509,112	454,286	5,949,474
	51 - Clerk/Master	10101 - GSD General	25100100 - CHA Admin	898,380	276,932	140,311	1,315,623
		10101 - GSD General Total		898,380	276,932	140,311	1,315,623
		30003 - General Fund 4% Reserve	25201000 - 4% CHA Clerk and Master			174,131	174,131
		30003 - General Fund 4% Reserve Total				174,131	174,131
	51 - Clerk/Master Total			898,380	276,932	314,442	1,489,754
	52 - Juvenile Court	10101 - GSD General	26102600 - JUV Interpreter Serv Match 17			1,531	1,531
			26110310 - JUV SNash Gang Prob Key	188,467	68,879	12,317	269,663
			26111030 - JUV Recovery Court	40,529	11,756	1,366	53,650
			26111360 - JUV Foster Care Review Board	297,864	115,604	10,633	424,101
			26111370 - JUV Assessment	395,399	133,852	41,851	571,102
			26111410 - JUV Case Support Key			495,943	495,943
			26111730 - JUV Comm Outreach/Youth Court	271,459	97,182	19,016	387,657
			26111910 - JUV Juv Detention Key			3,971,142	3,971,142
			26111930 - JUV MSAC	568,963	188,095	64,736	821,794
			26111940 - JUV Intake	465,644	152,801	20,140	638,585
			26111960 - JUV SIA One	490,580	162,022	40,989	693,590
			26111970 - JUV SIA Two	339,488	124,639	37,772	501,900
			26112110 - JUV Ctsafety&Security Key	515,800	183,902	32,732	732,435
			26112210 - JUV SvcOfProcess Key	94,769	34,091	35,676	164,537
			26112310 - JUV Judicial Actions Key	682,972	189,402	34,509	906,883
			26112510 - JUV ALOB HR Key Product	108,650	40,299	30,682	179,632
			26112610 - JUV ALOB Finance Payroll Autho	143,220	61,750	5,795	210,764
			26112910 - JUV ALOB Records Mgmt Key	136,924	44,890	9,396	191,210
			26113110 - JUV ALOB Exce Leader Key	448,225	131,537	13,053	592,814
			26114050 - JUV STAR Team	160,340	54,534	6,687	221,561
		10101 - GSD General Total		5,349,293	1,795,236	4,885,965	12,030,494

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		30003 - General Fund 4% Reserve	26201000 - 4% JUV Juvenile Court				
		30003 - General Fund 4% Reserve Total					
		32226 - JUV Juv Court Grant Fund	26311430 - JUV Parent/Child Support Key	964,142	287,685	206,830	1,458,656
			26311435 - JUV Access and Visitation FY16			1,482	1,482
			26312540 - JUV Child & Family Intervention	257,481	79,917	46,943	384,342
			26312560 - JUV State Supplement			9,000	9,000
			26312580 - JUV Teen Outreach Program FY16			2,247	2,247
			26312600 - JUV Interperter Services FY17	13,132	2,182		15,314
		32226 - JUV Juv Court Grant Fund Total		1,234,755	369,784	266,503	1,871,041
		52 - Juvenile Court Total		6,584,048	2,165,020	5,152,467	13,901,535
	53 - General Sessions Court	10101 - GSD General	27101000 - GSC Judges	4,461,996	1,206,453	135,080	5,803,530
			27103021 - GSC General Probation	1,953,450	674,564	45,278	2,673,292
			27106011 - GSC Traffic School	505,594	208,721	140,700	855,014
			27116000 - GSC Administration	900,388	352,179	239,860	1,492,427
			27117000 - GSC Drug Court	78,033	18,164	29,199	125,396
			27310200 - GSC Mental Health Court	307,236	91,125	64,320	462,681
		10101 - GSD General Total		8,206,699	2,551,205	654,436	11,412,340
		30003 - General Fund 4% Reserve	27202000 - 4% GSC Administration			20,359	20,359
		30003 - General Fund 4% Reserve Total				20,359	20,359
		30027 - General Sessions Drug Court Tr	27117100 - GSC Drug Court Treatment			71,200	71,200
		30027 - General Sessions Drug Court Tr Total				71,200	71,200
		30102 - DUI Offender	27112000 - GSC DUI Offender			13,092	13,092
			27112100 - GSC Mental Health Court			40,755	40,755
			27112200 - GSC GS Drug Court			40,864	40,864
		30102 - DUI Offender Total				94,711	94,711
		32227 - GSC Gen Sess Ct Grant Fund	27310110 - GSC Veteran's Treatment Court	99,095	18,762	9,744	127,600
		32227 - GSC Gen Sess Ct Grant Fund Total		99,095	18,762	9,744	127,600
		32229 - GSC Veteran's Treatment Ct Ops	27701000 - GSC Veteran's Treatment Ct Ops			14,302	14,302
		32229 - GSC Veteran's Treatment Ct Ops Total				14,302	14,302
		53 - General Sessions Court Total		8,305,794	2,569,967	864,752	11,740,512
	54 - State Trial Courts	10101 - GSD General	28101000 - STC Administration	5,858,932	1,772,676	659,134	8,290,742
			28106100 - STC Jury Expense	120,280	(2,803)	91,207	208,684
		10101 - GSD General Total		5,979,212	1,769,872	750,341	8,499,425
		30003 - General Fund 4% Reserve	28201000 - 4% STC State Trials Courts			1,095,313	1,095,313
		30003 - General Fund 4% Reserve Total				1,095,313	1,095,313
		30020 - State Trial Court Drug Enforce	28700200 - STC Drug Court Fines	184,271	(181)	171,406	355,497
			28700500 - STC DUI Supervision	112,892	32,036	5,056	149,984
			28700600 - STC Drug Lab Staff	52,814	15,269	29,722	97,805
		30020 - State Trial Court Drug Enforce Total		349,977	47,124	206,184	603,286
		32228 - STC St Trial Ct Grant Fund	28320140 - STC Community Corrections Grnt	869,284	375,395	248,969	1,493,648
			28320160 - STC Drug Court Staff	282,953	101,151	51,014	435,117
			28320205 - STC TN Dept of Corrections	603,008	173,345	192,276	968,628
			28322190 - STC Court Interpreter Endowmnt	53,100	21,436	360	74,895
			28322300 - STC Governor's Hwy Safety Offc	43,116	12,637		55,754
		32228 - STC St Trial Ct Grant Fund Total		1,851,460	683,963	492,618	3,028,042
		54 - State Trial Courts Total		8,180,649	2,500,960	2,544,456	13,226,066
	55 - Justice Info Sys	10101 - GSD General	29160110 - JIS ALOB IT Op & Maint Cost			1,972	1,972
			29160710 - JIS ALOB Exec Leader Key	135,134	45,036	299,995	480,165
			29162110 - JIS Project Plans Key	244,889	85,837	64,887	395,612
			29162310 - JIS Justice Appl Enhance Key	1,042,312	304,043	299,780	1,646,135
		10101 - GSD General Total		1,422,336	434,916	666,633	2,523,885
		30003 - General Fund 4% Reserve	29201000 - 4% JIS Justice Integration Srv			35,802	35,802
		30003 - General Fund 4% Reserve Total				35,802	35,802

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	55 - Justice Info Sys	40009 - GSD FY10 Capital Projects Fund	29401010 - JIS *OJIES OpenJusInfoExchgSys			25,000	25,000
		40009 - GSD FY10 Capital Projects Fund Total				25,000	25,000
	55 - Justice Info Sys Total			1,422,336	434,916	727,435	2,584,687
	56 - Sheriff Admin	10101 - GSD General	30124410 - SHE Correct Svcs Key	1,315,382	421,802	520,587	2,257,771
			30124810 - SHE Exec Mgmt Key	603,706	114,499	79,229	797,435
			30124910 - SHE Admin Support Svcs Key	4,403,737	1,185,330	3,046,181	8,635,249
		10101 - GSD General Total		6,322,825	1,721,632	3,645,997	11,690,455
		30003 - General Fund 4% Reserve	30201000 - 4% SHE Sheriff's Department			115,178	115,178
		30003 - General Fund 4% Reserve Total				115,178	115,178
	56 - Sheriff Admin Total			6,322,825	1,721,632	3,761,175	11,805,633
	58 - Sheriff Facility Maint	10101 - GSD General	30124510 - SHE Maintenance Key	771,357	234,595	51,389	1,057,341
			30124710 - SHE Laundry Key	205,065	76,747	11,091	292,902
		10101 - GSD General Total		976,422	311,341	62,480	1,350,243
	58 - Sheriff Facility Maint Total			976,422	311,341	62,480	1,350,243
	59 - Sheriff Warehouse	10101 - GSD General	30124610 - SHE Warehouse Key	235,668	60,001	832,004	1,127,673
		10101 - GSD General Total		235,668	60,001	832,004	1,127,673
	59 - Sheriff Warehouse Total			235,668	60,001	832,004	1,127,673
	60 - Sheriff Criminal Justice Ctr	10101 - GSD General	30122010 - SHE CJC Programs Key			330	330
			30122110 - SHE CJC Offender Mgmt Key	2,328,679	712,002	215,791	3,256,472
			30122210 - SHE CJC Support Staff Key	835,407	244,400	14,231	1,094,038
			30122310 - SHE Booking and Releasing	5,683,089	1,798,815	29,561	7,511,465
		10101 - GSD General Total		8,847,175	2,755,217	259,913	11,862,305
	60 - Sheriff Criminal Justice Ctr Total			8,847,175	2,755,217	259,913	11,862,305
	61 - Sheriff Hill Jail	10101 - GSD General	30122410 - SHE HDC Programs Key			(17,357)	(17,357)
			30122610 - SHE HDC Offender Mgmt Key	1,920,144	682,162	533,970	3,136,276
			30122710 - SHE HDC Support Staff Key	646,984	192,884	10,355	850,223
		10101 - GSD General Total		2,567,128	875,046	526,967	3,969,141
	61 - Sheriff Hill Jail Total			2,567,128	875,046	526,967	3,969,141
	63 - Sheriff Corr Work Center	10101 - GSD General	30122810 - SHE CDC-M Programs Key			8,839	8,839
			30122910 - SHE CDC-M Offend Mgmt Key	2,476,174	720,348	1,640,666	4,837,187
			30123210 - SHE CDC-M Support Staff Key	2,571,704	642,880	53,911	3,268,494
			30123510 - SHE CDC-F Programs Key			250	250
			30123610 - SHE CDC-F Offender Mgmt Key	243,739	73,256	12,190	329,185
			30123810 - SHE CDC-F Support Staff Key	328,730	122,752	8,816	460,298
		10101 - GSD General Total		5,620,346	1,559,235	1,724,672	8,904,252
	63 - Sheriff Corr Work Center Total			5,620,346	1,559,235	1,724,672	8,904,252
	64 - Sheriff Transportation	10101 - GSD General	30125310 - SHE Transportation Key	4,475,438	1,431,778	48,194	5,955,410
		10101 - GSD General Total		4,475,438	1,431,778	48,194	5,955,410
	64 - Sheriff Transportation Total			4,475,438	1,431,778	48,194	5,955,410
	66 - Sheriff Warrants	10101 - GSD General	30125210 - SHE Warrants Key	3,291,886	1,017,966	95,036	4,404,888
		10101 - GSD General Total		3,291,886	1,017,966	95,036	4,404,888
	66 - Sheriff Warrants Total			3,291,886	1,017,966	95,036	4,404,888
	67 - Sheriff Training Academy	10101 - GSD General	30125110 - SHE Training Key	890,488	221,300	124,511	1,236,299
		10101 - GSD General Total		890,488	221,300	124,511	1,236,299
	67 - Sheriff Training Academy Total			890,488	221,300	124,511	1,236,299
	68 - Sheriff Deberry	30145 - Sheriff CCA Contract	30722910 - SHE CDC-M CCA-MDF Key	75,842	18,612	16,838,091	16,932,545
		30145 - Sheriff CCA Contract Total		75,842	18,612	16,838,091	16,932,545
		40430 - Sheriff Non-Bond FundedCapProj	30480100 - SHE Detention Facility Expansn			74	74
		40430 - Sheriff Non-Bond FundedCapProj Total				74	74
	68 - Sheriff Deberry Total			75,842	18,612	16,838,166	16,932,619
	7 - LEGISLATIVE	10101 - GSD General	2101000 - MCO Administration	1,296,341	547,971	161,136	2,005,448
			3101000 - MCL Administration	238,784	89,090	218,865	546,740
		10101 - GSD General Total		1,535,125	637,061	380,001	2,552,187

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	7 - LEGISLATIVE	30003 - General Fund 4% Reserve	2201000 - 4% MCO Metropolitan Council			9,158	9,158
			3201000 - 4% MCL Metropolitan Clerk			5,514	5,514
		30003 - General Fund 4% Reserve Total				14,672	14,672
	7 - LEGISLATIVE Total			1,535,125	637,061	394,673	2,566,860
	76 - Sheriff Day Reporting	10101 - GSD General	30124010 - SHE ORC Programs Key			7,926	7,926
			30124030 - SHE DUI School	1,386,185	387,008	14,237	1,787,430
			30124110 - SHE ORC Offend Mgmt Key	2,168,846	727,046	421,690	3,317,583
			30124310 - SHE ORC Support Staff Key	131,324	35,664	58,983	225,971
		10101 - GSD General Total		3,686,355	1,149,718	502,836	5,338,910
	76 - Sheriff Day Reporting Total			3,686,355	1,149,718	502,836	5,338,910
	78 - Sheriff Armed Security	10101 - GSD General	30125330 - SHE Armed Security	2,890,955	912,691	1,620	3,805,265
		10101 - GSD General Total		2,890,955	912,691	1,620	3,805,265
	78 - Sheriff Armed Security Total			2,890,955	912,691	1,620	3,805,265
	79 - Sheriff Other	10101 - GSD General	30102010 - SHE Public Information			2,056	2,056
			30104080 - SHE * Transportation			(106)	(106)
			30122130 - SHE MC2 Offender Management	3,411,982	1,060,415	432,908	4,905,306
			30122230 - SHE MC2 Support	160,428	45,550	4,218	210,197
			30123830 - SHE Correctional Transition Su	258,392	66,591	1,253	326,236
			30126300 - SHE Offender Information Servi	1,087,135	362,660	2,149	1,451,943
		10101 - GSD General Total		4,917,937	1,535,216	442,478	6,895,631
		32230 - SHE Sheriff Grant Fund	30324170 - SHE Corr Svcs Litter Gr Key	84,609	23,691	46,300	154,600
			30324940 - SHE SAAFE Grant			2,863	2,863
			30324960 - SHE Pretrial Risk Assessmt Grt	50,824	10,366	1,805	62,995
			30701000 - SHE SCAAP			276,720	276,720
		32230 - SHE Sheriff Grant Fund Total		135,434	34,056	327,688	497,178
	79 - Sheriff Other Total			5,053,371	1,569,273	770,166	7,392,809
	80 - Police	10101 - GSD General	31121001 - POL OPA Key	930,925	308,748	65,635	1,305,309
			31121051 - POL Behav Hea Svcs Key	591,805	214,450	237,849	1,044,104
			31121101 - POL Strategic Devel Key	379,832	144,174	11,908	535,914
			31121103 - POL Accreditation	151,664	55,685	9,490	216,839
			31121151 - POL Case Prep Key	509,587	187,064	11,482	708,134
			31121201 - POL Inspections Key	435,286	176,930	108,493	720,708
			31121251 - POL Training Recruits	4,823,258	1,493,276	761,112	7,077,646
			31121252 - POL Training Personnel/In-Serv	1,738,748	1,416,294	760,223	3,915,264
			31121253 - POL Retiree Range Allowance			9,995	9,995
			31121260 - POL Vehicle Operations	240,086	86,097	42,260	368,444
			31121301 - POL Crime Analysis Key	316,972	116,565	12,129	445,666
			31121355 - POL Specialized Investigations	5,394,985	2,024,461	390,805	7,810,250
			31121415 - POL Achilles TForce Oper Key			143	143
			31121417 - POL DEA TForce Oper Key	13,495	5,207	19,257	37,959
			31121419 - POL Task Force VCrimes Key	83,600	25,811	10,772	120,183
			31121451 - POL Youth Services Key	1,871,418	696,221	72,773	2,640,411
			31121501 - POL Domestic Violence Key	2,410,144	867,035	259,404	3,536,582
			31121601 - POL Fugitives Key	436,121	179,775	153,816	769,711
			31121701 - POL Criminal Investigation Div	3,787,119	1,386,417	249,625	5,423,160
			31121751 - POL Forensic Services Key	1,473,381	523,088	98,552	2,095,021
			31121760 - POL Crime Lab	3,282,420	1,124,885	1,539,482	5,946,787
			31121801 - POL Property & Evidence Key	929,927	380,273	71,950	1,382,149
			31121810 - POL Police Impound	64,896	19,689	6,422	91,008
			31121850 - POL Facility Mgmt and Security	742,264	329,693	54,567	1,126,524
			31121901 - POL Emergency Conting Key	790,468	297,282	181,373	1,269,122
			31121951 - POL School Cross Guard Key	1,893,826	409,824	89,456	2,393,105
			31122001 - POL Traffic Key	1,957,590	710,447	248,314	2,916,350

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Sum of Total Expense					Major Obj Category			
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
			31122051 - POL Tactical Inves Key	2,238,507	779,201	1,006,584	4,024,293	
			31122151 - POL SWAT Key	946,514	362,020	417,248	1,725,782	
			31122201 - POL Warrants Key	1,358,990	493,531	107,370	1,959,890	
			31122303 - POL South Precinct			50	50	
			31122401 - POL East Sector Key	7,131,463	2,665,974	810,327	10,607,764	
			31122403 - POL Patrol South Sector Key	9,294,851	3,451,603	1,083,543	13,829,997	
			31122405 - POL Patrol Hermitage Key	9,196,579	3,368,561	895,701	13,460,840	
			31122407 - POL Patrol Central Sector Key	7,513,243	2,753,943	956,899	11,224,085	
			31122409 - POL Patrol West Sector Key	7,034,211	2,549,975	858,125	10,442,311	
			31122411 - POL Patrol North Sector Key	7,224,344	2,756,503	718,051	10,698,898	
			31122413 - POL Midtown Hills Precinct	7,721,241	2,896,052	520,808	11,138,101	
			31122414 - POL Madison Precinct	7,023,047	2,672,179	658,695	10,353,920	
			31122600 - POL Parks Patrol	103,513	36,367	7,166	147,046	
			31123001 - POL Field Training Officer Key	54,871	20,300	7,600	82,771	
			31123051 - POL Special Events Prog Key	4,666,322	1,590,416	193,001	6,449,738	
			31123201 - POL School Resource Key	4,662,657	1,841,897	145,863	6,650,416	
			31160000 - POL ALOB Non Alloc'd Fin Tran					
			31160110 - POL ALOB Op and Maint Cost	1,935,780	724,034	5,407,718	8,067,532	
			31160310 - POL ALOB Employment Product	735,445	213,985	292,684	1,242,115	
			31160320 - POL Secondary Employment Unit	3,155,703	328,081	155,916	3,639,700	
			31160410 - POL ALOB Payroll Authorizat	191,675	73,538	2,343	267,556	
			31160420 - POL ALOB Payment Approvals	563,954	224,863	692,962	1,481,780	
			31160510 - POL ALOB Procurement Servic	144,237	86,299	173,654	404,190	
			31160610 - POL ALOB Records Mgmt Servi	2,213,495	906,918	105,528	3,225,941	
			31160710 - POL ALOB Safety Training Se	40,002	10,774	49,866	100,641	
			31160810 - POL ALOB Executive Leadersh	1,959,723	624,007	355,100	2,938,831	
		10101 - GSD General Total		122,360,180	44,610,409	21,100,086	188,070,676	
		18301 - USD General	31192000 - POL Extra Police Protection			481,000	481,000	
		18301 - USD General Total				481,000	481,000	
		30003 - General Fund 4% Reserve	31200503 - 4% POL Grant Match			158	158	
			31201000 - 4% POL GSD Police Department			1,763,009	1,763,009	
		30003 - General Fund 4% Reserve Total				1,763,167	1,763,167	
		30063 - POL 2013 JAG GRANT	31322338 - POL JAG Grant 2013			248,386	248,386	
		30063 - POL 2013 JAG GRANT Total				248,386	248,386	
		30066 - POL 2014 JAG GRANT	31322339 - POL JAG Grant 2014			253,340	253,340	
		30066 - POL 2014 JAG GRANT Total				253,340	253,340	
		30068 - POL 2015 JAG GRANT	31322341 - POL JAG Grant 2015			70,701	70,701	
		30068 - POL 2015 JAG GRANT Total				70,701	70,701	
		30075 - POL 2016 JAG Grant	31322342 - POL JAG Grant 2016			300,216	300,216	
		30075 - POL 2016 JAG Grant Total				300,216	300,216	
		30146 - Police Unauth Substance Abuse	31740204 - POL Unauth Substance Abuse			16,471	16,471	
		30146 - Police Unauth Substance Abuse Total				16,471	16,471	
		30149 - Police Federal Drug Enforcemen	31750100 - POL Justice Felony Forfeitures			160,144	160,144	
		30149 - Police Federal Drug Enforcemen Total				160,144	160,144	
		30151 - Victim Witness Protection	31721353 - POL Victim Witness Prot Key					
		30151 - Victim Witness Protection Total						
		30154 - POL State Felony Forfeiture	31740105 - POL State Felony Forfeiture			59,184	59,184	
		30154 - POL State Felony Forfeiture Total				59,184	59,184	
		30155 - POL State Gambling Forfeiture	31740102 - POL State Gambling Forfeiture			221,993	221,993	
		30155 - POL State Gambling Forfeiture Total				221,993	221,993	
		30156 - Police Federal Forfeitures	31760100 - POL Treasury Felony Forfeit			9,166	9,166	
		30156 - Police Federal Forfeitures Total				9,166	9,166	
		30157 - Police Sex Offender Registrati	31760200 - POL Sex Offender Registrations			108,759	108,759	

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		30157 - Police Sex Offender Registrati Total				108,759	108,759
		30158 - Police Donations Fund	31601000 - POL HarbaughEstate K9 Donation			53,000	53,000
			31601100 - POL Woodmen Life Donation			4,500	4,500
		30158 - Police Donations Fund Total				57,500	57,500
		30159 - Police StateAnti-Human Traffic	31740205 - POL State Anti-Human Traffickg				
		30159 - Police StateAnti-Human Traffic Total					
		30161 - Police Secondary Employment	31702000 - POL Admin Secondary Employ			108,037	108,037
		30161 - Police Secondary Employment Total				108,037	108,037
		30200 - Police Task Force Fund	31321401 - POL Task Force Interest			793	793
			31321403 - POL Achilles Task Force Key	2,115	1,788		3,903
			31321406 - POL Violent Crime TF Key	(109)	6,527		6,418
			31321407 - POL DEA Task Force Key	56,361	20,984		77,345
			31321415 - POL ICE Task Force	(0)			(0)
			31321416 - POL Project Safe Surrender	(311)			(311)
			31322503 - POL MDHA Patrol TF Key	341,225	143,233	179,695	664,154
			31722203 - POL Mid TN Jnt Fug Task Force	29,615	10,149		39,764
			31722205 - POL MDHA Cayce Pl				
			31722300 - POL MDHA Records	1,327	491	642	2,460
		30200 - Police Task Force Fund Total		430,224	183,172	181,130	794,525
		32131 - POL JAG 2012 Grant	31332635 - POL JAG Grant 2012			(1,086)	(1,086)
		32131 - POL JAG 2012 Grant Total				(1,086)	(1,086)
		32231 - Police Grant Fund	31330100 - POL Grants Interest			1,130	1,130
			31330850 - POL ICAC Grant FY08	96,310	36,777	97,393	230,480
			31330960 - POL VOCA Victime Intervention	148,358	69,151	33,511	251,020
			31331540 - POL Governor Hwy Safety Grt 13	286,940	99,610	2,755	389,305
			31332640 - POL North Prec Children Camp			254	254
			31332660 - POL GREAT 2010	7,405	2,661	853	10,919
		32231 - Police Grant Fund Total		539,013	208,198	135,896	883,107
		40009 - GSD FY10 Capital Projects Fund	31403010 - POL Records Mgt Software			142,592	142,592
			31406010 - POL TrainingAcademyFacLst			132,506	132,506
			31410010 - POL West Precinct FY10			11,912	11,912
		40009 - GSD FY10 Capital Projects Fund Total				287,010	287,010
		40016 - GSD FY16 Capital Projects	31401016 - POL South Police Precinct			12,000	12,000
			31402016 - POL Family Justice Center	50,804	11,569	3,323,953	3,386,325
			31403016 - POL Public Safety Campus-Murf			83,117	83,117
		40016 - GSD FY16 Capital Projects Total		50,804	11,569	3,419,070	3,481,442
		48113 - USD FY13B Capital Projects	31482113 - POL Central Police Distr Const			(230)	(230)
		48113 - USD FY13B Capital Projects Total				(230)	(230)
		61200 - Police Impound	31521150 - POL Police Impound				
			31522000 - POL URT Vehicle Impound			375,000	375,000
		61200 - Police Impound Total				375,000	375,000
80 - Police Total				123,380,221	45,013,348	29,354,941	197,748,509
81 - Police Drug Enforcement		30147 - Police Drug Enforcement	31740201 - POL State Drug Enforcement	107,960	32,915	1,387,483	1,528,358
		30147 - Police Drug Enforcement Total		107,960	32,915	1,387,483	1,528,358
81 - Police Drug Enforcement Total				107,960	32,915	1,387,483	1,528,358
82 - Fire		10101 - GSD General	32114110 - FIR GSD Fire Support	636,903	213,615		850,517
			32114210 - FIR GSD EMS Support	825,561	304,851	718,791	1,849,204
			32114310 - FIR GSD Fire Hyd Inspect Forms			105,355	105,355
			32114510 - FIR GSD Logistics	745,206	263,715	3,253,302	4,262,223
			32114710 - FIR GSD Training	931,295	329,720	211,240	1,472,255
			32115210 - FIR GSD Specialized Services	282,069	93,089		375,159
			32115410 - FIR GSD EMS Operations	20,327,997	7,500,514	563,301	28,391,812
			32115510 - FIR GSD Fire Operations	6,572,134	2,581,374	13,212	9,166,720

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		10101 - GSD General	32116210 - FIR GSD Pub Fire Educ-Com Srvc			8,951	8,951
			32116310 - FIR GSD Fire Prevention	887,670	323,330	3,518	1,214,518
			32160000 - FIR GSD ALOB NonAlloc'd Fin Tr				
			32160110 - FIR GSD IT Systems	325,732	99,718	1,354,133	1,779,583
			32160210 - FIR GSD Facilities Maint	306,266	118,463	1,081,247	1,505,976
			32160710 - FIR GSD Occup Health & Safety	344,869	120,666	98,491	564,026
			32160810 - FIR GSD Admin	1,392,606	445,596	40,090	1,878,292
		10101 - GSD General Total		33,578,307	12,394,650	7,451,633	53,424,591
		18301 - USD General	32194510 - FIR USD Logistics	437,790	177,132	2,964,271	3,579,192
			32195510 - FIR USD Fire Operations	46,057,599	18,237,471	14,966	64,310,036
			32196000 - FIR USD ALOB Non Alloc'd Fin				
			32196010 - FIR USD Administration			581,276	581,276
			32196210 - FIR USD Pub Fire Educ-Com Srvc	143,210	47,376	5,125	195,711
			32196310 - FIR USD Fire Prevention	1,391,076	471,929	13,304	1,876,309
			32197011 - FIR USD Facilities Mgmt			417,245	417,245
		18301 - USD General Total		48,029,674	18,933,908	3,996,187	70,959,769
		30003 - General Fund 4% Reserve	32201000 - 4% FIR GSD Fire Department				
			32214400 - 4% FIR Medical Supply			158,363	158,363
			32214600 - 4% FIR Pers Equip Logis			394,504	394,504
			32214700 - 4% FIR Emp Train Develop			18,174	18,174
			32215100 - 4% FIR Basic Response			204,711	204,711
			32215200 - 4% FIR Advanced Response				
			32215500 - 4% FIR Basic Life Support				
			32216200 - 4% FIR Comm Risk Reduction				
			32216300 - 4% FIR Inspection & Permit			872	872
			32260100 - 4% FIR ALOB Info Tech			263,576	263,576
			32260200 - 4% FIR ALOB Facility Mgmt			573,504	573,504
		30003 - General Fund 4% Reserve Total				1,613,704	1,613,704
		32232 - FIR Fire Grant Fund	32301330 - FIR 2017 Exxon Grant			2,000	2,000
			32301335 - FIR FY17 Highland Rim Grant			45,851	45,851
			32301340 - FIR FY17 Marathon Petroleum			5,000	5,000
		32232 - FIR Fire Grant Fund Total				52,851	52,851
		40009 - GSD FY10 Capital Projects Fund	32404010 - FIR * Training Tower			149,012	149,012
		40009 - GSD FY10 Capital Projects Fund Total				149,012	149,012
		40011 - GSD FY11 Capital Projects Fund	32403011 - FIR Master Plan Implementation			1,745	1,745
		40011 - GSD FY11 Capital Projects Fund Total				1,745	1,745
		40015 - GSD FY15 Capital Projects	32401015 - FIR Master Plan Implementation	48,876	7,958	1,480,737	1,537,572
		40015 - GSD FY15 Capital Projects Total		48,876	7,958	1,480,737	1,537,572
		90231 - GSD Bonded Debt & Interest	1700405 - ADM GSD FIR Debt	(218,664)		(25,000)	(243,664)
		90231 - GSD Bonded Debt & Interest Total		(218,664)		(25,000)	(243,664)
		90241 - GSD General Fixed Assets	1700305 - ADM FIR Fixed Assets			(67,810)	(67,810)
		90241 - GSD General Fixed Assets Total				(67,810)	(67,810)
		98431 - USD Bonded Debt & Interest	1790405 - ADM USD FIR Debt	82,486			82,486
		98431 - USD Bonded Debt & Interest Total		82,486			82,486
		82 - Fire Total		81,520,680	31,336,517	14,653,058	127,510,256
	83 - Codes Admin	10101 - GSD General	33120010 - COD Code Enforce't Key Product	254,691	97,981	47,840	400,513
			33120110 - COD Const'n/Land Use Key Produ	1,210,216	395,391	103,249	1,708,856
			33120140 - COD SexuallyOrientedBusBd Key	58,750	17,812	9,589	86,152
			33120210 - COD Better N'hoods Key Product	925,404	345,737	752,467	2,023,607
			33120310 - COD Building Code Inspections	1,888,700	790,315	312,560	2,991,575
			33120410 - COD Board Supp Serv Key Produc	49,077	16,086	57,656	122,819
			33120510 - COD Info Sharing Key Product	636,358	220,223	149,155	1,005,736
			33120610 - COD Admin Payroll Authorizatio	271,688	72,060	61,772	405,520

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total		
83 - Codes Admin		10101 - GSD General	33120700 - COD ALOB Non-Alloc'd Fin Trans						
			33121000 - COD Alarm Registration	122,802	22,384	62,862	208,048		
		10101 - GSD General Total		5,417,687	1,977,988	1,557,150	8,952,825		
		30003 - General Fund 4% Reserve	33201000 - 4% COD Codes Administration						
		30003 - General Fund 4% Reserve Total							
		30600 - Demolition Fund	33701000 - COD Demolition Projects				79,210	79,210	
		30600 - Demolition Fund Total					79,210	79,210	
		40013 - GSD FY13 Capital Projects Fund	33401013 - COD Tech for KIVA Syst Upgrade				1,235,420	1,235,420	
		40013 - GSD FY13 Capital Projects Fund Total					1,235,420	1,235,420	
		83 - Codes Admin Total			5,417,687	1,977,988	2,871,780	10,267,455	
		84 - Beer Board		10101 - GSD General	34101000 - BBD Administration				3,677
					34102000 - BBD Permit Application Program	185,994	75,696	23,141	284,832
					34102100 - BBD Inspection Program	59,665	24,836	12,900	97,400
				10101 - GSD General Total		245,659	100,531	39,718	385,909
				30003 - General Fund 4% Reserve	34201000 - 4% BBD Beer Board				
30003 - General Fund 4% Reserve Total									
84 - Beer Board Total			245,659	100,531	39,718	385,909			
85 - Agricultural Ext		10101 - GSD General	35102000 - AGE Family and Consumer Sc Pro	60,148	144	18,046	78,338		
			35102100 - AGE Agriculture/Horticulture P	115,905	27,768	27,918	171,591		
			35102200 - AGE 4H/Youth Dev Program	45,469	1,008	24,808	71,285		
		10101 - GSD General Total		221,522	28,920	70,772	321,215		
		30003 - General Fund 4% Reserve	35201000 - 4% AGE Agricultural Extension						
		30003 - General Fund 4% Reserve Total							
85 - Agricultural Ext Total			221,522	28,920	70,772	321,215			
86 - Soil & Water		10101 - GSD General	36101000 - SWC Administration	1,215	223	423	1,862		
			36102000 - SWC Watershed Conservation Prg	44,532	14,057	20,380	78,970		
			36103000 - SWC Technical Services Program	3,634	1,200		4,834		
			36104000 - SWC Educational Services Prog	3,634	1,200		4,834		
		10101 - GSD General Total		53,016	16,680	20,804	90,499		
		30003 - General Fund 4% Reserve	36201000 - 4% SWC Soil/Water Conservation						
		30003 - General Fund 4% Reserve Total							
86 - Soil & Water Total			53,016	16,680	20,804	90,499			
87 - Social Services		10101 - GSD General	37121000 - SOC Homeless Services Program	387,548	128,619	25,286	541,453		
			37121100 - SOC Support Homelessness Comm	270,841	83,542	1,173,408	1,527,791		
			37122200 - SOC Homemaker Program	192,218	74,582	8,786	275,586		
			37122300 - SOC Nutrition Program			695,600	695,600		
			37122400 - SOC Family Services	1,091,899	379,166	196,265	1,667,330		
			37122500 - SOC Burial Assistance Program	57,690	17,574	331,540	406,803		
			37122600 - SOC Warming Shelter	8,728	(60)	2,167	10,835		
			37123000 - SOC Planning & Coordination Pr	486,627	150,470	24,715	661,812		
			37125200 - SOC Executive Leadership	515,671	148,387	76,084	740,142		
		10101 - GSD General Total		3,011,221	982,280	2,533,851	6,527,353		
		30003 - General Fund 4% Reserve	37201000 - 4% SOC Social Services						
		30003 - General Fund 4% Reserve Total							
		30007 - Social Services Donations	37701000 - SOC Camilla Caldwell				18,029	18,029	
			37702100 - SOC Frist Donations for Disab						
			37708100 - SOC Meals on Wheels Donations				6,170	6,170	
			37708200 - SOC Nutrition Prg Donations				613	613	
		30007 - Social Services Donations Total					24,812	24,812	
		30137 - SOC MHC Special Donations	37712000 - SOC MHC Spc Donations Interest				688	688	
			37712100 - SOC Project Homeless Connect						
			37712200 - SOC How's Nashville				71,336	71,336	
	37712300 - SOC *MHC MDHA CDBG				(238)	(238)			

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		30137 - SOC MHC Special Donations Total				71,786	71,786
		32137 - Social Srv Homelessness Grant	37312300 - SOC MHC MDHA CDBG	12,616	4,093	64,830	81,538
			37312400 - SOC CABHI Grant			477,402	477,402
			37312500 - SOC ESG Homeless Outreach	81,051	17,723	69,226	168,000
		32137 - Social Srv Homelessness Grant Total		93,667	21,816	611,458	726,941
		32237 - Social Services Grant Fund	37322300 - SOC Nutrition Program	578,121	252,426	865,453	1,696,000
		32237 - Social Services Grant Fund Total		578,121	252,426	865,453	1,696,000
		90241 - GSD General Fixed Assets	1700308 - ADM WEL Fixed Assets			1,536,693	1,536,693
		90241 - GSD General Fixed Assets Total				1,536,693	1,536,693
		87 - Social Services Total		3,683,010	1,256,521	5,644,054	10,583,585
	88 - Health	10101 - GSD General	1101614 - ADM Forensic Medical Examiner			4,601,909	4,601,909
			38150271 - HEA Population Health Bureau	311,972	95,743	5,667	413,382
			38151001 - HEA Behavioral Health Services	298,414	100,439	5,349	404,202
			38151032 - HEA Public Health Clinics	1,166,032	452,593	384,339	2,002,964
			38151036 - HEA Maternal Child Adolescent	206,821	75,452	12,294	294,567
			38151041 - HEA WIC	15,762	4,054	11	19,827
			38151042 - HEA CSFP	49,859	17,765	12,965	80,589
			38151046 - HEA Children Special Services			470	470
			38151051 - HEA Oral Health Svcs	365,916	111,566	91,949	569,430
			38151072 - HEA Epidemiology Research	429,556	150,333	13,696	593,585
			38151091 - HEA Correctional Health Svcs	167,287	62,344	7,003	236,634
			38151121 - HEA Tuberculosis Elimination	485,973	165,708	71,727	723,409
			38151131 - HEA STD/HIV Prevent&Interventn	511,511	153,837	40,997	706,346
			38151141 - HEA Commable Disease Emer Prep	224,467	70,847	4,095	299,409
			38151151 - HEA Community Develop and Plan	125,466	45,461	9,131	180,058
			38151171 - HEA Project Access Nashville	107,933	35,701	8,416	152,050
			38151172 - HEA Community Health Admin	157,596	54,794	2,024	214,413
			38151173 - HEA Pharmacy	74,884	16,010	76,404	167,298
			38151181 - HEA Health Care for Homeless			355,200	355,200
			38151201 - HEA Air Quality	201,781	86,667	8,098	296,547
			38151203 - HEA Air Pollution	147,434	57,178	65,261	269,873
			38151222 - HEA Animal Services All Other	1,384,129	486,583	678,394	2,549,106
			38151224 - HEA Engineering Svce Investiga	314,837	106,398	15,233	436,468
			38151233 - HEA Food & Public Fac Protectn	1,099,341	432,916	52,104	1,584,362
			38151241 - HEA Pest Mgmt Svcs	164,460	63,752	19,225	247,438
			38160110 - HEA ALOB InformationTechnology	350,826	112,390	1,360,611	1,823,827
			38160210 - HEA ALOB Facilities Mgmt	612,219	306,759	720,638	1,639,616
			38160310 - HEA ALOB Human Resources	306,694	93,531	26,986	427,211
			38160410 - HEA ALOB Finance	848,993	267,639	36,523	1,153,155
			38160610 - HEA ALOB Records Mgmt Services	475,107	180,844	187,039	842,989
			38160810 - HEA ALOB Executive Leadersh	667,222	205,585	15,506	888,313
			38161000 - HEA Nonpayroll Exp Clearing				
		10101 - GSD General Total		11,272,493	4,012,889	8,889,264	24,174,646
		30003 - General Fund 4% Reserve	38201000 - 4% HEA Health Department			115,340	115,340
		30003 - General Fund 4% Reserve Total				115,340	115,340
		30006 - Animal Control Donations	38701000 - HEA Animal Control Donations			20,367	20,367
			38703000 - HEA Harbaugh Donation			54,804	54,804
			38703100 - HEA Talbot Estate Donation			149,139	149,139
		30006 - Animal Control Donations Total				224,310	224,310
		30072 - Animal Education and Welfare	38702000 - HEA Animal Education/Welfare			390	390
		30072 - Animal Education and Welfare Total				390	390
		30204 - Health Title V Clean Air Act	38700100 - HEA Title V Clean Air Act	61,918	25,914	13,855	101,687
		30204 - Health Title V Clean Air Act Total		61,918	25,914	13,855	101,687

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		30206 - Health Clean Air Permit Prgm	38700200 - HEA Clean Air Permit Prgm	120,782	50,112	40,060	210,954	
		30206 - Health Clean Air Permit Prgm Total		120,782	50,112	40,060	210,954	
		30215 - Finance Innovation Investment	38701500 - HEA Expanded School Health Mod			58,275	58,275	
			38701550 - HEA FY17 Comm Mental HealthSys			33,377	33,377	
		30215 - Finance Innovation Investment Total				91,652	91,652	
		32200 - HEA Health Dept Grant Fund	38350261 - HEA TennCare Kids Grant	314,315	89,598	82,646	486,558	
			38350263 - HEA TENNder Care Welcome Baby			31,158	31,158	
			38350264 - HEA Chronic Disease	38,808	18,046	14,458	71,311	
			38350265 - HEA Tobacco Settlement	46,820	8,083	210,472	265,375	
			38351015 - HEA Health Start Grant	129,180	47,341	13,674	190,194	
			38351016 - HEA HUGS Grant	369,735	130,304	92,205	592,244	
			38351018 - HEA CSS Care Coordination Gr	443,627	162,303	103,348	709,279	
			38351020 - HEA Immunization Svcs Grant	309,127	118,923	39,949	467,999	
			38351021 - HEA Family Planning Grant	606,456	218,663	29,480	854,599	
			38351027 - HEA School Hea Gr CAH AllOther	3,093,775	1,139,760	204,318	4,437,852	
			38351034 - HEA Breast & Cerv Cancer	65,204	17,201	3,139	85,544	
			38351037 - HEA Minority AIDS Initiative	17,791	4,350	299,249	321,391	
			38351043 - HEA CSFP Grant	166,095	65,829	331	232,254	
			38351044 - HEA WIC Grant	2,917,230	1,116,277	587,691	4,621,198	
			38351053 - HEA Oral HealthTDH Grant	451,256	171,166	289,017	911,439	
			38351058 - HEA Diabetes Golden Sneakers		(4,492)	2,346	(2,145)	
			38351060 - HEA Fetal Infant Mortality Rat	178,051	74,267	73,997	326,314	
			38351064 - HEA Child Safety Seat			4,803	4,803	
			38351082 - HEA Cities Readiness Grant	35,451	10,626	110,603	156,680	
			38351087 - HEA Hospital PreparednessGrant	51,497	20,133	74	71,705	
			38351123 - HEA TB Drug Study Grant	10,092	5,127		15,219	
			38351124 - HEA TB Outpatient Grant	930,763	319,041	292,846	1,542,650	
			38351128 - HEA TB Epidemiologic Studies	61,249	10,295	2,766	74,310	
			38351133 - HEA STD Grant STD	152,288	62,097	5,893	220,278	
			38351134 - HEA HIV AIDS Grant	325,462	116,726	7,231	449,419	
			38351137 - HEA Ryan White Grant	352,569	100,882	3,429,183	3,882,634	
			38351138 - HEA HIV Rapid Testing	104,281	24,260	9,531	138,072	
			38351139 - HEA Ryan White Medical Service	5,937	472	(548)	5,861	
			38351146 - HEA Emerg Preparedness Grant	166,131	48,088	344,366	558,585	
			38351163 - HEA Health Promotion CPHE AIIO	79,496	35,641	2,632	117,769	
			38351166 - HEA Tobacco Grant	23,236	9,311	7,566	40,114	
			38351192 - HEA EBB Wellness Initiative	16	(14)		2	
			38351204 - HEA 103 Grant	49,774	15,887	49,043	114,703	
			38351205 - HEA 105 Grant	209,161	75,755	78,416	363,332	
			38351216 - HEA Environ Health Specialists	57,442	16,095	15,844	89,380	
			38351218 - HEA Food Inspector Training			3,552	3,552	
			38360450 - HEA Grant in Aid	296,097	74,944	354,147	725,188	
			38361600 - HEA * Fatherhood Grant					
			38361800 - HEA Child Fatality Review Serv			3,800	3,800	
			38361900 - HEA Prenatal Presumptive Eligi	84,167	33,339	17,894	135,400	
			38362000 - HEA Viral Hepatitis Grant	38,157	18,929	423	57,510	
			38362100 - HEA Zika Grant	11,433	875	4,027	16,335	
			38362200 - HEA Heartworm Treatment Grant			8,050	8,050	
		32200 - HEA Health Dept Grant Fund Total		12,192,165	4,376,129	6,829,621	23,397,914	
		32201 - HEA Donations Fund	38601000 - HEA David Trowbridge Donation			875	875	
		32201 - HEA Donations Fund Total				875	875	
		40113 - GSD FY13B Capital Projects	38401113 - HEA Lentz Public Health Ctr			43,041	43,041	
		40113 - GSD FY13B Capital Projects Total				43,041	43,041	

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Sum of Total Expense	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
A87 Dept Type								
	88 - Health	90231 - GSD Bonded Debt & Interest	1700409 - ADM GSD HEA Debt		281,463		(150,000)	131,463
		90231 - GSD Bonded Debt & Interest Total			281,463		(150,000)	131,463
		90241 - GSD General Fixed Assets	1700309 - ADM HEA Fixed Assets				925,543	925,543
		90241 - GSD General Fixed Assets Total					925,543	925,543
	88 - Health Total				23,928,821	8,465,044	17,023,950	49,417,815
	89 - Public Library	10101 - GSD General	39101010 - LIB Administrative Support		1,036,191	362,169	400,608	1,798,968
			39101020 - LIB Public Relations		249,114	75,826	116,112	441,052
			39101030 - LIB Technical Services		647,364	223,873	2,110,845	2,982,081
			39101050 - LIB Conference Center		134,900	51,063	3,092	189,054
			39101060 - LIB Interlibrary Loan		43,120	14,728	7,374	65,221
			39101070 - LIB Special Collections		471,333	155,323	17,567	644,224
			39101080 - LIB Community Engagement		294,439	106,923	4,022	405,384
			39101090 - LIB Limitless Libraries		316,278	134,364	1,383,415	1,834,058
			39102000 - LIB Operation and Maintenance		1,443,420	596,104	2,132,741	4,172,265
			39102100 - LIB Production Services		106,165	41,789	20,125	168,079
			39103203 - LIB BW Circulation		327,941	141,564	15,410	484,914
			39103206 - LIB BW Children's Services		304,970	138,191	8,184	451,346
			39103207 - LIB Reference Services		815,783	289,293	5,900	1,110,976
			39103211 - LIB Teen Services		192,569	68,977	5,393	266,939
			39103230 - LIB Public Technology Program		143,918	51,861	2,496	198,275
			39103240 - LIB Studio NPL		161,397	55,428	1,204	218,029
			39103303 - LIB Hermitage Branch		590,900	238,308	90,831	920,038
			39103304 - LIB Edmondson Branch		579,954	169,812	94,027	843,794
			39103305 - LIB Bellevue		632,395	239,897	16,158	888,450
			39103310 - LIB Bordeaux		445,772	170,872	61,304	677,948
			39103315 - LIB North Library		82,946	25,860	14,953	123,759
			39103320 - LIB Donelson		249,673	87,082	23,293	360,048
			39103325 - LIB East		160,294	66,108	21,606	248,008
			39103330 - LIB Edgehill		144,619	47,822	14,560	207,001
			39103335 - LIB Goodlettsville		353,545	150,827	60,903	565,275
			39103340 - LIB Green Hills		835,553	299,532	87,421	1,222,506
			39103345 - LIB Hadley Park		128,573	42,536	14,317	185,426
			39103350 - LIB Inglewood		234,967	94,257	23,364	352,589
			39103355 - LIB Looby		115,907	48,666	32,970	197,543
			39103360 - LIB Madison		618,090	270,718	90,235	979,042
			39103365 - LIB Old Hickory		138,652	61,743	14,930	215,324
			39103370 - LIB Pruitt		121,139	47,145	31,837	200,121
			39103375 - LIB Richland Park		263,684	90,353	21,819	375,857
			39103380 - LIB Southeast		625,960	251,780	14,439	892,179
			39103385 - LIB Thompson Lane		246,128	98,077	18,093	362,298
			39103390 - LIB Watkins Park		42,311	15,719	1,439	59,468
			39103401 - LIB Archives		246,932	81,763	30,982	359,677
			39104061 - LIB Equal Access		235,589	65,930	30,717	332,235
			39104081 - LIB Web Computer Literacy ILS		334,830	97,239	166,259	598,328
			39104083 - LIB Shared Systems Program		311,568	111,236	6,702	429,506
			39104121 - LIB Nash After-Zones Alliance		150,426	31,269	2,434,068	2,615,763
			39104151 - LIB Bringing Books to Life		111,584	13,649	20,822	146,055
		10101 - GSD General Total			14,690,892	5,425,676	9,672,537	29,789,104
		30003 - General Fund 4% Reserve	39201000 - 4% LIB Public Library				4,006,181	4,006,181
		30003 - General Fund 4% Reserve Total					4,006,181	4,006,181
		30401 - Library Services	39300100 - LIB Library Services Interest				464	464
			39304013 - LIB Technology Upgrade Key				10,125	10,125
			39304030 - LIB Volunteer Service Grant		24,998	16,877	140	42,015

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		30401 - Library Services	39304043 - LIB Disadv Grant- LCO Prog Key			6,400	6,400	
			39304045 - LIB Gen Lib Svcs GrantKey			45,500	45,500	
			39304065 - LIB EAP Deaf Hear Grant Key	40,674	6,026	41,300	88,000	
			39304094 - LIB IYL Neighborhood Builders	75,565	16,545		92,110	
		30401 - Library Services Total		141,237	39,448	103,929	284,614	
		30404 - Library Special Projects	39706100 - LIB Books & Technology					
			39706110 - LIB Special Projects Interest					
			39706120 - LIB E Rate Projects			88,903	88,903	
			39706130 - LIB Other Special Projects			48,565	48,565	
			39706160 - LIB Faith Hill Literacy Funds			2,357	2,357	
			39706170 - LIB Hebrew Foundation Funds			740	740	
			39706190 - LIB Biography Funds			3,026	3,026	
			39706200 - LIB Childrens Book Funds			12,042	12,042	
			39706220 - LIB Nash Rm Bk/Spec Proj Funds			4,834	4,834	
			39706230 - LIB Photography Book Funds			3,399	3,399	
			39706240 - LIB Unrestricted Foundation Bk			24,437	24,437	
			39706260 - LIB Davis Family Archive Funds					
			39706270 - LIB Bordeaux LINKS FoundationB			1,876	1,876	
			39706280 - LIB Children/YA Programming Fo			350,596	350,596	
			39706290 - LIB Hermitage Kay Family Found			3,071	3,071	
			39706300 - LIB Sadye Wilson Lmtd Ed Fds					
			39706320 - LIB Popular Materials Book Fds					
			39706330 - LIB Health Care Book Funds			3,714	3,714	
			39706340 - LIB Edmondson Pk Spec Prog Fds			2,100	2,100	
			39706350 - LIB Classics/Poetry/Drama Fds			476	476	
			39706400 - LIB East Spec Program Funds			2,293	2,293	
			39706410 - LIB Madison Spec Prog Funds			1,870	1,870	
			39706420 - LIB Performance Troupe Funds					
			39706430 - LIB History&Geography Book Fds			3,542	3,542	
			39706450 - LIB Bellevue Spec Program Fund			1,801	1,801	
			39706460 - LIB Donelson Spec Program Fund					
			39706470 - LIB Edgehill Spec Program Fund			850	850	
			39706480 - LIB Goodlettsville Spec Prog			3,989	3,989	
			39706490 - LIB Green Hills Spec Prog Fund			3,145	3,145	
			39706500 - LIB Hadley Park Spec Program			550	550	
			39706510 - LIB Inglewood Spec Program Fds			691	691	
			39706520 - LIB Looby Spec Program Funds			432	432	
			39706530 - LIB North Spec Program Funds			1,010	1,010	
			39706540 - LIB Old Hickory Spec Program			1,401	1,401	
			39706550 - LIB Pruitt Spec Program Funds			67	67	
			39706560 - LIB Richland Park Spec Prog			1,414	1,414	
			39706570 - LIB Southeast Spec Prog Funds			1,129	1,129	
			39706580 - LIB Thompson Lane Spec Prog			588	588	
			39706590 - LIB Watkins Park Spec Program			1,384	1,384	
		30404 - Library Special Projects Total				576,291	576,291	
		40013 - GSD FY13 Capital Projects Fund	39401013 - LIB Bellevue Lib Constr/Equip			97,792	97,792	
			39401213 - LIB Archive Renov Main Library			(5)	(5)	
		40013 - GSD FY13 Capital Projects Fund Total				97,787	97,787	
		40014 - GSD FY14 Capital Projects	39401014 - LIB Miscellaneous Maintenance			5,483	5,483	
		40014 - GSD FY14 Capital Projects Total				5,483	5,483	
		40015 - GSD FY15 Capital Projects	39401015 - LIB Miscellaneous Maintenance			445,822	445,822	
			39402015 - LIB Limitless Library Upgrade			95,176	95,176	
		40015 - GSD FY15 Capital Projects Total				540,998	540,998	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		40016 - GSD FY16 Capital Projects	39401016 - LIB Miscellaneous Maintenance			361,113	361,113
			39402016 - LIB Limitless Library Upgrade			798,820	798,820
		40016 - GSD FY16 Capital Projects Total				1,159,933	1,159,933
		40017 - GSD FY17 Capital Projects	39401017 - LIB Maintenance			534,540	534,540
			39402017 - LIB New Donelson Library				
			39442017 - LIB New Donelson Library-ITS				
		40017 - GSD FY17 Capital Projects Total				534,540	534,540
		90231 - GSD Bonded Debt & Interest	1700410 - ADM GSD LIB Debt	59,212			59,212
		90231 - GSD Bonded Debt & Interest Total		59,212			59,212
		90241 - GSD General Fixed Assets	1700310 - ADM LIB Fixed Assets			(6,135,757)	(6,135,757)
		90241 - GSD General Fixed Assets Total				(6,135,757)	(6,135,757)
	89 - Public Library Total			14,891,341	5,465,123	10,561,921	30,918,386
	9 - MAYOR	10101 - GSD General	4101010 - MAY Administration	2,776,465	736,902	346,591	3,859,958
		10101 - GSD General Total		2,776,465	736,902	346,591	3,859,958
	9 - MAYOR Total			2,776,465	736,902	346,591	3,859,958
	90 - Parks	10101 - GSD General	40101110 - PAR Design/Construction Projec	230,638	80,399	6,496	317,533
			40101210 - PAR Grass Mowing Sessions	3,233,097	1,413,926	2,058,721	6,705,743
			40101220 - PAR Facility Repair Sessions	1,039,661	466,180	2,706,792	4,212,634
			40101230 - PAR Landscaping Sessions	820,530	327,187	100,725	1,248,441
			40101240 - PAR Custodial Sessions	937,270	395,805	320,643	1,653,717
			40101310 - PAR Usage Permits	98,944	39,427	3,276	141,647
			40101410 - PAR Miles of Greenway Trails	111,727	36,951	5,098	153,776
			40103110 - PAR Park Police Patrols	1,107,841	420,901	79,399	1,608,141
			40104110 - PAR Comm Ctr Drop-in Activitie	4,618,501	1,424,046	151,181	6,193,727
			40104130 - PAR Comm Recreation Seasonal	355,184	21,840	7,334	384,359
			40104140 - PAR Comm Pools Aquatics	47,255	2,910	39,662	89,828
			40104310 - PAR Organized Sports Leagues			1,348	1,348
			40104330 - PAR Organized Sports Seasonal	11,498	1,482		12,980
			40104410 - PAR Special Events Metro	87,006	29,841	15,144	131,991
			40104415 - PAR After Hours Special Events	535,201	163,508	652	699,361
			40105110 - PAR Comm Info Service	80,112	21,714	7,087	108,914
			40106110 - PAR Arts/History Classes	482,659	161,018	28,639	672,317
			40106130 - PAR Arts & History Seasonal	13,395	825		14,220
			40106210 - PAR Environmental Ed Prog	900,996	321,432	33,428	1,255,856
			40106230 - PAR Environmental Ed Seasonal	34,561	2,166		36,727
			40106240 - PAR Instructors	349,745	35,590	123,362	508,697
			40107210 - PAR Personnel Transactions	148,075	50,482	25,765	224,322
			40107310 - PAR Payment Approvals	331,364	130,751	751,782	1,213,897
			40107410 - PAR Purchasing Transactions	33,810	24,336	11,341	69,487
			40107610 - PAR Dept Leadership Sessions	263,556	83,613	212,549	559,717
			40107710 - PAR Safety Inspections	108,862	20,674	23,121	152,657
			40107800 - PAR Non Allocated Fin Trans			138	138
			40150110 - PAR Ted Rhodes Golf Course	416,035	153,133	137,465	706,633
			40150120 - PAR Ted Rhodes Golf Seasonal	48,468	2,985	111	51,564
			40150210 - PAR Harpeth Hills Golf Course	567,300	228,317	229,105	1,024,722
			40150220 - PAR Harpeth Hills Golf Seasona	59,894	3,689		63,582
			40150310 - PAR Two Rivers Golf Course	453,909	182,883	139,309	776,101
			40150320 - PAR Two Rivers Golf Seasonal	40,957	2,522	130	43,609
			40150410 - PAR Shelby Park Golf Course	322,183	127,588	73,849	523,621
			40150420 - PAR Shelby Golf Seasonal	20,787	1,280		22,067
			40150510 - PAR Warner Golf Course	140,750	54,666	66,151	261,567
			40150520 - PAR Warner Golf Seasonal	17,775	1,095		18,870
			40150610 - PAR McCabe Golf Course	710,953	267,076	198,341	1,176,370

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Sum of Total Expense				Major Obj Category				
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total	
		10101 - GSD General	40150620 - PAR McCabe Golf Seasonal	62,694	3,861	75	66,630	
			40150710 - PAR Vinny Links Golf Course	22,192	6,838	38,141	67,171	
			40150720 - PAR Vinny Links Golf Seasonal	11,973	737		12,711	
			40150810 - PAR Parthenon	435,216	161,453	236,124	832,793	
			40150820 - PAR Parthenon Seasonal	5,310	327		5,637	
			40150910 - PAR Wave Country			252,137	252,137	
			40150920 - PAR Wave Country Seasonal	338,978	20,882	23,655	383,515	
			40151010 - PAR Sportsplex	1,281,670	470,415	840,880	2,592,965	
			40151020 - PAR Sportsplex Seasonal	163,964	15,017		178,980	
			40151210 - PAR Hamilton Creek Marina	54,107	25,878	51,736	131,722	
		10101 - GSD General Total		21,156,602	7,407,646	9,000,893	37,565,142	
		30003 - General Fund 4% Reserve	40201000 - 4% PAR Parks			229,254	229,254	
			40220100 - 4% PAR Structures/Facilities			572,445	572,445	
			40230300 - 4% PAR Cultural Recreation			14,885	14,885	
			40230400 - 4% PAR Revenue Producing Fac.			190,277	190,277	
		30003 - General Fund 4% Reserve Total				1,006,861	1,006,861	
		30801 - Parks Special Projects	40170100 - PAR Special Project Admin					
			40170200 - PAR Spec Proj Structures					
			40170500 - PAR Tree Replacement			15,174	15,174	
			40170600 - PAR Contribution to Parks			15,494	15,494	
			40170700 - PAR Parthenon Project Revenue					
			40301000 - PAR Contribute-Recreation	525	21	78,235	78,781	
			40301100 - PAR Belmont-Easley Recreation	16,126	276		16,402	
			40781000 - PAR Stone Hall Improvements			19,891	19,891	
			40782000 - PAR Greenway Master Plan					
			40782400 - PAR NAZA Afterschool Program	52,304	6,759	43,263	102,326	
		30801 - Parks Special Projects Total		68,955	7,055	172,057	248,067	
		30802 - Parks Resale Inventory	40180000 - PAR Resale Inventory			1,162,285	1,162,285	
			40700900 - PAR Golf Cart Rentals			381,447	381,447	
		30802 - Parks Resale Inventory Total				1,543,733	1,543,733	
		32300 - PAR Parks Dept Grant Fund	40310100 - PAR Disabilities Program	1,181	495	38,104	39,780	
			40383737 - PAR GROW 10-11	1,633	(112)	309	1,830	
			40383820 - PAR Horse Barn Percy Warner 16			12,345	12,345	
			40383840 - PAR Predators Girl Scouts 2016			5,100	5,100	
			40383850 - PAR Sportsplex Scoreboards2017			11,207	11,207	
			40383860 - PAR PercyWarner GolfFencing 17					
			40782832 - PAR TAC Big Band Dances 2017			4,800	4,800	
			40782833 - PAR SpectatorCreatorPerforming	9,285	315	699	10,300	
			40783132 - PAR FWOP Staffing Grant 01	87,917	10,196		98,114	
			40783142 - PAR Warner SWEAT Grant 01	38,369	(4,820)		33,550	
			40783411 - PAR Friends-Centenn Park&Parth	112,290	13,720		126,010	
			40783610 - PAR TwoRiversMansion Staffg-14	15,066	4,246		19,312	
			40783630 - PAR TwoRiversMans Seasnl 15-16	3,715	(679)		3,035	
			40783635 - PAR FriendsTwoRiversChristmas	632	48		680	
			40783640 - PAR TWSM Monument Grant 2017					
			40783645 - PAR Shelby Water Fountain 2017					
			40783650 - PAR Red Caboose Bellevue 2017					
		32300 - PAR Parks Dept Grant Fund Total		270,089	23,410	72,564	366,064	
		33000 - PAR Parks Master Plan	40704101 - PAR Master Plan Proj Mgmt	162,677	56,469		219,146	
			40704102 - PAR Deferred Maint Project	38,472	6,254		44,725	
		33000 - PAR Parks Master Plan Total		201,148	62,723		263,871	
		40009 - GSD FY10 Capital Projects Fund	40411010 - PAR Land Acq Antioch			2,090	2,090	
		40009 - GSD FY10 Capital Projects Fund Total				2,090	2,090	

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		40011 - GSD FY11 Capital Projects Fund	40403011 - PAR Greenway Projects			287,900	287,900
			40405011 - PAR *Open Space Revolving Fund			(178,162)	(178,162)
		40011 - GSD FY11 Capital Projects Fund Total				109,738	109,738
		40013 - GSD FY13 Capital Projects Fund	40401013 - PAR Greenway Projects			86,900	86,900
			40407013 - PAR Ft Nashborough			524,057	524,057
			40408013 - PAR Dog Parks			23,661	23,661
			40409013 - PAR Deferred Maintenance			283,384	283,384
			40410013 - PAR Open Space Riverfront Devl			74,224	74,224
		40013 - GSD FY13 Capital Projects Fund Total				992,227	992,227
		40014 - GSD FY14 Capital Projects	40401014 - PAR Greenway Projects			412,696	412,696
			40403014 - PAR Centennial Prk Master Plan			597,538	597,538
			40404014 - PAR Shelby Park Master Plan			118,585	118,585
			40409014 - PAR Deferred Maintenance			164,674	164,674
		40014 - GSD FY14 Capital Projects Total				1,293,493	1,293,493
		40015 - GSD FY15 Capital Projects	40401015 - PAR Greenway Projects			73,247	73,247
			40402015 - PAR Warner Park Master Plan			1,260,211	1,260,211
			40403015 - PAR CentennialPark Master Plan			45,212	45,212
			40404015 - PAR Open Space			116,380	116,380
			40405015 - PAR Stones River/Ravenwood			312,099	312,099
			40406015 - PAR Deferred Maintenance			1,129,160	1,129,160
			40407015 - PAR Master Plan Update			325,663	325,663
			40408015 - PAR Madison/SE Community Ctr			286,799	286,799
			40409015 - PAR * Nashville Zoo			2,702,426	2,702,426
		40015 - GSD FY15 Capital Projects Total				6,251,197	6,251,197
		40016 - GSD FY16 Capital Projects	40401016 - PAR Greenway Projects			552,656	552,656
			40402016 - PAR Open Space			24,583	24,583
			40403016 - PAR Maintenance			2,321,575	2,321,575
			40404016 - PAR Madison Community Ctr			2,964,720	2,964,720
			40405016 - PAR Southeast Community Ctr			244,591	244,591
			40406016 - PAR Hadley Tennis Ctr			42,220	42,220
			40407016 - PAR Una Antioch			698,544	698,544
			40408016 - PAR Nashville Zoo			423,054	423,054
		40016 - GSD FY16 Capital Projects Total				7,271,944	7,271,944
		40017 - GSD FY17 Capital Projects	40401017 - PAR Greenways			717,941	717,941
			40402017 - PAR Smith Springs Commty Ctr			1,911,283	1,911,283
			40403017 - PAR Centennial Park			497,580	497,580
			40404017 - PAR Land Acquisition				
			40405017 - PAR Soccer Fields			541,793	541,793
			40406017 - PAR Maintenance/Small Park Imp			1,596,598	1,596,598
			40415017 - PAR SoccerFields/Greenways-BFC			245,222	245,222
		40017 - GSD FY17 Capital Projects Total				5,510,417	5,510,417
		40113 - GSD FY13B Capital Projects	40420113 - PAR Paving/Maintenance			253,329	253,329
		40113 - GSD FY13B Capital Projects Total				253,329	253,329
		40440 - Parks Non-Bond Funded CapProj	40421040 - PAR Golf Improvement			225,800	225,800
			40421050 - PAR Centennial Master Plan Sup			266,660	266,660
			40421060 - PAR Casa Azafran Project			(103,500)	(103,500)
			40421090 - PAR Greenways Projects			178,162	178,162
			40421100 - PAR O'Neil Beaman Park Barn 17				
			40421110 - PAR Friends of Beaman Barn 17				
			40421120 - PAR Greenways Beaman Barn 17				
			40421130 - PAR Greenways GaleLn Picnic 17				
			40421140 - PAR Two Rivers Signage 17				
			40421160 - PAR Ascend Security Fencing 17				

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		40440 - Parks Non-Bond Funded CapProj	40421170 - PAR F M Dees Prk Sculpture 17				
			40421180 - PAR Friends Metro Dance 17				
		40440 - Parks Non-Bond Funded CapProj Total				567,122	567,122
		48009 - USD FY10 Capital Projects Fund	40482010 - PAR USD Riverfront Phase 2			44,725	44,725
		48009 - USD FY10 Capital Projects Fund Total				44,725	44,725
		90231 - GSD Bonded Debt & Interest	1700412 - ADM GSD REC Debt	(994,455)			(994,455)
		90231 - GSD Bonded Debt & Interest Total		(994,455)			(994,455)
		90241 - GSD General Fixed Assets	1700312 - ADM REC Fixed Assets			(7,985,039)	(7,985,039)
		90241 - GSD General Fixed Assets Total				(7,985,039)	(7,985,039)
	90 - Parks Total			20,702,341	7,500,835	26,107,351	54,310,526
	91 - Arts Commission	10101 - GSD General	41105000 - ART Basic Grants			2,190,622	2,190,622
			41106000 - ART Public Art & Artist Devel	112,782	34,044	201,860	348,686
			41106100 - ART Cultural Vitality Index	150,031	49,114	17,592	216,737
			41106200 - ART Grants Development	141,992	43,012	32,904	217,908
			41106250 - ART Organizational Development	85,695	33,002	22,401	141,098
			41106300 - ART Non Allocated Fin Trans			107	107
		10101 - GSD General Total		490,500	159,173	2,465,485	3,115,158
		30003 - General Fund 4% Reserve	41201000 - 4% ART Arts Commission			19,084	19,084
		30003 - General Fund 4% Reserve Total				19,084	19,084
		30215 - Finance Innovation Investment	41701500 - ART Restorative Justice & Arts			88,580	88,580
		30215 - Finance Innovation Investment Total				88,580	88,580
		32141 - Arts Comm Special Projects	41703000 - ART Arts Comm Special Projects	792	56	10,324	11,172
		32141 - Arts Comm Special Projects Total		792	56	10,324	11,172
		32241 - ART Arts Commission Grant Fund	41310260 - ART TAC Arts Build Communities			34,560	34,560
			41310270 - ART TAC Major Cultural Inst			67,700	67,700
			41310290 - ART NEA Art Works 13-14	16,046	8,814	26,230	51,090
			41310330 - ART Kroger Mural Grant 16-47			16,760	16,760
		32241 - ART Arts Commission Grant Fund Total		16,046	8,814	145,250	170,110
		40009 - GSD FY10 Capital Projects Fund	41401010 - ART Public Art	218,127	81,204	526,105	825,436
		40009 - GSD FY10 Capital Projects Fund Total		218,127	81,204	526,105	825,436
		40016 - GSD FY16 Capital Projects	41404116 - ART Percent for the Arts				
		40016 - GSD FY16 Capital Projects Total					
		40017 - GSD FY17 Capital Projects	41404117 - ART Percent for the Arts				
		40017 - GSD FY17 Capital Projects Total					
		45016 - MNPS FY16 Capital Projects	41454116 - ART Percent for the Arts				
		45016 - MNPS FY16 Capital Projects Total					
		45017 - MNPS FY17 Capital Projects	41454117 - ART Percent for the Arts				
		45017 - MNPS FY17 Capital Projects Total					
	91 - Arts Commission Total			725,465	249,247	3,254,828	4,229,540
	92 - Public Works	10101 - GSD General	42141110 - PW GSD Developer Services	915,456	241,277	22,193	1,178,926
			42141210 - PW GSD Traffic Engineering	642,027	183,984	12,328	838,339
			42141310 - PW GSD Right of Way Permits	367,182	105,548	6,849	479,579
			42141410 - PW GSD Park Spaces Off Street	75,535	26,648	24	102,207
			42141420 - PW GSD Park Spaces On Street	292,190	124,649	53,509	470,347
			42141510 - PW GSD Street Construction	842,732	196,959	13,108	1,052,798
			42141610 - PW GSD Sidewalk Construction	128,636	40,804	117	169,557
			42141710 - PW GSD ITS Construction	188,517	54,398	714	243,629
			42142110 - PW GSD Roadway Maintenance	6,930,313	2,598,008	1,879,498	11,407,820
			42142180 - PW GSD Film and Special Events	310,263	105,795	117,615	533,673
			42142210 - PW GSD Emergency Response	208,999	59,310		268,308
			42142710 - PW GSD Traffic Signal Maint	832,919	296,732	502,136	1,631,786
			42142832 - PW GSD Traffic Sign & Marking	300,358	125,947	175,449	601,754
			42144110 - PW GSD Cust Serv Resp & Supp	365,132	146,760	10	511,901

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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category	Salaries	Fringe Benefits	Other Operating	Grand Total
		10101 - GSD General	42145210 - PW TL Enforcement		107,388	29,052	909	137,349
			42145230 - PW TL Permitting		194,912	73,167	44,458	312,537
			42160000 - PW ALOB Non Alloc'd Fin Tran					
			42161000 - PW NonPayrollExp Clearing				(189)	(189)
			42161110 - PW GSD Administration		1,168,857	277,646	9,141,550	10,588,054
		10101 - GSD General Total			13,871,416	4,686,683	11,970,277	30,528,375
		18301 - USD General	42192170 - PW USD Roadway All Other		1,116,657	466,302	7,576,674	9,159,634
			42197110 - PW USD Administration				14,901,575	14,901,575
		18301 - USD General Total			1,116,657	466,302	22,478,249	24,061,209
		30003 - General Fund 4% Reserve	42204000 - 4% PW Div of Roads				39,490	39,490
			42206000 - 4% PW Div of Equipment				874,504	874,504
			42207000 - 4% PW Parking Division					
		30003 - General Fund 4% Reserve Total					913,994	913,994
		30502 - Solid Waste Grant	42301800 - PW KAB Grant				9,500	9,500
		30502 - Solid Waste Grant Total					9,500	9,500
		30503 - Public Works Tire Waste	42701300 - PW Solid Waste Tires				620,295	620,295
		30503 - Public Works Tire Waste Total					620,295	620,295
		30508 - Public Works Sidewalk	42701100 - PW PedestrianBenefitZone 10				280,846	280,846
			42701110 - PW PedestrianBenefitZone 11				219,852	219,852
			42702100 - PW PedestrianBenefitZone 3				166,997	166,997
			42702110 - PW PedestrianBenefitZone 4					
			42704100 - PW PedestrianBenefitZone 6				9,600	9,600
			42704110 - PW PedestrianBenefitZone 8				173,550	173,550
			42705100 - PW PedestrianBenefitZone 5				124,518	124,518
			42705110 - PW PedestrianBenefitZone 16				122,626	122,626
			42705120 - PW PedestrianBenefitZone 15				24,576	24,576
		30508 - Public Works Sidewalk Total					1,122,565	1,122,565
		30509 - PW Surplus Parking Fund	42341400 - PW Surplus Parking Funds				4,662,777	4,662,777
		30509 - PW Surplus Parking Fund Total					4,662,777	4,662,777
		30511 - Public Works Paving	42707000 - PW Paving				5,052,821	5,052,821
		30511 - Public Works Paving Total					5,052,821	5,052,821
		40009 - GSD FY10 Capital Projects Fund	42404010 - PW Information Systems GSD				21,797	21,797
			42407010 - PW Roadway Projects GSD				(5,629)	(5,629)
		40009 - GSD FY10 Capital Projects Fund Total					16,168	16,168
		40011 - GSD FY11 Capital Projects Fund	42405011 - PW Paving/Resurfacing GSD				5,450	5,450
			42407011 - PW Bikeways GSD				141,654	141,654
			42416011 - PW 28th/31st Ave Conn GSD				19,305	19,305
			42418011 - PW Traffic Signals/Equip GSD				7,674	7,674
		40011 - GSD FY11 Capital Projects Fund Total					174,083	174,083
		40013 - GSD FY13 Capital Projects Fund	42401013 - PW Sidewalks GSD				2,153,073	2,153,073
			42402013 - PW Paving/Resurfacing GSD				17,918	17,918
			42403013 - PW Bikeways GSD				930,471	930,471
			42404013 - PW Bridges GSD				273,175	273,175
			42405013 - PW Corridor Redevelopment GSD				942,364	942,364
			42406013 - PW Road Projects GSD				(194,268)	(194,268)
			42407013 - PW Signalization GSD				38,515	38,515
		40013 - GSD FY13 Capital Projects Fund Total					4,161,247	4,161,247
		40014 - GSD FY14 Capital Projects	42401014 - PW Sidewalks GSD				279,424	279,424
			42402014 - PW Paving/Resurfacing GSD				187,563	187,563
			42403014 - PW Bikeways GSD				363,929	363,929
			42404014 - PW Bridges GSD				(42,659)	(42,659)
			42406014 - PW Road Projects GSD				7,768,730	7,768,730
			42407014 - PW Signalization GSD				14,138	14,138

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
		40014 - GSD FY14 Capital Projects Total				8,571,123	8,571,123
		40015 - GSD FY15 Capital Projects	42401015 - PW Sidewalks GSD			1,864,886	1,864,886
			42402015 - PW Paving/Resurfacing GSD			3,544,844	3,544,844
			42403015 - PW Traffic/Signal Controls GSD			2,086,702	2,086,702
			42404015 - PW Bridges GSD			1,078,243	1,078,243
			42405015 - PW So Nashville Conven Ctr GSD			8,358	8,358
		40015 - GSD FY15 Capital Projects Total				8,583,033	8,583,033
		40016 - GSD FY16 Capital Projects	42401016 - PW Sidewalks GSD			10,966,609	10,966,609
			42402016 - PW Paving GSD			12,079,690	12,079,690
			42403016 - PW Traffic/Signal Controls GSD			924,783	924,783
			42404016 - PW Roads Bridges Bikeways GSD			12,083,706	12,083,706
			42406016 - PW SWalk Paving Rdwy-Recall			6,694,631	6,694,631
		40016 - GSD FY16 Capital Projects Total				42,749,420	42,749,420
		40017 - GSD FY17 Capital Projects	42401017 - PW Sidewalks GSD			1,737,945	1,737,945
			42402017 - PW Paving GSD			12,527,139	12,527,139
			42403017 - PW Bikeways GSD			206,598	206,598
			42404017 - PW Bridges GSD			1,210,845	1,210,845
			42405017 - PW Station Blvd Project GSD			105,200	105,200
			42406017 - PW Roadway Improvements GSD			291,331	291,331
			42407017 - PW Traffic Signalization GSD			3,830,115	3,830,115
			42408017 - PW Road Reconstruction GSD				
		40017 - GSD FY17 Capital Projects Total				19,909,172	19,909,172
		40300 - GSD Public Works Construction	42412000 - PW * Paving & Resurfacing			(6,190)	(6,190)
			42412001 - PW Sidewalks & Bikeways			1,157,614	1,157,614
			42412002 - PW * Bridges			3,700	3,700
			42412004 - PW Traffic & ITS			8,542	8,542
			42412011 - PW * Resurface Tulip Grove Rd			(219)	(219)
			42412012 - PW * Resurface Fesslers Lane			(3,183)	(3,183)
			42412014 - PW Harding Place Sidewalks			90,808	90,808
			42412020 - PW Sidewalks Lebanon Pike			86,778	86,778
			42412021 - PW Roadway Maint Dickerson Pk			80,346	80,346
			42412023 - PW Gallatin Rd Paving			756,631	756,631
			42412024 - PW Myatt Drive Paving			219	219
			42412025 - PW Una Antioch Pk Paving			690,709	690,709
			42412026 - PW McGavock Pk RR Xing 3502215			4,902	4,902
			42412027 - PW Nolensville RR Xing 348630J			103,390	103,390
			42412028 - PW Old Hickory RR Xing 348670G			90,767	90,767
			42412029 - PW Pitts Ave RR Xing 348673C			575	575
		40300 - GSD Public Works Construction Total				3,065,389	3,065,389
		44116 - GSD PW FY16 S/F Capital Projs	42431016 - PW GSD Library Parking Garage	14,173	2,715	5,054,193	5,071,081
		44116 - GSD PW FY16 S/F Capital Projs Total		14,173	2,715	5,054,193	5,071,081
		48009 - USD FY10 Capital Projects Fund	42401010 - PW USD Bikeways			8,651	8,651
		48009 - USD FY10 Capital Projects Fund Total				8,651	8,651
		48011 - USD FY11 Capital Projects Fund	42413011 - PW * USD Traffic Signals/Equip			(1,361)	(1,361)
			42414011 - PW USD Multi Fam Refuse/Recycl			219,570	219,570
			42415011 - PW USD Refuse/Recycle Contain			7,621	7,621
		48011 - USD FY11 Capital Projects Fund Total				225,830	225,830
		48113 - USD FY13B Capital Projects	42480113 - PW USD Sidewalks			39,725	39,725
		48113 - USD FY13B Capital Projects Total				39,725	39,725
		90231 - GSD Bonded Debt & Interest	1700411 - ADM GSD PWO Debt	41,638			41,638
		90231 - GSD Bonded Debt & Interest Total		41,638			41,638
		90241 - GSD General Fixed Assets	1700311 - ADM PWO Fixed Assets			(10,334,540)	(10,334,540)
		90241 - GSD General Fixed Assets Total				(10,334,540)	(10,334,540)

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Sum of Total Expense A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Major Obj Category Salaries	Fringe Benefits	Other Operating	Grand Total
	92 - Public Works	98431 - USD Bonded Debt & Interest	1790411 - ADM USD PWO Debt	(8,612)			(8,612)
		98431 - USD Bonded Debt & Interest Total		(8,612)			(8,612)
	92 - Public Works Total			15,035,271	5,155,701	129,053,972	149,244,944
	93 - Solid Waste	30501 - Solid Waste Operations	42801200 - PW WM Education/Pub Relations	41,977	17,766	134,937	194,680
			42803100 - PW WM Metro Collection	795,770	335,449	13,311,626	14,442,845
			42803300 - PW WM Downtown Business Coll	60,487	21,325	64,542	146,354
			42803500 - PW WM Front Loader Coll	180,031	61,547	722	242,301
			42803600 - PW WM Dead Animal Coll	37,976	21,841	1,080	60,898
			42803700 - PW WM Brush Collection	951,139	441,392	2,350	1,394,881
			42804200 - PW WM Downtown Bus Recycling	62,270	25,358		87,628
			42804300 - PW WM Curbside Recycling	386,732	139,522	306,527	832,781
			42804510 - PW WM Drop Off Recycle Centers	323,519	117,657	81,199	522,375
			42804520 - PW WM Convenience/Recycle Ctrs	642,157	232,336	948,664	1,823,157
			42804710 - PW WM Compost Program	956	85	705,513	706,554
			42804800 - PW WM Household Hazardous Waste	18,796	28,216	64,163	111,176
			42804900 - PW WM Tire Program	43,648	22,260		65,908
			42805100 - PW WM Landfill Maintenance			238	238
			42805200 - PW WM Landfill Engineering	75,743	18,944	153,117	247,804
			42805300 - PW WM Bordeaux Gas Utilization			7,142	7,142
			42861110 - PW WM Administration	338,288	97,858	3,249,577	3,685,723
		30501 - Solid Waste Operations Total		3,959,491	1,581,556	19,031,396	24,572,443
		30502 - Solid Waste Grant	42301300 - PW Solid Waste Haz Grant	71,005		56,495	127,500
			42301500 - PW Solid Waste Rebate Grant			122,741	122,741
		30502 - Solid Waste Grant Total		71,005		179,236	250,241
		48017 - USD FY17 Capital Projects Fund	42481017 - PW Solid Waste Study				
		48017 - USD FY17 Capital Projects Fund Total					
	93 - Solid Waste Total			4,030,496	1,581,556	19,210,632	24,822,684
	94 - Human Relations	10101 - GSD General	44100210 - HRC Civil Rights Compliance			601	601
			44100300 - HRC Non Allocated Fin. Trans.				
			44100310 - HRC Advoc Comp and Educ ACE	269,591	73,212	135,745	478,549
		10101 - GSD General Total		269,591	73,212	136,346	479,150
		30003 - General Fund 4% Reserve	44201000 - 4% HRC Human Relations Comm				
		30003 - General Fund 4% Reserve Total					
	94 - Human Relations Total			269,591	73,212	136,346	479,150
	97 - Farmers Market	30003 - General Fund 4% Reserve	60201000 - 4% FAR Farmer's Market			2,129	2,129
		30003 - General Fund 4% Reserve Total				2,129	2,129
		30215 - Finance Innovation Investment	60701500 - FAR Food System Development			28,930	28,930
		30215 - Finance Innovation Investment Total				28,930	28,930
		60152 - Farmers Market	60511000 - FAR Facility Mgmt Program	328,149	94,987	1,234,248	1,657,385
			60511210 - FAR TAEP Grant 10-11				
			60511400 - FAR Grow Local Kitchen			1,605	1,605
			60512000 - FAR Marketing Service Program	3,952	1,329	142,463	147,744
			60513000 - FAR Non Alloc Financial Trans			291,617	291,617
		60152 - Farmers Market Total		332,101	96,317	1,669,933	2,098,351
	97 - Farmers Market Total			332,101	96,317	1,700,991	2,129,409
	98 - Muni Auditorium	10101 - GSD General	1101428 - ADM Subsidy Muni Auditorium			400,000	400,000
		10101 - GSD General Total				400,000	400,000
		30003 - General Fund 4% Reserve	61201000 - 4% MUN Municipal Auditorium			641,390	641,390
		30003 - General Fund 4% Reserve Total				641,390	641,390
		60161 - Municipal Auditorium	61501510 - MUN Administration	543,287	173,795	1,398,176	2,115,258
		60161 - Municipal Auditorium Total		543,287	173,795	1,398,176	2,115,258
	98 - Muni Auditorium Total			543,287	173,795	2,439,566	3,156,648
	99 - State Fair Board	30003 - General Fund 4% Reserve	62201000 - 4% BFC State Fair				

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Sum of Total Expense				Major Obj Category			
A87 Dept Type	MGT Index Combo	Fund Combo	BU Combo	Salaries	Fringe Benefits	Other Operating	Grand Total
Grantee	99 - State Fair Board	30003 - General Fund 4% Reserve Total					
		40017 - GSD FY17 Capital Projects	62401017 - BFC Fairgrounds Improvements			489,260	489,260
		40017 - GSD FY17 Capital Projects Total				489,260	489,260
		60156 - State Fair	62507000 - BFC Tennessee State Fair Prog	243,376	83,285	383,334	709,994
			62507200 - BFC Corporate Sales Program	972,775	278,321	1,931,241	3,182,337
	60156 - State Fair Total		1,216,151	361,605	2,314,575	3,892,331	
	99 - State Fair Board Total			1,216,151	361,605	2,803,835	4,381,591
Grantee Total				989,038,946	341,149,289	2,436,064,996	3,766,253,230
Grand Total				1,021,093,344	406,502,719	2,642,268,459	4,069,864,522
			Building Depreciation			8,515,758	8,515,758
			Building Rent (from 1101127 - ADM Contingency FacilityRental) above			355,663	355,663
Net Total				1,021,093,344	406,502,719	2,651,139,880	4,078,735,943

Section 6
Central Services Cost Allocation Plan

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

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1 BUILDING DEPRECIATION	\$292,510	\$294,878	\$112,761	\$0	\$212,481	\$0	\$0	\$2,553	\$0	\$0
2 EMPLOYEE BENEFITS	324,374	124,756	621,644	0	254,031	0	108,634	15,321	5,969	0
3 POST AUDITS	610	567	1,293	1,155	3,785	89	222	666	0	0
4 CORPORATE DUES	336,093	159,627	0	0	0	0	0	0	0	0
5 INSURANCE	18,714	11,244	11,142	0	13,774	0	0	2,499	0	0
6 EMPLOYEE HEALTH & WELLNESS	57	19	0	0	0	0	0	0	0	0
7 GEN SVC OVERHEAD	0	0	0	189,456	0	0	0	0	0	0
8 GEN SVC FACILITIES	97,023	110,478	190,893	114,157	261,426	0	0	14,191	0	0
9 FLEET MANAGEMENT	0	0	201	480	5,427	0	0	0	0	0
10 SHERIFF SECURITY SERVICES	43,082	49,605	13,335	0	28,900	0	655	347	0	0
11 POSTAL SERVICE	16,425	3,436	72,181	76	12,782	0	6,513	2,608	0	0
12 DIRECTOR OF FINANCE	0	125,189	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	0	11,321	0	0	0	0	0	0	0	0
14 FINANCE OPERATIONS	1,454	1,660	2,763	2,018	7,555	162	794	1,399	0	0
15 PAYROLL	1,736	1,056	9,969	245	2,031	0	198	368	0	0
16 OFFICE OF MANAGEMENT & BUDGET	2,483	3,482	4,361	653	7,669	264	242	964	0	0
17 INTERNAL AUDIT	1,161	1,746	2,133	318	2,691	21	1,376	446	0	0
18 PUBLIC PROPERTY ADMIN	510	768	937	140	1,183	9	605	196	0	0
19 PURCHASING	423	371	893	127	1,262	49	330	163	0	0
20 FINANCIAL ACCOUNTABILITY	206	4,009	370	63	3,590	5	236	1,322	0	0
21 TREASURY	281	240	1,292	164	467	6	105	82	0	0
22 GRANTS COORDINATION	0	5,686	0	0	4,738	0	0	1,895	0	0
23 HUMAN RESOURCES	32,889	18,468	21,199	0	32,138	0	6,830	6,360	0	0
24 INFORMATION SYSTEMS	11,984	9,475	23,630	3,640	37,638	0	12,122	5,096	0	0
25 DEPT OF LAW	48,878	57,689	17,596	0	91,150	0	1,171	51,599	0	0
26 CENTRAL RECORDS	59	0	7,709	0	7,634	0	5,475	0	0	0
Total Current Allocations	\$1,230,953	\$995,770	\$1,116,302	\$312,693	\$992,351	\$605	\$145,508	\$108,073	\$5,969	\$0

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Department	Assessor Prop	Trustee	County Clerk	District Attorney	DA Drug Enforcement	DA Special Operations	Medical Examiner	Public Defender	Juvenile Court Clerk	Circuit Court Clerk
1 BUILDING DEPRECIATION	\$250,551	\$73,884	\$302,236	\$0	\$0	\$0	\$0	\$0	\$0	\$1,172,733
2 EMPLOYEE BENEFITS	486,950	290,716	396,176	90,036	0	0	0	146,299	416,863	511,235
3 POST AUDITS	614	338	679	925	697	149	0	1,509	377	555
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	46,304	8,553	24,938	31,303	0	0	0	22,978	9,873	16,739
6 EMPLOYEE HEALTH & WELLNESS	0	19	0	38	0	0	0	0	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	344,258	124,459	495,942	20,603	0	0	0	22,705	625,446	504,351
9 FLEET MANAGEMENT	65,299	136	5,000	3,716	0	0	0	266	123	305
10 SHERIFF SECURITY SERVICES	38,119	11,241	45,646	10,314	0	0	0	10,668	18,661	252,071
11 POSTAL SERVICE	10,769	12,846	193,395	16,163	0	0	0	4,694	20,594	188,932
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
14 FINANCE OPERATIONS	1,583	1,022	1,235	2,358	1,999	347	0	3,176	789	1,606
15 PAYROLL	3,327	1,086	2,861	2,589	185	0	0	2,716	1,760	2,156
16 OFFICE OF MANAGEMENT & BUDGET	7,018	2,194	4,142	6,301	1,700	67	0	7,289	1,726	2,978
17 INTERNAL AUDIT	3,155	1,061	1,897	3,096	497	18	0	3,605	794	4,047
18 PUBLIC PROPERTY ADMIN	1,387	466	834	1,361	218	8	0	1,585	349	1,779
19 PURCHASING	1,489	877	497	1,351	313	42	0	700	87	1,364
20 FINANCIAL ACCOUNTABILITY	521	189	305	527	122	9	0	1,220	134	665
21 TREASURY	601	214	512	555	516	12	0	557	258	497
22 GRANTS COORDINATION	0	0	0	0	0	0	0	948	0	0
23 HUMAN RESOURCES	46,887	12,701	40,356	52,173	0	0	0	46,941	18,776	41,847
24 INFORMATION SYSTEMS	39,039	54,420	16,703	22,794	4,305	0	0	11,777	4,947	14,445
25 DEPT OF LAW	141,305	229,319	9,328	424	0	0	0	1,344	215	8,779
26 CENTRAL RECORDS	13,959	68	8,404	0	0	0	0	25,388	41,221	33,821
Total Current Allocations	\$1,503,137	\$825,811	\$1,551,087	\$266,625	\$10,552	\$651	\$0	\$316,365	\$1,162,993	\$2,760,907

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Department	Criminal Court Clerk	Clerk/Master	Juvenile Court	General Sessions Court	State Trial Courts	Justice Info Sys	Sheriff Admin	Sheriff Comm Services	Sheriff Facility Maint	Sheriff Warehouse
1 BUILDING DEPRECIATION	\$221,478	\$447,921	\$0	\$552,269	\$402,370	\$0	\$138,812	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	348,824	67,361	62,554	427,187	324,974	7,452	2,533,332	0	0	0
3 POST AUDITS	811	311	4,082	3,378	3,227	635	2,227	0	389	1,011
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	27,574	6,247	51,244	36,493	33,115	6,457	2,189,947	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	0	0	1,856	57	152	0	21,593	0	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	167,346	171,971	47,198	596,960	723,626	0	1,217,150	0	0	0
9 FLEET MANAGEMENT	3,440	0	9,056	318	3,854	0	453,337	0	0	0
10 SHERIFF SECURITY SERVICES	105,171	76,620	196,859	372,599	272,241	393	288,384	0	0	0
11 POSTAL SERVICE	65,587	13,764	14,507	11,219	15,506	162	103,803	0	0	0
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	5,661	0	0	0
14 FINANCE OPERATIONS	1,781	744	9,419	6,116	8,639	1,149	6,477	0	1,020	1,693
15 PAYROLL	3,146	619	3,498	4,960	5,413	576	6,776	0	603	143
16 OFFICE OF MANAGEMENT & BUDGET	5,475	1,632	12,066	10,750	11,762	3,481	8,999	0	1,060	1,200
17 INTERNAL AUDIT	2,692	674	5,990	5,312	5,948	1,158	5,335	0	611	510
18 PUBLIC PROPERTY ADMIN	1,183	296	2,633	2,335	2,615	509	2,345	0	269	224
19 PURCHASING	486	337	4,808	926	2,639	779	4,012	0	67	891
20 FINANCIAL ACCOUNTABILITY	445	118	6,637	1,491	4,804	189	2,210	0	116	88
21 TREASURY	588	151	833	948	1,315	152	1,163	0	111	51
22 GRANTS COORDINATION	0	0	8,529	948	5,686	0	1,895	0	0	0
23 HUMAN RESOURCES	50,878	9,086	70,261	74,905	90,127	11,206	529,471	0	0	0
24 INFORMATION SYSTEMS	12,652	3,863	27,903	29,509	32,889	17,379	189,936	0	48	367
25 DEPT OF LAW	6,299	3,723	4,906	44,791	4,207	4,321	147,683	0	0	0
26 CENTRAL RECORDS	24,689	30,269	0	11,337	209	177	0	0	0	0
Total Current Allocations	\$1,050,545	\$835,705	\$544,838	\$2,194,807	\$1,955,318	\$56,175	\$7,860,549	\$0	\$4,294	\$6,177

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Department	Sheriff Criminal Justice Ctr	Sheriff Hill Jail	Sheriff Mens Jail Annex	Sheriff Corr Work Center	Sheriff Transportati on	Sheriff Substance Abuse	Sheriff Warrants	Sheriff Training Academy	Sheriff Deberry	Sheriff Central Processing
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	0	472	0	0	0	0	0	0	0	0
3 POST AUDITS	910	812	0	1,205	298	0	561	326	137	0
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	0	0	0	0	0	0	0	0	0	0
9 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0	0
10 SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	0	0
11 POSTAL SERVICE	0	0	0	0	0	0	0	0	0	0
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
14 FINANCE OPERATIONS	1,843	2,562	0	3,496	714	0	1,103	1,032	304	0
15 PAYROLL	5,382	1,600	0	3,570	2,785	0	1,910	523	0	0
16 OFFICE OF MANAGEMENT & BUDGET	5,834	4,490	0	7,977	3,148	0	4,342	664	15,683	0
17 INTERNAL AUDIT	5,367	1,796	0	4,029	2,694	0	1,993	559	7,661	0
18 PUBLIC PROPERTY ADMIN	2,359	789	0	1,771	1,184	0	876	246	3,367	0
19 PURCHASING	278	564	0	1,846	52	0	102	133	18,026	0
20 FINANCIAL ACCOUNTABILITY	856	343	0	706	431	0	322	113	1,194	0
21 TREASURY	982	306	0	683	503	0	355	98	1,405	0
22 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
23 HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
24 INFORMATION SYSTEMS	6,047	933	0	4,654	392	0	1,893	292	0	0
25 DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
26 CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$29,858	\$14,666	\$0	\$29,937	\$12,202	\$0	\$13,458	\$3,987	\$47,779	\$0

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Department	Sheriff Law Enf Block	Sheriff Compliance	Sheriff Pre Trial	Sheriff South Precinct	Sheriff Courthouse	Sheriff SORT	Sheriff Day Reporting	Sheriff Work Release	Sheriff Armed Security	Sheriff Other
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0
3 POST AUDITS	0	0	0	0	0	0	984	13	229	997
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	0	0	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	0	0	0	0	0	0	0	0	0	0
9 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	0	0
10 SHERIFF SECURITY SERVICES	0	0	0	0	0	0	0	0	0	0
11 POSTAL SERVICE	0	0	0	0	0	0	28	0	0	0
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	0	0	0	0
14 FINANCE OPERATIONS	0	0	0	0	0	0	2,450	19	371	2,195
15 PAYROLL	0	0	0	0	0	0	2,646	0	2,113	3,024
16 OFFICE OF MANAGEMENT & BUDGET	0	0	0	0	0	0	4,856	0	1,103	16,367
17 INTERNAL AUDIT	0	0	0	0	0	0	2,416	0	1,722	3,345
18 PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	1,062	0	757	1,470
19 PURCHASING	0	0	0	0	0	0	538	0	2	825
20 FINANCIAL ACCOUNTABILITY	0	0	0	0	0	0	421	0	269	553
21 TREASURY	0	0	0	0	0	0	468	0	360	597
22 GRANTS COORDINATION	0	0	0	0	0	0	0	0	0	0
23 HUMAN RESOURCES	0	0	0	0	0	0	0	0	0	0
24 INFORMATION SYSTEMS	0	0	0	0	0	0	311	0	0	0
25 DEPT OF LAW	0	0	0	0	0	0	0	0	0	0
26 CENTRAL RECORDS	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$16,179	\$32	\$6,924	\$29,370

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Department	Police	Police Drug Enforcement	Fire	Codes Admin	Beer Board	Agricultural Ext	Soil & Water	Social Services	Health	Public Library
1 BUILDING DEPRECIATION	\$177,164	\$0	\$206,543	\$263,655	\$15,471	\$28,805	\$5,001	\$51,953	\$163,610	\$0
2 EMPLOYEE BENEFITS	17,922,640	0	17,747,229	635,124	29,804	13,740	7,265	940,170	2,257,207	1,236,975
3 POST AUDITS	33,889	1,175	11,401	7,830	768	241	214	3,834	23,181	22,016
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	1,556,236	0	737,375	67,049	2,483	2,979	384	63,256	124,674	176,788
6 EMPLOYEE HEALTH & WELLNESS	197,047	0	101,601	38	0	0	0	19	26,518	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	4,741,093	0	1,605,978	368,540	18,501	24,072	4,205	54,135	700,920	695,664
9 FLEET MANAGEMENT	2,570,790	0	3,162,497	66,840	350	0	0	1,097	56,917	26,295
10 SHERIFF SECURITY SERVICES	169,429	0	19,062	35,861	2,104	0	924	8,696	555,604	189,312
11 POSTAL SERVICE	47,285	0	4,017	83,169	3,095	224	161	1,794	1,072	34,849
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	5,661	0	2,830	0	0	0	0	0	2,830	2,830
14 FINANCE OPERATIONS	66,440	2,557	27,795	13,007	1,205	430	339	9,353	49,611	84,096
15 PAYROLL	69,109	0	42,759	4,095	164	193	44	3,988	18,232	13,198
16 OFFICE OF MANAGEMENT & BUDGET	177,429	2,573	112,851	8,541	366	294	83	7,694	45,026	33,637
17 INTERNAL AUDIT	87,325	691	56,926	3,996	175	145	41	4,400	21,781	12,928
18 PUBLIC PROPERTY ADMIN	38,384	304	25,022	1,756	77	64	18	1,934	9,574	5,682
19 PURCHASING	30,390	1,485	15,687	2,860	43	76	22	5,124	16,906	10,456
20 FINANCIAL ACCOUNTABILITY	19,852	145	11,813	681	30	26	7	9,487	25,053	8,129
21 TREASURY	14,488	203	8,952	885	31	32	8	773	3,769	3,349
22 GRANTS COORDINATION	8,529	0	3,790	0	0	0	0	13,267	32,219	5,686
23 HUMAN RESOURCES	1,103,890	0	724,981	62,387	3,634	3,029	606	38,686	73,250	209,988
24 INFORMATION SYSTEMS	1,021,835	337	384,836	63,230	4,053	2,955	1,098	16,417	135,932	179,599
25 DEPT OF LAW	685,608	0	125,104	268,592	40,255	0	0	12,430	133,739	13,745
26 CENTRAL RECORDS	22,589	0	3,052	2,143	1,434	0	0	3,588	57,026	10,842
Total Current Allocations	\$30,767,100	\$9,471	\$25,142,103	\$1,960,278	\$124,042	\$77,305	\$20,420	\$1,252,097	\$4,534,652	\$2,976,065

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Summary Schedule

Department	Parks	Arts Commission	Public Works	Solid Waste	Human Relations	Farmers Market	Muni Auditorium	State Fair Board	Convention Center	Sports Authority
1 BUILDING DEPRECIATION	\$0	\$52,155	\$2,755	\$965	\$0	\$0	\$0	\$0	\$0	\$7,162
2 EMPLOYEE BENEFITS	2,305,819	29,851	4,423,114	693,395	6,868	56,034	50,459	101,590	116,233	7,265
3 POST AUDITS	27,539	1,361	11,391	6,313	279	1,627	2,306	5,278	482	1,906
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	784,578	1,826	213,954	34,830	1,345	0	35,205	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	8,543	0	831	135	0	0	0	0	170	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	513,076	47,618	13,650	2,222	0	0	0	0	0	12,404
9 FLEET MANAGEMENT	671,174	0	2,473,284	523,299	0	0	553	0	0	0
10 SHERIFF SECURITY SERVICES	364,462	7,094	506	0	0	0	0	0	0	985
11 POSTAL SERVICE	6,109	591	5,102	831	261	67	682	87	0	192
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	36,793	2,830	29,208	4,755	0	0	5,661	2,830	0	0
14 FINANCE OPERATIONS	67,838	3,094	20,291	13,629	657	3,902	5,295	12,993	1,035	3,512
15 PAYROLL	24,066	383	13,694	3,051	132	285	367	1,814	234	82
16 OFFICE OF MANAGEMENT & BUDGET	38,418	3,074	42,666	22,552	433	1,858	223	2,944	0	1,525
17 INTERNAL AUDIT	14,140	1,540	15,602	10,943	217	927	1,180	1,686	483	6,432
18 PUBLIC PROPERTY ADMIN	6,215	677	6,858	4,810	95	408	519	741	212	2,827
19 PURCHASING	23,507	3,484	114,377	19,884	146	1,735	2,025	2,305	1,142	22,109
20 FINANCIAL ACCOUNTABILITY	19,488	2,756	6,818	2,587	45	830	270	503	90	4,730
21 TREASURY	4,094	168	3,729	1,535	30	209	368	440	58	829
22 GRANTS COORDINATION	24,638	3,790	6,520	1,061	0	948	0	0	0	5,686
23 HUMAN RESOURCES	319,720	6,662	201,018	32,724	2,424	3,634	5,451	13,750	0	1,817
24 INFORMATION SYSTEMS	88,537	3,815	108,270	11,947	2,930	2,956	2,977	10,629	0	1,854
25 DEPT OF LAW	81,789	11,044	344,983	(53,400)	3,406	18,413	5,492	36,437	29,641	27,448
26 CENTRAL RECORDS	924	0	2,862	466	67	0	0	232	0	64
Total Current Allocations	\$5,431,468	\$183,815	\$8,061,484	\$1,338,534	\$19,335	\$93,832	\$119,033	\$194,260	\$149,779	\$108,828

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Summary Schedule

Department	Water & Sewer	Storm Water	Bordeaux Long-Term Care	General Hospital	Metro Action Com	NCAC	MDHA	Metro Transit	DES	Taxi Transp & Licensing
1 BUILDING DEPRECIATION	\$148,014	\$0	\$0	\$0	\$102,426	\$30,087	\$0	\$0	\$0	\$9,553
2 EMPLOYEE BENEFITS	4,479,784	0	2,388,260	3,287,474	587,147	87,183	0	7,265	0	9,218
3 POST AUDITS	50,358	2,902	0	55	19,928	8,751	16	496	489	29
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	0	0	0	0	0	0	0	0	2,160
6 EMPLOYEE HEALTH & WELLNESS	1,743	0	0	0	9,433	0	985	38	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	179,750	0	0	0	16,902	14,096	0	0	0	0
9 FLEET MANAGEMENT	1,801,560	30,101	0	0	308,006	0	0	0	0	0
10 SHERIFF SECURITY SERVICES	20,132	0	0	0	17,145	0	0	0	0	1,765
11 POSTAL SERVICE	937	0	0	445	2,779	1,152	0	0	0	0
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	192,458	0	0	0	0	2,830	0	0	0	0
14 FINANCE OPERATIONS	129,057	5,607	0	166	48,791	19,173	87	1,716	821	44
15 PAYROLL	28,185	2,532	4,493	6,448	9,935	1,552	0	43	0	13
16 OFFICE OF MANAGEMENT & BUDGET	153,259	11,571	0	45,629	23,590	6,600	0	37,588	0	97
17 INTERNAL AUDIT	64,110	5,481	0	23,074	10,577	2,916	0	19,135	698	0
18 PUBLIC PROPERTY ADMIN	28,180	2,409	0	10,142	4,649	1,282	0	8,411	307	0
19 PURCHASING	34,145	19,532	0	60,229	8,972	3,947	4,561	50,286	1,656	0
20 FINANCIAL ACCOUNTABILITY	13,728	911	0	3,587	9,323	11,840	3	3,017	113	0
21 TREASURY	27,398	2,181	517	2,374	(2,200)	407	0	1,301	106	2
22 GRANTS COORDINATION	1,895	0	0	0	10,424	17,057	0	0	0	0
23 HUMAN RESOURCES	456,625	0	0	0	176,989	25,378	0	364	0	0
24 INFORMATION SYSTEMS	216,527	0	0	0	42,625	8,952	0	0	0	0
25 DEPT OF LAW	60,561	(59,682)	32,862	53,014	19,942	11,068	1,506	10,362	0	13,829
26 CENTRAL RECORDS	1,547	0	0	0	17,553	10,516	0	0	0	901
Total Current Allocations	\$8,089,954	\$23,545	\$2,426,132	\$3,492,637	\$1,444,933	\$264,785	\$7,158	\$140,023	\$4,190	\$37,611

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Summary Schedule

Department	Education	Arena	Communicati on Center	Knowles Home	Criminal Justice Planning	Office of Emergency Management	Office of Family Safety	Comm Ed Comm	Convention Center Auth	Flood
1 BUILDING DEPRECIATION	\$345,834	\$0	\$57,988	\$0	\$0	\$147,370	\$0	\$0	\$0	\$0
2 EMPLOYEE BENEFITS	28,543,954	0	177,678	206,190	0	1,015	0	50,856	393	0
3 POST AUDITS	525,865	0	2,424	1	194	464	601	1,052	19,631	381
4 CORPORATE DUES	0	0	0	0	0	0	0	0	0	0
5 INSURANCE	0	10,923	57,001	0	961	29,241	0	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	170	0	0	0	0	0	0	0	0	0
7 GEN SVC OVERHEAD	0	0	0	0	0	0	0	0	0	0
8 GEN SVC FACILITIES	271,412	0	167,872	0	25,649	168,503	0	0	0	0
9 FLEET MANAGEMENT	0	0	4,251	0	0	109,977	0	0	0	0
10 SHERIFF SECURITY SERVICES	0	0	0	0	19,449	20,383	722	0	0	0
11 POSTAL SERVICE	0	0	0	0	55	0	0	1,690	2,057	0
12 DIRECTOR OF FINANCE	0	0	0	0	0	0	0	0	53,202	0
13 BUSINESS ASSISTANCE OFFICE	2,830	0	0	0	0	2,830	0	0	0	0
14 FINANCE OPERATIONS	1,253,377	0	5,773	2	367	904	1,267	2,195	41,165	651
15 PAYROLL	385,008	0	5,565	422	122	336	433	181	4,487	0
16 OFFICE OF MANAGEMENT & BUDGET	1,127,258	0	13,313	8	458	1,680	1,106	575	31,293	4,223
17 INTERNAL AUDIT	501,715	0	6,533	0	228	599	496	185	40,075	593
18 PUBLIC PROPERTY ADMIN	220,531	0	2,872	0	100	263	218	81	17,615	261
19 PURCHASING	632,596	0	831	0	55	702	189	230	80,208	1,402
20 FINANCIAL ACCOUNTABILITY	99,962	0	1,116	0	39	3,186	1,328	58	6,780	96
21 TREASURY	87,159	0	1,082	49	30	164	86	70	286,054	3,756
22 GRANTS COORDINATION	0	0	0	0	0	4,738	1,895	0	0	0
23 HUMAN RESOURCES	0	0	109,025	0	2,424	6,032	8,776	1,817	88,431	0
24 INFORMATION SYSTEMS	448,359	0	58,616	0	1,462	53,350	2,700	3,132	25,853	0
25 DEPT OF LAW	461,464	0	0	7,476	657	45,066	1,548	0	0	0
26 CENTRAL RECORDS	0	0	854	0	0	119	0	0	0	0
Total Current Allocations	\$34,907,494	\$10,923	\$672,794	\$214,147	\$52,250	\$596,922	\$21,365	\$62,124	\$697,244	\$11,362

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Summary Schedule

Department	Storm (April 2011)	Mayor Other	Insurance (Risk Mgmt)	ISF External Customers	All Others	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$27,921	\$0	\$6,321,869
2 EMPLOYEE BENEFITS	0	0	0	0	139,952	0	96,112,312
3 POST AUDITS	0	214	0	0	160,184	0	993,845
4 CORPORATE DUES	0	0	0	0	0	0	495,720
5 INSURANCE	0	0	0	0	8,876	0	6,481,261
6 EMPLOYEE HEALTH & WELLNESS	0	0	0	0	0	0	371,061
7 GEN SVC OVERHEAD	0	0	0	0	0	0	189,456
8 GEN SVC FACILITIES	0	0	0	0	2,650,170	0	18,146,614
9 FLEET MANAGEMENT	0	0	0	2,826	0	0	12,360,778
10 SHERIFF SECURITY SERVICES	0	0	0	0	120,012	0	3,388,560
11 POSTAL SERVICE	0	636	0	0	79,070	0	1,064,398
12 DIRECTOR OF FINANCE	0	0	0	0	822	0	179,213
13 BUSINESS ASSISTANCE OFFICE	0	0	0	0	0	0	314,159
14 FINANCE OPERATIONS	0	495	0	0	379,905	0	2,363,685
15 PAYROLL	0	20	0	0	296	0	727,531
16 OFFICE OF MANAGEMENT & BUDGET	0	16,003	0	0	43,805	0	2,194,666
17 INTERNAL AUDIT	0	739	0	0	228,089	0	1,234,675
18 PUBLIC PROPERTY ADMIN	0	325	0	0	100,258	0	542,707
19 PURCHASING	0	1,689	0	0	540,552	0	1,763,192
20 FINANCIAL ACCOUNTABILITY	0	123	0	0	133,285	0	436,629
21 TREASURY	0	768	0	0	70,615	0	543,294
22 GRANTS COORDINATION	0	0	0	0	194,735	0	367,202
23 HUMAN RESOURCES	0	0	0	0	606	0	4,897,615
24 INFORMATION SYSTEMS	0	14	0	304,984	1,232	0	3,813,099
25 DEPT OF LAW	0	0	24,463	0	189,696	0	3,533,286
26 CENTRAL RECORDS	0	0	0	0	2,602	0	349,799
Total Current Allocations	\$0	\$21,026	\$24,463	\$307,810	\$5,072,680	\$0	\$169,186,626

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities for various departments. As allowed by Federal 2 CFR Part 200, the building depreciation is included along with actual operating lease costs for leased buildings. The costs were allocated based on square footage assigned to each department.

The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1. Clifford Allen
2. Justice AA Birch Building
3. Emergency Communications Bldg.
4. Metro Southeast Leased Building
5. Courthouse
6. Lindsley Hall
7. Howard Office Building
8. Fulton Campus Garage
9. Metro Office Building

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	General Admin	Clifford Allen Bldg	AA Birch Bldg	Communications Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	8,515,758	0	155,637	1,152,997	123,030	2,096,084	2,487,359	254,548	1,234,078
Rent	P	355,663	0	0	0	0	355,663	0	0	0
Subtotal - Services & Supplies		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
Department Cost Total		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		8,871,421	0	155,637	1,152,997	123,030	2,451,747	2,487,359	254,548	1,234,078
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$8,871,421		\$155,637	\$1,152,997	\$123,030	\$2,451,747	\$2,487,359	\$254,548	\$1,234,078

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:1 BUILDING DEPRECIATION

Description		Amount	Fulton Campus Garage	Metro Office Building
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation	P	8,515,758	332,319	679,706
Rent	P	355,663	0	0
Subtotal - Services & Supplies		8,871,421	332,319	679,706
Department Cost Total		8,871,421	332,319	679,706
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		8,871,421	332,319	679,706
General Admin Distribution			0	0
Grand Total		\$8,871,421	\$332,319	\$679,706

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:1 BUILDING DEPRECIATION

No Indirect Costs

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**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Clifford Allen Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 INFORMATION SYSTEMS	249	0.81%	\$1,258	\$0	\$1,258	\$0	\$1,258
84 Social Services	10,284	33.38%	51,953	0	51,953	0	51,953
101 Metro Action Com	20,275	65.81%	102,426	0	102,426	0	102,426
Subtotal	30,808	100.00%	155,637	0	155,637	0	155,637
Direct Bills					0		0
Total					\$155,637		\$155,637
Basis Units: Square Footage Occupied							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

AA Birch Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 POSTAL SERVICE	145	0.10%	\$1,187	\$0	\$1,187	\$0	\$1,187
24 INFORMATION SYSTEMS	250	0.18%	2,046	0	2,046	0	2,046
46 Circuit Court Clerk	11,478	8.15%	93,939	0	93,939	0	93,939
47 Criminal Court Clerk	19,973	14.18%	163,464	0	163,464	0	163,464
50 General Sessions Court	47,006	33.37%	384,709	0	384,709	0	384,709
51 State Trial Courts	49,164	34.90%	402,370	0	402,370	0	402,370
53 Sheriff Admin	12,224	8.68%	100,044	0	100,044	0	100,044
77 Police	640	0.45%	5,238	0	5,238	0	5,238
Subtotal	140,880	100.00%	1,152,997	0	1,152,997	0	1,152,997
Direct Bills					0		0
Total					\$1,152,997		\$1,152,997
Basis Units: Square Footage Occupied							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Communications Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	2,496	9.10%	\$11,199	\$0	\$11,199	\$0	\$11,199
24 INFORMATION SYSTEMS	3,741	13.64%	16,785	0	16,785	0	16,785
109 Communication Center	12,924	47.13%	57,988	0	57,988	0	57,988
112 Office of Emergency Management	8,259	30.12%	37,057	0	37,057	0	37,057
Subtotal	27,420	100.00%	123,030	0	123,030	0	123,030
Direct Bills					0		0
Total					\$123,030		\$123,030
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Southeast Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	21,672	5.58%	\$136,839	\$0	\$136,839	\$0	\$136,839
8 GEN SVC FACILITIES	34,650	8.92%	218,783	0	218,783	0	218,783
9 FLEET MANAGEMENT	61,853	15.93%	390,544	0	390,544	0	390,544
17 INTERNAL AUDIT	2,677	0.69%	16,903	0	16,903	0	16,903
23 HUMAN RESOURCES	2,887	0.74%	18,229	0	18,229	0	18,229
24 INFORMATION SYSTEMS	14,629	3.77%	92,369	0	92,369	0	92,369
26 CENTRAL RECORDS	36,260	9.34%	228,948	0	228,948	0	228,948
29 Elections	16,503	4.25%	104,201	0	104,201	0	104,201
46 Circuit Court Clerk	4,540	1.17%	28,666	0	28,666	0	28,666
47 Criminal Court Clerk	9,188	2.37%	58,014	0	58,014	0	58,014
50 General Sessions Court	11,647	3.00%	73,540	0	73,540	0	73,540
53 Sheriff Admin	2,073	0.53%	13,089	0	13,089	0	13,089
77 Police	27,229	7.01%	171,926	0	171,926	0	171,926
79 Fire	28,282	7.28%	178,575	0	178,575	0	178,575
82 Agricultural Ext	4,562	1.17%	28,805	0	28,805	0	28,805
83 Soil & Water	792	0.20%	5,001	0	5,001	0	5,001
85 Health	25,912	6.67%	163,610	0	163,610	0	163,610
102 NCAC	4,765	1.23%	30,087	0	30,087	0	30,087
106 Taxi Transp & Licensing	1,513	0.39%	9,553	0	9,553	0	9,553
107 Education	54,772	14.11%	345,834	0	345,834	0	345,834
112 Office of Emergency Management	17,471	4.50%	110,313	0	110,313	0	110,313
121 All Others	4,422	1.14%	27,921	0	27,921	0	27,921
Subtotal	388,299	100.00%	2,451,747	0	2,451,747	0	2,451,747
Direct Bills					0		0
Total					\$2,451,747		\$2,451,747
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Courthouse Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 DIRECTOR OF FINANCE	2,787.00	2.29%	\$56,889	\$0	\$56,889	\$0	\$56,889
24 INFORMATION SYSTEMS	3,161.00	2.59%	64,524	0	64,524	0	64,524
25 DEPT OF LAW	3,376.00	2.77%	68,912	0	68,912	0	68,912
27 Legislative	14,330.00	11.76%	292,510	0	292,510	0	292,510
28 Mayor	14,446.00	11.86%	294,878	0	294,878	0	294,878
39 County Clerk	4,502.00	3.69%	91,897	0	91,897	0	91,897
46 Circuit Court Clerk	51,445.50	42.22%	1,050,129	0	1,050,129	0	1,050,129
48 Clerk/Master	21,943.50	18.01%	447,921	0	447,921	0	447,921
50 General Sessions Court	4,606.00	3.78%	94,020	0	94,020	0	94,020
53 Sheriff Admin	1,258.00	1.03%	25,679	0	25,679	0	25,679
Subtotal	121,855.00	100.00%	2,487,359	0	2,487,359	0	2,487,359
Direct Bills					0		0
Total					\$2,487,359		\$2,487,359

Basis Units: Square Footage Occupied

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Lindsley Hall Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	3,686	19.50%	\$49,644	\$0	\$49,644	\$0	\$49,644
8 GEN SVC FACILITIES	8,794	46.53%	118,439	0	118,439	0	118,439
19 PURCHASING	4,917	26.02%	66,223	0	66,223	0	66,223
24 INFORMATION SYSTEMS	1,038	5.49%	13,980	0	13,980	0	13,980
96 Sports Authority	465	2.46%	6,263	0	6,263	0	6,263
Subtotal	18,900	100.00%	254,548	0	254,548	0	254,548
Direct Bills					0		0
Total					\$254,548		\$254,548
Basis Units: Square Footage Occupied							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Howard Office Bldg Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	6,081	5.90%	\$72,848	\$0	\$72,848	\$0	\$72,848
11 POSTAL SERVICE	404	0.39%	4,840	0	4,840	0	4,840
12 DIRECTOR OF FINANCE	682	0.66%	8,170	0	8,170	0	8,170
14 FINANCE OPERATIONS	8,346	8.10%	99,982	0	99,982	0	99,982
15 PAYROLL	1,457	1.41%	17,454	0	17,454	0	17,454
16 OFFICE OF MANAGEMENT & BUDGET	6,767	6.57%	81,066	0	81,066	0	81,066
18 PUBLIC PROPERTY ADMIN	309	0.30%	3,702	0	3,702	0	3,702
21 TREASURY	1,449	1.41%	17,358	0	17,358	0	17,358
22 GRANTS COORDINATION	550	0.53%	6,589	0	6,589	0	6,589
24 INFORMATION SYSTEMS	38,536	37.41%	461,646	0	461,646	0	461,646
37 Assessor Prop	18,007	17.48%	215,717	0	215,717	0	215,717
38 Trustee	5,310	5.15%	63,612	0	63,612	0	63,612
39 County Clerk	15,117	14.67%	181,096	0	181,096	0	181,096
Subtotal	103,015	100.00%	1,234,078	0	1,234,078	0	1,234,078
Direct Bills					0		0
Total					\$1,234,078		\$1,234,078

Basis Units: Square Footage Occupied

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Fulton Campus Garage Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	3,686	2.15%	\$7,131	\$0	\$7,131	\$0	\$7,131
8 GEN SVC FACILITIES	16,991	9.89%	32,869	0	32,869	0	32,869
11 POSTAL SERVICE	404	0.24%	782	0	782	0	782
12 DIRECTOR OF FINANCE	682	0.40%	1,319	0	1,319	0	1,319
14 FINANCE OPERATIONS	8,346	4.86%	16,145	0	16,145	0	16,145
15 PAYROLL	1,457	0.85%	2,819	0	2,819	0	2,819
16 OFFICE OF MANAGEMENT & BUDGE	6,767	3.94%	13,091	0	13,091	0	13,091
18 PUBLIC PROPERTY ADMIN	309	0.18%	598	0	598	0	598
19 PURCHASING	4,917	2.86%	9,512	0	9,512	0	9,512
21 TREASURY	1,449	0.84%	2,803	0	2,803	0	2,803
22 GRANTS COORDINATION	550	0.32%	1,064	0	1,064	0	1,064
24 INFORMATION SYSTEMS	40,131	23.36%	77,634	0	77,634	0	77,634
29 Elections	550	0.32%	1,064	0	1,064	0	1,064
31 Planning Comm	13,652	7.95%	26,410	0	26,410	0	26,410
34 Historical Comm	164	0.10%	317	0	317	0	317
37 Assessor Prop	18,007	10.48%	34,835	0	34,835	0	34,835
38 Trustee	5,310	3.09%	10,272	0	10,272	0	10,272
39 County Clerk	15,117	8.80%	29,244	0	29,244	0	29,244
79 Fire	1,797	1.05%	3,476	0	3,476	0	3,476
80 Codes Admin	16,940	9.86%	32,771	0	32,771	0	32,771
81 Beer Board	994	0.58%	1,923	0	1,923	0	1,923
88 Arts Commission	3,351	1.95%	6,483	0	6,483	0	6,483
89 Public Works	177	0.10%	342	0	342	0	342
90 Solid Waste	62	0.04%	120	0	120	0	120
96 Sports Authority	465	0.27%	900	0	900	0	900
97 Water & Sewer	9,510	5.54%	18,397	0	18,397	0	18,397
Subtotal	171,785	100.00%	332,319	0	332,319	0	332,319
Direct Bills					0		0
Total					\$332,319		\$332,319

Basis Units: Square Footage In Fulton Campus Bldgs

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Metro Office Building Allocations

Dept:1 BUILDING DEPRECIATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	2,116	4.24%	\$28,840	\$0	\$28,840	\$0	\$28,840
24 INFORMATION SYSTEMS	557	1.12%	7,592	0	7,592	0	7,592
29 Elections	550	1.10%	7,496	0	7,496	0	7,496
31 Planning Comm	13,652	27.38%	186,071	0	186,071	0	186,071
34 Historical Comm	164	0.33%	2,235	0	2,235	0	2,235
79 Fire	1,797	3.60%	24,492	0	24,492	0	24,492
80 Codes Admin	16,940	33.97%	230,885	0	230,885	0	230,885
81 Beer Board	994	1.99%	13,548	0	13,548	0	13,548
88 Arts Commission	3,351	6.72%	45,673	0	45,673	0	45,673
89 Public Works	177	0.35%	2,412	0	2,412	0	2,412
90 Solid Waste	62	0.12%	845	0	845	0	845
97 Water & Sewer	9,510	19.07%	129,617	0	129,617	0	129,617
Subtotal	49,870	100.00%	679,706	0	679,706	0	679,706
Direct Bills					0		0
Total					\$679,706		\$679,706
Basis Units: Square Footage Occupied							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	Clifford Allen Bldg	AA Birch Bldg	Communications Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building	Total
7 GEN SVC OVERHEAD	\$0	\$0	\$0	\$136,839	\$0	\$49,644	\$0	\$7,131	\$0	\$193,613
8 GEN SVC FACILITIES	0	0	11,199	218,783	0	118,439	72,848	32,869	28,840	482,978
9 FLEET MANAGEMENT	0	0	0	390,544	0	0	0	0	0	390,544
11 POSTAL SERVICE	0	1,187	0	0	0	0	4,840	782	0	6,808
12 DIRECTOR OF FINANCE	0	0	0	0	56,889	0	8,170	1,319	0	66,379
14 FINANCE OPERATIONS	0	0	0	0	0	0	99,982	16,145	0	116,127
15 PAYROLL	0	0	0	0	0	0	17,454	2,819	0	20,273
16 OFFICE OF MANAGEMENT & BUDGET	0	0	0	0	0	0	81,066	13,091	0	94,157
17 INTERNAL AUDIT	0	0	0	16,903	0	0	0	0	0	16,903
18 PUBLIC PROPERTY ADMIN	0	0	0	0	0	0	3,702	598	0	4,299
19 PURCHASING	0	0	0	0	0	66,223	0	9,512	0	75,735
21 TREASURY	0	0	0	0	0	0	17,358	2,803	0	20,162
22 GRANTS COORDINATION	0	0	0	0	0	0	6,589	1,064	0	7,653
23 HUMAN RESOURCES	0	0	0	18,229	0	0	0	0	0	18,229
24 INFORMATION SYSTEMS	1,258	2,046	16,785	92,369	64,524	13,980	461,646	77,634	7,592	737,833
25 DEPT OF LAW	0	0	0	0	68,912	0	0	0	0	68,912
26 CENTRAL RECORDS	0	0	0	228,948	0	0	0	0	0	228,948
27 Legislative	0	0	0	0	292,510	0	0	0	0	292,510
28 Mayor	0	0	0	0	294,878	0	0	0	0	294,878
29 Elections	0	0	0	104,201	0	0	0	1,064	7,496	112,761
31 Planning Comm	0	0	0	0	0	0	0	26,410	186,071	212,481
34 Historical Comm	0	0	0	0	0	0	0	317	2,235	2,553
37 Assessor Prop	0	0	0	0	0	0	215,717	34,835	0	250,551
38 Trustee	0	0	0	0	0	0	63,612	10,272	0	73,884
39 County Clerk	0	0	0	0	91,897	0	181,096	29,244	0	302,236
46 Circuit Court Clerk	0	93,939	0	28,666	1,050,129	0	0	0	0	1,172,733
47 Criminal Court Clerk	0	163,464	0	58,014	0	0	0	0	0	221,478
48 Clerk/Master	0	0	0	0	447,921	0	0	0	0	447,921
50 General Sessions Court	0	384,709	0	73,540	94,020	0	0	0	0	552,269
51 State Trial Courts	0	402,370	0	0	0	0	0	0	0	402,370
53 Sheriff Admin	0	100,044	0	13,089	25,679	0	0	0	0	138,812
77 Police	0	5,238	0	171,926	0	0	0	0	0	177,164
79 Fire	0	0	0	178,575	0	0	0	3,476	24,492	206,543
80 Codes Admin	0	0	0	0	0	0	0	32,771	230,885	263,655
81 Beer Board	0	0	0	0	0	0	0	1,923	13,548	15,471
82 Agricultural Ext	0	0	0	28,805	0	0	0	0	0	28,805
83 Soil & Water	0	0	0	5,001	0	0	0	0	0	5,001
84 Social Services	51,953	0	0	0	0	0	0	0	0	51,953
85 Health	0	0	0	163,610	0	0	0	0	0	163,610
88 Arts Commission	0	0	0	0	0	0	0	6,483	45,673	52,155
89 Public Works	0	0	0	0	0	0	0	342	2,412	2,755

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:1 BUILDING DEPRECIATION

Department	Clifford Allen Bldg	AA Birch Bldg	Communicati ons Bldg	Metro Southeast	Courthouse	Lindsley Hall	Howard Office Bldg	Fulton Campus Garage	Metro Office Building	Total
90 Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120	\$845	\$965
96 Sports Authority	0	0	0	0	0	6,263	0	900	0	7,162
97 Water & Sewer	0	0	0	0	0	0	0	18,397	129,617	148,014
101 Metro Action Com	102,426	0	0	0	0	0	0	0	0	102,426
102 NCAC	0	0	0	30,087	0	0	0	0	0	30,087
106 Taxi Transp & Licensing	0	0	0	9,553	0	0	0	0	0	9,553
107 Education	0	0	0	345,834	0	0	0	0	0	345,834
109 Communication Center	0	0	57,988	0	0	0	0	0	0	57,988
112 Office of Emergency Management	0	0	37,057	110,313	0	0	0	0	0	147,370
121 All Others	0	0	0	27,921	0	0	0	0	0	27,921
Total	\$155,637	\$1,152,997	\$123,030	\$2,451,747	\$2,487,359	\$254,548	\$1,234,078	\$332,319	\$679,706	\$8,871,421

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104, 01101107, 01101109, 01101110, 01101114, 01101115, 01101395 and 01101145 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, and 01191115 of fund 18301. The costs have been identified to the following areas:

- 1) County Pension - represents the costs recorded in account 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for funds 12600166 and 12600167.
- 2) Education Pension - represents the costs recorded in accounts 01101107, 01101145 and 01191106. These costs are applicable to the Teachers Pension Department and Fund, and the Davidson County Teachers' Retirement Fund. The costs were directly allocated to the Education Department.
- 3) Civil Service Pension - represents the costs recorded in account 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12604100.
- 4) Police/Fire Pension - represents the costs recorded in account 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12605100.
- 5) Death Benefit - represents the costs recorded in 01101110. This cost is allocated based on the employees identified as expiring in the line-of-duty by the Employee Benefits Board records for Business Unit 12504000 object code 501178 payments. These costs have been allocated directly to the departments receiving benefits.

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

**EMPLOYEE BENEFITS
(CONTINUED)**

- 6) Health Benefit - represents the costs recorded in accounts 01101109 and 01191109 for the employer's costs of retirees' health insurance. These costs were allocated on the basis of Employee Benefits Board records that identify the number retired employees by department and receiving medical benefits in all retirement funds.
- 7) Life Benefit - represents the costs recorded in accounts 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated on the basis of Employee Benefits Board records that identify the number of retired employees by department and receiving life insurance in all funds.
- 8) Unemployment Compensation - represents the cost recorded in account 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment costs per department served.
- 9) In-Line of Duty Medical – represent the cost for medical expenses recorded in account 12505100 and 12505200 for treating in-line-of-duty injuries. The allocation basis for the costs was derived from third party provider Alternative Service Concepts (ASC). The costs and revenues were taken from the Government's CAFR for FY 2017.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description	Amount	General Admin	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
GSD Co Retirement	3,501,900	0	3,501,900	0	0	0	0	0	0
GSD Teachers	6,900,400	0	0	6,900,400	0	0	0	0	0
GSD TCRS Pension	37,164	0	0	37,164	0	0	0	0	0
GSD Health Ins	50,820,608	0	0	0	0	0	0	50,820,608	0
GSD Unemployment Comp	103,841	0	0	0	0	0	0	0	0
GSD Group Life	2,990,433	0	0	0	0	0	0	0	2,990,433
USD Police/Fire	8,873,000	0	0	0	0	8,873,000	0	0	0
USD Civil Service	5,424,700	0	0	0	5,424,700	0	0	0	0
USD Teachers	4,592,400	0	0	4,592,400	0	0	0	0	0
USD Health Ins	1,324,674	0	0	0	0	0	0	1,324,674	0
USD Group Life	53,263	0	0	0	0	0	0	0	53,263
GSD Death Benefit	200,000	0	0	0	0	0	0	0	0
Self-Ins. Death Benefit	100,000	0	0	0	0	0	100,000	0	0
IOD	15,382,238	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	100,304,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
Department Cost Total	100,304,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
Adjustments to Cost									
GSD Death Benefit	(200,000)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(200,000)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	100,104,621	0	3,501,900	11,529,964	5,424,700	8,873,000	100,000	52,145,282	3,043,696
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$100,104,621		\$3,501,900	\$11,529,964	\$5,424,700	\$8,873,000	\$100,000	\$52,145,282	\$3,043,696

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:2 EMPLOYEE BENEFITS

Description		Amount	Unemploye nt Comp	Injured On Duty
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
GSD Co Retirement	P	3,501,900	0	0
GSD Teachers	P	6,900,400	0	0
GSD TCRS Pension	P	37,164	0	0
GSD Health Ins	P	50,820,608	0	0
GSD Unemployment Comp	P	103,841	103,841	0
GSD Group Life	P	2,990,433	0	0
USD Police/Fire	P	8,873,000	0	0
USD Civil Service	P	5,424,700	0	0
USD Teachers	P	4,592,400	0	0
USD Health Ins	P	1,324,674	0	0
USD Group Life	P	53,263	0	0
GSD Death Benefit	D	200,000	0	0
Self-Ins. Death Benefit	P	100,000	0	0
IOD	P	15,382,238	0	15,382,238
Subtotal - Services & Supplies		100,304,621	103,841	15,382,238
Department Cost Total		100,304,621	103,841	15,382,238
Adjustments to Cost				
GSD Death Benefit	D	(200,000)	0	0
Subtotal - Adjustments		(200,000)	0	0
Total Costs After Adjustments		100,104,621	103,841	15,382,238
General Admin Distribution			0	0
Grand Total		\$100,104,621	\$103,841	\$15,382,238

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp
2 County Pension	\$0	\$784	\$27	\$90	\$42	\$69	\$1	\$408	\$24	\$1
2 Health Benefit	0	12,914	452	1,487	700	1,145	13	6,727	393	13
2 Life Benefit	0	793	28	91	43	70	1	413	24	1
Subtotal - EMPLOYEE BENEFITS	0	14,490	507	1,669	785	1,284	14	7,548	441	15
3 Post Audits	0	2,967	104	342	161	263	3	1,545	90	3
Subtotal - POST AUDITS	0	2,967	104	342	161	263	3	1,545	90	3
6 Benefit Board	0	90,435	3,164	10,416	4,901	8,016	90	47,108	2,750	94
Subtotal - EMPLOYEE HEALTH & WE	0	90,435	3,164	10,416	4,901	8,016	90	47,108	2,750	94
8 Buildings & Security	0	922	32	106	50	82	1	480	28	1
Subtotal - GEN SVC FACILITIES	0	922	32	106	50	82	1	480	28	1
14 Finance Operations	0	4,328	151	499	235	384	4	2,255	132	4
14 Accounts Payable	0	1,978	69	228	107	175	2	1,030	60	2
Subtotal - FINANCE OPERATIONS	0	6,306	221	726	342	559	6	3,285	192	7
15 Payroll	0	26	1	3	1	2	0	13	1	0
Subtotal - PAYROLL	0	26	1	3	1	2	0	13	1	0
16 Management & Budget	0	49,882	1,745	5,745	2,703	4,421	50	25,984	1,517	52
Subtotal - OFFICE OF MANAGEMENT	0	49,882	1,745	5,745	2,703	4,421	50	25,984	1,517	52
17 Internal Audit	0	32,629	1,141	3,758	1,768	2,892	33	16,997	992	34
Subtotal - INTERNAL AUDIT	0	32,629	1,141	3,758	1,768	2,892	33	16,997	992	34
18 Public Property Svcs	0	13,856	485	1,596	751	1,228	14	7,218	421	14
Subtotal - PUBLIC PROPERTY ADMIN	0	13,856	485	1,596	751	1,228	14	7,218	421	14
19 Purchasing	0	18,335	641	2,112	994	1,625	18	9,551	557	19
Subtotal - PURCHASING	0	18,335	641	2,112	994	1,625	18	9,551	557	19
20 Procurement Review	0	560	20	65	30	50	1	292	17	1
20 Prompt Pay Review	0	95	3	11	5	8	0	49	3	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemploye nt Comp
20 Performance Monitoring	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Special Projects	0	4,484	157	516	243	397	4	2,336	136	5
Subtotal - FINANCIAL ACCOUNTABIL	0	5,139	180	592	278	456	5	2,677	156	5
21 Cash Operations	0	5,087	178	586	276	451	5	2,650	155	5
21 Investment Committee Supt	0	3	0	0	0	0	0	1	0	0
21 Investor Relations	0	1,781	62	205	97	158	2	928	54	2
Subtotal - TREASURY	0	6,872	240	791	372	609	7	3,579	209	7
24 ITS Systems	0	1,261	44	145	68	112	1	657	38	1
24 ITS Systems Depreciation	0	95	3	11	5	8	0	50	3	0
Subtotal - INFORMATION SYSTEMS	0	1,356	47	156	73	120	1	706	41	1
25 Legal Services	0	35,492	1,242	4,088	1,923	3,146	35	18,488	1,079	37
Subtotal - DEPT OF LAW	0	35,492	1,242	4,088	1,923	3,146	35	18,488	1,079	37
Total Incoming	0	278,707	9,750	32,101	15,103	24,704	278	145,180	8,474	289
C. Total Allocated		\$100,383,328	\$3,511,650	\$11,562,065	\$5,439,803	\$8,897,704	\$100,278	\$52,290,462	\$3,052,170	\$104,130
			3.50%	11.52%	5.42%	8.86%	0.10%	52.09%	3.04%	0.10%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	Injured On Duty
2 County Pension	\$0	\$784	\$120
2 Health Benefit	0	12,914	1,984
2 Life Benefit	0	793	122
Subtotal - EMPLOYEE BENEFITS	0	14,490	2,227
3 Post Audits	0	2,967	456
Subtotal - POST AUDITS	0	2,967	456
6 Benefit Board	0	90,435	13,896
Subtotal - EMPLOYEE HEALTH & WE	0	90,435	13,896
8 Buildings & Security	0	922	142
Subtotal - GEN SVC FACILITIES	0	922	142
14 Finance Operations	0	4,328	665
14 Accounts Payable	0	1,978	304
Subtotal - FINANCE OPERATIONS	0	6,306	969
15 Payroll	0	26	4
Subtotal - PAYROLL	0	26	4
16 Management & Budget	0	49,882	7,665
Subtotal - OFFICE OF MANAGEMENT	0	49,882	7,665
17 Internal Audit	0	32,629	5,014
Subtotal - INTERNAL AUDIT	0	32,629	5,014
18 Public Property Svcs	0	13,856	2,129
Subtotal - PUBLIC PROPERTY ADMIN	0	13,856	2,129
19 Purchasing	0	18,335	2,817
Subtotal - PURCHASING	0	18,335	2,817
20 Procurement Review	0	560	86
20 Prompt Pay Review	0	95	15

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:2 EMPLOYEE BENEFITS

Department	First Incoming	Second Incoming	Injured On Duty
20 Performance Monitoring	\$0	\$0	\$0
20 Special Projects	0	4,484	689
Subtotal - FINANCIAL ACCOUNTABIL	0	5,139	790
21 Cash Operations	0	5,087	782
21 Investment Committee Supt	0	3	0
21 Investor Relations	0	1,781	274
Subtotal - TREASURY	0	6,872	1,056
24 ITS Systems	0	1,261	194
24 ITS Systems Depreciation	0	95	15
Subtotal - INFORMATION SYSTEMS	0	1,356	208
25 Legal Services	0	35,492	5,454
Subtotal - DEPT OF LAW	0	35,492	5,454
Total Incoming	0	278,707	42,827
C. Total Allocated		\$100,383,328	\$15,425,065
			15.37%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2	0.02%	\$784	\$0	\$784	\$0	\$784
7 GEN SVC OVERHEAD	129	1.44%	50,542	0	50,542	141	50,683
12 DIRECTOR OF FINANCE	67	0.75%	26,251	0	26,251	73	26,324
17 INTERNAL AUDIT	2	0.02%	784	0	784	2	786
23 HUMAN RESOURCES	33	0.37%	12,929	0	12,929	36	12,965
24 INFORMATION SYSTEMS	56	0.63%	21,941	0	21,941	61	22,002
25 DEPT OF LAW	13	0.15%	5,093	0	5,093	14	5,108
27 Legislative	10	0.11%	3,918	0	3,918	11	3,929
28 Mayor	17	0.19%	6,661	0	6,661	19	6,679
29 Elections	57	0.64%	22,333	0	22,333	62	22,395
31 Planning Comm	38	0.43%	14,888	0	14,888	41	14,930
33 Register of Deeds	17	0.19%	6,661	0	6,661	19	6,679
34 Historical Comm	3	0.03%	1,175	0	1,175	3	1,179
37 Assessor Prop	70	0.78%	27,426	0	27,426	76	27,502
38 Trustee	23	0.26%	9,011	0	9,011	25	9,036
39 County Clerk	60	0.67%	23,508	0	23,508	65	23,573
40 District Attorney	14	0.16%	5,485	0	5,485	15	5,500
44 Public Defender	22	0.25%	8,620	0	8,620	24	8,644
45 Juvenile Court Clerk	65	0.73%	25,467	0	25,467	71	25,538
46 Circuit Court Clerk	77	0.86%	30,169	0	30,169	84	30,253
47 Criminal Court Clerk	50	0.56%	19,590	0	19,590	55	19,645
48 Clerk/Master	12	0.13%	4,702	0	4,702	13	4,715
50 General Sessions Court	63	0.70%	24,683	0	24,683	69	24,752
51 State Trial Courts	55	0.62%	21,549	0	21,549	60	21,609
52 Justice Info Sys	1	0.01%	392	0	392	1	393
53 Sheriff Admin	308	3.45%	120,674	0	120,674	336	121,010
77 Police	1,253	14.02%	490,924	0	490,924	1,367	492,291
79 Fire	846	9.47%	331,462	0	331,462	923	332,385
80 Codes Admin	92	1.03%	36,046	0	36,046	100	36,146
81 Beer Board	3	0.03%	1,175	0	1,175	3	1,179
82 Agricultural Ext	1	0.01%	392	0	392	1	393
83 Soil & Water	1	0.01%	392	0	392	1	393
84 Social Services	138	1.54%	54,068	0	54,068	151	54,219
85 Health	311	3.48%	121,850	0	121,850	339	122,189
86 Public Library	177	1.98%	69,348	0	69,348	193	69,542
87 Parks	242	2.71%	94,815	0	94,815	264	95,079
88 Arts Commission	5	0.06%	1,959	0	1,959	5	1,964
89 Public Works	416	4.65%	162,988	0	162,988	454	163,442
91 Human Relations	1	0.01%	392	0	392	1	393
92 Farmers Market	8	0.09%	3,134	0	3,134	9	3,143
93 Muni Auditorium	7	0.08%	2,743	0	2,743	8	2,750
94 State Fair Board	17	0.19%	6,661	0	6,661	19	6,679

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

County Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 Convention Center	19	0.21%	\$7,444	\$0	\$7,444	\$21	\$7,465
96 Sports Authority	1	0.01%	392	0	392	1	393
97 Water & Sewer	591	6.61%	231,553	0	231,553	645	232,198
99 Bordeaux Long-Term Care	347	3.88%	135,954	0	135,954	379	136,333
100 General Hospital	502	5.62%	196,683	0	196,683	548	197,231
101 Metro Action Com	91	1.02%	35,654	0	35,654	99	35,753
102 NCAC	12	0.13%	4,702	0	4,702	13	4,715
104 Metro Transit	1	0.01%	392	0	392	1	393
106 Taxi Transp & Licensing	1	0.01%	392	0	392	1	393
107 Education	2,501	27.98%	979,889	0	979,889	2,729	982,618
109 Communication Center	26	0.29%	10,187	0	10,187	28	10,215
110 Knowles Home	32	0.36%	12,538	0	12,538	35	12,572
114 Comm Ed Comm	7	0.08%	2,743	0	2,743	8	2,750
115 Convention Center Auth	1	0.01%	392	0	392	1	393
121 All Others	24	0.27%	9,403	0	9,403	26	9,429
Subtotal	8,938	100.00%	3,501,900	0	3,501,900	9,750	3,511,650
Direct Bills					0		0
Total					\$3,501,900		\$3,511,650

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Education Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
107 Education	100	100.00%	\$11,529,964	\$0	\$11,529,964	\$32,101	\$11,562,065
Subtotal	100	100.00%	11,529,964	0	11,529,964	32,101	11,562,065
Direct Bills					0		0
Total					\$11,529,964		\$11,562,065
Basis Units: Direct Allocation to Board of Education							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Civil Service Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	1.00	2.78%	\$150,686	\$0	\$150,686	\$420	\$151,106
29 Elections	2.00	5.56%	301,372	0	301,372	839	302,211
38 Trustee	1.00	2.78%	150,686	0	150,686	420	151,106
77 Police	2.00	5.56%	301,372	0	301,372	839	302,211
87 Parks	3.00	8.33%	452,058	0	452,058	1,259	453,317
89 Public Works	10.32	28.67%	1,555,081	0	1,555,081	4,330	1,559,410
90 Solid Waste	1.68	4.67%	253,153	0	253,153	705	253,857
97 Water & Sewer	4.00	11.11%	602,744	0	602,744	1,678	604,423
107 Education	11.00	30.56%	1,657,547	0	1,657,547	4,615	1,662,162
Subtotal	36.00	100.00%	5,424,700	0	5,424,700	15,103	5,439,803
Direct Bills					0		0
Total					\$5,424,700		\$5,439,803

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Police/Fire Pension Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 Police	32	50.79%	\$4,506,921	\$0	\$4,506,921	\$12,548	\$4,519,469
79 Fire	31	49.21%	4,366,079	0	4,366,079	12,156	4,378,235
Subtotal	63	100.00%	8,873,000	0	8,873,000	24,704	8,897,704
Direct Bills					0		0
Total					\$8,873,000		\$8,897,704

Basis Units: # of Retired Employees Receiving Checks

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Death Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 Police	100	100.00%	\$100,000	\$0	\$100,000	\$278	\$100,278
Subtotal	100	100.00%	100,000	0	100,000	278	100,278
Direct Bills					0		0
Total					\$100,000		\$100,278
Basis Units: Death Benefits Paid							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2.00	0.02%	\$12,914	\$0	\$12,914	\$0	\$12,914
7 GEN SVC OVERHEAD	113.00	1.40%	729,621	0	729,621	2,032	731,653
12 DIRECTOR OF FINANCE	58.00	0.72%	374,496	0	374,496	1,043	375,538
17 INTERNAL AUDIT	2.00	0.02%	12,914	0	12,914	36	12,950
23 HUMAN RESOURCES	30.00	0.37%	193,705	0	193,705	539	194,244
24 INFORMATION SYSTEMS	50.00	0.62%	322,841	0	322,841	899	323,740
25 DEPT OF LAW	12.00	0.15%	77,482	0	77,482	216	77,698
27 Legislative	49.00	0.61%	316,384	0	316,384	881	317,265
28 Mayor	16.00	0.20%	103,309	0	103,309	288	103,597
29 Elections	38.00	0.47%	245,359	0	245,359	683	246,042
31 Planning Comm	35.00	0.43%	225,989	0	225,989	629	226,618
33 Register of Deeds	15.00	0.19%	96,852	0	96,852	270	97,122
34 Historical Comm	2.00	0.02%	12,914	0	12,914	36	12,950
37 Assessor Prop	65.00	0.80%	419,693	0	419,693	1,169	420,862
38 Trustee	19.00	0.24%	122,680	0	122,680	342	123,021
39 County Clerk	53.00	0.66%	342,211	0	342,211	953	343,164
40 District Attorney	12.00	0.15%	77,482	0	77,482	216	77,698
44 Public Defender	20.00	0.25%	129,136	0	129,136	360	129,496
45 Juvenile Court Clerk	57.00	0.71%	368,039	0	368,039	1,025	369,064
46 Circuit Court Clerk	70.00	0.87%	451,977	0	451,977	1,259	453,236
47 Criminal Court Clerk	48.00	0.59%	309,927	0	309,927	863	310,790
48 Clerk/Master	9.00	0.11%	58,111	0	58,111	162	58,273
50 General Sessions Court	57.00	0.71%	368,039	0	368,039	1,025	369,064
51 State Trial Courts	44.00	0.54%	284,100	0	284,100	791	284,891
52 Justice Info Sys	1.00	0.01%	6,457	0	6,457	18	6,475
53 Sheriff Admin	269.00	3.33%	1,736,885	0	1,736,885	4,837	1,741,722
77 Police	1,222.00	15.13%	7,890,235	0	7,890,235	21,973	7,912,208
79 Fire	867.00	10.74%	5,598,063	0	5,598,063	15,590	5,613,653
80 Codes Admin	83.00	1.03%	535,916	0	535,916	1,492	537,409
81 Beer Board	2.00	0.02%	12,914	0	12,914	36	12,950
82 Agricultural Ext	2.00	0.02%	12,914	0	12,914	36	12,950
83 Soil & Water	1.00	0.01%	6,457	0	6,457	18	6,475
84 Social Services	125.00	1.55%	807,103	0	807,103	2,248	809,350
85 Health	280.00	3.47%	1,807,910	0	1,807,910	5,035	1,812,944
86 Public Library	156.00	1.93%	1,007,264	0	1,007,264	2,805	1,010,069
87 Parks	213.00	2.64%	1,375,303	0	1,375,303	3,830	1,379,133
88 Arts Commission	4.00	0.05%	25,827	0	25,827	72	25,899
89 Public Works	338.84	4.20%	2,187,829	0	2,187,829	6,093	2,193,922
90 Solid Waste	55.16	0.68%	356,158	0	356,158	992	357,150
91 Human Relations	1.00	0.01%	6,457	0	6,457	18	6,475
92 Farmers Market	8.00	0.10%	51,655	0	51,655	144	51,798
93 Muni Auditorium	7.00	0.09%	45,198	0	45,198	126	45,324

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Health Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 State Fair Board	14.00	0.17%	\$90,395	\$0	\$90,395	\$252	\$90,647
95 Convention Center	16.00	0.20%	103,309	0	103,309	288	103,597
96 Sports Authority	1.00	0.01%	6,457	0	6,457	18	6,475
97 Water & Sewer	534.00	6.61%	3,447,942	0	3,447,942	9,602	3,457,544
99 Bordeaux Long-Term Care	307.00	3.80%	1,982,244	0	1,982,244	5,520	1,987,764
100 General Hospital	446.00	5.52%	2,879,742	0	2,879,742	8,020	2,887,762
101 Metro Action Com	80.00	0.99%	516,546	0	516,546	1,438	517,984
102 NCAC	12.00	0.15%	77,482	0	77,482	216	77,698
104 Metro Transit	1.00	0.01%	6,457	0	6,457	18	6,475
106 Taxi Transp & Licensing	1.00	0.01%	6,457	0	6,457	18	6,475
107 Education	2,079.00	25.74%	13,423,730	0	13,423,730	37,383	13,461,113
109 Communication Center	20.00	0.25%	129,136	0	129,136	360	129,496
110 Knowles Home	28.00	0.35%	180,791	0	180,791	503	181,294
114 Comm Ed Comm	7.00	0.09%	45,198	0	45,198	126	45,324
121 All Others	19.00	0.24%	122,680	0	122,680	342	123,021
Subtotal	8,076.00	100.00%	52,145,282	0	52,145,282	145,180	52,290,462
Direct Bills					0		0
Total					\$52,145,282		\$52,290,462
Basis Units: # of Retired Employees (excluding unknowns)							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	2.00	0.03%	\$793	\$0	\$793	\$0	\$793
7 GEN SVC OVERHEAD	105.00	1.37%	41,624	0	41,624	116	41,740
12 DIRECTOR OF FINANCE	60.00	0.78%	23,785	0	23,785	66	23,851
17 INTERNAL AUDIT	2.00	0.03%	793	0	793	2	795
23 HUMAN RESOURCES	30.00	0.39%	11,893	0	11,893	33	11,926
24 INFORMATION SYSTEMS	49.00	0.64%	19,424	0	19,424	54	19,479
25 DEPT OF LAW	12.00	0.16%	4,757	0	4,757	13	4,770
27 Legislative	8.00	0.10%	3,171	0	3,171	9	3,180
28 Mayor	16.00	0.21%	6,343	0	6,343	18	6,360
29 Elections	42.00	0.55%	16,650	0	16,650	46	16,696
31 Planning Comm	31.00	0.40%	12,289	0	12,289	34	12,323
33 Register of Deeds	12.00	0.16%	4,757	0	4,757	13	4,770
34 Historical Comm	3.00	0.04%	1,189	0	1,189	3	1,193
37 Assessor Prop	63.00	0.82%	24,974	0	24,974	70	25,044
38 Trustee	19.00	0.25%	7,532	0	7,532	21	7,553
39 County Clerk	48.00	0.63%	19,028	0	19,028	53	19,081
40 District Attorney	12.00	0.16%	4,757	0	4,757	13	4,770
44 Public Defender	17.00	0.22%	6,739	0	6,739	19	6,758
45 Juvenile Court Clerk	56.00	0.73%	22,199	0	22,199	62	22,261
46 Circuit Court Clerk	69.00	0.90%	27,353	0	27,353	76	27,429
47 Criminal Court Clerk	41.00	0.53%	16,253	0	16,253	45	16,298
48 Clerk/Master	11.00	0.14%	4,361	0	4,361	12	4,373
50 General Sessions Court	52.00	0.68%	20,614	0	20,614	57	20,671
51 State Trial Courts	43.00	0.56%	17,046	0	17,046	47	17,093
52 Justice Info Sys	1.00	0.01%	396	0	396	1	398
53 Sheriff Admin	252.00	3.28%	99,897	0	99,897	278	100,175
77 Police	1,126.00	14.67%	446,366	0	446,366	1,243	447,610
79 Fire	717.00	9.34%	284,232	0	284,232	792	285,023
80 Codes Admin	71.00	0.92%	28,146	0	28,146	78	28,224
81 Beer Board	1.00	0.01%	396	0	396	1	398
82 Agricultural Ext	1.00	0.01%	396	0	396	1	398
83 Soil & Water	1.00	0.01%	396	0	396	1	398
84 Social Services	127.00	1.65%	50,345	0	50,345	140	50,485
85 Health	285.00	3.71%	112,979	0	112,979	315	113,294
86 Public Library	167.00	2.18%	66,202	0	66,202	184	66,386
87 Parks	193.00	2.51%	76,509	0	76,509	213	76,722
88 Arts Commission	5.00	0.07%	1,982	0	1,982	6	1,988
89 Public Works	246.82	3.21%	97,844	0	97,844	272	98,116
90 Solid Waste	40.18	0.52%	15,928	0	15,928	44	15,972
92 Farmers Market	3.00	0.04%	1,189	0	1,189	3	1,193
93 Muni Auditorium	6.00	0.08%	2,379	0	2,379	7	2,385
94 State Fair Board	15.00	0.20%	5,946	0	5,946	17	5,963

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Life Benefit Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 Convention Center	13.00	0.17%	\$5,153	\$0	\$5,153	\$14	\$5,168
96 Sports Authority	1.00	0.01%	396	0	396	1	398
97 Water & Sewer	455.00	5.93%	180,370	0	180,370	502	180,872
99 Bordeaux Long-Term Care	322.00	4.19%	127,647	0	127,647	355	128,002
100 General Hospital	455.00	5.93%	180,370	0	180,370	502	180,872
101 Metro Action Com	83.00	1.08%	32,903	0	32,903	92	32,994
102 NCAC	12.00	0.16%	4,757	0	4,757	13	4,770
104 Metro Transit	1.00	0.01%	396	0	396	1	398
106 Taxi Transp & Licensing	1.00	0.01%	396	0	396	1	398
107 Education	2,193.00	28.56%	869,344	0	869,344	2,421	871,765
109 Communication Center	23.00	0.30%	9,118	0	9,118	25	9,143
110 Knowles Home	31.00	0.40%	12,289	0	12,289	34	12,323
112 Office of Emergency Management	1.00	0.01%	396	0	396	1	398
114 Comm Ed Comm	7.00	0.09%	2,775	0	2,775	8	2,783
121 All Others	19.00	0.25%	7,532	0	7,532	21	7,553
Subtotal	7,678.00	100.00%	3,043,696	0	3,043,696	8,474	3,052,170
Direct Bills					0		0
Total					\$3,043,696		\$3,052,170
Basis Units: # of Retired Employees (excluding unknowns)							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Unemployment Comp Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 INFORMATION SYSTEMS	3,309.37	4.60%	\$4,776	\$0	\$4,776	\$13	\$4,789
25 DEPT OF LAW	7,150.00	9.94%	10,318	0	10,318	29	10,347
28 Mayor	5,611.16	7.80%	8,097	0	8,097	23	8,120
29 Elections	3,285.00	4.57%	4,740	0	4,740	13	4,754
35 Comm Ed Alliance	4,125.00	5.73%	5,953	0	5,953	17	5,969
39 County Clerk	6,897.43	9.59%	9,953	0	9,953	28	9,981
49 Juvenile Court	10,717.28	14.89%	15,466	0	15,466	43	15,509
50 General Sessions Court	2,296.00	3.19%	3,313	0	3,313	9	3,322
51 State Trial Courts	825.00	1.15%	1,191	0	1,191	3	1,194
53 Sheriff Admin	13,072.49	18.17%	18,864	0	18,864	53	18,917
58 Sheriff Hill Jail	326.00	0.45%	470	0	470	1	472
77 Police	8,932.04	12.41%	12,889	0	12,889	36	12,925
80 Codes Admin	339.26	0.47%	490	0	490	1	491
84 Social Services	247.84	0.34%	358	0	358	1	359
85 Health	137.25	0.19%	198	0	198	1	199
86 Public Library	1,084.00	1.51%	1,564	0	1,564	4	1,569
87 Parks	(622.31)	-0.86%	(898)	0	(898)	(3)	(901)
89 Public Works	168.84	0.23%	244	0	244	1	244
94 State Fair Board	(1,215.52)	-1.69%	(1,754)	0	(1,754)	(5)	(1,759)
97 Water & Sewer	2,531.00	3.52%	3,652	0	3,652	10	3,663
99 Bordeaux Long-Term Care	(53.42)	-0.07%	(77)	0	(77)	(0)	(77)
100 General Hospital	2,403.78	3.34%	3,469	0	3,469	10	3,478
112 Office of Emergency Management	426.64	0.59%	616	0	616	2	617
121 All Others	(35.33)	-0.05%	(51)	0	(51)	(0)	(51)
Subtotal	71,958.80	100.00%	103,841	0	103,841	289	104,130
Direct Bills					0		0
Total					\$103,841		\$104,130

Basis Units: Unemployment Costs in Depts Served

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	23,140.00	0.15%	\$23,140	\$0	\$23,140	\$64	\$23,204
9 FLEET MANAGEMENT	37,284.00	0.24%	37,284	(37,284)	(0)	104	104
12 DIRECTOR OF FINANCE	11,478.00	0.07%	11,478	0	11,478	32	11,510
24 INFORMATION SYSTEMS	867.00	0.01%	867	(867)	(0)	2	2
29 Elections	29,464.00	0.19%	29,464	0	29,464	82	29,546
31 Planning Comm	159.00	0.00%	159	0	159	0	159
33 Register of Deeds	62.00	0.00%	62	0	62	0	62
37 Assessor Prop	13,504.00	0.09%	13,504	0	13,504	38	13,542
39 County Clerk	375.00	0.00%	375	0	375	1	376
40 District Attorney	2,062.00	0.01%	2,062	0	2,062	6	2,068
44 Public Defender	1,398.00	0.01%	1,398	0	1,398	4	1,402
46 Circuit Court Clerk	316.00	0.00%	316	0	316	1	317
47 Criminal Court Clerk	2,085.00	0.01%	2,085	0	2,085	6	2,091
49 Juvenile Court	46,915.00	0.30%	46,915	0	46,915	131	47,046
50 General Sessions Court	9,352.00	0.06%	9,352	0	9,352	26	9,378
51 State Trial Courts	186.00	0.00%	186	0	186	1	187
52 Justice Info Sys	186.00	0.00%	186	0	186	1	187
53 Sheriff Admin	549,977.00	3.58%	549,977	0	549,977	1,531	551,508
77 Police	4,124,166.00	26.81%	4,124,166	0	4,124,166	11,482	4,135,648
79 Fire	7,118,115.00	46.27%	7,118,115	0	7,118,115	19,818	7,137,932
80 Codes Admin	32,763.00	0.21%	32,763	0	32,763	91	32,854
81 Beer Board	15,236.00	0.10%	15,236	0	15,236	42	15,278
84 Social Services	25,686.00	0.17%	25,686	0	25,686	72	25,758
85 Health	208,002.00	1.35%	208,002	0	208,002	579	208,581
86 Public Library	89,161.00	0.58%	89,161	0	89,161	248	89,409
87 Parks	301,629.00	1.96%	301,629	0	301,629	840	302,469
89 Public Works	406,846.22	2.64%	406,846	0	406,846	1,133	407,979
90 Solid Waste	66,230.78	0.43%	66,231	0	66,231	184	66,415
92 Farmers Market	0.00	0.00%	0	(100)	(100)	0	(100)
94 State Fair Board	21,517.00	0.14%	21,517	(21,517)	(0)	60	60
95 Convention Center	1,126.00	0.01%	1,126	(1,126)	(0)	3	3
97 Water & Sewer	389,577.00	2.53%	389,577	(389,577)	(0)	1,085	1,085
99 Bordeaux Long-Term Care	135,860.00	0.88%	135,860	0	135,860	378	136,238
100 General Hospital	18,080.00	0.12%	18,080	0	18,080	50	18,130
101 Metro Action Com	149,116.00	0.97%	149,116	(149,116)	(0)	415	415
106 Taxi Transp & Licensing	1,947.00	0.01%	1,947	0	1,947	5	1,952
107 Education	1,519,627.00	9.88%	1,519,627	(1,519,627)	(0)	4,231	4,231
109 Communication Center	28,744.00	0.19%	28,744	0	28,744	80	28,824

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Injured On Duty Allocations

Dept:2 EMPLOYEE BENEFITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	15,382,239.00	100.00%	15,382,238	(2,119,214)	13,263,024	42,827	13,305,851
Direct Bills					2,119,214		2,119,214
Total					\$15,382,238		\$15,425,065
Basis Units: IOD Medical & Expenses Paid							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,119,214	\$2,119,214
2 EMPLOYEE BENEFITS	784	0	0	0	0	12,914	793	0	0	14,490
7 GEN SVC OVERHEAD	50,683	0	151,106	0	0	731,653	41,740	0	23,204	998,385
9 FLEET MANAGEMENT	0	0	0	0	0	0	0	0	104	104
12 DIRECTOR OF FINANCE	26,324	0	0	0	0	375,538	23,851	0	11,510	437,223
17 INTERNAL AUDIT	786	0	0	0	0	12,950	795	0	0	14,530
23 HUMAN RESOURCES	12,965	0	0	0	0	194,244	11,926	0	0	219,135
24 INFORMATION SYSTEMS	22,002	0	0	0	0	323,740	19,479	4,789	2	370,012
25 DEPT OF LAW	5,108	0	0	0	0	77,698	4,770	10,347	0	97,922
27 Legislative	3,929	0	0	0	0	317,265	3,180	0	0	324,374
28 Mayor	6,679	0	0	0	0	103,597	6,360	8,120	0	124,756
29 Elections	22,395	0	302,211	0	0	246,042	16,696	4,754	29,546	621,644
31 Planning Comm	14,930	0	0	0	0	226,618	12,323	0	159	254,031
33 Register of Deeds	6,679	0	0	0	0	97,122	4,770	0	62	108,634
34 Historical Comm	1,179	0	0	0	0	12,950	1,193	0	0	15,321
35 Comm Ed Alliance	0	0	0	0	0	0	0	5,969	0	5,969
37 Assessor Prop	27,502	0	0	0	0	420,862	25,044	0	13,542	486,950
38 Trustee	9,036	0	151,106	0	0	123,021	7,553	0	0	290,716
39 County Clerk	23,573	0	0	0	0	343,164	19,081	9,981	376	396,176
40 District Attorney	5,500	0	0	0	0	77,698	4,770	0	2,068	90,036
44 Public Defender	8,644	0	0	0	0	129,496	6,758	0	1,402	146,299
45 Juvenile Court Clerk	25,538	0	0	0	0	369,064	22,261	0	0	416,863
46 Circuit Court Clerk	30,253	0	0	0	0	453,236	27,429	0	317	511,235
47 Criminal Court Clerk	19,645	0	0	0	0	310,790	16,298	0	2,091	348,824
48 Clerk/Master	4,715	0	0	0	0	58,273	4,373	0	0	67,361
49 Juvenile Court	0	0	0	0	0	0	0	15,509	47,046	62,554
50 General Sessions Court	24,752	0	0	0	0	369,064	20,671	3,322	9,378	427,187
51 State Trial Courts	21,609	0	0	0	0	284,891	17,093	1,194	187	324,974
52 Justice Info Sys	393	0	0	0	0	6,475	398	0	187	7,452
53 Sheriff Admin	121,010	0	0	0	0	1,741,722	100,175	18,917	551,508	2,533,332
58 Sheriff Hill Jail	0	0	0	0	0	0	0	472	0	472
77 Police	492,291	0	302,211	4,519,469	100,278	7,912,208	447,610	12,925	4,135,648	17,922,640
79 Fire	332,385	0	0	4,378,235	0	5,613,653	285,023	0	7,137,932	17,747,229
80 Codes Admin	36,146	0	0	0	0	537,409	28,224	491	32,854	635,124
81 Beer Board	1,179	0	0	0	0	12,950	398	0	15,278	29,804
82 Agricultural Ext	393	0	0	0	0	12,950	398	0	0	13,740
83 Soil & Water	393	0	0	0	0	6,475	398	0	0	7,265
84 Social Services	54,219	0	0	0	0	809,350	50,485	359	25,758	940,170
85 Health	122,189	0	0	0	0	1,812,944	113,294	199	208,581	2,257,207
86 Public Library	69,542	0	0	0	0	1,010,069	66,386	1,569	89,409	1,236,975
87 Parks	95,079	0	453,317	0	0	1,379,133	76,722	(901)	302,469	2,305,819

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:2 EMPLOYEE BENEFITS

Department	County Pension	Education Pension	Civil Service Pension	Police/Fire Pension	Death Benefit	Health Benefit	Life Benefit	Unemployment Comp	Injured On Duty	Total
88 Arts Commission	\$1,964	\$0	\$0	\$0	\$0	\$25,899	\$1,988	\$0	\$0	\$29,851
89 Public Works	163,442	0	1,559,410	0	0	2,193,922	98,116	244	407,979	4,423,114
90 Solid Waste	0	0	253,857	0	0	357,150	15,972	0	66,415	693,395
91 Human Relations	393	0	0	0	0	6,475	0	0	0	6,868
92 Farmers Market	3,143	0	0	0	0	51,798	1,193	0	(100)	56,034
93 Muni Auditorium	2,750	0	0	0	0	45,324	2,385	0	0	50,459
94 State Fair Board	6,679	0	0	0	0	90,647	5,963	(1,759)	60	101,590
95 Convention Center	7,465	0	0	0	0	103,597	5,168	0	3	116,233
96 Sports Authority	393	0	0	0	0	6,475	398	0	0	7,265
97 Water & Sewer	232,198	0	604,423	0	0	3,457,544	180,872	3,663	1,085	4,479,784
99 Bordeaux Long-Term Care	136,333	0	0	0	0	1,987,764	128,002	(77)	136,238	2,388,260
100 General Hospital	197,231	0	0	0	0	2,887,762	180,872	3,478	18,130	3,287,474
101 Metro Action Com	35,753	0	0	0	0	517,984	32,994	0	415	587,147
102 NCAC	4,715	0	0	0	0	77,698	4,770	0	0	87,183
104 Metro Transit	393	0	0	0	0	6,475	398	0	0	7,265
106 Taxi Transp & Licensing	393	0	0	0	0	6,475	398	0	1,952	9,218
107 Education	982,618	11,562,065	1,662,162	0	0	13,461,113	871,765	0	4,231	28,543,954
109 Communication Center	10,215	0	0	0	0	129,496	9,143	0	28,824	177,678
110 Knowles Home	12,572	0	0	0	0	181,294	12,323	0	0	206,190
112 Office of Emergency Management	0	0	0	0	0	0	398	617	0	1,015
114 Comm Ed Comm	2,750	0	0	0	0	45,324	2,783	0	0	50,856
115 Convention Center Auth	393	0	0	0	0	0	0	0	0	393
121 All Others	9,429	0	0	0	0	123,021	7,553	(51)	0	139,952
Total	\$3,511,650	\$11,562,065	\$5,439,803	\$8,897,704	\$100,278	\$52,290,462	\$3,052,170	\$104,130	\$15,425,065	\$100,383,328

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. For purposes of cost allocation, we have allocated the cost by total accounting transactions that were processed for each fund, department or division.

Additional auditing/accounting services (Federal 2 CFR Part 200 & FCAP) were allocated to benefiting departments based on the amount expended per department. LOCAP processing costs are directly allocated to the Office of Management & Budget.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Dept:3 POST AUDITS

A. Department Costs

Description		Amount	General Admin	Post Audits	Internal Audit (Post)
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
502 Management Consult	P	158,790	0	158,790	0
502 Audit	P	999,300	0	965,010	34,290
502 Other Contracts	P	2,880	0	2,880	0
503 Supplies	P	0	0	0	0
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		1,160,970	0	1,126,680	34,290
Department Cost Total		1,160,970	0	1,126,680	34,290
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,160,970	0	1,126,680	34,290
General Admin Distribution			0	0	0
Grand Total		\$1,160,970		\$1,126,680	\$34,290

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:3 POST AUDITS

Department	First Incoming	Second Incoming	Post Audits	Internal Audit (Post)
3 Post Audits	\$0	\$16	\$16	\$0
Subtotal - POST AUDITS	0	16	16	0
14 Finance Operations	0	24	23	1
14 Accounts Payable	0	54	52	2
Subtotal - FINANCE OPERATIONS	0	78	75	2
16 Management & Budget	0	1,020	990	30
Subtotal - OFFICE OF MANAGEMENT	0	1,020	990	30
17 Internal Audit	0	519	503	15
Subtotal - INTERNAL AUDIT	0	519	503	15
18 Public Property Svcs	0	220	214	7
Subtotal - PUBLIC PROPERTY ADMIN	0	220	214	7
19 Purchasing	0	1,202	1,167	36
Subtotal - PURCHASING	0	1,202	1,167	36
20 Procurement Review	0	9	9	0
20 Prompt Pay Review	0	3	3	0
20 Performance Monitoring	0	0	0	0
20 Special Projects	0	71	69	2
Subtotal - FINANCIAL ACCOUNTABIL	0	83	80	2
21 Cash Operations	0	5	4	0
21 Investor Relations	0	28	27	1
Subtotal - TREASURY	0	33	32	1
25 Legal Services	0	226	219	7
Subtotal - DEPT OF LAW	0	226	219	7
Total Incoming	0	3,396	3,296	100
C. Total Allocated		\$1,164,366	\$1,129,976	\$34,390
			97.05%	2.95%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	5,497	0.26%	\$2,967	\$0	\$2,967	\$0	\$2,967
3 POST AUDITS	30	0.00%	16	0	16	0	16
4 CORPORATE DUES	27	0.00%	15	0	15	0	15
5 INSURANCE	1,176	0.06%	635	0	635	2	637
6 EMPLOYEE HEALTH & WELLNESS	563	0.03%	304	0	304	1	305
7 GEN SVC OVERHEAD	520	0.02%	281	0	281	1	281
8 GEN SVC FACILITIES	13,316	0.64%	7,187	0	7,187	21	7,208
9 FLEET MANAGEMENT	197,275	9.45%	106,473	0	106,473	312	106,785
11 POSTAL SERVICE	484	0.02%	261	0	261	1	262
12 DIRECTOR OF FINANCE	456	0.02%	246	0	246	1	247
13 BUSINESS ASSISTANCE OFFICE	412	0.02%	222	0	222	1	223
14 FINANCE OPERATIONS	818	0.04%	441	0	441	1	443
15 PAYROLL	483	0.02%	261	0	261	1	261
16 OFFICE OF MANAGEMENT & BUDGE	865	0.04%	467	0	467	1	468
17 INTERNAL AUDIT	1,157	0.06%	624	0	624	2	626
18 PUBLIC PROPERTY ADMIN	308	0.01%	166	0	166	0	167
19 PURCHASING	514	0.02%	277	0	277	1	278
20 FINANCIAL ACCOUNTABILITY	329	0.02%	178	0	178	1	178
21 TREASURY	3,350	0.16%	1,808	0	1,808	5	1,813
22 GRANTS COORDINATION	286	0.01%	154	0	154	0	155
23 HUMAN RESOURCES	1,925	0.09%	1,039	0	1,039	3	1,042
24 INFORMATION SYSTEMS	17,130	0.82%	9,245	0	9,245	27	9,272
25 DEPT OF LAW	4,283	0.21%	2,312	0	2,312	7	2,318
26 CENTRAL RECORDS	300	0.01%	162	0	162	0	162
27 Legislative	1,127	0.05%	608	0	608	2	610
28 Mayor	1,048	0.05%	566	0	566	2	567
29 Elections	2,389	0.11%	1,289	0	1,289	4	1,293
30 Surplus Property	2,134	0.10%	1,152	0	1,152	3	1,155
31 Planning Comm	6,992	0.33%	3,774	0	3,774	11	3,785
32 Adv Plan/Research	165	0.01%	89	0	89	0	89
33 Register of Deeds	410	0.02%	221	0	221	1	222
34 Historical Comm	1,230	0.06%	664	0	664	2	666
37 Assessor Prop	1,134	0.05%	612	0	612	2	614
38 Trustee	625	0.03%	337	0	337	1	338
39 County Clerk	1,255	0.06%	677	0	677	2	679
40 District Attorney	1,709	0.08%	922	0	922	3	925
41 DA Drug Enforcement	1,288	0.06%	695	0	695	2	697
42 DA Special Operations	275	0.01%	148	0	148	0	149
44 Public Defender	2,787	0.13%	1,504	0	1,504	4	1,509
45 Juvenile Court Clerk	696	0.03%	376	0	376	1	377
46 Circuit Court Clerk	1,025	0.05%	553	0	553	2	555
47 Criminal Court Clerk	1,499	0.07%	809	0	809	2	811

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Clerk/Master	575	0.03%	\$310	\$0	\$310	\$1	\$311
49 Juvenile Court	7,541	0.36%	4,070	0	4,070	12	4,082
50 General Sessions Court	6,241	0.30%	3,368	0	3,368	10	3,378
51 State Trial Courts	5,962	0.29%	3,218	0	3,218	9	3,227
52 Justice Info Sys	1,174	0.06%	634	0	634	2	635
53 Sheriff Admin	4,115	0.20%	2,221	0	2,221	7	2,227
55 Sheriff Facility Maint	719	0.03%	388	0	388	1	389
56 Sheriff Warehouse	1,867	0.09%	1,008	0	1,008	3	1,011
57 Sheriff Criminal Justice Ctr	1,681	0.08%	907	0	907	3	910
58 Sheriff Hill Jail	1,500	0.07%	810	0	810	2	812
60 Sheriff Corr Work Center	2,226	0.11%	1,201	0	1,201	4	1,205
61 Sheriff Transportation	551	0.03%	297	0	297	1	298
63 Sheriff Warrants	1,037	0.05%	560	0	560	2	561
64 Sheriff Training Academy	603	0.03%	325	0	325	1	326
65 Sheriff Deberry	254	0.01%	137	0	137	0	137
73 Sheriff Day Reporting	1,817	0.09%	981	0	981	3	984
74 Sheriff Work Release	24	0.00%	13	0	13	0	13
75 Sheriff Armed Security	423	0.02%	228	0	228	1	229
76 Sheriff Other	1,841	0.09%	994	0	994	3	997
77 Police	62,606	3.00%	33,790	0	33,790	99	33,889
78 Police Drug Enforcement	2,170	0.10%	1,171	0	1,171	3	1,175
79 Fire	21,063	1.01%	11,368	0	11,368	33	11,401
80 Codes Admin	14,466	0.69%	7,808	0	7,808	23	7,830
81 Beer Board	1,418	0.07%	765	0	765	2	768
82 Agricultural Ext	446	0.02%	241	0	241	1	241
83 Soil & Water	396	0.02%	214	0	214	1	214
84 Social Services	7,083	0.34%	3,823	0	3,823	11	3,834
85 Health	42,825	2.05%	23,113	0	23,113	68	23,181
86 Public Library	40,672	1.95%	21,951	0	21,951	64	22,016
87 Parks	50,876	2.44%	27,459	0	27,459	81	27,539
88 Arts Commission	2,515	0.12%	1,357	0	1,357	4	1,361
89 Public Works	21,043	1.01%	11,357	0	11,357	33	11,391
90 Solid Waste	11,662	0.56%	6,294	0	6,294	18	6,313
91 Human Relations	515	0.02%	278	0	278	1	279
92 Farmers Market	3,006	0.14%	1,622	0	1,622	5	1,627
93 Muni Auditorium	4,261	0.20%	2,300	0	2,300	7	2,306
94 State Fair Board	9,751	0.47%	5,263	0	5,263	15	5,278
95 Convention Center	890	0.04%	480	0	480	1	482
96 Sports Authority	3,522	0.17%	1,901	0	1,901	6	1,906
97 Water & Sewer	93,032	4.46%	50,211	0	50,211	147	50,358
98 Storm Water	5,362	0.26%	2,894	0	2,894	8	2,902
100 General Hospital	102	0.00%	55	0	55	0	55

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Post Audits Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	36,816	1.76%	\$19,870	\$0	\$19,870	\$58	\$19,928
102 NCAC	16,167	0.77%	8,726	0	8,726	26	8,751
103 MDHA	29	0.00%	16	0	16	0	16
104 Metro Transit	917	0.04%	495	0	495	1	496
105 DES	903	0.04%	487	0	487	1	489
106 Taxi Transp & Licensing	54	0.00%	29	0	29	0	29
107 Education	971,486	46.54%	524,327	0	524,327	1,538	525,865
109 Communication Center	4,479	0.21%	2,417	0	2,417	7	2,424
110 Knowles Home	2	0.00%	1	0	1	0	1
111 Criminal Justice Planning	359	0.02%	194	0	194	1	194
112 Office of Emergency Management	857	0.04%	463	0	463	1	464
113 Office of Family Safety	1,111	0.05%	600	0	600	2	601
114 Comm Ed Comm	1,944	0.09%	1,049	0	1,049	3	1,052
115 Convention Center Auth	36,267	1.74%	19,574	0	19,574	57	19,631
116 Flood	703	0.03%	379	0	379	1	381
118 Mayor Other	396	0.02%	214	0	214	1	214
121 All Others	295,924	14.18%	159,715	0	159,715	468	160,184
Subtotal	2,087,539	100.00%	1,126,680	0	1,126,680	3,296	1,129,976
Direct Bills					0		0
Total					\$1,126,680		\$1,129,976
Basis Units: # of Accounting Transactions							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit (Post) Allocations

Dept:3 POST AUDITS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 OFFICE OF MANAGEMENT & BUDGE	34,290	100.00%	\$34,290	\$0	\$34,290	\$100	\$34,390
Subtotal	34,290	100.00%	34,290	0	34,290	100	34,390
Direct Bills					0		0
Total					\$34,290		\$34,390
Basis Units: Direct Assignment							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
2 EMPLOYEE BENEFITS	\$2,967	\$0	\$2,967
3 POST AUDITS	16	0	16
4 CORPORATE DUES	15	0	15
5 INSURANCE	637	0	637
6 EMPLOYEE HEALTH & WELLNESS	305	0	305
7 GEN SVC OVERHEAD	281	0	281
8 GEN SVC FACILITIES	7,208	0	7,208
9 FLEET MANAGEMENT	106,785	0	106,785
11 POSTAL SERVICE	262	0	262
12 DIRECTOR OF FINANCE	247	0	247
13 BUSINESS ASSISTANCE OFFICE	223	0	223
14 FINANCE OPERATIONS	443	0	443
15 PAYROLL	261	0	261
16 OFFICE OF MANAGEMENT & BUDGET	468	34,390	34,859
17 INTERNAL AUDIT	626	0	626
18 PUBLIC PROPERTY ADMIN	167	0	167
19 PURCHASING	278	0	278
20 FINANCIAL ACCOUNTABILITY	178	0	178
21 TREASURY	1,813	0	1,813
22 GRANTS COORDINATION	155	0	155
23 HUMAN RESOURCES	1,042	0	1,042
24 INFORMATION SYSTEMS	9,272	0	9,272
25 DEPT OF LAW	2,318	0	2,318
26 CENTRAL RECORDS	162	0	162
27 Legislative	610	0	610
28 Mayor	567	0	567
29 Elections	1,293	0	1,293
30 Surplus Property	1,155	0	1,155
31 Planning Comm	3,785	0	3,785
32 Adv Plan/Research	89	0	89
33 Register of Deeds	222	0	222
34 Historical Comm	666	0	666
37 Assessor Prop	614	0	614
38 Trustee	338	0	338
39 County Clerk	679	0	679
40 District Attorney	925	0	925
41 DA Drug Enforcement	697	0	697
42 DA Special Operations	149	0	149
44 Public Defender	1,509	0	1,509
45 Juvenile Court Clerk	377	0	377
46 Circuit Court Clerk	555	0	555

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
47 Criminal Court Clerk	\$811	\$0	\$811
48 Clerk/Master	311	0	311
49 Juvenile Court	4,082	0	4,082
50 General Sessions Court	3,378	0	3,378
51 State Trial Courts	3,227	0	3,227
52 Justice Info Sys	635	0	635
53 Sheriff Admin	2,227	0	2,227
55 Sheriff Facility Maint	389	0	389
56 Sheriff Warehouse	1,011	0	1,011
57 Sheriff Criminal Justice Ctr	910	0	910
58 Sheriff Hill Jail	812	0	812
60 Sheriff Corr Work Center	1,205	0	1,205
61 Sheriff Transportation	298	0	298
63 Sheriff Warrants	561	0	561
64 Sheriff Training Academy	326	0	326
65 Sheriff Deberry	137	0	137
73 Sheriff Day Reporting	984	0	984
74 Sheriff Work Release	13	0	13
75 Sheriff Armed Security	229	0	229
76 Sheriff Other	997	0	997
77 Police	33,889	0	33,889
78 Police Drug Enforcement	1,175	0	1,175
79 Fire	11,401	0	11,401
80 Codes Admin	7,830	0	7,830
81 Beer Board	768	0	768
82 Agricultural Ext	241	0	241
83 Soil & Water	214	0	214
84 Social Services	3,834	0	3,834
85 Health	23,181	0	23,181
86 Public Library	22,016	0	22,016
87 Parks	27,539	0	27,539
88 Arts Commission	1,361	0	1,361
89 Public Works	11,391	0	11,391
90 Solid Waste	6,313	0	6,313
91 Human Relations	279	0	279
92 Farmers Market	1,627	0	1,627
93 Muni Auditorium	2,306	0	2,306
94 State Fair Board	5,278	0	5,278
95 Convention Center	482	0	482
96 Sports Authority	1,906	0	1,906
97 Water & Sewer	50,358	0	50,358

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:3 POST AUDITS

Department	Post Audits	Internal Audit (Post)	Total
98 Storm Water	\$2,902	\$0	\$2,902
100 General Hospital	55	0	55
101 Metro Action Com	19,928	0	19,928
102 NCAC	8,751	0	8,751
103 MDHA	16	0	16
104 Metro Transit	496	0	496
105 DES	489	0	489
106 Taxi Transp & Licensing	29	0	29
107 Education	525,865	0	525,865
109 Communication Center	2,424	0	2,424
110 Knowles Home	1	0	1
111 Criminal Justice Planning	194	0	194
112 Office of Emergency Management	464	0	464
113 Office of Family Safety	601	0	601
114 Comm Ed Comm	1,052	0	1,052
115 Convention Center Auth	19,631	0	19,631
116 Flood	381	0	381
118 Mayor Other	214	0	214
121 All Others	160,184	0	160,184
Total	\$1,129,976	\$34,390	\$1,164,366

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under Federal 2 CFR Part 200. We have identified the costs of memberships to such organizations as Tennessee County Services Association and Tennessee Municipal League, and allocated those costs to the departments benefiting from the membership.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:4 CORPORATE DUES

Description		Amount	General Admin	Corporate Dues
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
502 Corporate Dues	P	377,838	0	377,838
502 Management Consult	P	116,450	0	116,450
505 Other Expenses	S	0	0	0
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		494,288	0	494,288
Department Cost Total		494,288	0	494,288
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		494,288	0	494,288
General Admin Distribution			0	0
Grand Total		<u>\$494,288</u>		<u>\$494,288</u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:4 CORPORATE DUES

Department	First Incoming	Second Incoming	Corporate Dues
3 Post Audits	\$15	\$0	\$15
Subtotal - POST AUDITS	15	0	15
14 Finance Operations	0	21	21
14 Accounts Payable	0	66	66
Subtotal - FINANCE OPERATIONS	0	88	88
16 Management & Budget	0	452	452
Subtotal - OFFICE OF MANAGEMENT	0	452	452
17 Internal Audit	0	221	221
Subtotal - INTERNAL AUDIT	0	221	221
18 Public Property Svcs	0	94	94
Subtotal - PUBLIC PROPERTY ADMIN	0	94	94
19 Purchasing	0	512	512
Subtotal - PURCHASING	0	512	512
20 Procurement Review	0	4	4
20 Prompt Pay Review	0	3	3
20 Performance Monitoring	0	0	0
20 Special Projects	0	30	30
Subtotal - FINANCIAL ACCOUNTABIL	0	37	37
21 Cash Operations	0	2	2
21 Investor Relations	0	12	12
Subtotal - TREASURY	0	14	14
Total Incoming	15	1,418	1,432
C. Total Allocated		\$495,720	\$495,720
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Corporate Dues Allocations

Dept:4 CORPORATE DUES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 Legislative	335,122	67.80%	\$335,132	\$0	\$335,132	\$961	\$336,093
28 Mayor	159,166	32.20%	159,171	0	159,171	457	159,627
Subtotal	494,288	100.00%	494,303	0	494,303	1,418	495,720
Direct Bills					0		0
Total					\$494,303		\$495,720
Basis Units: Corporate Dues Costs							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:4 CORPORATE DUES

Department	Corporate Dues	Total
27 Legislative	\$336,093	\$336,093
28 Mayor	159,627	159,627
Total	\$495,720	\$495,720

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

INSURANCE

NATURE AND EXTENT OF SERVICES

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

Property Loss Building and Contents – All risk are covered. The amount is funded by participating departments and agencies.

Self-Insured Liability – vehicle and non-vehicle liability for bodily injury and property damage to the public. The amount is funded by participating departments and agencies.

Surety/Notary Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials.

Judgments and Losses - resulting from liability claims against departments and agencies. The amount is funded by participating departments and agencies.

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

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:5 INSURANCE

Description		Amount	General Admin	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Judgement & Loss	P	3,867,900	0	0	0	0	3,867,900
Property Loss	P	114,500	0	114,500	0	0	0
Self Insured	P	2,625,100	0	0	2,625,100	0	0
Surety Bond	P	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Services & Supplies		6,607,500	0	114,500	2,625,100	0	3,867,900
Department Cost Total		6,607,500	0	114,500	2,625,100	0	3,867,900
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,607,500	0	114,500	2,625,100	0	3,867,900
General Admin Distribution			0	0	0	0	0
Grand Total		\$6,607,500		\$114,500	\$2,625,100	\$0	\$3,867,900

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:5 INSURANCE

Department	First Incoming	Second Incoming	Property Loss	Self Insured	Surety Bonds	Judgements & Losses
3 Post Audits	\$635	\$2	\$11	\$253	\$0	\$373
Subtotal - POST AUDITS	635	2	11	253	0	373
14 Finance Operations	0	926	16	368	0	542
Subtotal - FINANCE OPERATIONS	0	926	16	368	0	542
16 Management & Budget	0	5,803	101	2,305	0	3,397
Subtotal - OFFICE OF MANAGEMENT	0	5,803	101	2,305	0	3,397
17 Internal Audit	0	2,952	51	1,173	0	1,728
Subtotal - INTERNAL AUDIT	0	2,952	51	1,173	0	1,728
18 Public Property Svcs	0	1,254	22	498	0	734
Subtotal - PUBLIC PROPERTY ADMIN	0	1,254	22	498	0	734
19 Purchasing	0	6,844	119	2,719	0	4,006
Subtotal - PURCHASING	0	6,844	119	2,719	0	4,006
20 Procurement Review	0	51	1	20	0	30
20 Performance Monitoring	0	0	0	0	0	0
20 Special Projects	0	406	7	161	0	237
Subtotal - FINANCIAL ACCOUNTABIL	0	456	8	181	0	267
21 Cash Operations	0	26	0	10	0	15
21 Investor Relations	0	161	3	64	0	94
Subtotal - TREASURY	0	187	3	74	0	109
Total Incoming	635	18,424	330	7,572	0	11,156
C. Total Allocated		\$6,626,558	\$114,830	\$2,632,672	\$0	\$3,879,056
			1.73%	39.73%		58.54%

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Property Loss Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	166,400	22.86%	\$26,174	\$0	\$26,174	\$73	\$26,247
29 Elections	5,000	0.69%	786	0	786	2	789
31 Planning Comm	2,800	0.38%	440	0	440	1	442
49 Juvenile Court	12,300	1.69%	1,935	0	1,935	5	1,940
53 Sheriff Admin	80,100	11.00%	12,599	0	12,599	35	12,634
79 Fire	71,500	9.82%	11,247	0	11,247	31	11,278
84 Social Services	9,600	1.32%	1,510	0	1,510	4	1,514
85 Health	26,100	3.59%	4,105	0	4,105	11	4,117
86 Public Library	128,900	17.71%	20,275	0	20,275	57	20,332
87 Parks	204,800	28.13%	32,214	0	32,214	90	32,304
93 Muni Auditorium	20,500	2.82%	3,225	0	3,225	9	3,234
Subtotal	728,000	100.00%	114,511	0	114,511	319	114,830
Direct Bills					0		0
Total					\$114,511		\$114,830

Basis Units: USD and GSD Property Loss Premiums

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	14,200	0.61%	\$16,111	\$0	\$16,111	\$45	\$16,156
12 DIRECTOR OF FINANCE	800	0.03%	908	0	908	3	910
23 HUMAN RESOURCES	600	0.03%	681	0	681	2	683
25 DEPT OF LAW	600	0.03%	681	0	681	2	683
27 Legislative	400	0.02%	454	0	454	1	455
29 Elections	400	0.02%	454	0	454	1	455
31 Planning Comm	400	0.02%	454	0	454	1	455
37 Assessor Prop	17,300	0.75%	19,629	0	19,629	55	19,683
39 County Clerk	1,900	0.08%	2,156	0	2,156	6	2,162
40 District Attorney	4,200	0.18%	4,765	0	4,765	13	4,779
44 Public Defender	600	0.03%	681	0	681	2	683
45 Juvenile Court Clerk	400	0.02%	454	0	454	1	455
46 Circuit Court Clerk	100	0.00%	113	0	113	0	114
47 Criminal Court Clerk	500	0.02%	567	0	567	2	569
49 Juvenile Court	14,700	0.64%	16,679	0	16,679	47	16,725
50 General Sessions Court	400	0.02%	454	0	454	1	455
51 State Trial Courts	6,300	0.27%	7,148	0	7,148	20	7,168
52 Justice Info Sys	100	0.00%	113	0	113	0	114
53 Sheriff Admin	139,900	6.05%	158,731	0	158,731	443	159,173
77 Police	905,100	39.12%	1,026,927	0	1,026,927	2,863	1,029,790
79 Fire	331,400	14.32%	376,007	0	376,007	1,048	377,055
80 Codes Admin	33,000	1.43%	37,442	0	37,442	104	37,546
81 Beer Board	1,000	0.04%	1,135	0	1,135	3	1,138
84 Social Services	30,700	1.33%	34,832	0	34,832	97	34,929
85 Health	35,600	1.54%	40,392	0	40,392	113	40,504
86 Public Library	53,300	2.30%	60,474	0	60,474	169	60,643
87 Parks	501,800	21.69%	569,343	0	569,343	1,587	570,930
89 Public Works	127,538	5.51%	144,705	0	144,705	403	145,108
90 Solid Waste	20,762	0.90%	23,557	0	23,557	66	23,622
93 Muni Auditorium	28,100	1.21%	31,882	0	31,882	89	31,971
106 Taxi Transp & Licensing	800	0.03%	908	0	908	3	910
108 Arena	9,600	0.41%	10,892	0	10,892	30	10,923
109 Communication Center	1,700	0.07%	1,929	0	1,929	5	1,934
112 Office of Emergency Management	25,700	1.11%	29,159	0	29,159	81	29,241
121 All Others	4,000	0.17%	4,538	0	4,538	13	4,551

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Self Insured Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,313,900	100.00%	2,625,352	0	2,625,352	7,320	2,632,672
Direct Bills					0		0
Total					\$2,625,352		\$2,632,672
Basis Units: Self Insured Premium Costs							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Surety Bonds Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	80.00	0.36%	\$0	\$0	\$0	\$0	\$0
12 DIRECTOR OF FINANCE	40.00	0.18%	0	0	0	0	0
21 TREASURY	2,409.00	10.85%	0	0	0	0	0
23 HUMAN RESOURCES	493.00	2.22%	0	0	0	0	0
24 INFORMATION SYSTEMS	80.00	0.36%	0	0	0	0	0
25 DEPT OF LAW	40.00	0.18%	0	0	0	0	0
37 Assessor Prop	583.00	2.62%	0	0	0	0	0
38 Trustee	14,247.00	64.14%	0	0	0	0	0
40 District Attorney	80.00	0.36%	0	0	0	0	0
45 Juvenile Court Clerk	225.00	1.01%	0	0	0	0	0
46 Circuit Court Clerk	2,251.00	10.13%	0	0	0	0	0
47 Criminal Court Clerk	338.00	1.52%	0	0	0	0	0
48 Clerk/Master	1,005.00	4.52%	0	0	0	0	0
53 Sheriff Admin	300.00	1.35%	0	0	0	0	0
89 Public Works	34.40	0.15%	0	0	0	0	0
90 Solid Waste	5.60	0.03%	0	0	0	0	0
Subtotal	22,211.00	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Total 505205 Surety & 505959 Notary Bonds Cost Per Organization

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	27,900	0.69%	\$26,738	\$0	\$26,738	\$75	\$26,812
12 DIRECTOR OF FINANCE	35,500	0.88%	34,021	0	34,021	95	34,116
17 INTERNAL AUDIT	4,300	0.11%	4,121	0	4,121	11	4,132
23 HUMAN RESOURCES	17,800	0.44%	17,059	0	17,059	48	17,106
24 INFORMATION SYSTEMS	3,100	0.08%	2,971	0	2,971	8	2,979
25 DEPT OF LAW	16,100	0.40%	15,429	0	15,429	43	15,472
27 Legislative	19,000	0.47%	18,209	0	18,209	51	18,259
28 Mayor	11,700	0.29%	11,213	0	11,213	31	11,244
29 Elections	10,300	0.26%	9,871	0	9,871	28	9,898
31 Planning Comm	13,400	0.33%	12,842	0	12,842	36	12,878
34 Historical Comm	2,600	0.06%	2,492	0	2,492	7	2,499
37 Assessor Prop	27,700	0.69%	26,546	0	26,546	74	26,620
38 Trustee	8,900	0.22%	8,529	0	8,529	24	8,553
39 County Clerk	23,700	0.59%	22,713	0	22,713	63	22,776
40 District Attorney	27,600	0.68%	26,450	0	26,450	74	26,524
44 Public Defender	23,200	0.57%	22,234	0	22,234	62	22,296
45 Juvenile Court Clerk	9,800	0.24%	9,392	0	9,392	26	9,418
46 Circuit Court Clerk	17,300	0.43%	16,579	0	16,579	46	16,626
47 Criminal Court Clerk	28,100	0.70%	26,930	0	26,930	75	27,005
48 Clerk/Master	6,500	0.16%	6,229	0	6,229	17	6,247
49 Juvenile Court	33,900	0.84%	32,488	0	32,488	91	32,579
50 General Sessions Court	37,500	0.93%	35,938	0	35,938	100	36,038
51 State Trial Courts	27,000	0.67%	25,875	0	25,875	72	25,948
52 Justice Info Sys	6,600	0.16%	6,325	0	6,325	18	6,343
53 Sheriff Admin	2,100,000	52.03%	2,012,529	0	2,012,529	5,611	2,018,140
77 Police	547,800	13.57%	524,982	0	524,982	1,464	526,446
79 Fire	363,200	9.00%	348,072	0	348,072	970	349,042
80 Codes Admin	30,700	0.76%	29,421	0	29,421	82	29,503
81 Beer Board	1,400	0.03%	1,342	0	1,342	4	1,345
82 Agricultural Ext	3,100	0.08%	2,971	0	2,971	8	2,979
83 Soil & Water	400	0.01%	383	0	383	1	384
84 Social Services	27,900	0.69%	26,738	0	26,738	75	26,812
85 Health	83,300	2.06%	79,830	0	79,830	223	80,053
86 Public Library	99,700	2.47%	95,547	0	95,547	266	95,814
87 Parks	188,700	4.67%	180,840	0	180,840	504	181,344
88 Arts Commission	1,900	0.05%	1,821	0	1,821	5	1,826
89 Public Works	71,638	1.77%	68,654	0	68,654	191	68,845
90 Solid Waste	11,662	0.29%	11,176	0	11,176	31	11,207
91 Human Relations	1,400	0.03%	1,342	0	1,342	4	1,345
106 Taxi Transp & Licensing	1,300	0.03%	1,246	0	1,246	3	1,249
109 Communication Center	57,300	1.42%	54,913	0	54,913	153	55,066
111 Criminal Justice Planning	1,000	0.02%	958	0	958	3	961

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Judgements & Losses Allocations

Dept:5 INSURANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	4,500	0.11%	\$4,313	\$0	\$4,313	\$12	\$4,325
Subtotal	4,036,400	100.00%	3,868,272	0	3,868,272	10,785	3,879,056
Direct Bills					0		0
Total					\$3,868,272		\$3,879,056
Basis Units: Judgements & Losses Premium Costs							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
8 GEN SVC FACILITIES	\$26,247	\$16,156	\$0	\$26,812	\$69,216
12 DIRECTOR OF FINANCE	0	910	0	34,116	35,026
17 INTERNAL AUDIT	0	0	0	4,132	4,132
23 HUMAN RESOURCES	0	683	0	17,106	17,789
24 INFORMATION SYSTEMS	0	0	0	2,979	2,979
25 DEPT OF LAW	0	683	0	15,472	16,155
27 Legislative	0	455	0	18,259	18,714
28 Mayor	0	0	0	11,244	11,244
29 Elections	789	455	0	9,898	11,142
31 Planning Comm	442	455	0	12,878	13,774
34 Historical Comm	0	0	0	2,499	2,499
37 Assessor Prop	0	19,683	0	26,620	46,304
38 Trustee	0	0	0	8,553	8,553
39 County Clerk	0	2,162	0	22,776	24,938
40 District Attorney	0	4,779	0	26,524	31,303
44 Public Defender	0	683	0	22,296	22,978
45 Juvenile Court Clerk	0	455	0	9,418	9,873
46 Circuit Court Clerk	0	114	0	16,626	16,739
47 Criminal Court Clerk	0	569	0	27,005	27,574
48 Clerk/Master	0	0	0	6,247	6,247
49 Juvenile Court	1,940	16,725	0	32,579	51,244
50 General Sessions Court	0	455	0	36,038	36,493
51 State Trial Courts	0	7,168	0	25,948	33,115
52 Justice Info Sys	0	114	0	6,343	6,457
53 Sheriff Admin	12,634	159,173	0	2,018,140	2,189,947
77 Police	0	1,029,790	0	526,446	1,556,236
79 Fire	11,278	377,055	0	349,042	737,375
80 Codes Admin	0	37,546	0	29,503	67,049
81 Beer Board	0	1,138	0	1,345	2,483
82 Agricultural Ext	0	0	0	2,979	2,979
83 Soil & Water	0	0	0	384	384
84 Social Services	1,514	34,929	0	26,812	63,256
85 Health	4,117	40,504	0	80,053	124,674
86 Public Library	20,332	60,643	0	95,814	176,788
87 Parks	32,304	570,930	0	181,344	784,578
88 Arts Commission	0	0	0	1,826	1,826
89 Public Works	0	145,108	0	68,845	213,954
90 Solid Waste	0	23,622	0	11,207	34,830
91 Human Relations	0	0	0	1,345	1,345
93 Muni Auditorium	3,234	31,971	0	0	35,205
106 Taxi Transp & Licensing	0	910	0	1,249	2,160

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:5 INSURANCE

Department	Property Loss	Self Insured	Surety Bonds	Judgements & Losses	Total
108 Arena	\$0	\$10,923	\$0	\$0	\$10,923
109 Communication Center	0	1,934	0	55,066	57,001
111 Criminal Justice Planning	0	0	0	961	961
112 Office of Emergency Management	0	29,241	0	0	29,241
121 All Others	0	4,551	0	4,325	8,876
Total	\$114,830	\$2,632,672	\$0	\$3,879,056	\$6,626,558

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

Employee Clinic - The allocation of costs is based on the number of exams and procedures. Agencies are billed for select services and direct billings are credited to agencies total costs.

Benefit Board – Costs associated with support provided to the Benefit Board have been allocated directly to the Employee Benefits central service department for further re-allocation.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:6 EMPLOYEE HEALTH & WELLNESS

Description		Amount	General Admin	Employee Clinic	Benefit Board	Other
Personnel Costs						
Salaries	S1	299,901	0	241,450	58,451	0
<i>Salary % Split</i>			<i>.00%</i>	<i>80.51%</i>	<i>19.49%</i>	<i>.00%</i>
Benefits	S	113,850	0	91,661	22,189	0
Subtotal - Personnel Costs		413,751	0	333,111	80,640	0
Services & Supplies Cost						
502 Contract Services	S	37,982	0	30,579	7,403	0
503 Supplies	S	5,526	0	4,449	1,077	0
505 Other Expenses	S	6,747	0	5,432	1,315	0
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		50,255	0	40,460	9,795	0
Department Cost Total		464,006	0	373,571	90,435	0
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		464,006	0	373,571	90,435	0
General Admin Distribution			0	0	0	0
Grand Total		\$464,006		\$373,571	\$90,435	\$0
						not allocated

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:6 EMPLOYEE HEALTH & WELLNESS

Department	First Incoming	Second Incoming	Employee Clinic	Benefit Board	Other
3 Post Audits	\$304	\$1	\$305	\$0	\$0
Subtotal - POST AUDITS	304	1	305	0	0
14 Finance Operations	0	443	443	0	0
14 Accounts Payable	0	270	270	0	0
Subtotal - FINANCE OPERATIONS	0	713	713	0	0
15 Payroll	0	167	167	0	0
Subtotal - PAYROLL	0	167	167	0	0
16 Management & Budget	0	541	541	0	0
Subtotal - OFFICE OF MANAGEMENT	0	541	541	0	0
17 Internal Audit	0	207	207	0	0
Subtotal - INTERNAL AUDIT	0	207	207	0	0
18 Public Property Svcs	0	88	88	0	0
Subtotal - PUBLIC PROPERTY ADMIN	0	88	88	0	0
19 Purchasing	0	52	52	0	0
Subtotal - PURCHASING	0	52	52	0	0
20 Procurement Review	0	4	4	0	0
20 Prompt Pay Review	0	13	13	0	0
20 Performance Monitoring	0	0	0	0	0
20 Special Projects	0	28	28	0	0
Subtotal - FINANCIAL ACCOUNTABIL	0	45	45	0	0
21 Cash Operations	0	2	2	0	0
21 Investment Committee Supt	0	18	18	0	0
21 Investor Relations	0	11	11	0	0
Subtotal - TREASURY	0	31	31	0	0
Total Incoming	304	1,845	2,149	0	0
C. Total Allocated		\$466,155	\$375,720	\$90,435	\$0
			80.60%	19.40%	

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Employee Clinic Allocations

Dept:6 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	246.00	1.24%	\$4,637	\$0	\$4,637	\$23	\$4,660
27 Legislative	3.00	0.02%	57	0	57	0	57
28 Mayor	1.00	0.01%	19	0	19	0	19
38 Trustee	1.00	0.01%	19	0	19	0	19
40 District Attorney	2.00	0.01%	38	0	38	0	38
49 Juvenile Court	98.00	0.49%	1,847	0	1,847	9	1,856
50 General Sessions Court	3.00	0.02%	57	0	57	0	57
51 State Trial Courts	8.00	0.04%	151	0	151	1	152
53 Sheriff Admin	1,140.00	5.75%	21,487	0	21,487	106	21,593
77 Police	10,403.00	52.45%	196,079	0	196,079	968	197,047
79 Fire	5,364.00	27.04%	101,102	0	101,102	499	101,601
80 Codes Admin	2.00	0.01%	38	0	38	0	38
84 Social Services	1.00	0.01%	19	0	19	0	19
85 Health	1,400.00	7.06%	26,388	0	26,388	130	26,518
87 Parks	451.00	2.27%	8,501	0	8,501	42	8,543
89 Public Works	43.86	0.22%	827	0	827	4	831
90 Solid Waste	7.14	0.04%	135	0	135	1	135
95 Convention Center	9.00	0.05%	170	0	170	1	170
97 Water & Sewer	92.00	0.46%	1,734	0	1,734	9	1,743
101 Metro Action Com	498.00	2.51%	9,386	0	9,386	46	9,433
103 MDHA	52.00	0.26%	980	0	980	5	985
104 Metro Transit	2.00	0.01%	38	0	38	0	38
107 Education	9.00	0.05%	170	0	170	1	170
Subtotal	19,836.00	100.00%	373,875	0	373,875	1,845	375,720
Direct Bills					0		0
Total					\$373,875		\$375,720
Basis Units: # of Exams and Procedures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Benefit Board Allocations

Dept:6 EMPLOYEE HEALTH & WELLNESS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	100	100.00%	\$90,435	\$0	\$90,435	\$0	\$90,435
Subtotal	100	100.00%	90,435	0	90,435	0	90,435
Direct Bills					0		0
Total					\$90,435		\$90,435

Basis Units: Direct 100% Allocation to Employee Benefits

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:6 EMPLOYEE HEALTH & WELLNESS

Department	Employee Clinic	Benefit Board	Other	Total
2 EMPLOYEE BENEFITS	\$0	\$90,435	\$0	\$90,435
7 GEN SVC OVERHEAD	4,660	0	0	4,660
27 Legislative	57	0	0	57
28 Mayor	19	0	0	19
38 Trustee	19	0	0	19
40 District Attorney	38	0	0	38
49 Juvenile Court	1,856	0	0	1,856
50 General Sessions Court	57	0	0	57
51 State Trial Courts	152	0	0	152
53 Sheriff Admin	21,593	0	0	21,593
77 Police	197,047	0	0	197,047
79 Fire	101,601	0	0	101,601
80 Codes Admin	38	0	0	38
84 Social Services	19	0	0	19
85 Health	26,518	0	0	26,518
87 Parks	8,543	0	0	8,543
89 Public Works	831	0	0	831
90 Solid Waste	135	0	0	135
95 Convention Center	170	0	0	170
97 Water & Sewer	1,743	0	0	1,743
101 Metro Action Com	9,433	0	0	9,433
103 MDHA	985	0	0	985
104 Metro Transit	38	0	0	38
107 Education	170	0	0	170
Total	\$375,720	\$90,435	\$0	\$466,155

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

GENERAL SERVICES OVERHEAD EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

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

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

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:7 GEN SVC OVERHEAD

Description		Amount	General Admin	Gen Svs Overhead
Personnel Costs				
Salaries	S1	735,441	0	735,441
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	222,962	0	222,962
Subtotal - Personnel Costs		<u>958,403</u>	0	<u>958,403</u>
Services & Supplies Cost				
502 Contract Services	S	190,522	0	190,522
503 Supplies	S	11,353	0	11,353
505 Other Expenses	S	8,568	0	8,568
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		<u>210,443</u>	0	<u>210,443</u>
Department Cost Total		1,168,846	0	1,168,846
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		1,168,846	0	1,168,846
General Admin Distribution			0	0
Grand Total		<u><u>\$1,168,846</u></u>		<u><u>\$1,168,846</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
1 Metro Southeast	\$136,839	\$0	\$136,839
1 Lindsley Hall	49,644	0	49,644
1 Fulton Campus Garage	7,131	0	7,131
Subtotal - BUILDING DEPRECIATION	193,613	0	193,613
2 County Pension	50,542	141	50,683
2 Civil Service Pension	150,686	420	151,106
2 Health Benefit	729,621	2,032	731,653
2 Life Benefit	41,624	116	41,740
2 Injured On Duty	23,140	64	23,204
Subtotal - EMPLOYEE BENEFITS	995,613	2,773	998,385
3 Post Audits	281	1	281
Subtotal - POST AUDITS	281	1	281
6 Employee Clinic	4,637	23	4,660
Subtotal - EMPLOYEE HEALTH & WE	4,637	23	4,660
8 Buildings & Security	0	521,861	521,861
Subtotal - GEN SVC FACILITIES	0	521,861	521,861
9 Motor Pool	0	11	11
9 Fleet Depreciation	0	37,797	37,797
Subtotal - FLEET MANAGEMENT	0	37,807	37,807
10 Security Services	0	10,796	10,796
Subtotal - SHERIFF SECURITY SERV	0	10,796	10,796
11 Postal Service	0	1,013	1,013
Subtotal - POSTAL SERVICE	0	1,013	1,013
13 Procurement Post-Award	0	27,811	27,811
Subtotal - BUSINESS ASSISTANCE C	0	27,811	27,811
14 Finance Operations	0	409	409

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
14 Accounts Payable	\$0	\$191	\$191
Subtotal - FINANCE OPERATIONS	0	601	601
15 Payroll	0	1,853	1,853
Subtotal - PAYROLL	0	1,853	1,853
16 Management & Budget	0	1,088	1,088
Subtotal - OFFICE OF MANAGEMENT	0	1,088	1,088
17 Internal Audit	0	522	522
Subtotal - INTERNAL AUDIT	0	522	522
18 Public Property Svcs	0	222	222
Subtotal - PUBLIC PROPERTY ADMIN	0	222	222
19 Purchasing	0	218	218
Subtotal - PURCHASING	0	218	218
20 Procurement Review	0	9	9
20 Prompt Pay Review	0	9	9
20 Performance Monitoring	0	0	0
20 Special Projects	0	72	72
Subtotal - FINANCIAL ACCOUNTABIL	0	90	90
21 Cash Operations	0	5	5
21 Investment Committee Supt	0	201	201
21 Investor Relations	0	29	29
Subtotal - TREASURY	0	234	234
23 Employee Relations	0	9,349	9,349
23 Workforce Management	0	20,530	20,530
23 Benefits	0	20,209	20,209
23 HR Admin./Sys Support	0	24,923	24,923
Subtotal - HUMAN RESOURCES	0	75,011	75,011
24 ITS Systems	0	8,209	8,209

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:7 GEN SVC OVERHEAD

Department	First Incoming	Second Incoming	Gen Svs Overhead
24 ITS Systems Depreciation	\$0	\$621	\$621
Subtotal - INFORMATION SYSTEMS	0	8,830	8,830
25 Legal Services	0	43,216	43,216
Subtotal - DEPT OF LAW	0	43,216	43,216
26 Records & Storage	0	4,656	4,656
26 Data Requests	0	396	396
Subtotal - CENTRAL RECORDS	0	5,051	5,051
Total Incoming	1,194,143	739,021	1,933,164
C. Total Allocated		\$3,102,010	\$3,102,010
			100.00%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Gen Svs Overhead Allocations

Dept:7 GEN SVC OVERHEAD

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	1,805,202	26.24%	\$620,097	\$0	\$620,097	\$193,934	\$814,031
9 FLEET MANAGEMENT	4,466,015	64.92%	1,534,100	0	1,534,100	479,788	2,013,888
11 POSTAL SERVICE	187,688	2.73%	64,472	0	64,472	20,163	84,635
30 Surplus Property	420,140	6.11%	144,320	0	144,320	45,136	189,456
Subtotal	6,879,045	100.00%	2,362,989	0	2,362,989	739,021	3,102,010
Direct Bills					0		0
Total					\$2,362,989		\$3,102,010
Basis Units: General Services Salaries							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Allocation Summary

Dept:7 GEN SVC OVERHEAD

Department	Gen Svs Overhead	Total
8 GEN SVC FACILITIES	\$814,031	\$814,031
9 FLEET MANAGEMENT	2,013,888	2,013,888
11 POSTAL SERVICE	84,635	84,635
30 Surplus Property	189,456	189,456
Total	\$3,102,010	\$3,102,010

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

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

General Services Facilities identified the utility costs to each building. In addition, environmental, grounds maintenance, and salaries and fringe benefits on certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Respective buildings costs were then allocated based on the square feet occupied by each agency. The residual was allocated to departments based on billings.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:8 GEN SVC FACILITIES

Description		Amount	General Admin	Buildings & Security
Personnel Costs				
Salaries	S1	1,707,376	0	1,707,376
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	547,132	0	547,132
Subtotal - Personnel Costs		<u>2,254,508</u>	0	<u>2,254,508</u>
Services & Supplies Cost				
502 Contract Services	S	17,179,184	0	17,179,184
503 Supplies	S	592,521	0	592,521
505 Other Expenses	S	166,589	0	166,589
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		<u>17,938,294</u>	0	<u>17,938,294</u>
Department Cost Total		20,192,802	0	20,192,802
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		20,192,802	0	20,192,802
General Admin Distribution			0	0
Grand Total		<u><u>\$20,192,802</u></u>		<u><u>\$20,192,802</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:8 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security
1 Communications Bldg	\$11,199	\$0	\$11,199
1 Metro Southeast	218,783	0	218,783
1 Lindsley Hall	118,439	0	118,439
1 Howard Office Bldg	72,848	0	72,848
1 Fulton Campus Garage	32,869	0	32,869
1 Metro Office Building	28,840	0	28,840
Subtotal - BUILDING DEPRECIATION	482,978	0	482,978
3 Post Audits	7,187	21	7,208
Subtotal - POST AUDITS	7,187	21	7,208
5 Property Loss	26,174	73	26,247
5 Self Insured	16,111	45	16,156
5 Surety Bonds	0	0	0
5 Judgements & Losses	26,738	75	26,812
Subtotal - INSURANCE	69,023	192	69,216
7 Gen Svs Overhead	620,097	193,934	814,031
Subtotal - GEN SVC OVERHEAD	620,097	193,934	814,031
8 Buildings & Security	0	47,414	47,414
Subtotal - GEN SVC FACILITIES	0	47,414	47,414
9 Motor Pool	0	425	425
Subtotal - FLEET MANAGEMENT	0	425	425
10 Security Services	0	53,036	53,036
Subtotal - SHERIFF SECURITY SERV	0	53,036	53,036
11 Postal Service	0	117	117
Subtotal - POSTAL SERVICE	0	117	117
14 Finance Operations	0	10,485	10,485
14 Accounts Payable	0	6,630	6,630
Subtotal - FINANCE OPERATIONS	0	17,115	17,115
15 Payroll	0	858	858

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:8 GEN SVC FACILITIES

Department	First Incoming	Second Incoming	Buildings & Security
Subtotal - PAYROLL	\$0	\$858	\$858
16 Management & Budget	0	19,333	19,333
Subtotal - OFFICE OF MANAGEMENT	0	19,333	19,333
17 Internal Audit	0	9,022	9,022
Subtotal - INTERNAL AUDIT	0	9,022	9,022
18 Public Property Svcs	0	3,831	3,831
Subtotal - PUBLIC PROPERTY ADMIN	0	3,831	3,831
19 Purchasing	0	71,435	71,435
Subtotal - PURCHASING	0	71,435	71,435
20 Procurement Review	0	155	155
20 Prompt Pay Review	0	318	318
20 Performance Monitoring	0	0	0
20 Special Projects	0	1,240	1,240
Subtotal - FINANCIAL ACCOUNTABIL	0	1,712	1,712
21 Cash Operations	0	79	79
21 Investment Committee Supt	0	93	93
21 Investor Relations	0	493	493
Subtotal - TREASURY	0	665	665
24 ITS Systems	0	50,628	50,628
24 ITS Systems Depreciation	0	3,750	3,750
24 Radio Depreciation	0	7,404	7,404
Subtotal - INFORMATION SYSTEMS	0	61,782	61,782
26 Records & Storage	0	4,338	4,338
26 Data Requests	0	18,514	18,514
Subtotal - CENTRAL RECORDS	0	22,852	22,852
Total Incoming	1,179,284	503,745	1,683,029
C. Total Allocated		\$21,875,831	\$21,875,831
		100.00%	

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Buildings & Security Allocations

Dept:8 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	35,100	0.17%	\$36,022	\$(35,100)	\$922	\$0	\$922
7 GEN SVC OVERHEAD	508,500	2.44%	521,861	0	521,861	0	521,861
8 GEN SVC FACILITIES	46,200	0.22%	47,414	0	47,414	0	47,414
9 FLEET MANAGEMENT	845,400	4.06%	867,613	0	867,613	21,046	888,659
11 POSTAL SERVICE	8,500	0.04%	8,723	0	8,723	212	8,935
12 DIRECTOR OF FINANCE	116,300	0.56%	119,356	0	119,356	2,895	122,251
14 FINANCE OPERATIONS	40,100	0.19%	41,154	0	41,154	998	42,152
15 PAYROLL	29,400	0.14%	30,173	0	30,173	732	30,904
16 OFFICE OF MANAGEMENT & BUDGET	84,500	0.41%	86,720	0	86,720	2,104	88,824
17 INTERNAL AUDIT	13,400	0.06%	13,752	0	13,752	334	14,086
18 PUBLIC PROPERTY ADMIN	11,000	0.05%	11,289	0	11,289	274	11,563
19 PURCHASING	68,900	0.33%	70,710	0	70,710	1,715	72,426
20 FINANCIAL ACCOUNTABILITY	41,700	0.20%	42,796	0	42,796	1,038	43,834
21 TREASURY	35,700	0.17%	36,638	0	36,638	889	37,527
22 GRANTS COORDINATION	9,100	0.04%	9,339	0	9,339	227	9,566
23 HUMAN RESOURCES	9,900	0.05%	10,160	0	10,160	246	10,407
24 INFORMATION SYSTEMS	925,100	4.44%	949,408	0	949,408	23,030	972,438
25 DEPT OF LAW	23,900	0.11%	24,528	0	24,528	595	25,123
27 Legislative	92,300	0.44%	94,725	0	94,725	2,298	97,023
28 Mayor	105,100	0.50%	107,862	0	107,862	2,616	110,478
29 Elections	181,600	0.87%	186,372	0	186,372	4,521	190,893
30 Surplus Property	108,600	0.52%	111,454	0	111,454	2,704	114,157
31 Planning Comm	248,700	1.19%	255,235	0	255,235	6,191	261,426
34 Historical Comm	13,500	0.06%	13,855	0	13,855	336	14,191
37 Assessor Prop	327,500	1.57%	336,105	0	336,105	8,153	344,258
38 Trustee	118,400	0.57%	121,511	0	121,511	2,948	124,459
39 County Clerk	471,800	2.27%	484,197	0	484,197	11,745	495,942
40 District Attorney	19,600	0.09%	20,115	0	20,115	488	20,603
44 Public Defender	21,600	0.10%	22,168	0	22,168	538	22,705
45 Juvenile Court Clerk	595,000	2.86%	610,634	0	610,634	14,812	625,446
46 Circuit Court Clerk	479,800	2.30%	492,407	0	492,407	11,944	504,351
47 Criminal Court Clerk	159,200	0.76%	163,383	0	163,383	3,963	167,346
48 Clerk/Master	163,600	0.79%	167,899	0	167,899	4,073	171,971
49 Juvenile Court	44,900	0.22%	46,080	0	46,080	1,118	47,198
50 General Sessions Court	567,900	2.73%	582,822	0	582,822	14,138	596,960
51 State Trial Courts	688,400	3.31%	706,488	0	706,488	17,137	723,626
53 Sheriff Admin	1,157,900	5.56%	1,188,325	0	1,188,325	28,825	1,217,150
77 Police	4,510,300	21.66%	4,628,811	0	4,628,811	112,282	4,741,093
79 Fire	1,527,800	7.34%	1,567,944	0	1,567,944	38,034	1,605,978
80 Codes Admin	350,600	1.68%	359,812	0	359,812	8,728	368,540
81 Beer Board	17,600	0.08%	18,062	0	18,062	438	18,501
82 Agricultural Ext	22,900	0.11%	23,502	0	23,502	570	24,072

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Buildings & Security Allocations

Dept:8 GEN SVC FACILITIES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Soil & Water	4,000	0.02%	\$4,105	\$0	\$4,105	\$100	\$4,205
84 Social Services	51,500	0.25%	52,853	0	52,853	1,282	54,135
85 Health	666,800	3.20%	684,321	0	684,321	16,600	700,920
86 Public Library	661,800	3.18%	679,189	0	679,189	16,475	695,664
87 Parks	488,100	2.34%	500,925	0	500,925	12,151	513,076
88 Arts Commission	45,300	0.22%	46,490	0	46,490	1,128	47,618
89 Public Works	12,986	0.06%	13,327	0	13,327	323	13,650
90 Solid Waste	2,114	0.01%	2,170	0	2,170	53	2,222
96 Sports Authority	11,800	0.06%	12,110	0	12,110	294	12,404
97 Water & Sewer	171,000	0.82%	175,493	0	175,493	4,257	179,750
101 Metro Action Com	330,300	1.59%	338,979	(330,300)	8,679	8,223	16,902
102 NCAC	23,900	0.11%	24,528	(11,027)	13,501	595	14,096
107 Education	258,200	1.24%	264,984	0	264,984	6,428	271,412
109 Communication Center	159,700	0.77%	163,896	0	163,896	3,976	167,872
111 Criminal Justice Planning	24,400	0.12%	25,041	0	25,041	607	25,649
112 Office of Emergency Management	160,300	0.77%	164,512	0	164,512	3,991	168,503
121 All Others	2,905,400	13.95%	2,981,741	(403,900)	2,577,841	72,329	2,650,170
Subtotal	20,824,900	100.00%	21,372,086	(780,327)	20,591,759	503,745	21,095,504
Direct Bills					780,327		780,327
Total					\$21,372,086		\$21,875,831
Basis Units: General Services Billings							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:8 GEN SVC FACILITIES

Department	Buildings & Security	Total
0 Direct Billed	\$780,327	\$780,327
2 EMPLOYEE BENEFITS	922	922
7 GEN SVC OVERHEAD	521,861	521,861
8 GEN SVC FACILITIES	47,414	47,414
9 FLEET MANAGEMENT	888,659	888,659
11 POSTAL SERVICE	8,935	8,935
12 DIRECTOR OF FINANCE	122,251	122,251
14 FINANCE OPERATIONS	42,152	42,152
15 PAYROLL	30,904	30,904
16 OFFICE OF MANAGEMENT & BUDGET	88,824	88,824
17 INTERNAL AUDIT	14,086	14,086
18 PUBLIC PROPERTY ADMIN	11,563	11,563
19 PURCHASING	72,426	72,426
20 FINANCIAL ACCOUNTABILITY	43,834	43,834
21 TREASURY	37,527	37,527
22 GRANTS COORDINATION	9,566	9,566
23 HUMAN RESOURCES	10,407	10,407
24 INFORMATION SYSTEMS	972,438	972,438
25 DEPT OF LAW	25,123	25,123
27 Legislative	97,023	97,023
28 Mayor	110,478	110,478
29 Elections	190,893	190,893
30 Surplus Property	114,157	114,157
31 Planning Comm	261,426	261,426
34 Historical Comm	14,191	14,191
37 Assessor Prop	344,258	344,258
38 Trustee	124,459	124,459
39 County Clerk	495,942	495,942
40 District Attorney	20,603	20,603
44 Public Defender	22,705	22,705
45 Juvenile Court Clerk	625,446	625,446
46 Circuit Court Clerk	504,351	504,351
47 Criminal Court Clerk	167,346	167,346
48 Clerk/Master	171,971	171,971
49 Juvenile Court	47,198	47,198
50 General Sessions Court	596,960	596,960
51 State Trial Courts	723,626	723,626
53 Sheriff Admin	1,217,150	1,217,150
77 Police	4,741,093	4,741,093
79 Fire	1,605,978	1,605,978
80 Codes Admin	368,540	368,540

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:8 GEN SVC FACILITIES

Department	Buildings & Security	Total
81 Beer Board	\$18,501	\$18,501
82 Agricultural Ext	24,072	24,072
83 Soil & Water	4,205	4,205
84 Social Services	54,135	54,135
85 Health	700,920	700,920
86 Public Library	695,664	695,664
87 Parks	513,076	513,076
88 Arts Commission	47,618	47,618
89 Public Works	13,650	13,650
90 Solid Waste	2,222	2,222
96 Sports Authority	12,404	12,404
97 Water & Sewer	179,750	179,750
101 Metro Action Com	16,902	16,902
102 NCAC	14,096	14,096
107 Education	271,412	271,412
109 Communication Center	167,872	167,872
111 Criminal Justice Planning	25,649	25,649
112 Office of Emergency Management	168,503	168,503
121 All Others	2,650,170	2,650,170
Total	\$21,875,831	\$21,875,831

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Fleet Management division maintains control of a vehicle pool for rental by any Metropolitan Government department. It also provides repair and maintenance services for other vehicles owned by other departments within the Metropolitan Government. Departments are billed for the services provided. All costs except depreciation were allocated to departments based on the billings. Depreciation expense was allocated based on motor pool vehicles assigned to departments.

The costs and revenues were taken from the Government's CAFR for FY 2017.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:9 FLEET MANAGEMENT

Description		Amount	General Admin	Motor Pool	Fleet Depreciation
Personnel Costs					
Salaries	S1	4,466,015	0	4,466,015	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	1,532,875	0	1,532,875	0
Subtotal - Personnel Costs		5,998,890	0	5,998,890	0
Services & Supplies Cost					
502 Contract Services	S	3,656,056	0	3,656,056	0
503 Supplies	S	9,242,029	0	9,242,029	0
505 Other Expenses	S	100,679	0	100,679	0
Depreciation	P	11,246,613	0	0	11,246,613
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
CAFR Non-Operating Revenue	S	(191,973)	0	(191,973)	0
Subtotal - Services & Supplies		24,053,404	0	12,806,791	11,246,613
Department Cost Total		30,052,294	0	18,805,681	11,246,613
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		30,052,294	0	18,805,681	11,246,613
General Admin Distribution			0	0	0
Grand Total		\$30,052,294		\$18,805,681	\$11,246,613

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:9 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
1 Metro Southeast	\$390,544	\$0	\$390,544	\$0
Subtotal - BUILDING DEPRECIATION	390,544	0	390,544	0
2 Injured On Duty	(0)	104	104	0
Subtotal - EMPLOYEE BENEFITS	(0)	104	104	0
3 Post Audits	106,473	312	106,785	0
Subtotal - POST AUDITS	106,473	312	106,785	0
7 Gen Svs Overhead	1,534,100	479,788	2,013,888	0
Subtotal - GEN SVC OVERHEAD	1,534,100	479,788	2,013,888	0
8 Buildings & Security	867,613	21,046	888,659	0
Subtotal - GEN SVC FACILITIES	867,613	21,046	888,659	0
9 Fleet Depreciation	0	220,073	220,073	0
Subtotal - FLEET MANAGEMENT	0	220,073	220,073	0
10 Security Services	0	71,904	71,904	0
Subtotal - SHERIFF SECURITY SERV	0	71,904	71,904	0
11 Postal Service	0	6,519	6,519	0
Subtotal - POSTAL SERVICE	0	6,519	6,519	0
14 Finance Operations	0	155,327	155,327	0
14 Accounts Payable	0	61,973	61,973	0
Subtotal - FINANCE OPERATIONS	0	217,300	217,300	0
15 Payroll	0	2,362	2,362	0
Subtotal - PAYROLL	0	2,362	2,362	0
16 Management & Budget	0	19,867	19,867	0
Subtotal - OFFICE OF MANAGEMENT	0	19,867	19,867	0
17 Internal Audit	0	13,513	13,513	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:9 FLEET MANAGEMENT

Department	First Incoming	Second Incoming	Motor Pool	Fleet Depreciation
Subtotal - INTERNAL AUDIT	\$0	\$13,513	\$13,513	\$0
18 Public Property Svcs	0	5,738	5,738	0
Subtotal - PUBLIC PROPERTY ADMIN	0	5,738	5,738	0
19 Purchasing	0	25,112	25,112	0
Subtotal - PURCHASING	0	25,112	25,112	0
20 Procurement Review	0	232	232	0
20 Prompt Pay Review	0	2,968	2,968	0
20 Performance Monitoring	0	0	0	0
20 Special Projects	0	1,857	1,857	0
Subtotal - FINANCIAL ACCOUNTABIL	0	5,058	5,058	0
21 Cash Operations	0	371	371	0
21 Investment Committee Supt	0	256	256	0
21 Investor Relations	0	738	738	0
Subtotal - TREASURY	0	1,365	1,365	0
24 ITS Systems	0	133,383	133,383	0
24 ITS Systems Depreciation	0	10,031	10,031	0
24 Radio Depreciation	0	5,131	5,131	0
Subtotal - INFORMATION SYSTEMS	0	148,545	148,545	0
25 Legal Services	0	278	278	0
Subtotal - DEPT OF LAW	0	278	278	0
26 Records & Storage	0	109	109	0
26 Data Requests	0	316	316	0
Subtotal - CENTRAL RECORDS	0	425	425	0
Total Incoming	2,898,730	1,239,308	4,138,039	0
C. Total Allocated		\$34,190,333	\$22,943,720	\$11,246,613
			67.11%	32.89%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Motor Pool Allocations

Dept:9 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	1,500	0.01%	\$1,511	\$(1,500)	\$11	\$0	\$11
8 GEN SVC FACILITIES	58,900	0.27%	59,325	(58,900)	425	0	425
11 POSTAL SERVICE	5,900	0.03%	5,943	(5,900)	43	340	383
23 HUMAN RESOURCES	1,900	0.01%	1,914	(1,900)	14	110	123
24 INFORMATION SYSTEMS	39,000	0.18%	39,281	(39,000)	281	2,249	2,531
25 DEPT OF LAW	3,000	0.01%	3,022	(3,000)	22	173	195
26 CENTRAL RECORDS	1,700	0.01%	1,712	(1,700)	12	98	110
29 Elections	3,100	0.01%	3,122	(3,100)	22	179	201
30 Surplus Property	7,400	0.03%	7,453	(7,400)	53	427	480
31 Planning Comm	1,900	0.01%	1,914	(1,900)	14	110	123
37 Assessor Prop	50,400	0.23%	50,764	(50,400)	364	2,907	3,270
38 Trustee	2,100	0.01%	2,115	(2,100)	15	121	136
39 County Clerk	12,400	0.06%	12,489	(12,400)	89	715	805
40 District Attorney	17,500	0.08%	17,626	(17,500)	126	1,009	1,136
44 Public Defender	4,100	0.02%	4,130	(4,100)	30	236	266
45 Juvenile Court Clerk	1,900	0.01%	1,914	(1,900)	14	110	123
46 Circuit Court Clerk	4,700	0.02%	4,734	(4,700)	34	271	305
47 Criminal Court Clerk	2,100	0.01%	2,115	(2,100)	15	121	136
49 Juvenile Court	38,500	0.18%	38,778	(38,500)	278	2,220	2,498
50 General Sessions Court	4,900	0.02%	4,935	(4,900)	35	283	318
51 State Trial Courts	59,400	0.28%	59,829	(59,400)	429	3,426	3,854
53 Sheriff Admin	907,600	4.21%	914,147	(907,600)	6,547	52,344	58,891
77 Police	6,212,200	28.83%	6,257,014	(6,212,200)	44,814	358,276	403,090
79 Fire	4,524,100	20.99%	4,556,736	(4,524,100)	32,636	260,918	293,555
80 Codes Admin	141,700	0.66%	142,722	(141,700)	1,022	8,172	9,194
81 Beer Board	5,400	0.03%	5,439	(5,400)	39	311	350
84 Social Services	16,900	0.08%	17,022	(16,900)	122	975	1,097
85 Health	110,700	0.51%	111,499	(110,700)	799	6,384	7,183
86 Public Library	83,500	0.39%	84,102	(83,500)	602	4,816	5,418
87 Parks	1,374,700	6.38%	1,384,617	(1,374,700)	9,917	79,283	89,200
89 Public Works	2,473,600	11.48%	2,491,444	(2,473,600)	17,844	142,660	160,504
90 Solid Waste	2,262,400	10.50%	2,278,721	(2,262,400)	16,321	130,479	146,800
97 Water & Sewer	2,145,200	9.96%	2,160,675	(2,145,200)	15,475	123,720	139,195
98 Storm Water	463,900	2.15%	467,247	(463,900)	3,347	26,754	30,101
101 Metro Action Com	357,200	1.66%	359,777	(357,200)	2,577	20,601	23,178
112 Office of Emergency Management	104,000	0.48%	104,750	(104,000)	750	5,998	6,748
120 ISF External Customers	43,559	0.20%	43,873	(43,559)	314	2,512	2,826

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Motor Pool Allocations

Dept:9 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	21,548,959	100.00%	21,704,411	(21,548,959)	155,452	1,239,308	1,394,761
Direct Bills					21,548,959		21,548,959
Total					\$21,704,411		\$22,943,720
Basis Units: Motor Pool Billings							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Fleet Depreciation Allocations

Dept:9 FLEET MANAGEMENT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	37,582.33	0.34%	\$37,797	\$0	\$37,797	\$0	\$37,797
9 FLEET MANAGEMENT	218,824.81	1.96%	220,073	0	220,073	0	220,073
24 INFORMATION SYSTEMS	18,841.74	0.17%	18,949	0	18,949	0	18,949
31 Planning Comm	5,273.20	0.05%	5,303	0	5,303	0	5,303
37 Assessor Prop	61,677.20	0.55%	62,029	0	62,029	0	62,029
39 County Clerk	4,171.80	0.04%	4,196	0	4,196	0	4,196
40 District Attorney	2,566.02	0.02%	2,581	0	2,581	0	2,581
47 Criminal Court Clerk	3,284.54	0.03%	3,303	0	3,303	0	3,303
49 Juvenile Court	6,521.00	0.06%	6,558	0	6,558	0	6,558
53 Sheriff Admin	392,209.34	3.51%	394,446	0	394,446	0	394,446
77 Police	2,155,409.03	19.27%	2,167,700	0	2,167,700	0	2,167,700
79 Fire	2,852,675.56	25.51%	2,868,943	0	2,868,943	0	2,868,943
80 Codes Admin	57,318.63	0.51%	57,645	0	57,645	0	57,645
85 Health	49,452.40	0.44%	49,734	0	49,734	0	49,734
86 Public Library	20,758.60	0.19%	20,877	0	20,877	0	20,877
87 Parks	578,674.18	5.17%	581,974	0	581,974	0	581,974
89 Public Works	2,299,666.35	20.56%	2,312,780	0	2,312,780	0	2,312,780
90 Solid Waste	374,364.29	3.35%	376,499	0	376,499	0	376,499
93 Muni Auditorium	550.00	0.00%	553	0	553	0	553
97 Water & Sewer	1,652,939.37	14.78%	1,662,365	0	1,662,365	0	1,662,365
101 Metro Action Com	283,213.01	2.53%	284,828	0	284,828	0	284,828
109 Communication Center	4,226.47	0.04%	4,251	0	4,251	0	4,251
112 Office of Emergency Management	102,643.77	0.92%	103,229	0	103,229	0	103,229
Subtotal	11,182,843.64	100.00%	11,246,613	0	11,246,613	0	11,246,613
Direct Bills					0		0
Total					\$11,246,613		\$11,246,613

Basis Units: YTD Vehicle Depreciation Expense

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:9 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
0 Direct Billed	\$21,548,959	\$0	\$21,548,959
7 GEN SVC OVERHEAD	11	37,797	37,807
8 GEN SVC FACILITIES	425	0	425
9 FLEET MANAGEMENT	0	220,073	220,073
11 POSTAL SERVICE	383	0	383
23 HUMAN RESOURCES	123	0	123
24 INFORMATION SYSTEMS	2,531	18,949	21,480
25 DEPT OF LAW	195	0	195
26 CENTRAL RECORDS	110	0	110
29 Elections	201	0	201
30 Surplus Property	480	0	480
31 Planning Comm	123	5,303	5,427
37 Assessor Prop	3,270	62,029	65,299
38 Trustee	136	0	136
39 County Clerk	805	4,196	5,000
40 District Attorney	1,136	2,581	3,716
44 Public Defender	266	0	266
45 Juvenile Court Clerk	123	0	123
46 Circuit Court Clerk	305	0	305
47 Criminal Court Clerk	136	3,303	3,440
49 Juvenile Court	2,498	6,558	9,056
50 General Sessions Court	318	0	318
51 State Trial Courts	3,854	0	3,854
53 Sheriff Admin	58,891	394,446	453,337
77 Police	403,090	2,167,700	2,570,790
79 Fire	293,555	2,868,943	3,162,497
80 Codes Admin	9,194	57,645	66,840
81 Beer Board	350	0	350
84 Social Services	1,097	0	1,097
85 Health	7,183	49,734	56,917
86 Public Library	5,418	20,877	26,295
87 Parks	89,200	581,974	671,174
89 Public Works	160,504	2,312,780	2,473,284
90 Solid Waste	146,800	376,499	523,299
93 Muni Auditorium	0	553	553
97 Water & Sewer	139,195	1,662,365	1,801,560
98 Storm Water	30,101	0	30,101
101 Metro Action Com	23,178	284,828	308,006
109 Communication Center	0	4,251	4,251
112 Office of Emergency Management	6,748	103,229	109,977
120 ISF External Customers	2,826	0	2,826

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:9 FLEET MANAGEMENT

Department	Motor Pool	Fleet Depreciation	Total
Total	<u>\$22,943,720</u>	<u>\$11,246,613</u>	<u>\$34,190,333</u>

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

SHERIFF SECURITY SERVICES

NATURE AND EXTENT OF SERVICES

The Sheriff's Department is responsible for providing security services for several buildings occupied by Metro departments. The costs of these security services recorded in Fund 10101, Business Unit 30124910 – Sheriff Administration Support Services.

Costs included in the LOCAP include Object Account 502302 Security Services. Costs have been allocated based on the square footage occupied within the supported buildings.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:10 SHERIFF SECURITY SERVICES

Description		Amount	General Admin	Security Services
<hr/>				
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
502 Contract Services	S	3,837,954	0	3,837,954
Subtotal - Services & Supplies		<hr/> 3,837,954	<hr/> 0	<hr/> 3,837,954
Department Cost Total		3,837,954	0	3,837,954
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		3,837,954	0	3,837,954
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$3,837,954	<hr/> <hr/> \$3,837,954	

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:10 SHERIFF SECURITY SERVICES

Department	First Incoming	Second Incoming	Security Services
10 Security Services	\$0	\$3,201	\$3,201
Subtotal - SHERIFF SECURITY SERV	0	3,201	3,201
16 Management & Budget	0	3,215	3,215
Subtotal - OFFICE OF MANAGEMENT	0	3,215	3,215
17 Internal Audit	0	1,715	1,715
Subtotal - INTERNAL AUDIT	0	1,715	1,715
18 Public Property Svcs	0	728	728
Subtotal - PUBLIC PROPERTY ADMIN	0	728	728
19 Purchasing	0	3,975	3,975
Subtotal - PURCHASING	0	3,975	3,975
20 Procurement Review	0	29	29
20 Performance Monitoring	0	0	0
20 Special Projects	0	236	236
Subtotal - FINANCIAL ACCOUNTABIL	0	265	265
21 Cash Operations	0	15	15
21 Investor Relations	0	94	94
Subtotal - TREASURY	0	109	109
Total Incoming	0	13,208	13,208
C. Total Allocated		\$3,851,162	\$3,851,162
			100.00%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Security Services Allocations

Dept:10 SHERIFF SECURITY SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	10,795	0.28%	\$10,796	\$0	\$10,796	\$0	\$10,796
8 GEN SVC FACILITIES	53,030	1.38%	53,036	0	53,036	0	53,036
9 FLEET MANAGEMENT	71,896	1.87%	71,904	0	71,904	0	71,904
10 SHERIFF SECURITY SERVICES	3,201	0.08%	3,201	0	3,201	0	3,201
11 POSTAL SERVICE	1,989	0.05%	1,989	0	1,989	7	1,996
12 DIRECTOR OF FINANCE	11,774	0.31%	11,775	0	11,775	42	11,817
14 FINANCE OPERATIONS	17,603	0.46%	17,605	0	17,605	63	17,668
15 PAYROLL	3,073	0.08%	3,073	0	3,073	11	3,084
16 OFFICE OF MANAGEMENT & BUDGET	15,770	0.41%	15,772	0	15,772	56	15,828
17 INTERNAL AUDIT	3,330	0.09%	3,330	0	3,330	12	3,342
18 PUBLIC PROPERTY ADMIN	652	0.02%	652	0	652	2	654
19 PURCHASING	10,371	0.27%	10,372	0	10,372	37	10,409
21 TREASURY	3,056	0.08%	3,056	0	3,056	11	3,067
23 HUMAN RESOURCES	3,430	0.09%	3,430	0	3,430	12	3,443
24 INFORMATION SYSTEMS	239,397	6.24%	239,425	0	239,425	855	240,280
25 DEPT OF LAW	12,029	0.31%	12,030	0	12,030	43	12,073
27 Legislative	42,924	1.12%	42,929	0	42,929	153	43,082
28 Mayor	49,423	1.29%	49,429	0	49,429	176	49,605
29 Elections	13,286	0.35%	13,288	0	13,288	47	13,335
31 Planning Comm	28,794	0.75%	28,797	0	28,797	103	28,900
33 Register of Deeds	653	0.02%	653	0	653	2	655
34 Historical Comm	346	0.01%	346	0	346	1	347
37 Assessor Prop	37,979	0.99%	37,983	0	37,983	136	38,119
38 Trustee	11,200	0.29%	11,201	0	11,201	40	11,241
39 County Clerk	45,478	1.19%	45,483	0	45,483	162	45,646
40 District Attorney	10,276	0.27%	10,277	0	10,277	37	10,314
44 Public Defender	10,629	0.28%	10,630	0	10,630	38	10,668
45 Juvenile Court Clerk	18,592	0.48%	18,594	0	18,594	66	18,661
46 Circuit Court Clerk	251,145	6.54%	251,174	0	251,174	897	252,071
47 Criminal Court Clerk	104,785	2.73%	104,797	0	104,797	374	105,171
48 Clerk/Master	76,338	1.99%	76,347	0	76,347	273	76,620
49 Juvenile Court	196,136	5.11%	196,159	0	196,159	700	196,859
50 General Sessions Court	371,230	9.67%	371,274	0	371,274	1,326	372,599
51 State Trial Courts	271,241	7.07%	271,273	0	271,273	969	272,241
52 Justice Info Sys	392	0.01%	392	0	392	1	393
53 Sheriff Admin	287,324	7.49%	287,358	0	287,358	1,026	288,384
77 Police	168,806	4.40%	168,826	0	168,826	603	169,429
79 Fire	18,992	0.49%	18,994	0	18,994	68	19,062
80 Codes Admin	35,729	0.93%	35,733	0	35,733	128	35,861
81 Beer Board	2,096	0.05%	2,096	0	2,096	7	2,104
83 Soil & Water	921	0.02%	921	0	921	3	924
84 Social Services	8,664	0.23%	8,665	0	8,665	31	8,696

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Security Services Allocations

Dept:10 SHERIFF SECURITY SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 Health	553,562	14.43%	\$553,627	\$0	\$553,627	\$1,977	\$555,604
86 Public Library	188,616	4.92%	188,638	0	188,638	674	189,312
87 Parks	363,123	9.46%	363,166	0	363,166	1,297	364,462
88 Arts Commission	7,068	0.18%	7,069	0	7,069	25	7,094
89 Public Works	504	0.01%	504	0	504	2	506
96 Sports Authority	981	0.03%	981	0	981	4	985
97 Water & Sewer	20,058	0.52%	20,060	0	20,060	72	20,132
101 Metro Action Com	17,082	0.45%	17,084	0	17,084	61	17,145
106 Taxi Transp & Licensing	1,759	0.05%	1,759	0	1,759	6	1,765
111 Criminal Justice Planning	19,378	0.50%	19,380	0	19,380	69	19,449
112 Office of Emergency Management	20,308	0.53%	20,310	0	20,310	73	20,383
113 Office of Family Safety	719	0.02%	719	0	719	3	722
121 All Others	119,571	3.12%	119,585	0	119,585	427	120,012
Subtotal	3,837,504	100.00%	3,837,954	0	3,837,954	13,208	3,851,162
Direct Bills					0		0
Total					\$3,837,954		\$3,851,162

Basis Units: Square Footage Occupied

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:10 SHERIFF SECURITY SERVICES

Department	Security Services	Total
7 GEN SVC OVERHEAD	\$10,796	\$10,796
8 GEN SVC FACILITIES	53,036	53,036
9 FLEET MANAGEMENT	71,904	71,904
10 SHERIFF SECURITY SERVICES	3,201	3,201
11 POSTAL SERVICE	1,996	1,996
12 DIRECTOR OF FINANCE	11,817	11,817
14 FINANCE OPERATIONS	17,668	17,668
15 PAYROLL	3,084	3,084
16 OFFICE OF MANAGEMENT & BUDGET	15,828	15,828
17 INTERNAL AUDIT	3,342	3,342
18 PUBLIC PROPERTY ADMIN	654	654
19 PURCHASING	10,409	10,409
21 TREASURY	3,067	3,067
23 HUMAN RESOURCES	3,443	3,443
24 INFORMATION SYSTEMS	240,280	240,280
25 DEPT OF LAW	12,073	12,073
27 Legislative	43,082	43,082
28 Mayor	49,605	49,605
29 Elections	13,335	13,335
31 Planning Comm	28,900	28,900
33 Register of Deeds	655	655
34 Historical Comm	347	347
37 Assessor Prop	38,119	38,119
38 Trustee	11,241	11,241
39 County Clerk	45,646	45,646
40 District Attorney	10,314	10,314
44 Public Defender	10,668	10,668
45 Juvenile Court Clerk	18,661	18,661
46 Circuit Court Clerk	252,071	252,071
47 Criminal Court Clerk	105,171	105,171
48 Clerk/Master	76,620	76,620
49 Juvenile Court	196,859	196,859
50 General Sessions Court	372,599	372,599
51 State Trial Courts	272,241	272,241
52 Justice Info Sys	393	393
53 Sheriff Admin	288,384	288,384
77 Police	169,429	169,429
79 Fire	19,062	19,062
80 Codes Admin	35,861	35,861
81 Beer Board	2,104	2,104
83 Soil & Water	924	924

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:10 SHERIFF SECURITY SERVICES

Department	Security Services	Total
84 Social Services	\$8,696	\$8,696
85 Health	555,604	555,604
86 Public Library	189,312	189,312
87 Parks	364,462	364,462
88 Arts Commission	7,094	7,094
89 Public Works	506	506
96 Sports Authority	985	985
97 Water & Sewer	20,132	20,132
101 Metro Action Com	17,145	17,145
106 Taxi Transp & Licensing	1,765	1,765
111 Criminal Justice Planning	19,449	19,449
112 Office of Emergency Management	20,383	20,383
113 Office of Family Safety	722	722
121 All Others	120,012	120,012
Total	\$3,851,162	\$3,851,162

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

The Postal Service division provides postage and postal services to all Metropolitan Government departments. Select departments are billed for this service. Costs were allocated to departments based on the billings, or actual costs.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:11 POSTAL SERVICE

Description		Amount	General Admin	Postal Service
Personnel Costs				
Salaries	S1	187,688	0	187,688
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	81,913	0	81,913
Subtotal - Personnel Costs		<u>269,601</u>	0	<u>269,601</u>
Services & Supplies Cost				
502 Contract Services	S	749,567	0	749,567
503 Supplies	S	6,667	0	6,667
505 Other Expenses	S	21,105	0	21,105
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Services & Supplies		<u>777,339</u>	0	<u>777,339</u>
Department Cost Total		1,046,940	0	1,046,940
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		1,046,940	0	1,046,940
General Admin Distribution			0	0
Grand Total		<u><u>\$1,046,940</u></u>		<u><u>\$1,046,940</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:11 POSTAL SERVICE

Department	First Incoming	Second Incoming	Postal Service
1 AA Birch Bldg	\$1,187	\$0	\$1,187
1 Howard Office Bldg	4,840	0	4,840
1 Fulton Campus Garage	782	0	782
Subtotal - BUILDING DEPRECIATION	6,808	0	6,808
3 Post Audits	261	1	262
Subtotal - POST AUDITS	261	1	262
7 Gen Svs Overhead	64,472	20,163	84,635
Subtotal - GEN SVC OVERHEAD	64,472	20,163	84,635
8 Buildings & Security	8,723	212	8,935
Subtotal - GEN SVC FACILITIES	8,723	212	8,935
9 Motor Pool	43	340	383
Subtotal - FLEET MANAGEMENT	43	340	383
10 Security Services	1,989	7	1,996
Subtotal - SHERIFF SECURITY SERV	1,989	7	1,996
14 Finance Operations	0	381	381
14 Accounts Payable	0	236	236
Subtotal - FINANCE OPERATIONS	0	617	617
15 Payroll	0	116	116
Subtotal - PAYROLL	0	116	116
16 Management & Budget	0	949	949
Subtotal - OFFICE OF MANAGEMENT	0	949	949
17 Internal Audit	0	468	468
Subtotal - INTERNAL AUDIT	0	468	468
18 Public Property Svcs	0	199	199
Subtotal - PUBLIC PROPERTY ADMIN	0	199	199
19 Purchasing	0	805	805

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:11 POSTAL SERVICE

Department	First Incoming	Second Incoming	Postal Service
Subtotal - PURCHASING	\$0	\$805	\$805
20 Procurement Review	0	8	8
20 Prompt Pay Review	0	11	11
20 Performance Monitoring	0	0	0
20 Special Projects	0	64	64
Subtotal - FINANCIAL ACCOUNTABIL	0	84	84
21 Cash Operations	0	4	4
21 Investment Committee Supt	0	13	13
21 Investor Relations	0	26	26
Subtotal - TREASURY	0	42	42
24 ITS Systems	0	670	670
24 ITS Systems Depreciation	0	51	51
Subtotal - INFORMATION SYSTEMS	0	720	720
Total Incoming	82,296	24,723	107,019
C. Total Allocated		\$1,153,959	\$1,153,959
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Postal Service Allocations

Dept:11 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	848.00	0.09%	\$1,013	\$0	\$1,013	\$0	\$1,013
8 GEN SVC FACILITIES	98.00	0.01%	117	0	117	0	117
9 FLEET MANAGEMENT	5,455.00	0.58%	6,519	0	6,519	0	6,519
12 DIRECTOR OF FINANCE	271.00	0.03%	324	0	324	7	331
13 BUSINESS ASSISTANCE OFFICE	226.00	0.02%	270	0	270	6	276
14 FINANCE OPERATIONS	8,996.00	0.95%	10,751	0	10,751	237	10,988
15 PAYROLL	2,216.00	0.23%	2,648	0	2,648	58	2,707
16 OFFICE OF MANAGEMENT & BUDGE	455.00	0.05%	544	0	544	12	556
17 INTERNAL AUDIT	375.00	0.04%	448	0	448	10	458
18 PUBLIC PROPERTY ADMIN	327.00	0.03%	391	0	391	9	399
19 PURCHASING	715.00	0.08%	854	0	854	19	873
21 TREASURY	21,889.00	2.32%	26,159	0	26,159	577	26,735
23 HUMAN RESOURCES	7,437.00	0.79%	8,888	0	8,888	196	9,084
24 INFORMATION SYSTEMS	1,289.00	0.14%	1,540	0	1,540	34	1,574
25 DEPT OF LAW	12,189.00	1.29%	14,567	0	14,567	321	14,888
27 Legislative	13,448.00	1.42%	16,071	0	16,071	354	16,425
28 Mayor	2,813.00	0.30%	3,362	0	3,362	74	3,436
29 Elections	59,097.00	6.25%	70,625	0	70,625	1,557	72,181
30 Surplus Property	62.00	0.01%	74	0	74	2	76
31 Planning Comm	10,725.00	1.14%	12,817	(318)	12,499	283	12,782
33 Register of Deeds	5,332.00	0.56%	6,372	0	6,372	140	6,513
34 Historical Comm	2,135.00	0.23%	2,551	0	2,551	56	2,608
37 Assessor Prop	8,817.00	0.93%	10,537	0	10,537	232	10,769
38 Trustee	10,517.00	1.11%	12,568	0	12,568	277	12,846
39 County Clerk	158,338.00	16.76%	189,224	0	189,224	4,171	193,395
40 District Attorney	13,233.00	1.40%	15,814	0	15,814	349	16,163
44 Public Defender	3,843.00	0.41%	4,593	0	4,593	101	4,694
45 Juvenile Court Clerk	16,861.00	1.78%	20,150	0	20,150	444	20,594
46 Circuit Court Clerk	154,684.00	16.37%	184,857	0	184,857	4,075	188,932
47 Criminal Court Clerk	53,698.00	5.68%	64,172	0	64,172	1,415	65,587
48 Clerk/Master	11,269.00	1.19%	13,467	0	13,467	297	13,764
49 Juvenile Court	11,877.00	1.26%	14,194	0	14,194	313	14,507
50 General Sessions Court	9,185.00	0.97%	10,977	0	10,977	242	11,219
51 State Trial Courts	12,695.00	1.34%	15,171	0	15,171	334	15,506
52 Justice Info Sys	133.00	0.01%	159	0	159	4	162
53 Sheriff Admin	84,987.00	8.99%	101,565	0	101,565	2,239	103,803
73 Sheriff Day Reporting	23.00	0.00%	27	0	27	1	28
77 Police	38,714.00	4.10%	46,266	0	46,266	1,020	47,285
79 Fire	3,289.00	0.35%	3,931	0	3,931	87	4,017
80 Codes Admin	68,093.00	7.21%	81,375	0	81,375	1,794	83,169
81 Beer Board	2,534.00	0.27%	3,028	0	3,028	67	3,095
82 Agricultural Ext	183.00	0.02%	219	0	219	5	224

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Postal Service Allocations

Dept:11 POSTAL SERVICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 Soil & Water	132.00	0.01%	\$158	\$0	\$158	\$3	\$161
84 Social Services	1,469.00	0.16%	1,756	0	1,756	39	1,794
85 Health	878.00	0.09%	1,049	0	1,049	23	1,072
86 Public Library	28,532.00	3.02%	34,097	0	34,097	752	34,849
87 Parks	5,002.00	0.53%	5,978	0	5,978	132	6,109
88 Arts Commission	484.00	0.05%	578	0	578	13	591
89 Public Works	4,177.02	0.44%	4,992	0	4,992	110	5,102
90 Solid Waste	679.98	0.07%	813	0	813	18	831
91 Human Relations	214.00	0.02%	256	0	256	6	261
92 Farmers Market	55.00	0.01%	66	0	66	1	67
93 Muni Auditorium	558.00	0.06%	667	0	667	15	682
94 State Fair Board	71.00	0.01%	85	0	85	2	87
96 Sports Authority	157.00	0.02%	188	0	188	4	192
97 Water & Sewer	767.00	0.08%	917	0	917	20	937
100 General Hospital	364.00	0.04%	435	0	435	10	445
101 Metro Action Com	12,552.00	1.33%	15,000	(12,552)	2,448	331	2,779
102 NCAC	943.00	0.10%	1,127	0	1,127	25	1,152
111 Criminal Justice Planning	45.00	0.00%	54	0	54	1	55
114 Comm Ed Comm	1,384.00	0.15%	1,654	0	1,654	36	1,690
115 Convention Center Auth	1,684.00	0.18%	2,012	0	2,012	44	2,057
118 Mayor Other	521.00	0.06%	623	0	623	14	636
121 All Others	64,879.00	6.87%	77,534	(173)	77,361	1,709	79,070
Subtotal	944,919.00	100.00%	1,129,236	(13,043)	1,116,193	24,723	1,140,916
Direct Bills					13,043		13,043
Total					\$1,129,236		\$1,153,959

Basis Units: Postal Service Billings

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:11 POSTAL SERVICE

Department	Postal Service	Total
0 Direct Billed	\$13,043	\$13,043
7 GEN SVC OVERHEAD	1,013	1,013
8 GEN SVC FACILITIES	117	117
9 FLEET MANAGEMENT	6,519	6,519
12 DIRECTOR OF FINANCE	331	331
13 BUSINESS ASSISTANCE OFFICE	276	276
14 FINANCE OPERATIONS	10,988	10,988
15 PAYROLL	2,707	2,707
16 OFFICE OF MANAGEMENT & BUDGET	556	556
17 INTERNAL AUDIT	458	458
18 PUBLIC PROPERTY ADMIN	399	399
19 PURCHASING	873	873
21 TREASURY	26,735	26,735
23 HUMAN RESOURCES	9,084	9,084
24 INFORMATION SYSTEMS	1,574	1,574
25 DEPT OF LAW	14,888	14,888
27 Legislative	16,425	16,425
28 Mayor	3,436	3,436
29 Elections	72,181	72,181
30 Surplus Property	76	76
31 Planning Comm	12,782	12,782
33 Register of Deeds	6,513	6,513
34 Historical Comm	2,608	2,608
37 Assessor Prop	10,769	10,769
38 Trustee	12,846	12,846
39 County Clerk	193,395	193,395
40 District Attorney	16,163	16,163
44 Public Defender	4,694	4,694
45 Juvenile Court Clerk	20,594	20,594
46 Circuit Court Clerk	188,932	188,932
47 Criminal Court Clerk	65,587	65,587
48 Clerk/Master	13,764	13,764
49 Juvenile Court	14,507	14,507
50 General Sessions Court	11,219	11,219
51 State Trial Courts	15,506	15,506
52 Justice Info Sys	162	162
53 Sheriff Admin	103,803	103,803
73 Sheriff Day Reporting	28	28
77 Police	47,285	47,285
79 Fire	4,017	4,017
80 Codes Admin	83,169	83,169

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:11 POSTAL SERVICE

Department	Postal Service	Total
81 Beer Board	\$3,095	\$3,095
82 Agricultural Ext	224	224
83 Soil & Water	161	161
84 Social Services	1,794	1,794
85 Health	1,072	1,072
86 Public Library	34,849	34,849
87 Parks	6,109	6,109
88 Arts Commission	591	591
89 Public Works	5,102	5,102
90 Solid Waste	831	831
91 Human Relations	261	261
92 Farmers Market	67	67
93 Muni Auditorium	682	682
94 State Fair Board	87	87
96 Sports Authority	192	192
97 Water & Sewer	937	937
100 General Hospital	445	445
101 Metro Action Com	2,779	2,779
102 NCAC	1,152	1,152
111 Criminal Justice Planning	55	55
114 Comm Ed Comm	1,690	1,690
115 Convention Center Auth	2,057	2,057
118 Mayor Other	636	636
121 All Others	79,070	79,070
Total	\$1,153,959	\$1,153,959

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

Costs associated with the Strategic Budgeting initiative have been allocated directly to the Mayor's Office.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:12 DIRECTOR OF FINANCE

Description		Amount	General Admin	Dir of Finance	Strategic Budgeting
Personnel Costs					
Salaries	S1	872,449	0	817,161	55,288
<i>Salary % Split</i>			<i>.00%</i>	<i>93.66%</i>	<i>6.34%</i>
Benefits	S	234,535	0	219,672	14,863
Subtotal - Personnel Costs		1,106,984	0	1,036,833	70,151
Services & Supplies Cost					
502 Contract Services	S	50,362	0	47,171	3,191
503 Supplies	S	7,181	0	6,726	455
505 Other Expenses	S	1,060	0	993	67
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	3,497	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		62,100	0	54,889	3,714
Department Cost Total		1,169,084	0	1,091,723	73,864
Adjustments to Cost					
507 Capital	D	(3,497)	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		(3,497)	0	0	0
Total Costs After Adjustments		1,165,587	0	1,091,723	73,864
General Admin Distribution			0	0	0
Grand Total		\$1,165,587		\$1,091,723	\$73,864

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:12 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
1 Courthouse	\$56,889	\$0	\$53,284	\$3,605
1 Howard Office Bldg	8,170	0	7,652	518
1 Fulton Campus Garage	1,319	0	1,236	84
Subtotal - BUILDING DEPRECIATION	66,379	0	62,172	4,207
2 County Pension	26,251	73	24,655	1,668
2 Health Benefit	374,496	1,043	351,740	23,798
2 Life Benefit	23,785	66	22,340	1,511
2 Injured On Duty	11,478	32	10,781	729
Subtotal - EMPLOYEE BENEFITS	436,009	1,214	409,516	27,707
3 Post Audits	246	1	231	16
Subtotal - POST AUDITS	246	1	231	16
5 Self Insured	908	3	853	58
5 Surety Bonds	0	0	0	0
5 Judgements & Losses	34,021	95	31,954	2,162
Subtotal - INSURANCE	34,929	97	32,807	2,220
8 Buildings & Security	119,356	2,895	114,504	7,747
Subtotal - GEN SVC FACILITIES	119,356	2,895	114,504	7,747
10 Security Services	11,775	42	11,069	749
Subtotal - SHERIFF SECURITY SERV	11,775	42	11,069	749
11 Postal Service	324	7	310	21
Subtotal - POSTAL SERVICE	324	7	310	21
14 Finance Operations	0	359	336	23
14 Accounts Payable	0	147	138	9
Subtotal - FINANCE OPERATIONS	0	506	474	32
15 Payroll	0	1,076	1,008	68
Subtotal - PAYROLL	0	1,076	1,008	68
16 Management & Budget	0	1,534	1,436	97

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:12 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
Subtotal - OFFICE OF MANAGEMENT	\$0	\$1,534	\$1,436	\$97
17 Internal Audit	0	522	489	33
Subtotal - INTERNAL AUDIT	0	522	489	33
18 Public Property Svcs	0	222	208	14
Subtotal - PUBLIC PROPERTY ADMIN	0	222	208	14
19 Purchasing	0	64	60	4
Subtotal - PURCHASING	0	64	60	4
20 Procurement Review	0	9	8	1
20 Prompt Pay Review	0	7	7	0
20 Grants	0	1,820	1,705	115
20 Performance Monitoring	0	0	0	0
20 Special Projects	0	72	67	5
Subtotal - FINANCIAL ACCOUNTABIL	0	1,908	1,787	121
21 Cash Operations	0	13	12	1
21 Investment Committee Supt	0	117	109	7
21 Investor Relations	0	29	27	2
Subtotal - TREASURY	0	158	148	10
22 Grant Coordination	0	2,794	2,617	177
Subtotal - GRANTS COORDINATION	0	2,794	2,617	177
23 Employee Relations	0	7,235	6,776	458
23 Workforce Management	0	15,888	14,881	1,007
23 Benefits	0	15,639	14,648	991
23 HR Admin./Sys Support	0	19,288	18,066	1,222
Subtotal - HUMAN RESOURCES	0	58,050	54,371	3,679
24 ITS Systems	0	2,090	1,958	132
24 ITS Systems Depreciation	0	158	148	10
Subtotal - INFORMATION SYSTEMS	0	2,249	2,106	142
25 Legal Services	0	67,521	63,242	4,279

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:12 DIRECTOR OF FINANCE

Department	First Incoming	Second Incoming	Dir of Finance	Strategic Budgeting
Subtotal - DEPT OF LAW	\$0	\$67,521	\$63,242	\$4,279
26 Records & Storage	0	32	30	2
Subtotal - CENTRAL RECORDS	0	32	30	2
Total Incoming	669,018	140,891	758,585	51,325
C. Total Allocated		\$1,975,497	\$1,850,307	\$125,189
			93.66%	6.34%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Dir of Finance Allocations

Dept:12 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 BUSINESS ASSISTANCE OFFICE	425,515	7.15%	\$122,877	\$0	\$122,877	\$9,437	\$132,313
14 FINANCE OPERATIONS	1,384,582	23.27%	399,828	0	399,828	30,705	430,533
15 PAYROLL	333,488	5.60%	96,302	0	96,302	7,396	103,698
16 OFFICE OF MANAGEMENT & BUDGE	1,281,697	21.54%	370,118	0	370,118	28,424	398,542
18 PUBLIC PROPERTY ADMIN	330,926	5.56%	95,562	0	95,562	7,339	102,901
19 PURCHASING	869,292	14.61%	251,027	0	251,027	19,278	270,305
20 FINANCIAL ACCOUNTABILITY	325,170	5.46%	93,900	0	93,900	7,211	101,111
21 TREASURY	709,304	11.92%	204,827	0	204,827	15,730	220,557
22 GRANTS COORDINATION	116,819	1.96%	33,734	0	33,734	2,591	36,325
115 Convention Center Auth	171,095	2.88%	49,407	0	49,407	3,794	53,202
121 All Others	2,642	0.04%	763	0	763	59	822
Subtotal	5,950,530	100.00%	1,718,344	0	1,718,344	131,963	1,850,307
Direct Bills					0		0
Total					\$1,718,344		\$1,850,307

Basis Units: Finance Division Salaries

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Strategic Budgeting Allocations

Dept:12 DIRECTOR OF FINANCE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 Mayor	100	100.00%	\$116,261	\$0	\$116,261	\$8,928	\$125,189
Subtotal	100	100.00%	116,261	0	116,261	8,928	125,189
Direct Bills					0		0
Total					\$116,261		\$125,189
Basis Units: Direct Allocation to Mayor							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:12 DIRECTOR OF FINANCE

Department	Dir of Finance	Strategic Budgeting	Total
13 BUSINESS ASSISTANCE OFFICE	\$132,313	\$0	\$132,313
14 FINANCE OPERATIONS	430,533	0	430,533
15 PAYROLL	103,698	0	103,698
16 OFFICE OF MANAGEMENT & BUDGET	398,542	0	398,542
18 PUBLIC PROPERTY ADMIN	102,901	0	102,901
19 PURCHASING	270,305	0	270,305
20 FINANCIAL ACCOUNTABILITY	101,111	0	101,111
21 TREASURY	220,557	0	220,557
22 GRANTS COORDINATION	36,325	0	36,325
28 Mayor	0	125,189	125,189
115 Convention Center Auth	53,202	0	53,202
121 All Others	822	0	822
Total	\$1,850,307	\$125,189	\$1,975,497

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

**BUSINESS ASSISTANCE OFFICE
NATURE AND EXTENT OF SERVICES**

Metro Business Assistance Office ensures equitable participation of small, minority, woman, and service disabled veteran owned businesses in the procurement process. Business Assistance administers the Procurement Nondiscrimination Program and the Small Business Program as well as conducts procurement technical assistance, business development & outreach and contract compliance. Direct costs are accounted for in fund 10101 GSD General and organization 15117150 FIN SS Business Assistance Office.

For cost allocation plan purposes, the GSD Business Assistance Office cost pool is functionalized as follows (the breakdowns of these costs are based upon the effort distribution of staff assigned to each activity weighted by their respective compensation):

Procurement Post Award

Direct costs identified to this function are representative of staff compensation and operational expenditures to monitor and ensure compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total number of contracts/Purchase Orders monitored per organization.

Vendor Assistance

Direct costs identified to this function are representative of staff compensation and operational expenditures to provide pre-award procurement process activity and to monitor technical training on the county's procurement processes to small, minority, woman and service disabled veteran owned businesses. All costs identified to this function are allocated based upon the total modified operating expenditures (less personnel costs) per organization.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:13 BUSINESS ASSISTANCE OFFICE

Description		Amount	General Admin	Procurement Post-Award	Vendor Assistance
Personnel Costs					
Salaries	S1	425,515	116,932	146,122	162,462
<i>Salary % Split</i>			<i>27.48%</i>	<i>34.34%</i>	<i>38.18%</i>
Benefits	S	128,793	35,392	44,228	49,173
Subtotal - Personnel Costs		554,308	152,324	190,349	211,635
Services & Supplies Cost					
502 Contract Services	S	63,701	17,505	21,875	24,321
503 Supplies	S	3,709	1,019	1,274	1,416
505 Other Expenses	S	802	220	275	306
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		68,212	18,745	23,424	26,043
Department Cost Total		622,520	171,068	213,773	237,678
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		622,520	171,068	213,773	237,678
General Admin Distribution			(171,068)	81,005	90,063
Grand Total		\$622,520		\$294,778	\$327,742

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:13 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
3 Post Audits	\$222	\$1	\$106	\$117
Subtotal - POST AUDITS	222	1	106	117
11 Postal Service	270	6	131	145
Subtotal - POSTAL SERVICE	270	6	131	145
12 Dir of Finance	122,877	9,437	62,654	69,660
Subtotal - DIRECTOR OF FINANCE	122,877	9,437	62,654	69,660
14 Finance Operations	0	324	154	171
14 Accounts Payable	0	88	42	47
Subtotal - FINANCE OPERATIONS	0	413	195	217
15 Payroll	0	202	96	107
Subtotal - PAYROLL	0	202	96	107
16 Management & Budget	0	596	282	314
Subtotal - OFFICE OF MANAGEMENT	0	596	282	314
17 Internal Audit	0	278	132	146
Subtotal - INTERNAL AUDIT	0	278	132	146
18 Public Property Svcs	0	118	56	62
Subtotal - PUBLIC PROPERTY ADMIN	0	118	56	62
19 Purchasing	0	71	33	37
Subtotal - PURCHASING	0	71	33	37
20 Procurement Review	0	5	2	3
20 Prompt Pay Review	0	4	2	2
20 Performance Monitoring	0	0	0	0
20 Special Projects	0	38	18	20
Subtotal - FINANCIAL ACCOUNTABIL	0	47	22	25
21 Cash Operations	0	2	1	1

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:13 BUSINESS ASSISTANCE OFFICE

Department	First Incoming	Second Incoming	Procurement Post-Award	Vendor Assistance
21 Investment Committee Supt	\$0	\$22	\$10	\$12
21 Investor Relations	0	15	7	8
Subtotal - TREASURY	0	40	19	21
24 ITS Systems	0	878	416	462
24 ITS Systems Depreciation	0	66	31	35
Subtotal - INFORMATION SYSTEMS	0	944	447	497
Total Incoming	123,369	12,152	64,172	71,348
C. Total Allocated		\$758,041	\$358,951	\$399,090
		47.35%	52.65%	

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Procurement Post-Award Allocations

Dept:13 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	10.00	7.87%	\$27,811	\$0	\$27,811	\$0	\$27,811
23 HUMAN RESOURCES	2.00	1.57%	5,562	0	5,562	98	5,661
24 INFORMATION SYSTEMS	4.00	3.15%	11,124	0	11,124	197	11,321
28 Mayor	4.00	3.15%	11,124	0	11,124	197	11,321
53 Sheriff Admin	2.00	1.57%	5,562	0	5,562	98	5,661
77 Police	2.00	1.57%	5,562	0	5,562	98	5,661
79 Fire	1.00	0.79%	2,781	0	2,781	49	2,830
85 Health	1.00	0.79%	2,781	0	2,781	49	2,830
86 Public Library	1.00	0.79%	2,781	0	2,781	49	2,830
87 Parks	13.00	10.24%	36,154	0	36,154	639	36,793
88 Arts Commission	1.00	0.79%	2,781	0	2,781	49	2,830
89 Public Works	10.32	8.13%	28,701	0	28,701	508	29,208
90 Solid Waste	1.68	1.32%	4,672	0	4,672	83	4,755
93 Muni Auditorium	2.00	1.57%	5,562	0	5,562	98	5,661
94 State Fair Board	1.00	0.79%	2,781	0	2,781	49	2,830
97 Water & Sewer	68.00	53.54%	189,113	0	189,113	3,344	192,458
102 NCAC	1.00	0.79%	2,781	0	2,781	49	2,830
107 Education	1.00	0.79%	2,781	0	2,781	49	2,830
112 Office of Emergency Management	1.00	0.79%	2,781	0	2,781	49	2,830
Subtotal	127.00	100.00%	353,197	0	353,197	5,754	358,951
Direct Bills					0		0
Total					\$353,197		\$358,951
Basis Units: # of Projects Assisted							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Vendor Assistance Allocations

Dept:13 BUSINESS ASSISTANCE OFFICE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 PURCHASING	100	100.00%	\$392,692	\$0	\$392,692	\$6,398	\$399,090
Subtotal	100	100.00%	392,692	0	392,692	6,398	399,090
Direct Bills					0		0
Total					\$392,692		\$399,090
Basis Units: Direct Allocation to Purchasing							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:13 BUSINESS ASSISTANCE OFFICE

Department	Procurement Post-Award	Vendor Assistance	Total
7 GEN SVC OVERHEAD	\$27,811	\$0	\$27,811
19 PURCHASING	0	399,090	399,090
23 HUMAN RESOURCES	5,661	0	5,661
24 INFORMATION SYSTEMS	11,321	0	11,321
28 Mayor	11,321	0	11,321
53 Sheriff Admin	5,661	0	5,661
77 Police	5,661	0	5,661
79 Fire	2,830	0	2,830
85 Health	2,830	0	2,830
86 Public Library	2,830	0	2,830
87 Parks	36,793	0	36,793
88 Arts Commission	2,830	0	2,830
89 Public Works	29,208	0	29,208
90 Solid Waste	4,755	0	4,755
93 Muni Auditorium	5,661	0	5,661
94 State Fair Board	2,830	0	2,830
97 Water & Sewer	192,458	0	192,458
102 NCAC	2,830	0	2,830
107 Education	2,830	0	2,830
112 Office of Emergency Management	2,830	0	2,830
Total	\$358,951	\$399,090	\$758,041

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Accounts Payable activities have been allocated on the number voucher transactions per department.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:14 FINANCE OPERATIONS

Description		Amount	General Admin	Finance Operations	Accounts Payable
Personnel Costs					
Salaries	S1	1,384,582	0	931,105	453,477
<i>Salary % Split</i>			<i>.00%</i>	<i>67.25%</i>	<i>32.75%</i>
Benefits	P	446,492	0	282,415	164,077
Subtotal - Personnel Costs		<u>1,831,074</u>	0	1,213,520	617,554
Services & Supplies Cost					
502 Contract Services	P	119,541	0	45,587	73,954
503 Supplies	P	7,799	0	7,623	176
505 Other Expenses	P	36,624	0	3,793	32,831
506 W&S Recovered Exp	P	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		<u>163,964</u>	0	57,003	106,961
Department Cost Total		1,995,038	0	1,270,523	724,515
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		<u>0</u>	0	0	0
Total Costs After Adjustments		1,995,038	0	1,270,523	724,515
General Admin Distribution			0	0	0
Grand Total		<u><u>\$1,995,038</u></u>		<u><u>\$1,270,523</u></u>	<u><u>\$724,515</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:14 FINANCE OPERATIONS

Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
1 Howard Office Bldg	\$99,982	\$0	\$63,672	\$36,309
1 Fulton Campus Garage	16,145	0	10,282	5,863
Subtotal - BUILDING DEPRECIATION	116,127	0	73,955	42,173
3 Post Audits	441	1	282	161
Subtotal - POST AUDITS	441	1	282	161
8 Buildings & Security	41,154	998	26,844	15,308
Subtotal - GEN SVC FACILITIES	41,154	998	26,844	15,308
10 Security Services	17,605	63	11,252	6,416
Subtotal - SHERIFF SECURITY SERV	17,605	63	11,252	6,416
11 Postal Service	10,751	237	6,997	3,990
Subtotal - POSTAL SERVICE	10,751	237	6,997	3,990
12 Dir of Finance	399,828	30,705	274,182	156,352
Subtotal - DIRECTOR OF FINANCE	399,828	30,705	274,182	156,352
14 Finance Operations	0	644	410	234
14 Accounts Payable	0	118	75	43
Subtotal - FINANCE OPERATIONS	0	762	485	277
15 Payroll	0	753	479	273
Subtotal - PAYROLL	0	753	479	273
16 Management & Budget	0	1,834	1,168	666
Subtotal - OFFICE OF MANAGEMENT	0	1,834	1,168	666
17 Internal Audit	0	891	568	324
Subtotal - INTERNAL AUDIT	0	891	568	324
18 Public Property Svcs	0	379	241	137
Subtotal - PUBLIC PROPERTY ADMIN	0	379	241	137
19 Purchasing	0	170	108	62

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:14 FINANCE OPERATIONS

Department	First Incoming	Second Incoming	Finance Operations	Accounts Payable
Subtotal - PURCHASING	\$0	\$170	\$108	\$62
20 Procurement Review	0	15	10	6
20 Prompt Pay Review	0	6	4	2
20 Performance Monitoring	0	0	0	0
20 Special Projects	0	122	78	44
Subtotal - FINANCIAL ACCOUNTABIL	0	143	91	52
21 Cash Operations	0	8	5	3
21 Investment Committee Supt	0	82	52	30
21 Investor Relations	0	49	31	18
Subtotal - TREASURY	0	138	88	50
24 ITS Systems	0	11,467	7,303	4,164
24 ITS Systems Depreciation	0	867	552	315
Subtotal - INFORMATION SYSTEMS	0	12,334	7,855	4,479
26 Records & Storage	0	4,928	3,138	1,790
26 Data Requests	0	14,400	9,170	5,229
Subtotal - CENTRAL RECORDS	0	19,327	12,309	7,019
Total Incoming	585,906	68,736	416,904	237,739
C. Total Allocated		\$2,649,680	\$1,687,427	\$962,254
			63.68%	36.32%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Finance Operations Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	5,497	0.26%	\$4,328	\$0	\$4,328	\$0	\$4,328
3 POST AUDITS	30	0.00%	24	0	24	0	24
4 CORPORATE DUES	27	0.00%	21	0	21	0	21
5 INSURANCE	1,176	0.06%	926	0	926	0	926
6 EMPLOYEE HEALTH & WELLNESS	563	0.03%	443	0	443	0	443
7 GEN SVC OVERHEAD	520	0.02%	409	0	409	0	409
8 GEN SVC FACILITIES	13,316	0.64%	10,485	0	10,485	0	10,485
9 FLEET MANAGEMENT	197,275	9.45%	155,327	0	155,327	0	155,327
11 POSTAL SERVICE	484	0.02%	381	0	381	0	381
12 DIRECTOR OF FINANCE	456	0.02%	359	0	359	0	359
13 BUSINESS ASSISTANCE OFFICE	412	0.02%	324	0	324	0	324
14 FINANCE OPERATIONS	818	0.04%	644	0	644	0	644
15 PAYROLL	483	0.02%	380	0	380	11	392
16 OFFICE OF MANAGEMENT & BUDGE	865	0.04%	681	0	681	20	701
17 INTERNAL AUDIT	1,157	0.06%	911	0	911	27	938
18 PUBLIC PROPERTY ADMIN	308	0.01%	243	0	243	7	250
19 PURCHASING	514	0.02%	405	0	405	12	417
20 FINANCIAL ACCOUNTABILITY	329	0.02%	259	0	259	8	267
21 TREASURY	3,350	0.16%	2,638	0	2,638	79	2,716
22 GRANTS COORDINATION	286	0.01%	225	0	225	7	232
23 HUMAN RESOURCES	1,925	0.09%	1,516	0	1,516	45	1,561
24 INFORMATION SYSTEMS	17,130	0.82%	13,488	0	13,488	402	13,889
25 DEPT OF LAW	4,283	0.21%	3,372	0	3,372	100	3,473
26 CENTRAL RECORDS	300	0.01%	236	0	236	7	243
27 Legislative	1,127	0.05%	887	0	887	26	914
28 Mayor	1,048	0.05%	825	0	825	25	850
29 Elections	2,389	0.11%	1,881	0	1,881	56	1,937
30 Surplus Property	2,134	0.10%	1,680	0	1,680	50	1,730
31 Planning Comm	6,992	0.33%	5,505	0	5,505	164	5,669
32 Adv Plan/Research	165	0.01%	130	0	130	4	134
33 Register of Deeds	410	0.02%	323	0	323	10	332
34 Historical Comm	1,230	0.06%	968	0	968	29	997
37 Assessor Prop	1,134	0.05%	893	0	893	27	919
38 Trustee	625	0.03%	492	0	492	15	507
39 County Clerk	1,255	0.06%	988	0	988	29	1,018
40 District Attorney	1,709	0.08%	1,346	0	1,346	40	1,386
41 DA Drug Enforcement	1,288	0.06%	1,014	0	1,014	30	1,044
42 DA Special Operations	275	0.01%	217	0	217	6	223
44 Public Defender	2,787	0.13%	2,194	0	2,194	65	2,260
45 Juvenile Court Clerk	696	0.03%	548	0	548	16	564
46 Circuit Court Clerk	1,025	0.05%	807	0	807	24	831
47 Criminal Court Clerk	1,499	0.07%	1,180	0	1,180	35	1,215

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Finance Operations Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Clerk/Master	575	0.03%	\$453	\$0	\$453	\$13	\$466
49 Juvenile Court	7,541	0.36%	5,938	0	5,938	177	6,114
50 General Sessions Court	6,241	0.30%	4,914	0	4,914	146	5,060
51 State Trial Courts	5,962	0.29%	4,694	0	4,694	140	4,834
52 Justice Info Sys	1,174	0.06%	924	0	924	28	952
53 Sheriff Admin	4,115	0.20%	3,240	0	3,240	96	3,336
55 Sheriff Facility Maint	719	0.03%	566	0	566	17	583
56 Sheriff Warehouse	1,867	0.09%	1,470	0	1,470	44	1,514
57 Sheriff Criminal Justice Ctr	1,681	0.08%	1,324	0	1,324	39	1,363
58 Sheriff Hill Jail	1,500	0.07%	1,181	0	1,181	35	1,216
60 Sheriff Corr Work Center	2,226	0.11%	1,753	0	1,753	52	1,805
61 Sheriff Transportation	551	0.03%	434	0	434	13	447
63 Sheriff Warrants	1,037	0.05%	816	0	816	24	841
64 Sheriff Training Academy	603	0.03%	475	0	475	14	489
65 Sheriff Deberry	254	0.01%	200	0	200	6	206
73 Sheriff Day Reporting	1,817	0.09%	1,431	0	1,431	43	1,473
74 Sheriff Work Release	24	0.00%	19	0	19	1	19
75 Sheriff Armed Security	423	0.02%	333	0	333	10	343
76 Sheriff Other	1,841	0.09%	1,450	0	1,450	43	1,493
77 Police	62,606	3.00%	49,294	0	49,294	1,468	50,762
78 Police Drug Enforcement	2,170	0.10%	1,709	0	1,709	51	1,759
79 Fire	21,063	1.01%	16,584	0	16,584	494	17,078
80 Codes Admin	14,466	0.69%	11,390	0	11,390	339	11,729
81 Beer Board	1,418	0.07%	1,116	0	1,116	33	1,150
82 Agricultural Ext	446	0.02%	351	0	351	10	362
83 Soil & Water	396	0.02%	312	0	312	9	321
84 Social Services	7,083	0.34%	5,577	0	5,577	166	5,743
85 Health	42,825	2.05%	33,719	0	33,719	1,004	34,723
86 Public Library	40,672	1.95%	32,024	0	32,024	954	32,977
87 Parks	50,876	2.44%	40,058	0	40,058	1,193	41,251
88 Arts Commission	2,515	0.12%	1,980	0	1,980	59	2,039
89 Public Works	21,043	1.01%	16,568	0	16,568	493	17,062
90 Solid Waste	11,662	0.56%	9,182	0	9,182	273	9,456
91 Human Relations	515	0.02%	405	0	405	12	418
92 Farmers Market	3,006	0.14%	2,367	0	2,367	70	2,437
93 Muni Auditorium	4,261	0.20%	3,355	0	3,355	100	3,455
94 State Fair Board	9,751	0.47%	7,678	0	7,678	229	7,906
95 Convention Center	890	0.04%	701	0	701	21	722
96 Sports Authority	3,522	0.17%	2,773	0	2,773	83	2,856
97 Water & Sewer	93,032	4.46%	73,250	0	73,250	2,181	75,431
98 Storm Water	5,362	0.26%	4,222	0	4,222	126	4,348
100 General Hospital	102	0.00%	80	0	80	2	83

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Finance Operations Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	36,816	1.76%	\$28,988	\$0	\$28,988	\$863	\$29,851
102 NCAC	16,167	0.77%	12,729	0	12,729	379	13,108
103 MDHA	29	0.00%	23	0	23	1	24
104 Metro Transit	917	0.04%	722	0	722	22	744
105 DES	903	0.04%	711	0	711	21	732
106 Taxi Transp & Licensing	54	0.00%	43	0	43	1	44
107 Education	971,486	46.54%	764,913	0	764,913	22,778	787,691
109 Communication Center	4,479	0.21%	3,527	0	3,527	105	3,632
110 Knowles Home	2	0.00%	2	0	2	0	2
111 Criminal Justice Planning	359	0.02%	283	0	283	8	291
112 Office of Emergency Management	857	0.04%	675	0	675	20	695
113 Office of Family Safety	1,111	0.05%	875	0	875	26	901
114 Comm Ed Comm	1,944	0.09%	1,531	0	1,531	46	1,576
115 Convention Center Auth	36,267	1.74%	28,555	0	28,555	850	29,406
116 Flood	703	0.03%	554	0	554	16	570
118 Mayor Other	396	0.02%	312	0	312	9	321
121 All Others	295,924	14.18%	233,000	0	233,000	6,938	239,938
Subtotal	2,087,539	100.00%	1,643,652	0	1,643,652	43,774	1,687,427
Direct Bills					0		0
Total					\$1,643,652		\$1,687,427
Basis Units: # of Accounting Transactions							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Accounts Payable Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	806	0.21%	\$1,978	\$0	\$1,978	\$0	\$1,978
3 POST AUDITS	22	0.01%	54	0	54	0	54
4 CORPORATE DUES	27	0.01%	66	0	66	0	66
6 EMPLOYEE HEALTH & WELLNESS	110	0.03%	270	0	270	0	270
7 GEN SVC OVERHEAD	78	0.02%	191	0	191	0	191
8 GEN SVC FACILITIES	2,702	0.71%	6,630	0	6,630	0	6,630
9 FLEET MANAGEMENT	25,255	6.61%	61,973	0	61,973	0	61,973
11 POSTAL SERVICE	96	0.03%	236	0	236	0	236
12 DIRECTOR OF FINANCE	60	0.02%	147	0	147	0	147
13 BUSINESS ASSISTANCE OFFICE	36	0.01%	88	0	88	0	88
14 FINANCE OPERATIONS	48	0.01%	118	0	118	0	118
15 PAYROLL	17	0.00%	42	0	42	1	43
16 OFFICE OF MANAGEMENT & BUDGET	64	0.02%	157	0	157	5	162
17 INTERNAL AUDIT	94	0.02%	231	0	231	7	237
18 PUBLIC PROPERTY ADMIN	16	0.00%	39	0	39	1	40
19 PURCHASING	27	0.01%	66	0	66	2	68
20 FINANCIAL ACCOUNTABILITY	21	0.01%	52	0	52	1	53
21 TREASURY	195	0.05%	479	0	479	14	492
22 GRANTS COORDINATION	16	0.00%	39	0	39	1	40
23 HUMAN RESOURCES	256	0.07%	628	0	628	18	646
24 INFORMATION SYSTEMS	3,842	1.01%	9,428	0	9,428	272	9,700
25 DEPT OF LAW	1,557	0.41%	3,821	0	3,821	110	3,931
26 CENTRAL RECORDS	32	0.01%	79	0	79	2	81
27 Legislative	214	0.06%	525	0	525	15	540
28 Mayor	321	0.08%	788	0	788	23	810
29 Elections	327	0.09%	802	0	802	23	826
30 Surplus Property	114	0.03%	280	0	280	8	288
31 Planning Comm	747	0.20%	1,833	0	1,833	53	1,886
32 Adv Plan/Research	11	0.00%	27	0	27	1	28
33 Register of Deeds	183	0.05%	449	0	449	13	462
34 Historical Comm	159	0.04%	390	0	390	11	401
37 Assessor Prop	263	0.07%	645	0	645	19	664
38 Trustee	204	0.05%	501	0	501	14	515
39 County Clerk	86	0.02%	211	0	211	6	217
40 District Attorney	385	0.10%	945	0	945	27	972
41 DA Drug Enforcement	378	0.10%	928	0	928	27	954
42 DA Special Operations	49	0.01%	120	0	120	3	124
44 Public Defender	363	0.10%	891	0	891	26	916
45 Juvenile Court Clerk	89	0.02%	218	0	218	6	225
46 Circuit Court Clerk	307	0.08%	753	0	753	22	775
47 Criminal Court Clerk	224	0.06%	550	0	550	16	566
48 Clerk/Master	110	0.03%	270	0	270	8	278

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Accounts Payable Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Juvenile Court	1,309	0.34%	\$3,212	\$0	\$3,212	\$93	\$3,305
50 General Sessions Court	418	0.11%	1,026	0	1,026	30	1,055
51 State Trial Courts	1,507	0.39%	3,698	0	3,698	107	3,805
52 Justice Info Sys	78	0.02%	191	0	191	6	197
53 Sheriff Admin	1,244	0.33%	3,053	0	3,053	88	3,141
55 Sheriff Facility Maint	173	0.05%	425	0	425	12	437
56 Sheriff Warehouse	71	0.02%	174	0	174	5	179
57 Sheriff Criminal Justice Ctr	190	0.05%	466	0	466	13	480
58 Sheriff Hill Jail	533	0.14%	1,308	0	1,308	38	1,346
60 Sheriff Corr Work Center	670	0.18%	1,644	0	1,644	47	1,692
61 Sheriff Transportation	106	0.03%	260	0	260	8	268
63 Sheriff Warrants	104	0.03%	255	0	255	7	263
64 Sheriff Training Academy	215	0.06%	528	0	528	15	543
65 Sheriff Deberry	39	0.01%	96	0	96	3	98
73 Sheriff Day Reporting	387	0.10%	950	0	950	27	977
75 Sheriff Armed Security	11	0.00%	27	0	27	1	28
76 Sheriff Other	278	0.07%	682	0	682	20	702
77 Police	6,210	1.63%	15,239	0	15,239	439	15,678
78 Police Drug Enforcement	316	0.08%	775	0	775	22	798
79 Fire	4,245	1.11%	10,417	0	10,417	300	10,717
80 Codes Admin	506	0.13%	1,242	0	1,242	36	1,277
81 Beer Board	22	0.01%	54	0	54	2	56
82 Agricultural Ext	27	0.01%	66	0	66	2	68
83 Soil & Water	7	0.00%	17	0	17	0	18
84 Social Services	1,430	0.37%	3,509	0	3,509	101	3,610
85 Health	5,897	1.54%	14,470	0	14,470	417	14,888
86 Public Library	20,248	5.30%	49,686	0	49,686	1,433	51,119
87 Parks	10,531	2.76%	25,842	0	25,842	745	26,587
88 Arts Commission	418	0.11%	1,026	0	1,026	30	1,055
89 Public Works	1,279	0.33%	3,139	0	3,139	91	3,229
90 Solid Waste	1,653	0.43%	4,056	0	4,056	117	4,173
91 Human Relations	95	0.02%	233	0	233	7	240
92 Farmers Market	580	0.15%	1,423	0	1,423	41	1,464
93 Muni Auditorium	729	0.19%	1,789	0	1,789	52	1,840
94 State Fair Board	2,015	0.53%	4,945	0	4,945	143	5,087
95 Convention Center	124	0.03%	304	0	304	9	313
96 Sports Authority	260	0.07%	638	0	638	18	656
97 Water & Sewer	21,241	5.56%	52,123	0	52,123	1,503	53,626
98 Storm Water	499	0.13%	1,224	0	1,224	35	1,260
100 General Hospital	33	0.01%	81	0	81	2	83
101 Metro Action Com	7,502	1.96%	18,409	0	18,409	531	18,940
102 NCAC	2,402	0.63%	5,894	0	5,894	170	6,064

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Accounts Payable Allocations

Dept:14 FINANCE OPERATIONS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 MDHA	25	0.01%	\$61	\$0	\$61	\$2	\$63
104 Metro Transit	385	0.10%	945	0	945	27	972
105 DES	35	0.01%	86	0	86	2	88
107 Education	184,456	48.29%	452,632	0	452,632	13,054	465,686
109 Communication Center	848	0.22%	2,081	0	2,081	60	2,141
111 Criminal Justice Planning	30	0.01%	74	0	74	2	76
112 Office of Emergency Management	83	0.02%	204	0	204	6	210
113 Office of Family Safety	145	0.04%	356	0	356	10	366
114 Comm Ed Comm	245	0.06%	601	0	601	17	619
115 Convention Center Auth	4,658	1.22%	11,430	0	11,430	330	11,760
116 Flood	32	0.01%	79	0	79	2	81
118 Mayor Other	69	0.02%	169	0	169	5	174
121 All Others	55,440	14.51%	136,043	0	136,043	3,923	139,966
Subtotal	381,964	100.00%	937,292	0	937,292	24,962	962,254
Direct Bills					0		0
Total					\$937,292		\$962,254

Basis Units: # of Accounts Payable Transactions

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:14 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
2 EMPLOYEE BENEFITS	\$4,328	\$1,978	\$6,306
3 POST AUDITS	24	54	78
4 CORPORATE DUES	21	66	88
5 INSURANCE	926	0	926
6 EMPLOYEE HEALTH & WELLNESS	443	270	713
7 GEN SVC OVERHEAD	409	191	601
8 GEN SVC FACILITIES	10,485	6,630	17,115
9 FLEET MANAGEMENT	155,327	61,973	217,300
11 POSTAL SERVICE	381	236	617
12 DIRECTOR OF FINANCE	359	147	506
13 BUSINESS ASSISTANCE OFFICE	324	88	413
14 FINANCE OPERATIONS	644	118	762
15 PAYROLL	392	43	435
16 OFFICE OF MANAGEMENT & BUDGE	701	162	863
17 INTERNAL AUDIT	938	237	1,175
18 PUBLIC PROPERTY ADMIN	250	40	290
19 PURCHASING	417	68	485
20 FINANCIAL ACCOUNTABILITY	267	53	320
21 TREASURY	2,716	492	3,209
22 GRANTS COORDINATION	232	40	272
23 HUMAN RESOURCES	1,561	646	2,207
24 INFORMATION SYSTEMS	13,889	9,700	23,589
25 DEPT OF LAW	3,473	3,931	7,404
26 CENTRAL RECORDS	243	81	324
27 Legislative	914	540	1,454
28 Mayor	850	810	1,660
29 Elections	1,937	826	2,763
30 Surplus Property	1,730	288	2,018
31 Planning Comm	5,669	1,886	7,555
32 Adv Plan/Research	134	28	162
33 Register of Deeds	332	462	794
34 Historical Comm	997	401	1,399
37 Assessor Prop	919	664	1,583
38 Trustee	507	515	1,022
39 County Clerk	1,018	217	1,235
40 District Attorney	1,386	972	2,358
41 DA Drug Enforcement	1,044	954	1,999
42 DA Special Operations	223	124	347
44 Public Defender	2,260	916	3,176
45 Juvenile Court Clerk	564	225	789
46 Circuit Court Clerk	831	775	1,606

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:14 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
47 Criminal Court Clerk	\$1,215	\$566	\$1,781
48 Clerk/Master	466	278	744
49 Juvenile Court	6,114	3,305	9,419
50 General Sessions Court	5,060	1,055	6,116
51 State Trial Courts	4,834	3,805	8,639
52 Justice Info Sys	952	197	1,149
53 Sheriff Admin	3,336	3,141	6,477
55 Sheriff Facility Maint	583	437	1,020
56 Sheriff Warehouse	1,514	179	1,693
57 Sheriff Criminal Justice Ctr	1,363	480	1,843
58 Sheriff Hill Jail	1,216	1,346	2,562
60 Sheriff Corr Work Center	1,805	1,692	3,496
61 Sheriff Transportation	447	268	714
63 Sheriff Warrants	841	263	1,103
64 Sheriff Training Academy	489	543	1,032
65 Sheriff Deberry	206	98	304
73 Sheriff Day Reporting	1,473	977	2,450
74 Sheriff Work Release	19	0	19
75 Sheriff Armed Security	343	28	371
76 Sheriff Other	1,493	702	2,195
77 Police	50,762	15,678	66,440
78 Police Drug Enforcement	1,759	798	2,557
79 Fire	17,078	10,717	27,795
80 Codes Admin	11,729	1,277	13,007
81 Beer Board	1,150	56	1,205
82 Agricultural Ext	362	68	430
83 Soil & Water	321	18	339
84 Social Services	5,743	3,610	9,353
85 Health	34,723	14,888	49,611
86 Public Library	32,977	51,119	84,096
87 Parks	41,251	26,587	67,838
88 Arts Commission	2,039	1,055	3,094
89 Public Works	17,062	3,229	20,291
90 Solid Waste	9,456	4,173	13,629
91 Human Relations	418	240	657
92 Farmers Market	2,437	1,464	3,902
93 Muni Auditorium	3,455	1,840	5,295
94 State Fair Board	7,906	5,087	12,993
95 Convention Center	722	313	1,035
96 Sports Authority	2,856	656	3,512
97 Water & Sewer	75,431	53,626	129,057

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:14 FINANCE OPERATIONS

Department	Finance Operations	Accounts Payable	Total
98 Storm Water	\$4,348	\$1,260	\$5,607
100 General Hospital	83	83	166
101 Metro Action Com	29,851	18,940	48,791
102 NCAC	13,108	6,064	19,173
103 MDHA	24	63	87
104 Metro Transit	744	972	1,716
105 DES	732	88	821
106 Taxi Transp & Licensing	44	0	44
107 Education	787,691	465,686	1,253,377
109 Communication Center	3,632	2,141	5,773
110 Knowles Home	2	0	2
111 Criminal Justice Planning	291	76	367
112 Office of Emergency Management	695	210	904
113 Office of Family Safety	901	366	1,267
114 Comm Ed Comm	1,576	619	2,195
115 Convention Center Auth	29,406	11,760	41,165
116 Flood	570	81	651
118 Mayor Other	321	174	495
121 All Others	239,938	139,966	379,905
Total	\$1,687,427	\$962,254	\$2,649,680

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll Section is responsible for the preparation of all Metropolitan Government payrolls (with the exception of Metropolitan Development and Housing Agency and the Airport Authority), the maintenance of payroll deduction records and the payment of these deductions to the proper agencies, the preparation of quarterly and yearly State and Federal payroll tax reports, the processing of garnishments on employees, and various other payroll deductions as authorized by the Metro Benefit Board.

The costs of this Division were allocated based on the number of paychecks transactions.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:15 PAYROLL

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	333,488	0	333,488
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	139,409	0	139,409
Subtotal - Personnel Costs		<u>472,897</u>	0	<u>472,897</u>
Services & Supplies Cost				
502 Contract Services	S	32,435	0	32,435
503 Supplies	S	41,010	0	41,010
505 Other Expenses	S	31,090	0	31,090
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		<u>104,535</u>	0	<u>104,535</u>
Department Cost Total		577,432	0	577,432
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		577,432	0	577,432
General Admin Distribution			0	0
Grand Total		<u><u>\$577,432</u></u>		<u><u>\$577,432</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:15 PAYROLL

Department	First Incoming	Second Incoming	Payroll
1 Howard Office Bldg	\$17,454	\$0	\$17,454
1 Fulton Campus Garage	2,819	0	2,819
Subtotal - BUILDING DEPRECIATION	20,273	0	20,273
3 Post Audits	261	1	261
Subtotal - POST AUDITS	261	1	261
8 Buildings & Security	30,173	732	30,904
Subtotal - GEN SVC FACILITIES	30,173	732	30,904
10 Security Services	3,073	11	3,084
Subtotal - SHERIFF SECURITY SERV	3,073	11	3,084
11 Postal Service	2,648	58	2,707
Subtotal - POSTAL SERVICE	2,648	58	2,707
12 Dir of Finance	96,302	7,396	103,698
Subtotal - DIRECTOR OF FINANCE	96,302	7,396	103,698
14 Finance Operations	380	11	392
14 Accounts Payable	42	1	43
Subtotal - FINANCE OPERATIONS	422	13	435
15 Payroll	0	208	208
Subtotal - PAYROLL	0	208	208
16 Management & Budget	0	581	581
Subtotal - OFFICE OF MANAGEMENT	0	581	581
17 Internal Audit	0	258	258
Subtotal - INTERNAL AUDIT	0	258	258
18 Public Property Svcs	0	110	110
Subtotal - PUBLIC PROPERTY ADMIN	0	110	110
19 Purchasing	0	108	108

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:15 PAYROLL

Department	First Incoming	Second Incoming	Payroll
Subtotal - PURCHASING	\$0	\$108	\$108
20 Procurement Review	0	4	4
20 Prompt Pay Review	0	2	2
20 Performance Monitoring	0	0	0
20 Special Projects	0	35	35
Subtotal - FINANCIAL ACCOUNTABIL	0	42	42
21 Cash Operations	0	2	2
21 Investment Committee Supt	0	23	23
21 Investor Relations	0	14	14
Subtotal - TREASURY	0	39	39
24 ITS Systems	0	3,081	3,081
24 ITS Systems Depreciation	0	233	233
Subtotal - INFORMATION SYSTEMS	0	3,314	3,314
26 Records & Storage	0	839	839
26 Data Requests	0	1,305	1,305
Subtotal - CENTRAL RECORDS	0	2,144	2,144
Total Incoming	153,152	15,014	168,166
C. Total Allocated		\$745,598	\$745,598
			100.00%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Payroll Allocations

Dept:15 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	24.00	0.00%	\$26	\$0	\$26	\$0	\$26
6 EMPLOYEE HEALTH & WELLNESS	155.00	0.02%	167	0	167	0	167
7 GEN SVC OVERHEAD	1,721.00	0.25%	1,853	0	1,853	0	1,853
8 GEN SVC FACILITIES	797.00	0.12%	858	0	858	0	858
9 FLEET MANAGEMENT	2,193.00	0.32%	2,362	0	2,362	0	2,362
11 POSTAL SERVICE	108.00	0.02%	116	0	116	0	116
12 DIRECTOR OF FINANCE	999.00	0.15%	1,076	0	1,076	0	1,076
13 BUSINESS ASSISTANCE OFFICE	188.00	0.03%	202	0	202	0	202
14 FINANCE OPERATIONS	699.00	0.10%	753	0	753	0	753
15 PAYROLL	193.00	0.03%	208	0	208	0	208
16 OFFICE OF MANAGEMENT & BUDGE	451.00	0.07%	486	0	486	10	496
17 INTERNAL AUDIT	278.00	0.04%	299	0	299	6	306
18 PUBLIC PROPERTY ADMIN	109.00	0.02%	117	0	117	2	120
19 PURCHASING	357.00	0.05%	384	0	384	8	392
20 FINANCIAL ACCOUNTABILITY	110.00	0.02%	118	0	118	2	121
21 TREASURY	251.00	0.04%	270	0	270	6	276
22 GRANTS COORDINATION	53.00	0.01%	57	0	57	1	58
23 HUMAN RESOURCES	1,898.00	0.28%	2,044	0	2,044	42	2,086
24 INFORMATION SYSTEMS	4,487.00	0.66%	4,832	0	4,832	100	4,932
25 DEPT OF LAW	1,454.00	0.21%	1,566	0	1,566	33	1,598
26 CENTRAL RECORDS	55.00	0.01%	59	0	59	1	60
27 Legislative	1,579.00	0.23%	1,700	0	1,700	35	1,736
28 Mayor	961.00	0.14%	1,035	0	1,035	21	1,056
29 Elections	9,068.99	1.34%	9,766	0	9,766	203	9,969
30 Surplus Property	223.00	0.03%	240	0	240	5	245
31 Planning Comm	1,848.00	0.27%	1,990	0	1,990	41	2,031
33 Register of Deeds	180.00	0.03%	194	0	194	4	198
34 Historical Comm	335.00	0.05%	361	0	361	7	368
37 Assessor Prop	3,027.00	0.45%	3,260	0	3,260	68	3,327
38 Trustee	988.00	0.15%	1,064	0	1,064	22	1,086
39 County Clerk	2,603.00	0.38%	2,803	0	2,803	58	2,861
40 District Attorney	2,355.00	0.35%	2,536	0	2,536	53	2,589
41 DA Drug Enforcement	168.00	0.02%	181	0	181	4	185
44 Public Defender	2,471.00	0.36%	2,661	0	2,661	55	2,716
45 Juvenile Court Clerk	1,601.00	0.24%	1,724	0	1,724	36	1,760
46 Circuit Court Clerk	1,961.00	0.29%	2,112	0	2,112	44	2,156
47 Criminal Court Clerk	2,862.00	0.42%	3,082	0	3,082	64	3,146
48 Clerk/Master	563.00	0.08%	606	0	606	13	619
49 Juvenile Court	3,182.00	0.47%	3,427	0	3,427	71	3,498
50 General Sessions Court	4,512.00	0.67%	4,859	0	4,859	101	4,960
51 State Trial Courts	4,924.00	0.73%	5,302	0	5,302	110	5,413
52 Justice Info Sys	524.00	0.08%	564	0	564	12	576

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Payroll Allocations

Dept:15 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Sheriff Admin	6,164.00	0.91%	\$6,638	\$0	\$6,638	\$138	\$6,776
55 Sheriff Facility Maint	549.00	0.08%	591	0	591	12	603
56 Sheriff Warehouse	130.00	0.02%	140	0	140	3	143
57 Sheriff Criminal Justice Ctr	4,896.00	0.72%	5,272	0	5,272	109	5,382
58 Sheriff Hill Jail	1,456.00	0.21%	1,568	0	1,568	33	1,600
60 Sheriff Corr Work Center	3,248.00	0.48%	3,498	0	3,498	73	3,570
61 Sheriff Transportation	2,534.00	0.37%	2,729	0	2,729	57	2,785
63 Sheriff Warrants	1,738.00	0.26%	1,872	0	1,872	39	1,910
64 Sheriff Training Academy	476.00	0.07%	513	0	513	11	523
73 Sheriff Day Reporting	2,407.00	0.35%	2,592	0	2,592	54	2,646
75 Sheriff Armed Security	1,922.00	0.28%	2,070	0	2,070	43	2,113
76 Sheriff Other	2,751.00	0.41%	2,962	0	2,962	62	3,024
77 Police	62,871.00	9.27%	67,703	0	67,703	1,406	69,109
79 Fire	38,899.00	5.73%	41,889	0	41,889	870	42,759
80 Codes Admin	3,725.00	0.55%	4,011	0	4,011	83	4,095
81 Beer Board	149.00	0.02%	160	0	160	3	164
82 Agricultural Ext	176.00	0.03%	190	0	190	4	193
83 Soil & Water	40.00	0.01%	43	0	43	1	44
84 Social Services	3,628.00	0.53%	3,907	0	3,907	81	3,988
85 Health	16,586.00	2.44%	17,861	0	17,861	371	18,232
86 Public Library	12,007.00	1.77%	12,930	0	12,930	269	13,198
87 Parks	21,894.00	3.23%	23,577	0	23,577	490	24,066
88 Arts Commission	348.00	0.05%	375	0	375	8	383
89 Public Works	12,458.00	1.84%	13,415	0	13,415	279	13,694
90 Solid Waste	2,776.00	0.41%	2,989	0	2,989	62	3,051
91 Human Relations	120.00	0.02%	129	0	129	3	132
92 Farmers Market	259.00	0.04%	279	0	279	6	285
93 Muni Auditorium	334.00	0.05%	360	0	360	7	367
94 State Fair Board	1,650.00	0.24%	1,777	0	1,777	37	1,814
95 Convention Center	213.00	0.03%	229	0	229	5	234
96 Sports Authority	75.00	0.01%	81	0	81	2	82
97 Water & Sewer	25,641.00	3.78%	27,612	0	27,612	573	28,185
98 Storm Water	2,303.00	0.34%	2,480	0	2,480	52	2,532
99 Bordeaux Long-Term Care	4,087.00	0.60%	4,401	0	4,401	91	4,493
100 General Hospital	5,866.00	0.86%	6,317	0	6,317	131	6,448
101 Metro Action Com	9,038.00	1.33%	9,733	0	9,733	202	9,935
102 NCAC	1,412.00	0.21%	1,521	0	1,521	32	1,552
104 Metro Transit	39.00	0.01%	42	0	42	1	43
106 Taxi Transp & Licensing	12.00	0.00%	13	0	13	0	13
107 Education	350,255.00	51.63%	377,175	0	377,175	7,833	385,008
109 Communication Center	5,063.00	0.75%	5,452	0	5,452	113	5,565
110 Knowles Home	384.00	0.06%	414	0	414	9	422

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Payroll Allocations

Dept:15 PAYROLL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Criminal Justice Planning	111.00	0.02%	\$120	\$0	\$120	\$2	\$122
112 Office of Emergency Management	306.00	0.05%	330	0	330	7	336
113 Office of Family Safety	394.00	0.06%	424	0	424	9	433
114 Comm Ed Comm	165.00	0.02%	178	0	178	4	181
115 Convention Center Auth	4,082.00	0.60%	4,396	0	4,396	91	4,487
118 Mayor Other	18.00	0.00%	19	0	19	0	20
121 All Others	269.00	0.04%	290	0	290	6	296
Subtotal	678,439.99	100.00%	730,584	0	730,584	15,014	745,598
Direct Bills					0		0
Total					\$730,584		\$745,598

Basis Units: # of Payroll Transactions (current & retired)

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:15 PAYROLL

Department	Payroll	Total
2 EMPLOYEE BENEFITS	\$26	\$26
6 EMPLOYEE HEALTH & WELLNESS	167	167
7 GEN SVC OVERHEAD	1,853	1,853
8 GEN SVC FACILITIES	858	858
9 FLEET MANAGEMENT	2,362	2,362
11 POSTAL SERVICE	116	116
12 DIRECTOR OF FINANCE	1,076	1,076
13 BUSINESS ASSISTANCE OFFICE	202	202
14 FINANCE OPERATIONS	753	753
15 PAYROLL	208	208
16 OFFICE OF MANAGEMENT & BUDGE	496	496
17 INTERNAL AUDIT	306	306
18 PUBLIC PROPERTY ADMIN	120	120
19 PURCHASING	392	392
20 FINANCIAL ACCOUNTABILITY	121	121
21 TREASURY	276	276
22 GRANTS COORDINATION	58	58
23 HUMAN RESOURCES	2,086	2,086
24 INFORMATION SYSTEMS	4,932	4,932
25 DEPT OF LAW	1,598	1,598
26 CENTRAL RECORDS	60	60
27 Legislative	1,736	1,736
28 Mayor	1,056	1,056
29 Elections	9,969	9,969
30 Surplus Property	245	245
31 Planning Comm	2,031	2,031
33 Register of Deeds	198	198
34 Historical Comm	368	368
37 Assessor Prop	3,327	3,327
38 Trustee	1,086	1,086
39 County Clerk	2,861	2,861
40 District Attorney	2,589	2,589
41 DA Drug Enforcement	185	185
44 Public Defender	2,716	2,716
45 Juvenile Court Clerk	1,760	1,760
46 Circuit Court Clerk	2,156	2,156
47 Criminal Court Clerk	3,146	3,146
48 Clerk/Master	619	619
49 Juvenile Court	3,498	3,498
50 General Sessions Court	4,960	4,960
51 State Trial Courts	5,413	5,413

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:15 PAYROLL

Department	Payroll	Total
52 Justice Info Sys	\$576	\$576
53 Sheriff Admin	6,776	6,776
55 Sheriff Facility Maint	603	603
56 Sheriff Warehouse	143	143
57 Sheriff Criminal Justice Ctr	5,382	5,382
58 Sheriff Hill Jail	1,600	1,600
60 Sheriff Corr Work Center	3,570	3,570
61 Sheriff Transportation	2,785	2,785
63 Sheriff Warrants	1,910	1,910
64 Sheriff Training Academy	523	523
73 Sheriff Day Reporting	2,646	2,646
75 Sheriff Armed Security	2,113	2,113
76 Sheriff Other	3,024	3,024
77 Police	69,109	69,109
79 Fire	42,759	42,759
80 Codes Admin	4,095	4,095
81 Beer Board	164	164
82 Agricultural Ext	193	193
83 Soil & Water	44	44
84 Social Services	3,988	3,988
85 Health	18,232	18,232
86 Public Library	13,198	13,198
87 Parks	24,066	24,066
88 Arts Commission	383	383
89 Public Works	13,694	13,694
90 Solid Waste	3,051	3,051
91 Human Relations	132	132
92 Farmers Market	285	285
93 Muni Auditorium	367	367
94 State Fair Board	1,814	1,814
95 Convention Center	234	234
96 Sports Authority	82	82
97 Water & Sewer	28,185	28,185
98 Storm Water	2,532	2,532
99 Bordeaux Long-Term Care	4,493	4,493
100 General Hospital	6,448	6,448
101 Metro Action Com	9,935	9,935
102 NCAC	1,552	1,552
104 Metro Transit	43	43
106 Taxi Transp & Licensing	13	13
107 Education	385,008	385,008

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:15 PAYROLL

Department	Payroll	Total
109 Communication Center	\$5,565	\$5,565
110 Knowles Home	422	422
111 Criminal Justice Planning	122	122
112 Office of Emergency Management	336	336
113 Office of Family Safety	433	433
114 Comm Ed Comm	181	181
115 Convention Center Auth	4,487	4,487
118 Mayor Other	20	20
121 All Others	296	296
Total	<u>\$745,598</u>	<u>\$745,598</u>

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

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

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Description	Amount	General Admin	Management & Budget
<hr/>			
Personnel Costs			
Salaries	1,226,408	0	1,226,408
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Benefits	386,115	0	386,115
Subtotal - Personnel Costs	<u>1,612,524</u>	0	<u>1,612,524</u>
Services & Supplies Cost			
502 Contract Services	78,659	0	78,659
503 Supplies	7,973	0	7,973
505 Other Expenses	1,390	0	1,390
506 W&S Recovered Exp	0	0	0
507 Capital	0	0	0
53X Transfers	0	0	0
542 LOCAP Transfer	0	0	0
543 LOCAP Transfer	0	0	0
Subtotal - Services & Supplies	<u>88,022</u>	0	<u>88,022</u>
Department Cost Total	1,700,546	0	1,700,546
Adjustments to Cost			
507 Capital	0	0	0
53X Transfers	0	0	0
542 LOCAP Transfer	0	0	0
543 LOCAP Transfer	0	0	0
Subtotal - Adjustments	<u>0</u>	0	<u>0</u>
Total Costs After Adjustments	1,700,546	0	1,700,546
General Admin Distribution		0	0
Grand Total	<u><u>\$1,700,546</u></u>		<u><u>\$1,700,546</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	First Incoming	Second Incoming	Management & Budget
1 Howard Office Bldg	\$81,066	\$0	\$81,066
1 Fulton Campus Garage	13,091	0	13,091
Subtotal - BUILDING DEPRECIATION	94,157	0	94,157
3 Post Audits	467	1	468
3 Internal Audit (Post)	34,290	100	34,390
Subtotal - POST AUDITS	34,757	102	34,859
8 Buildings & Security	86,720	2,104	88,824
Subtotal - GEN SVC FACILITIES	86,720	2,104	88,824
10 Security Services	15,772	56	15,828
Subtotal - SHERIFF SECURITY SERV	15,772	56	15,828
11 Postal Service	544	12	556
Subtotal - POSTAL SERVICE	544	12	556
12 Dir of Finance	370,118	28,424	398,542
Subtotal - DIRECTOR OF FINANCE	370,118	28,424	398,542
14 Finance Operations	681	20	701
14 Accounts Payable	157	5	162
Subtotal - FINANCE OPERATIONS	838	25	863
15 Payroll	486	10	496
Subtotal - PAYROLL	486	10	496
16 Management & Budget	0	1,494	1,494
Subtotal - OFFICE OF MANAGEMENT	0	1,494	1,494
17 Internal Audit	0	760	760
Subtotal - INTERNAL AUDIT	0	760	760
18 Public Property Svcs	0	323	323
Subtotal - PUBLIC PROPERTY ADMIN	0	323	323
19 Purchasing	0	91	91

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	First Incoming	Second Incoming	Management & Budget
Subtotal - PURCHASING	\$0	\$91	\$91
20 Procurement Review	0	13	13
20 Prompt Pay Review	0	8	8
20 Performance Monitoring	0	0	0
20 Special Projects	0	104	104
Subtotal - FINANCIAL ACCOUNTABIL	0	125	125
21 Cash Operations	0	7	7
21 Investment Committee Supt	0	53	53
21 Investor Relations	0	41	41
Subtotal - TREASURY	0	101	101
24 ITS Systems	0	6,907	6,907
24 ITS Systems Depreciation	0	522	522
Subtotal - INFORMATION SYSTEMS	0	7,429	7,429
Total Incoming	603,391	41,054	644,445
C. Total Allocated		\$2,344,991	\$2,344,991
			100.00%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Management & Budget Allocations

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	56,797,500.00	2.17%	\$49,882	\$0	\$49,882	\$0	\$49,882
3 POST AUDITS	1,161,000.00	0.04%	1,020	0	1,020	0	1,020
4 CORPORATE DUES	514,900.00	0.02%	452	0	452	0	452
5 INSURANCE	6,607,500.00	0.25%	5,803	0	5,803	0	5,803
6 EMPLOYEE HEALTH & WELLNESS	615,600.00	0.02%	541	0	541	0	541
7 GEN SVC OVERHEAD	1,239,000.00	0.05%	1,088	0	1,088	0	1,088
8 GEN SVC FACILITIES	22,012,700.00	0.84%	19,333	0	19,333	0	19,333
9 FLEET MANAGEMENT	22,620,600.00	0.86%	19,867	0	19,867	0	19,867
10 SHERIFF SECURITY SERVICES	3,660,400.00	0.14%	3,215	0	3,215	0	3,215
11 POSTAL SERVICE	1,080,400.00	0.04%	949	0	949	0	949
12 DIRECTOR OF FINANCE	1,746,099.48	0.07%	1,534	0	1,534	0	1,534
13 BUSINESS ASSISTANCE OFFICE	678,200.00	0.03%	596	0	596	0	596
14 FINANCE OPERATIONS	2,088,500.00	0.08%	1,834	0	1,834	0	1,834
15 PAYROLL	661,800.00	0.03%	581	0	581	0	581
16 OFFICE OF MANAGEMENT & BUDGET	1,700,600.00	0.06%	1,494	0	1,494	0	1,494
17 INTERNAL AUDIT	1,391,625.42	0.05%	1,222	0	1,222	23	1,245
18 PUBLIC PROPERTY ADMIN	432,600.00	0.02%	380	0	380	7	387
19 PURCHASING	1,263,600.00	0.05%	1,110	0	1,110	21	1,131
20 FINANCIAL ACCOUNTABILITY	433,000.00	0.02%	380	0	380	7	387
21 TREASURY	1,182,200.00	0.05%	1,038	0	1,038	19	1,058
22 GRANTS COORDINATION	173,700.00	0.01%	153	0	153	3	155
23 HUMAN RESOURCES	5,249,800.00	0.20%	4,611	0	4,611	86	4,697
24 INFORMATION SYSTEMS	30,637,786.66	1.17%	26,908	0	26,908	503	27,411
25 DEPT OF LAW	6,107,049.75	0.23%	5,364	0	5,364	100	5,464
26 CENTRAL RECORDS	227,300.00	0.01%	200	0	200	4	203
27 Legislative	2,774,921.28	0.11%	2,437	0	2,437	46	2,483
28 Mayor	3,891,500.00	0.15%	3,418	0	3,418	64	3,482
29 Elections	4,874,761.34	0.19%	4,281	0	4,281	80	4,361
30 Surplus Property	729,400.00	0.03%	641	0	641	12	653
31 Planning Comm	8,571,637.03	0.33%	7,528	0	7,528	141	7,669
32 Adv Plan/Research	295,600.00	0.01%	260	0	260	5	264
33 Register of Deeds	270,900.00	0.01%	238	0	238	4	242
34 Historical Comm	1,077,527.47	0.04%	946	0	946	18	964
37 Assessor Prop	7,844,098.02	0.30%	6,889	0	6,889	129	7,018
38 Trustee	2,452,388.06	0.09%	2,154	0	2,154	40	2,194
39 County Clerk	4,630,099.01	0.18%	4,066	0	4,066	76	4,142
40 District Attorney	7,042,840.08	0.27%	6,185	0	6,185	116	6,301
41 DA Drug Enforcement	1,900,000.00	0.07%	1,669	0	1,669	31	1,700
42 DA Special Operations	75,000.00	0.00%	66	0	66	1	67
44 Public Defender	8,147,352.24	0.31%	7,155	0	7,155	134	7,289
45 Juvenile Court Clerk	1,929,474.39	0.07%	1,695	0	1,695	32	1,726
46 Circuit Court Clerk	3,329,000.00	0.13%	2,924	0	2,924	55	2,978

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Management & Budget Allocations

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	6,119,404.83	0.23%	\$5,374	\$0	\$5,374	\$100	\$5,475
48 Clerk/Master	1,824,142.99	0.07%	1,602	0	1,602	30	1,632
49 Juvenile Court	13,486,436.09	0.51%	11,844	0	11,844	221	12,066
50 General Sessions Court	12,015,915.15	0.46%	10,553	0	10,553	197	10,750
51 State Trial Courts	13,146,791.13	0.50%	11,546	0	11,546	216	11,762
52 Justice Info Sys	3,891,316.90	0.15%	3,418	0	3,418	64	3,481
53 Sheriff Admin	10,058,579.15	0.38%	8,834	0	8,834	165	8,999
55 Sheriff Facility Maint	1,185,100.00	0.05%	1,041	0	1,041	19	1,060
56 Sheriff Warehouse	1,340,900.00	0.05%	1,178	0	1,178	22	1,200
57 Sheriff Criminal Justice Ctr	6,520,400.00	0.25%	5,727	0	5,727	107	5,834
58 Sheriff Hill Jail	5,018,200.00	0.19%	4,407	0	4,407	82	4,490
60 Sheriff Corr Work Center	8,916,000.00	0.34%	7,830	0	7,830	146	7,977
61 Sheriff Transportation	3,518,800.00	0.13%	3,090	0	3,090	58	3,148
63 Sheriff Warrants	4,853,700.00	0.19%	4,263	0	4,263	80	4,342
64 Sheriff Training Academy	742,000.00	0.03%	652	0	652	12	664
65 Sheriff Deberry	17,529,200.00	0.67%	15,395	0	15,395	288	15,683
73 Sheriff Day Reporting	5,427,200.00	0.21%	4,766	0	4,766	89	4,856
75 Sheriff Armed Security	1,233,100.00	0.05%	1,083	0	1,083	20	1,103
76 Sheriff Other	18,293,700.00	0.70%	16,066	0	16,066	300	16,367
77 Police	198,317,779.47	7.56%	174,173	0	174,173	3,257	177,429
78 Police Drug Enforcement	2,875,600.00	0.11%	2,525	0	2,525	47	2,573
79 Fire	126,137,060.12	4.81%	110,780	0	110,780	2,071	112,851
80 Codes Admin	9,546,355.49	0.36%	8,384	0	8,384	157	8,541
81 Beer Board	409,300.00	0.02%	359	0	359	7	366
82 Agricultural Ext	328,802.17	0.01%	289	0	289	5	294
83 Soil & Water	92,215.76	0.00%	81	0	81	2	83
84 Social Services	8,599,800.00	0.33%	7,553	0	7,553	141	7,694
85 Health	50,326,453.84	1.92%	44,199	0	44,199	826	45,026
86 Public Library	37,597,167.99	1.43%	33,020	0	33,020	617	33,637
87 Parks	42,941,477.43	1.64%	37,713	0	37,713	705	38,418
88 Arts Commission	3,435,539.67	0.13%	3,017	0	3,017	56	3,074
89 Public Works	47,689,109.67	1.82%	41,883	0	41,883	783	42,666
90 Solid Waste	25,207,000.00	0.96%	22,138	0	22,138	414	22,552
91 Human Relations	484,100.21	0.02%	425	0	425	8	433
92 Farmers Market	2,077,172.18	0.08%	1,824	0	1,824	34	1,858
93 Muni Auditorium	249,022.64	0.01%	219	0	219	4	223
94 State Fair Board	3,290,992.00	0.13%	2,890	0	2,890	54	2,944
96 Sports Authority	1,704,400.00	0.06%	1,497	0	1,497	28	1,525
97 Water & Sewer	171,302,100.00	6.53%	150,446	0	150,446	2,813	153,259
98 Storm Water	12,933,600.00	0.49%	11,359	0	11,359	212	11,571
100 General Hospital	51,001,283.50	1.94%	44,792	0	44,792	837	45,629
101 Metro Action Com	26,367,600.00	1.01%	23,157	0	23,157	433	23,590

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Management & Budget Allocations

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 NCAC	7,376,700.00	0.28%	\$6,479	\$0	\$6,479	\$121	\$6,600
104 Metro Transit	42,013,600.00	1.60%	36,898	0	36,898	690	37,588
106 Taxi Transp & Licensing	108,469.81	0.00%	95	0	95	2	97
107 Education	1,259,969,492.52	48.03%	1,106,568	0	1,106,568	20,690	1,127,258
109 Communication Center	14,880,591.14	0.57%	13,069	0	13,069	244	13,313
110 Knowles Home	8,652.78	0.00%	8	0	8	0	8
111 Criminal Justice Planning	512,000.00	0.02%	450	0	450	8	458
112 Office of Emergency Management	1,878,159.15	0.07%	1,649	0	1,649	31	1,680
113 Office of Family Safety	1,236,000.00	0.05%	1,086	0	1,086	20	1,106
114 Comm Ed Comm	642,300.00	0.02%	564	0	564	11	575
115 Convention Center Auth	34,976,800.00	1.33%	30,718	0	30,718	574	31,293
116 Flood	4,720,293.01	0.18%	4,146	0	4,146	78	4,223
118 Mayor Other	17,886,900.00	0.68%	15,709	0	15,709	294	16,003
121 All Others	48,962,270.06	1.87%	43,001	0	43,001	804	43,805
Subtotal	2,623,327,007.08	100.00%	2,303,937	0	2,303,937	41,054	2,344,991
Direct Bills					0		0
Total					\$2,303,937		\$2,344,991
Basis Units: Budget \$ Identified							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
2 EMPLOYEE BENEFITS	\$49,882	\$49,882
3 POST AUDITS	1,020	1,020
4 CORPORATE DUES	452	452
5 INSURANCE	5,803	5,803
6 EMPLOYEE HEALTH & WELLNESS	541	541
7 GEN SVC OVERHEAD	1,088	1,088
8 GEN SVC FACILITIES	19,333	19,333
9 FLEET MANAGEMENT	19,867	19,867
10 SHERIFF SECURITY SERVICES	3,215	3,215
11 POSTAL SERVICE	949	949
12 DIRECTOR OF FINANCE	1,534	1,534
13 BUSINESS ASSISTANCE OFFICE	596	596
14 FINANCE OPERATIONS	1,834	1,834
15 PAYROLL	581	581
16 OFFICE OF MANAGEMENT & BUDGET	1,494	1,494
17 INTERNAL AUDIT	1,245	1,245
18 PUBLIC PROPERTY ADMIN	387	387
19 PURCHASING	1,131	1,131
20 FINANCIAL ACCOUNTABILITY	387	387
21 TREASURY	1,058	1,058
22 GRANTS COORDINATION	155	155
23 HUMAN RESOURCES	4,697	4,697
24 INFORMATION SYSTEMS	27,411	27,411
25 DEPT OF LAW	5,464	5,464
26 CENTRAL RECORDS	203	203
27 Legislative	2,483	2,483
28 Mayor	3,482	3,482
29 Elections	4,361	4,361
30 Surplus Property	653	653
31 Planning Comm	7,669	7,669
32 Adv Plan/Research	264	264
33 Register of Deeds	242	242
34 Historical Comm	964	964
37 Assessor Prop	7,018	7,018
38 Trustee	2,194	2,194
39 County Clerk	4,142	4,142
40 District Attorney	6,301	6,301
41 DA Drug Enforcement	1,700	1,700
42 DA Special Operations	67	67
44 Public Defender	7,289	7,289
45 Juvenile Court Clerk	1,726	1,726

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
46 Circuit Court Clerk	\$2,978	\$2,978
47 Criminal Court Clerk	5,475	5,475
48 Clerk/Master	1,632	1,632
49 Juvenile Court	12,066	12,066
50 General Sessions Court	10,750	10,750
51 State Trial Courts	11,762	11,762
52 Justice Info Sys	3,481	3,481
53 Sheriff Admin	8,999	8,999
55 Sheriff Facility Maint	1,060	1,060
56 Sheriff Warehouse	1,200	1,200
57 Sheriff Criminal Justice Ctr	5,834	5,834
58 Sheriff Hill Jail	4,490	4,490
60 Sheriff Corr Work Center	7,977	7,977
61 Sheriff Transportation	3,148	3,148
63 Sheriff Warrants	4,342	4,342
64 Sheriff Training Academy	664	664
65 Sheriff Deberry	15,683	15,683
73 Sheriff Day Reporting	4,856	4,856
75 Sheriff Armed Security	1,103	1,103
76 Sheriff Other	16,367	16,367
77 Police	177,429	177,429
78 Police Drug Enforcement	2,573	2,573
79 Fire	112,851	112,851
80 Codes Admin	8,541	8,541
81 Beer Board	366	366
82 Agricultural Ext	294	294
83 Soil & Water	83	83
84 Social Services	7,694	7,694
85 Health	45,026	45,026
86 Public Library	33,637	33,637
87 Parks	38,418	38,418
88 Arts Commission	3,074	3,074
89 Public Works	42,666	42,666
90 Solid Waste	22,552	22,552
91 Human Relations	433	433
92 Farmers Market	1,858	1,858
93 Muni Auditorium	223	223
94 State Fair Board	2,944	2,944
96 Sports Authority	1,525	1,525
97 Water & Sewer	153,259	153,259
98 Storm Water	11,571	11,571

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:16 OFFICE OF MANAGEMENT & BUDGET

Department	Management & Budget	Total
100 General Hospital	\$45,629	\$45,629
101 Metro Action Com	23,590	23,590
102 NCAC	6,600	6,600
104 Metro Transit	37,588	37,588
106 Taxi Transp & Licensing	97	97
107 Education	1,127,258	1,127,258
109 Communication Center	13,313	13,313
110 Knowles Home	8	8
111 Criminal Justice Planning	458	458
112 Office of Emergency Management	1,680	1,680
113 Office of Family Safety	1,106	1,106
114 Comm Ed Comm	575	575
115 Convention Center Auth	31,293	31,293
116 Flood	4,223	4,223
118 Mayor Other	16,003	16,003
121 All Others	43,805	43,805
Total	\$2,344,991	\$2,344,991

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

METROPOLITIAN NASHVILLE OFFICE OF INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

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 as part of the organization's overall system of internal controls.

The costs of internal audits were allocated to departments based on total expenditures of each department.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:17 INTERNAL AUDIT

Description		Amount	General Admin	Internal Audit
Personnel Costs				
Salaries	S1	742,600	0	742,600
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	221,992	0	221,992
Subtotal - Personnel Costs		<u>964,592</u>	0	<u>964,592</u>
Services & Supplies Cost				
502 Contract Services	S	200,699	0	200,699
503 Supplies	S	27,010	0	27,010
505 Other Expenses	S	58,142	0	58,142
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		<u>285,851</u>	0	<u>285,851</u>
Department Cost Total		1,250,443	0	1,250,443
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		1,250,443	0	1,250,443
General Admin Distribution			0	0
Grand Total		<u><u>\$1,250,443</u></u>		<u><u>\$1,250,443</u></u>

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:17 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
1 Metro Southeast	\$16,903	\$0	\$16,903
Subtotal - BUILDING DEPRECIATION	16,903	0	16,903
2 County Pension	784	2	786
2 Health Benefit	12,914	36	12,950
2 Life Benefit	793	2	795
Subtotal - EMPLOYEE BENEFITS	14,490	40	14,530
3 Post Audits	624	2	626
Subtotal - POST AUDITS	624	2	626
5 Judgements & Losses	4,121	11	4,132
Subtotal - INSURANCE	4,121	11	4,132
8 Buildings & Security	13,752	334	14,086
Subtotal - GEN SVC FACILITIES	13,752	334	14,086
10 Security Services	3,330	12	3,342
Subtotal - SHERIFF SECURITY SERV	3,330	12	3,342
11 Postal Service	448	10	458
Subtotal - POSTAL SERVICE	448	10	458
14 Finance Operations	911	27	938
14 Accounts Payable	231	7	237
Subtotal - FINANCE OPERATIONS	1,142	34	1,175
15 Payroll	299	6	306
Subtotal - PAYROLL	299	6	306
16 Management & Budget	1,222	23	1,245
Subtotal - OFFICE OF MANAGEMENT	1,222	23	1,245
17 Internal Audit	0	559	559
Subtotal - INTERNAL AUDIT	0	559	559
18 Public Property Svcs	0	237	237

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:17 INTERNAL AUDIT

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - PUBLIC PROPERTY ADMIN	\$0	\$237	\$237
19 Purchasing	0	296	296
Subtotal - PURCHASING	0	296	296
20 Procurement Review	0	10	10
20 Prompt Pay Review	0	11	11
20 Performance Monitoring	0	0	0
20 Special Projects	0	77	77
Subtotal - FINANCIAL ACCOUNTABIL	0	97	97
21 Cash Operations	0	5	5
21 Investment Committee Supt	0	32	32
21 Investor Relations	0	31	31
Subtotal - TREASURY	0	68	68
23 Employee Relations	0	743	743
23 Workforce Management	0	1,630	1,630
23 Benefits	0	1,605	1,605
23 HR Admin./Sys Support	0	1,979	1,979
Subtotal - HUMAN RESOURCES	0	5,956	5,956
24 ITS Systems	0	5,609	5,609
24 ITS Systems Depreciation	0	424	424
Subtotal - INFORMATION SYSTEMS	0	6,033	6,033
25 Legal Services	0	1,583	1,583
Subtotal - DEPT OF LAW	0	1,583	1,583
26 Records & Storage	0	113	113
26 Data Requests	0	237	237
Subtotal - CENTRAL RECORDS	0	351	351
Total Incoming	56,332	15,652	71,984
C. Total Allocated		\$1,322,427	\$1,322,427
		100.00%	

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Internal Audit Allocations

Dept:17 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$32,629	\$0	\$32,629	\$0	\$32,629
3 POST AUDITS	1,160,970.25	0.04%	519	0	519	0	519
4 CORPORATE DUES	494,287.97	0.02%	221	0	221	0	221
5 INSURANCE	6,607,500.00	0.23%	2,952	0	2,952	0	2,952
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	207	0	207	0	207
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	522	0	522	0	522
8 GEN SVC FACILITIES	20,192,800.27	0.69%	9,022	0	9,022	0	9,022
9 FLEET MANAGEMENT	30,244,267.36	1.03%	13,513	0	13,513	0	13,513
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	1,715	0	1,715	0	1,715
11 POSTAL SERVICE	1,046,940.54	0.04%	468	0	468	0	468
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	522	0	522	0	522
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	278	0	278	0	278
14 FINANCE OPERATIONS	1,995,037.54	0.07%	891	0	891	0	891
15 PAYROLL	577,431.83	0.02%	258	0	258	0	258
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	760	0	760	0	760
17 INTERNAL AUDIT	1,250,442.02	0.04%	559	0	559	0	559
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	197	0	197	2	200
19 PURCHASING	1,212,063.36	0.04%	542	0	542	7	548
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	197	0	197	2	200
21 TREASURY	1,021,260.69	0.03%	456	0	456	6	462
22 GRANTS COORDINATION	181,753.54	0.01%	81	0	81	1	82
23 HUMAN RESOURCES	4,801,960.08	0.16%	2,146	0	2,146	27	2,173
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	13,555	0	13,555	171	13,726
25 DEPT OF LAW	11,579,081.78	0.40%	5,174	0	5,174	65	5,239
26 CENTRAL RECORDS	188,683.65	0.01%	84	0	84	1	85
27 Legislative	2,566,859.83	0.09%	1,147	0	1,147	14	1,161
28 Mayor	3,859,958.22	0.13%	1,725	0	1,725	22	1,746
29 Elections	4,713,404.39	0.16%	2,106	0	2,106	27	2,133
30 Surplus Property	702,504.66	0.02%	314	0	314	4	318
31 Planning Comm	5,948,210.07	0.20%	2,658	0	2,658	33	2,691
32 Adv Plan/Research	45,763.54	0.00%	20	0	20	0	21
33 Register of Deeds	3,041,967.57	0.10%	1,359	0	1,359	17	1,376
34 Historical Comm	984,839.20	0.03%	440	0	440	6	446
37 Assessor Prop	6,973,670.45	0.24%	3,116	0	3,116	39	3,155
38 Trustee	2,345,112.80	0.08%	1,048	0	1,048	13	1,061
39 County Clerk	4,193,410.86	0.14%	1,874	0	1,874	24	1,897
40 District Attorney	6,842,343.92	0.23%	3,057	0	3,057	39	3,096
41 DA Drug Enforcement	1,097,464.27	0.04%	490	0	490	6	497
42 DA Special Operations	39,363.38	0.00%	18	0	18	0	18
44 Public Defender	7,968,645.83	0.27%	3,560	0	3,560	45	3,605
45 Juvenile Court Clerk	1,755,352.08	0.06%	784	0	784	10	794
46 Circuit Court Clerk	8,945,967.35	0.31%	3,997	0	3,997	50	4,047

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Internal Audit Allocations

Dept:17 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$2,658	\$0	\$2,658	\$34	\$2,692
48 Clerk/Master	1,489,754.40	0.05%	666	0	666	8	674
49 Juvenile Court	13,239,756.43	0.45%	5,916	0	5,916	75	5,990
50 General Sessions Court	11,740,512.35	0.40%	5,246	0	5,246	66	5,312
51 State Trial Courts	13,147,108.73	0.45%	5,874	0	5,874	74	5,948
52 Justice Info Sys	2,559,687.06	0.09%	1,144	0	1,144	14	1,158
53 Sheriff Admin	11,791,899.32	0.40%	5,269	0	5,269	66	5,335
55 Sheriff Facility Maint	1,350,243.38	0.05%	603	0	603	8	611
56 Sheriff Warehouse	1,127,672.75	0.04%	504	0	504	6	510
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	5,300	0	5,300	67	5,367
58 Sheriff Hill Jail	3,969,141.17	0.14%	1,773	0	1,773	22	1,796
60 Sheriff Corr Work Center	8,904,252.45	0.30%	3,978	0	3,978	50	4,029
61 Sheriff Transportation	5,955,410.37	0.20%	2,661	0	2,661	34	2,694
63 Sheriff Warrants	4,404,888.06	0.15%	1,968	0	1,968	25	1,993
64 Sheriff Training Academy	1,236,298.53	0.04%	552	0	552	7	559
65 Sheriff Deberry	16,932,544.76	0.58%	7,566	0	7,566	95	7,661
73 Sheriff Day Reporting	5,338,909.60	0.18%	2,385	0	2,385	30	2,416
75 Sheriff Armed Security	3,805,265.32	0.13%	1,700	0	1,700	21	1,722
76 Sheriff Other	7,392,809.24	0.25%	3,303	0	3,303	42	3,345
77 Police	193,011,909.56	6.60%	86,238	0	86,238	1,087	87,325
78 Police Drug Enforcement	1,528,358.04	0.05%	683	0	683	9	691
79 Fire	125,821,926.75	4.30%	56,218	0	56,218	709	56,926
80 Codes Admin	8,832,035.28	0.30%	3,946	0	3,946	50	3,996
81 Beer Board	385,908.52	0.01%	172	0	172	2	175
82 Agricultural Ext	321,214.59	0.01%	144	0	144	2	145
83 Soil & Water	90,499.43	0.00%	40	0	40	1	41
84 Social Services	9,725,869.31	0.33%	4,346	0	4,346	55	4,400
85 Health	48,142,619.80	1.65%	21,510	0	21,510	271	21,781
86 Public Library	28,573,942.70	0.98%	12,767	0	12,767	161	12,928
87 Parks	31,253,744.54	1.07%	13,964	0	13,964	176	14,140
88 Arts Commission	3,404,103.66	0.12%	1,521	0	1,521	19	1,540
89 Public Works	34,484,494.81	1.18%	15,408	0	15,408	194	15,602
90 Solid Waste	24,185,884.41	0.83%	10,806	0	10,806	136	10,943
91 Human Relations	479,149.53	0.02%	214	0	214	3	217
92 Farmers Market	2,049,209.20	0.07%	916	0	916	12	927
93 Muni Auditorium	2,608,202.73	0.09%	1,165	0	1,165	15	1,180
94 State Fair Board	3,726,931.15	0.13%	1,665	0	1,665	21	1,686
95 Convention Center	1,066,886.99	0.04%	477	0	477	6	483
96 Sports Authority	14,216,655.42	0.49%	6,352	0	6,352	80	6,432
97 Water & Sewer	141,700,449.56	4.84%	63,312	0	63,312	798	64,110
98 Storm Water	12,115,220.46	0.41%	5,413	0	5,413	68	5,481
100 General Hospital	51,000,000.00	1.74%	22,787	0	22,787	287	23,074

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Internal Audit Allocations

Dept:17 INTERNAL AUDIT

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$10,445	\$0	\$10,445	\$132	\$10,577
102 NCAC	6,444,113.58	0.22%	2,879	0	2,879	36	2,916
104 Metro Transit	42,292,875.37	1.45%	18,897	0	18,897	238	19,135
105 DES	1,543,853.80	0.05%	690	0	690	9	698
107 Education	1,108,922,197.30	37.92%	495,470	0	495,470	6,245	501,715
109 Communication Center	14,439,480.05	0.49%	6,452	0	6,452	81	6,533
111 Criminal Justice Planning	505,017.37	0.02%	226	0	226	3	228
112 Office of Emergency Management	1,323,623.43	0.05%	591	0	591	7	599
113 Office of Family Safety	1,095,769.49	0.04%	490	0	490	6	496
114 Comm Ed Comm	408,486.26	0.01%	183	0	183	2	185
115 Convention Center Auth	88,576,591.75	3.03%	39,576	0	39,576	499	40,075
116 Flood	1,310,037.23	0.04%	585	0	585	7	593
118 Mayor Other	1,633,731.34	0.06%	730	0	730	9	739
121 All Others	504,136,768.14	17.24%	225,250	0	225,250	2,839	228,089
Subtotal	2,924,724,209.59	100.00%	1,306,775	0	1,306,775	15,652	1,322,427
Direct Bills					0		0
Total					\$1,306,775		\$1,322,427
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 INTERNAL AUDIT

Department	Internal Audit	Total
2 EMPLOYEE BENEFITS	\$32,629	\$32,629
3 POST AUDITS	519	519
4 CORPORATE DUES	221	221
5 INSURANCE	2,952	2,952
6 EMPLOYEE HEALTH & WELLNESS	207	207
7 GEN SVC OVERHEAD	522	522
8 GEN SVC FACILITIES	9,022	9,022
9 FLEET MANAGEMENT	13,513	13,513
10 SHERIFF SECURITY SERVICES	1,715	1,715
11 POSTAL SERVICE	468	468
12 DIRECTOR OF FINANCE	522	522
13 BUSINESS ASSISTANCE OFFICE	278	278
14 FINANCE OPERATIONS	891	891
15 PAYROLL	258	258
16 OFFICE OF MANAGEMENT & BUDGE	760	760
17 INTERNAL AUDIT	559	559
18 PUBLIC PROPERTY ADMIN	200	200
19 PURCHASING	548	548
20 FINANCIAL ACCOUNTABILITY	200	200
21 TREASURY	462	462
22 GRANTS COORDINATION	82	82
23 HUMAN RESOURCES	2,173	2,173
24 INFORMATION SYSTEMS	13,726	13,726
25 DEPT OF LAW	5,239	5,239
26 CENTRAL RECORDS	85	85
27 Legislative	1,161	1,161
28 Mayor	1,746	1,746
29 Elections	2,133	2,133
30 Surplus Property	318	318
31 Planning Comm	2,691	2,691
32 Adv Plan/Research	21	21
33 Register of Deeds	1,376	1,376
34 Historical Comm	446	446
37 Assessor Prop	3,155	3,155
38 Trustee	1,061	1,061
39 County Clerk	1,897	1,897
40 District Attorney	3,096	3,096
41 DA Drug Enforcement	497	497
42 DA Special Operations	18	18
44 Public Defender	3,605	3,605
45 Juvenile Court Clerk	794	794

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 INTERNAL AUDIT

Department	Internal Audit	Total
46 Circuit Court Clerk	\$4,047	\$4,047
47 Criminal Court Clerk	2,692	2,692
48 Clerk/Master	674	674
49 Juvenile Court	5,990	5,990
50 General Sessions Court	5,312	5,312
51 State Trial Courts	5,948	5,948
52 Justice Info Sys	1,158	1,158
53 Sheriff Admin	5,335	5,335
55 Sheriff Facility Maint	611	611
56 Sheriff Warehouse	510	510
57 Sheriff Criminal Justice Ctr	5,367	5,367
58 Sheriff Hill Jail	1,796	1,796
60 Sheriff Corr Work Center	4,029	4,029
61 Sheriff Transportation	2,694	2,694
63 Sheriff Warrants	1,993	1,993
64 Sheriff Training Academy	559	559
65 Sheriff Deberry	7,661	7,661
73 Sheriff Day Reporting	2,416	2,416
75 Sheriff Armed Security	1,722	1,722
76 Sheriff Other	3,345	3,345
77 Police	87,325	87,325
78 Police Drug Enforcement	691	691
79 Fire	56,926	56,926
80 Codes Admin	3,996	3,996
81 Beer Board	175	175
82 Agricultural Ext	145	145
83 Soil & Water	41	41
84 Social Services	4,400	4,400
85 Health	21,781	21,781
86 Public Library	12,928	12,928
87 Parks	14,140	14,140
88 Arts Commission	1,540	1,540
89 Public Works	15,602	15,602
90 Solid Waste	10,943	10,943
91 Human Relations	217	217
92 Farmers Market	927	927
93 Muni Auditorium	1,180	1,180
94 State Fair Board	1,686	1,686
95 Convention Center	483	483
96 Sports Authority	6,432	6,432
97 Water & Sewer	64,110	64,110

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:17 INTERNAL AUDIT

Department	Internal Audit	Total
98 Storm Water	\$5,481	\$5,481
100 General Hospital	23,074	23,074
101 Metro Action Com	10,577	10,577
102 NCAC	2,916	2,916
104 Metro Transit	19,135	19,135
105 DES	698	698
107 Education	501,715	501,715
109 Communication Center	6,533	6,533
111 Criminal Justice Planning	228	228
112 Office of Emergency Management	599	599
113 Office of Family Safety	496	496
114 Comm Ed Comm	185	185
115 Convention Center Auth	40,075	40,075
116 Flood	593	593
118 Mayor Other	739	739
121 All Others	228,089	228,089
Total	\$1,322,427	\$1,322,427

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

The costs for Public Property were allocated to departments based on total expenditures of each department.

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:18 PUBLIC PROPERTY ADMIN

Description		Amount	General Admin	Public Property Svcs
Personnel Costs				
Salaries	S1	330,926	0	330,926
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	96,434	0	96,434
Subtotal - Personnel Costs		<u>427,360</u>	0	<u>427,360</u>
Services & Supplies Cost				
502 Contract Services	S	13,247	0	13,247
503 Supplies	S	533	0	533
505 Other Expenses	S	442	0	442
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		<u>14,222</u>	0	<u>14,222</u>
Department Cost Total		441,582	0	441,582
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		441,582	0	441,582
General Admin Distribution			0	0
Grand Total		<u><u>\$441,582</u></u>		<u><u>\$441,582</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:18 PUBLIC PROPERTY ADMIN

Department	First Incoming	Second Incoming	Public Property Svcs
1 Howard Office Bldg	\$3,702	\$0	\$3,702
1 Fulton Campus Garage	598	0	598
Subtotal - BUILDING DEPRECIATION	4,299	0	4,299
3 Post Audits	166	0	167
Subtotal - POST AUDITS	166	0	167
8 Buildings & Security	11,289	274	11,563
Subtotal - GEN SVC FACILITIES	11,289	274	11,563
10 Security Services	652	2	654
Subtotal - SHERIFF SECURITY SERV	652	2	654
11 Postal Service	391	9	399
Subtotal - POSTAL SERVICE	391	9	399
12 Dir of Finance	95,562	7,339	102,901
Subtotal - DIRECTOR OF FINANCE	95,562	7,339	102,901
14 Finance Operations	243	7	250
14 Accounts Payable	39	1	40
Subtotal - FINANCE OPERATIONS	282	8	290
15 Payroll	117	2	120
Subtotal - PAYROLL	117	2	120
16 Management & Budget	380	7	387
Subtotal - OFFICE OF MANAGEMENT	380	7	387
17 Internal Audit	197	2	200
Subtotal - INTERNAL AUDIT	197	2	200
18 Public Property Svcs	0	84	84
Subtotal - PUBLIC PROPERTY ADMIN	0	84	84
19 Purchasing	0	15	15

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:18 PUBLIC PROPERTY ADMIN

Department	First Incoming	Second Incoming	Public Property Svcs
Subtotal - PURCHASING	\$0	\$15	\$15
20 Procurement Review	0	3	3
20 Prompt Pay Review	0	2	2
20 Performance Monitoring	0	0	0
20 Special Projects	0	27	27
Subtotal - FINANCIAL ACCOUNTABIL	0	32	32
21 Cash Operations	0	2	2
21 Investment Committee Supt	0	13	13
21 Investor Relations	0	11	11
Subtotal - TREASURY	0	25	25
24 ITS Systems	0	1,205	1,205
24 ITS Systems Depreciation	0	91	91
Subtotal - INFORMATION SYSTEMS	0	1,296	1,296
25 Legal Services	0	16,291	16,291
Subtotal - DEPT OF LAW	0	16,291	16,291
Total Incoming	113,336	25,387	138,723
C. Total Allocated		\$580,305	\$580,305
			100.00%

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Public Property Svcs Allocations

Dept:18 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$13,856	\$0	\$13,856	\$0	\$13,856
3 POST AUDITS	1,160,970.25	0.04%	220	0	220	0	220
4 CORPORATE DUES	494,287.97	0.02%	94	0	94	0	94
5 INSURANCE	6,607,500.00	0.23%	1,254	0	1,254	0	1,254
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	88	0	88	0	88
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	222	0	222	0	222
8 GEN SVC FACILITIES	20,192,800.27	0.69%	3,831	0	3,831	0	3,831
9 FLEET MANAGEMENT	30,244,267.36	1.03%	5,738	0	5,738	0	5,738
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	728	0	728	0	728
11 POSTAL SERVICE	1,046,940.54	0.04%	199	0	199	0	199
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	222	0	222	0	222
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	118	0	118	0	118
14 FINANCE OPERATIONS	1,995,037.54	0.07%	379	0	379	0	379
15 PAYROLL	577,431.83	0.02%	110	0	110	0	110
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	323	0	323	0	323
17 INTERNAL AUDIT	1,250,442.02	0.04%	237	0	237	0	237
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	84	0	84	0	84
19 PURCHASING	1,212,063.36	0.04%	230	0	230	11	241
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	84	0	84	4	88
21 TREASURY	1,021,260.69	0.03%	194	0	194	9	203
22 GRANTS COORDINATION	181,753.54	0.01%	34	0	34	2	36
23 HUMAN RESOURCES	4,801,960.08	0.16%	911	0	911	44	955
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	5,756	0	5,756	277	6,033
25 DEPT OF LAW	11,579,081.78	0.40%	2,197	0	2,197	106	2,303
26 CENTRAL RECORDS	188,683.65	0.01%	36	0	36	2	38
27 Legislative	2,566,859.83	0.09%	487	0	487	23	510
28 Mayor	3,859,958.22	0.13%	732	0	732	35	768
29 Elections	4,713,404.39	0.16%	894	0	894	43	937
30 Surplus Property	702,504.66	0.02%	133	0	133	6	140
31 Planning Comm	5,948,210.07	0.20%	1,129	0	1,129	54	1,183
32 Adv Plan/Research	45,763.54	0.00%	9	0	9	0	9
33 Register of Deeds	3,041,967.57	0.10%	577	0	577	28	605
34 Historical Comm	984,839.20	0.03%	187	0	187	9	196
37 Assessor Prop	6,973,670.45	0.24%	1,323	0	1,323	64	1,387
38 Trustee	2,345,112.80	0.08%	445	0	445	21	466
39 County Clerk	4,193,410.86	0.14%	796	0	796	38	834
40 District Attorney	6,842,343.92	0.23%	1,298	0	1,298	63	1,361
41 DA Drug Enforcement	1,097,464.27	0.04%	208	0	208	10	218
42 DA Special Operations	39,363.38	0.00%	7	0	7	0	8
44 Public Defender	7,968,645.83	0.27%	1,512	0	1,512	73	1,585
45 Juvenile Court Clerk	1,755,352.08	0.06%	333	0	333	16	349
46 Circuit Court Clerk	8,945,967.35	0.31%	1,697	0	1,697	82	1,779

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Public Property Svcs Allocations

Dept:18 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$1,129	\$0	\$1,129	\$54	\$1,183
48 Clerk/Master	1,489,754.40	0.05%	283	0	283	14	296
49 Juvenile Court	13,239,756.43	0.45%	2,512	0	2,512	121	2,633
50 General Sessions Court	11,740,512.35	0.40%	2,228	0	2,228	107	2,335
51 State Trial Courts	13,147,108.73	0.45%	2,494	0	2,494	120	2,615
52 Justice Info Sys	2,559,687.06	0.09%	486	0	486	23	509
53 Sheriff Admin	11,791,899.32	0.40%	2,237	0	2,237	108	2,345
55 Sheriff Facility Maint	1,350,243.38	0.05%	256	0	256	12	269
56 Sheriff Warehouse	1,127,672.75	0.04%	214	0	214	10	224
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	2,251	0	2,251	108	2,359
58 Sheriff Hill Jail	3,969,141.17	0.14%	753	0	753	36	789
60 Sheriff Corr Work Center	8,904,252.45	0.30%	1,689	0	1,689	81	1,771
61 Sheriff Transportation	5,955,410.37	0.20%	1,130	0	1,130	54	1,184
63 Sheriff Warrants	4,404,888.06	0.15%	836	0	836	40	876
64 Sheriff Training Academy	1,236,298.53	0.04%	235	0	235	11	246
65 Sheriff Deberry	16,932,544.76	0.58%	3,213	0	3,213	155	3,367
73 Sheriff Day Reporting	5,338,909.60	0.18%	1,013	0	1,013	49	1,062
75 Sheriff Armed Security	3,805,265.32	0.13%	722	0	722	35	757
76 Sheriff Other	7,392,809.24	0.25%	1,403	0	1,403	68	1,470
77 Police	193,011,909.56	6.60%	36,621	0	36,621	1,763	38,384
78 Police Drug Enforcement	1,528,358.04	0.05%	290	0	290	14	304
79 Fire	125,821,926.75	4.30%	23,873	0	23,873	1,150	25,022
80 Codes Admin	8,832,035.28	0.30%	1,676	0	1,676	81	1,756
81 Beer Board	385,908.52	0.01%	73	0	73	4	77
82 Agricultural Ext	321,214.59	0.01%	61	0	61	3	64
83 Soil & Water	90,499.43	0.00%	17	0	17	1	18
84 Social Services	9,725,869.31	0.33%	1,845	0	1,845	89	1,934
85 Health	48,142,619.80	1.65%	9,134	0	9,134	440	9,574
86 Public Library	28,573,942.70	0.98%	5,421	0	5,421	261	5,682
87 Parks	31,253,744.54	1.07%	5,930	0	5,930	286	6,215
88 Arts Commission	3,404,103.66	0.12%	646	0	646	31	677
89 Public Works	34,484,494.81	1.18%	6,543	0	6,543	315	6,858
90 Solid Waste	24,185,884.41	0.83%	4,589	0	4,589	221	4,810
91 Human Relations	479,149.53	0.02%	91	0	91	4	95
92 Farmers Market	2,049,209.20	0.07%	389	0	389	19	408
93 Muni Auditorium	2,608,202.73	0.09%	495	0	495	24	519
94 State Fair Board	3,726,931.15	0.13%	707	0	707	34	741
95 Convention Center	1,066,886.99	0.04%	202	0	202	10	212
96 Sports Authority	14,216,655.42	0.49%	2,697	0	2,697	130	2,827
97 Water & Sewer	141,700,449.56	4.84%	26,885	0	26,885	1,295	28,180
98 Storm Water	12,115,220.46	0.41%	2,299	0	2,299	111	2,409
100 General Hospital	51,000,000.00	1.74%	9,676	0	9,676	466	10,142

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Public Property Svcs Allocations

Dept:18 PUBLIC PROPERTY ADMIN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$4,435	\$0	\$4,435	\$214	\$4,649
102 NCAC	6,444,113.58	0.22%	1,223	0	1,223	59	1,282
104 Metro Transit	42,292,875.37	1.45%	8,024	0	8,024	386	8,411
105 DES	1,543,853.80	0.05%	293	0	293	14	307
107 Education	1,108,922,197.30	37.92%	210,400	0	210,400	10,131	220,531
109 Communication Center	14,439,480.05	0.49%	2,740	0	2,740	132	2,872
111 Criminal Justice Planning	505,017.37	0.02%	96	0	96	5	100
112 Office of Emergency Management	1,323,623.43	0.05%	251	0	251	12	263
113 Office of Family Safety	1,095,769.49	0.04%	208	0	208	10	218
114 Comm Ed Comm	408,486.26	0.01%	78	0	78	4	81
115 Convention Center Auth	88,576,591.75	3.03%	16,806	0	16,806	809	17,615
116 Flood	1,310,037.23	0.04%	249	0	249	12	261
118 Mayor Other	1,633,731.34	0.06%	310	0	310	15	325
121 All Others	504,136,768.14	17.24%	95,652	0	95,652	4,606	100,258
Subtotal	2,924,724,209.59	100.00%	554,918	0	554,918	25,387	580,305
Direct Bills					0		0
Total					\$554,918		\$580,305
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
2 EMPLOYEE BENEFITS	\$13,856	\$13,856
3 POST AUDITS	220	220
4 CORPORATE DUES	94	94
5 INSURANCE	1,254	1,254
6 EMPLOYEE HEALTH & WELLNESS	88	88
7 GEN SVC OVERHEAD	222	222
8 GEN SVC FACILITIES	3,831	3,831
9 FLEET MANAGEMENT	5,738	5,738
10 SHERIFF SECURITY SERVICES	728	728
11 POSTAL SERVICE	199	199
12 DIRECTOR OF FINANCE	222	222
13 BUSINESS ASSISTANCE OFFICE	118	118
14 FINANCE OPERATIONS	379	379
15 PAYROLL	110	110
16 OFFICE OF MANAGEMENT & BUDGE	323	323
17 INTERNAL AUDIT	237	237
18 PUBLIC PROPERTY ADMIN	84	84
19 PURCHASING	241	241
20 FINANCIAL ACCOUNTABILITY	88	88
21 TREASURY	203	203
22 GRANTS COORDINATION	36	36
23 HUMAN RESOURCES	955	955
24 INFORMATION SYSTEMS	6,033	6,033
25 DEPT OF LAW	2,303	2,303
26 CENTRAL RECORDS	38	38
27 Legislative	510	510
28 Mayor	768	768
29 Elections	937	937
30 Surplus Property	140	140
31 Planning Comm	1,183	1,183
32 Adv Plan/Research	9	9
33 Register of Deeds	605	605
34 Historical Comm	196	196
37 Assessor Prop	1,387	1,387
38 Trustee	466	466
39 County Clerk	834	834
40 District Attorney	1,361	1,361
41 DA Drug Enforcement	218	218
42 DA Special Operations	8	8
44 Public Defender	1,585	1,585
45 Juvenile Court Clerk	349	349

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
46 Circuit Court Clerk	\$1,779	\$1,779
47 Criminal Court Clerk	1,183	1,183
48 Clerk/Master	296	296
49 Juvenile Court	2,633	2,633
50 General Sessions Court	2,335	2,335
51 State Trial Courts	2,615	2,615
52 Justice Info Sys	509	509
53 Sheriff Admin	2,345	2,345
55 Sheriff Facility Maint	269	269
56 Sheriff Warehouse	224	224
57 Sheriff Criminal Justice Ctr	2,359	2,359
58 Sheriff Hill Jail	789	789
60 Sheriff Corr Work Center	1,771	1,771
61 Sheriff Transportation	1,184	1,184
63 Sheriff Warrants	876	876
64 Sheriff Training Academy	246	246
65 Sheriff Deberrry	3,367	3,367
73 Sheriff Day Reporting	1,062	1,062
75 Sheriff Armed Security	757	757
76 Sheriff Other	1,470	1,470
77 Police	38,384	38,384
78 Police Drug Enforcement	304	304
79 Fire	25,022	25,022
80 Codes Admin	1,756	1,756
81 Beer Board	77	77
82 Agricultural Ext	64	64
83 Soil & Water	18	18
84 Social Services	1,934	1,934
85 Health	9,574	9,574
86 Public Library	5,682	5,682
87 Parks	6,215	6,215
88 Arts Commission	677	677
89 Public Works	6,858	6,858
90 Solid Waste	4,810	4,810
91 Human Relations	95	95
92 Farmers Market	408	408
93 Muni Auditorium	519	519
94 State Fair Board	741	741
95 Convention Center	212	212
96 Sports Authority	2,827	2,827
97 Water & Sewer	28,180	28,180

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:18 PUBLIC PROPERTY ADMIN

Department	Public Property Svcs	Total
98 Storm Water	\$2,409	\$2,409
100 General Hospital	10,142	10,142
101 Metro Action Com	4,649	4,649
102 NCAC	1,282	1,282
104 Metro Transit	8,411	8,411
105 DES	307	307
107 Education	220,531	220,531
109 Communication Center	2,872	2,872
111 Criminal Justice Planning	100	100
112 Office of Emergency Management	263	263
113 Office of Family Safety	218	218
114 Comm Ed Comm	81	81
115 Convention Center Auth	17,615	17,615
116 Flood	261	261
118 Mayor Other	325	325
121 All Others	100,258	100,258
Total	\$580,305	\$580,305

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides procurement policy, oversight and contracting support as well as minority and small business development for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. Costs were allocated based on total expenditures per department (less personnel costs, inclusive of capital).

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:19 PURCHASING

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	869,292	0	869,292
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	288,131	0	288,131
Subtotal - Personnel Costs		1,157,423	0	1,157,423
Services & Supplies Cost				
502 Contract Services	S	42,471	0	42,471
503 Supplies	S	11,299	0	11,299
505 Other Expenses	S	871	0	871
506 W&S Recovered Exp	S	0	0	0
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Services & Supplies		54,641	0	54,641
Department Cost Total		1,212,064	0	1,212,064
Adjustments to Cost				
507 Capital	D	0	0	0
53X Transfers	D	0	0	0
542 LOCAP Transfer	D	0	0	0
543 LOCAP Transfer	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,212,064	0	1,212,064
General Admin Distribution			0	0
Grand Total		\$1,212,064		\$1,212,064

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:19 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
1 Lindsley Hall	\$66,223	\$0	\$66,223
1 Fulton Campus Garage	9,512	0	9,512
Subtotal - BUILDING DEPRECIATION	75,735	0	75,735
3 Post Audits	277	1	278
Subtotal - POST AUDITS	277	1	278
8 Buildings & Security	70,710	1,715	72,426
Subtotal - GEN SVC FACILITIES	70,710	1,715	72,426
10 Security Services	10,372	37	10,409
Subtotal - SHERIFF SECURITY SERV	10,372	37	10,409
11 Postal Service	854	19	873
Subtotal - POSTAL SERVICE	854	19	873
12 Dir of Finance	251,027	19,278	270,305
Subtotal - DIRECTOR OF FINANCE	251,027	19,278	270,305
13 Vendor Assistance	392,692	6,398	399,090
Subtotal - BUSINESS ASSISTANCE C	392,692	6,398	399,090
14 Finance Operations	405	12	417
14 Accounts Payable	66	2	68
Subtotal - FINANCE OPERATIONS	471	14	485
15 Payroll	384	8	392
Subtotal - PAYROLL	384	8	392
16 Management & Budget	1,110	21	1,131
Subtotal - OFFICE OF MANAGEMENT	1,110	21	1,131
17 Internal Audit	542	7	548
Subtotal - INTERNAL AUDIT	542	7	548
18 Public Property Svcs	230	11	241

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:19 PURCHASING

Department	First Incoming	Second Incoming	Purchasing
Subtotal - PUBLIC PROPERTY ADMIN	\$230	\$11	\$241
19 Purchasing	0	57	57
Subtotal - PURCHASING	0	57	57
20 Procurement Review	0	9	9
20 Prompt Pay Review	0	3	3
20 Performance Monitoring	0	0	0
20 Special Projects	0	74	74
Subtotal - FINANCIAL ACCOUNTABIL	0	87	87
21 Cash Operations	0	5	5
21 Investment Committee Supt	0	42	42
21 Investor Relations	0	30	30
Subtotal - TREASURY	0	76	76
24 ITS Systems	0	3,862	3,862
24 ITS Systems Depreciation	0	292	292
Subtotal - INFORMATION SYSTEMS	0	4,154	4,154
25 Legal Services	0	25,895	25,895
Subtotal - DEPT OF LAW	0	25,895	25,895
26 Records & Storage	0	1,804	1,804
26 Data Requests	0	3,837	3,837
Subtotal - CENTRAL RECORDS	0	5,642	5,642
Total Incoming	804,405	63,418	867,824
C. Total Allocated		\$2,079,888	\$2,079,888
			100.00%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Purchasing Allocations

Dept:19 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	17,702,058.34	0.91%	\$18,335	\$0	\$18,335	\$0	\$18,335
3 POST AUDITS	1,160,970.25	0.06%	1,202	0	1,202	0	1,202
4 CORPORATE DUES	494,287.97	0.03%	512	0	512	0	512
5 INSURANCE	6,607,500.00	0.34%	6,844	0	6,844	0	6,844
6 EMPLOYEE HEALTH & WELLNESS	50,254.88	0.00%	52	0	52	0	52
7 GEN SVC OVERHEAD	210,443.11	0.01%	218	0	218	0	218
8 GEN SVC FACILITIES	68,968,750.87	3.54%	71,435	0	71,435	0	71,435
9 FLEET MANAGEMENT	24,245,378.03	1.25%	25,112	0	25,112	0	25,112
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.20%	3,975	0	3,975	0	3,975
11 POSTAL SERVICE	777,339.37	0.04%	805	0	805	0	805
12 DIRECTOR OF FINANCE	62,099.61	0.00%	64	0	64	0	64
13 BUSINESS ASSISTANCE OFFICE	68,212.72	0.00%	71	0	71	0	71
14 FINANCE OPERATIONS	163,964.06	0.01%	170	0	170	0	170
15 PAYROLL	104,534.90	0.01%	108	0	108	0	108
16 OFFICE OF MANAGEMENT & BUDGET	88,022.19	0.00%	91	0	91	0	91
17 INTERNAL AUDIT	285,850.80	0.01%	296	0	296	0	296
18 PUBLIC PROPERTY ADMIN	14,221.99	0.00%	15	0	15	0	15
19 PURCHASING	54,640.45	0.00%	57	0	57	0	57
20 FINANCIAL ACCOUNTABILITY	14,442.77	0.00%	15	0	15	1	15
21 TREASURY	117,259.42	0.01%	121	0	121	4	126
22 GRANTS COORDINATION	14,413.11	0.00%	15	0	15	1	15
23 HUMAN RESOURCES	1,320,668.42	0.07%	1,368	0	1,368	46	1,414
24 INFORMATION SYSTEMS	27,132,803.25	1.39%	28,103	0	28,103	944	29,047
25 DEPT OF LAW	6,217,180.27	0.32%	6,439	0	6,439	216	6,656
26 CENTRAL RECORDS	55,932.52	0.00%	58	0	58	2	60
27 Legislative	394,673.33	0.02%	409	0	409	14	423
28 Mayor	346,591.15	0.02%	359	0	359	12	371
29 Elections	834,161.13	0.04%	864	0	864	29	893
30 Surplus Property	119,033.34	0.01%	123	0	123	4	127
31 Planning Comm	1,179,189.79	0.06%	1,221	0	1,221	41	1,262
32 Adv Plan/Research	45,763.54	0.00%	47	0	47	2	49
33 Register of Deeds	308,308.70	0.02%	319	0	319	11	330
34 Historical Comm	152,352.97	0.01%	158	0	158	5	163
37 Assessor Prop	1,391,114.74	0.07%	1,441	0	1,441	48	1,489
38 Trustee	819,052.48	0.04%	848	0	848	29	877
39 County Clerk	464,058.65	0.02%	481	0	481	16	497
40 District Attorney	1,261,557.08	0.06%	1,307	0	1,307	44	1,351
41 DA Drug Enforcement	292,627.75	0.02%	303	0	303	10	313
42 DA Special Operations	39,363.38	0.00%	41	0	41	1	42
44 Public Defender	653,508.20	0.03%	677	0	677	23	700
45 Juvenile Court Clerk	81,334.56	0.00%	84	0	84	3	87
46 Circuit Court Clerk	1,274,230.73	0.07%	1,320	0	1,320	44	1,364

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Purchasing Allocations

Dept:19 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	454,285.56	0.02%	\$471	\$0	\$471	\$16	\$486
48 Clerk/Master	314,441.87	0.02%	326	0	326	11	337
49 Juvenile Court	4,490,688.96	0.23%	4,651	0	4,651	156	4,808
50 General Sessions Court	864,752.03	0.04%	896	0	896	30	926
51 State Trial Courts	2,465,499.23	0.13%	2,554	0	2,554	86	2,639
52 Justice Info Sys	727,435.45	0.04%	753	0	753	25	779
53 Sheriff Admin	3,747,441.84	0.19%	3,881	0	3,881	130	4,012
55 Sheriff Facility Maint	62,480.12	0.00%	65	0	65	2	67
56 Sheriff Warehouse	832,004.13	0.04%	862	0	862	29	891
57 Sheriff Criminal Justice Ctr	259,913.25	0.01%	269	0	269	9	278
58 Sheriff Hill Jail	526,966.98	0.03%	546	0	546	18	564
60 Sheriff Corr Work Center	1,724,671.88	0.09%	1,786	0	1,786	60	1,846
61 Sheriff Transportation	48,194.12	0.00%	50	0	50	2	52
63 Sheriff Warrants	95,036.35	0.00%	98	0	98	3	102
64 Sheriff Training Academy	124,510.80	0.01%	129	0	129	4	133
65 Sheriff Deberry	16,838,165.67	0.86%	17,440	0	17,440	586	18,026
73 Sheriff Day Reporting	502,836.45	0.03%	521	0	521	18	538
75 Sheriff Armed Security	1,619.82	0.00%	2	0	2	0	2
76 Sheriff Other	770,165.74	0.04%	798	0	798	27	825
77 Police	28,386,563.09	1.46%	29,401	0	29,401	988	30,390
78 Police Drug Enforcement	1,387,482.95	0.07%	1,437	0	1,437	48	1,485
79 Fire	14,653,058.49	0.75%	15,177	0	15,177	510	15,687
80 Codes Admin	2,671,779.77	0.14%	2,767	0	2,767	93	2,860
81 Beer Board	39,718.04	0.00%	41	0	41	1	43
82 Agricultural Ext	70,771.84	0.00%	73	0	73	2	76
83 Soil & Water	20,803.67	0.00%	22	0	22	1	22
84 Social Services	4,786,338.10	0.25%	4,957	0	4,957	167	5,124
85 Health	15,791,796.64	0.81%	16,356	0	16,356	550	16,906
86 Public Library	9,766,932.66	0.50%	10,116	0	10,116	340	10,456
87 Parks	21,957,500.30	1.13%	22,743	0	22,743	764	23,507
88 Arts Commission	3,254,827.60	0.17%	3,371	0	3,371	113	3,484
89 Public Works	106,838,444.94	5.49%	110,658	0	110,658	3,719	114,377
90 Solid Waste	18,573,832.14	0.95%	19,238	0	19,238	647	19,884
91 Human Relations	136,346.34	0.01%	141	0	141	5	146
92 Farmers Market	1,620,791.42	0.08%	1,679	0	1,679	56	1,735
93 Muni Auditorium	1,891,120.84	0.10%	1,959	0	1,959	66	2,025
94 State Fair Board	2,153,109.88	0.11%	2,230	0	2,230	75	2,305
95 Convention Center	1,066,314.03	0.05%	1,104	0	1,104	37	1,142
96 Sports Authority	20,651,655.55	1.06%	21,390	0	21,390	719	22,109
97 Water & Sewer	172,007,761.04	8.84%	178,158	(150,000)	28,158	5,987	34,145
98 Storm Water	18,244,562.83	0.94%	18,897	0	18,897	635	19,532
100 General Hospital	56,258,860.91	2.89%	58,270	0	58,270	1,958	60,229

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Purchasing Allocations

Dept:19 PURCHASING

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	8,380,567.93	0.43%	\$8,680	\$0	\$8,680	\$292	\$8,972
102 NCAC	3,686,527.85	0.19%	3,818	0	3,818	128	3,947
103 MDHA	4,260,796.23	0.22%	4,413	0	4,413	148	4,561
104 Metro Transit	46,971,968.50	2.41%	48,651	0	48,651	1,635	50,286
105 DES	1,546,879.62	0.08%	1,602	0	1,602	54	1,656
107 Education	590,901,224.35	30.35%	612,028	0	612,028	20,568	632,596
109 Communication Center	776,540.04	0.04%	804	0	804	27	831
111 Criminal Justice Planning	51,260.83	0.00%	53	0	53	2	55
112 Office of Emergency Management	655,525.42	0.03%	679	0	679	23	702
113 Office of Family Safety	176,871.84	0.01%	183	0	183	6	189
114 Comm Ed Comm	214,800.13	0.01%	222	0	222	7	230
115 Convention Center Auth	74,921,035.42	3.85%	77,600	0	77,600	2,608	80,208
116 Flood	1,310,037.23	0.07%	1,357	0	1,357	46	1,402
118 Mayor Other	1,577,449.93	0.08%	1,634	0	1,634	55	1,689
121 All Others	504,924,072.01	25.94%	522,977	0	522,977	17,575	540,552
Subtotal	1,946,863,145.46	100.00%	2,016,469	(150,000)	1,866,469	63,418	1,929,888
Direct Bills					150,000		150,000
Total					\$2,016,469		\$2,079,888
Basis Units: Modified Operating Expenditures (less personnel costs + capital)							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 PURCHASING

Department	Purchasing	Total
0 Direct Billed	\$150,000	\$150,000
2 EMPLOYEE BENEFITS	18,335	18,335
3 POST AUDITS	1,202	1,202
4 CORPORATE DUES	512	512
5 INSURANCE	6,844	6,844
6 EMPLOYEE HEALTH & WELLNESS	52	52
7 GEN SVC OVERHEAD	218	218
8 GEN SVC FACILITIES	71,435	71,435
9 FLEET MANAGEMENT	25,112	25,112
10 SHERIFF SECURITY SERVICES	3,975	3,975
11 POSTAL SERVICE	805	805
12 DIRECTOR OF FINANCE	64	64
13 BUSINESS ASSISTANCE OFFICE	71	71
14 FINANCE OPERATIONS	170	170
15 PAYROLL	108	108
16 OFFICE OF MANAGEMENT & BUDGET	91	91
17 INTERNAL AUDIT	296	296
18 PUBLIC PROPERTY ADMIN	15	15
19 PURCHASING	57	57
20 FINANCIAL ACCOUNTABILITY	15	15
21 TREASURY	126	126
22 GRANTS COORDINATION	15	15
23 HUMAN RESOURCES	1,414	1,414
24 INFORMATION SYSTEMS	29,047	29,047
25 DEPT OF LAW	6,656	6,656
26 CENTRAL RECORDS	60	60
27 Legislative	423	423
28 Mayor	371	371
29 Elections	893	893
30 Surplus Property	127	127
31 Planning Comm	1,262	1,262
32 Adv Plan/Research	49	49
33 Register of Deeds	330	330
34 Historical Comm	163	163
37 Assessor Prop	1,489	1,489
38 Trustee	877	877
39 County Clerk	497	497
40 District Attorney	1,351	1,351
41 DA Drug Enforcement	313	313
42 DA Special Operations	42	42
44 Public Defender	700	700

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 PURCHASING

Department	Purchasing	Total
45 Juvenile Court Clerk	\$87	\$87
46 Circuit Court Clerk	1,364	1,364
47 Criminal Court Clerk	486	486
48 Clerk/Master	337	337
49 Juvenile Court	4,808	4,808
50 General Sessions Court	926	926
51 State Trial Courts	2,639	2,639
52 Justice Info Sys	779	779
53 Sheriff Admin	4,012	4,012
55 Sheriff Facility Maint	67	67
56 Sheriff Warehouse	891	891
57 Sheriff Criminal Justice Ctr	278	278
58 Sheriff Hill Jail	564	564
60 Sheriff Corr Work Center	1,846	1,846
61 Sheriff Transportation	52	52
63 Sheriff Warrants	102	102
64 Sheriff Training Academy	133	133
65 Sheriff Deberry	18,026	18,026
73 Sheriff Day Reporting	538	538
75 Sheriff Armed Security	2	2
76 Sheriff Other	825	825
77 Police	30,390	30,390
78 Police Drug Enforcement	1,485	1,485
79 Fire	15,687	15,687
80 Codes Admin	2,860	2,860
81 Beer Board	43	43
82 Agricultural Ext	76	76
83 Soil & Water	22	22
84 Social Services	5,124	5,124
85 Health	16,906	16,906
86 Public Library	10,456	10,456
87 Parks	23,507	23,507
88 Arts Commission	3,484	3,484
89 Public Works	114,377	114,377
90 Solid Waste	19,884	19,884
91 Human Relations	146	146
92 Farmers Market	1,735	1,735
93 Muni Auditorium	2,025	2,025
94 State Fair Board	2,305	2,305
95 Convention Center	1,142	1,142
96 Sports Authority	22,109	22,109

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:19 PURCHASING

Department	Purchasing	Total
97 Water & Sewer	\$34,145	\$34,145
98 Storm Water	19,532	19,532
100 General Hospital	60,229	60,229
101 Metro Action Com	8,972	8,972
102 NCAC	3,947	3,947
103 MDHA	4,561	4,561
104 Metro Transit	50,286	50,286
105 DES	1,656	1,656
107 Education	632,596	632,596
109 Communication Center	831	831
111 Criminal Justice Planning	55	55
112 Office of Emergency Management	702	702
113 Office of Family Safety	189	189
114 Comm Ed Comm	230	230
115 Convention Center Auth	80,208	80,208
116 Flood	1,402	1,402
118 Mayor Other	1,689	1,689
121 All Others	540,552	540,552
Total	\$2,079,888	\$2,079,888

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

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

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

1. Procurement – Costs were allocated to all departments based on expenditures.
2. Prompt Pay Reports – Costs were allocated based on total number of accounts payable (PV) transactions.
3. Grants – Cost were allocated based on the number of grants administered by each agency using the DGC database.
4. Performance Monitoring – Cost were allocated based upon the total actual expenditures
5. Community Enhancement Funds – Costs were allocated directly to All Other.
6. Direct Appropriation – Costs were allocated directly to All Other.
7. Special Projects – Cost were allocated to all departments based on Modified Total Expenditures.
8. Grants Coordination Supervision – Cost were allocated directly to Grants Coordination.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:20 FINANCIAL ACCOUNTABILITY

Description		Amount	General Admin	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects
Personnel Costs										
Salaries	S1	325,170	59,752	10,283	20,567	51,417	0	41,133	0	82,266
<i>Salary % Split</i>			<i>18.38%</i>	<i>3.16%</i>	<i>6.32%</i>	<i>15.81%</i>	<i>.00%</i>	<i>12.65%</i>	<i>.00%</i>	<i>25.30%</i>
Benefits	S	101,799	18,706	3,219	6,439	16,097	0	12,877	0	25,755
Subtotal - Personnel Costs		426,969	78,458	13,502	27,006	67,514	0	54,010	0	108,021
Services & Supplies Cost										
502 Contract Services	S	11,995	2,204	379	759	1,897	0	1,517	0	3,035
503 Supplies	S	984	181	31	62	156	0	124	0	249
505 Other Expenses	S	1,464	269	46	93	231	0	185	0	370
506 W&S Recovered Exp	S	0	0	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		14,443	2,654	457	914	2,284	0	1,827	0	3,654
Department Cost Total		441,412	81,112	13,959	27,919	69,798	0	55,837	0	111,675
Adjustments to Cost										
507 Capital	D	0	0	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		441,412	81,112	13,959	27,919	69,798	0	55,837	0	111,675
General Admin Distribution			(81,112)	3,143	6,285	15,713	0	12,570	0	25,141
Grand Total		\$441,412		\$17,101	\$34,205	\$85,511	\$0	\$68,408	\$0	\$136,815

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:20 FINANCIAL ACCOUNTABILITY

Description	Amount	Grants Coord Supervision
<hr/>		
Personnel Costs		
Salaries	325,170	59,752
<i>Salary % Split</i>		<i>18.38%</i>
Benefits	101,799	18,706
Subtotal - Personnel Costs	<u>426,969</u>	<u>78,458</u>
Services & Supplies Cost		
502 Contract Services	11,995	2,204
503 Supplies	984	181
505 Other Expenses	1,464	269
506 W&S Recovered Exp	0	0
507 Capital	0	0
53X Transfers	0	0
542 LOCAP Transfer	0	0
543 LOCAP Transfer	0	0
Subtotal - Services & Supplies	<u>14,443</u>	<u>2,654</u>
Department Cost Total	441,412	81,112
Adjustments to Cost		
507 Capital	0	0
53X Transfers	0	0
542 LOCAP Transfer	0	0
543 LOCAP Transfer	0	0
Subtotal - Adjustments	<u>0</u>	<u>0</u>
Total Costs After Adjustments	441,412	81,112
General Admin Distribution		18,260
Grand Total	<u><u>\$441,412</u></u>	<u><u>\$99,372</u></u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:20 FINANCIAL ACCOUNTABILITY

Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects	Grants Coord Supervision
3 Post Audits	\$178	\$1	\$7	\$14	\$34	\$0	\$28	\$0	\$55	\$40
Subtotal - POST AUDITS	178	1	7	14	34	0	28	0	55	40
8 Buildings & Security	42,796	1,038	1,698	3,397	8,492	0	6,793	0	13,586	9,868
Subtotal - GEN SVC FACILITIES	42,796	1,038	1,698	3,397	8,492	0	6,793	0	13,586	9,868
12 Dir of Finance	93,900	7,211	3,917	7,835	19,587	0	15,670	0	31,339	22,763
Subtotal - DIRECTOR OF FINANCE	93,900	7,211	3,917	7,835	19,587	0	15,670	0	31,339	22,763
14 Finance Operations	259	8	10	21	52	0	41	0	83	60
14 Accounts Payable	52	1	2	4	10	0	8	0	16	12
Subtotal - FINANCE OPERATIONS	311	9	12	25	62	0	50	0	99	72
15 Payroll	118	2	5	9	23	0	19	0	37	27
Subtotal - PAYROLL	118	2	5	9	23	0	19	0	37	27
16 Management & Budget	380	7	15	30	75	0	60	0	120	87
Subtotal - OFFICE OF MANAGEMENT	380	7	15	30	75	0	60	0	120	87
17 Internal Audit	197	2	8	15	39	0	31	0	62	45
Subtotal - INTERNAL AUDIT	197	2	8	15	39	0	31	0	62	45
18 Public Property Svcs	84	4	3	7	17	0	14	0	27	20
Subtotal - PUBLIC PROPERTY ADMIN	84	4	3	7	17	0	14	0	27	20
19 Purchasing	15	1	1	1	3	0	2	0	5	3
Subtotal - PURCHASING	15	1	1	1	3	0	2	0	5	3
20 Procurement Review	0	3	0	0	1	0	1	0	1	1
20 Prompt Pay Review	0	2	0	0	0	0	0	0	1	1
20 Performance Monitoring	0	0	0	0	0	0	0	0	0	0
20 Special Projects	0	27	1	2	5	0	4	0	8	6
Subtotal - FINANCIAL ACCOUNTABIL	0	33	1	3	6	0	5	0	10	7
21 Cash Operations	0	2	0	0	0	0	0	0	1	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:20 FINANCIAL ACCOUNTABILITY

Department	First Incoming	Second Incoming	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects	Grants Coord Supervision
21 Investment Committee Supt	\$0	\$13	\$0	\$1	\$2	\$0	\$2	\$0	\$4	\$3
21 Investor Relations	0	11	0	1	2	0	2	0	3	2
Subtotal - TREASURY	0	25	1	2	5	0	4	0	8	6
24 ITS Systems	0	942	37	73	183	0	146	0	292	212
24 ITS Systems Depreciation	0	71	3	6	14	0	11	0	22	16
Subtotal - INFORMATION SYSTEMS	0	1,014	39	79	196	0	157	0	314	228
Total Incoming	137,978	9,347	5,708	11,416	28,540	0	22,832	0	45,663	33,167
C. Total Allocated		\$588,738	\$22,809	\$45,621	\$114,051	\$0	\$91,239	\$0	\$182,479	\$132,539
			3.87%	7.75%	19.37%		15.50%		30.99%	22.51%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Procurement Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$560	\$0	\$560	\$0	\$560
3 POST AUDITS	1,160,970.25	0.04%	9	0	9	0	9
4 CORPORATE DUES	494,287.97	0.02%	4	0	4	0	4
5 INSURANCE	6,607,500.00	0.23%	51	0	51	0	51
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	4	0	4	0	4
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	9	0	9	0	9
8 GEN SVC FACILITIES	20,192,800.27	0.69%	155	0	155	0	155
9 FLEET MANAGEMENT	30,244,267.36	1.03%	232	0	232	0	232
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	29	0	29	0	29
11 POSTAL SERVICE	1,046,940.54	0.04%	8	0	8	0	8
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	9	0	9	0	9
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	5	0	5	0	5
14 FINANCE OPERATIONS	1,995,037.54	0.07%	15	0	15	0	15
15 PAYROLL	577,431.83	0.02%	4	0	4	0	4
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	13	0	13	0	13
17 INTERNAL AUDIT	1,250,442.02	0.04%	10	0	10	0	10
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	3	0	3	0	3
19 PURCHASING	1,212,063.36	0.04%	9	0	9	0	9
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	3	0	3	0	3
21 TREASURY	1,021,260.69	0.03%	8	0	8	0	8
22 GRANTS COORDINATION	181,753.54	0.01%	1	0	1	0	1
23 HUMAN RESOURCES	4,801,960.08	0.16%	37	0	37	1	37
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	233	0	233	4	237
25 DEPT OF LAW	11,579,081.78	0.40%	89	0	89	2	90
26 CENTRAL RECORDS	188,683.65	0.01%	1	0	1	0	1
27 Legislative	2,566,859.83	0.09%	20	0	20	0	20
28 Mayor	3,859,958.22	0.13%	30	0	30	1	30
29 Elections	4,713,404.39	0.16%	36	0	36	1	37
30 Surplus Property	702,504.66	0.02%	5	0	5	0	5
31 Planning Comm	5,948,210.07	0.20%	46	0	46	1	46
32 Adv Plan/Research	45,763.54	0.00%	0	0	0	0	0
33 Register of Deeds	3,041,967.57	0.10%	23	0	23	0	24
34 Historical Comm	984,839.20	0.03%	8	0	8	0	8
37 Assessor Prop	6,973,670.45	0.24%	54	0	54	1	54
38 Trustee	2,345,112.80	0.08%	18	0	18	0	18
39 County Clerk	4,193,410.86	0.14%	32	0	32	1	33
40 District Attorney	6,842,343.92	0.23%	53	0	53	1	53
41 DA Drug Enforcement	1,097,464.27	0.04%	8	0	8	0	9
42 DA Special Operations	39,363.38	0.00%	0	0	0	0	0
44 Public Defender	7,968,645.83	0.27%	61	0	61	1	62
45 Juvenile Court Clerk	1,755,352.08	0.06%	13	0	13	0	14
46 Circuit Court Clerk	8,945,967.35	0.31%	69	0	69	1	70

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Procurement Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$46	\$0	\$46	\$1	\$46
48 Clerk/Master	1,489,754.40	0.05%	11	0	11	0	12
49 Juvenile Court	13,239,756.43	0.45%	102	0	102	2	103
50 General Sessions Court	11,740,512.35	0.40%	90	0	90	2	92
51 State Trial Courts	13,147,108.73	0.45%	101	0	101	2	103
52 Justice Info Sys	2,559,687.06	0.09%	20	0	20	0	20
53 Sheriff Admin	11,791,899.32	0.40%	91	0	91	2	92
55 Sheriff Facility Maint	1,350,243.38	0.05%	10	0	10	0	11
56 Sheriff Warehouse	1,127,672.75	0.04%	9	0	9	0	9
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	91	0	91	2	93
58 Sheriff Hill Jail	3,969,141.17	0.14%	30	0	30	1	31
60 Sheriff Corr Work Center	8,904,252.45	0.30%	68	0	68	1	70
61 Sheriff Transportation	5,955,410.37	0.20%	46	0	46	1	46
63 Sheriff Warrants	4,404,888.06	0.15%	34	0	34	1	34
64 Sheriff Training Academy	1,236,298.53	0.04%	9	0	9	0	10
65 Sheriff Deberry	16,932,544.76	0.58%	130	0	130	2	132
73 Sheriff Day Reporting	5,338,909.60	0.18%	41	0	41	1	42
75 Sheriff Armed Security	3,805,265.32	0.13%	29	0	29	0	30
76 Sheriff Other	7,392,809.24	0.25%	57	0	57	1	58
77 Police	193,011,909.56	6.60%	1,481	0	1,481	25	1,507
78 Police Drug Enforcement	1,528,358.04	0.05%	12	0	12	0	12
79 Fire	125,821,926.75	4.30%	966	0	966	16	982
80 Codes Admin	8,832,035.28	0.30%	68	0	68	1	69
81 Beer Board	385,908.52	0.01%	3	0	3	0	3
82 Agricultural Ext	321,214.59	0.01%	2	0	2	0	3
83 Soil & Water	90,499.43	0.00%	1	0	1	0	1
84 Social Services	9,725,869.31	0.33%	75	0	75	1	76
85 Health	48,142,619.80	1.65%	369	0	369	6	376
86 Public Library	28,573,942.70	0.98%	219	0	219	4	223
87 Parks	31,253,744.54	1.07%	240	0	240	4	244
88 Arts Commission	3,404,103.66	0.12%	26	0	26	0	27
89 Public Works	34,484,494.81	1.18%	265	0	265	4	269
90 Solid Waste	24,185,884.41	0.83%	186	0	186	3	189
91 Human Relations	479,149.53	0.02%	4	0	4	0	4
92 Farmers Market	2,049,209.20	0.07%	16	0	16	0	16
93 Muni Auditorium	2,608,202.73	0.09%	20	0	20	0	20
94 State Fair Board	3,726,931.15	0.13%	29	0	29	0	29
95 Convention Center	1,066,886.99	0.04%	8	0	8	0	8
96 Sports Authority	14,216,655.42	0.49%	109	0	109	2	111
97 Water & Sewer	141,700,449.56	4.84%	1,088	0	1,088	18	1,106
98 Storm Water	12,115,220.46	0.41%	93	0	93	2	95
100 General Hospital	51,000,000.00	1.74%	391	0	391	7	398

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Procurement Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$179	\$0	\$179	\$3	\$182
102 NCAC	6,444,113.58	0.22%	49	0	49	1	50
104 Metro Transit	42,292,875.37	1.45%	325	0	325	6	330
105 DES	1,543,853.80	0.05%	12	0	12	0	12
107 Education	1,108,922,197.30	37.92%	8,511	0	8,511	145	8,656
109 Communication Center	14,439,480.05	0.49%	111	0	111	2	113
111 Criminal Justice Planning	505,017.37	0.02%	4	0	4	0	4
112 Office of Emergency Management	1,323,623.43	0.05%	10	0	10	0	10
113 Office of Family Safety	1,095,769.49	0.04%	8	0	8	0	9
114 Comm Ed Comm	408,486.26	0.01%	3	0	3	0	3
115 Convention Center Auth	88,576,591.75	3.03%	680	0	680	12	691
116 Flood	1,310,037.23	0.04%	10	0	10	0	10
118 Mayor Other	1,633,731.34	0.06%	13	0	13	0	13
121 All Others	504,136,768.14	17.24%	3,869	0	3,869	66	3,935
Subtotal	2,924,724,209.59	100.00%	22,447	0	22,447	362	22,809
Direct Bills					0		0
Total					\$22,447		\$22,809
Basis Units: Modified Actual Expenditures							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Prompt Pay Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	806	0.21%	\$95	\$0	\$95	\$0	\$95
3 POST AUDITS	22	0.01%	3	0	3	0	3
4 CORPORATE DUES	27	0.01%	3	0	3	0	3
6 EMPLOYEE HEALTH & WELLNESS	110	0.03%	13	0	13	0	13
7 GEN SVC OVERHEAD	78	0.02%	9	0	9	0	9
8 GEN SVC FACILITIES	2,702	0.71%	318	0	318	0	318
9 FLEET MANAGEMENT	25,255	6.61%	2,968	0	2,968	0	2,968
11 POSTAL SERVICE	96	0.03%	11	0	11	0	11
12 DIRECTOR OF FINANCE	60	0.02%	7	0	7	0	7
13 BUSINESS ASSISTANCE OFFICE	36	0.01%	4	0	4	0	4
14 FINANCE OPERATIONS	48	0.01%	6	0	6	0	6
15 PAYROLL	17	0.00%	2	0	2	0	2
16 OFFICE OF MANAGEMENT & BUDGET	64	0.02%	8	0	8	0	8
17 INTERNAL AUDIT	94	0.02%	11	0	11	0	11
18 PUBLIC PROPERTY ADMIN	16	0.00%	2	0	2	0	2
19 PURCHASING	27	0.01%	3	0	3	0	3
20 FINANCIAL ACCOUNTABILITY	21	0.01%	2	0	2	0	2
21 TREASURY	195	0.05%	23	0	23	0	23
22 GRANTS COORDINATION	16	0.00%	2	0	2	0	2
23 HUMAN RESOURCES	256	0.07%	30	0	30	1	31
24 INFORMATION SYSTEMS	3,842	1.01%	452	0	452	8	459
25 DEPT OF LAW	1,557	0.41%	183	0	183	3	186
26 CENTRAL RECORDS	32	0.01%	4	0	4	0	4
27 Legislative	214	0.06%	25	0	25	0	26
28 Mayor	321	0.08%	38	0	38	1	38
29 Elections	327	0.09%	38	0	38	1	39
30 Surplus Property	114	0.03%	13	0	13	0	14
31 Planning Comm	747	0.20%	88	0	88	2	89
32 Adv Plan/Research	11	0.00%	1	0	1	0	1
33 Register of Deeds	183	0.05%	22	0	22	0	22
34 Historical Comm	159	0.04%	19	0	19	0	19
37 Assessor Prop	263	0.07%	31	0	31	1	31
38 Trustee	204	0.05%	24	0	24	0	24
39 County Clerk	86	0.02%	10	0	10	0	10
40 District Attorney	385	0.10%	45	0	45	1	46
41 DA Drug Enforcement	378	0.10%	44	0	44	1	45
42 DA Special Operations	49	0.01%	6	0	6	0	6
44 Public Defender	363	0.10%	43	0	43	1	43
45 Juvenile Court Clerk	89	0.02%	10	0	10	0	11
46 Circuit Court Clerk	307	0.08%	36	0	36	1	37
47 Criminal Court Clerk	224	0.06%	26	0	26	0	27
48 Clerk/Master	110	0.03%	13	0	13	0	13

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Prompt Pay Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Juvenile Court	1,309	0.34%	\$154	\$0	\$154	\$3	\$157
50 General Sessions Court	418	0.11%	49	0	49	1	50
51 State Trial Courts	1,507	0.39%	177	0	177	3	180
52 Justice Info Sys	78	0.02%	9	0	9	0	9
53 Sheriff Admin	1,244	0.33%	146	0	146	3	149
55 Sheriff Facility Maint	173	0.05%	20	0	20	0	21
56 Sheriff Warehouse	71	0.02%	8	0	8	0	8
57 Sheriff Criminal Justice Ctr	190	0.05%	22	0	22	0	23
58 Sheriff Hill Jail	533	0.14%	63	0	63	1	64
60 Sheriff Corr Work Center	670	0.18%	79	0	79	1	80
61 Sheriff Transportation	106	0.03%	12	0	12	0	13
63 Sheriff Warrants	104	0.03%	12	0	12	0	12
64 Sheriff Training Academy	215	0.06%	25	0	25	0	26
65 Sheriff Deberry	39	0.01%	5	0	5	0	5
73 Sheriff Day Reporting	387	0.10%	45	0	45	1	46
75 Sheriff Armed Security	11	0.00%	1	0	1	0	1
76 Sheriff Other	278	0.07%	33	0	33	1	33
77 Police	6,210	1.63%	730	0	730	13	743
78 Police Drug Enforcement	316	0.08%	37	0	37	1	38
79 Fire	4,245	1.11%	499	0	499	9	508
80 Codes Admin	506	0.13%	59	0	59	1	61
81 Beer Board	22	0.01%	3	0	3	0	3
82 Agricultural Ext	27	0.01%	3	0	3	0	3
83 Soil & Water	7	0.00%	1	0	1	0	1
84 Social Services	1,430	0.37%	168	0	168	3	171
85 Health	5,897	1.54%	693	0	693	12	705
86 Public Library	20,248	5.30%	2,380	0	2,380	42	2,422
87 Parks	10,531	2.76%	1,238	0	1,238	22	1,259
88 Arts Commission	418	0.11%	49	0	49	1	50
89 Public Works	1,279	0.33%	150	0	150	3	153
90 Solid Waste	1,653	0.43%	194	0	194	3	198
91 Human Relations	95	0.02%	11	0	11	0	11
92 Farmers Market	580	0.15%	68	0	68	1	69
93 Muni Auditorium	729	0.19%	86	0	86	1	87
94 State Fair Board	2,015	0.53%	237	0	237	4	241
95 Convention Center	124	0.03%	15	0	15	0	15
96 Sports Authority	260	0.07%	31	0	31	1	31
97 Water & Sewer	21,241	5.56%	2,497	0	2,497	44	2,540
98 Storm Water	499	0.13%	59	0	59	1	60
100 General Hospital	33	0.01%	4	0	4	0	4
101 Metro Action Com	7,502	1.96%	882	0	882	15	897
102 NCAC	2,402	0.63%	282	0	282	5	287

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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Prompt Pay Review Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 MDHA	25	0.01%	\$3	\$0	\$3	\$0	\$3
104 Metro Transit	385	0.10%	45	0	45	1	46
105 DES	35	0.01%	4	0	4	0	4
107 Education	184,456	48.29%	21,681	0	21,681	379	22,060
109 Communication Center	848	0.22%	100	0	100	2	101
111 Criminal Justice Planning	30	0.01%	4	0	4	0	4
112 Office of Emergency Management	83	0.02%	10	0	10	0	10
113 Office of Family Safety	145	0.04%	17	0	17	0	17
114 Comm Ed Comm	245	0.06%	29	0	29	1	29
115 Convention Center Auth	4,658	1.22%	548	0	548	10	557
116 Flood	32	0.01%	4	0	4	0	4
118 Mayor Other	69	0.02%	8	0	8	0	8
121 All Others	55,440	14.51%	6,516	0	6,516	114	6,630
Subtotal	381,964	100.00%	44,896	0	44,896	724	45,621
Direct Bills					0		0
Total					\$44,896		\$45,621

Basis Units: # of Accounts Payable Transactions

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Grants Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 DIRECTOR OF FINANCE	3.00	1.62%	\$1,820	\$0	\$1,820	\$0	\$1,820
28 Mayor	6.00	3.24%	3,640	0	3,640	60	3,700
31 Planning Comm	5.00	2.70%	3,034	0	3,034	50	3,083
34 Historical Comm	2.00	1.08%	1,213	0	1,213	20	1,233
44 Public Defender	1.00	0.54%	607	0	607	10	617
49 Juvenile Court	9.00	4.86%	5,460	0	5,460	90	5,550
50 General Sessions Court	1.00	0.54%	607	0	607	10	617
51 State Trial Courts	6.00	3.24%	3,640	0	3,640	60	3,700
53 Sheriff Admin	2.00	1.08%	1,213	0	1,213	20	1,233
77 Police	9.00	4.86%	5,460	0	5,460	90	5,550
79 Fire	4.00	2.16%	2,427	0	2,427	40	2,467
84 Social Services	14.00	7.57%	8,494	0	8,494	139	8,633
85 Health	34.00	18.38%	20,628	0	20,628	338	20,966
86 Public Library	6.00	3.24%	3,640	0	3,640	60	3,700
87 Parks	26.00	14.05%	15,774	0	15,774	259	16,033
88 Arts Commission	4.00	2.16%	2,427	0	2,427	40	2,467
89 Public Works	6.88	3.72%	4,174	0	4,174	68	4,243
90 Solid Waste	1.12	0.61%	680	0	680	11	691
92 Farmers Market	1.00	0.54%	607	0	607	10	617
96 Sports Authority	6.00	3.24%	3,640	0	3,640	60	3,700
97 Water & Sewer	2.00	1.08%	1,213	0	1,213	20	1,233
101 Metro Action Com	11.00	5.95%	6,674	0	6,674	109	6,783
102 NCAC	18.00	9.73%	10,921	0	10,921	179	11,100
112 Office of Emergency Management	5.00	2.70%	3,034	0	3,034	50	3,083
113 Office of Family Safety	2.00	1.08%	1,213	0	1,213	20	1,233
Subtotal	185.00	100.00%	112,240	0	112,240	1,811	114,051
Direct Bills					0		0
Total					\$112,240		\$114,051

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Performance Monitoring Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$0	\$0	\$0	\$0	\$0
3 POST AUDITS	1,160,970.25	0.04%	0	0	0	0	0
4 CORPORATE DUES	494,287.97	0.02%	0	0	0	0	0
5 INSURANCE	6,607,500.00	0.23%	0	0	0	0	0
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	0	0	0	0	0
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	0	0	0	0	0
8 GEN SVC FACILITIES	20,192,800.27	0.69%	0	0	0	0	0
9 FLEET MANAGEMENT	30,244,267.36	1.03%	0	0	0	0	0
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	0	0	0	0	0
11 POSTAL SERVICE	1,046,940.54	0.04%	0	0	0	0	0
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	0	0	0	0	0
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	0	0	0	0	0
14 FINANCE OPERATIONS	1,995,037.54	0.07%	0	0	0	0	0
15 PAYROLL	577,431.83	0.02%	0	0	0	0	0
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	0	0	0	0	0
17 INTERNAL AUDIT	1,250,442.02	0.04%	0	0	0	0	0
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	0	0	0	0	0
19 PURCHASING	1,212,063.36	0.04%	0	0	0	0	0
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	0	0	0	0	0
21 TREASURY	1,021,260.69	0.03%	0	0	0	0	0
22 GRANTS COORDINATION	181,753.54	0.01%	0	0	0	0	0
23 HUMAN RESOURCES	4,801,960.08	0.16%	0	0	0	0	0
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	0	0	0	0	0
25 DEPT OF LAW	11,579,081.78	0.40%	0	0	0	0	0
26 CENTRAL RECORDS	188,683.65	0.01%	0	0	0	0	0
27 Legislative	2,566,859.83	0.09%	0	0	0	0	0
28 Mayor	3,859,958.22	0.13%	0	0	0	0	0
29 Elections	4,713,404.39	0.16%	0	0	0	0	0
30 Surplus Property	702,504.66	0.02%	0	0	0	0	0
31 Planning Comm	5,948,210.07	0.20%	0	0	0	0	0
32 Adv Plan/Research	45,763.54	0.00%	0	0	0	0	0
33 Register of Deeds	3,041,967.57	0.10%	0	0	0	0	0
34 Historical Comm	984,839.20	0.03%	0	0	0	0	0
37 Assessor Prop	6,973,670.45	0.24%	0	0	0	0	0
38 Trustee	2,345,112.80	0.08%	0	0	0	0	0
39 County Clerk	4,193,410.86	0.14%	0	0	0	0	0
40 District Attorney	6,842,343.92	0.23%	0	0	0	0	0
41 DA Drug Enforcement	1,097,464.27	0.04%	0	0	0	0	0
42 DA Special Operations	39,363.38	0.00%	0	0	0	0	0
44 Public Defender	7,968,645.83	0.27%	0	0	0	0	0
45 Juvenile Court Clerk	1,755,352.08	0.06%	0	0	0	0	0
46 Circuit Court Clerk	8,945,967.35	0.31%	0	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Performance Monitoring Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$0	\$0	\$0	\$0	\$0
48 Clerk/Master	1,489,754.40	0.05%	0	0	0	0	0
49 Juvenile Court	13,239,756.43	0.45%	0	0	0	0	0
50 General Sessions Court	11,740,512.35	0.40%	0	0	0	0	0
51 State Trial Courts	13,147,108.73	0.45%	0	0	0	0	0
52 Justice Info Sys	2,559,687.06	0.09%	0	0	0	0	0
53 Sheriff Admin	11,791,899.32	0.40%	0	0	0	0	0
55 Sheriff Facility Maint	1,350,243.38	0.05%	0	0	0	0	0
56 Sheriff Warehouse	1,127,672.75	0.04%	0	0	0	0	0
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	0	0	0	0	0
58 Sheriff Hill Jail	3,969,141.17	0.14%	0	0	0	0	0
60 Sheriff Corr Work Center	8,904,252.45	0.30%	0	0	0	0	0
61 Sheriff Transportation	5,955,410.37	0.20%	0	0	0	0	0
63 Sheriff Warrants	4,404,888.06	0.15%	0	0	0	0	0
64 Sheriff Training Academy	1,236,298.53	0.04%	0	0	0	0	0
65 Sheriff Deberry	16,932,544.76	0.58%	0	0	0	0	0
73 Sheriff Day Reporting	5,338,909.60	0.18%	0	0	0	0	0
75 Sheriff Armed Security	3,805,265.32	0.13%	0	0	0	0	0
76 Sheriff Other	7,392,809.24	0.25%	0	0	0	0	0
77 Police	193,011,909.56	6.60%	0	0	0	0	0
78 Police Drug Enforcement	1,528,358.04	0.05%	0	0	0	0	0
79 Fire	125,821,926.75	4.30%	0	0	0	0	0
80 Codes Admin	8,832,035.28	0.30%	0	0	0	0	0
81 Beer Board	385,908.52	0.01%	0	0	0	0	0
82 Agricultural Ext	321,214.59	0.01%	0	0	0	0	0
83 Soil & Water	90,499.43	0.00%	0	0	0	0	0
84 Social Services	9,725,869.31	0.33%	0	0	0	0	0
85 Health	48,142,619.80	1.65%	0	0	0	0	0
86 Public Library	28,573,942.70	0.98%	0	0	0	0	0
87 Parks	31,253,744.54	1.07%	0	0	0	0	0
88 Arts Commission	3,404,103.66	0.12%	0	0	0	0	0
89 Public Works	34,484,494.81	1.18%	0	0	0	0	0
90 Solid Waste	24,185,884.41	0.83%	0	0	0	0	0
91 Human Relations	479,149.53	0.02%	0	0	0	0	0
92 Farmers Market	2,049,209.20	0.07%	0	0	0	0	0
93 Muni Auditorium	2,608,202.73	0.09%	0	0	0	0	0
94 State Fair Board	3,726,931.15	0.13%	0	0	0	0	0
95 Convention Center	1,066,886.99	0.04%	0	0	0	0	0
96 Sports Authority	14,216,655.42	0.49%	0	0	0	0	0
97 Water & Sewer	141,700,449.56	4.84%	0	0	0	0	0
98 Storm Water	12,115,220.46	0.41%	0	0	0	0	0
100 General Hospital	51,000,000.00	1.74%	0	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Performance Monitoring Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$0	\$0	\$0	\$0	\$0
102 NCAC	6,444,113.58	0.22%	0	0	0	0	0
104 Metro Transit	42,292,875.37	1.45%	0	0	0	0	0
105 DES	1,543,853.80	0.05%	0	0	0	0	0
107 Education	1,108,922,197.30	37.92%	0	0	0	0	0
109 Communication Center	14,439,480.05	0.49%	0	0	0	0	0
111 Criminal Justice Planning	505,017.37	0.02%	0	0	0	0	0
112 Office of Emergency Management	1,323,623.43	0.05%	0	0	0	0	0
113 Office of Family Safety	1,095,769.49	0.04%	0	0	0	0	0
114 Comm Ed Comm	408,486.26	0.01%	0	0	0	0	0
115 Convention Center Auth	88,576,591.75	3.03%	0	0	0	0	0
116 Flood	1,310,037.23	0.04%	0	0	0	0	0
118 Mayor Other	1,633,731.34	0.06%	0	0	0	0	0
121 All Others	504,136,768.14	17.24%	0	0	0	0	0
Subtotal	2,924,724,209.59	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Community Enhancement Funds Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$89,791	\$0	\$89,791	\$1,449	\$91,239
Subtotal	100	100.00%	89,791	0	89,791	1,449	91,239
Direct Bills					0		0
Total					\$89,791		\$91,239
Basis Units: Direct Allocation to All Other							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Direct Appropriation Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct Allocation to All Other							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Special Projects Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$4,484	\$0	\$4,484	\$0	\$4,484
3 POST AUDITS	1,160,970.25	0.04%	71	0	71	0	71
4 CORPORATE DUES	494,287.97	0.02%	30	0	30	0	30
5 INSURANCE	6,607,500.00	0.23%	406	0	406	0	406
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	28	0	28	0	28
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	72	0	72	0	72
8 GEN SVC FACILITIES	20,192,800.27	0.69%	1,240	0	1,240	0	1,240
9 FLEET MANAGEMENT	30,244,267.36	1.03%	1,857	0	1,857	0	1,857
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	236	0	236	0	236
11 POSTAL SERVICE	1,046,940.54	0.04%	64	0	64	0	64
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	72	0	72	0	72
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	38	0	38	0	38
14 FINANCE OPERATIONS	1,995,037.54	0.07%	122	0	122	0	122
15 PAYROLL	577,431.83	0.02%	35	0	35	0	35
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	104	0	104	0	104
17 INTERNAL AUDIT	1,250,442.02	0.04%	77	0	77	0	77
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	27	0	27	0	27
19 PURCHASING	1,212,063.36	0.04%	74	0	74	0	74
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	27	0	27	0	27
21 TREASURY	1,021,260.69	0.03%	63	0	63	1	64
22 GRANTS COORDINATION	181,753.54	0.01%	11	0	11	0	11
23 HUMAN RESOURCES	4,801,960.08	0.16%	295	0	295	5	300
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	1,863	0	1,863	32	1,894
25 DEPT OF LAW	11,579,081.78	0.40%	711	0	711	12	723
26 CENTRAL RECORDS	188,683.65	0.01%	12	0	12	0	12
27 Legislative	2,566,859.83	0.09%	158	0	158	3	160
28 Mayor	3,859,958.22	0.13%	237	0	237	4	241
29 Elections	4,713,404.39	0.16%	289	0	289	5	294
30 Surplus Property	702,504.66	0.02%	43	0	43	1	44
31 Planning Comm	5,948,210.07	0.20%	365	0	365	6	371
32 Adv Plan/Research	45,763.54	0.00%	3	0	3	0	3
33 Register of Deeds	3,041,967.57	0.10%	187	0	187	3	190
34 Historical Comm	984,839.20	0.03%	60	0	60	1	61
37 Assessor Prop	6,973,670.45	0.24%	428	0	428	7	435
38 Trustee	2,345,112.80	0.08%	144	0	144	2	146
39 County Clerk	4,193,410.86	0.14%	257	0	257	4	262
40 District Attorney	6,842,343.92	0.23%	420	0	420	7	427
41 DA Drug Enforcement	1,097,464.27	0.04%	67	0	67	1	69
42 DA Special Operations	39,363.38	0.00%	2	0	2	0	2
44 Public Defender	7,968,645.83	0.27%	489	0	489	8	498
45 Juvenile Court Clerk	1,755,352.08	0.06%	108	0	108	2	110
46 Circuit Court Clerk	8,945,967.35	0.31%	549	0	549	9	559

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Special Projects Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$365	\$0	\$365	\$6	\$372
48 Clerk/Master	1,489,754.40	0.05%	91	0	91	2	93
49 Juvenile Court	13,239,756.43	0.45%	813	0	813	14	827
50 General Sessions Court	11,740,512.35	0.40%	721	0	721	12	733
51 State Trial Courts	13,147,108.73	0.45%	807	0	807	14	821
52 Justice Info Sys	2,559,687.06	0.09%	157	0	157	3	160
53 Sheriff Admin	11,791,899.32	0.40%	724	0	724	12	736
55 Sheriff Facility Maint	1,350,243.38	0.05%	83	0	83	1	84
56 Sheriff Warehouse	1,127,672.75	0.04%	69	0	69	1	70
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	728	0	728	12	741
58 Sheriff Hill Jail	3,969,141.17	0.14%	244	0	244	4	248
60 Sheriff Corr Work Center	8,904,252.45	0.30%	547	0	547	9	556
61 Sheriff Transportation	5,955,410.37	0.20%	366	0	366	6	372
63 Sheriff Warrants	4,404,888.06	0.15%	270	0	270	5	275
64 Sheriff Training Academy	1,236,298.53	0.04%	76	0	76	1	77
65 Sheriff Deberry	16,932,544.76	0.58%	1,040	0	1,040	18	1,057
73 Sheriff Day Reporting	5,338,909.60	0.18%	328	0	328	6	333
75 Sheriff Armed Security	3,805,265.32	0.13%	234	0	234	4	238
76 Sheriff Other	7,392,809.24	0.25%	454	0	454	8	462
77 Police	193,011,909.56	6.60%	11,851	0	11,851	201	12,053
78 Police Drug Enforcement	1,528,358.04	0.05%	94	0	94	2	95
79 Fire	125,821,926.75	4.30%	7,726	0	7,726	131	7,857
80 Codes Admin	8,832,035.28	0.30%	542	0	542	9	552
81 Beer Board	385,908.52	0.01%	24	0	24	0	24
82 Agricultural Ext	321,214.59	0.01%	20	0	20	0	20
83 Soil & Water	90,499.43	0.00%	6	0	6	0	6
84 Social Services	9,725,869.31	0.33%	597	0	597	10	607
85 Health	48,142,619.80	1.65%	2,956	0	2,956	50	3,006
86 Public Library	28,573,942.70	0.98%	1,754	0	1,754	30	1,784
87 Parks	31,253,744.54	1.07%	1,919	0	1,919	33	1,952
88 Arts Commission	3,404,103.66	0.12%	209	0	209	4	213
89 Public Works	34,484,494.81	1.18%	2,117	0	2,117	36	2,153
90 Solid Waste	24,185,884.41	0.83%	1,485	0	1,485	25	1,510
91 Human Relations	479,149.53	0.02%	29	0	29	0	30
92 Farmers Market	2,049,209.20	0.07%	126	0	126	2	128
93 Muni Auditorium	2,608,202.73	0.09%	160	0	160	3	163
94 State Fair Board	3,726,931.15	0.13%	229	0	229	4	233
95 Convention Center	1,066,886.99	0.04%	66	0	66	1	67
96 Sports Authority	14,216,655.42	0.49%	873	0	873	15	888
97 Water & Sewer	141,700,449.56	4.84%	8,701	0	8,701	148	8,848
98 Storm Water	12,115,220.46	0.41%	744	0	744	13	757
100 General Hospital	51,000,000.00	1.74%	3,131	0	3,131	53	3,185

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Special Projects Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$1,435	\$0	\$1,435	\$24	\$1,460
102 NCAC	6,444,113.58	0.22%	396	0	396	7	402
104 Metro Transit	42,292,875.37	1.45%	2,597	0	2,597	44	2,641
105 DES	1,543,853.80	0.05%	95	0	95	2	96
107 Education	1,108,922,197.30	37.92%	68,089	0	68,089	1,157	69,246
109 Communication Center	14,439,480.05	0.49%	887	0	887	15	902
111 Criminal Justice Planning	505,017.37	0.02%	31	0	31	1	32
112 Office of Emergency Management	1,323,623.43	0.05%	81	0	81	1	83
113 Office of Family Safety	1,095,769.49	0.04%	67	0	67	1	68
114 Comm Ed Comm	408,486.26	0.01%	25	0	25	0	26
115 Convention Center Auth	88,576,591.75	3.03%	5,439	0	5,439	92	5,531
116 Flood	1,310,037.23	0.04%	80	0	80	1	82
118 Mayor Other	1,633,731.34	0.06%	100	0	100	2	102
121 All Others	504,136,768.14	17.24%	30,955	0	30,955	526	31,481
Subtotal	2,924,724,209.59	100.00%	179,581	0	179,581	2,897	182,479
Direct Bills					0		0
Total					\$179,581		\$182,479
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Grants Coord Supervision Allocations

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 GRANTS COORDINATION	100	100.00%	\$130,435	\$0	\$130,435	\$2,104	\$132,539
Subtotal	100	100.00%	130,435	0	130,435	2,104	132,539
Direct Bills					0		0
Total					\$130,435		\$132,539
Basis Units: Direct Allocation to Grants Coordination							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
2 EMPLOYEE BENEFITS	\$560	\$95	\$0	\$0	\$0	\$0	\$4,484	\$0	\$5,139
3 POST AUDITS	9	3	0	0	0	0	71	0	83
4 CORPORATE DUES	4	3	0	0	0	0	30	0	37
5 INSURANCE	51	0	0	0	0	0	406	0	456
6 EMPLOYEE HEALTH & WELLNESS	4	13	0	0	0	0	28	0	45
7 GEN SVC OVERHEAD	9	9	0	0	0	0	72	0	90
8 GEN SVC FACILITIES	155	318	0	0	0	0	1,240	0	1,712
9 FLEET MANAGEMENT	232	2,968	0	0	0	0	1,857	0	5,058
10 SHERIFF SECURITY SERVICES	29	0	0	0	0	0	236	0	265
11 POSTAL SERVICE	8	11	0	0	0	0	64	0	84
12 DIRECTOR OF FINANCE	9	7	1,820	0	0	0	72	0	1,908
13 BUSINESS ASSISTANCE OFFICE	5	4	0	0	0	0	38	0	47
14 FINANCE OPERATIONS	15	6	0	0	0	0	122	0	143
15 PAYROLL	4	2	0	0	0	0	35	0	42
16 OFFICE OF MANAGEMENT & BUDGE	13	8	0	0	0	0	104	0	125
17 INTERNAL AUDIT	10	11	0	0	0	0	77	0	97
18 PUBLIC PROPERTY ADMIN	3	2	0	0	0	0	27	0	32
19 PURCHASING	9	3	0	0	0	0	74	0	87
20 FINANCIAL ACCOUNTABILITY	3	2	0	0	0	0	27	0	33
21 TREASURY	8	23	0	0	0	0	64	0	95
22 GRANTS COORDINATION	1	2	0	0	0	0	11	132,539	132,554
23 HUMAN RESOURCES	37	31	0	0	0	0	300	0	368
24 INFORMATION SYSTEMS	237	459	0	0	0	0	1,894	0	2,591
25 DEPT OF LAW	90	186	0	0	0	0	723	0	1,000
26 CENTRAL RECORDS	1	4	0	0	0	0	12	0	17
27 Legislative	20	26	0	0	0	0	160	0	206
28 Mayor	30	38	3,700	0	0	0	241	0	4,009
29 Elections	37	39	0	0	0	0	294	0	370
30 Surplus Property	5	14	0	0	0	0	44	0	63
31 Planning Comm	46	89	3,083	0	0	0	371	0	3,590
32 Adv Plan/Research	0	1	0	0	0	0	3	0	5
33 Register of Deeds	24	22	0	0	0	0	190	0	236
34 Historical Comm	8	19	1,233	0	0	0	61	0	1,322
37 Assessor Prop	54	31	0	0	0	0	435	0	521
38 Trustee	18	24	0	0	0	0	146	0	189
39 County Clerk	33	10	0	0	0	0	262	0	305
40 District Attorney	53	46	0	0	0	0	427	0	527
41 DA Drug Enforcement	9	45	0	0	0	0	69	0	122
42 DA Special Operations	0	6	0	0	0	0	2	0	9
44 Public Defender	62	43	617	0	0	0	498	0	1,220
45 Juvenile Court Clerk	14	11	0	0	0	0	110	0	134

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancement Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
46 Circuit Court Clerk	\$70	\$37	\$0	\$0	\$0	\$0	\$559	\$0	\$665
47 Criminal Court Clerk	46	27	0	0	0	0	372	0	445
48 Clerk/Master	12	13	0	0	0	0	93	0	118
49 Juvenile Court	103	157	5,550	0	0	0	827	0	6,637
50 General Sessions Court	92	50	617	0	0	0	733	0	1,491
51 State Trial Courts	103	180	3,700	0	0	0	821	0	4,804
52 Justice Info Sys	20	9	0	0	0	0	160	0	189
53 Sheriff Admin	92	149	1,233	0	0	0	736	0	2,210
55 Sheriff Facility Maint	11	21	0	0	0	0	84	0	116
56 Sheriff Warehouse	9	8	0	0	0	0	70	0	88
57 Sheriff Criminal Justice Ctr	93	23	0	0	0	0	741	0	856
58 Sheriff Hill Jail	31	64	0	0	0	0	248	0	343
60 Sheriff Corr Work Center	70	80	0	0	0	0	556	0	706
61 Sheriff Transportation	46	13	0	0	0	0	372	0	431
63 Sheriff Warrants	34	12	0	0	0	0	275	0	322
64 Sheriff Training Academy	10	26	0	0	0	0	77	0	113
65 Sheriff Deberry	132	5	0	0	0	0	1,057	0	1,194
73 Sheriff Day Reporting	42	46	0	0	0	0	333	0	421
75 Sheriff Armed Security	30	1	0	0	0	0	238	0	269
76 Sheriff Other	58	33	0	0	0	0	462	0	553
77 Police	1,507	743	5,550	0	0	0	12,053	0	19,852
78 Police Drug Enforcement	12	38	0	0	0	0	95	0	145
79 Fire	982	508	2,467	0	0	0	7,857	0	11,813
80 Codes Admin	69	61	0	0	0	0	552	0	681
81 Beer Board	3	3	0	0	0	0	24	0	30
82 Agricultural Ext	3	3	0	0	0	0	20	0	26
83 Soil & Water	1	1	0	0	0	0	6	0	7
84 Social Services	76	171	8,633	0	0	0	607	0	9,487
85 Health	376	705	20,966	0	0	0	3,006	0	25,053
86 Public Library	223	2,422	3,700	0	0	0	1,784	0	8,129
87 Parks	244	1,259	16,033	0	0	0	1,952	0	19,488
88 Arts Commission	27	50	2,467	0	0	0	213	0	2,756
89 Public Works	269	153	4,243	0	0	0	2,153	0	6,818
90 Solid Waste	189	198	691	0	0	0	1,510	0	2,587
91 Human Relations	4	11	0	0	0	0	30	0	45
92 Farmers Market	16	69	617	0	0	0	128	0	830
93 Muni Auditorium	20	87	0	0	0	0	163	0	270
94 State Fair Board	29	241	0	0	0	0	233	0	503
95 Convention Center	8	15	0	0	0	0	67	0	90
96 Sports Authority	111	31	3,700	0	0	0	888	0	4,730
97 Water & Sewer	1,106	2,540	1,233	0	0	0	8,848	0	13,728

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:20 FINANCIAL ACCOUNTABILITY

Department	Procurement Review	Prompt Pay Review	Grants	Performance Monitoring	Community Enhancemen t Funds	Direct Appropriation	Special Projects	Grants Coord Supervision	Total
98 Storm Water	\$95	\$60	\$0	\$0	\$0	\$0	\$757	\$0	\$911
100 General Hospital	398	4	0	0	0	0	3,185	0	3,587
101 Metro Action Com	182	897	6,783	0	0	0	1,460	0	9,323
102 NCAC	50	287	11,100	0	0	0	402	0	11,840
103 MDHA	0	3	0	0	0	0	0	0	3
104 Metro Transit	330	46	0	0	0	0	2,641	0	3,017
105 DES	12	4	0	0	0	0	96	0	113
107 Education	8,656	22,060	0	0	0	0	69,246	0	99,962
109 Communication Center	113	101	0	0	0	0	902	0	1,116
111 Criminal Justice Planning	4	4	0	0	0	0	32	0	39
112 Office of Emergency Management	10	10	3,083	0	0	0	83	0	3,186
113 Office of Family Safety	9	17	1,233	0	0	0	68	0	1,328
114 Comm Ed Comm	3	29	0	0	0	0	26	0	58
115 Convention Center Auth	691	557	0	0	0	0	5,531	0	6,780
116 Flood	10	4	0	0	0	0	82	0	96
118 Mayor Other	13	8	0	0	0	0	102	0	123
121 All Others	3,935	6,630	0	0	91,239	0	31,481	0	133,285
Total	\$22,809	\$45,621	\$114,051	\$0	\$91,239	\$0	\$182,479	\$132,539	\$588,738

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

TREASURY

NATURE AND EXTENT OF SERVICES

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

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

Costs associated with Collections activities have been allocated directly to the Convention Center Authority.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:21 TREASURY

Description		Amount	General Admin	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Personnel Costs							
Salaries	S1	709,304	18,605	183,841	195,053	179,526	132,278
<i>Salary % Split</i>			<i>2.62%</i>	<i>25.92%</i>	<i>27.50%</i>	<i>25.31%</i>	<i>18.65%</i>
Benefits	P	194,698	6,149	47,096	51,941	49,895	39,617
Subtotal - Personnel Costs		904,002	24,754	230,937	246,994	229,421	171,895
Services & Supplies Cost							
502 Contract Services	P	86,735	0	56,462	10,025	6,999	13,249
503 Supplies	P	25,925	0	4,386	1,881	1,667	17,991
505 Other Expenses	P	4,600	0	1,325	2,325	725	225
506 W&S Recovered Exp	S	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
CAFR Non Operating Revenue	P	(225)	0	(74)	(79)	(72)	0
CAFR Operating Revenue	P	(781,577)	0	(257,308)	(273,000)	(251,269)	0
Subtotal - Services & Supplies		(664,542)	0	(195,209)	(258,848)	(241,950)	31,465
Department Cost Total		239,460	24,754	35,728	(11,854)	(12,529)	203,360
Adjustments to Cost							
507 Capital	D	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		239,460	24,754	35,728	(11,854)	(12,529)	203,360
General Admin Distribution			(24,754)	6,589	6,991	6,434	4,741
Grand Total		\$239,460		\$42,317	\$(4,863)	\$(6,095)	\$208,101

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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B. Incoming Costs - (Default Spread Salary%)

Dept:21 TREASURY

Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
1 Howard Office Bldg	\$17,358	\$0	\$4,620	\$4,902	\$4,512	\$3,324
1 Fulton Campus Garage	2,803	0	746	792	729	537
Subtotal - BUILDING DEPRECIATION	20,162	0	5,366	5,694	5,240	3,861
3 Post Audits	1,808	5	483	512	471	347
Subtotal - POST AUDITS	1,808	5	483	512	471	347
5 Surety Bonds	0	0	0	0	0	0
Subtotal - INSURANCE	0	0	0	0	0	0
8 Buildings & Security	36,638	889	9,988	10,598	9,754	7,187
Subtotal - GEN SVC FACILITIES	36,638	889	9,988	10,598	9,754	7,187
10 Security Services	3,056	11	816	866	797	587
Subtotal - SHERIFF SECURITY SERV	3,056	11	816	866	797	587
11 Postal Service	26,159	577	7,116	7,550	6,949	5,120
Subtotal - POSTAL SERVICE	26,159	577	7,116	7,550	6,949	5,120
12 Dir of Finance	204,827	15,730	58,705	62,285	57,327	42,240
Subtotal - DIRECTOR OF FINANCE	204,827	15,730	58,705	62,285	57,327	42,240
14 Finance Operations	2,638	79	723	767	706	520
14 Accounts Payable	479	14	131	139	128	94
Subtotal - FINANCE OPERATIONS	3,116	92	854	906	834	614
15 Payroll	270	6	73	78	72	53
Subtotal - PAYROLL	270	6	73	78	72	53
16 Management & Budget	1,038	19	282	299	275	203
Subtotal - OFFICE OF MANAGEMENT	1,038	19	282	299	275	203
17 Internal Audit	456	6	123	130	120	88
Subtotal - INTERNAL AUDIT	456	6	123	130	120	88
18 Public Property Svcs	194	9	54	57	53	39

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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B. Incoming Costs - (Default Spread Salary%)

Dept:21 TREASURY

Department	First Incoming	Second Incoming	Cash Operations	Investment Committee Supt	Investor Relations	Collections
Subtotal - PUBLIC PROPERTY ADMIN	\$194	\$9	\$54	\$57	\$53	\$39
19 Purchasing	121	4	33	35	33	24
Subtotal - PURCHASING	121	4	33	35	33	24
20 Procurement Review	8	0	2	2	2	2
20 Prompt Pay Review	23	0	6	7	6	4
20 Performance Monitoring	0	0	0	0	0	0
20 Special Projects	63	1	17	18	17	12
Subtotal - FINANCIAL ACCOUNTABIL	93	2	25	27	25	18
21 Cash Operations	0	6	2	2	2	1
21 Investment Committee Supt	0	29	8	8	8	6
21 Investor Relations	0	25	7	7	6	5
Subtotal - TREASURY	0	60	16	17	16	12
24 ITS Systems	0	3,890	1,035	1,098	1,011	745
24 ITS Systems Depreciation	0	294	78	83	76	56
Subtotal - INFORMATION SYSTEMS	0	4,184	1,114	1,182	1,087	801
25 Legal Services	0	481	128	136	125	92
Subtotal - DEPT OF LAW	0	481	128	136	125	92
26 Records & Storage	0	109	29	31	28	21
26 Data Requests	0	554	147	156	144	106
Subtotal - CENTRAL RECORDS	0	663	176	187	172	127
Total Incoming	297,939	22,738	85,354	90,559	83,350	61,414
C. Total Allocated		\$560,137	\$127,671	\$85,696	\$77,256	\$269,515
			22.79%	15.30%	13.79%	48.12%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Cash Operations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	47,786,749	4.18%	\$5,087	\$0	\$5,087	\$0	\$5,087
3 POST AUDITS	42,589	0.00%	5	0	5	0	5
4 CORPORATE DUES	18,132	0.00%	2	0	2	0	2
5 INSURANCE	240,282	0.02%	26	0	26	0	26
6 EMPLOYEE HEALTH & WELLNESS	17,021	0.00%	2	0	2	0	2
7 GEN SVC OVERHEAD	42,878	0.00%	5	0	5	0	5
8 GEN SVC FACILITIES	740,745	0.06%	79	0	79	0	79
9 FLEET MANAGEMENT	3,484,695	0.31%	371	0	371	0	371
10 SHERIFF SECURITY SERVICES	140,790	0.01%	15	0	15	0	15
11 POSTAL SERVICE	38,406	0.00%	4	0	4	0	4
12 DIRECTOR OF FINANCE	119,522	0.01%	13	0	13	0	13
13 BUSINESS ASSISTANCE OFFICE	22,836	0.00%	2	0	2	0	2
14 FINANCE OPERATIONS	73,185	0.01%	8	0	8	0	8
15 PAYROLL	21,182	0.00%	2	0	2	0	2
16 OFFICE OF MANAGEMENT & BUDGE	62,382	0.01%	7	0	7	0	7
17 INTERNAL AUDIT	45,871	0.00%	5	0	5	0	5
18 PUBLIC PROPERTY ADMIN	16,199	0.00%	2	0	2	0	2
19 PURCHASING	44,463	0.00%	5	0	5	0	5
20 FINANCIAL ACCOUNTABILITY	16,193	0.00%	2	0	2	0	2
21 TREASURY	54,802	0.00%	6	0	6	0	6
22 GRANTS COORDINATION	6,667	0.00%	1	0	1	0	1
23 HUMAN RESOURCES	176,153	0.02%	19	0	19	1	20
24 INFORMATION SYSTEMS	17,374,614	1.52%	1,850	0	1,850	97	1,946
25 DEPT OF LAW	20,895,874	1.83%	2,225	0	2,225	116	2,341
26 CENTRAL RECORDS	6,922	0.00%	1	0	1	0	1
27 Legislative	119,759	0.01%	13	0	13	1	13
28 Mayor	141,597	0.01%	15	0	15	1	16
29 Elections	185,513	0.02%	20	0	20	1	21
30 Surplus Property	1,049,352	0.09%	112	0	112	6	118
31 Planning Comm	671,372	0.06%	71	0	71	4	75
32 Adv Plan/Research	42,361	0.00%	5	0	5	0	5
33 Register of Deeds	18,093	0.00%	2	0	2	0	2
34 Historical Comm	118,126	0.01%	13	0	13	1	13
37 Assessor Prop	301,385	0.03%	32	0	32	2	34
38 Trustee	243,789	0.02%	26	0	26	1	27
39 County Clerk	636,823	0.06%	68	0	68	4	71
40 District Attorney	676,871	0.06%	72	0	72	4	76
41 DA Drug Enforcement	4,159,095	0.36%	443	0	443	23	466
42 DA Special Operations	100,243	0.01%	11	0	11	1	11
44 Public Defender	292,319	0.03%	31	0	31	2	33
45 Juvenile Court Clerk	78,652	0.01%	8	0	8	0	9
46 Circuit Court Clerk	108,089	0.01%	12	0	12	1	12

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Cash Operations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	611,727	0.05%	\$65	\$0	\$65	\$3	\$69
48 Clerk/Master	358,440	0.03%	38	0	38	2	40
49 Juvenile Court	712,052	0.06%	76	0	76	4	80
50 General Sessions Court	591,125	0.05%	63	0	63	3	66
51 State Trial Courts	3,073,072	0.27%	327	0	327	17	344
52 Justice Info Sys	156,359	0.01%	17	0	17	1	18
53 Sheriff Admin	634,014	0.06%	67	0	67	4	71
55 Sheriff Facility Maint	49,532	0.00%	5	0	5	0	6
56 Sheriff Warehouse	41,367	0.00%	4	0	4	0	5
57 Sheriff Criminal Justice Ctr	435,152	0.04%	46	0	46	2	49
58 Sheriff Hill Jail	145,602	0.01%	16	0	16	1	16
60 Sheriff Corr Work Center	326,640	0.03%	35	0	35	2	37
61 Sheriff Transportation	218,466	0.02%	23	0	23	1	24
63 Sheriff Warrants	161,587	0.01%	17	0	17	1	18
64 Sheriff Training Academy	45,352	0.00%	5	0	5	0	5
65 Sheriff Deberry	8,535,141	0.75%	909	0	909	47	956
73 Sheriff Day Reporting	195,851	0.02%	21	0	21	1	22
75 Sheriff Armed Security	139,591	0.01%	15	0	15	1	16
76 Sheriff Other	469,725	0.04%	50	0	50	3	53
77 Police	12,669,630	1.11%	1,349	0	1,349	70	1,419
78 Police Drug Enforcement	1,449,304	0.13%	154	0	154	8	162
79 Fire	6,217,602	0.54%	662	0	662	35	696
80 Codes Admin	1,601,851	0.14%	171	0	171	9	179
81 Beer Board	14,157	0.00%	2	0	2	0	2
82 Agricultural Ext	11,783	0.00%	1	0	1	0	1
83 Soil & Water	3,320	0.00%	0	0	0	0	0
84 Social Services	504,529	0.04%	54	0	54	3	57
85 Health	3,529,605	0.31%	376	0	376	20	395
86 Public Library	9,581,212	0.84%	1,020	0	1,020	53	1,073
87 Parks	4,431,704	0.39%	472	0	472	25	496
88 Arts Commission	297,832	0.03%	32	0	32	2	33
89 Public Works	11,067,287	0.97%	1,178	0	1,178	61	1,240
90 Solid Waste	4,841,988	0.42%	515	0	515	27	542
91 Human Relations	17,577	0.00%	2	0	2	0	2
92 Farmers Market	1,091,436	0.10%	116	0	116	6	122
93 Muni Auditorium	2,289,759	0.20%	244	0	244	13	256
94 State Fair Board	1,185,647	0.10%	126	0	126	7	133
95 Convention Center	20,768	0.00%	2	0	2	0	2
96 Sports Authority	3,945,865	0.35%	420	0	420	22	442
97 Water & Sewer	182,096,681	15.94%	19,386	0	19,386	1,012	20,398
98 Storm Water	13,998,736	1.23%	1,490	0	1,490	78	1,568
100 General Hospital	2,500,202	0.22%	266	0	266	14	280

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Cash Operations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	(35,375,544)	-3.10%	\$(3,766)	\$0	\$(3,766)	\$(197)	\$(3,963)
102 NCAC	517,718	0.05%	55	0	55	3	58
104 Metro Transit	1,557,267	0.14%	166	0	166	9	174
105 DES	585,024	0.05%	62	0	62	3	66
107 Education	120,183,718	10.52%	12,795	0	12,795	668	13,462
109 Communication Center	529,692	0.05%	56	0	56	3	59
111 Criminal Justice Planning	18,526	0.00%	2	0	2	0	2
112 Office of Emergency Management	802,087	0.07%	85	0	85	4	90
113 Office of Family Safety	61,278	0.01%	7	0	7	0	7
114 Comm Ed Comm	342,294	0.03%	36	0	36	2	38
115 Convention Center Auth	122,072,574	10.69%	12,996	0	12,996	678	13,674
116 Flood	33,219,742	2.91%	3,537	0	3,537	185	3,721
118 Mayor Other	6,446,285	0.56%	686	0	686	36	722
121 All Others	510,727,869	44.71%	54,372	0	54,372	2,837	57,209
Subtotal	1,142,390,391	100.00%	121,619	0	121,619	6,052	127,671
Direct Bills					0		0
Total					\$121,619		\$127,671
Basis Units: MIP Balances (absolute value)							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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Investment Committee Supt Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	24.00	0.00%	\$3	\$0	\$3	\$0	\$3
6 EMPLOYEE HEALTH & WELLNESS	155.00	0.02%	18	0	18	0	18
7 GEN SVC OVERHEAD	1,721.00	0.25%	201	0	201	0	201
8 GEN SVC FACILITIES	797.00	0.12%	93	0	93	0	93
9 FLEET MANAGEMENT	2,193.00	0.32%	256	0	256	0	256
11 POSTAL SERVICE	108.00	0.02%	13	0	13	0	13
12 DIRECTOR OF FINANCE	999.00	0.15%	117	0	117	0	117
13 BUSINESS ASSISTANCE OFFICE	188.00	0.03%	22	0	22	0	22
14 FINANCE OPERATIONS	699.00	0.10%	82	0	82	0	82
15 PAYROLL	193.00	0.03%	23	0	23	0	23
16 OFFICE OF MANAGEMENT & BUDGE	451.00	0.07%	53	0	53	0	53
17 INTERNAL AUDIT	278.00	0.04%	32	0	32	0	32
18 PUBLIC PROPERTY ADMIN	109.00	0.02%	13	0	13	0	13
19 PURCHASING	357.00	0.05%	42	0	42	0	42
20 FINANCIAL ACCOUNTABILITY	110.00	0.02%	13	0	13	0	13
21 TREASURY	251.00	0.04%	29	0	29	0	29
22 GRANTS COORDINATION	53.00	0.01%	6	0	6	1	7
23 HUMAN RESOURCES	1,898.00	0.28%	222	0	222	18	240
24 INFORMATION SYSTEMS	4,487.00	0.66%	524	0	524	43	567
25 DEPT OF LAW	1,454.00	0.21%	170	0	170	14	184
26 CENTRAL RECORDS	55.00	0.01%	6	0	6	1	7
27 Legislative	1,579.00	0.23%	185	0	185	15	200
28 Mayor	961.00	0.14%	112	0	112	9	122
29 Elections	9,068.99	1.34%	1,060	0	1,060	87	1,147
30 Surplus Property	223.00	0.03%	26	0	26	2	28
31 Planning Comm	1,848.00	0.27%	216	0	216	18	234
33 Register of Deeds	180.00	0.03%	21	0	21	2	23
34 Historical Comm	335.00	0.05%	39	0	39	3	42
37 Assessor Prop	3,027.00	0.45%	354	0	354	29	383
38 Trustee	988.00	0.15%	115	0	115	9	125
39 County Clerk	2,603.00	0.38%	304	0	304	25	329
40 District Attorney	2,355.00	0.35%	275	0	275	23	298
41 DA Drug Enforcement	168.00	0.02%	20	0	20	2	21
44 Public Defender	2,471.00	0.36%	289	0	289	24	312
45 Juvenile Court Clerk	1,601.00	0.24%	187	0	187	15	202
46 Circuit Court Clerk	1,961.00	0.29%	229	0	229	19	248
47 Criminal Court Clerk	2,862.00	0.42%	334	0	334	27	362
48 Clerk/Master	563.00	0.08%	66	0	66	5	71
49 Juvenile Court	3,182.00	0.47%	372	0	372	31	402
50 General Sessions Court	4,512.00	0.67%	527	0	527	43	570
51 State Trial Courts	4,924.00	0.73%	575	0	575	47	623
52 Justice Info Sys	524.00	0.08%	61	0	61	5	66

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Investment Committee Supt Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Sheriff Admin	6,164.00	0.91%	\$720	\$0	\$720	\$59	\$779
55 Sheriff Facility Maint	549.00	0.08%	64	0	64	5	69
56 Sheriff Warehouse	130.00	0.02%	15	0	15	1	16
57 Sheriff Criminal Justice Ctr	4,896.00	0.72%	572	0	572	47	619
58 Sheriff Hill Jail	1,456.00	0.21%	170	0	170	14	184
60 Sheriff Corr Work Center	3,248.00	0.48%	380	0	380	31	411
61 Sheriff Transportation	2,534.00	0.37%	296	0	296	24	320
63 Sheriff Warrants	1,738.00	0.26%	203	0	203	17	220
64 Sheriff Training Academy	476.00	0.07%	56	0	56	5	60
73 Sheriff Day Reporting	2,407.00	0.35%	281	0	281	23	304
75 Sheriff Armed Security	1,922.00	0.28%	225	0	225	18	243
76 Sheriff Other	2,751.00	0.41%	321	0	321	26	348
77 Police	62,871.00	9.27%	7,346	0	7,346	603	7,949
79 Fire	38,899.00	5.73%	4,545	0	4,545	373	4,918
80 Codes Admin	3,725.00	0.55%	435	0	435	36	471
81 Beer Board	149.00	0.02%	17	0	17	1	19
82 Agricultural Ext	176.00	0.03%	21	0	21	2	22
83 Soil & Water	40.00	0.01%	5	0	5	0	5
84 Social Services	3,628.00	0.53%	424	0	424	35	459
85 Health	16,586.00	2.44%	1,938	0	1,938	159	2,097
86 Public Library	12,007.00	1.77%	1,403	0	1,403	115	1,518
87 Parks	21,894.00	3.23%	2,558	0	2,558	210	2,768
88 Arts Commission	348.00	0.05%	41	0	41	3	44
89 Public Works	12,458.00	1.84%	1,456	0	1,456	119	1,575
90 Solid Waste	2,776.00	0.41%	324	0	324	27	351
91 Human Relations	120.00	0.02%	14	0	14	1	15
92 Farmers Market	259.00	0.04%	30	0	30	2	33
93 Muni Auditorium	334.00	0.05%	39	0	39	3	42
94 State Fair Board	1,650.00	0.24%	193	0	193	16	209
95 Convention Center	213.00	0.03%	25	0	25	2	27
96 Sports Authority	75.00	0.01%	9	0	9	1	9
97 Water & Sewer	25,641.00	3.78%	2,996	0	2,996	246	3,242
98 Storm Water	2,303.00	0.34%	269	0	269	22	291
99 Bordeaux Long-Term Care	4,087.00	0.60%	478	0	478	39	517
100 General Hospital	5,866.00	0.86%	685	0	685	56	742
101 Metro Action Com	9,038.00	1.33%	1,056	0	1,056	87	1,143
102 NCAC	1,412.00	0.21%	165	0	165	14	179
104 Metro Transit	39.00	0.01%	5	0	5	0	5
106 Taxi Transp & Licensing	12.00	0.00%	1	0	1	0	2
107 Education	350,255.00	51.63%	40,927	0	40,927	3,358	44,285
109 Communication Center	5,063.00	0.75%	592	0	592	49	640
110 Knowles Home	384.00	0.06%	45	0	45	4	49

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Investment Committee Supt Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 Criminal Justice Planning	111.00	0.02%	\$13	\$0	\$13	\$1	\$14
112 Office of Emergency Management	306.00	0.05%	36	0	36	3	39
113 Office of Family Safety	394.00	0.06%	46	0	46	4	50
114 Comm Ed Comm	165.00	0.02%	19	0	19	2	21
115 Convention Center Auth	4,082.00	0.60%	477	0	477	39	516
118 Mayor Other	18.00	0.00%	2	0	2	0	2
121 All Others	269.00	0.04%	31	0	31	3	34
Subtotal	678,439.99	100.00%	79,275	0	79,275	6,421	85,696
Direct Bills					0		0
Total					\$79,275		\$85,696

Basis Units: # of Payroll Transactions (current & retired)

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Investor Relations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	73,028,200.66	2.50%	\$1,781	\$0	\$1,781	\$0	\$1,781
3 POST AUDITS	1,160,970.25	0.04%	28	0	28	0	28
4 CORPORATE DUES	494,287.97	0.02%	12	0	12	0	12
5 INSURANCE	6,607,500.00	0.23%	161	0	161	0	161
6 EMPLOYEE HEALTH & WELLNESS	464,006.34	0.02%	11	0	11	0	11
7 GEN SVC OVERHEAD	1,168,846.74	0.04%	29	0	29	0	29
8 GEN SVC FACILITIES	20,192,800.27	0.69%	493	0	493	0	493
9 FLEET MANAGEMENT	30,244,267.36	1.03%	738	0	738	0	738
10 SHERIFF SECURITY SERVICES	3,837,953.99	0.13%	94	0	94	0	94
11 POSTAL SERVICE	1,046,940.54	0.04%	26	0	26	0	26
12 DIRECTOR OF FINANCE	1,169,084.44	0.04%	29	0	29	0	29
13 BUSINESS ASSISTANCE OFFICE	622,520.60	0.02%	15	0	15	0	15
14 FINANCE OPERATIONS	1,995,037.54	0.07%	49	0	49	0	49
15 PAYROLL	577,431.83	0.02%	14	0	14	0	14
16 OFFICE OF MANAGEMENT & BUDGET	1,700,545.80	0.06%	41	0	41	0	41
17 INTERNAL AUDIT	1,250,442.02	0.04%	31	0	31	0	31
18 PUBLIC PROPERTY ADMIN	441,581.53	0.02%	11	0	11	0	11
19 PURCHASING	1,212,063.36	0.04%	30	0	30	0	30
20 FINANCIAL ACCOUNTABILITY	441,410.91	0.02%	11	0	11	0	11
21 TREASURY	1,021,260.69	0.03%	25	0	25	0	25
22 GRANTS COORDINATION	181,753.54	0.01%	4	0	4	0	5
23 HUMAN RESOURCES	4,801,960.08	0.16%	117	0	117	10	127
24 INFORMATION SYSTEMS	30,337,964.72	1.04%	740	0	740	65	805
25 DEPT OF LAW	11,579,081.78	0.40%	282	0	282	25	307
26 CENTRAL RECORDS	188,683.65	0.01%	5	0	5	0	5
27 Legislative	2,566,859.83	0.09%	63	0	63	5	68
28 Mayor	3,859,958.22	0.13%	94	0	94	8	102
29 Elections	4,713,404.39	0.16%	115	0	115	10	125
30 Surplus Property	702,504.66	0.02%	17	0	17	1	19
31 Planning Comm	5,948,210.07	0.20%	145	0	145	13	158
32 Adv Plan/Research	45,763.54	0.00%	1	0	1	0	1
33 Register of Deeds	3,041,967.57	0.10%	74	0	74	6	81
34 Historical Comm	984,839.20	0.03%	24	0	24	2	26
37 Assessor Prop	6,973,670.45	0.24%	170	0	170	15	185
38 Trustee	2,345,112.80	0.08%	57	0	57	5	62
39 County Clerk	4,193,410.86	0.14%	102	0	102	9	111
40 District Attorney	6,842,343.92	0.23%	167	0	167	15	181
41 DA Drug Enforcement	1,097,464.27	0.04%	27	0	27	2	29
42 DA Special Operations	39,363.38	0.00%	1	0	1	0	1
44 Public Defender	7,968,645.83	0.27%	194	0	194	17	211
45 Juvenile Court Clerk	1,755,352.08	0.06%	43	0	43	4	47
46 Circuit Court Clerk	8,945,967.35	0.31%	218	0	218	19	237

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Investor Relations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Criminal Court Clerk	5,949,473.55	0.20%	\$145	\$0	\$145	\$13	\$158
48 Clerk/Master	1,489,754.40	0.05%	36	0	36	3	40
49 Juvenile Court	13,239,756.43	0.45%	323	0	323	28	351
50 General Sessions Court	11,740,512.35	0.40%	286	0	286	25	311
51 State Trial Courts	13,147,108.73	0.45%	321	0	321	28	349
52 Justice Info Sys	2,559,687.06	0.09%	62	0	62	5	68
53 Sheriff Admin	11,791,899.32	0.40%	288	0	288	25	313
55 Sheriff Facility Maint	1,350,243.38	0.05%	33	0	33	3	36
56 Sheriff Warehouse	1,127,672.75	0.04%	28	0	28	2	30
57 Sheriff Criminal Justice Ctr	11,862,305.03	0.41%	289	0	289	25	315
58 Sheriff Hill Jail	3,969,141.17	0.14%	97	0	97	8	105
60 Sheriff Corr Work Center	8,904,252.45	0.30%	217	0	217	19	236
61 Sheriff Transportation	5,955,410.37	0.20%	145	0	145	13	158
63 Sheriff Warrants	4,404,888.06	0.15%	107	0	107	9	117
64 Sheriff Training Academy	1,236,298.53	0.04%	30	0	30	3	33
65 Sheriff Deberry	16,932,544.76	0.58%	413	0	413	36	449
73 Sheriff Day Reporting	5,338,909.60	0.18%	130	0	130	11	142
75 Sheriff Armed Security	3,805,265.32	0.13%	93	0	93	8	101
76 Sheriff Other	7,392,809.24	0.25%	180	0	180	16	196
77 Police	193,011,909.56	6.60%	4,708	0	4,708	411	5,119
78 Police Drug Enforcement	1,528,358.04	0.05%	37	0	37	3	41
79 Fire	125,821,926.75	4.30%	3,069	0	3,069	268	3,337
80 Codes Admin	8,832,035.28	0.30%	215	0	215	19	234
81 Beer Board	385,908.52	0.01%	9	0	9	1	10
82 Agricultural Ext	321,214.59	0.01%	8	0	8	1	9
83 Soil & Water	90,499.43	0.00%	2	0	2	0	2
84 Social Services	9,725,869.31	0.33%	237	0	237	21	258
85 Health	48,142,619.80	1.65%	1,174	0	1,174	102	1,277
86 Public Library	28,573,942.70	0.98%	697	0	697	61	758
87 Parks	31,253,744.54	1.07%	762	0	762	67	829
88 Arts Commission	3,404,103.66	0.12%	83	0	83	7	90
89 Public Works	34,484,494.81	1.18%	841	0	841	73	915
90 Solid Waste	24,185,884.41	0.83%	590	0	590	51	641
91 Human Relations	479,149.53	0.02%	12	0	12	1	13
92 Farmers Market	2,049,209.20	0.07%	50	0	50	4	54
93 Muni Auditorium	2,608,202.73	0.09%	64	0	64	6	69
94 State Fair Board	3,726,931.15	0.13%	91	0	91	8	99
95 Convention Center	1,066,886.99	0.04%	26	0	26	2	28
96 Sports Authority	14,216,655.42	0.49%	347	0	347	30	377
97 Water & Sewer	141,700,449.56	4.84%	3,457	0	3,457	302	3,758
98 Storm Water	12,115,220.46	0.41%	296	0	296	26	321
100 General Hospital	51,000,000.00	1.74%	1,244	0	1,244	109	1,353

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Investor Relations Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 Metro Action Com	23,377,080.51	0.80%	\$570	\$0	\$570	\$50	\$620
102 NCAC	6,444,113.58	0.22%	157	0	157	14	171
104 Metro Transit	42,292,875.37	1.45%	1,032	0	1,032	90	1,122
105 DES	1,543,853.80	0.05%	38	0	38	3	41
107 Education	1,108,922,197.30	37.92%	27,051	0	27,051	2,361	29,412
109 Communication Center	14,439,480.05	0.49%	352	0	352	31	383
111 Criminal Justice Planning	505,017.37	0.02%	12	0	12	1	13
112 Office of Emergency Management	1,323,623.43	0.05%	32	0	32	3	35
113 Office of Family Safety	1,095,769.49	0.04%	27	0	27	2	29
114 Comm Ed Comm	408,486.26	0.01%	10	0	10	1	11
115 Convention Center Auth	88,576,591.75	3.03%	2,161	0	2,161	189	2,349
116 Flood	1,310,037.23	0.04%	32	0	32	3	35
118 Mayor Other	1,633,731.34	0.06%	40	0	40	3	43
121 All Others	504,136,768.14	17.24%	12,298	0	12,298	1,073	13,371
Subtotal	2,924,724,209.59	100.00%	71,346	0	71,346	5,910	77,256
Direct Bills					0		0
Total					\$71,346		\$77,256
Basis Units: Modified Actual Expenditures							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Collections Allocations

Dept:21 TREASURY

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 Convention Center Auth	100	100.00%	\$265,160	\$0	\$265,160	\$4,355	\$269,515
Subtotal	100	100.00%	265,160	0	265,160	4,355	269,515
Direct Bills					0		0
Total					\$265,160		\$269,515
Basis Units: Direct 100% Allocation to Convention Center Authority							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:21 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
2 EMPLOYEE BENEFITS	\$5,087	\$3	\$1,781	\$0	\$6,872
3 POST AUDITS	5	0	28	0	33
4 CORPORATE DUES	2	0	12	0	14
5 INSURANCE	26	0	161	0	187
6 EMPLOYEE HEALTH & WELLNESS	2	18	11	0	31
7 GEN SVC OVERHEAD	5	201	29	0	234
8 GEN SVC FACILITIES	79	93	493	0	665
9 FLEET MANAGEMENT	371	256	738	0	1,365
10 SHERIFF SECURITY SERVICES	15	0	94	0	109
11 POSTAL SERVICE	4	13	26	0	42
12 DIRECTOR OF FINANCE	13	117	29	0	158
13 BUSINESS ASSISTANCE OFFICE	2	22	15	0	40
14 FINANCE OPERATIONS	8	82	49	0	138
15 PAYROLL	2	23	14	0	39
16 OFFICE OF MANAGEMENT & BUDGE	7	53	41	0	101
17 INTERNAL AUDIT	5	32	31	0	68
18 PUBLIC PROPERTY ADMIN	2	13	11	0	25
19 PURCHASING	5	42	30	0	76
20 FINANCIAL ACCOUNTABILITY	2	13	11	0	25
21 TREASURY	6	29	25	0	60
22 GRANTS COORDINATION	1	7	5	0	12
23 HUMAN RESOURCES	20	240	127	0	387
24 INFORMATION SYSTEMS	1,946	567	805	0	3,318
25 DEPT OF LAW	2,341	184	307	0	2,832
26 CENTRAL RECORDS	1	7	5	0	13
27 Legislative	13	200	68	0	281
28 Mayor	16	122	102	0	240
29 Elections	21	1,147	125	0	1,292
30 Surplus Property	118	28	19	0	164
31 Planning Comm	75	234	158	0	467
32 Adv Plan/Research	5	0	1	0	6
33 Register of Deeds	2	23	81	0	105
34 Historical Comm	13	42	26	0	82
37 Assessor Prop	34	383	185	0	601
38 Trustee	27	125	62	0	214
39 County Clerk	71	329	111	0	512
40 District Attorney	76	298	181	0	555
41 DA Drug Enforcement	466	21	29	0	516
42 DA Special Operations	11	0	1	0	12
44 Public Defender	33	312	211	0	557
45 Juvenile Court Clerk	9	202	47	0	258

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:21 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
46 Circuit Court Clerk	\$12	\$248	\$237	\$0	\$497
47 Criminal Court Clerk	69	362	158	0	588
48 Clerk/Master	40	71	40	0	151
49 Juvenile Court	80	402	351	0	833
50 General Sessions Court	66	570	311	0	948
51 State Trial Courts	344	623	349	0	1,315
52 Justice Info Sys	18	66	68	0	152
53 Sheriff Admin	71	779	313	0	1,163
55 Sheriff Facility Maint	6	69	36	0	111
56 Sheriff Warehouse	5	16	30	0	51
57 Sheriff Criminal Justice Ctr	49	619	315	0	982
58 Sheriff Hill Jail	16	184	105	0	306
60 Sheriff Corr Work Center	37	411	236	0	683
61 Sheriff Transportation	24	320	158	0	503
63 Sheriff Warrants	18	220	117	0	355
64 Sheriff Training Academy	5	60	33	0	98
65 Sheriff Deberry	956	0	449	0	1,405
73 Sheriff Day Reporting	22	304	142	0	468
75 Sheriff Armed Security	16	243	101	0	360
76 Sheriff Other	53	348	196	0	597
77 Police	1,419	7,949	5,119	0	14,488
78 Police Drug Enforcement	162	0	41	0	203
79 Fire	696	4,918	3,337	0	8,952
80 Codes Admin	179	471	234	0	885
81 Beer Board	2	19	10	0	31
82 Agricultural Ext	1	22	9	0	32
83 Soil & Water	0	5	2	0	8
84 Social Services	57	459	258	0	773
85 Health	395	2,097	1,277	0	3,769
86 Public Library	1,073	1,518	758	0	3,349
87 Parks	496	2,768	829	0	4,094
88 Arts Commission	33	44	90	0	168
89 Public Works	1,240	1,575	915	0	3,729
90 Solid Waste	542	351	641	0	1,535
91 Human Relations	2	15	13	0	30
92 Farmers Market	122	33	54	0	209
93 Muni Auditorium	256	42	69	0	368
94 State Fair Board	133	209	99	0	440
95 Convention Center	2	27	28	0	58
96 Sports Authority	442	9	377	0	829
97 Water & Sewer	20,398	3,242	3,758	0	27,398

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:21 TREASURY

Department	Cash Operations	Investment Committee Supt	Investor Relations	Collections	Total
98 Storm Water	\$1,568	\$291	\$321	\$0	\$2,181
99 Bordeaux Long-Term Care	0	517	0	0	517
100 General Hospital	280	742	1,353	0	2,374
101 Metro Action Com	(3,963)	1,143	620	0	(2,200)
102 NCAC	58	179	171	0	407
104 Metro Transit	174	5	1,122	0	1,301
105 DES	66	0	41	0	106
106 Taxi Transp & Licensing	0	2	0	0	2
107 Education	13,462	44,285	29,412	0	87,159
109 Communication Center	59	640	383	0	1,082
110 Knowles Home	0	49	0	0	49
111 Criminal Justice Planning	2	14	13	0	30
112 Office of Emergency Management	90	39	35	0	164
113 Office of Family Safety	7	50	29	0	86
114 Comm Ed Comm	38	21	11	0	70
115 Convention Center Auth	13,674	516	2,349	269,515	286,054
116 Flood	3,721	0	35	0	3,756
118 Mayor Other	722	2	43	0	768
121 All Others	57,209	34	13,371	0	70,615
Total	\$127,671	\$85,696	\$77,256	\$269,515	\$560,137

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

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

We have allocated DGC costs based on the number of DGC conducted assessments.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:22 GRANTS COORDINATION

Description		Amount	General Admin	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
Personnel Costs						
Salaries	S1	116,819	5,841	52,569	23,364	35,046
<i>Salary % Split</i>			<i>5.00%</i>	<i>45.00%</i>	<i>20.00%</i>	<i>30.00%</i>
Benefits	S	50,521	2,526	22,734	10,104	15,156
Subtotal - Personnel Costs		167,340	8,367	75,303	33,468	50,202
Services & Supplies Cost						
502 Contract Services	S	12,872	644	5,792	2,574	3,862
503 Supplies	S	1,143	57	514	229	343
505 Other Expenses	S	398	20	179	80	119
506 W&S Recovered Exp	S	0	0	0	0	0
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Services & Supplies		14,413	721	6,486	2,883	4,324
Department Cost Total		181,753	9,088	81,789	36,351	54,526
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		181,753	9,088	81,789	36,351	54,526
General Admin Distribution			(9,088)	4,305	1,913	2,870
Grand Total		\$181,753		\$86,094	\$38,264	\$57,396

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:22 GRANTS COORDINATION

Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
1 Howard Office Bldg	\$6,589	\$0	\$3,121	\$1,387	\$2,081
1 Fulton Campus Garage	1,064	0	504	224	336
Subtotal - BUILDING DEPRECIATION	7,653	0	3,625	1,611	2,417
3 Post Audits	154	0	73	33	49
Subtotal - POST AUDITS	154	0	73	33	49
8 Buildings & Security	9,339	227	4,531	2,014	3,021
Subtotal - GEN SVC FACILITIES	9,339	227	4,531	2,014	3,021
12 Dir of Finance	33,734	2,591	17,206	7,647	11,471
Subtotal - DIRECTOR OF FINANCE	33,734	2,591	17,206	7,647	11,471
14 Finance Operations	225	7	110	49	73
14 Accounts Payable	39	1	19	9	13
Subtotal - FINANCE OPERATIONS	264	8	129	57	86
15 Payroll	57	1	28	12	18
Subtotal - PAYROLL	57	1	28	12	18
16 Management & Budget	153	3	74	33	49
Subtotal - OFFICE OF MANAGEMENT	153	3	74	33	49
17 Internal Audit	81	1	39	17	26
Subtotal - INTERNAL AUDIT	81	1	39	17	26
18 Public Property Svcs	34	2	17	8	11
Subtotal - PUBLIC PROPERTY ADMIN	34	2	17	8	11
19 Purchasing	15	1	7	3	5
Subtotal - PURCHASING	15	1	7	3	5
20 Procurement Review	1	0	1	0	0
20 Prompt Pay Review	2	0	1	0	1
20 Performance Monitoring	0	0	0	0	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:22 GRANTS COORDINATION

Department	First Incoming	Second Incoming	Grant Coordination	Direct Appropriation s	Comm Enhance Fund
20 Special Projects	\$11	\$0	\$5	\$2	\$4
20 Grants Coord Supervision	130,435	2,104	62,782	27,903	41,854
Subtotal - FINANCIAL ACCOUNTABIL	130,449	2,105	62,789	27,906	41,859
21 Cash Operations	1	0	0	0	0
21 Investment Committee Supt	6	1	3	1	2
21 Investor Relations	4	0	2	1	2
Subtotal - TREASURY	11	1	6	3	4
24 ITS Systems	0	1,242	589	262	392
24 ITS Systems Depreciation	0	94	44	20	30
Subtotal - INFORMATION SYSTEMS	0	1,336	633	281	422
25 Legal Services	0	23	11	5	7
Subtotal - DEPT OF LAW	0	23	11	5	7
Total Incoming	181,945	6,297	89,168	39,630	59,445
C. Total Allocated		\$369,996	\$175,261	\$77,894	\$116,841
			47.37%	21.05%	31.58%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Grant Coordination Allocations

Dept:22 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 DIRECTOR OF FINANCE	3.00	1.62%	\$2,794	\$0	\$2,794	\$0	\$2,794
28 Mayor	6.00	3.24%	5,587	0	5,587	98	5,686
31 Planning Comm	5.00	2.70%	4,656	0	4,656	82	4,738
34 Historical Comm	2.00	1.08%	1,862	0	1,862	33	1,895
44 Public Defender	1.00	0.54%	931	0	931	16	948
49 Juvenile Court	9.00	4.86%	8,381	0	8,381	148	8,529
50 General Sessions Court	1.00	0.54%	931	0	931	16	948
51 State Trial Courts	6.00	3.24%	5,587	0	5,587	98	5,686
53 Sheriff Admin	2.00	1.08%	1,862	0	1,862	33	1,895
77 Police	9.00	4.86%	8,381	0	8,381	148	8,529
79 Fire	4.00	2.16%	3,725	0	3,725	66	3,790
84 Social Services	14.00	7.57%	13,037	0	13,037	229	13,267
85 Health	34.00	18.38%	31,662	0	31,662	557	32,219
86 Public Library	6.00	3.24%	5,587	0	5,587	98	5,686
87 Parks	26.00	14.05%	24,212	0	24,212	426	24,638
88 Arts Commission	4.00	2.16%	3,725	0	3,725	66	3,790
89 Public Works	6.88	3.72%	6,407	0	6,407	113	6,520
90 Solid Waste	1.12	0.61%	1,043	0	1,043	18	1,061
92 Farmers Market	1.00	0.54%	931	0	931	16	948
96 Sports Authority	6.00	3.24%	5,587	0	5,587	98	5,686
97 Water & Sewer	2.00	1.08%	1,862	0	1,862	33	1,895
101 Metro Action Com	11.00	5.95%	10,244	0	10,244	180	10,424
102 NCAC	18.00	9.73%	16,762	0	16,762	295	17,057
112 Office of Emergency Management	5.00	2.70%	4,656	0	4,656	82	4,738
113 Office of Family Safety	2.00	1.08%	1,862	0	1,862	33	1,895
Subtotal	185.00	100.00%	172,278	0	172,278	2,983	175,261
Direct Bills					0		0
Total					\$172,278		\$175,261

Basis Units: # of DGC Conducted Assessments

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Direct Appropriations Allocations

Dept:22 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$76,568	\$0	\$76,568	\$1,326	\$77,894
Subtotal	100	100.00%	76,568	0	76,568	1,326	77,894
Direct Bills					0		0
Total					\$76,568		\$77,894
Basis Units: Metro Direct Appropriations							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Comm Enhance Fund Allocations

Dept:22 GRANTS COORDINATION

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Others	100	100.00%	\$114,852	\$0	\$114,852	\$1,989	\$116,841
Subtotal	100	100.00%	114,852	0	114,852	1,989	116,841
Direct Bills					0		0
Total					\$114,852		\$116,841
Basis Units: Metro Direct Appropriations							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:22 GRANTS COORDINATION

Department	Grant Coordination	Direct Appropriation s	Comm Enhance Fund	Total
12 DIRECTOR OF FINANCE	\$2,794	\$0	\$0	\$2,794
28 Mayor	5,686	0	0	5,686
31 Planning Comm	4,738	0	0	4,738
34 Historical Comm	1,895	0	0	1,895
44 Public Defender	948	0	0	948
49 Juvenile Court	8,529	0	0	8,529
50 General Sessions Court	948	0	0	948
51 State Trial Courts	5,686	0	0	5,686
53 Sheriff Admin	1,895	0	0	1,895
77 Police	8,529	0	0	8,529
79 Fire	3,790	0	0	3,790
84 Social Services	13,267	0	0	13,267
85 Health	32,219	0	0	32,219
86 Public Library	5,686	0	0	5,686
87 Parks	24,638	0	0	24,638
88 Arts Commission	3,790	0	0	3,790
89 Public Works	6,520	0	0	6,520
90 Solid Waste	1,061	0	0	1,061
92 Farmers Market	948	0	0	948
96 Sports Authority	5,686	0	0	5,686
97 Water & Sewer	1,895	0	0	1,895
101 Metro Action Com	10,424	0	0	10,424
102 NCAC	17,057	0	0	17,057
112 Office of Emergency Management	4,738	0	0	4,738
113 Office of Family Safety	1,895	0	0	1,895
121 All Others	0	77,894	116,841	194,735
Total	\$175,261	\$77,894	\$116,841	\$369,996

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

Human Resources costs charged in Business Unit 08 were allocated based on the number of employees by department or fund. Employee Benefits costs were also charged based on the number of equivalent full-time positions, retirees and Board of Education non-teaching personnel.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:23 HUMAN RESOURCES

Description		Amount	General Admin	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
Personnel Costs								
Salaries	S1	2,587,541	0	429,933	938,776	578,584	640,248	0
<i>Salary % Split</i>			<i>.00%</i>	<i>16.62%</i>	<i>36.28%</i>	<i>22.36%</i>	<i>24.74%</i>	<i>.00%</i>
Benefits	P	893,751	0	142,656	347,637	204,434	199,024	0
Subtotal - Personnel Costs		3,481,292	0	572,589	1,286,413	783,018	839,272	0
Services & Supplies Cost								
502 Contract Services	P	920,341	0	6,294	2,452	552,283	358,188	1,124
502 Admn Pay Plan	P	0	0	0	0	0	0	0
503 Supplies	P	56,254	0	8,485	57	10,413	37,101	198
505 Other Expenses	P	344,073	0	6,896	0	6,852	330,325	0
506 W&S Recovered Exp	S	0	0	0	0	0	0	0
507 Capital	D	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,320,668	0	21,675	2,509	569,548	725,614	1,322
Department Cost Total		4,801,960	0	594,264	1,288,922	1,352,566	1,564,886	1,322
Adjustments to Cost								
507 Capital	D	0	0	0	0	0	0	0
53X Transfers	D	0	0	0	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		4,801,960	0	594,264	1,288,922	1,352,566	1,564,886	1,322
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$4,801,960		\$594,264	\$1,288,922	\$1,352,566	\$1,564,886	\$1,322
								not allocated

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:23 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
1 Metro Southeast	\$18,229	\$0	\$2,256	\$4,893	\$5,134	\$5,940	\$5
Subtotal - BUILDING DEPRECIATION	18,229	0	2,256	4,893	5,134	5,940	5
2 County Pension	12,929	36	1,605	3,480	3,652	4,225	4
2 Health Benefit	193,705	539	24,039	52,138	54,713	63,301	53
2 Life Benefit	11,893	33	1,476	3,201	3,359	3,886	3
Subtotal - EMPLOYEE BENEFITS	218,527	609	27,119	58,819	61,724	71,413	60
3 Post Audits	1,039	3	129	280	294	340	0
Subtotal - POST AUDITS	1,039	3	129	280	294	340	0
5 Self Insured	681	2	84	183	192	222	0
5 Surety Bonds	0	0	0	0	0	0	0
5 Judgements & Losses	17,059	48	2,117	4,592	4,818	5,575	5
Subtotal - INSURANCE	17,739	49	2,201	4,775	5,011	5,797	5
8 Buildings & Security	10,160	246	1,288	2,793	2,931	3,391	3
Subtotal - GEN SVC FACILITIES	10,160	246	1,288	2,793	2,931	3,391	3
9 Motor Pool	14	110	15	33	35	40	0
Subtotal - FLEET MANAGEMENT	14	110	15	33	35	40	0
10 Security Services	3,430	12	426	924	970	1,122	1
Subtotal - SHERIFF SECURITY SERV	3,430	12	426	924	970	1,122	1
11 Postal Service	8,888	196	1,124	2,438	2,559	2,960	3
Subtotal - POSTAL SERVICE	8,888	196	1,124	2,438	2,559	2,960	3
13 Procurement Post-Award	5,562	98	701	1,519	1,594	1,845	2
Subtotal - BUSINESS ASSISTANCE C	5,562	98	701	1,519	1,594	1,845	2
14 Finance Operations	1,516	45	193	419	440	509	0
14 Accounts Payable	628	18	80	173	182	211	0
Subtotal - FINANCE OPERATIONS	2,144	63	273	592	622	719	1
15 Payroll	2,044	42	258	560	588	680	1

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:23 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
Subtotal - PAYROLL	\$2,044	\$42	\$258	\$560	\$588	\$680	\$1
16 Management & Budget	4,611	86	581	1,261	1,323	1,531	1
Subtotal - OFFICE OF MANAGEMENT	4,611	86	581	1,261	1,323	1,531	1
17 Internal Audit	2,146	27	269	583	612	708	1
Subtotal - INTERNAL AUDIT	2,146	27	269	583	612	708	1
18 Public Property Svcs	911	44	118	256	269	311	0
Subtotal - PUBLIC PROPERTY ADMIN	911	44	118	256	269	311	0
19 Purchasing	1,368	46	175	380	398	461	0
Subtotal - PURCHASING	1,368	46	175	380	398	461	0
20 Procurement Review	37	1	5	10	11	12	0
20 Prompt Pay Review	30	1	4	8	9	10	0
20 Performance Monitoring	0	0	0	0	0	0	0
20 Special Projects	295	5	37	80	84	98	0
Subtotal - FINANCIAL ACCOUNTABIL	362	6	46	99	104	120	0
21 Cash Operations	19	1	2	5	6	6	0
21 Investment Committee Supt	222	18	30	64	68	78	0
21 Investor Relations	117	10	16	34	36	42	0
Subtotal - TREASURY	358	29	48	104	109	126	0
23 Employee Relations	0	3,786	469	1,016	1,066	1,234	1
23 Workforce Management	0	8,314	1,029	2,232	2,342	2,709	2
23 Benefits	0	8,184	1,013	2,197	2,305	2,667	2
23 HR Admin./Sys Support	0	10,093	1,249	2,709	2,843	3,289	3
Subtotal - HUMAN RESOURCES	0	30,377	3,759	8,154	8,556	9,899	8
24 ITS Systems	0	30,044	3,718	8,064	8,463	9,791	8
24 ITS Systems Depreciation	0	2,272	281	610	640	740	1
Subtotal - INFORMATION SYSTEMS	0	32,316	3,999	8,674	9,102	10,531	9
25 Legal Services	0	5,908	731	1,586	1,664	1,925	2

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:23 HUMAN RESOURCES

Department	First Incoming	Second Incoming	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer
Subtotal - DEPT OF LAW	\$0	\$5,908	\$731	\$1,586	\$1,664	\$1,925	\$2
26 Records & Storage	0	11,977	1,482	3,215	3,374	3,903	3
26 Data Requests	0	2,018	250	542	568	657	1
Subtotal - CENTRAL RECORDS	0	13,994	1,732	3,756	3,942	4,561	4
Total Incoming	297,530	84,263	47,249	102,479	107,539	124,421	105
C. Total Allocated		\$5,183,753	\$641,512	\$1,391,401	\$1,460,105	\$1,689,307	\$1,427
			12.38%	26.84%	28.17%	32.59%	0.03%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Employee Relations Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	9,693.00	1.48%	\$9,349	\$0	\$9,349	\$0	\$9,349
12 DIRECTOR OF FINANCE	7,501.00	1.15%	7,235	0	7,235	0	7,235
17 INTERNAL AUDIT	770.00	0.12%	743	0	743	0	743
23 HUMAN RESOURCES	3,925.00	0.60%	3,786	0	3,786	0	3,786
24 INFORMATION SYSTEMS	11,111.00	1.70%	10,717	0	10,717	183	10,900
25 DEPT OF LAW	3,540.00	0.54%	3,414	0	3,414	58	3,473
27 Legislative	4,178.00	0.64%	4,030	0	4,030	69	4,099
28 Mayor	2,346.00	0.36%	2,263	0	2,263	39	2,301
29 Elections	2,693.00	0.41%	2,597	0	2,597	44	2,642
31 Planning Comm	4,083.00	0.62%	3,938	0	3,938	67	4,005
33 Register of Deeds	2,202.00	0.34%	2,124	0	2,124	36	2,160
34 Historical Comm	808.00	0.12%	779	0	779	13	793
37 Assessor Prop	5,957.00	0.91%	5,746	0	5,746	98	5,844
38 Trustee	1,614.00	0.25%	1,557	0	1,557	27	1,583
39 County Clerk	5,127.00	0.78%	4,945	0	4,945	85	5,030
40 District Attorney	6,628.00	1.01%	6,393	0	6,393	109	6,502
44 Public Defender	5,964.00	0.91%	5,752	0	5,752	98	5,851
45 Juvenile Court Clerk	2,385.00	0.36%	2,300	0	2,300	39	2,340
46 Circuit Court Clerk	8,877.00	1.36%	8,562	0	8,562	146	8,708
47 Criminal Court Clerk	6,464.00	0.99%	6,235	0	6,235	107	6,341
48 Clerk/Master	1,154.00	0.18%	1,113	0	1,113	19	1,132
49 Juvenile Court	8,926.00	1.36%	8,609	0	8,609	147	8,756
50 General Sessions Court	9,516.00	1.45%	9,178	0	9,178	157	9,335
51 State Trial Courts	11,450.00	1.75%	11,044	0	11,044	189	11,233
52 Justice Info Sys	1,424.00	0.22%	1,373	0	1,373	23	1,397
53 Sheriff Admin	67,267.00	10.28%	64,880	0	64,880	1,109	65,989
77 Police	140,244.00	21.43%	135,268	0	135,268	2,313	137,580
79 Fire	92,105.00	14.08%	88,837	0	88,837	1,519	90,355
80 Codes Admin	7,926.00	1.21%	7,645	0	7,645	131	7,775
81 Beer Board	462.00	0.07%	446	0	446	8	453
82 Agricultural Ext	385.00	0.06%	371	0	371	6	378
83 Soil & Water	77.00	0.01%	74	0	74	1	76
84 Social Services	4,915.00	0.75%	4,741	0	4,741	81	4,822
86 Public Library	26,678.00	4.08%	25,731	0	25,731	440	26,171
87 Parks	40,619.00	6.21%	39,178	0	39,178	670	39,847
88 Arts Commission	846.00	0.13%	816	0	816	14	830
89 Public Works	25,538.56	3.90%	24,632	0	24,632	421	25,053
90 Solid Waste	4,157.44	0.64%	4,010	0	4,010	69	4,078
91 Human Relations	308.00	0.05%	297	0	297	5	302
92 Farmers Market	462.00	0.07%	446	0	446	8	453
93 Muni Auditorium	693.00	0.11%	668	0	668	11	680
94 State Fair Board	1,747.00	0.27%	1,685	0	1,685	29	1,714

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Employee Relations Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 Sports Authority	231.00	0.04%	\$223	\$0	\$223	\$4	\$227
97 Water & Sewer	58,012.00	8.87%	55,953	0	55,953	957	56,910
101 Metro Action Com	22,486.00	3.44%	21,688	0	21,688	371	22,059
102 NCAC	3,224.00	0.49%	3,110	0	3,110	53	3,163
109 Communication Center	13,851.00	2.12%	13,360	0	13,360	228	13,588
111 Criminal Justice Planning	308.00	0.05%	297	0	297	5	302
112 Office of Emergency Management	766.00	0.12%	739	0	739	13	751
113 Office of Family Safety	1,115.00	0.17%	1,075	0	1,075	18	1,094
114 Comm Ed Comm	231.00	0.04%	223	0	223	4	227
115 Convention Center Auth	11,235.00	1.72%	10,836	0	10,836	185	11,022
121 All Others	77.00	0.01%	74	0	74	1	76
Subtotal	654,302.00	100.00%	631,084	0	631,084	10,428	641,512
Direct Bills					0		0
Total					\$631,084		\$641,512
Basis Units: % of FTEs							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Workforce Management Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	19,006.65	1.50%	\$20,530	\$0	\$20,530	\$0	\$20,530
12 DIRECTOR OF FINANCE	14,709.18	1.16%	15,888	0	15,888	0	15,888
17 INTERNAL AUDIT	1,508.94	0.12%	1,630	0	1,630	0	1,630
23 HUMAN RESOURCES	7,697.12	0.61%	8,314	0	8,314	0	8,314
24 INFORMATION SYSTEMS	21,787.63	1.72%	23,534	0	23,534	403	23,937
25 DEPT OF LAW	6,941.14	0.55%	7,498	0	7,498	128	7,626
27 Legislative	8,193.56	0.65%	8,850	0	8,850	151	9,002
28 Mayor	4,600.77	0.36%	4,970	0	4,970	85	5,055
29 Elections	5,281.30	0.42%	5,705	0	5,705	98	5,802
31 Planning Comm	8,006.45	0.63%	8,648	0	8,648	148	8,796
34 Historical Comm	1,584.39	0.13%	1,711	0	1,711	29	1,741
37 Assessor Prop	11,680.73	0.92%	12,617	0	12,617	216	12,833
38 Trustee	3,164.25	0.25%	3,418	0	3,418	58	3,476
39 County Clerk	10,054.09	0.79%	10,860	0	10,860	186	11,046
40 District Attorney	12,998.04	1.03%	14,040	0	14,040	240	14,280
44 Public Defender	11,694.31	0.92%	12,632	0	12,632	216	12,848
45 Juvenile Court Clerk	4,677.72	0.37%	5,053	0	5,053	86	5,139
46 Circuit Court Clerk	5,884.88	0.46%	6,357	0	6,357	109	6,465
47 Criminal Court Clerk	12,675.12	1.00%	13,691	0	13,691	234	13,925
48 Clerk/Master	2,263.41	0.18%	2,445	0	2,445	42	2,487
49 Juvenile Court	17,503.74	1.38%	18,907	0	18,907	323	19,230
50 General Sessions Court	18,661.10	1.47%	20,157	0	20,157	345	20,502
51 State Trial Courts	22,453.08	1.77%	24,253	0	24,253	415	24,668
52 Justice Info Sys	2,791.55	0.22%	3,015	0	3,015	52	3,067
53 Sheriff Admin	131,905.79	10.41%	142,480	0	142,480	2,437	144,917
77 Police	275,009.44	21.70%	297,055	0	297,055	5,081	302,136
79 Fire	180,612.97	14.25%	195,092	0	195,092	3,337	198,428
80 Codes Admin	15,542.12	1.23%	16,788	0	16,788	287	17,075
81 Beer Board	905.37	0.07%	978	0	978	17	995
82 Agricultural Ext	754.47	0.06%	815	0	815	14	829
83 Soil & Water	150.89	0.01%	163	0	163	3	166
84 Social Services	9,637.62	0.76%	10,410	0	10,410	178	10,588
86 Public Library	52,313.55	4.13%	56,507	0	56,507	966	57,474
87 Parks	79,651.08	6.29%	86,036	0	86,036	1,471	87,508
88 Arts Commission	1,659.84	0.13%	1,793	0	1,793	31	1,824
89 Public Works	50,079.20	3.95%	54,094	0	54,094	925	55,019
90 Solid Waste	8,152.43	0.64%	8,806	0	8,806	151	8,957
91 Human Relations	603.58	0.05%	652	0	652	11	663
92 Farmers Market	905.37	0.07%	978	0	978	17	995
93 Muni Auditorium	1,358.05	0.11%	1,467	0	1,467	25	1,492
94 State Fair Board	3,425.30	0.27%	3,700	0	3,700	63	3,763
96 Sports Authority	452.68	0.04%	489	0	489	8	497

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Workforce Management Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Water & Sewer	113,757.72	8.98%	\$122,877	\$0	\$122,877	\$2,102	\$124,979
101 Metro Action Com	44,092.83	3.48%	47,627	0	47,627	815	48,442
102 NCAC	6,322.47	0.50%	6,829	0	6,829	117	6,946
109 Communication Center	27,160.98	2.14%	29,338	0	29,338	502	29,840
111 Criminal Justice Planning	603.58	0.05%	652	0	652	11	663
112 Office of Emergency Management	1,502.91	0.12%	1,623	0	1,623	28	1,651
113 Office of Family Safety	2,186.46	0.17%	2,362	0	2,362	40	2,402
114 Comm Ed Comm	452.68	0.04%	489	0	489	8	497
115 Convention Center Auth	22,030.57	1.74%	23,797	0	23,797	407	24,204
121 All Others	150.89	0.01%	163	0	163	3	166
Subtotal	1,267,200.00	100.00%	1,368,784	0	1,368,784	22,618	1,391,401
Direct Bills					0		0
Total					\$1,368,784		\$1,391,401

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Benefits Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	19,697.00	1.41%	\$20,209	\$0	\$20,209	\$0	\$20,209
12 DIRECTOR OF FINANCE	15,243.00	1.09%	15,639	0	15,639	0	15,639
17 INTERNAL AUDIT	1,564.00	0.11%	1,605	0	1,605	0	1,605
23 HUMAN RESOURCES	7,977.00	0.57%	8,184	0	8,184	0	8,184
24 INFORMATION SYSTEMS	22,579.00	1.61%	23,166	0	23,166	395	23,561
25 DEPT OF LAW	7,193.00	0.51%	7,380	0	7,380	126	7,506
27 Legislative	8,491.00	0.61%	8,712	0	8,712	149	8,860
28 Mayor	4,768.00	0.34%	4,892	0	4,892	83	4,975
29 Elections	5,473.00	0.39%	5,615	0	5,615	96	5,711
31 Planning Comm	8,297.00	0.59%	8,513	0	8,513	145	8,658
33 Register of Deeds	4,475.00	0.32%	4,591	0	4,591	78	4,670
34 Historical Comm	1,642.00	0.12%	1,685	0	1,685	29	1,713
37 Assessor Prop	12,105.00	0.86%	12,419	0	12,419	212	12,631
38 Trustee	3,279.00	0.23%	3,364	0	3,364	57	3,422
39 County Clerk	10,419.00	0.74%	10,690	0	10,690	182	10,872
40 District Attorney	13,470.00	0.96%	13,820	0	13,820	236	14,056
44 Public Defender	12,119.00	0.87%	12,434	0	12,434	212	12,646
45 Juvenile Court Clerk	4,848.00	0.35%	4,974	0	4,974	85	5,059
46 Circuit Court Clerk	18,040.00	1.29%	18,509	0	18,509	316	18,825
47 Criminal Court Clerk	13,136.00	0.94%	13,477	0	13,477	230	13,707
48 Clerk/Master	2,346.00	0.17%	2,407	0	2,407	41	2,448
49 Juvenile Court	18,140.00	1.30%	18,611	0	18,611	318	18,929
50 General Sessions Court	19,339.00	1.38%	19,841	0	19,841	339	20,180
51 State Trial Courts	23,269.00	1.66%	23,874	0	23,874	407	24,281
52 Justice Info Sys	2,893.00	0.21%	2,968	0	2,968	51	3,019
53 Sheriff Admin	136,697.00	9.76%	140,248	0	140,248	2,393	142,642
77 Police	284,999.00	20.36%	292,403	0	292,403	4,990	297,393
79 Fire	187,174.00	13.37%	192,037	0	192,037	3,277	195,314
80 Codes Admin	16,107.00	1.15%	16,525	0	16,525	282	16,807
81 Beer Board	938.00	0.07%	962	0	962	16	979
82 Agricultural Ext	782.00	0.06%	802	0	802	14	816
83 Soil & Water	156.00	0.01%	160	0	160	3	163
84 Social Services	9,988.00	0.71%	10,247	0	10,247	175	10,422
85 Health	70,197.00	5.01%	72,021	0	72,021	1,229	73,250
86 Public Library	54,214.00	3.87%	55,622	0	55,622	949	56,572
87 Parks	82,544.00	5.90%	84,688	0	84,688	1,445	86,134
88 Arts Commission	1,720.00	0.12%	1,765	0	1,765	30	1,795
89 Public Works	51,898.42	3.71%	53,247	0	53,247	909	54,155
90 Solid Waste	8,448.58	0.60%	8,668	0	8,668	148	8,816
91 Human Relations	626.00	0.04%	642	0	642	11	653
92 Farmers Market	938.00	0.07%	962	0	962	16	979
93 Muni Auditorium	1,407.00	0.10%	1,444	0	1,444	25	1,468

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Benefits Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 State Fair Board	3,550.00	0.25%	\$3,642	\$0	\$3,642	\$62	\$3,704
96 Sports Authority	469.00	0.03%	481	0	481	8	489
97 Water & Sewer	117,890.00	8.42%	120,953	0	120,953	2,064	123,017
101 Metro Action Com	45,694.00	3.26%	46,881	0	46,881	800	47,681
102 NCAC	6,552.00	0.47%	6,722	0	6,722	115	6,837
104 Metro Transit	156.00	0.01%	160	0	160	3	163
109 Communication Center	28,148.00	2.01%	28,879	0	28,879	493	29,372
111 Criminal Justice Planning	626.00	0.04%	642	0	642	11	653
112 Office of Emergency Management	1,557.00	0.11%	1,597	0	1,597	27	1,625
113 Office of Family Safety	2,266.00	0.16%	2,325	0	2,325	40	2,365
114 Comm Ed Comm	469.00	0.03%	481	0	481	8	489
115 Convention Center Auth	22,831.00	1.63%	23,424	0	23,424	400	23,824
121 All Others	156.00	0.01%	160	0	160	3	163
Subtotal	1,400,000.00	100.00%	1,436,371	0	1,436,371	23,734	1,460,105
Direct Bills					0		0
Total					\$1,436,371		\$1,460,105

Basis Units: % of FTEs

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

HR Admin./Sys Support Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	28,550.00	1.50%	\$24,923	\$0	\$24,923	\$0	\$24,923
12 DIRECTOR OF FINANCE	22,095.00	1.16%	19,288	0	19,288	0	19,288
17 INTERNAL AUDIT	2,267.00	0.12%	1,979	0	1,979	0	1,979
23 HUMAN RESOURCES	11,562.00	0.61%	10,093	0	10,093	0	10,093
24 INFORMATION SYSTEMS	32,727.00	1.72%	28,569	0	28,569	489	29,058
25 DEPT OF LAW	10,426.00	0.55%	9,101	0	9,101	156	9,257
27 Legislative	12,308.00	0.65%	10,744	0	10,744	184	10,928
28 Mayor	6,911.00	0.36%	6,033	0	6,033	103	6,136
29 Elections	7,933.00	0.42%	6,925	0	6,925	118	7,044
31 Planning Comm	12,027.00	0.63%	10,499	0	10,499	180	10,679
34 Historical Comm	2,380.00	0.13%	2,078	0	2,078	36	2,113
37 Assessor Prop	17,546.00	0.92%	15,317	0	15,317	262	15,579
38 Trustee	4,753.00	0.25%	4,149	0	4,149	71	4,220
39 County Clerk	15,102.00	0.79%	13,183	0	13,183	225	13,409
40 District Attorney	19,524.00	1.03%	17,044	0	17,044	291	17,335
44 Public Defender	17,566.00	0.92%	15,334	0	15,334	262	15,597
45 Juvenile Court Clerk	7,026.00	0.37%	6,133	0	6,133	105	6,238
46 Circuit Court Clerk	8,840.00	0.46%	7,717	0	7,717	132	7,849
47 Criminal Court Clerk	19,039.00	1.00%	16,620	0	16,620	284	16,904
48 Clerk/Master	3,400.00	0.18%	2,968	0	2,968	51	3,019
49 Juvenile Court	26,293.00	1.38%	22,953	0	22,953	393	23,345
50 General Sessions Court	28,031.00	1.47%	24,470	0	24,470	419	24,888
51 State Trial Courts	33,727.00	1.77%	29,442	0	29,442	504	29,946
52 Justice Info Sys	4,193.00	0.22%	3,660	0	3,660	63	3,723
53 Sheriff Admin	198,137.00	10.41%	172,965	0	172,965	2,958	175,923
77 Police	413,094.00	21.70%	360,613	0	360,613	6,168	366,780
79 Fire	271,300.00	14.25%	236,833	0	236,833	4,051	240,883
80 Codes Admin	23,346.00	1.23%	20,380	0	20,380	349	20,729
81 Beer Board	1,360.00	0.07%	1,187	0	1,187	20	1,208
82 Agricultural Ext	1,133.00	0.06%	989	0	989	17	1,006
83 Soil & Water	227.00	0.01%	198	0	198	3	202
84 Social Services	14,477.00	0.76%	12,638	0	12,638	216	12,854
86 Public Library	78,581.00	4.13%	68,598	0	68,598	1,173	69,771
87 Parks	119,645.00	6.28%	104,445	0	104,445	1,786	106,231
88 Arts Commission	2,493.00	0.13%	2,176	0	2,176	37	2,213
89 Public Works	75,224.20	3.95%	65,667	0	65,667	1,123	66,791
90 Solid Waste	12,245.80	0.64%	10,690	0	10,690	183	10,873
91 Human Relations	907.00	0.05%	792	0	792	14	805
92 Farmers Market	1,360.00	0.07%	1,187	0	1,187	20	1,208
93 Muni Auditorium	2,040.00	0.11%	1,781	0	1,781	30	1,811
94 State Fair Board	5,145.00	0.27%	4,491	0	4,491	77	4,568
96 Sports Authority	680.00	0.04%	594	0	594	10	604

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

HR Admin./Sys Support Allocations

Dept:23 HUMAN RESOURCES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 Water & Sewer	170,877.00	8.98%	\$149,168	\$0	\$149,168	\$2,551	\$151,719
101 Metro Action Com	66,232.00	3.48%	57,818	0	57,818	989	58,806
102 NCAC	9,497.00	0.50%	8,290	0	8,290	142	8,432
104 Metro Transit	227.00	0.01%	198	0	198	3	202
109 Communication Center	40,799.00	2.14%	35,616	0	35,616	609	36,225
111 Criminal Justice Planning	907.00	0.05%	792	0	792	14	805
112 Office of Emergency Management	2,258.00	0.12%	1,971	0	1,971	34	2,005
113 Office of Family Safety	3,284.00	0.17%	2,867	0	2,867	49	2,916
114 Comm Ed Comm	680.00	0.04%	594	0	594	10	604
115 Convention Center Auth	33,092.00	1.74%	28,888	0	28,888	494	29,382
121 All Others	227.00	0.01%	198	0	198	3	202
Subtotal	1,903,701.00	100.00%	1,661,847	0	1,661,847	27,460	1,689,307
Direct Bills					0		0
Total					\$1,661,847		\$1,689,307

Basis Units: % of FTEs

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Allocation Summary

Dept:23 HUMAN RESOURCES

Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer	Total
7 GEN SVC OVERHEAD	\$9,349	\$20,530	\$20,209	\$24,923	\$0	\$75,011
12 DIRECTOR OF FINANCE	7,235	15,888	15,639	19,288	0	58,050
17 INTERNAL AUDIT	743	1,630	1,605	1,979	0	5,956
23 HUMAN RESOURCES	3,786	8,314	8,184	10,093	0	30,377
24 INFORMATION SYSTEMS	10,900	23,937	23,561	29,058	0	87,455
25 DEPT OF LAW	3,473	7,626	7,506	9,257	0	27,861
27 Legislative	4,099	9,002	8,860	10,928	0	32,889
28 Mayor	2,301	5,055	4,975	6,136	0	18,468
29 Elections	2,642	5,802	5,711	7,044	0	21,199
31 Planning Comm	4,005	8,796	8,658	10,679	0	32,138
33 Register of Deeds	2,160	0	4,670	0	0	6,830
34 Historical Comm	793	1,741	1,713	2,113	0	6,360
37 Assessor Prop	5,844	12,833	12,631	15,579	0	46,887
38 Trustee	1,583	3,476	3,422	4,220	0	12,701
39 County Clerk	5,030	11,046	10,872	13,409	0	40,356
40 District Attorney	6,502	14,280	14,056	17,335	0	52,173
44 Public Defender	5,851	12,848	12,646	15,597	0	46,941
45 Juvenile Court Clerk	2,340	5,139	5,059	6,238	0	18,776
46 Circuit Court Clerk	8,708	6,465	18,825	7,849	0	41,847
47 Criminal Court Clerk	6,341	13,925	13,707	16,904	0	50,878
48 Clerk/Master	1,132	2,487	2,448	3,019	0	9,086
49 Juvenile Court	8,756	19,230	18,929	23,345	0	70,261
50 General Sessions Court	9,335	20,502	20,180	24,888	0	74,905
51 State Trial Courts	11,233	24,668	24,281	29,946	0	90,127
52 Justice Info Sys	1,397	3,067	3,019	3,723	0	11,206
53 Sheriff Admin	65,989	144,917	142,642	175,923	0	529,471
77 Police	137,580	302,136	297,393	366,780	0	1,103,890
79 Fire	90,355	198,428	195,314	240,883	0	724,981
80 Codes Admin	7,775	17,075	16,807	20,729	0	62,387
81 Beer Board	453	995	979	1,208	0	3,634
82 Agricultural Ext	378	829	816	1,006	0	3,029
83 Soil & Water	76	166	163	202	0	606
84 Social Services	4,822	10,588	10,422	12,854	0	38,686
85 Health	0	0	73,250	0	0	73,250
86 Public Library	26,171	57,474	56,572	69,771	0	209,988
87 Parks	39,847	87,508	86,134	106,231	0	319,720
88 Arts Commission	830	1,824	1,795	2,213	0	6,662
89 Public Works	25,053	55,019	54,155	66,791	0	201,018
90 Solid Waste	4,078	8,957	8,816	10,873	0	32,724
91 Human Relations	302	663	653	805	0	2,424
92 Farmers Market	453	995	979	1,208	0	3,634

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:23 HUMAN RESOURCES

Department	Employee Relations	Workforce Management	Benefits	HR Admin./Sys Support	Veterans Affairs Officer	Total
93 Muni Auditorium	\$680	\$1,492	\$1,468	\$1,811	\$0	\$5,451
94 State Fair Board	1,714	3,763	3,704	4,568	0	13,750
96 Sports Authority	227	497	489	604	0	1,817
97 Water & Sewer	56,910	124,979	123,017	151,719	0	456,625
101 Metro Action Com	22,059	48,442	47,681	58,806	0	176,989
102 NCAC	3,163	6,946	6,837	8,432	0	25,378
104 Metro Transit	0	0	163	202	0	364
109 Communication Center	13,588	29,840	29,372	36,225	0	109,025
111 Criminal Justice Planning	302	663	653	805	0	2,424
112 Office of Emergency Management	751	1,651	1,625	2,005	0	6,032
113 Office of Family Safety	1,094	2,402	2,365	2,916	0	8,776
114 Comm Ed Comm	227	497	489	604	0	1,817
115 Convention Center Auth	11,022	24,204	23,824	29,382	0	88,431
121 All Others	76	166	163	202	0	606
Total	\$641,512	\$1,391,401	\$1,460,105	\$1,689,307	\$0	\$5,182,326

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems (IS) operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided.

Beginning in FY-17 the Radio Communication technology services division was added to IS. Radio Communication provides service and maintenance for Metropolitan Government, Nashville Electric Service and outside governmental agencies radio communication equipment. Departments and outside agencies are billed for the services provided.

The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual cost from all services was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2017.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

A. Department Costs

Dept:24 INFORMATION SYSTEMS

Description		Amount	General Admin	ITS Systems	ITS Systems Depreciation	Radio Depreciation
Personnel Costs						
Salaries	S1	10,304,335	0	10,304,335	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	3,152,325	0	3,152,325	0	0
Subtotal - Personnel Costs		13,456,660	0	13,456,660	0	0
Services & Supplies Cost						
502 Contract Services	S	6,629,055	0	6,629,055	0	0
503 Supplies	S	363,071	0	363,071	0	0
505 Other Expenses	S	3,236,299	0	3,236,299	0	0
Depreciation	P	1,650,949	0	0	167,455	1,483,494
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
CAFR Non-Operating Revenue	S	(75,137)	0	(75,137)	0	0
ADJ Use of Fund Balance	S	0	0	0	0	0
Subtotal - Services & Supplies		11,804,237	0	10,153,288	167,455	1,483,494
Department Cost Total		25,260,897	0	23,609,948	167,455	1,483,494
Adjustments to Cost						
507 Capital	D	0	0	0	0	0
53X Transfers	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		25,260,897	0	23,609,948	167,455	1,483,494
General Admin Distribution			0	0	0	0
Grand Total		\$25,260,897		\$23,609,948	\$167,455	\$1,483,494

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:24 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
1 Clifford Allen Bldg	\$1,258	\$0	\$1,258	\$0	\$0
1 AA Birch Bldg	2,046	0	2,046	0	0
1 Communications Bldg	16,785	0	16,785	0	0
1 Metro Southeast	92,369	0	92,369	0	0
1 Courthouse	64,524	0	64,524	0	0
1 Lindsley Hall	13,980	0	13,980	0	0
1 Howard Office Bldg	461,646	0	461,646	0	0
1 Fulton Campus Garage	77,634	0	77,634	0	0
1 Metro Office Building	7,592	0	7,592	0	0
Subtotal - BUILDING DEPRECIATION	737,833	0	737,833	0	0
2 County Pension	21,941	61	22,002	0	0
2 Health Benefit	322,841	899	323,740	0	0
2 Life Benefit	19,424	54	19,479	0	0
2 Unemployment Comp	4,776	13	4,789	0	0
2 Injured On Duty	(0)	2	2	0	0
Subtotal - EMPLOYEE BENEFITS	368,982	1,030	370,012	0	0
3 Post Audits	9,245	27	9,272	0	0
Subtotal - POST AUDITS	9,245	27	9,272	0	0
5 Surety Bonds	0	0	0	0	0
5 Judgements & Losses	2,971	8	2,979	0	0
Subtotal - INSURANCE	2,971	8	2,979	0	0
8 Buildings & Security	949,408	23,030	972,438	0	0
Subtotal - GEN SVC FACILITIES	949,408	23,030	972,438	0	0
9 Motor Pool	281	2,249	2,531	0	0
9 Fleet Depreciation	18,949	0	18,949	0	0
Subtotal - FLEET MANAGEMENT	19,231	2,249	21,480	0	0
10 Security Services	239,425	855	240,280	0	0
Subtotal - SHERIFF SECURITY SERV	239,425	855	240,280	0	0
11 Postal Service	1,540	34	1,574	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:24 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
Subtotal - POSTAL SERVICE	\$1,540	\$34	\$1,574	\$0	\$0
13 Procurement Post-Award	11,124	197	11,321	0	0
Subtotal - BUSINESS ASSISTANCE C	11,124	197	11,321	0	0
14 Finance Operations	13,488	402	13,889	0	0
14 Accounts Payable	9,428	272	9,700	0	0
Subtotal - FINANCE OPERATIONS	22,915	674	23,589	0	0
15 Payroll	4,832	100	4,932	0	0
Subtotal - PAYROLL	4,832	100	4,932	0	0
16 Management & Budget	26,908	503	27,411	0	0
Subtotal - OFFICE OF MANAGEMENT	26,908	503	27,411	0	0
17 Internal Audit	13,555	171	13,726	0	0
Subtotal - INTERNAL AUDIT	13,555	171	13,726	0	0
18 Public Property Svcs	5,756	277	6,033	0	0
Subtotal - PUBLIC PROPERTY ADMIN	5,756	277	6,033	0	0
19 Purchasing	28,103	944	29,047	0	0
Subtotal - PURCHASING	28,103	944	29,047	0	0
20 Procurement Review	233	4	237	0	0
20 Prompt Pay Review	452	8	459	0	0
20 Performance Monitoring	0	0	0	0	0
20 Special Projects	1,863	32	1,894	0	0
Subtotal - FINANCIAL ACCOUNTABIL	2,547	44	2,591	0	0
21 Cash Operations	1,850	97	1,946	0	0
21 Investment Committee Supt	524	43	567	0	0
21 Investor Relations	740	65	805	0	0
Subtotal - TREASURY	3,114	204	3,318	0	0
23 Employee Relations	10,717	183	10,900	0	0

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Custom%)

Dept:24 INFORMATION SYSTEMS

Department	First Incoming	Second Incoming	ITS Systems	ITS Systems Depreciation	Radio Depreciation
23 Workforce Management	\$23,534	\$403	\$23,937	\$0	\$0
23 Benefits	23,166	395	23,561	0	0
23 HR Admin./Sys Support	28,569	489	29,058	0	0
Subtotal - HUMAN RESOURCES	85,986	1,470	87,455	0	0
24 ITS Systems	0	(201,485)	(201,485)	0	0
24 ITS Systems Depreciation	0	(15,235)	(15,235)	0	0
Subtotal - INFORMATION SYSTEMS	0	(216,720)	(216,720)	0	0
25 Legal Services	0	19,753	19,753	0	0
Subtotal - DEPT OF LAW	0	19,753	19,753	0	0
26 Records & Storage	0	177	177	0	0
26 Data Requests	0	752	752	0	0
Subtotal - CENTRAL RECORDS	0	928	928	0	0
Total Incoming	2,533,474	(164,221)	2,369,253	0	0
C. Total Allocated					
	\$27,630,150	\$25,979,201	\$167,455	\$1,483,494	
		94.02%	0.61%	5.37%	

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

ITS Systems Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	12,351.37	0.05%	\$13,612	\$(12,351)	\$1,261	\$0	\$1,261
7 GEN SVC OVERHEAD	80,429.00	0.34%	88,638	(80,429)	8,209	0	8,209
8 GEN SVC FACILITIES	496,028.86	2.09%	546,657	(496,029)	50,628	0	50,628
9 FLEET MANAGEMENT	1,306,812.16	5.51%	1,440,195	(1,306,812)	133,383	0	133,383
11 POSTAL SERVICE	6,562.34	0.03%	7,232	(6,562)	670	0	670
12 DIRECTOR OF FINANCE	20,481.53	0.09%	22,572	(20,482)	2,090	0	2,090
13 BUSINESS ASSISTANCE OFFICE	8,599.30	0.04%	9,477	(8,599)	878	0	878
14 FINANCE OPERATIONS	112,347.73	0.47%	123,815	(112,348)	11,467	0	11,467
15 PAYROLL	30,188.97	0.13%	33,270	(30,189)	3,081	0	3,081
16 OFFICE OF MANAGEMENT & BUDGET	67,666.90	0.29%	74,573	(67,667)	6,907	0	6,907
17 INTERNAL AUDIT	54,952.73	0.23%	60,562	(54,953)	5,609	0	5,609
18 PUBLIC PROPERTY ADMIN	11,805.49	0.05%	13,010	(11,805)	1,205	0	1,205
19 PURCHASING	37,838.96	0.16%	41,701	(37,839)	3,862	0	3,862
20 FINANCIAL ACCOUNTABILITY	9,232.06	0.04%	10,174	(9,232)	942	0	942
21 TREASURY	38,110.88	0.16%	42,001	(38,111)	3,890	0	3,890
22 GRANTS COORDINATION	12,172.34	0.05%	13,415	(12,172)	1,242	0	1,242
23 HUMAN RESOURCES	294,356.24	1.24%	324,400	(294,356)	30,044	0	30,044
24 INFORMATION SYSTEMS	(1,974,048.33)	-8.32%	(2,175,534)	1,974,048	(201,485)	0	(201,485)
25 DEPT OF LAW	120,872.03	0.51%	133,209	(120,872)	12,337	(859)	11,478
26 CENTRAL RECORDS	13,203.07	0.06%	14,551	(13,203)	1,348	(94)	1,254
27 Legislative	116,718.03	0.49%	128,631	(116,718)	11,913	(830)	11,083
28 Mayor	92,281.38	0.39%	101,700	(92,281)	9,419	(656)	8,763
29 Elections	230,148.08	0.97%	253,639	(230,148)	23,491	(1,636)	21,854
30 Surplus Property	35,453.39	0.15%	39,072	(35,453)	3,619	(252)	3,367
31 Planning Comm	366,574.06	1.55%	403,989	(366,574)	37,415	(2,606)	34,809
33 Register of Deeds	118,064.20	0.50%	130,115	(118,064)	12,050	(839)	11,211
34 Historical Comm	49,635.34	0.21%	54,701	(49,635)	5,066	(353)	4,713
37 Assessor Prop	380,225.92	1.60%	419,034	(380,226)	38,809	(2,704)	36,105
38 Trustee	530,026.43	2.23%	584,125	(530,026)	54,098	(3,769)	50,330
39 County Clerk	162,675.01	0.69%	179,279	(162,675)	16,604	(1,157)	15,447
40 District Attorney	183,860.54	0.78%	202,627	(183,861)	18,766	(1,307)	17,459
41 DA Drug Enforcement	41,925.89	0.18%	46,205	(41,926)	4,279	(298)	3,981
44 Public Defender	114,703.34	0.48%	126,411	(114,703)	11,707	(816)	10,892
45 Juvenile Court Clerk	48,178.22	0.20%	53,096	(48,178)	4,917	(343)	4,575
46 Circuit Court Clerk	140,692.52	0.59%	155,053	(140,693)	14,360	(1,000)	13,360
47 Criminal Court Clerk	123,225.38	0.52%	135,803	(123,225)	12,577	(876)	11,701
48 Clerk/Master	37,623.39	0.16%	41,464	(37,623)	3,840	(268)	3,573
49 Juvenile Court	197,591.73	0.83%	217,759	(197,592)	20,168	(1,405)	18,763
50 General Sessions Court	265,504.44	1.12%	292,604	(265,504)	27,099	(1,888)	25,211
51 State Trial Courts	294,895.07	1.24%	324,994	(294,895)	30,099	(2,097)	28,002
52 Justice Info Sys	169,267.89	0.71%	186,545	(169,268)	17,277	(1,204)	16,073
53 Sheriff Admin	881,393.61	3.72%	971,355	(881,394)	89,961	(6,267)	83,694

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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ITS Systems Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Sheriff Facility Maint	469.68	0.00%	\$518	\$(470)	\$48	\$(3)	\$45
56 Sheriff Warehouse	3,571.14	0.02%	3,936	(3,571)	364	(25)	339
57 Sheriff Criminal Justice Ctr	58,898.28	0.25%	64,910	(58,898)	6,012	(419)	5,593
58 Sheriff Hill Jail	9,089.80	0.04%	10,018	(9,090)	928	(65)	863
60 Sheriff Corr Work Center	45,329.51	0.19%	49,956	(45,330)	4,627	(322)	4,304
61 Sheriff Transportation	3,817.46	0.02%	4,207	(3,817)	390	(27)	362
63 Sheriff Warrants	18,433.79	0.08%	20,315	(18,434)	1,881	(131)	1,750
64 Sheriff Training Academy	2,848.70	0.01%	3,139	(2,849)	291	(20)	271
73 Sheriff Day Reporting	3,030.24	0.01%	3,340	(3,030)	309	(22)	288
77 Police	4,351,747.75	18.34%	4,795,918	(4,351,748)	444,170	(30,942)	413,228
78 Police Drug Enforcement	3,285.52	0.01%	3,621	(3,286)	335	(23)	312
79 Fire	1,330,770.04	5.61%	1,466,598	(1,330,770)	135,828	(9,462)	126,366
80 Codes Admin	615,827.90	2.60%	678,684	(615,828)	62,856	(4,379)	58,477
81 Beer Board	28,173.00	0.12%	31,049	(28,173)	2,876	(200)	2,675
82 Agricultural Ext	28,781.21	0.12%	31,719	(28,781)	2,938	(205)	2,733
83 Soil & Water	10,693.80	0.05%	11,785	(10,694)	1,091	(76)	1,015
84 Social Services	159,895.99	0.67%	176,216	(159,896)	16,320	(1,137)	15,183
85 Health	1,227,135.91	5.17%	1,352,386	(1,227,136)	125,250	(8,725)	116,525
86 Public Library	1,740,032.78	7.34%	1,917,633	(1,740,033)	177,600	(12,372)	165,228
87 Parks	747,866.29	3.15%	824,199	(747,866)	76,333	(5,318)	71,015
88 Arts Commission	37,158.52	0.16%	40,951	(37,159)	3,793	(264)	3,528
89 Public Works	621,485.92	2.62%	684,919	(621,486)	63,433	(4,419)	59,014
90 Solid Waste	44,997.55	0.19%	49,590	(44,998)	4,593	(320)	4,273
91 Human Relations	28,532.97	0.12%	31,445	(28,533)	2,912	(203)	2,709
92 Farmers Market	28,786.83	0.12%	31,725	(28,787)	2,938	(205)	2,734
93 Muni Auditorium	28,998.49	0.12%	31,958	(28,998)	2,960	(206)	2,754
94 State Fair Board	103,523.15	0.44%	114,089	(103,523)	10,566	(736)	9,830
96 Sports Authority	18,054.35	0.08%	19,897	(18,054)	1,843	(128)	1,714
97 Water & Sewer	1,994,435.11	8.41%	2,198,001	(1,994,435)	203,566	(14,181)	189,385
101 Metro Action Com	415,144.03	1.75%	457,517	(415,144)	42,373	(2,952)	39,421
102 NCAC	87,190.10	0.37%	96,089	(87,190)	8,899	(620)	8,279
107 Education	2,370,479.15	9.99%	2,612,427	(2,370,479)	241,948	(16,855)	225,093
109 Communication Center	397,821.43	1.68%	438,426	(397,821)	40,604	(2,829)	37,776
111 Criminal Justice Planning	14,235.14	0.06%	15,688	(14,235)	1,453	(101)	1,352
112 Office of Emergency Management	192,537.42	0.81%	212,189	(192,537)	19,652	(1,369)	18,283
113 Office of Family Safety	26,300.00	0.11%	28,984	(26,300)	2,684	(187)	2,497
114 Comm Ed Comm	30,507.96	0.13%	33,622	(30,508)	3,114	(217)	2,897
115 Convention Center Auth	251,800.00	1.06%	277,500	(251,800)	25,700	(1,790)	23,910
118 Mayor Other	132.82	0.00%	146	(133)	14	(1)	13
120 ISF External Customers	1,287,722.00	5.43%	1,419,156	(1,287,722)	131,434	(9,156)	122,278
121 All Others	12,000.00	0.05%	13,225	(12,000)	1,225	(85)	1,139

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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ITS Systems Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	23,722,169.22	100.00%	26,143,422	(23,722,169)	2,421,253	(164,221)	2,257,032
Direct Bills					23,722,169		23,722,169
Total					\$26,143,422		\$25,979,201
Basis Units: ITS Systems Billings							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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ITS Systems Depreciation Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	12,351.37	0.06%	\$95	\$0	\$95	\$0	\$95
7 GEN SVC OVERHEAD	80,429.00	0.37%	621	0	621	0	621
8 GEN SVC FACILITIES	485,928.86	2.24%	3,750	0	3,750	0	3,750
9 FLEET MANAGEMENT	1,299,812.16	5.99%	10,031	0	10,031	0	10,031
11 POSTAL SERVICE	6,562.34	0.03%	51	0	51	0	51
12 DIRECTOR OF FINANCE	20,481.53	0.09%	158	0	158	0	158
13 BUSINESS ASSISTANCE OFFICE	8,599.30	0.04%	66	0	66	0	66
14 FINANCE OPERATIONS	112,347.73	0.52%	867	0	867	0	867
15 PAYROLL	30,188.97	0.14%	233	0	233	0	233
16 OFFICE OF MANAGEMENT & BUDGET	67,666.90	0.31%	522	0	522	0	522
17 INTERNAL AUDIT	54,952.73	0.25%	424	0	424	0	424
18 PUBLIC PROPERTY ADMIN	11,805.49	0.05%	91	0	91	0	91
19 PURCHASING	37,838.96	0.17%	292	0	292	0	292
20 FINANCIAL ACCOUNTABILITY	9,232.06	0.04%	71	0	71	0	71
21 TREASURY	38,110.88	0.18%	294	0	294	0	294
22 GRANTS COORDINATION	12,172.34	0.06%	94	0	94	0	94
23 HUMAN RESOURCES	294,356.24	1.36%	2,272	0	2,272	0	2,272
24 INFORMATION SYSTEMS	(1,974,048.33)	-9.10%	(15,235)	0	(15,235)	0	(15,235)
25 DEPT OF LAW	120,872.03	0.56%	933	0	933	0	933
26 CENTRAL RECORDS	13,203.07	0.06%	102	0	102	0	102
27 Legislative	116,718.03	0.54%	901	0	901	0	901
28 Mayor	92,281.38	0.43%	712	0	712	0	712
29 Elections	230,148.08	1.06%	1,776	0	1,776	0	1,776
30 Surplus Property	35,453.39	0.16%	274	0	274	0	274
31 Planning Comm	366,574.06	1.69%	2,829	0	2,829	0	2,829
33 Register of Deeds	118,064.20	0.54%	911	0	911	0	911
34 Historical Comm	49,635.34	0.23%	383	0	383	0	383
37 Assessor Prop	380,225.92	1.75%	2,934	0	2,934	0	2,934
38 Trustee	530,026.43	2.44%	4,090	0	4,090	0	4,090
39 County Clerk	162,675.01	0.75%	1,255	0	1,255	0	1,255
40 District Attorney	178,460.54	0.82%	1,377	0	1,377	0	1,377
41 DA Drug Enforcement	41,925.89	0.19%	324	0	324	0	324
44 Public Defender	114,703.34	0.53%	885	0	885	0	885
45 Juvenile Court Clerk	48,178.22	0.22%	372	0	372	0	372
46 Circuit Court Clerk	140,692.52	0.65%	1,086	0	1,086	0	1,086
47 Criminal Court Clerk	123,225.38	0.57%	951	0	951	0	951
48 Clerk/Master	37,623.39	0.17%	290	0	290	0	290
49 Juvenile Court	187,091.73	0.86%	1,444	0	1,444	0	1,444
50 General Sessions Court	262,404.44	1.21%	2,025	0	2,025	0	2,025
51 State Trial Courts	291,295.07	1.34%	2,248	0	2,248	0	2,248
52 Justice Info Sys	169,267.89	0.78%	1,306	0	1,306	0	1,306
53 Sheriff Admin	744,293.61	3.43%	5,744	0	5,744	0	5,744

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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ITS Systems Depreciation Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Sheriff Facility Maint	469.68	0.00%	\$4	\$0	\$4	\$0	\$4
56 Sheriff Warehouse	3,571.14	0.02%	28	0	28	0	28
57 Sheriff Criminal Justice Ctr	58,898.28	0.27%	455	0	455	0	455
58 Sheriff Hill Jail	9,089.80	0.04%	70	0	70	0	70
60 Sheriff Corr Work Center	45,329.51	0.21%	350	0	350	0	350
61 Sheriff Transportation	3,817.46	0.02%	29	0	29	0	29
63 Sheriff Warrants	18,433.79	0.08%	142	0	142	0	142
64 Sheriff Training Academy	2,848.70	0.01%	22	0	22	0	22
73 Sheriff Day Reporting	3,030.24	0.01%	23	0	23	0	23
77 Police	3,558,947.75	16.40%	27,466	0	27,466	0	27,466
78 Police Drug Enforcement	3,285.52	0.02%	25	0	25	0	25
79 Fire	988,570.04	4.56%	7,629	0	7,629	0	7,629
80 Codes Admin	615,827.90	2.84%	4,753	0	4,753	0	4,753
81 Beer Board	26,573.00	0.12%	205	0	205	0	205
82 Agricultural Ext	28,781.21	0.13%	222	0	222	0	222
83 Soil & Water	10,693.80	0.05%	83	0	83	0	83
84 Social Services	159,895.99	0.74%	1,234	0	1,234	0	1,234
85 Health	1,213,435.91	5.59%	9,365	0	9,365	0	9,365
86 Public Library	1,738,732.78	8.01%	13,418	0	13,418	0	13,418
87 Parks	731,666.29	3.37%	5,647	0	5,647	0	5,647
88 Arts Commission	37,158.52	0.17%	287	0	287	0	287
89 Public Works	550,085.92	2.54%	4,245	0	4,245	0	4,245
90 Solid Waste	44,997.55	0.21%	347	0	347	0	347
91 Human Relations	28,532.97	0.13%	220	0	220	0	220
92 Farmers Market	28,786.83	0.13%	222	0	222	0	222
93 Muni Auditorium	28,998.49	0.13%	224	0	224	0	224
94 State Fair Board	103,523.15	0.48%	799	0	799	0	799
96 Sports Authority	18,054.35	0.08%	139	0	139	0	139
97 Water & Sewer	1,978,235.11	9.12%	15,267	0	15,267	0	15,267
101 Metro Action Com	415,144.03	1.91%	3,204	0	3,204	0	3,204
102 NCAC	87,190.10	0.40%	673	0	673	0	673
107 Education	2,087,879.15	9.62%	16,113	0	16,113	0	16,113
109 Communication Center	373,321.43	1.72%	2,881	0	2,881	0	2,881
111 Criminal Justice Planning	14,235.14	0.07%	110	0	110	0	110
112 Office of Emergency Management	146,237.42	0.67%	1,129	0	1,129	0	1,129
113 Office of Family Safety	26,300.00	0.12%	203	0	203	0	203
114 Comm Ed Comm	30,507.96	0.14%	235	0	235	0	235
115 Convention Center Auth	251,800.00	1.16%	1,943	0	1,943	0	1,943
118 Mayor Other	132.82	0.00%	1	0	1	0	1
120 ISF External Customers	1,049,522.00	4.84%	8,100	0	8,100	0	8,100
121 All Others	12,000.00	0.06%	93	0	93	0	93

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

ITS Systems Depreciation Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	21,698,369.22	100.00%	167,455	0	167,455	0	167,455
Direct Bills					0		0
Total					\$167,455		\$167,455
Basis Units: ITS Systems Billings							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Radio Depreciation Allocations

Dept:24 INFORMATION SYSTEMS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 GEN SVC FACILITIES	10,100	0.50%	\$7,404	\$0	\$7,404	\$0	\$7,404
9 FLEET MANAGEMENT	7,000	0.35%	5,131	0	5,131	0	5,131
40 District Attorney	5,400	0.27%	3,958	0	3,958	0	3,958
49 Juvenile Court	10,500	0.52%	7,697	0	7,697	0	7,697
50 General Sessions Court	3,100	0.15%	2,272	0	2,272	0	2,272
51 State Trial Courts	3,600	0.18%	2,639	0	2,639	0	2,639
53 Sheriff Admin	137,100	6.77%	100,498	0	100,498	0	100,498
77 Police	792,800	39.17%	581,141	0	581,141	0	581,141
79 Fire	342,200	16.91%	250,841	0	250,841	0	250,841
81 Beer Board	1,600	0.08%	1,173	0	1,173	0	1,173
85 Health	13,700	0.68%	10,042	0	10,042	0	10,042
86 Public Library	1,300	0.06%	953	0	953	0	953
87 Parks	16,200	0.80%	11,875	0	11,875	0	11,875
89 Public Works	61,404	3.03%	45,011	0	45,011	0	45,011
90 Solid Waste	9,996	0.49%	7,327	0	7,327	0	7,327
97 Water & Sewer	16,200	0.80%	11,875	0	11,875	0	11,875
107 Education	282,600	13.96%	207,153	0	207,153	0	207,153
109 Communication Center	24,500	1.21%	17,959	0	17,959	0	17,959
112 Office of Emergency Management	46,300	2.29%	33,939	0	33,939	0	33,939
120 ISF External Customers	238,200	11.77%	174,606	0	174,606	0	174,606
Subtotal	2,023,800	100.00%	1,483,494	0	1,483,494	0	1,483,494
Direct Bills					0		0
Total					\$1,483,494		\$1,483,494

Basis Units: ITS Systems Billings

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
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Allocation Summary

Dept:24 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
0 Direct Billed	\$23,722,169	\$0	\$0	\$23,722,169
2 EMPLOYEE BENEFITS	1,261	95	0	1,356
7 GEN SVC OVERHEAD	8,209	621	0	8,830
8 GEN SVC FACILITIES	50,628	3,750	7,404	61,782
9 FLEET MANAGEMENT	133,383	10,031	5,131	148,545
11 POSTAL SERVICE	670	51	0	720
12 DIRECTOR OF FINANCE	2,090	158	0	2,249
13 BUSINESS ASSISTANCE OFFICE	878	66	0	944
14 FINANCE OPERATIONS	11,467	867	0	12,334
15 PAYROLL	3,081	233	0	3,314
16 OFFICE OF MANAGEMENT & BUDGE	6,907	522	0	7,429
17 INTERNAL AUDIT	5,609	424	0	6,033
18 PUBLIC PROPERTY ADMIN	1,205	91	0	1,296
19 PURCHASING	3,862	292	0	4,154
20 FINANCIAL ACCOUNTABILITY	942	71	0	1,014
21 TREASURY	3,890	294	0	4,184
22 GRANTS COORDINATION	1,242	94	0	1,336
23 HUMAN RESOURCES	30,044	2,272	0	32,316
24 INFORMATION SYSTEMS	(201,485)	(15,235)	0	(216,720)
25 DEPT OF LAW	11,478	933	0	12,410
26 CENTRAL RECORDS	1,254	102	0	1,356
27 Legislative	11,083	901	0	11,984
28 Mayor	8,763	712	0	9,475
29 Elections	21,854	1,776	0	23,630
30 Surplus Property	3,367	274	0	3,640
31 Planning Comm	34,809	2,829	0	37,638
33 Register of Deeds	11,211	911	0	12,122
34 Historical Comm	4,713	383	0	5,096
37 Assessor Prop	36,105	2,934	0	39,039
38 Trustee	50,330	4,090	0	54,420
39 County Clerk	15,447	1,255	0	16,703
40 District Attorney	17,459	1,377	3,958	22,794
41 DA Drug Enforcement	3,981	324	0	4,305
44 Public Defender	10,892	885	0	11,777
45 Juvenile Court Clerk	4,575	372	0	4,947
46 Circuit Court Clerk	13,360	1,086	0	14,445
47 Criminal Court Clerk	11,701	951	0	12,652
48 Clerk/Master	3,573	290	0	3,863
49 Juvenile Court	18,763	1,444	7,697	27,903
50 General Sessions Court	25,211	2,025	2,272	29,509
51 State Trial Courts	28,002	2,248	2,639	32,889

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Allocation Summary

Dept:24 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
52 Justice Info Sys	\$16,073	\$1,306	\$0	\$17,379
53 Sheriff Admin	83,694	5,744	100,498	189,936
55 Sheriff Facility Maint	45	4	0	48
56 Sheriff Warehouse	339	28	0	367
57 Sheriff Criminal Justice Ctr	5,593	455	0	6,047
58 Sheriff Hill Jail	863	70	0	933
60 Sheriff Corr Work Center	4,304	350	0	4,654
61 Sheriff Transportation	362	29	0	392
63 Sheriff Warrants	1,750	142	0	1,893
64 Sheriff Training Academy	271	22	0	292
73 Sheriff Day Reporting	288	23	0	311
77 Police	413,228	27,466	581,141	1,021,835
78 Police Drug Enforcement	312	25	0	337
79 Fire	126,366	7,629	250,841	384,836
80 Codes Admin	58,477	4,753	0	63,230
81 Beer Board	2,675	205	1,173	4,053
82 Agricultural Ext	2,733	222	0	2,955
83 Soil & Water	1,015	83	0	1,098
84 Social Services	15,183	1,234	0	16,417
85 Health	116,525	9,365	10,042	135,932
86 Public Library	165,228	13,418	953	179,599
87 Parks	71,015	5,647	11,875	88,537
88 Arts Commission	3,528	287	0	3,815
89 Public Works	59,014	4,245	45,011	108,270
90 Solid Waste	4,273	347	7,327	11,947
91 Human Relations	2,709	220	0	2,930
92 Farmers Market	2,734	222	0	2,956
93 Muni Auditorium	2,754	224	0	2,977
94 State Fair Board	9,830	799	0	10,629
96 Sports Authority	1,714	139	0	1,854
97 Water & Sewer	189,385	15,267	11,875	216,527
101 Metro Action Com	39,421	3,204	0	42,625
102 NCAC	8,279	673	0	8,952
107 Education	225,093	16,113	207,153	448,359
109 Communication Center	37,776	2,881	17,959	58,616
111 Criminal Justice Planning	1,352	110	0	1,462
112 Office of Emergency Management	18,283	1,129	33,939	53,350
113 Office of Family Safety	2,497	203	0	2,700
114 Comm Ed Comm	2,897	235	0	3,132
115 Convention Center Auth	23,910	1,943	0	25,853
118 Mayor Other	13	1	0	14

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:24 INFORMATION SYSTEMS

Department	ITS Systems	ITS Systems Depreciation	Radio Depreciation	Total
120 ISF External Customers	\$122,278	\$8,100	\$174,606	\$304,984
121 All Others	1,139	93	0	1,232
Total	\$25,979,201	\$167,455	\$1,483,494	\$27,630,150

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

LAW

NATURE AND EXTENT OF SERVICES

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. The duties performed are:

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

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs. Insurance and claims costs were directly billed to departments and judgments & loss and have been allocated to a separate Insurance (Risk Management) grantee.

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:25 DEPT OF LAW

Description		Amount	General Admin	Legal Services	Risk Management
Personnel Costs					
Salaries	S1	3,996,005	0	3,818,548	177,457
<i>Salary % Split</i>			<i>.00%</i>	<i>95.56%</i>	<i>4.44%</i>
Benefits	S	1,127,354	0	1,077,290	50,064
Subtotal - Personnel Costs		<u>5,123,359</u>	0	4,895,838	227,521
Services & Supplies Cost					
502 Contract Services	S	375,174	0	358,513	16,661
503 Supplies	S	95,220	0	90,991	4,229
505 Other Expenses	S	333,602	0	318,787	14,815
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	7,584,727	0	0	0
ADJUST Revenue Self Ins	P	(1,962,209)	0	(1,715,778)	(246,431)
Subtotal - Services & Supplies		<u>6,426,514</u>	0	(947,486)	(210,727)
Department Cost Total		11,549,873	0	3,948,351	16,795
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
Law Self Insurance	D	(7,584,727)	0	0	0
Subtotal - Adjustments		<u>(7,584,727)</u>	0	0	0
Total Costs After Adjustments		3,965,146	0	3,948,351	16,795
General Admin Distribution			0	0	0
Grand Total		<u>\$3,965,146</u>		<u>\$3,948,351</u>	<u>\$16,795</u>

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:25 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
1 Courthouse	\$68,912	\$0	\$68,621	\$292
Subtotal - BUILDING DEPRECIATION	68,912	0	68,621	292
2 County Pension	5,093	14	5,086	22
2 Health Benefit	77,482	216	77,369	329
2 Life Benefit	4,757	13	4,750	20
2 Unemployment Comp	10,318	29	10,303	44
Subtotal - EMPLOYEE BENEFITS	97,650	272	97,507	415
3 Post Audits	2,312	7	2,309	10
Subtotal - POST AUDITS	2,312	7	2,309	10
5 Self Insured	681	2	680	3
5 Surety Bonds	0	0	0	0
5 Judgements & Losses	15,429	43	15,407	66
Subtotal - INSURANCE	16,110	45	16,087	68
8 Buildings & Security	24,528	595	25,017	106
Subtotal - GEN SVC FACILITIES	24,528	595	25,017	106
9 Motor Pool	22	173	194	1
Subtotal - FLEET MANAGEMENT	22	173	194	1
10 Security Services	12,030	43	12,022	51
Subtotal - SHERIFF SECURITY SERV	12,030	43	12,022	51
11 Postal Service	14,567	321	14,825	63
Subtotal - POSTAL SERVICE	14,567	321	14,825	63
14 Finance Operations	3,372	100	3,458	15
14 Accounts Payable	3,821	110	3,914	17
Subtotal - FINANCE OPERATIONS	7,193	211	7,372	31
15 Payroll	1,566	33	1,591	7
Subtotal - PAYROLL	1,566	33	1,591	7
16 Management & Budget	5,364	100	5,441	23

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:25 DEPT OF LAW

Department	First Incoming	Second Incoming	Legal Services	Risk Management
Subtotal - OFFICE OF MANAGEMENT	\$5,364	\$100	\$5,441	\$23
17 Internal Audit	5,174	65	5,217	22
Subtotal - INTERNAL AUDIT	5,174	65	5,217	22
18 Public Property Svcs	2,197	106	2,293	10
Subtotal - PUBLIC PROPERTY ADMIN	2,197	106	2,293	10
19 Purchasing	6,439	216	6,628	28
Subtotal - PURCHASING	6,439	216	6,628	28
20 Procurement Review	89	2	90	0
20 Prompt Pay Review	183	3	185	1
20 Performance Monitoring	0	0	0	0
20 Special Projects	711	12	720	3
Subtotal - FINANCIAL ACCOUNTABIL	983	17	995	4
21 Cash Operations	2,225	116	2,331	10
21 Investment Committee Supt	170	14	183	1
21 Investor Relations	282	25	306	1
Subtotal - TREASURY	2,677	155	2,820	12
23 Employee Relations	3,414	58	3,458	15
23 Workforce Management	7,498	128	7,594	32
23 Benefits	7,380	126	7,474	32
23 HR Admin./Sys Support	9,101	156	9,218	39
Subtotal - HUMAN RESOURCES	27,393	468	27,743	118
24 ITS Systems	12,337	(859)	11,429	49
24 ITS Systems Depreciation	933	0	929	4
Subtotal - INFORMATION SYSTEMS	13,270	(859)	12,358	53
25 Legal Services	0	1,500,117	1,493,763	6,354
Subtotal - DEPT OF LAW	0	1,500,117	1,493,763	6,354
Total Incoming	308,386	1,502,083	1,802,801	7,668
C. Total Allocated		\$5,775,615	\$5,751,152	\$24,463
			99.58%	0.42%

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Legal Services Allocations

Dept:25 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 EMPLOYEE BENEFITS	0.83	0.83%	\$35,492	\$0	\$35,492	\$0	\$35,492
3 POST AUDITS	0.01	0.01%	226	0	226	0	226
7 GEN SVC OVERHEAD	1.02	1.02%	43,216	0	43,216	0	43,216
9 FLEET MANAGEMENT	0.01	0.01%	278	0	278	0	278
12 DIRECTOR OF FINANCE	1.59	1.59%	67,521	0	67,521	0	67,521
17 INTERNAL AUDIT	0.04	0.04%	1,583	0	1,583	0	1,583
18 PUBLIC PROPERTY ADMIN	0.38	0.38%	16,291	0	16,291	0	16,291
19 PURCHASING	0.61	0.61%	25,895	0	25,895	0	25,895
21 TREASURY	0.01	0.01%	481	0	481	0	481
22 GRANTS COORDINATION	0.00	0.00%	23	0	23	0	23
23 HUMAN RESOURCES	0.14	0.14%	5,908	0	5,908	0	5,908
24 INFORMATION SYSTEMS	0.46	0.46%	19,753	0	19,753	0	19,753
25 DEPT OF LAW	35.25	35.25%	1,500,117	0	1,500,117	0	1,500,117
26 CENTRAL RECORDS	0.02	0.02%	722	0	722	425	1,148
27 Legislative	0.72	0.72%	30,757	0	30,757	18,121	48,878
28 Mayor	0.85	0.85%	36,301	0	36,301	21,388	57,689
29 Elections	0.26	0.26%	11,072	0	11,072	6,524	17,596
31 Planning Comm	1.35	1.35%	57,356	0	57,356	33,793	91,150
33 Register of Deeds	0.02	0.02%	737	0	737	434	1,171
34 Historical Comm	0.76	0.76%	32,469	0	32,469	19,130	51,599
37 Assessor Prop	2.09	2.09%	88,917	0	88,917	52,388	141,305
38 Trustee	3.39	3.39%	144,300	0	144,300	85,019	229,319
39 County Clerk	0.14	0.14%	5,870	0	5,870	3,458	9,328
40 District Attorney	0.01	0.01%	267	0	267	157	424
44 Public Defender	0.02	0.02%	846	0	846	498	1,344
45 Juvenile Court Clerk	0.00	0.00%	135	0	135	80	215
46 Circuit Court Clerk	0.13	0.13%	5,524	0	5,524	3,255	8,779
47 Criminal Court Clerk	0.09	0.09%	3,964	0	3,964	2,335	6,299
48 Clerk/Master	0.06	0.06%	2,343	0	2,343	1,380	3,723
49 Juvenile Court	0.07	0.07%	3,087	0	3,087	1,819	4,906
50 General Sessions Court	0.66	0.66%	28,185	0	28,185	16,606	44,791
51 State Trial Courts	0.06	0.06%	2,647	0	2,647	1,560	4,207
52 Justice Info Sys	0.06	0.06%	2,719	0	2,719	1,602	4,321
53 Sheriff Admin	2.18	2.18%	92,930	0	92,930	54,753	147,683
77 Police	10.14	10.14%	431,422	0	431,422	254,185	685,608
79 Fire	1.85	1.85%	78,722	0	78,722	46,381	125,104
80 Codes Admin	3.97	3.97%	169,013	0	169,013	99,579	268,592
81 Beer Board	0.60	0.60%	25,331	0	25,331	14,924	40,255
84 Social Services	0.18	0.18%	7,822	0	7,822	4,609	12,430
85 Health	1.98	1.98%	84,156	0	84,156	49,583	133,739
86 Public Library	0.20	0.20%	8,649	0	8,649	5,096	13,745
87 Parks	1.21	1.21%	51,466	0	51,466	30,323	81,789

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

Legal Services Allocations

Dept:25 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 Arts Commission	0.16	0.16%	\$6,950	\$0	\$6,950	\$4,095	\$11,044
89 Public Works	5.54	5.54%	235,960	(30,000)	205,960	139,023	344,983
90 Solid Waste	0.00	0.00%	0	(53,400)	(53,400)	0	(53,400)
91 Human Relations	0.05	0.05%	2,143	0	2,143	1,263	3,406
92 Farmers Market	0.27	0.27%	11,586	0	11,586	6,826	18,413
93 Muni Auditorium	0.08	0.08%	3,456	0	3,456	2,036	5,492
94 State Fair Board	0.54	0.54%	22,928	0	22,928	13,509	36,437
95 Convention Center	0.44	0.44%	18,652	0	18,652	10,989	29,641
96 Sports Authority	0.41	0.41%	17,272	0	17,272	10,176	27,448
97 Water & Sewer	3.66	3.66%	155,590	(186,700)	(31,110)	91,671	60,561
98 Storm Water	0.04	0.04%	1,647	(62,300)	(60,653)	971	(59,682)
99 Bordeaux Long-Term Care	0.49	0.49%	20,679	0	20,679	12,184	32,862
100 General Hospital	0.78	0.78%	33,359	0	33,359	19,655	53,014
101 Metro Action Com	0.29	0.29%	12,549	0	12,549	7,394	19,942
102 NCAC	0.16	0.16%	6,964	0	6,964	4,103	11,068
103 MDHA	0.02	0.02%	948	0	948	558	1,506
104 Metro Transit	0.15	0.15%	6,521	0	6,521	3,842	10,362
106 Taxi Transp & Licensing	0.20	0.20%	8,702	0	8,702	5,127	13,829
107 Education	9.66	9.66%	411,196	(192,000)	219,196	242,268	461,464
110 Knowles Home	0.11	0.11%	4,704	0	4,704	2,772	7,476
111 Criminal Justice Planning	0.01	0.01%	414	0	414	244	657
112 Office of Emergency Management	0.67	0.67%	28,358	0	28,358	16,708	45,066
113 Office of Family Safety	0.02	0.02%	974	0	974	574	1,548
121 All Others	2.81	2.81%	119,367	0	119,367	70,329	189,696
Subtotal	100.00	100.00%	4,255,431	(524,400)	3,731,031	1,495,721	5,226,752
Direct Bills					524,400		524,400
Total					\$4,255,431		\$5,751,152

Basis Units: % of Staff Effort

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Risk Management Allocations

Dept:25 DEPT OF LAW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 Insurance (Risk Mgmt)	100	100.00%	\$18,101	\$0	\$18,101	\$6,362	\$24,463
Subtotal	100	100.00%	18,101	0	18,101	6,362	24,463
Direct Bills					0		0
Total					\$18,101		\$24,463
Basis Units: Direct Allocation to Insurance (Risk Mgmt)							

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:25 DEPT OF LAW

Department	Legal Services	Risk Management	Total
0 Direct Billed	\$524,400	\$0	\$524,400
2 EMPLOYEE BENEFITS	35,492	0	35,492
3 POST AUDITS	226	0	226
7 GEN SVC OVERHEAD	43,216	0	43,216
9 FLEET MANAGEMENT	278	0	278
12 DIRECTOR OF FINANCE	67,521	0	67,521
17 INTERNAL AUDIT	1,583	0	1,583
18 PUBLIC PROPERTY ADMIN	16,291	0	16,291
19 PURCHASING	25,895	0	25,895
21 TREASURY	481	0	481
22 GRANTS COORDINATION	23	0	23
23 HUMAN RESOURCES	5,908	0	5,908
24 INFORMATION SYSTEMS	19,753	0	19,753
25 DEPT OF LAW	1,500,117	0	1,500,117
26 CENTRAL RECORDS	1,148	0	1,148
27 Legislative	48,878	0	48,878
28 Mayor	57,689	0	57,689
29 Elections	17,596	0	17,596
31 Planning Comm	91,150	0	91,150
33 Register of Deeds	1,171	0	1,171
34 Historical Comm	51,599	0	51,599
37 Assessor Prop	141,305	0	141,305
38 Trustee	229,319	0	229,319
39 County Clerk	9,328	0	9,328
40 District Attorney	424	0	424
44 Public Defender	1,344	0	1,344
45 Juvenile Court Clerk	215	0	215
46 Circuit Court Clerk	8,779	0	8,779
47 Criminal Court Clerk	6,299	0	6,299
48 Clerk/Master	3,723	0	3,723
49 Juvenile Court	4,906	0	4,906
50 General Sessions Court	44,791	0	44,791
51 State Trial Courts	4,207	0	4,207
52 Justice Info Sys	4,321	0	4,321
53 Sheriff Admin	147,683	0	147,683
77 Police	685,608	0	685,608
79 Fire	125,104	0	125,104
80 Codes Admin	268,592	0	268,592
81 Beer Board	40,255	0	40,255
84 Social Services	12,430	0	12,430
85 Health	133,739	0	133,739

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:25 DEPT OF LAW

Department	Legal Services	Risk Management	Total
86 Public Library	\$13,745	\$0	\$13,745
87 Parks	81,789	0	81,789
88 Arts Commission	11,044	0	11,044
89 Public Works	344,983	0	344,983
90 Solid Waste	(53,400)	0	(53,400)
91 Human Relations	3,406	0	3,406
92 Farmers Market	18,413	0	18,413
93 Muni Auditorium	5,492	0	5,492
94 State Fair Board	36,437	0	36,437
95 Convention Center	29,641	0	29,641
96 Sports Authority	27,448	0	27,448
97 Water & Sewer	60,561	0	60,561
98 Storm Water	(59,682)	0	(59,682)
99 Bordeaux Long-Term Care	32,862	0	32,862
100 General Hospital	53,014	0	53,014
101 Metro Action Com	19,942	0	19,942
102 NCAC	11,068	0	11,068
103 MDHA	1,506	0	1,506
104 Metro Transit	10,362	0	10,362
106 Taxi Transp & Licensing	13,829	0	13,829
107 Education	461,464	0	461,464
110 Knowles Home	7,476	0	7,476
111 Criminal Justice Planning	657	0	657
112 Office of Emergency Management	45,066	0	45,066
113 Office of Family Safety	1,548	0	1,548
119 Insurance (Risk Mgmt)	0	24,463	24,463
121 All Others	189,696	0	189,696
Total	\$5,751,152	\$24,463	\$5,775,615

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FEDERAL 2 CFR PART 200 COST PLAN**

METROPOLITAN CENTRAL RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

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

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

A. Department Costs

Dept:26 CENTRAL RECORDS

Description		Amount	General Admin	Records & Storage	Data Requests
Personnel Costs					
Salaries	S1	98,121	0	49,061	49,061
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	34,630	0	17,315	17,315
Subtotal - Personnel Costs		132,751	0	66,376	66,376
Services & Supplies Cost					
502 Contract Services	S	36,853	0	18,427	18,427
503 Supplies	S	14,274	0	7,137	7,137
505 Other Expenses	S	4,806	0	2,403	2,403
506 W&S Recovered Exp	S	0	0	0	0
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Services & Supplies		55,933	0	27,967	27,967
Department Cost Total		188,684	0	94,342	94,342
Adjustments to Cost					
507 Capital	D	0	0	0	0
53X Transfers	D	0	0	0	0
542 LOCAP Transfer	D	0	0	0	0
543 LOCAP Transfer	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		188,684	0	94,342	94,342
General Admin Distribution			0	0	0
Grand Total		\$188,684		\$94,342	\$94,342

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
 2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:26 CENTRAL RECORDS

Department	First Incoming	Second Incoming	Records & Storage	Data Requests
1 Metro Southeast	\$228,948	\$0	\$114,474	\$114,474
Subtotal - BUILDING DEPRECIATION	228,948	0	114,474	114,474
3 Post Audits	162	0	81	81
Subtotal - POST AUDITS	162	0	81	81
9 Motor Pool	12	98	55	55
Subtotal - FLEET MANAGEMENT	12	98	55	55
14 Finance Operations	236	7	122	122
14 Accounts Payable	79	2	40	40
Subtotal - FINANCE OPERATIONS	315	9	162	162
15 Payroll	59	1	30	30
Subtotal - PAYROLL	59	1	30	30
16 Management & Budget	200	4	102	102
Subtotal - OFFICE OF MANAGEMENT	200	4	102	102
17 Internal Audit	84	1	43	43
Subtotal - INTERNAL AUDIT	84	1	43	43
18 Public Property Svcs	36	2	19	19
Subtotal - PUBLIC PROPERTY ADMIN	36	2	19	19
19 Purchasing	58	2	30	30
Subtotal - PURCHASING	58	2	30	30
20 Procurement Review	1	0	1	1
20 Prompt Pay Review	4	0	2	2
20 Performance Monitoring	0	0	0	0
20 Special Projects	12	0	6	6
Subtotal - FINANCIAL ACCOUNTABIL	17	0	9	9
21 Cash Operations	1	0	0	0

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

B. Incoming Costs - (Default Spread Expense%)

Dept:26 CENTRAL RECORDS

Department	First Incoming	Second Incoming	Records & Storage	Data Requests
21 Investment Committee Supt	\$6	\$1	\$3	\$3
21 Investor Relations	5	0	3	3
Subtotal - TREASURY	12	1	6	6
24 ITS Systems	1,348	(94)	627	627
24 ITS Systems Depreciation	102	0	51	51
Subtotal - INFORMATION SYSTEMS	1,449	(94)	678	678
25 Legal Services	722	425	574	574
Subtotal - DEPT OF LAW	722	425	574	574
26 Records & Storage	0	9	5	5
26 Data Requests	0	40	20	20
Subtotal - CENTRAL RECORDS	0	49	24	24
Total Incoming	232,074	499	116,287	116,287
C. Total Allocated		\$421,257	\$210,629	\$210,629
		50.00%	50.00%	

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Records & Storage Allocations

Dept:26 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	1,027.00	2.21%	\$4,656	\$0	\$4,656	\$0	\$4,656
8 GEN SVC FACILITIES	957.00	2.06%	4,338	0	4,338	0	4,338
9 FLEET MANAGEMENT	24.00	0.05%	109	0	109	0	109
12 DIRECTOR OF FINANCE	7.00	0.02%	32	0	32	0	32
14 FINANCE OPERATIONS	1,087.00	2.34%	4,928	0	4,928	0	4,928
15 PAYROLL	185.00	0.40%	839	0	839	0	839
17 INTERNAL AUDIT	25.00	0.05%	113	0	113	0	113
19 PURCHASING	398.00	0.86%	1,804	0	1,804	0	1,804
21 TREASURY	24.00	0.05%	109	0	109	0	109
23 HUMAN RESOURCES	2,642.00	5.69%	11,977	0	11,977	0	11,977
24 INFORMATION SYSTEMS	39.00	0.08%	177	0	177	0	177
26 CENTRAL RECORDS	2.00	0.00%	9	0	9	0	9
27 Legislative	13.00	0.03%	59	0	59	0	59
29 Elections	389.00	0.84%	1,763	0	1,763	2	1,766
31 Planning Comm	1,097.00	2.36%	4,973	0	4,973	7	4,980
33 Register of Deeds	1,206.00	2.60%	5,467	0	5,467	8	5,475
37 Assessor Prop	928.00	2.00%	4,207	0	4,207	6	4,213
38 Trustee	15.00	0.03%	68	0	68	0	68
39 County Clerk	647.00	1.39%	2,933	0	2,933	4	2,937
44 Public Defender	3,594.00	7.74%	16,293	0	16,293	22	16,315
45 Juvenile Court Clerk	3,879.00	8.36%	17,584	0	17,584	24	17,609
46 Circuit Court Clerk	6,246.00	13.46%	28,315	0	28,315	39	28,354
47 Criminal Court Clerk	3,667.00	7.90%	16,623	0	16,623	23	16,646
48 Clerk/Master	4,329.00	9.33%	19,624	0	19,624	27	19,651
50 General Sessions Court	2,288.00	4.93%	10,372	0	10,372	14	10,386
51 State Trial Courts	46.00	0.10%	209	0	209	0	209
52 Justice Info Sys	39.00	0.08%	177	0	177	0	177
77 Police	2,288.00	4.93%	10,372	0	10,372	14	10,386
79 Fire	236.00	0.51%	1,070	0	1,070	1	1,071
80 Codes Admin	315.00	0.68%	1,428	0	1,428	2	1,430
81 Beer Board	220.00	0.47%	997	0	997	1	999
84 Social Services	223.00	0.48%	1,011	0	1,011	1	1,012
85 Health	5,074.00	10.93%	23,002	0	23,002	32	23,033
86 Public Library	1,629.00	3.51%	7,385	0	7,385	10	7,395
87 Parks	125.00	0.27%	567	0	567	1	567
89 Public Works	277.78	0.60%	1,259	0	1,259	2	1,261
90 Solid Waste	45.22	0.10%	205	0	205	0	205
91 Human Relations	6.00	0.01%	27	0	27	0	27
94 State Fair Board	51.00	0.11%	231	0	231	0	232
96 Sports Authority	14.00	0.03%	63	0	63	0	64
97 Water & Sewer	79.00	0.17%	358	0	358	0	359
101 Metro Action Com	428.00	0.92%	1,940	0	1,940	3	1,943

**NASHVILLE-DAVIDSON, TENNESSEE
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ACTUAL 2017
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Records & Storage Allocations

Dept:26 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 NCAC	222.00	0.48%	\$1,006	\$0	\$1,006	\$1	\$1,008
106 Taxi Transp & Licensing	120.00	0.26%	544	0	544	1	545
109 Communication Center	31.00	0.07%	141	0	141	0	141
121 All Others	224.00	0.48%	1,015	0	1,015	1	1,017
Subtotal	46,408.00	100.00%	210,379	0	210,379	249	210,629
Direct Bills					0		0
Total					\$210,379		\$210,629
Basis Units: # of Records Stored							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Data Requests Allocations

Dept:26 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 GEN SVC OVERHEAD	10.00	0.19%	\$396	\$0	\$396	\$0	\$396
8 GEN SVC FACILITIES	468.00	8.80%	18,514	0	18,514	0	18,514
9 FLEET MANAGEMENT	8.00	0.15%	316	0	316	0	316
14 FINANCE OPERATIONS	364.00	6.84%	14,400	0	14,400	0	14,400
15 PAYROLL	33.00	0.62%	1,305	0	1,305	0	1,305
17 INTERNAL AUDIT	6.00	0.11%	237	0	237	0	237
19 PURCHASING	97.00	1.82%	3,837	0	3,837	0	3,837
21 TREASURY	14.00	0.26%	554	0	554	0	554
23 HUMAN RESOURCES	51.00	0.96%	2,018	0	2,018	0	2,018
24 INFORMATION SYSTEMS	19.00	0.36%	752	0	752	0	752
26 CENTRAL RECORDS	1.00	0.02%	40	0	40	0	40
29 Elections	150.00	2.82%	5,934	0	5,934	9	5,943
31 Planning Comm	67.00	1.26%	2,651	0	2,651	4	2,654
37 Assessor Prop	246.00	4.63%	9,732	0	9,732	14	9,746
39 County Clerk	138.00	2.59%	5,459	0	5,459	8	5,467
44 Public Defender	229.00	4.31%	9,059	0	9,059	13	9,073
45 Juvenile Court Clerk	596.00	11.21%	23,578	0	23,578	35	23,613
46 Circuit Court Clerk	138.00	2.59%	5,459	0	5,459	8	5,467
47 Criminal Court Clerk	203.00	3.82%	8,031	0	8,031	12	8,043
48 Clerk/Master	268.00	5.04%	10,602	0	10,602	16	10,618
50 General Sessions Court	24.00	0.45%	949	0	949	1	951
77 Police	308.00	5.79%	12,184	0	12,184	18	12,203
79 Fire	50.00	0.94%	1,978	0	1,978	3	1,981
80 Codes Admin	18.00	0.34%	712	0	712	1	713
81 Beer Board	11.00	0.21%	435	0	435	1	436
84 Social Services	65.00	1.22%	2,571	0	2,571	4	2,575
85 Health	858.00	16.13%	33,942	0	33,942	50	33,993
86 Public Library	87.00	1.64%	3,442	0	3,442	5	3,447
87 Parks	9.00	0.17%	356	0	356	1	357
89 Public Works	40.42	0.76%	1,599	0	1,599	2	1,601
90 Solid Waste	6.58	0.12%	260	0	260	0	261
91 Human Relations	1.00	0.02%	40	0	40	0	40
97 Water & Sewer	30.00	0.56%	1,187	0	1,187	2	1,189
101 Metro Action Com	394.00	7.41%	15,587	0	15,587	23	15,610
102 NCAC	240.00	4.51%	9,494	0	9,494	14	9,508
106 Taxi Transp & Licensing	9.00	0.17%	356	0	356	1	357
109 Communication Center	18.00	0.34%	712	0	712	1	713
112 Office of Emergency Management	3.00	0.06%	119	0	119	0	119
121 All Others	40.00	0.75%	1,582	0	1,582	2	1,585

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Data Requests Allocations

Dept:26 CENTRAL RECORDS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,318.00	100.00%	210,379	0	210,379	249	210,629
Direct Bills					0		0
Total					\$210,379		\$210,629
Basis Units: # of Requests Requested							

NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN

ACTUAL 2017
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Allocation Summary

Dept:26 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
7 GEN SVC OVERHEAD	\$4,656	\$396	\$5,051
8 GEN SVC FACILITIES	4,338	18,514	22,852
9 FLEET MANAGEMENT	109	316	425
12 DIRECTOR OF FINANCE	32	0	32
14 FINANCE OPERATIONS	4,928	14,400	19,327
15 PAYROLL	839	1,305	2,144
17 INTERNAL AUDIT	113	237	351
19 PURCHASING	1,804	3,837	5,642
21 TREASURY	109	554	663
23 HUMAN RESOURCES	11,977	2,018	13,994
24 INFORMATION SYSTEMS	177	752	928
26 CENTRAL RECORDS	9	40	49
27 Legislative	59	0	59
29 Elections	1,766	5,943	7,709
31 Planning Comm	4,980	2,654	7,634
33 Register of Deeds	5,475	0	5,475
37 Assessor Prop	4,213	9,746	13,959
38 Trustee	68	0	68
39 County Clerk	2,937	5,467	8,404
44 Public Defender	16,315	9,073	25,388
45 Juvenile Court Clerk	17,609	23,613	41,221
46 Circuit Court Clerk	28,354	5,467	33,821
47 Criminal Court Clerk	16,646	8,043	24,689
48 Clerk/Master	19,651	10,618	30,269
50 General Sessions Court	10,386	951	11,337
51 State Trial Courts	209	0	209
52 Justice Info Sys	177	0	177
77 Police	10,386	12,203	22,589
79 Fire	1,071	1,981	3,052
80 Codes Admin	1,430	713	2,143
81 Beer Board	999	436	1,434
84 Social Services	1,012	2,575	3,588
85 Health	23,033	33,993	57,026
86 Public Library	7,395	3,447	10,842
87 Parks	567	357	924
89 Public Works	1,261	1,601	2,862
90 Solid Waste	205	261	466
91 Human Relations	27	40	67
94 State Fair Board	232	0	232
96 Sports Authority	64	0	64
97 Water & Sewer	359	1,189	1,547

**NASHVILLE-DAVIDSON, TENNESSEE
2 CFR PART 200 FEDERAL COST ALLOCATION PLAN**

ACTUAL 2017
2/16/2018

Allocation Summary

Dept:26 CENTRAL RECORDS

Department	Records & Storage	Data Requests	Total
101 Metro Action Com	\$1,943	\$15,610	\$17,553
102 NCAC	1,008	9,508	10,516
106 Taxi Transp & Licensing	545	357	901
109 Communication Center	141	713	854
112 Office of Emergency Management	0	119	119
121 All Others	1,017	1,585	2,602
Total	<u>\$210,629</u>	<u>\$210,629</u>	<u>\$421,257</u>

The End