



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

FY 2019
Full Cost Allocation Plan

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

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

FY 2019
Full Cost Allocation Plan

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
 FULL COST ALLOCATION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
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Section A: Cost Allocation Methodology and Process

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for NASHVILLE-DAVIDSON COUNTY, TENNESSEE. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2019.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

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Process

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

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

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

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A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
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Cost Allocation Methodology and Process**

- CAP: Summary and Detail Schedules
- Supplemental Materials

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

Summary Schedules

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

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

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

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

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

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

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

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

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

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

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

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

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

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

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

Schedule __.4 includes:

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

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

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

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

A.2.6 Tracking Costs within the CAP

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

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

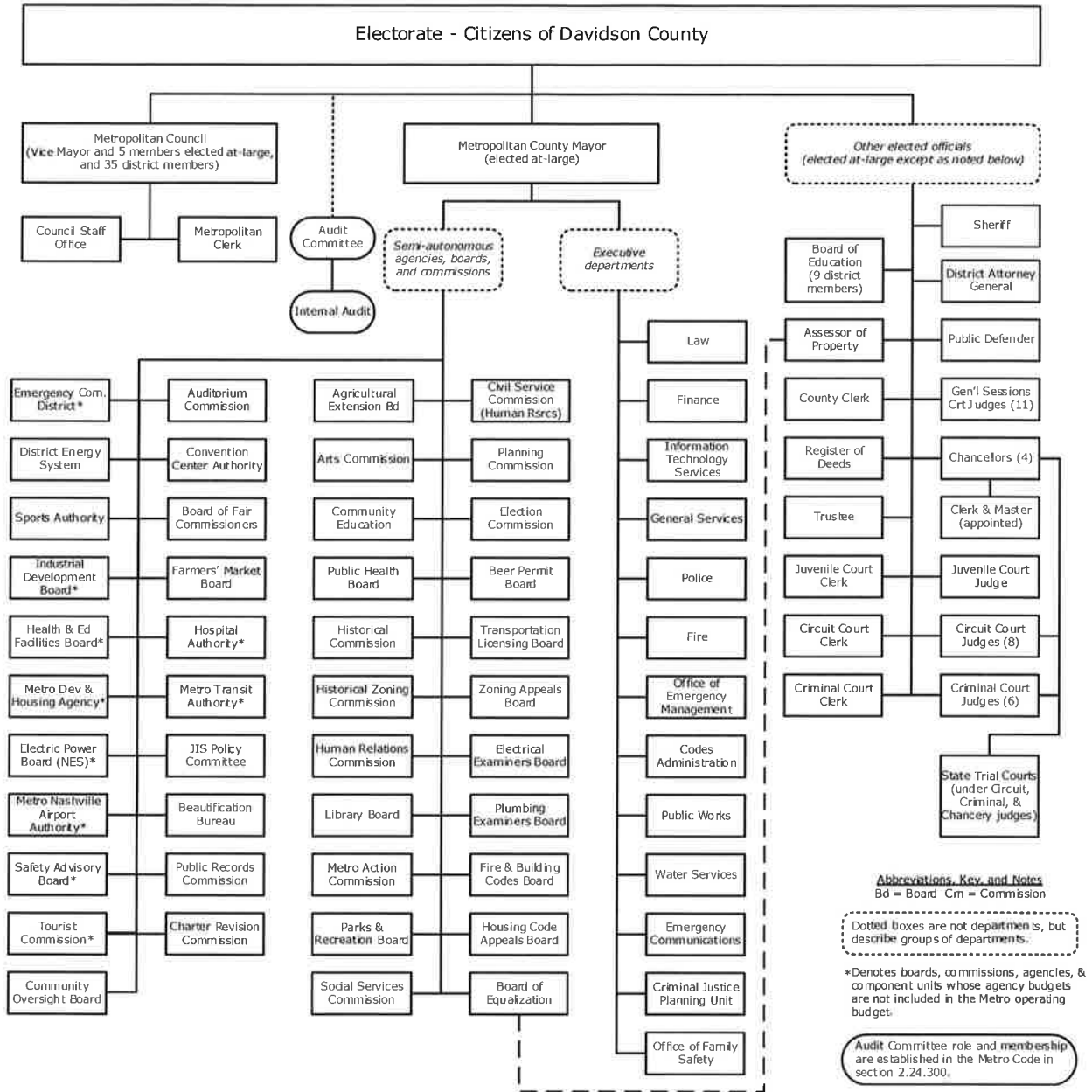
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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

Section B: Organizational Chart

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



Abbreviations, Key and Notes
Bd = Board Cm = Commission

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

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

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

Section C: Cost Allocation Plan

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

Central Service Departments	004 Mayor's Office	005 Election Commission	007 Planning Commission	009 Register of Deeds	010 General Services
Depreciation	0	19,847	211,819	0	14,857
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	142,387	247,953	167,738	0
001 Administrative - Facility Rental	0	35,406	0	0	7,343
001 Administrative - Insurance	0	13,793	15,117	0	0
001 Administrative - Post Audits	452	1,672	3,214	176	2,434
002 Metropolitan Council	0	9,067	15,270	9,625	0
003 Metropolitan Clerk	0	3,088	5,206	3,281	0
003 Metropolitan Clerk - Records Center	0	8,972	4,497	2,858	0
004 Mayor's Office - Administration	0	15,736	26,505	16,708	0
006 Law	4,992	30,417	53,804	525	0
008 Human Resources	0	17,130	28,860	18,185	0
010 General Services - Administration	0	0	0	0	202,027
010 General Services - Facilities	0	207,193	283,759	0	123,904
010 General Services - Fleet Management	0	240	4,963	4,779	979
010 General Services - Mail Services	85	66,587	6,260	5,907	22
014 Information Technology Service	0	30,627	16,152	12,158	3,645
015 Finance - Accountability	11	1,008	31,012	905	20,461
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	2,413	0	0
015 Finance - Grants & Cost Planning	25	1,260	452	221	1,484
015 Finance - Office of Mgmt & Budget	615	4,158	4,628	250	599
015 Finance - Operations	1,114	4,085	7,055	674	5,306
015 Finance - Payroll	27	42,408	1,776	255	184
015 Finance - Property Administration	59	896	1,031	501	3,385
015 Finance - Purchasing	0	0	14,605	0	0
015 Finance - Treasury	1,573	5,844	422	98	693
030 Sheriff's Office - Security Services	0	14,440	39,444	827	2,666
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	142	2,068	2,383	1,162	7,788
Allocated Costs for Fiscal 2019	9,095	678,329	1,028,600	246,833	397,777

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

Central Service Departments	011 Historical Commission	015 Finance	016 Assessor of Property	017 Trustee	018 County Clerk
Depreciation	2,544	0	242,121	71,398	203,263
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	23,806	116,753	481,816	373,864	392,698
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	2,511	0	28,642	8,596	23,103
001 Administrative - Post Audits	693	1,487	619	308	728
002 Metropolitan Council	3,399	0	24,545	7,042	22,607
003 Metropolitan Clerk	1,154	0	8,359	2,398	7,705
003 Metropolitan Clerk - Records Center	0	411	8,974	21	3,893
004 Mayor's Office - Administration	5,893	0	42,587	12,218	39,238
006 Law	25,382	0	115,751	187,962	11,866
008 Human Resources	6,413	0	46,401	13,302	42,749
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	15,367	0	373,626	135,011	297,845
010 General Services - Fleet Management	0	0	62,091	5,165	1,007
010 General Services - Mail Services	1,731	0	14,306	10,187	170,445
014 Information Technology Service	3,960	0	42,621	35,541	17,801
015 Finance - Accountability	899	0	960	914	909
015 Finance - Administration	0	152,066	0	0	0
015 Finance - Business Assistance	2,413	0	0	0	0
015 Finance - Grants & Cost Planning	972	50	632	172	368
015 Finance - Office of Mgmt & Budget	1,162	6	6,576	1,936	3,969
015 Finance - Operations	1,792	2,728	2,082	1,051	1,726
015 Finance - Payroll	381	0	3,097	1,005	2,842
015 Finance - Property Administration	238	118	1,447	395	847
015 Finance - Purchasing	14,605	0	0	0	7,296
015 Finance - Treasury	92	14	608	183	544
030 Sheriff's Office - Security Services	474	0	52,027	15,342	43,677
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	548	278	3,331	910	1,957
Allocated Costs for Fiscal 2019	116,429	273,911	1,563,219	884,921	1,299,083

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

Central Service Departments	019 District Attorney	021 Public Defender	022 Juvenile Court Clerk	023 Circuit Court Clerk	024 Criminal Court Clerk
Depreciation	5,534	0	0	993,067	171,107
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	104,679	154,302	89,114	519,262	321,530
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	27,119	22,479	9,510	17,125	27,201
001 Administrative - Post Audits	1,747	1,499	397	643	873
002 Metropolitan Council	27,833	25,534	10,038	35,857	27,544
003 Metropolitan Clerk	9,482	8,697	3,419	12,218	9,382
003 Metropolitan Clerk - Records Center	0	12,766	24,800	23,240	15,300
004 Mayor's Office - Administration	48,302	44,306	17,418	62,221	47,803
006 Law	1,580	525	728	19,715	7,323
008 Human Resources	52,621	48,281	18,971	67,814	52,079
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	22,341	24,589	53,108	547,347	181,560
010 General Services - Fleet Management	4,529	486	176	390	1,349
010 General Services - Mail Services	13,270	4,588	12,740	150,608	50,921
014 Information Technology Service	33,375	11,435	5,599	18,116	11,878
015 Finance - Accountability	956	920	893	933	909
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	719	686	148	786	531
015 Finance - Office of Mgmt & Budget	7,759	7,128	1,446	2,799	5,366
015 Finance - Operations	5,060	3,913	896	1,963	2,359
015 Finance - Payroll	2,506	2,558	983	2,045	3,000
015 Finance - Property Administration	1,648	1,572	346	1,803	1,207
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	794	555	171	519	595
030 Sheriff's Office - Security Services	12,137	12,964	18,306	421,174	6,783
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	3,789	3,620	802	4,145	2,781
Allocated Costs for Fiscal 2019	387,780	393,403	270,009	2,903,790	949,381

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

Central Service Departments	025 Clerk and Master - Chancery	026 Juvenile Court	027 General Sessions Court	028 State Trial Courts	029 Justice Integration Services
Depreciation	381,856	0	476,010	405,680	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	78,708	440,686	458,651	373,458	7,672
001 Administrative - Facility Rental	0	0	39,527	0	0
001 Administrative - Insurance	6,277	43,697	36,273	26,769	6,385
001 Administrative - Post Audits	302	4,701	3,568	3,199	587
002 Metropolitan Council	5,181	36,688	37,169	46,792	6,314
003 Metropolitan Clerk	1,761	12,503	12,666	15,951	2,150
003 Metropolitan Clerk - Records Center	17,965	0	1,394	108	198
004 Mayor's Office - Administration	8,991	63,659	64,500	81,196	10,964
006 Law	2,403	15,589	42,977	6,145	0
008 Human Resources	9,790	69,384	70,299	88,489	11,928
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	186,644	625,666	647,847	785,320	0
010 General Services - Fleet Management	0	22,343	1,266	3,850	0
010 General Services - Mail Services	13,382	13,077	8,585	16,942	149
014 Information Technology Service	3,010	32,904	27,251	34,398	50,186
015 Finance - Accountability	895	1,123	923	958	925
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	110	9,104	4,535	4,552	244
015 Finance - Office of Mgmt & Budget	1,042	11,917	10,177	9,707	2,418
015 Finance - Operations	795	12,138	7,717	9,314	1,257
015 Finance - Payroll	597	4,068	4,690	5,001	571
015 Finance - Property Administration	259	2,743	2,352	2,391	558
015 Finance - Purchasing	0	16,429	40,161	0	0
015 Finance - Treasury	113	942	981	1,058	197
030 Sheriff's Office - Security Services	95,773	219,649	504,257	343,799	363
038 Health - Employee Health & Wellness	0	2,039	0	25	0
048 Internal Audit	600	6,315	5,414	5,508	1,297
Allocated Costs for Fiscal 2019	816,454	1,667,364	2,509,190	2,270,610	104,363

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

Central Service Departments	030 Sheriff's Office	031 Police	032 Fire	033 Codes Administration	034 Beer Board
Depreciation	127,699	544,942	47,270	262,834	15,423
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,938,724	17,876,418	15,771,036	712,143	22,778
001 Administrative - Facility Rental	7,035	92,412	44,385	0	0
001 Administrative - Insurance	133,494	627,887	441,321	33,246	1,461
001 Administrative - Post Audits	10,156	40,012	14,048	9,030	893
002 Metropolitan Council	261,348	605,337	395,020	33,869	1,617
003 Metropolitan Clerk	89,110	206,635	134,699	11,541	549
003 Metropolitan Clerk - Records Center	0	13,553	1,700	1,349	566
004 Mayor's Office - Administration	453,470	1,050,182	685,417	58,769	2,800
006 Law	120,971	634,446	100,795	303,591	13,650
008 Human Resources	494,496	1,147,050	747,455	64,051	3,044
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	5,146,025	1,742,945	400,003	20,113
010 General Services - Fleet Management	457,780	3,970,862	5,226,506	103,775	3,975
010 General Services - Mail Services	5	38,594	5,205	88,302	2,141
014 Information Technology Service	9,134	1,511,418	553,419	60,946	5,590
015 Finance - Accountability	1,782	2,161	1,501	955	891
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	2,413	9,686	0	0	0
015 Finance - Grants & Cost Planning	7,202	28,225	20,028	847	36
015 Finance - Office of Mgmt & Budget	64,772	169,111	107,878	9,090	316
015 Finance - Operations	27,489	93,617	40,046	18,074	1,699
015 Finance - Payroll	27,075	68,074	43,099	4,231	176
015 Finance - Property Administration	14,418	40,308	25,641	1,934	84
015 Finance - Purchasing	23,725	173,548	31,034	21,912	0
015 Finance - Treasury	6,486	15,638	9,611	966	29
030 Sheriff's Office - Security Services	2,239,660	204,500	21,303	48,944	2,872
038 Health - Employee Health & Wellness	40,871	328,263	146,678	0	0
048 Internal Audit	33,166	92,705	58,988	4,446	195
Allocated Costs for Fiscal 2019	7,592,481	34,731,609	26,417,028	2,254,848	100,898

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

Central Service Departments	035 Agricultural Extension	036 Soil and Water Conservation	037 Social Services	038 Health	039 Public Library
Depreciation	3,128	0	51,953	17,764	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	0	919,267	2,384,016	1,249,903
001 Administrative - Facility Rental	0	0	0	13,222	0
001 Administrative - Insurance	2,994	0	37,587	104,193	200,108
001 Administrative - Post Audits	268	3	3,519	26,177	20,258
002 Metropolitan Council	2,263	0	21,529	152,875	110,809
003 Metropolitan Clerk	768	0	7,339	52,124	37,782
003 Metropolitan Clerk - Records Center	0	0	1,591	21,521	16,555
004 Mayor's Office - Administration	3,932	0	37,359	265,262	192,280
006 Law	246	0	28,742	78,350	14,326
008 Human Resources	4,269	0	40,694	289,242	209,648
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	26,072	4,520	58,793	760,653	754,964
010 General Services - Fleet Management	0	0	10,058	53,866	46,047
010 General Services - Mail Services	353	85	2,358	1,366	28,065
014 Information Technology Service	2,384	7	14,256	153,318	182,900
015 Finance - Accountability	891	889	31,074	1,368	1,517
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,413	7,255
015 Finance - Grants & Cost Planning	25	0	10,285	39,127	10,155
015 Finance - Office of Mgmt & Budget	267	0	6,818	38,563	29,668
015 Finance - Operations	573	5	10,999	65,320	77,706
015 Finance - Payroll	192	11	3,474	18,012	12,207
015 Finance - Property Administration	58	0	1,450	8,653	7,158
015 Finance - Purchasing	0	0	7,296	0	21,912
015 Finance - Treasury	26	1	671	3,835	3,040
030 Sheriff's Office - Security Services	0	0	9,428	463,684	221,301
038 Health - Employee Health & Wellness	0	0	0	65,593	223
048 Internal Audit	140	0	3,337	19,915	16,466
Allocated Costs for Fiscal 2019	48,849	5,521	1,319,877	5,100,432	3,472,253

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

Central Service Departments	040 Parks	041 Arts Commission	042 Public Works	044 Human Relations Commission	047 Criminal Justice Planning
Depreciation	0	51,993	4,745	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	2,178,411	31,487	4,538,495	7,268	7,672
001 Administrative - Facility Rental	0	0	5,133	0	21,466
001 Administrative - Insurance	392,616	1,835	97,953	1,352	966
001 Administrative - Post Audits	28,741	1,445	17,383	302	180
002 Metropolitan Council	181,414	3,803	133,862	1,294	1,127
003 Metropolitan Clerk	61,856	1,291	45,637	440	382
003 Metropolitan Clerk - Records Center	910	0	3,156	36	0
004 Mayor's Office - Administration	314,769	6,598	232,271	2,241	1,947
006 Law	116,163	18,851	293,973	3,495	533
008 Human Resources	343,230	7,179	253,258	2,428	2,112
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	556,774	51,632	8,574	0	27,861
010 General Services - Fleet Management	906,632	0	4,717,214	0	0
010 General Services - Mail Services	6,937	613	10,954	292	41
014 Information Technology Service	107,073	3,826	146,570	2,542	1,359
015 Finance - Accountability	21,869	912	23,579	895	892
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	21,798	2,413	55,708	0	0
015 Finance - Grants & Cost Planning	16,018	3,629	21,369	40	41
015 Finance - Office of Mgmt & Budget	37,365	1,239	63,884	414	435
015 Finance - Operations	87,424	3,965	40,221	844	394
015 Finance - Payroll	23,691	356	16,579	120	119
015 Finance - Property Administration	8,506	289	28,690	92	94
015 Finance - Purchasing	102,315	31,034	87,683	0	0
015 Finance - Treasury	4,760	88	7,665	24	24
030 Sheriff's Office - Security Services	139,705	9,682	2,555	0	20,097
038 Health - Employee Health & Wellness	8,957	0	4,304	0	0
048 Internal Audit	19,570	669	66,000	219	223
Allocated Costs for Fiscal 2019	5,687,504	234,829	10,927,415	24,338	87,965

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

Central Service Departments	049 Office of Emergency Management	051 Office of Family Safety	052 Community Oversight Board	060 Farmer's Market	061 Municipal Auditorium
Depreciation	49,033	24,728	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	772	0	0	67,486	76,380
001 Administrative - Facility Rental	59,295	0	0	0	0
001 Administrative - Insurance	2,794	0	0	0	18,637
001 Administrative - Post Audits	773	1,381	47	1,215	2,883
002 Metropolitan Council	3,550	10,365	966	2,022	2,585
003 Metropolitan Clerk	1,205	3,533	328	687	878
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	6,154	17,983	1,679	3,507	4,493
006 Law	1,912	4,309	10,910	15,273	6,648
008 Human Resources	6,692	19,581	1,815	3,808	4,888
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	182,852	0	0	0	0
010 General Services - Fleet Management	3,547	0	0	0	552
010 General Services - Mail Services	653	0	0	22	793
014 Information Technology Service	66,836	4,154	0	3,130	2,995
015 Finance - Accountability	33	21,506	1	951	941
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	2,413	4,840
015 Finance - Grants & Cost Planning	8,020	3,736	874	147	161
015 Finance - Office of Mgmt & Budget	2,099	2,916	303	1,490	19
015 Finance - Operations	2,082	3,459	96	3,672	7,555
015 Finance - Payroll	340	766	6	239	352
015 Finance - Property Administration	280	518	10	338	370
015 Finance - Purchasing	7,296	0	0	21,912	14,605
015 Finance - Treasury	96	178	1	268	272
030 Sheriff's Office - Security Services	21,523	55,594	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	651	1,205	27	785	855
Allocated Costs for Fiscal 2019	428,488	175,912	17,063	129,365	151,702

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

Central Service Departments	062 State Fair Board	064 Sports Authority	065 Water and Sewer	067 General Hospital	068 District Energy System (DES)
Depreciation	0	7,140	148,096	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	129,040	7,672	5,130,980	3,321,071	0
001 Administrative - Facility Rental	0	0	2,687	0	0
001 Administrative - Insurance	0	1,044	0	0	0
001 Administrative - Post Audits	2,730	1,869	59,659	14	1,238
002 Metropolitan Council	7,027	966	249,074	0	0
003 Metropolitan Clerk	2,394	328	84,926	0	0
003 Metropolitan Clerk - Records Center	170	248	868	0	0
004 Mayor's Office - Administration	12,191	1,679	432,174	0	0
006 Law	63,993	59,178	(25,270)	106,563	11,786
008 Human Resources	13,270	1,815	471,291	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	13,478	195,110	0	0
010 General Services - Fleet Management	0	0	3,269,636	0	0
010 General Services - Mail Services	368	173	1,110	0	0
014 Information Technology Service	9,631	2,077	236,676	11,868	1,061
015 Finance - Accountability	962	26,656	54,881	0	1,510
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	4,840	4,840	75,221	0	2,413
015 Finance - Grants & Cost Planning	254	1,939	16,383	134	1,210
015 Finance - Office of Mgmt & Budget	2,431	1,390	120,705	1	12,329
015 Finance - Operations	7,515	4,197	174,182	90	3,092
015 Finance - Payroll	1,467	92	29,230	6,271	0
015 Finance - Property Administration	588	4,421	27,348	314	2,753
015 Finance - Purchasing	7,296	16,429	371,067	0	0
015 Finance - Treasury	287	2,049	26,317	903	623
030 Sheriff's Office - Security Services	0	1,343	28,453	643,260	0
038 Health - Employee Health & Wellness	0	0	1,741	0	0
048 Internal Audit	1,361	10,169	62,899	728	6,336
Allocated Costs for Fiscal 2019	267,815	171,192	11,245,444	4,091,217	44,351

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

Central Service Departments	070 Community Education Commission	071 Convention Center Authority	075 Metro Action Commission	076 Nashville Career Advancement	077 Metro Development & Housing Authorit
Depreciation	0	0	102,426	3,267	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	53,752	138,132	660,360	131,299	0
001 Administrative - Facility Rental	0	0	0	16,170	0
001 Administrative - Insurance	4,380	0	0	0	0
001 Administrative - Post Audits	901	24,064	24,003	2,884	22
002 Metropolitan Council	1,294	53,294	97,668	3,717	0
003 Metropolitan Clerk	440	18,165	33,304	1,265	0
003 Metropolitan Clerk - Records Center	0	0	6,112	2,458	0
004 Mayor's Office - Administration	2,241	92,465	169,480	6,449	0
006 Law	0	8,247	23,653	21,077	2,236
008 Human Resources	2,428	100,794	184,775	7,020	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	4,958	334	0
010 General Services - Fleet Management	0	0	350,852	0	0
010 General Services - Mail Services	1,893	1,310	938	43	15
014 Information Technology Service	3,784	25,929	47,986	9,570	1,369
015 Finance - Accountability	900	889	1,357	1,094	0
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	2,413	0	14,529	0
015 Finance - Grants & Cost Planning	43	10,204	11,983	12,841	1,238
015 Finance - Office of Mgmt & Budget	665	102,934	21,932	6,113	14,136
015 Finance - Operations	2,394	56,681	69,759	7,555	120
015 Finance - Payroll	196	4,654	9,899	639	0
015 Finance - Property Administration	96	23,250	5,326	1,272	2,818
015 Finance - Purchasing	0	0	47,470	195,587	0
015 Finance - Treasury	54	492,842	2,469	316	414
030 Sheriff's Office - Security Services	0	0	18,587	5,870	0
038 Health - Employee Health & Wellness	0	298	26,012	0	771
048 Internal Audit	229	53,472	12,262	2,933	6,492
Allocated Costs for Fiscal 2019	75,690	1,210,037	1,933,571	454,302	29,631

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

Central Service Departments	078 Metropolitan Transit Authority (MTA)	080 Metro Nashville Public Schools (MNPS)	083 Industrial Development Board	090 Debt Service	091 Emergency Communication Center
Depreciation	0	37,549	0	0	57,989
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	7,672	30,142,354	0	0	256,007
001 Administrative - Facility Rental	0	296,460	0	0	0
001 Administrative - Insurance	0	0	0	0	55,543
001 Administrative - Post Audits	652	541,703	83	711	3,194
002 Metropolitan Council	320	0	0	0	49,270
003 Metropolitan Clerk	108	0	0	0	16,794
003 Metropolitan Clerk - Records Center	0	0	0	0	323
004 Mayor's Office - Administration	556	0	0	0	85,483
006 Law	1,962	574,392	3,583	0	87,803
008 Human Resources	597	0	0	0	93,185
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	294,601	0	0	182,150
010 General Services - Fleet Management	0	2,955	0	0	4,242
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	30,015	589,709	0	0	77,713
015 Finance - Accountability	889	889	0	889	921
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	7,596	100,919	0	207	1,215
015 Finance - Office of Mgmt & Budget	39,761	801,488	0	0	12,640
015 Finance - Operations	3,045	1,510,167	211	2,092	9,155
015 Finance - Payroll	38	368,172	0	0	4,908
015 Finance - Property Administration	17,319	229,319	0	476	2,768
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	2,502	92,625	53	6,835	1,033
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	50	0	0	0
048 Internal Audit	39,840	527,075	0	1,105	6,372
Allocated Costs for Fiscal 2019	152,872	36,110,427	3,930	12,315	1,008,708

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
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Central Service Departments	Airport Authority	Bordeaux Longterm Care	Flood	Hospital Authority	Knowles Home
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	54,049	2,294,226	0	0	219,290
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	0	3	182	56	21
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
006 Law	33	401	0	0	2,494
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	368	0	0	0
014 Information Technology Service	0	0	0	0	0
015 Finance - Accountability	0	889	29	0	889
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	0	293	56	3,733	154
015 Finance - Office of Mgmt & Budget	0	2,855	1	37,702	1,634
015 Finance - Operations	0	20	345	160	147
015 Finance - Payroll	117	4,309	0	0	417
015 Finance - Property Administration	0	667	128	8,505	353
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	13	650	2,564	1,239	101
030 Sheriff's Office - Security Services	0	0	0	0	0
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	0	1,548	298	19,568	818
Allocated Costs for Fiscal 2019	54,212	2,306,229	3,603	70,963	226,318

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

Central Service Departments	Medical Examiner	Port Authority	Nashville Electric Service (NES)	IKON Printing	All Other
Depreciation	0	0	0	1,400	659,678
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	0	368	0	0	11,373
001 Administrative - Facility Rental	0	0	0	0	59,112
001 Administrative - Insurance	0	0	0	0	0
001 Administrative - Post Audits	37	0	0	0	148,351
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0	0	229
004 Mayor's Office - Administration	0	0	0	0	0
006 Law	3,549	0	33	0	21,476
008 Human Resources	0	0	0	0	0
010 General Services - Administration	0	0	0	0	0
010 General Services - Facilities	0	0	0	162	2,861,883
010 General Services - Fleet Management	0	0	0	0	2,894
010 General Services - Mail Services	0	0	0	0	0
014 Information Technology Service	0	0	72,393	0	31,987
015 Finance - Accountability	219	0	0	0	216,527
015 Finance - Administration	0	0	0	0	0
015 Finance - Business Assistance	0	0	0	0	0
015 Finance - Grants & Cost Planning	407	0	0	0	150,582
015 Finance - Office of Mgmt & Budget	4,025	0	0	0	22,612
015 Finance - Operations	213	0	0	0	416,914
015 Finance - Payroll	0	2	0	0	5,771
015 Finance - Property Administration	936	0	0	0	4,942
015 Finance - Purchasing	0	0	0	0	0
015 Finance - Treasury	133	0	0	0	21,447
030 Sheriff's Office - Security Services	0	0	0	0	475,411
038 Health - Employee Health & Wellness	0	0	0	0	0
048 Internal Audit	2,162	0	0	0	11,378
Allocated Costs for Fiscal 2019	11,681	370	72,426	1,562	5,122,567

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

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Depreciation	5,418,160	0	0	(7,537,775)	
001 Administrative - Corporate Dues	0	0	0	0	
001 Administrative - Employee Benefits	95,834,978	0	201,477	0	
001 Administrative - Facility Rental	699,653	0	0	0	
001 Administrative - Insurance	2,474,008	0	0	0	
001 Administrative - Post Audits	1,020,390	0	0	0	
002 Metropolitan Council	2,738,790	0	0	0	
003 Metropolitan Clerk	933,928	0	1,274	0	
003 Metropolitan Clerk - Records Center	196,742	0	0	0	
004 Mayor's Office - Administration	4,752,076	0	0	0	67,930
006 Law	3,262,057	524,400	6,316	13,312,621	
008 Human Resources	5,182,811	0	190,222	0	0
010 General Services - Administration	202,027	0	0	0	
010 General Services - Facilities	17,805,584	984,300	15,785,035	0	0
010 General Services - Fleet Management	19,245,006	21,442,378	3,000,000	355,552	
010 General Services - Mail Services	752,789	13,849	0	0	
014 Information Technology Service	4,374,282	0	14,850,472	25,904,665	
015 Finance - Accountability	491,512	0	0	0	
015 Finance - Administration	152,066	0	455,132	0	
015 Finance - Business Assistance	218,021	0	0	0	
015 Finance - Grants & Cost Planning	518,407	0	0	0	
015 Finance - Office of Mgmt & Budget	1,825,659	0	(2)	0	
015 Finance - Operations	2,826,319	0	0	0	
015 Finance - Payroll	733,295	0	0	0	
015 Finance - Property Administration	496,286	0	0	0	
015 Finance - Purchasing	1,275,217	0	0	0	
015 Finance - Treasury	725,144	0	0	834,923	
030 Sheriff's Office - Security Services	6,437,874	0	0	9,777,393	
038 Health - Employee Health & Wellness	625,825	0	0	0	
048 Internal Audit	1,141,445	0	0	0	
Allocated Costs for Fiscal 2019	182,360,351	22,964,927	34,489,926	42,647,379	67,930

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

Central Service Departments	Total Expenditures
Depreciation	
001 Administrative - Corporate Dues	
001 Administrative - Employee Benefits	
001 Administrative - Facility Rental	
001 Administrative - Insurance	
001 Administrative - Post Audits	
002 Metropolitan Council	
003 Metropolitan Clerk	
003 Metropolitan Clerk - Records Center	
004 Mayor's Office - Administration	
006 Law	
008 Human Resources	
010 General Services - Administration	
010 General Services - Facilities	
010 General Services - Fleet Management	
010 General Services - Mail Services	
014 Information Technology Service	
015 Finance - Accountability	
015 Finance - Administration	
015 Finance - Business Assistance	
015 Finance - Grants & Cost Planning	
015 Finance - Office of Mgmt & Budget	
015 Finance - Operations	
015 Finance - Payroll	
015 Finance - Property Administration	
015 Finance - Purchasing	
015 Finance - Treasury	
030 Sheriff's Office - Security Services	
038 Health - Employee Health & Wellness	
048 Internal Audit	
Allocated Costs for Fiscal 2019	<u>282,530,513</u>

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Depreciation	0		7,537,775		0	
001 Administrative - Corporate Dues	716,149		0		0	
001 Administrative - Employee Benefits	97,857,908		0	(201,477)	0	
001 Administrative - Facility Rental	974,191		0		0	
001 Administrative - Insurance	2,507,500		0		0	
001 Administrative - Post Audits	1,103,972		0		0	
002 Metropolitan Council	2,108,718		0		0	
003 Metropolitan Clerk	581,659		0	(1,274)	0	
003 Metropolitan Clerk - Records Center	196,306		0		0	
004 Mayor's Office - Administration	3,979,802	(67,930)	0		0	
006 Law	17,366,946		(13,312,621)	(6,316)	(524,400)	
008 Human Resources	5,149,357	0	0	(190,222)	0	
010 General Services - Administration	995,801		0		0	
010 General Services - Facilities	37,337,512	0	0	(15,785,035)	(984,300)	
010 General Services - Fleet Management	41,146,919		(355,552)	(3,000,000)	(21,442,378)	
010 General Services - Mail Services	885,794		0		(13,849)	
014 Information Technology Service	42,588,111		(25,904,665)	(14,850,472)	0	
015 Finance - Accountability	515,476		0		0	
015 Finance - Administration	1,563,830		0	(455,132)	0	
015 Finance - Business Assistance	591,690		0		0	
015 Finance - Grants & Cost Planning	315,323		0		0	
015 Finance - Office of Mgmt & Budget	1,405,169		0	2	0	
015 Finance - Operations	2,140,490		0		0	
015 Finance - Payroll	564,873		0		0	
015 Finance - Property Administration	477,795		0		0	
015 Finance - Purchasing	1,095,192		0		0	
015 Finance - Treasury	1,242,755		(834,923)		0	
030 Sheriff's Office - Security Services	15,037,076		(9,777,393)		0	
038 Health - Employee Health & Wellness	690,914		0		0	
048 Internal Audit	1,393,285		0		0	
004 Mayor's Office						9,095
005 Election Commission						678,329
007 Planning Commission						1,028,600
009 Register of Deeds						246,833
010 General Services						397,777
011 Historical Commission						116,429
015 Finance						273,911
016 Assessor of Property						1,563,219
017 Trustee						884,921
018 County Clerk						1,299,083
019 District Attorney						387,780
021 Public Defender						393,403
022 Juvenile Court Clerk						270,009
023 Circuit Court Clerk						2,903,790
024 Criminal Court Clerk						949,381
025 Clerk and Master - Chancery						816,454
026 Juvenile Court						1,667,364
027 General Sessions Court						2,509,190
028 State Trial Courts						2,270,610
029 Justice Integration Services						104,363
030 Sheriff's Office						7,592,481
031 Police						34,731,609

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

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
032 Fire						26,417,028
033 Codes Administration						2,254,848
034 Beer Board						100,898
035 Agricultural Extension						48,849
036 Soil and Water Conservation						5,521
037 Social Services						1,319,877
038 Health						5,100,432
039 Public Library						3,472,253
040 Parks						5,687,504
041 Arts Commission						234,829
042 Public Works						10,927,415
044 Human Relations Commission						24,338
047 Criminal Justice Planning						87,965
049 Office of Emergency Management						428,488
051 Office of Family Safety						175,912
052 Community Oversight Board						17,063
060 Farmer's Market						129,365
061 Municipal Auditorium						151,702
062 State Fair Board						267,815
064 Sports Authority						171,192
065 Water and Sewer						11,245,444
067 General Hospital						4,091,217
068 District Energy System (DES)						44,351
070 Community Education Commission						75,690
071 Convention Center Authority						1,210,037
075 Metro Action Commission						1,933,571
076 Nashville Career Advancement Center						454,302
077 Metro Development & Housing Authorit						29,631
078 Metropolitan Transit Authority (MTA)						152,872
080 Metro Nashville Public Schools (MNPS)						36,110,427
083 Industrial Development Board						3,930
090 Debt Service						12,315
091 Emergency Communication Center						1,008,708
Airport Authority						54,212
Bordeaux Longterm Care						2,306,229
Flood						3,603
Hospital Authority						70,963
Knowles Home						226,318
Medical Examiner						11,681
Port Authority						370
Nashville Electric Service (NES)						72,426
IKON Printing						1,562
All Other						5,122,567
Totals	282,530,513	(67,930)	(42,647,379)	(34,489,926)	(22,964,927)	182,360,351

Deviation: 0

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

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	(2,029)	0	0	0
001 Administrative - Employee Benefits	0	0	(712,314)	0	0
001 Administrative - Facility Rental	0	0	0	(1,636)	0
001 Administrative - Insurance	0	0	0	0	(226,977)
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	249,368	246,294	16,125	0	15,360
003 Metropolitan Clerk	78,343	0	53,347	0	3,038
003 Metropolitan Clerk - Records Center	24,858	0	0	0	0
004 Mayor's Office	0	0	0	0	0
004 Mayor's Office - Administration	251,386	471,884	153,898	0	11,300
005 Election Commission	19,847	0	142,387	35,406	13,793
006 Law	58,748	0	85,617	0	15,618
007 Planning Commission	211,819	0	247,953	0	15,117
008 Human Resources	1,355	0	257,011	6,709	17,261
009 Register of Deeds	0	0	167,738	0	0
010 General Services	14,857	0	0	7,343	0
010 General Services - Administration	53,899	0	867,824	0	0
010 General Services - Facilities	327,743	0	188,806	749	156,362
010 General Services - Fleet Management	42,406	0	0	209,985	0
010 General Services - Mail Services	6,628	0	0	0	0
011 Historical Commission	2,544	0	23,806	0	2,511
014 Information Technology Service	622,449	0	441,765	49,648	2,994
015 Finance	0	0	116,753	0	0
015 Finance - Accountability	0	0	0	0	0
015 Finance - Administration	57,669	0	451,188	0	34,382
015 Finance - Business Assistance	10,901	0	0	0	0
015 Finance - Grants & Cost Planning	7,395	0	0	0	0
015 Finance - Office of Mgmt & Budget	90,989	0	0	0	0
015 Finance - Operations	112,220	0	0	0	0
015 Finance - Payroll	19,591	0	0	0	0
015 Finance - Property Administration	4,155	0	0	0	0
015 Finance - Purchasing	75,496	0	0	0	0
015 Finance - Treasury	19,483	0	0	0	0
016 Assessor of Property	242,121	0	481,816	0	28,642
017 Trustee	71,398	0	373,864	0	8,596
018 County Clerk	203,263	0	392,698	0	23,103
019 District Attorney	5,534	0	104,679	0	27,119
021 Public Defender	0	0	154,302	0	22,479
022 Juvenile Court Clerk	0	0	89,114	0	9,510
023 Circuit Court Clerk	993,067	0	519,262	0	17,125
024 Criminal Court Clerk	171,107	0	321,530	0	27,201
025 Clerk and Master - Chancery	381,856	0	78,708	0	6,277
026 Juvenile Court	0	0	440,686	0	43,697
027 General Sessions Court	476,010	0	458,651	39,527	36,273
028 State Trial Courts	405,680	0	373,458	0	26,769
029 Justice Integration Services	0	0	7,672	0	6,385
030 Sheriff's Office	127,699	0	2,938,724	7,035	133,494
030 Sheriff's Office - Security Services	2,698	0	0	0	0
031 Police	544,942	0	17,876,418	92,412	627,887
032 Fire	47,270	0	15,771,036	44,385	441,321
033 Codes Administration	262,834	0	712,143	0	33,246
034 Beer Board	15,423	0	22,778	0	1,461

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

Department	Depreciation 1.5	001 Administrativ 2.5	001 Administrativ 3.5	001 Administrativ 4.5	001 Administrativ 5.5
035 Agricultural Extension	3,128	0	0	0	2,994
036 Soil and Water Conservation	0	0	0	0	0
037 Social Services	51,953	0	919,267	0	37,587
038 Health	17,764	0	2,384,016	13,222	104,193
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	0	0	1,249,903	0	200,108
040 Parks	0	0	2,178,411	0	392,616
041 Arts Commission	51,993	0	31,487	0	1,835
042 Public Works	4,745	0	4,538,495	5,133	97,953
044 Human Relations Commission	0	0	7,268	0	1,352
047 Criminal Justice Planning	0	0	7,672	21,466	966
048 Internal Audit	1,835	0	18,186	9,083	4,154
049 Office of Emergency Management	49,033	0	772	59,295	2,794
051 Office of Family Safety	24,728	0	0	0	0
052 Community Oversight Board	0	0	0	0	0
060 Farmer's Market	0	0	67,486	0	0
061 Municipal Auditorium	0	0	76,380	0	18,637
062 State Fair Board	0	0	129,040	0	0
064 Sports Authority	7,140	0	7,672	0	1,044
065 Water and Sewer	148,096	0	5,130,980	2,687	0
067 General Hospital	0	0	3,321,071	0	0
068 District Energy System (DES)	0	0	0	0	0
070 Community Education Commission	0	0	53,752	0	4,380
071 Convention Center Authority	0	0	138,132	0	0
075 Metro Action Commission	102,426	0	660,360	0	0
076 Nashville Career Advancement Center	3,267	0	131,299	16,170	0
077 Metro Development & Housing Authorit	0	0	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	7,672	0	0
080 Metro Nashville Public Schools (MNPS)	37,549	0	30,142,354	296,460	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	57,989	0	256,007	0	55,543
Airport Authority	0	0	54,049	0	0
Bordeaux Longterm Care	0	0	2,294,226	0	0
Flood	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	219,290	0	0
Medical Examiner	0	0	0	0	0
Port Authority	0	0	368	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	1,400	0	0	0	0
All Other	659,678	0	11,373	59,112	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	201,477	0	0
Cost Adjustments	(7,537,775)	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	0	716,149	97,857,908	974,191	2,507,500

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

Department	001 Administrativ 6.5	002 Metropolitan 7.5	003 Metropolitan 8.5	003 Metropolitan 9.5	004 Mayor's Offic 10.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	16	0	0	0	0
001 Administrative - Employee Benefits	5,310	0	0	0	0
001 Administrative - Facility Rental	16	0	0	0	0
001 Administrative - Insurance	29	0	0	0	0
001 Administrative - Post Audits	(2,137)	0	0	0	0
002 Metropolitan Council	222	(787,826)	4,068	30	27,295
003 Metropolitan Clerk	381	1,780	(410,772)	1,660	2,943
003 Metropolitan Clerk - Records Center	163	0	0	(26,961)	0
004 Mayor's Office	452	0	0	0	0
004 Mayor's Office - Administration	362	10,118	3,447	0	(1,123,570)
005 Election Commission	1,672	9,067	3,088	8,972	15,736
006 Law	3,107	14,897	5,082	0	25,861
007 Planning Commission	3,214	15,270	5,206	4,497	26,505
008 Human Resources	1,189	18,799	6,408	8,145	32,623
009 Register of Deeds	176	9,625	3,281	2,858	16,708
010 General Services	2,434	0	0	0	0
010 General Services - Administration	332	35,002	11,926	152	60,739
010 General Services - Facilities	6,850	0	0	3,749	0
010 General Services - Fleet Management	16,274	0	0	245	0
010 General Services - Mail Services	272	0	0	0	0
011 Historical Commission	693	3,399	1,154	0	5,893
014 Information Technology Service	7,059	43,095	14,689	219	74,783
015 Finance	1,487	0	0	411	0
015 Finance - Accountability	201	0	0	0	0
015 Finance - Administration	706	31,478	10,731	19	54,629
015 Finance - Business Assistance	234	0	0	0	0
015 Finance - Grants & Cost Planning	37,478	0	0	0	0
015 Finance - Office of Mgmt & Budget	271	0	0	0	0
015 Finance - Operations	511	0	0	4,000	0
015 Finance - Payroll	275	0	0	1,028	0
015 Finance - Property Administration	173	0	0	0	0
015 Finance - Purchasing	268	0	0	6,900	0
015 Finance - Treasury	1,054	0	0	197	0
016 Assessor of Property	619	24,545	8,359	8,974	42,587
017 Trustee	308	7,042	2,398	21	12,218
018 County Clerk	728	22,607	7,705	3,893	39,238
019 District Attorney	1,747	27,833	9,482	0	48,302
021 Public Defender	1,499	25,534	8,697	12,766	44,306
022 Juvenile Court Clerk	397	10,038	3,419	24,800	17,418
023 Circuit Court Clerk	643	35,857	12,218	23,240	62,221
024 Criminal Court Clerk	873	27,544	9,382	15,300	47,803
025 Clerk and Master - Chancery	302	5,181	1,761	17,965	8,991
026 Juvenile Court	4,701	36,688	12,503	0	63,659
027 General Sessions Court	3,568	37,169	12,666	1,394	64,500
028 State Trial Courts	3,199	46,792	15,951	108	81,196
029 Justice Integration Services	587	6,314	2,150	198	10,964
030 Sheriff's Office	10,156	261,348	89,110	0	453,470
030 Sheriff's Office - Security Services	1,910	0	0	0	0
031 Police	40,012	605,337	206,635	13,553	1,050,182
032 Fire	14,048	395,020	134,699	1,700	685,417
033 Codes Administration	9,030	33,869	11,541	1,349	58,769
034 Beer Board	893	1,617	549	566	2,800

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

Department	001 Administrativ 6.5	002 Metropolitan 7.5	003 Metropolitan 8.5	003 Metropolitan 9.5	004 Mayor's Offic 10.5
035 Agricultural Extension	268	2,263	768	0	3,932
036 Soil and Water Conservation	3	0	0	0	0
037 Social Services	3,519	21,529	7,339	1,591	37,359
038 Health	26,177	152,875	52,124	21,521	265,262
038 Health - Employee Health & Wellness	356	0	0	0	0
039 Public Library	20,258	110,809	37,782	16,555	192,280
040 Parks	28,741	181,414	61,856	910	314,769
041 Arts Commission	1,445	3,803	1,291	0	6,598
042 Public Works	17,383	133,862	45,637	3,156	232,271
044 Human Relations Commission	302	1,294	440	36	2,241
047 Criminal Justice Planning	180	1,127	382	0	1,947
048 Internal Audit	700	2,585	878	181	4,493
049 Office of Emergency Management	773	3,550	1,205	0	6,154
051 Office of Family Safety	1,381	10,365	3,533	0	17,983
052 Community Oversight Board	47	966	328	0	1,679
060 Farmer's Market	1,215	2,022	687	0	3,507
061 Municipal Auditorium	2,883	2,585	878	0	4,493
062 State Fair Board	2,730	7,027	2,394	170	12,191
064 Sports Authority	1,869	966	328	248	1,679
065 Water and Sewer	59,659	249,074	84,926	868	432,174
067 General Hospital	14	0	0	0	0
068 District Energy System (DES)	1,238	0	0	0	0
070 Community Education Commission	901	1,294	440	0	2,241
071 Convention Center Authority	24,064	53,294	18,165	0	92,465
075 Metro Action Commission	24,003	97,668	33,304	6,112	169,480
076 Nashville Career Advancement Center	2,884	3,717	1,265	2,458	6,449
077 Metro Development & Housing Authorit	22	0	0	0	0
078 Metropolitan Transit Authority (MTA)	652	320	108	0	556
080 Metro Nashville Public Schools (MNPS)	541,703	0	0	0	0
083 Industrial Development Board	83	0	0	0	0
090 Debt Service	711	0	0	0	0
091 Emergency Communication Center	3,194	49,270	16,794	323	85,483
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	3	0	0	0	0
Flood	182	0	0	0	0
Hospital Authority	56	0	0	0	0
Knowles Home	21	0	0	0	0
Medical Examiner	37	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	148,351	0	0	229	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	1,274	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	67,930
Total Expenditures	1,103,972	2,108,718	581,659	196,306	3,979,802

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

Department	006 Law 11.5	008 Human Resourc 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	0	0	0
001 Administrative - Employee Benefits	25,764	0	0	(291)	0
001 Administrative - Facility Rental	0	0	0	0	0
001 Administrative - Insurance	223,003	0	0	0	0
001 Administrative - Post Audits	0	0	0	0	0
002 Metropolitan Council	20,523	30,181	0	103,121	0
003 Metropolitan Clerk	5,662	3,247	0	235,338	0
003 Metropolitan Clerk - Records Center	512	0	0	0	105
004 Mayor's Office	4,992	0	0	0	0
004 Mayor's Office - Administration	39,362	18,481	0	117,373	0
005 Election Commission	30,417	17,130	0	207,193	240
006 Law	(337,743)	27,220	0	26,702	430
007 Planning Commission	53,804	28,860	0	283,759	4,963
008 Human Resources	17,968	(514,926)	0	11,064	53
009 Register of Deeds	525	18,185	0	0	4,779
010 General Services	0	0	202,027	123,904	979
010 General Services - Administration	30,921	66,199	(1,839,386)	57,576	8
010 General Services - Facilities	0	0	778,816	(1,671,564)	24,865
010 General Services - Fleet Management	2,211	0	1,774,199	780,098	(3,064,061)
010 General Services - Mail Services	0	0	80,145	9,641	2,107
011 Historical Commission	25,382	6,413	0	15,367	0
014 Information Technology Service	23,582	81,497	0	1,258,876	17,845
015 Finance	0	0	0	0	0
015 Finance - Accountability	0	0	0	21,938	0
015 Finance - Administration	101,394	59,537	0	30,018	0
015 Finance - Business Assistance	0	0	0	25,703	0
015 Finance - Grants & Cost Planning	598	0	0	10,349	0
015 Finance - Office of Mgmt & Budget	0	0	0	96,426	0
015 Finance - Operations	0	0	0	148,470	0
015 Finance - Payroll	0	0	0	33,583	0
015 Finance - Property Administration	22,278	0	0	12,586	0
015 Finance - Purchasing	75,397	0	0	78,628	0
015 Finance - Treasury	3,723	0	0	40,759	0
016 Assessor of Property	115,751	46,401	0	373,626	62,091
017 Trustee	187,962	13,302	0	135,011	5,165
018 County Clerk	11,866	42,749	0	297,845	1,007
019 District Attorney	1,580	52,621	0	22,341	4,529
021 Public Defender	525	48,281	0	24,589	486
022 Juvenile Court Clerk	728	18,971	0	53,108	176
023 Circuit Court Clerk	19,715	67,814	0	547,347	390
024 Criminal Court Clerk	7,323	52,079	0	181,560	1,349
025 Clerk and Master - Chancery	2,403	9,790	0	186,644	0
026 Juvenile Court	15,589	69,384	0	625,666	22,343
027 General Sessions Court	42,977	70,299	0	647,847	1,266
028 State Trial Courts	6,145	88,489	0	785,320	3,850
029 Justice Integration Services	0	11,928	0	0	0
030 Sheriff's Office	120,971	494,496	0	0	457,780
030 Sheriff's Office - Security Services	0	0	0	1,320,901	122,631
031 Police	634,446	1,147,050	0	5,146,025	3,970,862
032 Fire	100,795	747,455	0	1,742,945	5,226,506
033 Codes Administration	303,591	64,051	0	400,003	103,775
034 Beer Board	13,650	3,044	0	20,113	3,975

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

Department	006 Law 11.5	008 Human Resourc 12.5	010 General Servi 13.5	010 General Servi 14.5	010 General Servi 15.5
035 Agricultural Extension	246	4,269	0	26,072	0
036 Soil and Water Conservation	0	0	0	4,520	0
037 Social Services	28,742	40,694	0	58,793	10,058
038 Health	78,350	289,242	0	760,653	53,866
038 Health - Employee Health & Wellness	0	0	0	0	0
039 Public Library	14,326	209,648	0	754,964	46,047
040 Parks	116,163	343,230	0	556,774	906,632
041 Arts Commission	18,851	7,179	0	51,632	0
042 Public Works	293,973	253,258	0	8,574	4,717,214
044 Human Relations Commission	3,495	2,428	0	0	0
047 Criminal Justice Planning	533	2,112	0	27,861	0
048 Internal Audit	6,397	4,888	0	15,298	0
049 Office of Emergency Management	1,912	6,692	0	182,852	3,547
051 Office of Family Safety	4,309	19,581	0	0	0
052 Community Oversight Board	10,910	1,815	0	0	0
060 Farmer's Market	15,273	3,808	0	0	0
061 Municipal Auditorium	6,648	4,888	0	0	552
062 State Fair Board	63,993	13,270	0	0	0
064 Sports Authority	59,178	1,815	0	13,478	0
065 Water and Sewer	(25,270)	471,291	0	195,110	3,269,636
067 General Hospital	106,563	0	0	0	0
068 District Energy System (DES)	11,786	0	0	0	0
070 Community Education Commission	0	2,428	0	0	0
071 Convention Center Authority	8,247	100,794	0	0	0
075 Metro Action Commission	23,653	184,775	0	4,958	350,852
076 Nashville Career Advancement Center	21,077	7,020	0	334	0
077 Metro Development & Housing Authorit	2,236	0	0	0	0
078 Metropolitan Transit Authority (MTA)	1,962	597	0	0	0
080 Metro Nashville Public Schools (MNPS)	574,392	0	0	294,601	2,955
083 Industrial Development Board	3,583	0	0	0	0
090 Debt Service	0	0	0	0	0
091 Emergency Communication Center	87,803	93,185	0	182,150	4,242
Airport Authority	33	0	0	0	0
Bordeaux Longterm Care	401	0	0	0	0
Flood	0	0	0	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	2,494	0	0	0	0
Medical Examiner	3,549	0	0	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	33	0	0	0	0
IKON Printing	0	0	0	162	0
All Other	21,476	0	0	2,861,883	2,894
Total Allocated					
Direct Bills	524,400	0	0	984,300	21,442,378
Unallocated	6,316	190,222	0	15,785,035	3,000,000
Cost Adjustments	13,312,621	0	0	0	355,552
Disallowed	0	0	0	0	0
Total Expenditures	17,366,946	5,149,357	995,801	37,337,512	41,146,919

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

Department	010 General Servi 16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	0	841	0	0
001 Administrative - Employee Benefits	68,314	258	9,391	0	0
001 Administrative - Facility Rental	0	0	31	0	0
001 Administrative - Insurance	0	0	81	0	0
001 Administrative - Post Audits	0	0	35	0	0
002 Metropolitan Council	8,192	7,041	729	0	0
003 Metropolitan Clerk	375	4,725	731	0	0
003 Metropolitan Clerk - Records Center	0	593	1	0	0
004 Mayor's Office	85	0	11	0	0
004 Mayor's Office - Administration	2,882	11,282	740	0	11,790
005 Election Commission	66,587	30,627	1,008	0	0
006 Law	12,425	9,607	1,050	0	0
007 Planning Commission	6,260	16,152	31,012	0	2,413
008 Human Resources	10,901	23,765	764	0	11,790
009 Register of Deeds	5,907	12,158	905	0	0
010 General Services	22	3,645	20,461	0	0
010 General Services - Administration	1,108	4,664	731	0	75,518
010 General Services - Facilities	0	60,382	694	0	0
010 General Services - Fleet Management	984	72,026	527	0	0
010 General Services - Mail Services	(104,476)	529	21	0	0
011 Historical Commission	1,731	3,960	899	0	2,413
014 Information Technology Service	1,259	(3,091,852)	1,223	0	14,146
015 Finance	0	0	0	152,066	0
015 Finance - Accountability	0	826	(125,651)	99,373	0
015 Finance - Administration	343	2,238	893	(981,745)	2,355
015 Finance - Business Assistance	48	910	4	126,563	(165,978)
015 Finance - Grants & Cost Planning	0	651	129,805	79,700	0
015 Finance - Office of Mgmt & Budget	385	6,381	4	345,554	0
015 Finance - Operations	8,340	9,861	6	515,706	0
015 Finance - Payroll	4,125	1,995	4	123,005	0
015 Finance - Property Administration	269	1,212	1	119,240	0
015 Finance - Purchasing	634	2,963	890	274,075	416,793
015 Finance - Treasury	20,092	4,996	11	255,161	0
016 Assessor of Property	14,306	42,621	960	0	0
017 Trustee	10,187	35,541	914	0	0
018 County Clerk	170,445	17,801	909	0	0
019 District Attorney	13,270	33,375	956	0	0
021 Public Defender	4,588	11,435	920	0	0
022 Juvenile Court Clerk	12,740	5,599	893	0	0
023 Circuit Court Clerk	150,608	18,116	933	0	0
024 Criminal Court Clerk	50,921	11,878	909	0	0
025 Clerk and Master - Chancery	13,382	3,010	895	0	0
026 Juvenile Court	13,077	32,904	1,123	0	0
027 General Sessions Court	8,585	27,251	923	0	0
028 State Trial Courts	16,942	34,398	958	0	0
029 Justice Integration Services	149	50,186	925	0	0
030 Sheriff's Office	5	9,134	1,782	0	2,413
030 Sheriff's Office - Security Services	81,787	318,590	390	0	0
031 Police	38,594	1,511,418	2,161	0	9,686
032 Fire	5,205	553,419	1,501	0	0
033 Codes Administration	88,302	60,946	955	0	0
034 Beer Board	2,141	5,590	891	0	0

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

Department	010 General Servi 16.5	014 Information T 17.5	015 Finance - Acc 18.5	015 Finance - Adm 19.5	015 Finance - Bus 20.5
035 Agricultural Extension	353	2,384	891	0	0
036 Soil and Water Conservation	85	7	889	0	0
037 Social Services	2,358	14,256	31,074	0	0
038 Health	1,366	153,318	1,368	0	2,413
038 Health - Employee Health & Wellness	0	0	1	0	0
039 Public Library	28,065	182,900	1,517	0	7,255
040 Parks	6,937	107,073	21,869	0	21,798
041 Arts Commission	613	3,826	912	0	2,413
042 Public Works	10,954	146,570	23,579	0	55,708
044 Human Relations Commission	292	2,542	895	0	0
047 Criminal Justice Planning	41	1,359	892	0	0
048 Internal Audit	1,169	5,049	16	0	7,255
049 Office of Emergency Management	653	66,836	33	0	0
051 Office of Family Safety	0	4,154	21,506	0	0
052 Community Oversight Board	0	0	1	0	0
060 Farmer's Market	22	3,130	951	0	2,413
061 Municipal Auditorium	793	2,995	941	0	4,840
062 State Fair Board	368	9,631	962	0	4,840
064 Sports Authority	173	2,077	26,656	0	4,840
065 Water and Sewer	1,110	236,676	54,881	0	75,221
067 General Hospital	0	11,868	0	0	0
068 District Energy System (DES)	0	1,061	1,510	0	2,413
070 Community Education Commission	1,893	3,784	900	0	0
071 Convention Center Authority	1,310	25,929	889	0	2,413
075 Metro Action Commission	938	47,986	1,357	0	0
076 Nashville Career Advancement Center	43	9,570	1,094	0	14,529
077 Metro Development & Housing Authorit	15	1,369	0	0	0
078 Metropolitan Transit Authority (MTA)	0	30,015	889	0	0
080 Metro Nashville Public Schools (MNPS)	0	589,709	889	0	0
083 Industrial Development Board	0	0	0	0	0
090 Debt Service	0	0	889	0	0
091 Emergency Communication Center	0	77,713	921	0	0
Airport Authority	0	0	0	0	0
Bordeaux Longterm Care	368	0	889	0	0
Flood	0	0	29	0	0
Hospital Authority	0	0	0	0	0
Knowles Home	0	0	889	0	0
Medical Examiner	0	0	219	0	0
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	72,393	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	31,987	216,527	0	0
Total Allocated					
Direct Bills	13,849	0	0	0	0
Unallocated	0	14,850,472	0	455,132	0
Cost Adjustments	0	25,904,665	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	885,794	42,588,111	515,476	1,563,830	591,690

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

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	56	547	106	0	133
001 Administrative - Employee Benefits	50,046	52,277	13,647	24	117,015
001 Administrative - Facility Rental	76	779	106	0	179
001 Administrative - Insurance	199	1,984	51	0	462
001 Administrative - Post Audits	87	1,217	84	0	203
002 Metropolitan Council	165	1,759	576	1,363	389
003 Metropolitan Clerk	45	355	1,044	211	105
003 Metropolitan Clerk - Records Center	14	161	375	50	35
004 Mayor's Office	25	615	1,114	27	59
004 Mayor's Office - Administration	3,630	3,235	1,215	1,022	721
005 Election Commission	1,260	4,158	4,085	42,408	896
006 Law	1,221	4,999	10,209	1,449	2,858
007 Planning Commission	452	4,628	7,055	1,776	1,031
008 Human Resources	407	4,411	2,872	2,058	951
009 Register of Deeds	221	250	674	255	501
010 General Services	1,484	599	5,306	184	3,385
010 General Services - Administration	77	1,000	918	1,826	183
010 General Services - Facilities	1,878	16,900	18,897	737	4,389
010 General Services - Fleet Management	1,703	17,558	52,956	1,885	3,979
010 General Services - Mail Services	69	866	897	107	163
011 Historical Commission	972	1,162	1,792	381	238
014 Information Technology Service	2,675	16,560	19,212	4,475	6,245
015 Finance	50	6	2,728	0	118
015 Finance - Accountability	42	436	427	96	93
015 Finance - Administration	942	1,377	1,443	1,091	271
015 Finance - Business Assistance	46	499	513	159	108
015 Finance - Grants & Cost Planning	(268,465)	258	355	79	56
015 Finance - Office of Mgmt & Budget	115	(563,649)	580	387	258
015 Finance - Operations	179	1,826	(825,457)	718	395
015 Finance - Payroll	45	467	537	(189,250)	103
015 Finance - Property Administration	39	(90)	398	121	(161,510)
015 Finance - Purchasing	90	964	563	345	208
015 Finance - Treasury	102	1,039	2,398	268	238
016 Assessor of Property	632	6,576	2,082	3,097	1,447
017 Trustee	172	1,936	1,051	1,005	395
018 County Clerk	368	3,969	1,726	2,842	847
019 District Attorney	719	7,759	5,060	2,506	1,648
021 Public Defender	686	7,128	3,913	2,558	1,572
022 Juvenile Court Clerk	148	1,446	896	983	346
023 Circuit Court Clerk	786	2,799	1,963	2,045	1,803
024 Criminal Court Clerk	531	5,366	2,359	3,000	1,207
025 Clerk and Master - Chancery	110	1,042	795	597	259
026 Juvenile Court	9,104	11,917	12,138	4,068	2,743
027 General Sessions Court	4,535	10,177	7,717	4,690	2,352
028 State Trial Courts	4,552	9,707	9,314	5,001	2,391
029 Justice Integration Services	244	2,418	1,257	571	558
030 Sheriff's Office	7,202	64,772	27,489	27,075	14,418
030 Sheriff's Office - Security Services	1,264	9,912	6,854	1,866	2,882
031 Police	28,225	169,111	93,617	68,074	40,308
032 Fire	20,028	107,878	40,046	43,099	25,641
033 Codes Administration	847	9,090	18,074	4,231	1,934
034 Beer Board	36	316	1,699	176	84

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

Department	015 Finance - Gra 21.5	015 Finance - Off 22.5	015 Finance - Ope 23.5	015 Finance - Pay 24.5	015 Finance - Pro 25.5
035 Agricultural Extension	25	267	573	192	58
036 Soil and Water Conservation	0	0	5	11	0
037 Social Services	10,285	6,818	10,999	3,474	1,450
038 Health	39,127	38,563	65,320	18,012	8,653
038 Health - Employee Health & Wellness	56	599	915	206	132
039 Public Library	10,155	29,668	77,706	12,207	7,158
040 Parks	16,018	37,365	87,424	23,691	8,506
041 Arts Commission	3,629	1,239	3,965	356	289
042 Public Works	21,369	63,884	40,221	16,579	28,690
044 Human Relations Commission	40	414	844	120	92
047 Criminal Justice Planning	41	435	394	119	94
048 Internal Audit	113	1,266	1,480	285	265
049 Office of Emergency Management	8,020	2,099	2,082	340	280
051 Office of Family Safety	3,736	2,916	3,459	766	518
052 Community Oversight Board	874	303	96	6	10
060 Farmer's Market	147	1,490	3,672	239	338
061 Municipal Auditorium	161	19	7,555	352	370
062 State Fair Board	254	2,431	7,515	1,467	588
064 Sports Authority	1,939	1,390	4,197	92	4,421
065 Water and Sewer	16,383	120,705	174,182	29,230	27,348
067 General Hospital	134	1	90	6,271	314
068 District Energy System (DES)	1,210	12,329	3,092	0	2,753
070 Community Education Commission	43	665	2,394	196	96
071 Convention Center Authority	10,204	102,934	56,681	4,654	23,250
075 Metro Action Commission	11,983	21,932	69,759	9,899	5,326
076 Nashville Career Advancement Center	12,841	6,113	7,555	639	1,272
077 Metro Development & Housing Authority	1,238	14,136	120	0	2,818
078 Metropolitan Transit Authority (MTA)	7,596	39,761	3,045	38	17,319
080 Metro Nashville Public Schools (MNPS)	100,919	801,488	1,510,167	368,172	229,319
083 Industrial Development Board	0	0	211	0	0
090 Debt Service	207	0	2,092	0	476
091 Emergency Communication Center	1,215	12,640	9,155	4,908	2,768
Airport Authority	0	0	0	117	0
Bordeaux Longterm Care	293	2,855	20	4,309	667
Flood	56	1	345	0	128
Hospital Authority	3,733	37,702	160	0	8,505
Knowles Home	154	1,634	147	417	353
Medical Examiner	407	4,025	213	0	936
Port Authority	0	0	0	2	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	150,582	22,612	416,914	5,771	4,942
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	(2)	0	0	0
Cost Adjustments	0	0	0	0	0
Disallowed	0	0	0	0	0
Total Expenditures	315,323	1,405,169	2,140,490	564,873	477,795

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

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
Depreciation	0	0	0	0	0
001 Administrative - Corporate Dues	0	15	0	0	315
001 Administrative - Employee Benefits	0	26,256	0	64,740	279,563
001 Administrative - Facility Rental	0	20	0	0	429
001 Administrative - Insurance	0	59	0	0	1,109
001 Administrative - Post Audits	0	26	0	0	485
002 Metropolitan Council	0	213	53,882	0	930
003 Metropolitan Clerk	0	36	17,150	0	256
003 Metropolitan Clerk - Records Center	0	9	0	0	85
004 Mayor's Office	0	1,573	0	0	142
004 Mayor's Office - Administration	6,812	218	686	0	1,726
005 Election Commission	0	5,844	14,440	0	2,068
006 Law	6,812	2,163	14,839	0	6,829
007 Planning Commission	14,605	422	39,444	0	2,383
008 Human Resources	72,184	378	3,586	0	2,274
009 Register of Deeds	0	98	827	0	1,162
010 General Services	0	693	2,666	0	7,788
010 General Services - Administration	556,430	244	8,713	2,958	438
010 General Services - Facilities	0	2,082	67,181	0	10,484
010 General Services - Fleet Management	0	1,325	76,198	0	9,502
010 General Services - Mail Services	0	30	2,613	0	388
011 Historical Commission	14,605	92	474	0	548
014 Information Technology Service	63,351	2,477	306,797	0	14,931
015 Finance	0	14	0	0	278
015 Finance - Accountability	0	22	1,970	0	227
015 Finance - Administration	63,351	222	74,818	0	650
015 Finance - Business Assistance	0	29	0	0	261
015 Finance - Grants & Cost Planning	0	15	1,589	0	137
015 Finance - Office of Mgmt & Budget	0	77	21,603	0	619
015 Finance - Operations	0	138	22,143	0	944
015 Finance - Payroll	0	33	4,210	0	249
015 Finance - Property Administration	0	24	893	0	211
015 Finance - Purchasing	(948,965)	64	14,206	0	481
015 Finance - Treasury	0	(354,254)	4,187	0	546
016 Assessor of Property	0	608	52,027	0	3,331
017 Trustee	0	183	15,342	0	910
018 County Clerk	7,296	544	43,677	0	1,957
019 District Attorney	0	794	12,137	0	3,789
021 Public Defender	0	555	12,964	0	3,620
022 Juvenile Court Clerk	0	171	18,306	0	802
023 Circuit Court Clerk	0	519	421,174	0	4,145
024 Criminal Court Clerk	0	595	6,783	0	2,781
025 Clerk and Master - Chancery	0	113	95,773	0	600
026 Juvenile Court	16,429	942	219,649	2,039	6,315
027 General Sessions Court	40,161	981	504,257	0	5,414
028 State Trial Courts	0	1,058	343,799	25	5,508
029 Justice Integration Services	0	197	363	0	1,297
030 Sheriff's Office	23,725	6,486	2,239,660	40,871	33,166
030 Sheriff's Office - Security Services	0	659	(1,878,955)	0	6,611
031 Police	173,548	15,638	204,500	328,263	92,705
032 Fire	31,034	9,611	21,303	146,678	58,988
033 Codes Administration	21,912	966	48,944	0	4,446
034 Beer Board	0	29	2,872	0	195

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

Department	015 Finance - Pur 26.5	015 Finance - Tre 27.5	030 Sheriff's Off 28.5	038 Health - Empl 29.5	048 Internal Audi 30.5
035 Agricultural Extension	0	26	0	0	140
036 Soil and Water Conservation	0	1	0	0	0
037 Social Services	7,296	671	9,428	0	3,337
038 Health	0	3,835	463,684	65,593	19,915
038 Health - Employee Health & Wellness	0	39	0	(2,609)	305
039 Public Library	21,912	3,040	221,301	223	16,466
040 Parks	102,315	4,760	139,705	8,957	19,570
041 Arts Commission	31,034	88	9,682	0	669
042 Public Works	87,683	7,665	2,555	4,304	66,000
044 Human Relations Commission	0	24	0	0	219
047 Criminal Justice Planning	0	24	20,097	0	223
048 Internal Audit	0	69	3,500	0	(89,145)
049 Office of Emergency Management	7,296	96	21,523	0	651
051 Office of Family Safety	0	178	55,594	0	1,205
052 Community Oversight Board	0	1	0	0	27
060 Farmer's Market	21,912	268	0	0	785
061 Municipal Auditorium	14,605	272	0	0	855
062 State Fair Board	7,296	287	0	0	1,361
064 Sports Authority	16,429	2,049	1,343	0	10,169
065 Water and Sewer	371,067	26,317	28,453	1,741	62,899
067 General Hospital	0	903	643,260	0	728
068 District Energy System (DES)	0	623	0	0	6,336
070 Community Education Commission	0	54	0	0	229
071 Convention Center Authority	0	492,842	0	298	53,472
075 Metro Action Commission	47,470	2,469	18,587	26,012	12,262
076 Nashville Career Advancement Center	195,587	316	5,870	0	2,933
077 Metro Development & Housing Authority	0	414	0	771	6,492
078 Metropolitan Transit Authority (MTA)	0	2,502	0	0	39,840
080 Metro Nashville Public Schools (MNPS)	0	92,625	0	50	527,075
083 Industrial Development Board	0	53	0	0	0
090 Debt Service	0	6,835	0	0	1,105
091 Emergency Communication Center	0	1,033	0	0	6,372
Airport Authority	0	13	0	0	0
Bordeaux Longterm Care	0	650	0	0	1,548
Flood	0	2,564	0	0	298
Hospital Authority	0	1,239	0	0	19,568
Knowles Home	0	101	0	0	818
Medical Examiner	0	133	0	0	2,162
Port Authority	0	0	0	0	0
Nashville Electric Service (NES)	0	0	0	0	0
IKON Printing	0	0	0	0	0
All Other	0	21,447	475,411	0	11,378
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	0
Cost Adjustments	0	834,923	9,777,393	0	0
Disallowed	0	0	0	0	0
Total Expenditures	1,095,192	1,242,755	15,037,076	690,914	1,393,285

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

Department	Totals
Depreciation	0
001 Administrative - Corporate Dues	0
001 Administrative - Employee Benefits	0
001 Administrative - Facility Rental	0
001 Administrative - Insurance	0
001 Administrative - Post Audits	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
003 Metropolitan Clerk - Records Center	0
004 Mayor's Office	9,095
004 Mayor's Office - Administration	0
005 Election Commission	678,329
006 Law	0
007 Planning Commission	1,028,600
008 Human Resources	0
009 Register of Deeds	246,833
010 General Services	397,777
010 General Services - Administration	0
010 General Services - Facilities	0
010 General Services - Fleet Management	0
010 General Services - Mail Services	0
011 Historical Commission	116,429
014 Information Technology Service	0
015 Finance	273,911
015 Finance - Accountability	0
015 Finance - Administration	0
015 Finance - Business Assistance	0
015 Finance - Grants & Cost Planning	0
015 Finance - Office of Mgmt & Budget	0
015 Finance - Operations	0
015 Finance - Payroll	0
015 Finance - Property Administration	0
015 Finance - Purchasing	0
015 Finance - Treasury	0
016 Assessor of Property	1,563,219
017 Trustee	884,921
018 County Clerk	1,299,083
019 District Attorney	387,780
021 Public Defender	393,403
022 Juvenile Court Clerk	270,009
023 Circuit Court Clerk	2,903,790
024 Criminal Court Clerk	949,381
025 Clerk and Master - Chancery	816,454
026 Juvenile Court	1,667,364
027 General Sessions Court	2,509,190
028 State Trial Courts	2,270,610
029 Justice Integration Services	104,363
030 Sheriff's Office	7,592,481
030 Sheriff's Office - Security Services	0
031 Police	34,731,609
032 Fire	26,417,028
033 Codes Administration	2,254,848
034 Beer Board	100,898

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

Department	Totals
035 Agricultural Extension	48,849
036 Soil and Water Conservation	5,521
037 Social Services	1,319,877
038 Health	5,100,432
038 Health - Employee Health & Wellness	0
039 Public Library	3,472,253
040 Parks	5,687,504
041 Arts Commission	234,829
042 Public Works	10,927,415
044 Human Relations Commission	24,338
047 Criminal Justice Planning	87,965
048 Internal Audit	0
049 Office of Emergency Management	428,488
051 Office of Family Safety	175,912
052 Community Oversight Board	17,063
060 Farmer's Market	129,365
061 Municipal Auditorium	151,702
062 State Fair Board	267,815
064 Sports Authority	171,192
065 Water and Sewer	11,245,444
067 General Hospital	4,091,217
068 District Energy System (DES)	44,351
070 Community Education Commission	75,690
071 Convention Center Authority	1,210,037
075 Metro Action Commission	1,933,571
076 Nashville Career Advancement Center	454,302
077 Metro Development & Housing Authority	29,631
078 Metropolitan Transit Authority (MTA)	152,872
080 Metro Nashville Public Schools (MNPS)	36,110,427
083 Industrial Development Board	3,930
090 Debt Service	12,315
091 Emergency Communication Center	1,008,708
Airport Authority	54,212
Bordeaux Longterm Care	2,306,229
Flood	3,603
Hospital Authority	70,963
Knowles Home	226,318
Medical Examiner	11,681
Port Authority	370
Nashville Electric Service (NES)	72,426
IKON Printing	1,562
All Other	5,122,567
Total Allocated	182,360,351
Direct Bills	22,964,927
Unallocated	34,489,926
Cost Adjustments	42,647,379
Disallowed	67,930
Total Expenditures	282,530,513

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

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

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

Department	Allocation Basis	Allocation Source
6.4.2 Management Consultant	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
002 Metropolitan Council		
7.4.1 Metro Council	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2019 Human Resources Model - Human Resources
003 Metropolitan Clerk		
8.4.1 Metro Clerk	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2019 Human Resources Model - Human Resources
003 Metropolitan Clerk - Records Center		
9.4.1 Records & Storage	Total Cubic Feet of Records Stored by Benefiting Department	FY 2019 Records Stored and Requests Report - Metro Clerk
9.4.2 Records Requests	Number of Records Requests by Benefiting Department	FY 2019 Records Stored and Requests Report - Metro Clerk
004 Mayor's Office - Administration		
10.4.1 Mayors Office Admin	Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)	FY 2019 Human Resources Model - Human Resources
006 Law		
11.4.1 Legal Services	Law Staff Hours by Benefiting Department	FY 2019 Total Time Report - Law
11.4.2 Risk Management	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
11.4.3 Self-Insured & Liability Funds	Direct Allocation to 001 Admin-Insurance	Direct Assignment for Further Allocation
008 Human Resources		
12.4.1 Employee Relations	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
12.4.2 Workforce Management	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
12.4.3 Benefits Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
12.4.4 Admin & Customer Svc Program	Number of FTEs by Benefiting Department Receiving Services/Support	FY 2019 Human Resources Model - Human Resources
010 General Services - Administration		
13.4.1 Business Office	Total Salaries and Benefits by Business Unit Comprising Department	FY 2019 Expenditure Report - Finance-Operations
010 General Services - Facilities		
14.4.1 Facilities	Total Facilities Costs by Benefiting Department	FY 2019 General Services Rate Model - General Services
010 General Services - Fleet Management		
15.4.1 GS Fleet Management	Total Fleet Management Billings by Benefiting Department	FY 2019 Fleet Management Billings Report - Finance-Operations
15.4.2 GS Fleet Mgmt Depreciation	Fleet Management Depreciation Expense by Department	FY 2019 Fleet Management Asset Report - General Services
010 General Services - Mail Services		
16.4.1 GS Mail Services	Mail Services Charges by Benefiting Department	FY 2019 Postal Charges Report - General Services
014 Information Technology Service		
17.4.1 Information Systems	Total Information Systems Billings by Benefiting Department	FY 2019 Information Systems Billings Report - Finance-Operations
17.4.2 Info Sys Depreciation	Total Information Systems Billings (excluding Radio) by Department	FY 2019 Information Systems Billings Report - Finance-Operations
17.4.3 Radio Depreciation	Total Radio Communications Billings by Department	FY 2019 Information Systems Billings Report - Finance-Operations

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

Department	Allocation Basis	Allocation Source
015 Finance - Accountability		
18.4.1 Procurement Review	Purchasing Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
18.4.2 Prompt Pay	Number of Prompt Pay Reviews Completed by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
18.4.3 Grants	Number of Grant Reviews Completed by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
18.4.4 Community Partnerships	Direct Allocation to All Other	Direct Assignment
18.4.5 Special Projects	Percentage by Benefiting Department	FY 2019 Reviews Report - Finance-Accountability
18.4.6 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
18.4.7 Grants & Cost Planning	Direct Allocation to 015 Finance-Grants and Cost Planning	Direct Assignment
015 Finance - Administration		
19.4.1 Administration	Total Salaries and Benefits by Business Unit Comprising Department	FY 2019 Expenditure Report - Finance-Operations
015 Finance - Business Assistance		
20.4.1 Vendor Assistance	Direct Allocation to 015 Finance-Purchasing	Direct Assignment
20.4.2 Procurement Post Award	Number of Contracts Managed by Benefiting Department	FY 2019 Business Assistance Report - Finance-Business Assistance
015 Finance - Grants & Cost Planning		
21.4.1 Grants Coordination	Number of Grant Assessments by Benefiting Department	FY 2019 Grant Assessment Report - Finance-Grants Coordination
21.4.2 Cost Planning	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
21.4.3 Direct Appropriations	Direct Allocation to All Other	Direct Assignment
015 Finance - Office of Mgmt & Budget		
22.4.1 Budget Planning & Mgmt	Modified Budgeted Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
015 Finance - Operations		
23.4.1 Accounting and Reporting	Number of Accounting Transactions by Benefiting Department	FY 2019 Transaction Count Reports - Finance-Operations
23.4.2 Accounts Payable	Number of Accounts Payable Transactions by Benefiting Department	FY 2019 Transaction Count Reports - Finance-Operations
015 Finance - Payroll		
24.4.1 Payroll	Number of Payroll Transactions by Benefiting Department	FY 2019 Employee and Pensioner Reports - Human Resources
015 Finance - Property Administration		
25.4.1 Public Property Services	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
015 Finance - Purchasing		
26.4.1 Competitive Procurements	Number of Competitive Procurements by Department	FY 2018 KPI Details Report - Finance-Purchasing
26.4.2 Non-Competitive Procurements	Number of Non-Competitive Procurements by Department	FY 2018 KPI Details Report - Finance-Purchasing
015 Finance - Treasury		
27.4.1 Treasury Collections	Direct Allocation to 071 Convention Center Authority	Direct Assignment
27.4.2 Cash Operations	Distributed MIP Balance (Absolute Value in 000's) by Benefiting Dept	FY 2019 Average Weighted MIP Balances by Fund - Finance-Treasury
27.4.3 Investment Cmtee Support	Number of Payroll Transactions by Benefiting Department	FY 2019 Employee and Pensioner Reports - Human Resources

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

Department	Allocation Basis	Allocation Source
27.4.4 Investor Relations	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations
030 Sheriff's Office - Security Services		
28.4.1 AA Birch Building	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.2 Historical Courthouse	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.3 Ben West Building	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.4 HDII	Occupied Square Footage by Benefiting Department	FY 2018 Security Per Square Foot Report - Sheriff
28.4.5 Metro Southeast	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.6 Woodland Street	Number of Employees by Dept Parking at Woodland St	Woodland Parking Report
28.4.7 SE Davidson	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.8 Clifford Allen Bldg	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.9 General Hospital	Direct Allocation to 067 General Hospital	Direct Assignment
28.4.10 Lentz Health Center	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.11 Fulton	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.12 Family Safety Center	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.13 Juvenile Justice Center	Occupied Square Footage by Benefiting Department	FY 2019 Security Per Square Foot Report - Sheriff
28.4.14 Admin Support Svcs	Direct Allocation to 030 Sheriff's Office	Direct Assignment
038 Health - Employee Health & Wellness		
29.4.1 Employee Health & Wellness	Number of Examinations and Procedures by Benefiting Department	FY 2019 Activity Report - Health
29.4.2 Employee Benefit Board	Direct Allocation to 001 Administrative-Employee Benefits	Direct Assignment
048 Internal Audit		
30.4.1 Internal Audit	Modified Expenditures (in 000's) by Benefiting Department	FY 2019 Expenditure Report - Finance-Operations

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

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
004 Mayor's Office	292	0.00	9	0.00	395	0.00	1	0.00
005 Election Commission	37,207	0.49	2,483	0.35	157,584	0.16	36,027	3.70
007 Planning Commission	226,656	3.01	4,003	0.56	260,766	0.27	407	0.04
009 Register of Deeds	5,567	0.07	2,459	0.34	170,730	0.17	269	0.03
010 General Services	24,899	0.33	703	0.10	67,908	0.07	7,498	0.77
011 Historical Commission	5,834	0.08	902	0.13	26,621	0.03	89	0.01
015 Finance	4,548	0.06	496	0.07	144,424	0.15	13	0.00
016 Assessor of Property	267,851	3.56	6,484	0.91	501,987	0.51	1,250	0.13
017 Trustee	87,328	1.16	2,103	0.29	386,225	0.40	759	0.08
018 County Clerk	220,491	2.93	5,842	0.82	408,463	0.42	562	0.06
019 District Attorney	19,320	0.26	7,088	0.99	115,295	0.12	687	0.07
021 Public Defender	10,934	0.15	6,448	0.90	161,113	0.17	345	0.04
022 Juvenile Court Clerk	7,497	0.10	2,545	0.36	92,884	0.10	169	0.02
023 Circuit Court Clerk	1,018,859	13.54	9,173	1.28	540,582	0.55	583	0.06
024 Criminal Court Clerk	185,832	2.47	6,987	0.98	332,020	0.34	444	0.05
025 Clerk and Master - Chancery	389,010	5.17	1,337	0.19	83,754	0.09	94	0.01
026 Juvenile Court	25,036	0.33	9,374	1.31	462,476	0.47	734	0.08
027 General Sessions Court	503,951	6.70	9,547	1.34	482,309	0.49	40,182	4.13
028 State Trial Courts	437,201	5.81	11,948	1.67	401,754	0.41	1,019	0.10
029 Justice Integration Services	14,176	0.19	1,792	0.25	18,075	0.02	983	0.10
030 Sheriff's Office	251,358	3.34	66,478	9.30	3,045,410	3.12	19,024	1.95
031 Police	955,713	12.70	157,002	21.96	18,249,455	18.70	165,590	17.00
032 Fire	240,996	3.20	101,297	14.17	15,932,585	16.33	95,939	9.85
033 Codes Administration	301,398	4.00	9,156	1.28	747,963	0.77	3,191	0.33
034 Beer Board	17,437	0.23	436	0.06	24,574	0.03	131	0.01
035 Agricultural Extension	4,674	0.06	579	0.08	1,410	0.00	53	0.01
036 Soil and Water Conservation	80	0.00	1	0.00	122	0.00	0	0.00
037 Social Services	63,634	0.85	5,521	0.77	923,926	0.95	543	0.06
038 Health	107,462	1.43	39,094	5.47	2,443,716	2.50	17,398	1.79
039 Public Library	90,791	1.21	28,697	4.01	1,316,441	1.35	4,523	0.46
040 Parks	91,457	1.22	46,415	6.49	2,264,919	2.32	12,961	1.33
041 Arts Commission	56,708	0.75	1,014	0.14	35,525	0.04	91	0.01
042 Public Works	102,577	1.36	35,899	5.02	4,712,301	4.83	60,710	6.23
044 Human Relations Commission	1,046	0.01	336	0.05	8,074	0.01	52	0.01
047 Criminal Justice Planning	1,083	0.01	290	0.04	8,680	0.01	21,464	2.20
049 Office of Emergency Management	57,150	0.76	986	0.14	8,921	0.01	59,755	6.14
051 Office of Family Safety	28,582	0.38	2,631	0.37	3,754	0.00	114	0.01
052 Community Oversight Board	410	0.01	251	0.04	443	0.00	3	0.00
060 Farmer's Market	2,804	0.04	548	0.08	69,362	0.07	71	0.01
061 Municipal Auditorium	2,574	0.03	680	0.10	78,026	0.08	69	0.01
062 State Fair Board	5,951	0.08	1,869	0.26	133,429	0.14	215	0.02
064 Sports Authority	10,619	0.14	346	0.05	12,156	0.01	112	0.01
065 Water and Sewer	313,255	4.16	64,658	9.05	5,279,923	5.41	29,793	3.06
067 General Hospital	5,402	0.07	163	0.02	3,302,654	3.38	302	0.03
068 District Energy System (DES)	1,431	0.02	34	0.00	1,436	0.00	61	0.01
070 Community Education Commission	1,404	0.02	340	0.05	54,500	0.06	78	0.01
071 Convention Center Authority	33,780	0.45	13,783	1.93	170,884	0.18	1,010	0.10
075 Metro Action Commission	151,672	2.02	24,866	3.48	703,126	0.72	3,955	0.41

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

Grantee Departments	Depreciation	%	001 Administrative - Corporate Dues	%	001 Administrative - Employee Benefits	%	001 Administrative - Facility Rental	%
076 Nashville Career Advancement Center	17,850	0.24	1,135	0.16	141,823	0.15	16,371	1.68
077 Metro Development & Housing Authority	1,252	0.02	23	0.00	1,086	0.00	68	0.01
078 Metropolitan Transit Authority (MTA)	10,707	0.14	274	0.04	16,569	0.02	839	0.09
080 Metro Nashville Public Schools (MNPS)	246,305	3.27	4,164	0.58	30,113,438	30.86	304,459	31.26
083 Industrial Development Board	70	0.00	3	0.00	90	0.00	0	0.00
090 Debt Service	662	0.01	17	0.00	1,095	0.00	9	0.00
091 Emergency Communication Center	83,881	1.11	12,600	1.76	276,453	0.28	935	0.10
Airport Authority	8	0.00	0	0.00	53,689	0.06	1	0.00
Bordeaux Longterm Care	624	0.01	13	0.00	2,278,537	2.34	49	0.01
Flood	224	0.00	6	0.00	382	0.00	3	0.00
Hospital Authority	2,336	0.03	42	0.01	2,174	0.00	124	0.01
Knowles Home	188	0.00	4	0.00	217,973	0.22	8	0.00
Medical Examiner	313	0.00	7	0.00	326	0.00	13	0.00
Port Authority	0	0.00	0	0.00	367	0.00	0	0.00
Nashville Electric Service (NES)	18,535	0.25	309	0.04	13,432	0.01	1,414	0.15
IKON Printing	1,583	0.02	1	0.00	221	0.00	1	0.00
All Other	748,182	9.94	1,111	0.16	113,749	0.12	60,285	6.19
Total Allocated	7,526,657	100.00	714,802	100.00	97,580,484	100.00	973,902	100.00
Unallocated & Direct Billing	11,118		1,347		277,424		289	
Adjustments & Disallowed	(7,537,775)		0		0		0	
Total Expenditures	0		716,149		97,857,908		974,191	

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

Grantee Departments	001 Administrative - Insurance	%	001 Administrative - Post Audits	%	002 Metropolitan Council	%	003 Metropolitan Clerk	%
004 Mayor's Office	38	0.00	462	0.04	27	0.00	6	0.00
005 Election Commission	14,548	0.58	2,015	0.18	7,376	0.35	2,050	0.35
007 Planning Commission	16,300	0.65	3,479	0.32	11,810	0.56	3,249	0.56
009 Register of Deeds	217	0.01	251	0.02	7,252	0.34	1,995	0.34
010 General Services	1,083	0.04	2,641	0.24	2,083	0.10	574	0.10
011 Historical Commission	2,614	0.10	799	0.07	2,664	0.13	730	0.13
015 Finance	2,034	0.08	1,557	0.14	1,463	0.07	401	0.07
016 Assessor of Property	29,659	1.19	1,096	0.10	19,107	0.91	5,258	0.91
017 Trustee	9,689	0.39	658	0.06	6,201	0.29	1,704	0.29
018 County Clerk	23,626	0.94	1,043	0.09	17,196	0.82	4,740	0.82
019 District Attorney	25,643	1.02	1,923	0.17	20,881	0.99	5,747	0.99
021 Public Defender	21,282	0.85	1,635	0.15	18,991	0.90	5,226	0.90
022 Juvenile Court Clerk	9,257	0.37	482	0.04	7,511	0.36	2,063	0.36
023 Circuit Court Clerk	19,907	0.80	1,081	0.10	27,021	1.28	7,436	1.28
024 Criminal Court Clerk	26,652	1.07	1,092	0.10	20,589	0.98	5,663	0.98
025 Clerk and Master - Chancery	7,034	0.28	405	0.04	3,940	0.19	1,086	0.19
026 Juvenile Court	44,869	1.79	5,644	0.51	27,626	1.31	7,603	1.31
027 General Sessions Court	38,354	1.53	4,263	0.39	28,128	1.34	7,740	1.33
028 State Trial Courts	30,452	1.22	3,935	0.36	35,199	1.67	9,687	1.67
029 Justice Integration Services	6,199	0.25	758	0.07	5,284	0.25	1,451	0.25
030 Sheriff's Office	136,822	5.47	14,798	1.34	195,793	9.30	53,918	9.30
031 Police	626,669	25.05	53,330	4.83	461,839	21.94	127,371	21.97
032 Fire	425,813	17.02	22,265	2.02	298,316	14.17	82,163	14.17
033 Codes Administration	35,136	1.40	9,904	0.90	26,988	1.28	7,422	1.28
034 Beer Board	1,563	0.06	927	0.08	1,293	0.06	354	0.06
035 Agricultural Extension	2,960	0.12	284	0.03	1,710	0.08	470	0.08
036 Soil and Water Conservation	30	0.00	4	0.00	3	0.00	0	0.00
037 Social Services	35,556	1.42	4,393	0.40	16,274	0.77	4,477	0.77
038 Health	104,254	4.17	29,891	2.71	115,138	5.47	31,708	5.47
039 Public Library	191,400	7.65	22,003	1.99	84,522	4.02	23,272	4.01
040 Parks	368,546	14.73	31,612	2.86	136,687	6.49	37,638	6.49
041 Arts Commission	2,258	0.09	1,728	0.16	2,995	0.14	819	0.14
042 Public Works	96,699	3.86	24,279	2.20	105,737	5.02	29,114	5.02
044 Human Relations Commission	1,288	0.05	314	0.03	999	0.05	273	0.05
047 Criminal Justice Planning	1,089	0.04	195	0.02	861	0.04	235	0.04
049 Office of Emergency Management	3,886	0.16	1,412	0.13	2,909	0.14	800	0.14
051 Office of Family Safety	280	0.01	1,651	0.15	7,749	0.37	2,131	0.37
052 Community Oversight Board	54	0.00	111	0.01	745	0.04	204	0.04
060 Farmer's Market	181	0.01	1,255	0.11	1,623	0.08	444	0.08
061 Municipal Auditorium	17,249	0.69	2,916	0.26	2,016	0.10	551	0.10
062 State Fair Board	454	0.02	2,844	0.26	5,508	0.26	1,515	0.26
064 Sports Authority	1,469	0.06	2,072	0.19	1,027	0.05	280	0.05
065 Water and Sewer	10,562	0.42	64,353	5.83	190,410	9.05	52,448	9.05
067 General Hospital	526	0.02	448	0.04	490	0.02	133	0.02
068 District Energy System (DES)	126	0.01	1,334	0.12	99	0.00	24	0.00
070 Community Education Commission	4,063	0.16	920	0.08	1,009	0.05	275	0.05
071 Convention Center Authority	2,552	0.10	25,168	2.28	40,601	1.93	11,177	1.93
075 Metro Action Commission	4,868	0.19	25,453	2.31	73,257	3.48	20,168	3.48

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

Grantee Departments	001 Administrative - Insurance		001 Administrative - Post Audits		002 Metropolitan Council		003 Metropolitan Clerk	
		%		%		%		%
076 Nashville Career Advancement Center	990	0.04	3,851	0.35	3,347	0.16	927	0.16
077 Metro Development & Housing Authorit	82	0.00	114	0.01	66	0.00	17	0.00
078 Metropolitan Transit Authority (MTA)	461	0.02	1,264	0.11	809	0.04	221	0.04
080 Metro Nashville Public Schools (MNPS)	16,742	0.67	552,715	50.08	11,978	0.57	3,424	0.59
083 Industrial Development Board	14	0.00	86	0.01	10	0.00	3	0.00
090 Debt Service	81	0.00	746	0.07	54	0.00	14	0.00
091 Emergency Communication Center	53,452	2.14	3,588	0.33	37,113	1.76	10,214	1.76
Airport Authority	0	0.00	5	0.00	0	0.00	0	0.00
Bordeaux Longterm Care	79	0.00	235	0.02	45	0.00	10	0.00
Flood	28	0.00	194	0.02	18	0.00	5	0.00
Hospital Authority	196	0.01	315	0.03	122	0.01	31	0.01
Knowles Home	22	0.00	52	0.00	15	0.00	3	0.00
Medical Examiner	34	0.00	68	0.01	25	0.00	6	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	331	0.01	219	0.02	917	0.04	250	0.04
IKON Printing	72	0.00	3	0.00	4	0.00	1	0.00
All Other	23,676	0.95	159,235	14.43	3,255	0.15	894	0.15
Total Allocated	2,502,070	100.00	1,103,773	100.00	2,104,725	100.00	579,813	100.00
Unallocated & Direct Billing	5,430		199		3,993		1,846	
Adjustments & Disallowed	0		0		0		0	
Total Expenditures	2,507,500		1,103,972		2,108,718		581,659	

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

Grantee Departments	003 Metropolitan Clerk - Records Center		004 Mayor's Office - Administration		006 Law		008 Human Resources	
	Center	%		%		%		%
004 Mayor's Office	2	0.00	50	0.00	4,679	0.13	63	0.00
005 Election Commission	8,026	4.10	13,733	0.35	30,723	0.88	17,472	0.35
007 Planning Commission	4,111	2.10	21,905	0.56	52,790	1.50	27,893	0.56
009 Register of Deeds	2,547	1.30	13,462	0.34	1,003	0.03	17,135	0.34
010 General Services	170	0.09	3,868	0.10	3,704	0.11	4,911	0.10
011 Historical Commission	56	0.03	4,949	0.13	24,529	0.70	6,303	0.13
015 Finance	388	0.20	2,718	0.07	6,305	0.18	3,463	0.07
016 Assessor of Property	8,053	4.11	35,464	0.91	110,709	3.16	45,153	0.91
017 Trustee	81	0.04	11,513	0.29	174,309	4.97	14,673	0.30
018 County Clerk	3,591	1.83	31,907	0.82	14,900	0.42	40,613	0.82
019 District Attorney	101	0.05	38,745	0.99	5,094	0.15	49,318	0.99
021 Public Defender	11,320	5.78	35,242	0.90	3,516	0.10	44,853	0.90
022 Juvenile Court Clerk	21,739	11.09	13,930	0.36	2,025	0.06	17,732	0.36
023 Circuit Court Clerk	20,590	10.51	50,139	1.28	21,983	0.63	63,814	1.28
024 Criminal Court Clerk	13,584	6.93	38,203	0.98	10,484	0.30	48,627	0.98
025 Clerk and Master - Chancery	15,851	8.09	7,312	0.19	3,236	0.09	9,316	0.19
026 Juvenile Court	288	0.15	51,259	1.31	21,255	0.61	65,251	1.31
027 General Sessions Court	1,590	0.81	52,203	1.34	46,901	1.34	66,449	1.34
028 State Trial Courts	394	0.20	65,306	1.67	10,965	0.31	83,134	1.67
029 Justice Integration Services	209	0.11	9,803	0.25	1,316	0.04	12,484	0.25
030 Sheriff's Office	1,278	0.65	363,236	9.30	138,151	3.94	462,325	9.30
031 Police	16,172	8.25	856,513	21.94	692,091	19.73	1,090,028	21.93
032 Fire	3,619	1.85	553,416	14.17	160,414	4.57	704,348	14.17
033 Codes Administration	1,495	0.76	50,076	1.28	285,859	8.15	63,776	1.28
034 Beer Board	510	0.26	2,396	0.06	12,814	0.37	3,053	0.06
035 Agricultural Extension	12	0.01	3,174	0.08	603	0.02	4,041	0.08
036 Soil and Water Conservation	1	0.00	6	0.00	9	0.00	7	0.00
037 Social Services	1,518	0.77	30,203	0.77	31,480	0.90	38,446	0.77
038 Health	19,678	10.04	213,612	5.47	90,057	2.57	271,889	5.47
039 Public Library	15,259	7.79	156,820	4.02	38,751	1.10	199,602	4.02
040 Parks	1,998	1.02	253,587	6.49	155,384	4.43	322,787	6.50
041 Arts Commission	115	0.06	5,556	0.14	19,301	0.55	7,077	0.14
042 Public Works	3,983	2.03	196,151	5.02	293,376	8.36	249,690	5.02
044 Human Relations Commission	37	0.02	1,850	0.05	3,409	0.10	2,360	0.05
047 Criminal Justice Planning	9	0.00	1,598	0.04	665	0.02	2,031	0.04
049 Office of Emergency Management	69	0.04	5,404	0.14	2,974	0.08	6,886	0.14
051 Office of Family Safety	34	0.02	14,383	0.37	4,510	0.13	18,305	0.37
052 Community Oversight Board	2	0.00	1,384	0.04	10,070	0.29	1,762	0.04
060 Farmer's Market	73	0.04	3,018	0.08	15,385	0.44	3,845	0.08
061 Municipal Auditorium	59	0.03	3,734	0.10	8,656	0.25	4,768	0.10
062 State Fair Board	209	0.11	10,224	0.26	59,697	1.70	13,027	0.26
064 Sports Authority	280	0.14	1,915	0.05	55,802	1.59	2,445	0.05
065 Water and Sewer	3,163	1.61	353,230	9.05	(3,833)	(0.11)	449,656	9.05
067 General Hospital	15	0.01	908	0.02	99,125	2.83	1,163	0.02
068 District Energy System (DES)	5	0.00	181	0.00	11,184	0.32	231	0.00
070 Community Education Commission	7	0.00	1,872	0.05	484	0.01	2,384	0.05
071 Convention Center Authority	300	0.15	75,331	1.93	15,511	0.44	95,889	1.93
075 Metro Action Commission	6,017	3.07	135,910	3.48	29,663	0.85	172,997	3.48

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

Grantee Departments	003 Metropolitan Clerk - Records Center		004 Mayor's Office - Administration		006 Law		008 Human Resources	
	Center	%		%		%		%
076 Nashville Career Advancement Center	2,777	1.42	6,203	0.16	29,407	0.84	7,933	0.16
077 Metro Development & Housing Authority	1	0.00	121	0.00	2,361	0.07	156	0.00
078 Metropolitan Transit Authority (MTA)	16	0.01	1,521	0.04	3,592	0.10	1,931	0.04
080 Metro Nashville Public Schools (MNPS)	2,729	1.39	22,084	0.57	560,288	15.97	28,078	0.56
083 Industrial Development Board	0	0.00	19	0.00	3,304	0.09	24	0.00
090 Debt Service	6	0.00	102	0.00	337	0.01	135	0.00
091 Emergency Communication Center	493	0.25	68,855	1.76	87,752	2.50	87,656	1.76
Airport Authority	0	0.00	0	0.00	48	0.00	0	0.00
Bordeaux Longterm Care	6	0.00	91	0.00	1,174	0.03	110	0.00
Flood	1	0.00	36	0.00	119	0.00	46	0.00
Hospital Authority	4	0.00	227	0.01	837	0.02	292	0.01
Knowles Home	1	0.00	29	0.00	2,406	0.07	37	0.00
Medical Examiner	0	0.00	42	0.00	3,360	0.10	53	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	23	0.01	1,700	0.04	824	0.02	2,165	0.04
IKON Printing	2	0.00	8	0.00	13	0.00	10	0.00
All Other	1,323	0.68	6,021	0.15	30,446	0.87	7,651	0.15
Total Allocated	195,990	100.00	3,904,458	100.00	3,508,286	100.00	4,969,752	100.00
Unallocated & Direct Billing	316		7,414		546,039		179,605	
Adjustments & Disallowed	0		67,930		13,312,621		0	
Total Expenditures	196,306		3,979,802		17,366,946		5,149,357	

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

Grantee Departments	010 General Services - Administration		010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services	
		%		%		%		%
004 Mayor's Office	7	0.00	329	0.00	0	0.00	174	0.02
005 Election Commission	4,701	0.47	212,425	1.03	376	0.00	60,176	6.91
007 Planning Commission	3,734	0.38	276,910	1.35	5,243	0.03	6,092	0.70
009 Register of Deeds	268	0.03	7,313	0.04	4,845	0.03	5,472	0.63
010 General Services	72,609	7.29	124,811	0.61	873	0.01	236	0.03
011 Historical Commission	276	0.03	17,885	0.09	39	0.00	1,683	0.19
015 Finance	36	0.00	2,567	0.01	3	0.00	157	0.02
016 Assessor of Property	6,101	0.61	373,938	1.82	58,361	0.36	13,690	1.57
017 Trustee	2,245	0.23	144,914	0.70	5,179	0.03	9,977	1.15
018 County Clerk	8,849	0.89	292,341	1.42	369	0.00	152,153	17.46
019 District Attorney	1,155	0.12	38,569	0.19	3,361	0.02	12,202	1.40
021 Public Defender	670	0.07	33,369	0.16	68	0.00	4,448	0.51
022 Juvenile Court Clerk	1,101	0.11	54,105	0.26	76	0.00	11,519	1.32
023 Circuit Court Clerk	11,135	1.12	525,992	2.56	660	0.00	135,004	15.50
024 Criminal Court Clerk	4,065	0.41	180,632	0.88	201	0.00	45,906	5.27
025 Clerk and Master - Chancery	2,626	0.26	176,206	0.86	213	0.00	12,053	1.38
026 Juvenile Court	8,605	0.86	599,508	2.92	20,232	0.12	12,413	1.42
027 General Sessions Court	8,459	0.85	622,841	3.03	762	0.00	8,516	0.98
028 State Trial Courts	10,766	1.08	753,914	3.67	1,556	0.01	15,872	1.82
029 Justice Integration Services	327	0.03	24,013	0.12	269	0.00	243	0.03
030 Sheriff's Office	45,887	4.61	1,366,724	6.65	454,812	2.78	77,999	8.95
031 Police	250,236	25.13	5,376,266	26.15	3,095,933	18.94	55,520	6.37
032 Fire	164,095	16.48	1,950,633	9.49	4,548,216	27.82	19,806	2.27
033 Codes Administration	13,318	1.34	418,823	2.04	78,151	0.48	80,541	9.24
034 Beer Board	490	0.05	21,120	0.10	3,238	0.02	1,987	0.23
035 Agricultural Extension	336	0.03	25,801	0.13	40	0.00	340	0.04
036 Soil and Water Conservation	55	0.01	4,247	0.02	5	0.00	78	0.01
037 Social Services	1,482	0.15	68,625	0.33	7,722	0.05	3,055	0.35
038 Health	13,317	1.34	806,201	3.92	41,406	0.25	4,757	0.55
039 Public Library	12,992	1.30	812,941	3.95	39,404	0.24	27,328	3.14
040 Parks	39,669	3.98	645,067	3.14	754,799	4.62	10,167	1.17
041 Arts Commission	686	0.07	52,489	0.26	78	0.00	687	0.08
042 Public Works	162,008	16.27	285,265	1.39	3,941,807	24.11	16,215	1.86
044 Human Relations Commission	27	0.00	1,508	0.01	13	0.00	291	0.03
047 Criminal Justice Planning	339	0.03	26,810	0.13	37	0.00	59	0.01
049 Office of Emergency Management	3,049	0.31	178,839	0.87	127	0.00	654	0.08
051 Office of Family Safety	59	0.01	4,876	0.02	24	0.00	112	0.01
052 Community Oversight Board	3	0.00	290	0.00	0	0.00	38	0.00
060 Farmer's Market	44	0.00	3,326	0.02	19	0.00	160	0.02
061 Municipal Auditorium	62	0.01	3,183	0.02	569	0.00	842	0.10
062 State Fair Board	113	0.01	7,256	0.04	52	0.00	701	0.08
064 Sports Authority	222	0.02	16,809	0.08	27	0.00	470	0.05
065 Water and Sewer	70,296	7.06	449,509	2.19	2,955,695	18.08	9,503	1.09
067 General Hospital	193	0.02	7,248	0.04	65	0.00	2,569	0.29
068 District Energy System (DES)	22	0.00	1,738	0.01	7	0.00	80	0.01
070 Community Education Commission	83	0.01	2,166	0.01	21	0.00	1,749	0.20
071 Convention Center Authority	725	0.07	41,073	0.20	179	0.00	6,262	0.72
075 Metro Action Commission	13,553	1.36	34,707	0.17	313,153	1.92	1,123	0.13

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

Grantee Departments	010 General Services - Administration		010 General Services - Facilities		010 General Services - Fleet Management		010 General Services - Mail Services	
		%		%		%		%
076 Nashville Career Advancement Center	564	0.06	14,252	0.07	100	0.00	300	0.03
077 Metro Development & Housing Authorit	29	0.00	1,594	0.01	9	0.00	25	0.00
078 Metropolitan Transit Authority (MTA)	236	0.02	17,468	0.08	169	0.00	221	0.03
080 Metro Nashville Public Schools (MNPS)	9,058	0.91	539,027	2.62	1,631	0.01	33,518	3.85
083 Industrial Development Board	0	0.00	45	0.00	0	0.00	13	0.00
090 Debt Service	23	0.00	1,016	0.00	1	0.00	349	0.04
091 Emergency Communication Center	2,548	0.26	197,339	0.96	4,647	0.03	920	0.11
Airport Authority	1	0.00	13	0.00	0	0.00	37	0.00
Bordeaux Longterm Care	83	0.01	796	0.00	0	0.00	1,892	0.22
Flood	7	0.00	346	0.00	0	0.00	130	0.01
Hospital Authority	33	0.00	2,560	0.01	3	0.00	92	0.01
Knowles Home	6	0.00	212	0.00	0	0.00	159	0.02
Medical Examiner	2	0.00	319	0.00	0	0.00	20	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	454	0.05	33,411	0.16	397	0.00	62	0.01
IKON Printing	137	0.01	(644)	0.00	12	0.00	0	0.00
All Other	41,414	4.16	2,677,222	13.02	3,724	0.02	2,455	0.28
Total Allocated	995,691	100.00	20,561,098	100.00	16,348,978	100.00	871,272	100.00
Unallocated & Direct Billing	110		16,776,414		24,442,389		14,522	
Adjustments & Disallowed	0		0		355,552		0	
Total Expenditures	995,801		37,337,512		41,146,919		885,794	

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

Grantee Departments	014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance	
		%		%		%		%
004 Mayor's Office	(9)	0.00	14	0.00	878	0.07	12	0.00
005 Election Commission	(5,969)	(0.33)	1,095	0.21	8,635	0.69	1,238	0.21
007 Planning Commission	(3,170)	(0.17)	25,105	4.87	7,253	0.58	5,101	0.87
009 Register of Deeds	(2,386)	(0.13)	803	0.16	552	0.04	267	0.05
010 General Services	(781)	(0.04)	16,809	3.26	8,490	0.68	11,190	1.90
011 Historical Commission	(799)	(0.04)	905	0.18	2,397	0.19	4,287	0.73
015 Finance	(43)	0.00	100	0.02	91,612	7.32	840	0.14
016 Assessor of Property	(8,308)	(0.45)	1,079	0.21	3,036	0.24	1,677	0.28
017 Trustee	(6,953)	(0.38)	920	0.18	1,430	0.11	820	0.14
018 County Clerk	(3,506)	(0.19)	949	0.18	3,240	0.26	3,037	0.52
019 District Attorney	2,499	0.14	956	0.19	2,738	0.22	752	0.13
021 Public Defender	(2,324)	(0.13)	917	0.18	2,318	0.19	513	0.09
022 Juvenile Court Clerk	(1,135)	(0.06)	767	0.15	799	0.06	341	0.06
023 Circuit Court Clerk	(3,576)	(0.20)	1,086	0.21	2,812	0.22	2,388	0.41
024 Criminal Court Clerk	(2,391)	(0.13)	933	0.18	2,355	0.19	1,090	0.19
025 Clerk and Master - Chancery	(577)	(0.03)	754	0.15	758	0.06	508	0.09
026 Juvenile Court	12,209	0.67	2,686	0.52	7,620	0.61	4,579	0.78
027 General Sessions Court	721	0.04	1,760	0.34	8,922	0.71	8,357	1.42
028 State Trial Courts	(295)	(0.02)	1,774	0.34	5,320	0.43	2,515	0.43
029 Justice Integration Services	(9,695)	(0.53)	819	0.16	1,098	0.09	593	0.10
030 Sheriff's Office	198,355	10.82	4,343	0.84	30,197	2.41	16,915	2.87
031 Police	933,886	50.94	12,575	2.44	101,632	8.12	85,318	14.48
032 Fire	378,735	20.66	8,915	1.73	54,724	4.37	36,239	6.15
033 Codes Administration	(12,033)	(0.66)	1,272	0.25	8,506	0.68	6,591	1.12
034 Beer Board	1,254	0.07	717	0.14	448	0.04	133	0.02
035 Agricultural Extension	(465)	(0.03)	710	0.14	287	0.02	100	0.02
036 Soil and Water Conservation	(1)	0.00	696	0.14	111	0.01	8	0.00
037 Social Services	(2,876)	(0.16)	27,030	5.25	8,338	0.67	1,791	0.30
038 Health	(7,527)	(0.41)	8,869	1.72	23,564	1.88	7,113	1.21
039 Public Library	(32,435)	(1.77)	3,575	0.69	22,028	1.76	14,168	2.41
040 Parks	481	0.03	21,354	4.14	40,324	3.22	42,042	7.14
041 Arts Commission	(774)	(0.04)	1,401	0.27	4,602	0.37	6,966	1.18
042 Public Works	71,741	3.91	24,170	4.69	54,514	4.36	84,280	14.31
044 Human Relations Commission	(502)	(0.03)	713	0.14	303	0.02	42	0.01
047 Criminal Justice Planning	(261)	(0.01)	711	0.14	278	0.02	77	0.01
049 Office of Emergency Management	49,983	2.73	1,490	0.29	2,496	0.20	1,797	0.31
051 Office of Family Safety	(861)	(0.05)	17,984	3.49	3,542	0.28	173	0.03
052 Community Oversight Board	(10)	0.00	163	0.03	150	0.01	14	0.00
060 Farmer's Market	(639)	(0.03)	796	0.15	3,328	0.27	5,375	0.91
061 Municipal Auditorium	(608)	(0.03)	791	0.15	3,114	0.25	6,117	1.04
062 State Fair Board	(1,932)	(0.11)	861	0.17	2,937	0.23	5,116	0.87
064 Sports Authority	(471)	(0.03)	21,790	4.23	7,138	0.57	6,507	1.10
065 Water and Sewer	(21,735)	(1.19)	48,571	9.43	110,370	8.82	132,553	22.50
067 General Hospital	(2,681)	(0.15)	685	0.13	2,521	0.20	207	0.04
068 District Energy System (DES)	(231)	(0.01)	1,347	0.26	2,810	0.22	1,940	0.33
070 Community Education Commission	(742)	(0.04)	724	0.14	540	0.04	67	0.01
071 Convention Center Authority	(5,605)	(0.31)	2,678	0.52	58,577	4.68	3,578	0.61
075 Metro Action Commission	(9,706)	(0.53)	3,551	0.69	20,610	1.65	11,264	1.91

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

Grantee Departments	014 Information Technology Service		015 Finance - Accountability		015 Finance - Administration		015 Finance - Business Assistance	
		%		%		%		%
076 Nashville Career Advancement Center	(1,963)	(0.11)	3,274	0.64	24,408	1.95	42,354	7.19
077 Metro Development & Housing Authority	(319)	(0.02)	222	0.04	2,148	0.17	64	0.01
078 Metropolitan Transit Authority (MTA)	(6,637)	(0.36)	2,068	0.40	8,686	0.69	567	0.10
080 Metro Nashville Public Schools (MNPS)	337,433	18.41	25,005	4.85	368,909	29.48	9,492	1.61
083 Industrial Development Board	(2)	0.00	1	0.00	50	0.00	1	0.00
090 Debt Service	(21)	0.00	735	0.14	3,322	0.27	44	0.01
091 Emergency Communication Center	31,562	1.72	1,127	0.22	4,650	0.37	1,358	0.23
Airport Authority	0	0.00	9	0.00	39	0.00	1	0.00
Bordeaux Longterm Care	(16)	0.00	1,176	0.23	2,098	0.17	42	0.01
Flood	(6)	0.00	32	0.01	1,162	0.09	15	0.00
Hospital Authority	(45)	0.00	662	0.13	5,888	0.47	140	0.02
Knowles Home	(3)	0.00	766	0.15	522	0.04	8	0.00
Medical Examiner	(7)	0.00	226	0.04	699	0.06	15	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	(15,838)	(0.86)	58	0.01	498	0.04	758	0.13
IKON Printing	3	0.00	0	0.00	12	0.00	22	0.00
All Other	(6,715)	(0.37)	201,180	39.04	97,848	7.82	7,541	1.28
Total Allocated	1,833,278	100.00	515,254	100.00	1,251,191	100.00	589,018	100.00
Unallocated & Direct Billing	14,850,168		222		312,639		2,672	
Adjustments & Disallowed	25,904,665		0		0		0	
Total Expenditures	42,588,111		515,476		1,563,830		591,690	

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

Grantee Departments	015 Finance - Grants & Cost Planning	%	015 Finance - Office of Mgmt & Budget	%	015 Finance - Operations	%	015 Finance - Payroll	%
004 Mayor's Office	15	0.00	450	0.03	828	0.04	24	0.00
005 Election Commission	785	0.25	3,467	0.25	3,477	0.16	31,856	5.64
007 Planning Commission	367	0.12	3,796	0.27	5,574	0.26	1,414	0.25
009 Register of Deeds	183	0.06	343	0.02	611	0.03	224	0.04
010 General Services	827	0.26	645	0.05	4,037	0.19	263	0.05
011 Historical Commission	547	0.17	920	0.07	1,403	0.07	311	0.06
015 Finance	109	0.03	145	0.01	2,080	0.10	62	0.01
016 Assessor of Property	577	0.18	5,555	0.40	2,408	0.11	2,469	0.44
017 Trustee	273	0.09	2,008	0.14	1,488	0.07	872	0.15
018 County Clerk	378	0.12	3,494	0.25	1,832	0.09	2,243	0.40
019 District Attorney	462	0.15	5,844	0.42	3,929	0.18	1,963	0.35
021 Public Defender	444	0.14	5,322	0.38	3,009	0.14	1,976	0.35
022 Juvenile Court Clerk	128	0.04	1,186	0.08	794	0.04	769	0.14
023 Circuit Court Clerk	663	0.21	2,881	0.21	2,194	0.10	1,662	0.29
024 Criminal Court Clerk	424	0.13	4,279	0.30	2,077	0.10	2,324	0.41
025 Clerk and Master - Chancery	101	0.03	940	0.07	768	0.04	475	0.08
026 Juvenile Court	5,120	1.62	9,315	0.66	9,485	0.44	3,170	0.56
027 General Sessions Court	2,680	0.85	8,161	0.58	6,382	0.30	3,653	0.65
028 State Trial Courts	2,673	0.85	7,866	0.56	7,609	0.36	3,897	0.69
029 Justice Integration Services	176	0.06	2,029	0.14	1,241	0.06	511	0.09
030 Sheriff's Office	5,862	1.86	57,413	4.09	29,179	1.36	22,424	3.97
031 Police	22,158	7.03	140,711	10.02	90,494	4.23	53,888	9.54
032 Fire	16,209	5.14	89,732	6.39	42,754	2.00	33,744	5.98
033 Codes Administration	832	0.26	7,944	0.57	14,827	0.69	3,451	0.61
034 Beer Board	33	0.01	290	0.02	1,307	0.06	145	0.03
035 Agricultural Extension	19	0.01	229	0.02	455	0.02	151	0.03
036 Soil and Water Conservation	0	0.00	3	0.00	8	0.00	9	0.00
037 Social Services	5,857	1.86	5,496	0.39	8,329	0.39	2,681	0.47
038 Health	21,994	6.98	30,380	2.16	49,462	2.31	14,016	2.48
039 Public Library	6,132	1.95	23,655	1.68	58,228	2.72	9,646	1.71
040 Parks	9,646	3.06	30,055	2.14	66,911	3.13	18,366	3.25
041 Arts Commission	1,985	0.63	1,005	0.07	2,998	0.14	296	0.05
042 Public Works	13,354	4.24	52,321	3.72	41,337	1.93	13,502	2.39
044 Human Relations Commission	29	0.01	322	0.02	641	0.03	97	0.02
047 Criminal Justice Planning	29	0.01	357	0.03	318	0.01	95	0.02
049 Office of Emergency Management	4,358	1.38	1,759	0.13	1,787	0.08	298	0.05
051 Office of Family Safety	2,030	0.64	2,149	0.15	2,568	0.12	602	0.11
052 Community Oversight Board	480	0.15	229	0.02	92	0.00	8	0.00
060 Farmer's Market	111	0.04	1,152	0.08	2,736	0.13	200	0.04
061 Municipal Auditorium	117	0.04	107	0.01	5,520	0.26	281	0.05
062 State Fair Board	201	0.06	1,937	0.14	5,646	0.26	1,150	0.20
064 Sports Authority	1,052	0.33	1,121	0.08	3,219	0.15	103	0.02
065 Water and Sewer	10,929	3.47	92,363	6.58	133,269	6.23	23,118	4.09
067 General Hospital	1,064	0.34	1,472	0.10	704	0.03	4,753	0.84
068 District Energy System (DES)	649	0.21	8,816	0.63	2,285	0.11	10	0.00
070 Community Education Commission	43	0.01	526	0.04	1,763	0.08	154	0.03
071 Convention Center Authority	5,592	1.77	74,017	5.27	41,746	1.95	3,728	0.66
075 Metro Action Commission	6,832	2.17	16,991	1.21	51,747	2.42	7,712	1.37

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

Grantee Departments	015 Finance - Grants & Cost Planning		015 Finance - Office of Mgmt & Budget		015 Finance - Operations		015 Finance - Payroll	
		%		%		%		%
076 Nashville Career Advancement Center	7,017	2.23	4,692	0.33	5,755	0.27	579	0.10
077 Metro Development & Housing Authority	663	0.21	10,097	0.72	117	0.01	7	0.00
078 Metropolitan Transit Authority (MTA)	4,082	1.30	28,549	2.03	2,479	0.12	99	0.02
080 Metro Nashville Public Schools (MNPS)	63,013	19.99	587,141	41.80	1,096,388	51.23	276,883	49.03
083 Industrial Development Board	1	0.00	3	0.00	163	0.01	1	0.00
090 Debt Service	116	0.04	23	0.00	1,557	0.07	6	0.00
091 Emergency Communication Center	821	0.26	9,686	0.69	7,253	0.34	3,834	0.68
Airport Authority	16	0.01	21	0.00	5	0.00	89	0.02
Bordeaux Longterm Care Flood	823	0.26	2,943	0.21	267	0.01	3,234	0.57
Hospital Authority	32	0.01	7	0.00	264	0.01	2	0.00
Knowles Home	1,995	0.63	26,882	1.91	166	0.01	16	0.00
Medical Examiner	148	0.05	1,257	0.09	140	0.01	316	0.06
Port Authority	222	0.07	2,878	0.20	169	0.01	2	0.00
Nashville Electric Service (NES)	0	0.00	0	0.00	0	0.00	2	0.00
IKON Printing	54	0.02	407	0.03	464	0.02	108	0.02
All Other	1	0.00	6	0.00	7	0.00	0	0.00
Total Allocated	81,618	25.90	18,968	1.35	303,436	14.18	4,739	0.84
Unallocated & Direct Billing	315,151	100.00	1,404,758	100.00	2,140,186	100.00	564,683	100.00
Adjustments & Disallowed	172		411		304		190	
Total Expenditures	0		0		0		0	
	315,323		1,405,169		2,140,490		564,873	

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

Grantee Departments	015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury		030 Sheriff's Office - Security Services	
		%		%		%		%
004 Mayor's Office	52	0.01	34	0.00	0	0.00	114	0.00
005 Election Commission	964	0.20	2,387	0.22	0	0.00	20,530	0.39
007 Planning Commission	1,136	0.24	9,428	0.87	0	0.00	43,738	0.83
009 Register of Deeds	563	0.12	418	0.04	0	0.00	2,705	0.05
010 General Services	2,620	0.55	22,728	2.09	0	0.00	4,483	0.09
011 Historical Commission	229	0.05	7,911	0.73	0	0.00	1,646	0.03
015 Finance	244	0.05	2,356	0.22	0	0.00	5,022	0.10
016 Assessor of Property	1,775	0.37	3,082	0.28	0	0.00	60,174	1.15
017 Trustee	852	0.18	1,535	0.14	0	0.00	21,361	0.41
018 County Clerk	1,151	0.24	7,434	0.68	0	0.00	48,488	0.92
019 District Attorney	1,410	0.30	1,224	0.11	0	0.00	16,672	0.32
021 Public Defender	1,367	0.29	804	0.07	0	0.00	15,498	0.30
022 Juvenile Court Clerk	379	0.08	600	0.06	0	0.00	19,577	0.37
023 Circuit Court Clerk	2,023	0.42	4,509	0.41	0	0.00	426,907	8.13
024 Criminal Court Clerk	1,292	0.27	1,954	0.18	0	0.00	10,059	0.19
025 Clerk and Master - Chancery	313	0.07	982	0.09	0	0.00	96,976	1.85
026 Juvenile Court	2,646	0.55	12,439	1.14	0	0.00	225,840	4.30
027 General Sessions Court	2,406	0.50	25,073	2.30	0	0.00	511,511	9.75
028 State Trial Courts	2,374	0.50	4,649	0.43	0	0.00	351,878	6.70
029 Justice Integration Services	541	0.11	966	0.09	0	0.00	7,096	0.14
030 Sheriff's Office	16,502	3.46	33,117	3.04	0	0.00	393,169	7.49
031 Police	50,592	10.60	187,556	17.23	0	0.00	336,056	6.40
032 Fire	35,471	7.43	76,282	7.01	0	0.00	79,781	1.52
033 Codes Administration	2,558	0.54	17,551	1.61	0	0.00	62,151	1.18
034 Beer Board	104	0.02	252	0.02	0	0.00	3,565	0.07
035 Agricultural Extension	55	0.01	181	0.02	0	0.00	471	0.01
036 Soil and Water Conservation	1	0.00	18	0.00	0	0.00	18	0.00
037 Social Services	2,014	0.42	4,935	0.45	0	0.00	12,939	0.25
038 Health	9,298	1.95	8,987	0.83	0	0.00	490,623	9.35
039 Public Library	7,165	1.50	20,402	1.87	0	0.00	252,898	4.82
040 Parks	9,126	1.91	70,730	6.50	0	0.00	167,598	3.19
041 Arts Commission	282	0.06	16,827	1.55	0	0.00	11,255	0.21
042 Public Works	26,956	5.65	100,454	9.23	0	0.00	42,479	0.81
044 Human Relations Commission	84	0.02	73	0.01	0	0.00	403	0.01
047 Criminal Justice Planning	88	0.02	146	0.01	0	0.00	20,411	0.39
049 Office of Emergency Management	290	0.06	5,099	0.47	0	0.00	24,433	0.47
051 Office of Family Safety	410	0.09	267	0.02	0	0.00	56,647	1.08
052 Community Oversight Board	15	0.00	27	0.00	0	0.00	79	0.00
060 Farmer's Market	337	0.07	11,634	1.07	0	0.00	1,137	0.02
061 Municipal Auditorium	366	0.08	7,825	0.72	0	0.00	991	0.02
062 State Fair Board	623	0.13	4,226	0.39	0	0.00	2,071	0.04
064 Sports Authority	3,333	0.70	9,028	0.83	0	0.00	2,578	0.05
065 Water and Sewer	26,437	5.54	225,633	20.73	0	0.00	88,737	1.69
067 General Hospital	3,372	0.71	335	0.03	0	0.00	645,363	12.30
068 District Energy System (DES)	2,054	0.43	107	0.01	0	0.00	570	0.01
070 Community Education Commission	133	0.03	114	0.01	0	0.00	586	0.01
071 Convention Center Authority	17,562	3.68	3,010	0.28	407,832	100.00	11,459	0.22
075 Metro Action Commission	4,911	1.03	31,987	2.94	0	0.00	32,436	0.62

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

Grantee Departments	015 Finance - Property Administration		015 Finance - Purchasing		015 Finance - Treasury		030 Sheriff's Office - Security Services	
		%		%		%		%
076 Nashville Career Advancement Center	1,166	0.24	104,109	9.57	0	0.00	11,562	0.22
077 Metro Development & Housing Authority	2,102	0.44	93	0.01	0	0.00	532	0.01
078 Metropolitan Transit Authority (MTA)	12,920	2.71	795	0.07	0	0.00	5,256	0.10
080 Metro Nashville Public Schools (MNPS)	199,000	41.68	16,521	1.52	0	0.00	80,950	1.54
083 Industrial Development Board	2	0.00	4	0.00	0	0.00	19	0.00
090 Debt Service	362	0.08	109	0.01	0	0.00	353	0.01
091 Emergency Communication Center	2,506	0.52	2,265	0.21	0	0.00	7,689	0.15
Airport Authority	49	0.01	0	0.00	0	0.00	2	0.00
Bordeaux Longterm Care Flood	2,607	0.55	35	0.00	0	0.00	166	0.00
	99	0.02	39	0.00	0	0.00	124	0.00
Hospital Authority	6,316	1.32	182	0.02	0	0.00	946	0.02
Knowles Home	467	0.10	11	0.00	0	0.00	62	0.00
Medical Examiner	702	0.15	22	0.00	0	0.00	116	0.00
Port Authority	0	0.00	0	0.00	0	0.00	0	0.00
Nashville Electric Service (NES)	167	0.03	1,256	0.12	0	0.00	9,549	0.18
IKON Printing	2	0.00	44	0.00	0	0.00	36	0.00
All Other	4,532	0.95	15,621	1.44	0	0.00	499,740	9.52
Total Allocated	477,475	100.00	1,088,422	100.00	407,832	100.00	5,248,281	100.00
Unallocated & Direct Billing	320		6,770		0		11,402	
Adjustments & Disallowed	0		0		834,923		9,777,393	
Total Expenditures	477,795		1,095,192		1,242,755		15,037,076	

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
004 Mayor's Office	0	0.00	149	0.01	9,095	0.00	0	0.00
005 Election Commission	117	0.02	2,825	0.20	678,329	0.37	0	0.00
007 Planning Commission	181	0.03	3,329	0.24	1,028,600	0.56	0	0.00
009 Register of Deeds	112	0.02	1,653	0.12	246,833	0.14	0	0.00
010 General Services	257	0.04	7,638	0.55	397,777	0.22	0	0.00
011 Historical Commission	17	0.00	682	0.05	116,429	0.06	0	0.00
015 Finance	96	0.01	715	0.05	273,911	0.15	0	0.00
016 Assessor of Property	349	0.05	5,185	0.37	1,563,219	0.86	0	0.00
017 Trustee	262	0.04	2,495	0.18	884,921	0.49	0	0.00
018 County Clerk	302	0.04	3,355	0.24	1,299,083	0.71	0	0.00
019 District Attorney	77	0.01	4,125	0.30	387,780	0.21	0	0.00
021 Public Defender	107	0.02	3,992	0.29	393,403	0.22	0	0.00
022 Juvenile Court Clerk	63	0.01	1,106	0.08	270,009	0.15	0	0.00
023 Circuit Court Clerk	389	0.06	5,893	0.42	2,903,790	1.59	0	0.00
024 Criminal Court Clerk	231	0.03	3,773	0.27	949,381	0.52	0	0.00
025 Clerk and Master - Chancery	61	0.01	922	0.07	816,454	0.45	0	0.00
026 Juvenile Court	2,360	0.34	7,722	0.55	1,667,364	0.91	0	0.00
027 General Sessions Court	345	0.05	7,024	0.50	2,509,190	1.38	0	0.00
028 State Trial Courts	322	0.05	6,926	0.50	2,270,610	1.25	0	0.00
029 Justice Integration Services	12	0.00	1,594	0.11	104,363	0.06	0	0.00
030 Sheriff's Office	42,853	6.20	48,139	3.46	7,592,481	4.16	0	0.00
031 Police	339,693	49.18	147,322	10.58	34,731,609	19.05	0	0.00
032 Fire	157,100	22.74	103,421	7.43	26,417,028	14.49	0	0.00
033 Codes Administration	533	0.08	7,468	0.54	2,254,848	1.24	0	0.00
034 Beer Board	16	0.00	311	0.02	100,898	0.06	0	0.00
035 Agricultural Extension	1	0.00	168	0.01	48,849	0.03	0	0.00
036 Soil and Water Conservation	0	0.00	2	0.00	5,521	0.00	0	0.00
037 Social Services	612	0.09	5,876	0.42	1,319,877	0.72	0	0.00
038 Health	66,985	9.70	27,090	1.95	5,100,432	2.80	0	0.00
039 Public Library	1,132	0.16	20,913	1.50	3,472,253	1.90	0	0.00
040 Parks	10,540	1.53	26,638	1.91	5,687,504	3.12	0	0.00
041 Arts Commission	22	0.00	837	0.06	234,829	0.13	0	0.00
042 Public Works	7,880	1.14	78,616	5.65	10,927,415	5.99	0	0.00
044 Human Relations Commission	5	0.00	251	0.02	24,338	0.01	0	0.00
047 Criminal Justice Planning	6	0.00	265	0.02	87,965	0.05	0	0.00
049 Office of Emergency Management	14	0.00	863	0.06	428,488	0.23	0	0.00
051 Office of Family Safety	1	0.00	1,205	0.09	175,912	0.10	0	0.00
052 Community Oversight Board	0	0.00	46	0.00	17,063	0.01	0	0.00
060 Farmer's Market	45	0.01	995	0.07	129,365	0.07	0	0.00
061 Municipal Auditorium	49	0.01	1,078	0.08	151,702	0.08	0	0.00
062 State Fair Board	87	0.01	1,828	0.13	267,815	0.15	0	0.00
064 Sports Authority	7	0.00	9,736	0.70	171,192	0.09	0	0.00
065 Water and Sewer	5,444	0.79	77,134	5.54	11,245,444	6.17	0	0.00
067 General Hospital	2,184	0.32	9,834	0.71	4,091,217	2.24	0	0.00
068 District Energy System (DES)	0	0.00	6,001	0.43	44,351	0.02	0	0.00
070 Community Education Commission	36	0.01	391	0.03	75,690	0.04	0	0.00
071 Convention Center Authority	412	0.06	51,226	3.68	1,210,037	0.66	0	0.00
075 Metro Action Commission	26,412	3.82	14,336	1.03	1,933,571	1.06	0	0.00

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

Grantee Departments	038 Health - Employee Health & Wellness	%	048 Internal Audit	%	Summary Total	%	Federal Participation	%
076 Nashville Career Advancement Center	99	0.01	3,420	0.25	454,302	0.25	0	0.00
077 Metro Development & Housing Authority	769	0.11	6,132	0.44	29,631	0.02	0	0.00
078 Metropolitan Transit Authority (MTA)	12	0.00	37,698	2.71	152,872	0.08	0	0.00
080 Metro Nashville Public Schools (MNPS)	20,037	2.90	580,017	41.66	36,110,427	19.80	0	0.00
083 Industrial Development Board	0	0.00	6	0.00	3,930	0.00	0	0.00
090 Debt Service	1	0.00	1,061	0.08	12,315	0.01	0	0.00
091 Emergency Communication Center	191	0.03	7,320	0.53	1,008,708	0.55	0	0.00
Airport Authority	35	0.01	144	0.01	54,212	0.03	0	0.00
Bordeaux Longterm Care Flood	1,507	0.22	7,603	0.55	2,306,229	1.26	0	0.00
Hospital Authority	0	0.00	288	0.02	3,603	0.00	0	0.00
Knowles Home	1	0.00	18,426	1.32	70,963	0.04	0	0.00
Medical Examiner	144	0.02	1,365	0.10	226,318	0.12	0	0.00
Port Authority	0	0.00	2,049	0.15	11,681	0.01	0	0.00
Nashville Electric Service (NES)	0	0.00	1	0.00	370	0.00	0	0.00
IKON Printing	11	0.00	491	0.04	72,426	0.04	0	0.00
All Other	0	0.00	5	0.00	1,562	0.00	0	0.00
	199	0.03	13,217	0.95	5,122,567	2.81	0	0.00
Total Allocated	690,735	100.00	1,392,336	100.00	182,360,351	100.00		
Unallocated & Direct Billing	179		949		57,454,853			
Adjustments & Disallowed	0		0		42,715,309			
Total Expenditures	690,914		1,393,285		282,530,513			

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department Depreciation**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:		0		
Cost Adjustments:				
YTD Depreciation Expense		<u>7,537,775</u>		
Total Departmental Cost Adjustments:		<u>7,537,775</u>		7,537,775
Total To Be Allocated:		<u>7,537,775</u>		<u>7,537,775</u>

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

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

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

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

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

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

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

Activity - Clifford Allen Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	249.06	0.808425	1,258		1,258		1,258
037 Social Services	10,284.00	33.380875	51,953		51,953		51,953
075 Metro Action Commission	20,275.00	65.810700	102,426		102,426		102,426
Schedule .4 Total for Clifford Allen Building	30,808.06	100.000000	155,637		155,637	0	155,637

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

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

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	145.00	0.102924	1,196		1,196		1,196
014 Information Technology Service	250.00	0.177456	2,063		2,063		2,063
023 Circuit Court Clerk	11,478.00	8.147359	94,711		94,711		94,711
024 Criminal Court Clerk	19,973.00	14.177314	164,808		164,808		164,808
027 General Sessions Court	47,006.00	33.365985	387,872		387,872		387,872
028 State Trial Courts	49,164.00	34.897787	405,680		405,680		405,680
030 Sheriff's Office	12,224.00	8.676888	100,867		100,867		100,867
031 Police	640.00	0.454287	5,281		5,281		5,281
Schedule .4 Total for AA Birch Building	140,880.00	100.000000	1,162,478		1,162,478	0	1,162,478

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

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

Activity - Communications Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	2,496.00	9.102931	11,199		11,199		11,199
014 Information Technology Service	3,741.00	13.643455	16,786		16,786		16,786
049 Office of Emergency Management	8,258.74	30.119687	37,056		37,056		37,056
091 Emergency Communication Center	12,924.00	47.133927	57,989		57,989		57,989
Schedule .4 Total for Communications Building	27,419.74	100.000000	123,030		123,030	0	123,030

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

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

Activity - Metro Southeast

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

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

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

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	14,330.00	10.025396	249,368		249,368		249,368
003 Metropolitan Clerk	4,502.00	3.149639	78,343		78,343		78,343
004 Mayor's Office - Administration	14,446.00	10.106550	251,386		251,386		251,386
006 Law	3,376.00	2.361880	58,748		58,748		58,748
014 Information Technology Service	3,161.00	2.211464	55,007		55,007		55,007
015 Finance - Administration	2,787.00	1.949810	48,499		48,499		48,499
023 Circuit Court Clerk	51,445.50	35.991731	895,244		895,244		895,244
025 Clerk and Master - Chancery	21,943.50	15.351868	381,856		381,856		381,856
027 General Sessions Court	4,606.00	3.222399	80,153		80,153		80,153
030 Sheriff's Office	1,258.00	0.880108	21,891		21,891		21,891
All Other	21,082.00	14.749155	366,864		366,864		366,864
Schedule .4 Total for Courthouse	142,937.00	100.000000	2,487,359		2,487,359	0	2,487,359

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

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

Activity - Lindsley Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	3,002.00	15.883598	40,431		40,431		40,431
010 General Services - Facilities	8,794.00	46.529100	118,439		118,439		118,439
014 Information Technology Service	328.00	1.735450	4,418		4,418		4,418
015 Finance - Business Assistance	710.00	3.756614	9,562		9,562		9,562
015 Finance - Purchasing	4,917.00	26.015873	66,223		66,223		66,223
064 Sports Authority	465.00	2.460317	6,263		6,263		6,263
All Other	684.00	3.619048	9,212		9,212		9,212
Schedule .4 Total for Lindsley Hall	18,900.00	100.000000	254,548		254,548	0	254,548

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

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

Activity - Howard Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,081.00	5.660272	70,296		70,296		70,296
010 General Services - Mail Services	404.00	0.376048	4,670		4,670		4,670
014 Information Technology Service	38,536.00	35.869800	445,476		445,476		445,476
015 Finance - Administration	682.00	0.634814	7,884		7,884		7,884
015 Finance - Grants & Cost Planning	550.00	0.511947	6,358		6,358		6,358
015 Finance - Office of Mgmt & Budget	6,767.00	6.298809	78,226		78,226		78,226
015 Finance - Operations	8,346.00	7.768563	96,479		96,479		96,479
015 Finance - Payroll	1,457.00	1.356194	16,843		16,843		16,843
015 Finance - Property Administration	309.00	0.287621	3,572		3,572		3,572
015 Finance - Treasury	1,449.00	1.348748	16,750		16,750		16,750
016 Assessor of Property	18,007.00	16.761144	208,160		208,160		208,160
017 Trustee	5,310.00	4.942615	61,383		61,383		61,383
018 County Clerk	15,117.00	14.071095	174,752		174,752		174,752
All Other	4,418.00	4.112330	51,072		51,072		51,072
Schedule .4 Total for Howard Office Building	107,433.00	100.000000	1,241,921		1,241,921	0	1,241,921

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

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

Activity - Metro Office Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	550.00	1.102867	7,496		7,496		7,496
007 Planning Commission	13,652.00	27.375175	186,071		186,071		186,071
010 General Services - Facilities	1,945.00	3.900140	26,509		26,509		26,509
011 Historical Commission	164.00	0.328855	2,235		2,235		2,235
014 Information Technology Service	557.00	1.116904	7,592		7,592		7,592
030 Sheriff's Office - Security Services	171.00	0.342892	2,331		2,331		2,331
032 Fire	1,797.00	3.603369	24,492		24,492		24,492
033 Codes Administration	16,940.00	33.968318	230,885		230,885		230,885
034 Beer Board	994.00	1.993182	13,548		13,548		13,548
041 Arts Commission	3,351.00	6.719471	45,673		45,673		45,673
042 Public Works	239.00	0.479246	3,257		3,257		3,257
065 Water and Sewer	9,510.00	19.069581	129,617		129,617		129,617
Schedule .4 Total for Metro Office Building	49,870.00	100.000000	679,706		679,706	0	679,706

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

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

Activity - Fulton Campus Garage

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

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

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

Activity - Police Headquarters

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	6,233.87	6.002943	31,291		31,291		31,291
014 Information Technology Service	565.05	0.544118	2,836		2,836		2,836
031 Police	97,047.97	93.452939	487,138		487,138		487,138
Schedule .4 Total for Police Headquarters	103,846.89	100.000000	521,265		521,265	0	521,265

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

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

Activity - Family Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	3,054.35	7.489542	22,382		22,382		22,382
014 Information Technology Service	360.01	0.882777	2,638		2,638		2,638
019 District Attorney	755.19	1.851794	5,534		5,534		5,534
030 Sheriff's Office	480.41	1.178009	3,520		3,520		3,520
031 Police	4,620.05	11.328780	33,856		33,856		33,856
051 Office of Family Safety	3,374.45	8.274457	24,728		24,728		24,728
All Other	28,137.07	68.994641	206,191		206,191		206,191
Schedule .4 Total for Family Justice Center	40,781.53	100.000000	298,849		298,849	0	298,849

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

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

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

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

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

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

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

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

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

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

Receiving Department	Police Headquarters	Family Justice Center
002 Metropolitan Council	0	0
003 Metropolitan Clerk	0	0
003 Metropolitan Clerk - Records Center	0	0
004 Mayor's Office - Administration	0	0
005 Election Commission	0	0
006 Law	0	0
007 Planning Commission	0	0
008 Human Resources	0	0
010 General Services	0	0
010 General Services - Administration	0	0
010 General Services - Facilities	31,291	22,382
010 General Services - Fleet Management	0	0
010 General Services - Mail Services	0	0
011 Historical Commission	0	0
014 Information Technology Service	2,836	2,638
015 Finance - Administration	0	0
015 Finance - Business Assistance	0	0
015 Finance - Grants & Cost Planning	0	0
015 Finance - Office of Mgmt & Budget	0	0
015 Finance - Operations	0	0
015 Finance - Payroll	0	0
015 Finance - Property Administration	0	0
015 Finance - Purchasing	0	0
015 Finance - Treasury	0	0
016 Assessor of Property	0	0
017 Trustee	0	0
018 County Clerk	0	0
019 District Attorney	0	5,534
023 Circuit Court Clerk	0	0
024 Criminal Court Clerk	0	0
025 Clerk and Master - Chancery	0	0
027 General Sessions Court	0	0
028 State Trial Courts	0	0
030 Sheriff's Office	0	3,520
030 Sheriff's Office - Security Services	0	0
031 Police	487,138	33,856
032 Fire	0	0
033 Codes Administration	0	0
034 Beer Board	0	0
035 Agricultural Extension	0	0
037 Social Services	0	0
038 Health	0	0
041 Arts Commission	0	0
042 Public Works	0	0
048 Internal Audit	0	0
049 Office of Emergency Management	0	0
051 Office of Family Safety	0	24,728
064 Sports Authority	0	0
065 Water and Sewer	0	0
075 Metro Action Commission	0	0
076 Nashville Career Advancement Center	0	0

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Corporate Dues**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	716,149			716,149
Inbound Costs:				
001 Administrative - Post Audits		16	16	
015 Finance - Accountability		841	841	
015 Finance - Grants & Cost Planning		56	56	
015 Finance - Office of Mgmt & Budget		547	547	
015 Finance - Operations		106	106	
015 Finance - Property Administration		133	133	
015 Finance - Treasury		15	15	
048 Internal Audit		315	315	
Total Allocated Additions:		<u>2,029</u>	2,029	2,029
Total To Be Allocated:	<u>716,149</u>	<u>2,029</u>		<u>718,178</u>

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

	Total	G&A	Corporate Dues
Other Expense & Cost			
502229 Management Consultant	245,600	0	245,600
502884 Membership Dues	470,549	0	470,549
Departmental Total			
Expenditures Per Financial Statement	716,149		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	716,149	0	716,149
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	716,149	0	716,149
Allocation Step 2			
Inbound - All Others	2,029	2,029	0
Reallocate Admin Costs		(2,029)	2,029
Unallocated Costs	0	0	0
2nd Allocation	2,029	0	2,029
Total For 001 Administrative - Corporate Dues			
Schedule .3 Total	718,178	0	718,178

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

Activity - Corporate Dues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	245,599.98	34.294518	245,600		245,600	694	246,294
004 Mayor's Office - Administration	470,549.41	65.705482	470,549		470,549	1,335	471,884
Schedule .4 Total for Corporate Dues	716,149.39	100.000000	716,149		716,149	2,029	718,178

Allocation Basis: Corporate Dues Costs Identified to Benefiting Department
Allocation Source: FY 2019 Analysis of Expenditures - Finance-Grants & Cost Planning

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

Receiving Department	Total	Corporate Dues
002 Metropolitan Council	246,294	246,294
004 Mayor's Office - Administration	471,884	471,884
Direct Bill	0	0
Total	718,178	718,178

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Employee Benefits

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

The costs have been identified to the following areas:

- **County Retirement Match** - represents the costs recorded in business unit 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department (excluding Unknown).
- **County Teacher Retirement Match** - represents the costs recorded in business unit 01101107. These costs have been allocated directly to Metro Nashville Public Schools.
- **Health Insurance Match** - represents the costs recorded in business unit 01101109 for the employer's costs of retirees' health insurance. These costs were allocated using the number retired employees by department (excluding Unknown) receiving health insurance.
- **Death Benefit Payments** - represents the costs recorded in business unit 01101110. These costs have not been allocated within the cost allocation plan.
- **Employee & Pension IOD Medical Expense** - this activity represents costs recorded to business units 01101113, 01101120, 01901112 and 01191113. These costs have been allocated using the total General Fund medical expense allocation by benefiting department.
- **Unemployment Compensation** - represents the cost recorded in business unit 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment benefits identified to each department.
- **Life Insurance Match** - represents the costs recorded in business units 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated using the number of retired employees by department (excluding Unknown) receiving life insurance benefits.
- **TCRS Pension Contribution** - includes costs recorded in business unit 01101145. These costs have been allocated directly to Metro Nashville Public Schools.
- **Police/Fire Retirement Match** - represents the costs recorded in business unit 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department.
- **Civil Service Retirement Match** - represents the costs recorded in business unit 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department (excluding Unknown).
- **Teacher Pension Match** - this activity includes costs recorded to business unit 01101106. These costs have been allocated directly to Metro Nashville Public Schools.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	97,857,908			97,857,908
Inbound Costs:				
001 Administrative - Employee Benefits		15,248	15,248	
001 Administrative - Post Audits		5,310	5,310	
006 Law		25,764	25,764	
010 General Services - Facilities		-291	-291	
010 General Services - Mail Services		68,314	68,314	
014 Information Technology Service		258	258	
015 Finance - Accountability		9,391	9,391	
015 Finance - Grants & Cost Planning		50,046	50,046	
015 Finance - Office of Mgmt & Budget		52,277	52,277	
015 Finance - Operations		13,647	13,647	
015 Finance - Payroll		24	24	
015 Finance - Property Administration		117,015	117,015	
015 Finance - Treasury		26,256	26,256	
038 Health - Employee Health & Wellness		64,740	64,740	
048 Internal Audit		279,563	279,563	
Total Allocated Additions:		727,562	727,562	727,562
Total To Be Allocated:	97,857,908	727,562		98,585,470

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

	Total	G&A	County Retire Match	Cnty Teach Retire Match	Health Insurance Match
Other Expense & Cost					
501174 Employer Group Health	52,157,621	0	0	0	52,157,621
501175 Employer Dental Group	3,123,937	0	0	0	3,123,937
501176 Employer Group Life	3,188,017	0	0	0	0
501177 Employer Pension	37,620	0	0	0	0
505207 Insurance-Unemployment Comp	93,813	0	0	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	5,565,800	0	0	0	0
531011 Transfer IOD Employee	4,198,700	0	0	0	0
531702 Transfer Guaranteed Pens	18,890,100	0	0	0	0
531702 Transfer Guaranteed Pension	10,402,300	0	3,501,900	6,900,400	0
Departmental Total					
Expenditures Per Financial Statement	97,857,908				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	97,857,908	0	3,501,900	6,900,400	55,281,558
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(200,000)	0	0	0	0
1st Allocation	97,657,908	0	3,501,900	6,900,400	55,281,558
Allocation Step 2					
Inbound - All Others	727,562	727,562	0	0	0
Reallocate Admin Costs		(727,562)	26,032	51,293	411,070
Unallocated Costs	(1,477)	0	0	0	0
2nd Allocation	726,085	0	26,032	51,293	411,070
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	98,383,993	0	3,527,932	6,951,693	55,692,628

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

	Death Benefit Payments**	Employee & Pension IOD Medical Expense	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution
Other Expense & Cost					
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	3,188,017	0
501177 Employer Pension	0	0	0	0	37,620
505207 Insurance-Unemployment Comp	0	0	93,813	0	0
531001 Transfer Operational	200,000	0	0	0	0
531010 Transfer IOD Pensioner	0	5,565,800	0	0	0
531011 Transfer IOD Employee	0	4,198,700	0	0	0
531702 Transfer Guaranteed Pens	0	0	0	0	0
531702 Transfer Guaranteed Pension	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	200,000	9,764,500	93,813	3,188,017	37,620
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(200,000)	0	0	0	0
1st Allocation	0	9,764,500	93,813	3,188,017	37,620
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,477	72,591	692	23,701	274
Unallocated Costs	(1,477)	0	0	0	0
2nd Allocation	0	72,591	692	23,701	274
Total For 001 Administrative - Employee Benefits					
Schedule .3 Total	0	9,837,091	94,505	3,211,718	37,894

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

	Police/Fire Retire Match	Civil Service Retire Match	Teacher Pens Match
Other Expense & Cost			
501174 Employer Group Health	0	0	0
501175 Employer Dental Group	0	0	0
501176 Employer Group Life	0	0	0
501177 Employer Pension	0	0	0
505207 Insurance-Unemployment Comp	0	0	0
531001 Transfer Operational	0	0	0
531010 Transfer IOD Pensioner	0	0	0
531011 Transfer IOD Employee	0	0	0
531702 Transfer Guaranteed Pens	8,873,000	5,424,700	4,592,400
531702 Transfer Guaranteed Pension	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	8,873,000	5,424,700	4,592,400
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	8,873,000	5,424,700	4,592,400
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	65,968	40,319	34,145
Unallocated Costs	0	0	0
2nd Allocation	65,968	40,319	34,145
Total For 001 Administrative - Employee Benefits			
Schedule .3 Total	8,938,968	5,465,019	4,626,545

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	2.00	0.020986	735		735		735
002 Metropolitan Council	3.00	0.031480	1,102		1,102	6	1,108
003 Metropolitan Clerk	7.00	0.073452	2,572		2,572	16	2,588
004 Mayor's Office - Administration	23.00	0.241343	8,452		8,452	55	8,507
005 Election Commission	22.00	0.230850	8,084		8,084	52	8,136
006 Law	13.00	0.136411	4,777		4,777	30	4,807
007 Planning Commission	39.00	0.409234	14,331		14,331	100	14,431
008 Human Resources	39.00	0.409234	14,331		14,331	100	14,431
009 Register of Deeds	22.00	0.230850	8,084		8,084	52	8,136
010 General Services - Administration	138.00	1.448059	50,710		50,710	370	51,080
010 General Services - Facilities	1.00	0.010493	367		367	1	368
011 Historical Commission	4.00	0.041973	1,470		1,470	8	1,478
014 Information Technology Service	67.00	0.703043	24,620		24,620	175	24,795
015 Finance	17.00	0.178384	6,247		6,247	43	6,290
015 Finance - Administration	67.00	0.703043	24,620		24,620	175	24,795
016 Assessor of Property	71.00	0.745016	26,090		26,090	187	26,277
017 Trustee	27.00	0.283316	9,921		9,921	67	9,988
018 County Clerk	57.00	0.598111	20,945		20,945	148	21,093
019 District Attorney	15.00	0.157398	5,512		5,512	39	5,551
021 Public Defender	23.00	0.241343	8,452		8,452	55	8,507
022 Juvenile Court Clerk	15.00	0.157398	5,512		5,512	39	5,551
023 Circuit Court Clerk	81.00	0.849948	29,764		29,764	216	29,980
024 Criminal Court Clerk	48.00	0.503673	17,638		17,638	127	17,765
025 Clerk and Master - Chancery	13.00	0.136411	4,777		4,777	30	4,807
026 Juvenile Court	61.00	0.640084	22,415		22,415	160	22,575
027 General Sessions Court	65.00	0.682057	23,885		23,885	168	24,053
028 State Trial Courts	58.00	0.608604	21,313		21,313	152	21,465
029 Justice Integration Services	1.00	0.010493	367		367	1	368
030 Sheriff's Office	359.00	3.767051	131,918		131,918	978	132,896
031 Police	1,353.00	14.197272	497,174		497,174	3,687	500,861
032 Fire	917.00	9.622246	336,961		336,961	2,495	339,456
033 Codes Administration	103.00	1.080797	37,848		37,848	275	38,123
034 Beer Board	2.00	0.020986	735		735	3	738
037 Social Services	137.00	1.437566	50,342		50,342	367	50,709
038 Health	347.00	3.641133	127,509		127,509	943	128,452
039 Public Library	190.00	1.993704	69,818		69,818	508	70,326
040 Parks	259.00	2.717733	95,172		95,172	701	95,873
041 Arts Commission	5.00	0.052466	1,837		1,837	11	1,848
042 Public Works	423.00	4.438615	155,436		155,436	1,146	156,582
044 Human Relations Commission	1.00	0.010493	367		367	1	368
047 Criminal Justice Planning	1.00	0.010493	367		367	1	368
048 Internal Audit	2.00	0.020986	735		735	3	738
049 Office of Emergency Management	1.00	0.010493	367		367	1	368
060 Farmer's Market	9.00	0.094439	3,307		3,307	20	3,327
061 Municipal Auditorium	10.00	0.104932	3,675		3,675	22	3,697
062 State Fair Board	18.00	0.188877	6,614		6,614	45	6,659
064 Sports Authority	1.00	0.010493	367		367	1	368
065 Water and Sewer	639.00	6.705142	234,807		234,807	1,738	236,545
067 General Hospital	518.00	5.435467	190,345		190,345	1,404	191,749
070 Community Education Commission	7.00	0.073452	2,572		2,572	16	2,588
071 Convention Center Authority	21.00	0.220357	7,717		7,717	51	7,768
075 Metro Action Commission	102.00	1.070304	37,481		37,481	274	37,755

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

Activity - County Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	19.00	0.199370	6,982		6,982	47	7,029
078 Metropolitan Transit Authority (MTA)	1.00	0.010493	367		367	1	368
080 Metro Nashville Public Schools (MNPS)	2,658.00	27.890872	976,714		976,714	7,576	984,290
091 Emergency Communication Center	31.00	0.325289	11,391		11,391	79	11,470
Airport Authority	10.00	0.104932	3,675		3,675	22	3,697
Bordeaux Longterm Care	352.00	3.693599	129,346		129,346	955	130,301
Knowles Home	34.00	0.356768	12,494		12,494	88	12,582
Port Authority	1.00	0.010493	367		367	1	368
Schedule .4 Total for County Retire Match	9,530.00	100.000000	3,501,900		3,501,900	26,032	3,527,932

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

Allocation Source: FY 2019 Pensioner Information - Human Resources

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

Activity - Cnty Teach Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	6,900,400		6,900,400	51,293	6,951,693
Schedule .4 Total for Cnty Teach Retire Match	100	100.000000	6,900,400		6,900,400	51,293	6,951,693

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	2.00	0.024795	13,707		13,707		13,707
002 Metropolitan Council	2.00	0.024795	13,707		13,707	95	13,802
003 Metropolitan Clerk	7.00	0.086784	47,976		47,976	349	48,325
004 Mayor's Office - Administration	20.00	0.247954	137,073		137,073	1,014	138,087
005 Election Commission	17.00	0.210761	116,512		116,512	861	117,373
006 Law	11.00	0.136375	75,390		75,390	554	75,944
007 Planning Commission	32.00	0.396727	219,317		219,317	1,624	220,941
008 Human Resources	33.00	0.409125	226,171		226,171	1,673	227,844
009 Register of Deeds	22.00	0.272750	150,780		150,780	1,114	151,894
010 General Services - Administration	112.00	1.388545	767,609		767,609	5,702	773,311
011 Historical Commission	3.00	0.037193	20,561		20,561	147	20,708
014 Information Technology Service	56.00	0.694272	383,804		383,804	2,847	386,651
015 Finance	15.00	0.185966	102,805		102,805	761	103,566
015 Finance - Administration	55.00	0.681875	376,951		376,951	2,798	379,749
016 Assessor of Property	61.00	0.756261	418,073		418,073	3,107	421,180
017 Trustee	24.00	0.297545	164,488		164,488	1,213	165,701
018 County Clerk	51.00	0.632284	349,536		349,536	2,585	352,121
019 District Attorney	13.00	0.161170	89,097		89,097	657	89,754
021 Public Defender	20.00	0.247954	137,073		137,073	1,014	138,087
022 Juvenile Court Clerk	11.00	0.136375	75,390		75,390	554	75,944
023 Circuit Court Clerk	65.00	0.805852	445,488		445,488	3,305	448,793
024 Criminal Court Clerk	41.00	0.508306	280,999		280,999	2,080	283,079
025 Clerk and Master - Chancery	10.00	0.123977	68,536		68,536	499	69,035
026 Juvenile Court	50.00	0.619886	342,683		342,683	2,535	345,218
027 General Sessions Court	56.00	0.694272	383,804		383,804	2,847	386,651
028 State Trial Courts	47.00	0.582693	322,122		322,122	2,390	324,512
029 Justice Integration Services	1.00	0.012398	6,854		6,854	46	6,900
030 Sheriff's Office	300.00	3.719316	2,056,096		2,056,096	15,283	2,071,379
031 Police	1,225.00	15.187206	8,395,724		8,395,724	62,449	8,458,173
032 Fire	837.00	10.376891	5,736,507		5,736,507	42,659	5,779,166
033 Codes Administration	88.00	1.090999	603,121		603,121	4,477	607,598
034 Beer Board	2.00	0.024795	13,707		13,707	95	13,802
037 Social Services	116.00	1.438135	795,023		795,023	5,905	800,928
038 Health	297.00	3.682122	2,035,534		2,035,534	15,131	2,050,665
039 Public Library	153.00	1.896851	1,048,609		1,048,609	7,785	1,056,394
040 Parks	226.00	2.801884	1,548,925		1,548,925	11,517	1,560,442
041 Arts Commission	4.00	0.049591	27,415		27,415	197	27,612
042 Public Works	354.00	4.388792	2,426,193		2,426,193	18,035	2,444,228
044 Human Relations Commission	1.00	0.012398	6,854		6,854	46	6,900
047 Criminal Justice Planning	1.00	0.012398	6,854		6,854	46	6,900
048 Internal Audit	2.00	0.024795	13,707		13,707	95	13,802
060 Farmer's Market	9.00	0.111579	61,683		61,683	449	62,132
061 Municipal Auditorium	10.00	0.123977	68,536		68,536	499	69,035
062 State Fair Board	16.00	0.198364	109,659		109,659	813	110,472
064 Sports Authority	1.00	0.012398	6,854		6,854	46	6,900
065 Water and Sewer	545.00	6.756757	3,735,241		3,735,241	27,776	3,763,017
067 General Hospital	427.00	5.293826	2,926,509		2,926,509	21,756	2,948,265
070 Community Education Commission	7.00	0.086784	47,976		47,976	349	48,325
071 Convention Center Authority	18.00	0.223159	123,366		123,366	911	124,277
075 Metro Action Commission	85.00	1.053806	582,560		582,560	4,324	586,884
076 Nashville Career Advancement Center	17.00	0.210761	116,512		116,512	861	117,373

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

Activity - Health Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.012398	6,854		6,854	46	6,900
080 Metro Nashville Public Schools (MNPS)	2,131.00	26.419540	14,605,133		14,605,133	109,040	14,714,173
091 Emergency Communication Center	26.00	0.322341	178,195		178,195	1,316	179,511
Airport Authority	7.00	0.086784	47,976		47,976	349	48,325
Bordeaux Longterm Care	295.00	3.657327	2,021,827		2,021,827	15,030	2,036,857
Knowles Home	28.00	0.347136	191,902		191,902	1,414	193,316
Schedule .4 Total for Health Insurance Match	8,066.00	100.000000	55,281,558		55,281,558	411,070	55,692,628

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

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

Activity - Employee & Pension IOD Medical Expense

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	6,621.32	0.067810	6,621		6,621	45	6,666
008 Human Resources	934.19	0.009567	934		934	6	940
015 Finance - Administration	21,529.10	0.220483	21,529		21,529	153	21,682
016 Assessor of Property	9,508.67	0.097380	9,509		9,509	64	9,573
019 District Attorney	1,873.06	0.019182	1,873		1,873	11	1,884
022 Juvenile Court Clerk	3,139.34	0.032151	3,139		3,139	18	3,157
023 Circuit Court Clerk	12,699.09	0.130054	12,699		12,699	88	12,787
024 Criminal Court Clerk	5,631.08	0.057669	5,631		5,631	39	5,670
026 Juvenile Court	50,608.83	0.518294	50,609		50,609	368	50,977
027 General Sessions Court	16,536.47	0.169353	16,536		16,536	119	16,655
030 Sheriff's Office	610,772.03	6.255026	610,772		610,772	4,532	615,304
031 Police	3,306,827.89	33.865819	3,306,828		3,306,828	24,578	3,331,406
032 Fire	4,742,807.15	48.571941	4,742,808		4,742,808	35,384	4,778,192
033 Codes Administration	33,748.00	0.345619	33,748		33,748	242	33,990
034 Beer Board	7,782.98	0.079707	7,783		7,783	51	7,834
037 Social Services	19,587.79	0.200602	19,588		19,588	143	19,731
038 Health	62,603.77	0.641136	62,604		62,604	456	63,060
039 Public Library	52,170.90	0.534292	52,171		52,171	379	52,550
040 Parks	424,631.12	4.348724	424,631		424,631	3,153	427,784
042 Public Works	318,795.52	3.264842	318,795		318,795	2,362	321,157
048 Internal Audit	2,816.96	0.028849	2,817		2,817	18	2,835
091 Emergency Communication Center	52,874.77	0.541500	52,875		52,875	382	53,257
Schedule .4 Total for Employee & Pension IOD Medical Expense	9,764,500.03	100.000000	9,764,500		9,764,500	72,591	9,837,091

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

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

Activity - Unemployment Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	3,291.21	3.512322	3,295		3,295	20	3,315
014 Information Technology Service	6,325.00	6.749929	6,332		6,332	43	6,375
015 Finance - Administration	3,025.00	3.228227	3,028		3,028	18	3,046
016 Assessor of Property	29.23	0.031194	29		29		29
019 District Attorney	2,200.00	2.347801	2,203		2,203	13	2,216
023 Circuit Court Clerk	506.84	0.540891	507		507	1	508
027 General Sessions Court	10,110.34	10.789577	10,122		10,122	67	10,189
028 State Trial Courts	8,741.92	9.329224	8,752		8,752	58	8,810
030 Sheriff's Office	1,407.10	1.501632	1,409		1,409	8	1,417
031 Police	975.76	1.041314	977		977	6	983
033 Codes Administration	769.00	0.820663	770		770	4	774
038 Health	17,407.28	18.576743	17,428		17,428	186	17,614
040 Parks	12,611.07	13.458312	12,626		12,626	89	12,715
042 Public Works	(1,068.57)	(1.140359)	(1,070)		(1,070)	(6)	(1,076)
062 State Fair Board	5,775.00	6.162979	5,782		5,782	40	5,822
080 Metro Nashville Public Schools (MNPS)	10,312.39	11.005202	10,324		10,324	71	10,395
All Other	11,286.12	12.044349	11,299		11,299	74	11,373
Schedule .4 Total for Unemployment Compensation	93,704.69	100.000000	93,813		93,813	692	94,505

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

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	2.00	0.025281	806		806		806
002 Metropolitan Council	3.00	0.037922	1,209		1,209	6	1,215
003 Metropolitan Clerk	6.00	0.075844	2,418		2,418	16	2,434
004 Mayor's Office - Administration	18.00	0.227531	7,254		7,254	50	7,304
005 Election Commission	17.00	0.214891	6,851		6,851	46	6,897
006 Law	12.00	0.151688	4,836		4,836	30	4,866
007 Planning Commission	31.00	0.391859	12,493		12,493	88	12,581
008 Human Resources	34.00	0.429781	13,701		13,701	95	13,796
009 Register of Deeds	19.00	0.240172	7,657		7,657	51	7,708
010 General Services - Administration	107.00	1.352547	43,119		43,119	314	43,433
011 Historical Commission	4.00	0.050563	1,612		1,612	8	1,620
014 Information Technology Service	59.00	0.745797	23,776		23,776	168	23,944
015 Finance	17.00	0.214891	6,851		6,851	46	6,897
015 Finance - Administration	54.00	0.682594	21,761		21,761	155	21,916
016 Assessor of Property	61.00	0.771078	24,582		24,582	175	24,757
017 Trustee	24.00	0.303375	9,672		9,672	65	9,737
018 County Clerk	48.00	0.606750	19,343		19,343	141	19,484
019 District Attorney	13.00	0.164328	5,239		5,239	35	5,274
021 Public Defender	19.00	0.240172	7,657		7,657	51	7,708
022 Juvenile Court Clerk	11.00	0.139047	4,433		4,433	29	4,462
023 Circuit Court Clerk	67.00	0.846922	27,000		27,000	194	27,194
024 Criminal Court Clerk	37.00	0.467703	14,910		14,910	106	15,016
025 Clerk and Master - Chancery	12.00	0.151688	4,836		4,836	30	4,866
026 Juvenile Court	54.00	0.682594	21,761		21,761	155	21,916
027 General Sessions Court	52.00	0.657313	20,955		20,955	148	21,103
028 State Trial Courts	46.00	0.581469	18,537		18,537	134	18,671
029 Justice Integration Services	1.00	0.012641	403		403	1	404
030 Sheriff's Office	290.00	3.665782	116,866		116,866	862	117,728
031 Police	1,162.00	14.688409	468,269		468,269	3,471	471,740
032 Fire	726.00	9.177095	292,567		292,567	2,167	294,734
033 Codes Administration	78.00	0.985969	31,433		31,433	225	31,658
034 Beer Board	1.00	0.012641	403		403	1	404
037 Social Services	118.00	1.491594	47,552		47,552	347	47,899
038 Health	306.00	3.868032	123,314		123,314	913	124,225
039 Public Library	174.00	2.199469	70,119		70,119	514	70,633
040 Parks	201.00	2.540766	81,000		81,000	597	81,597
041 Arts Commission	5.00	0.063203	2,015		2,015	12	2,027
042 Public Works	271.00	3.425610	109,209		109,209	809	110,018
047 Criminal Justice Planning	1.00	0.012641	403		403	1	404
048 Internal Audit	2.00	0.025281	806		806	5	811
049 Office of Emergency Management	1.00	0.012641	403		403	1	404
060 Farmer's Market	5.00	0.063203	2,015		2,015	12	2,027
061 Municipal Auditorium	9.00	0.113766	3,627		3,627	21	3,648
062 State Fair Board	15.00	0.189609	6,045		6,045	42	6,087
064 Sports Authority	1.00	0.012641	403		403	1	404
065 Water and Sewer	466.00	5.890532	187,791		187,791	1,386	189,177
067 General Hospital	446.00	5.637720	179,731		179,731	1,326	181,057
070 Community Education Commission	7.00	0.088484	2,821		2,821	18	2,839
071 Convention Center Authority	15.00	0.189609	6,045		6,045	42	6,087
075 Metro Action Commission	88.00	1.112375	35,463		35,463	258	35,721
076 Nashville Career Advancement Center	17.00	0.214891	6,851		6,851	46	6,897

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

Activity - Life Insurance Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
078 Metropolitan Transit Authority (MTA)	1.00	0.012641	403		403	1	404
080 Metro Nashville Public Schools (MNPS)	2,297.00	29.035517	925,656		925,656	7,167	932,823
091 Emergency Communication Center	29.00	0.366578	11,687		11,687	82	11,769
Airport Authority	5.00	0.063203	2,015		2,015	12	2,027
Bordeaux Longterm Care	313.00	3.956516	126,134		126,134	934	127,068
Knowles Home	33.00	0.417141	13,299		13,299	93	13,392
Schedule .4 Total for Life Insurance Match	7,911.00	100.000000	3,188,017		3,188,017	23,701	3,211,718

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

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

Activity - TCRS Pension Contribution

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	37,620		37,620	274	37,894
Schedule .4 Total for TCRS Pension Contribution	100	100.000000	37,620		37,620	274	37,894

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Activity - Police/Fire Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
031 Police	29.00	50.877193	4,514,333		4,514,333	33,585	4,547,918
032 Fire	28.00	49.122807	4,358,667		4,358,667	32,383	4,391,050
Schedule .4 Total for Police/Fire Retire Match	57.00	100.000000	8,873,000		8,873,000	65,968	8,938,968

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

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

Activity - Civil Service Retire Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1.00	3.448276	187,059		187,059	1,379	188,438
017 Trustee	1.00	3.448276	187,059		187,059	1,379	188,438
031 Police	3.00	10.344828	561,176		561,176	4,161	565,337
032 Fire	1.00	3.448276	187,059		187,059	1,379	188,438
042 Public Works	8.00	27.586207	1,496,469		1,496,469	11,117	1,507,586
065 Water and Sewer	5.00	17.241379	935,293		935,293	6,948	942,241
080 Metro Nashville Public Schools (MNPS)	10.00	34.482758	1,870,585		1,870,585	13,956	1,884,541
Schedule .4 Total for Civil Service Retire Match	29.00	100.000000	5,424,700		5,424,700	40,319	5,465,019

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

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

Activity - Teacher Pens Match

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	4,592,400		4,592,400	34,145	4,626,545
Schedule .4 Total for Teacher Pens Match	100	100.000000	4,592,400		4,592,400	34,145	4,626,545

Allocation Basis: Direct Allocation to 080 MNPS

Allocation Source: Direct Assignment

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Employee & Pension IOD Medical Expense
001 Administrative - Employee Benefits	15,248	735	0	13,707	0
002 Metropolitan Council	16,125	1,108	0	13,802	0
003 Metropolitan Clerk	53,347	2,588	0	48,325	0
004 Mayor's Office - Administration	153,898	8,507	0	138,087	0
005 Election Commission	142,387	8,136	0	117,373	6,666
006 Law	85,617	4,807	0	75,944	0
007 Planning Commission	247,953	14,431	0	220,941	0
008 Human Resources	257,011	14,431	0	227,844	940
009 Register of Deeds	167,738	8,136	0	151,894	0
010 General Services - Administration	867,824	51,080	0	773,311	0
010 General Services - Facilities	188,806	368	0	0	0
011 Historical Commission	23,806	1,478	0	20,708	0
014 Information Technology Service	441,765	24,795	0	386,651	0
015 Finance	116,753	6,290	0	103,566	0
015 Finance - Administration	451,188	24,795	0	379,749	21,682
016 Assessor of Property	481,816	26,277	0	421,180	9,573
017 Trustee	373,864	9,988	0	165,701	0
018 County Clerk	392,698	21,093	0	352,121	0
019 District Attorney	104,679	5,551	0	89,754	1,884
021 Public Defender	154,302	8,507	0	138,087	0
022 Juvenile Court Clerk	89,114	5,551	0	75,944	3,157
023 Circuit Court Clerk	519,262	29,980	0	448,793	12,787
024 Criminal Court Clerk	321,530	17,765	0	283,079	5,670
025 Clerk and Master - Chancery	78,708	4,807	0	69,035	0
026 Juvenile Court	440,686	22,575	0	345,218	50,977
027 General Sessions Court	458,651	24,053	0	386,651	16,655
028 State Trial Courts	373,458	21,465	0	324,512	0
029 Justice Integration Services	7,672	368	0	6,900	0
030 Sheriff's Office	2,938,724	132,896	0	2,071,379	615,304
031 Police	17,876,418	500,861	0	8,458,173	3,331,406
032 Fire	15,771,036	339,456	0	5,779,166	4,778,192
033 Codes Administration	712,143	38,123	0	607,598	33,990
034 Beer Board	22,778	738	0	13,802	7,834
037 Social Services	919,267	50,709	0	800,928	19,731
038 Health	2,384,016	128,452	0	2,050,665	63,060
039 Public Library	1,249,903	70,326	0	1,056,394	52,550
040 Parks	2,178,411	95,873	0	1,560,442	427,784
041 Arts Commission	31,487	1,848	0	27,612	0
042 Public Works	4,538,495	156,582	0	2,444,228	321,157
044 Human Relations Commission	7,268	368	0	6,900	0
047 Criminal Justice Planning	7,672	368	0	6,900	0
048 Internal Audit	18,186	738	0	13,802	2,835
049 Office of Emergency Management	772	368	0	0	0
060 Farmer's Market	67,486	3,327	0	62,132	0
061 Municipal Auditorium	76,380	3,697	0	69,035	0
062 State Fair Board	129,040	6,659	0	110,472	0
064 Sports Authority	7,672	368	0	6,900	0
065 Water and Sewer	5,130,980	236,545	0	3,763,017	0
067 General Hospital	3,321,071	191,749	0	2,948,265	0
070 Community Education Commission	53,752	2,588	0	48,325	0
071 Convention Center Authority	138,132	7,768	0	124,277	0
075 Metro Action Commission	660,360	37,755	0	586,884	0

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

Receiving Department	Total	County Retire Match	Cnty Teach Retire Match	Health Insurance Match	Employee & Pension IOD Medical Expense
076 Nashville Career Advancement Center	131,299	7,029	0	117,373	0
078 Metropolitan Transit Authority (MTA)	7,672	368	0	6,900	0
080 Metro Nashville Public Schools (MNPS)	30,142,354	984,290	6,951,693	14,714,173	0
091 Emergency Communication Center	256,007	11,470	0	179,511	53,257
Airport Authority	54,049	3,697	0	48,325	0
Bordeaux Longterm Care	2,294,226	130,301	0	2,036,857	0
Knowles Home	219,290	12,582	0	193,316	0
Port Authority	368	368	0	0	0
All Other	11,373	0	0	0	0
Direct Bill	0	0	0	0	0
Total	98,383,993	3,527,932	6,951,693	55,692,628	9,837,091

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

Receiving Department	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
001 Administrative - Employee Benefits	0	806	0	0	0
002 Metropolitan Council	0	1,215	0	0	0
003 Metropolitan Clerk	0	2,434	0	0	0
004 Mayor's Office - Administration	0	7,304	0	0	0
005 Election Commission	3,315	6,897	0	0	0
006 Law	0	4,866	0	0	0
007 Planning Commission	0	12,581	0	0	0
008 Human Resources	0	13,796	0	0	0
009 Register of Deeds	0	7,708	0	0	0
010 General Services - Administration	0	43,433	0	0	0
010 General Services - Facilities	0	0	0	0	188,438
011 Historical Commission	0	1,620	0	0	0
014 Information Technology Service	6,375	23,944	0	0	0
015 Finance	0	6,897	0	0	0
015 Finance - Administration	3,046	21,916	0	0	0
016 Assessor of Property	29	24,757	0	0	0
017 Trustee	0	9,737	0	0	188,438
018 County Clerk	0	19,484	0	0	0
019 District Attorney	2,216	5,274	0	0	0
021 Public Defender	0	7,708	0	0	0
022 Juvenile Court Clerk	0	4,462	0	0	0
023 Circuit Court Clerk	508	27,194	0	0	0
024 Criminal Court Clerk	0	15,016	0	0	0
025 Clerk and Master - Chancery	0	4,866	0	0	0
026 Juvenile Court	0	21,916	0	0	0
027 General Sessions Court	10,189	21,103	0	0	0
028 State Trial Courts	8,810	18,671	0	0	0
029 Justice Integration Services	0	404	0	0	0
030 Sheriff's Office	1,417	117,728	0	0	0
031 Police	983	471,740	0	4,547,918	565,337
032 Fire	0	294,734	0	4,391,050	188,438
033 Codes Administration	774	31,658	0	0	0
034 Beer Board	0	404	0	0	0
037 Social Services	0	47,899	0	0	0
038 Health	17,614	124,225	0	0	0
039 Public Library	0	70,633	0	0	0
040 Parks	12,715	81,597	0	0	0
041 Arts Commission	0	2,027	0	0	0
042 Public Works	(1,076)	110,018	0	0	1,507,586
044 Human Relations Commission	0	0	0	0	0
047 Criminal Justice Planning	0	404	0	0	0
048 Internal Audit	0	811	0	0	0
049 Office of Emergency Management	0	404	0	0	0
060 Farmer's Market	0	2,027	0	0	0
061 Municipal Auditorium	0	3,648	0	0	0
062 State Fair Board	5,822	6,087	0	0	0
064 Sports Authority	0	404	0	0	0
065 Water and Sewer	0	189,177	0	0	942,241
067 General Hospital	0	181,057	0	0	0
070 Community Education Commission	0	2,839	0	0	0
071 Convention Center Authority	0	6,087	0	0	0
075 Metro Action Commission	0	35,721	0	0	0

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

Receiving Department	Unemployment Compensation	Life Insurance Match	TCRS Pension Contribution	Police/Fire Retire Match	Civil Service Retire Match
076 Nashville Career Advancement Center	0	6,897	0	0	0
078 Metropolitan Transit Authority (MTA)	0	404	0	0	0
080 Metro Nashville Public Schools (MNPS)	10,395	932,823	37,894	0	1,884,541
091 Emergency Communication Center	0	11,769	0	0	0
Airport Authority	0	2,027	0	0	0
Bordeaux Longterm Care	0	127,068	0	0	0
Knowles Home	0	13,392	0	0	0
Port Authority	0	0	0	0	0
All Other	11,373	0	0	0	0
Direct Bill	0	0	0	0	0
Total	94,505	3,211,718	37,894	8,938,968	5,465,019

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

Receiving Department	Teacher Pens Match
001 Administrative - Employee Benefits	0
002 Metropolitan Council	0
003 Metropolitan Clerk	0
004 Mayor's Office - Administration	0
005 Election Commission	0
006 Law	0
007 Planning Commission	0
008 Human Resources	0
009 Register of Deeds	0
010 General Services - Administration	0
010 General Services - Facilities	0
011 Historical Commission	0
014 Information Technology Service	0
015 Finance	0
015 Finance - Administration	0
016 Assessor of Property	0
017 Trustee	0
018 County Clerk	0
019 District Attorney	0
021 Public Defender	0
022 Juvenile Court Clerk	0
023 Circuit Court Clerk	0
024 Criminal Court Clerk	0
025 Clerk and Master - Chancery	0
026 Juvenile Court	0
027 General Sessions Court	0
028 State Trial Courts	0
029 Justice Integration Services	0
030 Sheriff's Office	0
031 Police	0
032 Fire	0
033 Codes Administration	0
034 Beer Board	0
037 Social Services	0
038 Health	0
039 Public Library	0
040 Parks	0
041 Arts Commission	0
042 Public Works	0
044 Human Relations Commission	0
047 Criminal Justice Planning	0
048 Internal Audit	0
049 Office of Emergency Management	0
060 Farmer's Market	0
061 Municipal Auditorium	0
062 State Fair Board	0
064 Sports Authority	0
065 Water and Sewer	0
067 General Hospital	0
070 Community Education Commission	0
071 Convention Center Authority	0
075 Metro Action Commission	0

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

<u>Receiving Department</u>	<u>Teacher Pens Match</u>
076 Nashville Career Advancement Center	0
078 Metropolitan Transit Authority (MTA)	0
080 Metro Nashville Public Schools (MNPS)	4,626,545
091 Emergency Communication Center	0
Airport Authority	0
Bordeaux Longterm Care	0
Knowles Home	0
Port Authority	0
All Other	0
 Direct Bill	 0
 Total	 <u>4,626,545</u>

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Facility Rental

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	974,191			974,191
Inbound Costs:				
001 Administrative - Post Audits		16	16	
015 Finance - Accountability		31	31	
015 Finance - Grants & Cost Planning		76	76	
015 Finance - Office of Mgmt & Budget		779	779	
015 Finance - Operations		106	106	
015 Finance - Property Administration		179	179	
015 Finance - Treasury		20	20	
048 Internal Audit		429	429	
Total Allocated Additions:		<u>1,636</u>	1,636	1,636
Total To Be Allocated:	<u>974,191</u>	<u>1,636</u>		<u>975,827</u>

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

	Total	G&A	Metro Southeast	Hardison Complex	Washington Square (CJP)
Other Expense & Cost					
502339 Recording	380	380	0	0	0
505231 Rent Building & Land	973,811	0	656,543	295,844	21,424
Departmental Total					
Expenditures Per Financial Statement	974,191				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	974,191	380	656,543	295,844	21,424
Allocation Step 1					
Reallocate Admin Costs		(380)	257	115	8
Unallocated Costs	0	0	0	0	0
1st Allocation	974,191	0	656,800	295,959	21,432
Allocation Step 2					
Inbound - All Others	1,636	1,636	0	0	0
Reallocate Admin Costs		(1,636)	1,101	501	34
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,636	0	1,101	501	34
Total For 001 Administrative - Facility Rental					
Schedule .3 Total	975,827	0	657,901	296,460	21,466

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

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.381925	35,349		35,349	57	35,406
008 Human Resources	1,977.00	1.019945	6,699		6,699	10	6,709
010 General Services	2,164.00	1.116419	7,333		7,333	10	7,343
010 General Services - Facilities	221.00	0.114015	749		749		749
010 General Services - Fleet Management	61,853.00	31.910293	209,587		209,587	398	209,985
014 Information Technology Service	14,629.00	7.547180	49,569		49,569	79	49,648
027 General Sessions Court	11,647.00	6.008750	39,465		39,465	62	39,527
030 Sheriff's Office	2,073.00	1.069472	7,025		7,025	10	7,035
031 Police	27,229.00	14.047587	92,264		92,264	148	92,412
032 Fire	13,078.00	6.747010	44,314		44,314	71	44,385
038 Health	3,896.00	2.009967	13,201		13,201	21	13,222
042 Public Works	1,513.00	0.780565	5,127		5,127	6	5,133
048 Internal Audit	2,677.00	1.381079	9,071		9,071	12	9,083
049 Office of Emergency Management	17,471.00	9.013383	59,200		59,200	95	59,295
065 Water and Sewer	792.00	0.408597	2,684		2,684	3	2,687
076 Nashville Career Advancement Center	4,765.00	2.458289	16,146		16,146	24	16,170
All Other	17,417.00	8.985524	59,017		59,017	95	59,112
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	656,800		656,800	1,101	657,901

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

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

Activity - Hardison Complex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
080 Metro Nashville Public Schools (MNPS)	100	100.000000	295,959		295,959	501	296,460
Schedule .4 Total for Hardison Complex	100	100.000000	295,959		295,959	501	296,460

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

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

Activity - Washington Square (CJP)

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

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

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

Receiving Department	Total	Metro Southeast	Hardison Complex	Washington Square (CJP)
005 Election Commission	35,406	35,406	0	0
008 Human Resources	6,709	6,709	0	0
010 General Services	7,343	7,343	0	0
010 General Services - Facilities	749	749	0	0
010 General Services - Fleet Management	209,985	209,985	0	0
014 Information Technology Service	49,648	49,648	0	0
027 General Sessions Court	39,527	39,527	0	0
030 Sheriff's Office	7,035	7,035	0	0
031 Police	92,412	92,412	0	0
032 Fire	44,385	44,385	0	0
038 Health	13,222	13,222	0	0
042 Public Works	5,133	5,133	0	0
047 Criminal Justice Planning	21,466	0	0	21,466
048 Internal Audit	9,083	9,083	0	0
049 Office of Emergency Management	59,295	59,295	0	0
065 Water and Sewer	2,687	2,687	0	0
076 Nashville Career Advancement Center	16,170	16,170	0	0
080 Metro Nashville Public Schools (MNPS)	296,460	0	296,460	0
All Other	59,112	59,112	0	0
Direct Bill	0	0	0	0
Total	975,827	657,901	296,460	21,466

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Insurance**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,507,500			2,507,500
Inbound Costs:				
001 Administrative - Post Audits		29	29	
006 Law		223,003	223,003	
015 Finance - Accountability		81	81	
015 Finance - Grants & Cost Planning		199	199	
015 Finance - Office of Mgmt & Budget		1,984	1,984	
015 Finance - Operations		51	51	
015 Finance - Property Administration		462	462	
015 Finance - Treasury		59	59	
048 Internal Audit		1,109	1,109	
Total Allocated Additions:		<u>226,977</u>	<u>226,977</u>	226,977
Total To Be Allocated:	<u>2,507,500</u>	<u>226,977</u>		<u>2,734,477</u>

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

	Total	G&A	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
Other Expense & Cost					
505951 Insurance-Buildings	507,500	0	507,500	0	0
505955 Insurance-Liab/PropDmg	232,100	0	0	232,100	0
505957 Insurance-Premium J&L	1,767,900	0	0	0	1,767,900
Departmental Total					
Expenditures Per Financial Statement	2,507,500				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	2,507,500	0	507,500	232,100	1,767,900
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,507,500	0	507,500	232,100	1,767,900
Allocation Step 2					
Inbound - All Others	226,977	226,977	0	0	0
Reallocate Admin Costs		(226,977)	45,936	21,005	160,036
Unallocated Costs	0	0	0	0	0
2nd Allocation	226,977	0	45,936	21,005	160,036
Total For 001 Administrative - Insurance					
Schedule .3 Total	2,734,477	0	553,436	253,105	1,927,936

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

Activity - Insurance - Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	5,000	0.686813	3,486		3,486	314	3,800
007 Planning Commission	2,800	0.384615	1,952		1,952	176	2,128
010 General Services - Facilities	166,400	22.857143	116,000		116,000	10,494	126,494
026 Juvenile Court	12,300	1.689560	8,575		8,575	774	9,349
030 Sheriff's Office	80,100	11.002747	55,839		55,839	5,050	60,889
032 Fire	71,500	9.821429	49,844		49,844	4,508	54,352
037 Social Services	9,600	1.318681	6,692		6,692	604	7,296
038 Health	26,100	3.585165	18,195		18,195	1,647	19,842
039 Public Library	128,900	17.706044	89,858		89,858	8,130	97,988
040 Parks	204,800	28.131869	142,768		142,768	12,948	155,716
061 Municipal Auditorium	20,500	2.815934	14,291		14,291	1,291	15,582
Schedule .4 Total for Insurance - Buildings	728,000	100.000000	507,500		507,500	45,936	553,436

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

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

Activity - Insurance - Liab/PropDmg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	400	0.017193	40		40	4	44
005 Election Commission	400	0.017193	40		40	4	44
006 Law	600	0.025790	60		60	5	65
007 Planning Commission	400	0.017193	40		40	4	44
008 Human Resources	600	0.025790	60		60	5	65
010 General Services - Facilities	26,800	1.151945	2,674		2,674	241	2,915
015 Finance - Administration	800	0.034386	80		80	7	87
016 Assessor of Property	17,300	0.743606	1,726		1,726	155	1,881
018 County Clerk	1,900	0.081668	190		190	17	207
019 District Attorney	4,200	0.180529	419		419	37	456
021 Public Defender	600	0.025790	60		60	5	65
022 Juvenile Court Clerk	400	0.017193	40		40	4	44
023 Circuit Court Clerk	3,800	0.163335	379		379	34	413
024 Criminal Court Clerk	500	0.021492	50		50	4	54
026 Juvenile Court	14,700	0.631850	1,467		1,467	132	1,599
027 General Sessions Court	400	0.017193	40		40	4	44
028 State Trial Courts	6,300	0.270793	629		629	56	685
029 Justice Integration Services	100	0.004298	10		10	1	11
030 Sheriff's Office	139,900	6.013325	13,957		13,957	1,261	15,218
031 Police	905,100	38.903933	90,292		90,292	8,199	98,491
032 Fire	331,400	14.244573	33,062		33,062	2,990	36,052
033 Codes Administration	33,000	1.418440	3,292		3,292	296	3,588
034 Beer Board	1,000	0.042983	100		100	9	109
037 Social Services	30,700	1.319579	3,063		3,063	275	3,338
038 Health	35,600	1.530196	3,552		3,552	320	3,872
039 Public Library	53,300	2.290995	5,317		5,317	479	5,796
040 Parks	501,800	21.568880	50,061		50,061	4,527	54,588
042 Public Works	149,100	6.408769	14,875		14,875	1,344	16,219
049 Office of Emergency Management	25,700	1.104664	2,564		2,564	230	2,794
061 Municipal Auditorium	28,100	1.207823	2,803		2,803	252	3,055
064 Sports Authority	9,600	0.412637	958		958	86	1,044
070 Community Education Commission	300	0.012895	30		30	3	33
091 Emergency Communication Center	1,700	0.073071	170		170	15	185
Schedule .4 Total for Insurance - Liab/PropDmg	2,326,500	100.000000	232,100		232,100	21,005	253,105

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

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

Activity - Insurance - Premium J&L

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	15,900	0.796833	14,087		14,087	1,273	15,360
003 Metropolitan Clerk	3,100	0.155357	2,747		2,747	247	2,994
004 Mayor's Office - Administration	11,700	0.586349	10,366		10,366	934	11,300
005 Election Commission	10,300	0.516187	9,126		9,126	823	9,949
006 Law	16,100	0.806856	14,264		14,264	1,289	15,553
007 Planning Commission	13,400	0.671545	11,872		11,872	1,073	12,945
008 Human Resources	17,800	0.892052	15,771		15,771	1,425	17,196
010 General Services - Facilities	27,900	1.398216	24,719		24,719	2,234	26,953
011 Historical Commission	2,600	0.130300	2,304		2,304	207	2,511
014 Information Technology Service	3,100	0.155357	2,747		2,747	247	2,994
015 Finance - Administration	35,500	1.779092	31,453		31,453	2,842	34,295
016 Assessor of Property	27,700	1.388193	24,542		24,542	2,219	26,761
017 Trustee	8,900	0.446026	7,885		7,885	711	8,596
018 County Clerk	23,700	1.187732	20,998		20,998	1,898	22,896
019 District Attorney	27,600	1.383181	24,453		24,453	2,210	26,663
021 Public Defender	23,200	1.162674	20,555		20,555	1,859	22,414
022 Juvenile Court Clerk	9,800	0.491130	8,683		8,683	783	9,466
023 Circuit Court Clerk	17,300	0.866994	15,328		15,328	1,384	16,712
024 Criminal Court Clerk	28,100	1.408239	24,896		24,896	2,251	27,147
025 Clerk and Master - Chancery	6,500	0.325749	5,759		5,759	518	6,277
026 Juvenile Court	33,900	1.698907	30,035		30,035	2,714	32,749
027 General Sessions Court	37,500	1.879322	33,225		33,225	3,004	36,229
028 State Trial Courts	27,000	1.353112	23,922		23,922	2,162	26,084
029 Justice Integration Services	6,600	0.330761	5,848		5,848	526	6,374
030 Sheriff's Office	59,400	2.976847	52,628		52,628	4,759	57,387
031 Police	547,800	27.453141	485,340		485,340	44,056	529,396
032 Fire	363,200	18.201864	321,791		321,791	29,126	350,917
033 Codes Administration	30,700	1.538539	27,200		27,200	2,458	29,658
034 Beer Board	1,400	0.070161	1,240		1,240	112	1,352
035 Agricultural Extension	3,100	0.155357	2,747		2,747	247	2,994
037 Social Services	27,900	1.398216	24,719		24,719	2,234	26,953
038 Health	83,300	4.174602	73,803		73,803	6,676	80,479
039 Public Library	99,700	4.996492	88,333		88,333	7,991	96,324
040 Parks	188,700	9.456751	167,186		167,186	15,126	182,312
041 Arts Commission	1,900	0.095219	1,683		1,683	152	1,835
042 Public Works	84,600	4.239751	74,955		74,955	6,779	81,734
044 Human Relations Commission	1,400	0.070161	1,240		1,240	112	1,352
047 Criminal Justice Planning	1,000	0.050115	886		886	80	966
048 Internal Audit	4,300	0.215496	3,810		3,810	344	4,154
070 Community Education Commission	4,500	0.225519	3,987		3,987	360	4,347
091 Emergency Communication Center	57,300	2.871605	50,767		50,767	4,591	55,358
Schedule .4 Total for Insurance - Premium J&L	1,995,400	100.000000	1,767,900		1,767,900	160,036	1,927,936

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

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

Receiving Department	Total	Insurance - Buildings	Insurance - Liab/PropDmg	Insurance - Premium J&L
002 Metropolitan Council	15,360	0	0	15,360
003 Metropolitan Clerk	3,038	0	44	2,994
004 Mayor's Office - Administration	11,300	0	0	11,300
005 Election Commission	13,793	3,800	44	9,949
006 Law	15,618	0	65	15,553
007 Planning Commission	15,117	2,128	44	12,945
008 Human Resources	17,261	0	65	17,196
010 General Services - Facilities	156,362	126,494	2,915	26,953
011 Historical Commission	2,511	0	0	2,511
014 Information Technology Service	2,994	0	0	2,994
015 Finance - Administration	34,382	0	87	34,295
016 Assessor of Property	28,642	0	1,881	26,761
017 Trustee	8,596	0	0	8,596
018 County Clerk	23,103	0	207	22,896
019 District Attorney	27,119	0	456	26,663
021 Public Defender	22,479	0	65	22,414
022 Juvenile Court Clerk	9,510	0	44	9,466
023 Circuit Court Clerk	17,125	0	413	16,712
024 Criminal Court Clerk	27,201	0	54	27,147
025 Clerk and Master - Chancery	6,277	0	0	6,277
026 Juvenile Court	43,697	9,349	1,599	32,749
027 General Sessions Court	36,273	0	44	36,229
028 State Trial Courts	26,769	0	685	26,084
029 Justice Integration Services	6,385	0	11	6,374
030 Sheriff's Office	133,494	60,889	15,218	57,387
031 Police	627,887	0	98,491	529,396
032 Fire	441,321	54,352	36,052	350,917
033 Codes Administration	33,246	0	3,588	29,658
034 Beer Board	1,461	0	109	1,352
035 Agricultural Extension	2,994	0	0	2,994
037 Social Services	37,587	7,296	3,338	26,953
038 Health	104,193	19,842	3,872	80,479
039 Public Library	200,108	97,988	5,796	96,324
040 Parks	392,616	155,716	54,588	182,312
041 Arts Commission	1,835	0	0	1,835
042 Public Works	97,953	0	16,219	81,734
044 Human Relations Commission	1,352	0	0	1,352
047 Criminal Justice Planning	966	0	0	966
048 Internal Audit	4,154	0	0	4,154
049 Office of Emergency Management	2,794	0	2,794	0
061 Municipal Auditorium	18,637	15,582	3,055	0
064 Sports Authority	1,044	0	1,044	0
070 Community Education Commission	4,380	0	33	4,347
091 Emergency Communication Center	55,543	0	185	55,358
Direct Bill	0	0	0	0
Total	2,734,477	553,436	253,105	1,927,936

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 001 Administrative - Post Audits

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,103,972			1,103,972
Inbound Costs:				
001 Administrative - Post Audits		18	18	
015 Finance - Accountability		35	35	
015 Finance - Grants & Cost Planning		87	87	
015 Finance - Office of Mgmt & Budget		1,217	1,217	
015 Finance - Operations		84	84	
015 Finance - Property Administration		203	203	
015 Finance - Treasury		26	26	
048 Internal Audit		485	485	
Total Allocated Additions:		2,155	2,155	2,155
Total To Be Allocated:	1,103,972	2,155		1,106,127

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

	Total	G&A	Post Audits	Management Consultant
Other Expense & Cost				
502224 Accounting Service	882,740	0	882,740	0
502229 Management Consultant	114,280	0	77,030	37,250
502231 Auditing Service	105,159	0	105,159	0
502701 Printing/Binding	698	0	698	0
502883 Registration	1,095	0	1,095	0
Departmental Total				
Expenditures Per Financial Statement	1,103,972			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,103,972	0	1,066,722	37,250
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	1,103,972	0	1,066,722	37,250
Allocation Step 2				
Inbound - All Others	2,155	2,155	0	0
Reallocate Admin Costs		(2,155)	2,087	68
Unallocated Costs	0	0	0	0
2nd Allocation	2,155	0	2,087	68
Total For 001 Administrative - Post Audits				
Schedule .3 Total	1,106,127	0	1,068,809	37,318

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

Activity - Post Audits

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

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

Activity - Post Audits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	1,589	0.083659	892		892	1	893
035 Agricultural Extension	477	0.025113	268		268		268
036 Soil and Water Conservation	6	0.000316	3		3		3
037 Social Services	6,257	0.329424	3,514		3,514	5	3,519
038 Health	46,525	2.449487	26,129		26,129	48	26,177
038 Health - Employee Health & Wellness	633	0.033327	356		356		356
039 Public Library	36,009	1.895832	20,223		20,223	35	20,258
040 Parks	51,083	2.689461	28,689		28,689	52	28,741
041 Arts Commission	2,570	0.135308	1,443		1,443	2	1,445
042 Public Works	30,894	1.626533	17,351		17,351	32	17,383
044 Human Relations Commission	538	0.028325	302		302		302
047 Criminal Justice Planning	320	0.016848	180		180		180
048 Internal Audit	1,244	0.065495	699		699	1	700
049 Office of Emergency Management	1,375	0.072392	772		772	1	773
051 Office of Family Safety	2,456	0.129306	1,379		1,379	2	1,381
052 Community Oversight Board	83	0.004370	47		47		47
060 Farmer's Market	2,159	0.113669	1,213		1,213	2	1,215
061 Municipal Auditorium	5,128	0.269983	2,880		2,880	3	2,883
062 State Fair Board	4,855	0.255610	2,727		2,727	3	2,730
064 Sports Authority	3,323	0.174952	1,866		1,866	3	1,869
065 Water and Sewer	106,027	5.582199	59,547		59,547	112	59,659
067 General Hospital	25	0.001316	14		14		14
068 District Energy System (DES)	2,200	0.115827	1,236		1,236	2	1,238
070 Community Education Commission	1,603	0.084396	900		900	1	901
071 Convention Center Authority	42,772	2.251896	24,021		24,021	43	24,064
075 Metro Action Commission	42,663	2.246158	23,960		23,960	43	24,003
076 Nashville Career Advancement Center	5,129	0.270036	2,881		2,881	3	2,884
077 Metro Development & Housing Authorit	40	0.002106	22		22		22
078 Metropolitan Transit Authority (MTA)	1,159	0.061020	651		651	1	652
080 Metro Nashville Public Schools (MNPS)	962,471	50.672981	540,537		540,537	1,166	541,703
083 Industrial Development Board	148	0.007792	83		83		83
090 Debt Service	1,264	0.066548	710		710	1	711
091 Emergency Communication Center	5,680	0.299045	3,190		3,190	4	3,194
Bordeaux Longterm Care	5	0.000263	3		3		3
Flood	324	0.017058	182		182		182
Hospital Authority	99	0.005212	56		56		56
Knowles Home	38	0.002001	21		21		21
Medical Examiner	66	0.003475	37		37		37
All Other	263,637	13.880183	148,063		148,063	288	148,351
Schedule .4 Total for Post Audits	1,899,377	100.000000	1,066,722		1,066,722	2,087	1,068,809

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

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

Activity - Management Consultant

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	37,250		37,250	68	37,318
Schedule .4 Total for Management Consultant	100	100.000000	37,250		37,250	68	37,318

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

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

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

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

Receiving Department	Total	Post Audits	Management Consultant
035 Agricultural Extension	268	268	0
036 Soil and Water Conservation	3	3	0
037 Social Services	3,519	3,519	0
038 Health	26,177	26,177	0
038 Health - Employee Health & Wellness	356	356	0
039 Public Library	20,258	20,258	0
040 Parks	28,741	28,741	0
041 Arts Commission	1,445	1,445	0
042 Public Works	17,383	17,383	0
044 Human Relations Commission	302	302	0
047 Criminal Justice Planning	180	180	0
048 Internal Audit	700	700	0
049 Office of Emergency Management	773	773	0
051 Office of Family Safety	1,381	1,381	0
052 Community Oversight Board	47	47	0
060 Farmer's Market	1,215	1,215	0
061 Municipal Auditorium	2,883	2,883	0
062 State Fair Board	2,730	2,730	0
064 Sports Authority	1,869	1,869	0
065 Water and Sewer	59,659	59,659	0
067 General Hospital	14	14	0
068 District Energy System (DES)	1,238	1,238	0
070 Community Education Commission	901	901	0
071 Convention Center Authority	24,064	24,064	0
075 Metro Action Commission	24,003	24,003	0
076 Nashville Career Advancement Center	2,884	2,884	0
077 Metro Development & Housing Authorit	22	22	0
078 Metropolitan Transit Authority (MTA)	652	652	0
080 Metro Nashville Public Schools (MNPS)	541,703	541,703	0
083 Industrial Development Board	83	83	0
090 Debt Service	711	711	0
091 Emergency Communication Center	3,194	3,194	0
Bordeaux Longterm Care	3	3	0
Flood	182	182	0
Hospital Authority	56	56	0
Knowles Home	21	21	0
Medical Examiner	37	37	0
All Other	148,351	148,351	0
Direct Bill	0	0	0
Total	1,106,127	1,068,809	37,318

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 002 Metropolitan Council

The Metropolitan Government of Nashville-Davidson County is governed by a forty member council, five (5) of which are elected at large and thirty-five (35) district council representatives. All council members are elected to serve a term of four (4) years. The Metropolitan Council serves as the legislative branch of the consolidated government, enacts laws for the municipality as well as adopts ordinances to establish city policy (laws and resolutions) to express legislative intent. Additionally, the Metropolitan Council appropriates the funds of the municipality, adopts the annual budget, sets the tax rate, grants special licenses, authorizes contracts and franchises, and confirms appointments of heads departments.

The costs of the Metropolitan Council are accounted for in funds 10101 within business units 02101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools). Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 002 Metropolitan Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,108,718			2,108,718
Inbound Costs:				
Depreciation	249,368		249,368	
001 Administrative - Corporate Dues	245,600	694	246,294	
001 Administrative - Employee Benefits	16,018	107	16,125	
001 Administrative - Insurance	14,087	1,273	15,360	
001 Administrative - Post Audits	222		222	
002 Metropolitan Council		14,950	14,950	
003 Metropolitan Clerk		4,068	4,068	
003 Metropolitan Clerk - Records Center		30	30	
004 Mayor's Office - Administration		27,295	27,295	
006 Law		20,523	20,523	
008 Human Resources		30,181	30,181	
010 General Services - Facilities		103,121	103,121	
010 General Services - Mail Services		8,192	8,192	
014 Information Technology Service		7,041	7,041	
015 Finance - Accountability		729	729	
015 Finance - Grants & Cost Planning		165	165	
015 Finance - Office of Mgmt & Budget		1,759	1,759	
015 Finance - Operations		576	576	
015 Finance - Payroll		1,363	1,363	
015 Finance - Property Administration		389	389	
015 Finance - Treasury		213	213	
030 Sheriff's Office - Security Services		53,882	53,882	
048 Internal Audit		930	930	
Total Allocated Additions:	<u>525,295</u>	<u>277,481</u>	802,776	802,776
Total To Be Allocated:	<u>2,634,013</u>	<u>277,481</u>		<u>2,911,494</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council
Other Expense & Cost			
501101 Regular Pay	1,353,923	0	1,353,923
501109 Longevity	2,805	0	2,805
501172 Employer OASDI	72,102	0	72,102
501173 Employer SSN Medical	17,465	0	17,465
501174 Employer Group Health	418,022	0	418,022
501175 Employer Dental Group	14,063	0	14,063
501176 Employer Group Life	1,571	0	1,571
501177 Employer Pension	84,515	0	84,515
501181 FSA Pre-Tax Savings	117	0	117
501182 Cafe Plan Pre-Tax Savings	11,517	0	11,517
502105 Cable Television	358	0	358
502351 Network Services	2,041	0	2,041
502451 Employee Out-of-town Travel	25,425	0	25,425
502452 Employee Air Travel	0	0	0
502453 Employee Local Travel/Park	120	0	120
502503 Cell Phone Service	3,414	0	3,414
502520 Postage & Delivery Srvc	1,100	0	1,100
502701 Printing/Binding	960	0	960
502702 Sign Printing	0	0	0
502801 Advertising & Promot'n	885	0	885
502851 Subscriptions	348	0	348
502882 Tuition	102	0	102
502883 Registration	0	0	0
502884 Membership Dues	425	0	425
502951 Info Systems Charge	78,200	0	78,200
502957 Telecommnct'n Charge	9,265	0	9,265
502983 Surplus Property	600	0	600
503050 Host & Hostess	150	0	150
503100 Offc & Admin Supply	2,479	0	2,479
503120 Computer Software	979	0	979
503130 Computer Hardware <\$10K	226	0	226
503160 Printing Supply	3,332	0	3,332
503210 Food & Ice	266	0	266
503330 Books/Magazines/Periodicals	730	0	730
503999 Credit Card Clearing	0	0	0
505252 Software License	224	0	224
505269 Other License & Fees	189	0	189
505282 Professional Privilege Tax	800	0	800
Departmental Total			
Expenditures Per Financial Statement	2,108,718		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	2,108,718	0	2,108,718
Allocation Step 1			
Inbound - All Others	525,295	525,295	0
Reallocate Admin Costs		(525,295)	525,295

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 002 Metropolitan Council**

	Total	G&A	Metro Council
Unallocated Costs	0	0	0
1st Allocation	2,634,013	0	2,634,013
Allocation Step 2			
Inbound - All Others	277,481	277,481	0
Reallocate Admin Costs		(277,481)	277,481
Unallocated Costs	0	0	0
2nd Allocation	277,481	0	277,481
Total For 002 Metropolitan Council			
Schedule .3 Total	2,911,494	0	2,911,494

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	14,950		14,950		14,950
003 Metropolitan Clerk	5.50	0.061210	1,613		1,613	167	1,780
004 Mayor's Office - Administration	31.24	0.347670	9,158		9,158	960	10,118
005 Election Commission	28.00	0.311612	8,208		8,208	859	9,067
006 Law	46.00	0.511935	13,484		13,484	1,413	14,897
007 Planning Commission	47.14	0.524622	13,818		13,818	1,452	15,270
008 Human Resources	58.02	0.645706	17,007		17,007	1,792	18,799
009 Register of Deeds	29.73	0.330866	8,716		8,716	909	9,625
010 General Services - Administration	108.00	1.201934	31,659		31,659	3,343	35,002
011 Historical Commission	10.50	0.116855	3,077		3,077	322	3,399
014 Information Technology Service	132.96	1.479714	38,975		38,975	4,120	43,095
015 Finance - Administration	97.14	1.081073	28,475		28,475	3,003	31,478
016 Assessor of Property	75.73	0.842800	22,200		22,200	2,345	24,545
017 Trustee	21.75	0.242056	6,376		6,376	666	7,042
018 County Clerk	69.78	0.776583	20,455		20,455	2,152	22,607
019 District Attorney	85.89	0.955871	25,179		25,179	2,654	27,833
021 Public Defender	78.79	0.876855	23,097		23,097	2,437	25,534
022 Juvenile Court Clerk	31.00	0.345000	9,087		9,087	951	10,038
023 Circuit Court Clerk	110.64	1.231314	32,433		32,433	3,424	35,857
024 Criminal Court Clerk	85.00	0.945966	24,917		24,917	2,627	27,544
025 Clerk and Master - Chancery	16.00	0.178064	4,690		4,690	491	5,181
026 Juvenile Court	113.20	1.259805	33,184		33,184	3,504	36,688
027 General Sessions Court	114.69	1.276387	33,620		33,620	3,549	37,169
028 State Trial Courts	144.36	1.606585	42,317		42,317	4,475	46,792
029 Justice Integration Services	19.50	0.217016	5,716		5,716	598	6,314
030 Sheriff's Office	806.17	8.971879	236,321		236,321	25,027	261,348
031 Police	1,865.78	20.764295	546,942		546,942	58,395	605,337
032 Fire	1,218.47	13.560373	357,181		357,181	37,839	395,020
033 Codes Administration	104.50	1.162982	30,633		30,633	3,236	33,869
034 Beer Board	5.00	0.055645	1,466		1,466	151	1,617
035 Agricultural Extension	7.00	0.077903	2,051		2,051	212	2,263
037 Social Services	66.45	0.739523	19,478		19,478	2,051	21,529
038 Health	471.58	5.248222	138,239		138,239	14,636	152,875
039 Public Library	341.85	3.804454	100,209		100,209	10,600	110,809
040 Parks	559.59	6.227686	164,038		164,038	17,376	181,414
041 Arts Commission	11.75	0.130766	3,443		3,443	360	3,803
042 Public Works	412.93	4.595505	121,046		121,046	12,816	133,862
044 Human Relations Commission	4.00	0.044516	1,172		1,172	122	1,294
047 Criminal Justice Planning	3.48	0.038729	1,020		1,020	107	1,127
048 Internal Audit	8.00	0.089032	2,345		2,345	240	2,585
049 Office of Emergency Management	10.96	0.121974	3,213		3,213	337	3,550
051 Office of Family Safety	32.00	0.356129	9,381		9,381	984	10,365
052 Community Oversight Board	3.00	0.033387	879		879	87	966
060 Farmer's Market	6.25	0.069556	1,832		1,832	190	2,022
061 Municipal Auditorium	8.00	0.089032	2,345		2,345	240	2,585
062 State Fair Board	21.70	0.241500	6,362		6,362	665	7,027
064 Sports Authority	3.00	0.033387	879		879	87	966
065 Water and Sewer	768.31	8.550535	225,223		225,223	23,851	249,074
070 Community Education Commission	4.00	0.044516	1,172		1,172	122	1,294
071 Convention Center Authority	164.40	1.829610	48,192		48,192	5,102	53,294
075 Metro Action Commission	301.30	3.353173	88,322		88,322	9,346	97,668

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 002 Metropolitan Council**

Activity - Metro Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	3,367		3,367	350	3,717
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	294		294	26	320
091 Emergency Communication Center	152.00	1.691611	44,557		44,557	4,713	49,270
Schedule .4 Total for Metro Council	8,985.52	100.000000	2,634,013		2,634,013	277,481	2,911,494

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
002 Metropolitan Council	14,950	14,950
003 Metropolitan Clerk	1,780	1,780
004 Mayor's Office - Administration	10,118	10,118
005 Election Commission	9,067	9,067
006 Law	14,897	14,897
007 Planning Commission	15,270	15,270
008 Human Resources	18,799	18,799
009 Register of Deeds	9,625	9,625
010 General Services - Administration	35,002	35,002
011 Historical Commission	3,399	3,399
014 Information Technology Service	43,095	43,095
015 Finance - Administration	31,478	31,478
016 Assessor of Property	24,545	24,545
017 Trustee	7,042	7,042
018 County Clerk	22,607	22,607
019 District Attorney	27,833	27,833
021 Public Defender	25,534	25,534
022 Juvenile Court Clerk	10,038	10,038
023 Circuit Court Clerk	35,857	35,857
024 Criminal Court Clerk	27,544	27,544
025 Clerk and Master - Chancery	5,181	5,181
026 Juvenile Court	36,688	36,688
027 General Sessions Court	37,169	37,169
028 State Trial Courts	46,792	46,792
029 Justice Integration Services	6,314	6,314
030 Sheriff's Office	261,348	261,348
031 Police	605,337	605,337
032 Fire	395,020	395,020
033 Codes Administration	33,869	33,869
034 Beer Board	1,617	1,617
035 Agricultural Extension	2,263	2,263
037 Social Services	21,529	21,529
038 Health	152,875	152,875
039 Public Library	110,809	110,809
040 Parks	181,414	181,414
041 Arts Commission	3,803	3,803
042 Public Works	133,862	133,862
044 Human Relations Commission	1,294	1,294
047 Criminal Justice Planning	1,127	1,127
048 Internal Audit	2,585	2,585
049 Office of Emergency Management	3,550	3,550
051 Office of Family Safety	10,365	10,365
052 Community Oversight Board	966	966
060 Farmer's Market	2,022	2,022
061 Municipal Auditorium	2,585	2,585
062 State Fair Board	7,027	7,027
064 Sports Authority	966	966
065 Water and Sewer	249,074	249,074
070 Community Education Commission	1,294	1,294
071 Convention Center Authority	53,294	53,294
075 Metro Action Commission	97,668	97,668
076 Nashville Career Advancement Center	3,717	3,717

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 002 Metropolitan Council**

Receiving Department	Total	Metro Council
078 Metropolitan Transit Authority (MTA)	320	320
091 Emergency Communication Center	49,270	49,270
Direct Bill	0	0
Total	2,911,494	2,911,494

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 003 Metropolitan Clerk**

The Metropolitan Clerk prepares the agenda for meetings, attends all sessions, prepares and keeps the minutes and records, and keeps all official documents of the Metropolitan Council. Additionally, the Metropolitan Clerk assists the Metropolitan Council in the facilitation of administrative and legislative functions.

The costs of the Metropolitan Clerk are accounted for in 10101 GSD General Fund within business units 03101000. For cost allocation plan purposes, these costs have been allocated government-wide based on the number of full-time equivalent (FTE) employees within each department (excluding Metro Nashville Public Schools). Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	581,659			581,659
Inbound Costs:				
Depreciation	78,343		78,343	
001 Administrative - Employee Benefits	52,966	381	53,347	
001 Administrative - Insurance	2,787	251	3,038	
001 Administrative - Post Audits	381		381	
002 Metropolitan Council	1,613	167	1,780	
003 Metropolitan Clerk		439	439	
003 Metropolitan Clerk - Records Center		1,660	1,660	
004 Mayor's Office - Administration		2,943	2,943	
006 Law		5,662	5,662	
008 Human Resources		3,247	3,247	
010 General Services - Facilities		235,338	235,338	
010 General Services - Mail Services		375	375	
014 Information Technology Service		4,725	4,725	
015 Finance - Accountability		731	731	
015 Finance - Grants & Cost Planning		45	45	
015 Finance - Office of Mgmt & Budget		355	355	
015 Finance - Operations		1,044	1,044	
015 Finance - Payroll		211	211	
015 Finance - Property Administration		105	105	
015 Finance - Treasury		36	36	
030 Sheriff's Office - Security Services		17,150	17,150	
048 Internal Audit		256	256	
Total Allocated Additions:	136,090	275,121	411,211	411,211
Total To Be Allocated:	717,749	275,121		992,870

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	234,251	0	234,251	0
501102 Leave Pay	33,050	0	33,050	0
501104 Overtime Pay	13,300	0	13,300	0
501109 Longevity	2,491	0	2,491	0
501172 Employer OASDI	16,267	0	16,267	0
501173 Employer SSN Medical	3,804	0	3,804	0
501174 Employer Group Health	54,123	0	54,123	0
501175 Employer Dental Group	1,276	0	1,276	0
501176 Employer Group Life	653	0	653	0
501177 Employer Pension	26,491	0	26,491	0
501181 FSA Pre-Tax Savings	45	0	45	0
501182 Cafe Plan Pre-Tax Savings	1,540	0	1,540	0
502105 Cable Television	478	0	478	0
502229 Management Consultant	0	0	0	0
502314 Pre-Employment Checks	47	0	47	0
502337 DP-Outside Metro	0	0	0	0
502339 Recording	417	0	417	0
502359 Devlop/Framing/Artwork	429	0	429	0
502453 Employee Local Travel/Park	8,276	0	8,276	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	523	0	523	0
502520 Postage & Delivery Srvc	1,696	0	1,696	0
502701 Printing/Binding	(633)	0	(633)	0
502801 Advertising & Promot'n	10,008	0	10,008	0
502851 Subscriptions	251	0	251	0
502883 Registration	1,165	0	1,165	0
502884 Membership Dues	429	0	429	0
502920 Other Rpr & Maint Srvc	31,859	0	31,859	0
502951 Info Systems Charge	55,700	0	55,700	0
502957 Telecmmnct'n Charge	3,005	0	3,005	0
502983 Surplus Property	200	0	200	0
503100 Offc & Admin Supply	2,691	0	2,691	0
503130 Computer Hardware <\$10K	1,947	0	1,947	0
503850 Small Equipment Supply	1,154	0	1,154	0
503999 Credit Card Clearing	(31)	0	(31)	0
505207 Insurance-Unemployment Comp	0	0	0	0
505233 Rent Equipment	2,215	0	2,215	0
505252 Software License	71,740	0	71,740	0
505279 Notary	52	0	52	0
507455 Computer Software	750	0	0	750
Departmental Total				
Expenditures Per Financial Statement	581,659			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	581,659	0	580,909	750

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

	Total	G&A	Metro Clerk	30003 General Fund 4% Reserve**
Allocation Step 1				
Inbound - All Others	136,090	136,090	0	0
Reallocate Admin Costs		(136,090)	135,915	175
Unallocated Costs	(925)	0	0	(925)
1st Allocation	716,824	0	716,824	0
Allocation Step 2				
Inbound - All Others	275,121	275,121	0	0
Reallocate Admin Costs		(275,121)	274,772	349
Unallocated Costs	(349)	0	0	(349)
2nd Allocation	274,772	0	274,772	0
Total For 003 Metropolitan Clerk				
Schedule .3 Total	991,596	0	991,596	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk**

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	4,068		4,068		4,068
003 Metropolitan Clerk	5.50	0.061210	439		439		439
004 Mayor's Office - Administration	31.24	0.347670	2,493		2,493	954	3,447
005 Election Commission	28.00	0.311612	2,233		2,233	855	3,088
006 Law	46.00	0.511935	3,671		3,671	1,411	5,082
007 Planning Commission	47.14	0.524622	3,762		3,762	1,444	5,206
008 Human Resources	58.02	0.645706	4,628		4,628	1,780	6,408
009 Register of Deeds	29.73	0.330866	2,371		2,371	910	3,281
010 General Services - Administration	108.00	1.201934	8,615		8,615	3,311	11,926
011 Historical Commission	10.50	0.116855	837		837	317	1,154
014 Information Technology Service	132.96	1.479714	10,607		10,607	4,082	14,689
015 Finance - Administration	97.14	1.081073	7,750		7,750	2,981	10,731
016 Assessor of Property	75.73	0.842800	6,040		6,040	2,319	8,359
017 Trustee	21.75	0.242056	1,734		1,734	664	2,398
018 County Clerk	69.78	0.776583	5,567		5,567	2,138	7,705
019 District Attorney	85.89	0.955871	6,852		6,852	2,630	9,482
021 Public Defender	78.79	0.876855	6,284		6,284	2,413	8,697
022 Juvenile Court Clerk	31.00	0.345000	2,473		2,473	946	3,419
023 Circuit Court Clerk	110.64	1.231314	8,826		8,826	3,392	12,218
024 Criminal Court Clerk	85.00	0.945966	6,779		6,779	2,603	9,382
025 Clerk and Master - Chancery	16.00	0.178064	1,275		1,275	486	1,761
026 Juvenile Court	113.20	1.259805	9,030		9,030	3,473	12,503
027 General Sessions Court	114.69	1.276387	9,150		9,150	3,516	12,666
028 State Trial Courts	144.36	1.606585	11,516		11,516	4,435	15,951
029 Justice Integration Services	19.50	0.217016	1,556		1,556	594	2,150
030 Sheriff's Office	806.17	8.971879	64,313		64,313	24,797	89,110
031 Police	1,865.78	20.764295	148,852		148,852	57,783	206,635
032 Fire	1,218.47	13.560373	97,203		97,203	37,496	134,699
033 Codes Administration	104.50	1.162982	8,336		8,336	3,205	11,541
034 Beer Board	5.00	0.055645	399		399	150	549
035 Agricultural Extension	7.00	0.077903	558		558	210	768
037 Social Services	66.45	0.739523	5,302		5,302	2,037	7,339
038 Health	471.58	5.248222	37,620		37,620	14,504	52,124
039 Public Library	341.85	3.804454	27,270		27,270	10,512	37,782
040 Parks	559.59	6.227686	44,642		44,642	17,214	61,856
041 Arts Commission	11.75	0.130766	937		937	354	1,291
042 Public Works	412.93	4.595505	32,942		32,942	12,695	45,637
044 Human Relations Commission	4.00	0.044516	320		320	120	440
047 Criminal Justice Planning	3.48	0.038729	276		276	106	382
048 Internal Audit	8.00	0.089032	637		637	241	878
049 Office of Emergency Management	10.96	0.121974	874		874	331	1,205
051 Office of Family Safety	32.00	0.356129	2,554		2,554	979	3,533
052 Community Oversight Board	3.00	0.033387	239		239	89	328
060 Farmer's Market	6.25	0.069556	498		498	189	687
061 Municipal Auditorium	8.00	0.089032	637		637	241	878
062 State Fair Board	21.70	0.241500	1,731		1,731	663	2,394
064 Sports Authority	3.00	0.033387	239		239	89	328
065 Water and Sewer	768.31	8.550535	61,293		61,293	23,633	84,926
070 Community Education Commission	4.00	0.044516	320		320	120	440
071 Convention Center Authority	164.40	1.829610	13,116		13,116	5,049	18,165
075 Metro Action Commission	301.30	3.353173	24,036		24,036	9,268	33,304

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk**

Activity - Metro Clerk

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	917		917	348	1,265
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	80		80	28	108
091 Emergency Communication Center	152.00	1.691611	12,127		12,127	4,667	16,794
Schedule .4 Total for Metro Clerk	8,985.52	100.000000	716,824		716,824	274,772	991,596

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)

Allocation Source: FY 2019 Human Resources Model - Human Resources

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

Receiving Department	Total	Metro Clerk
002 Metropolitan Council	4,068	4,068
003 Metropolitan Clerk	439	439
004 Mayor's Office - Administration	3,447	3,447
005 Election Commission	3,088	3,088
006 Law	5,082	5,082
007 Planning Commission	5,206	5,206
008 Human Resources	6,408	6,408
009 Register of Deeds	3,281	3,281
010 General Services - Administration	11,926	11,926
011 Historical Commission	1,154	1,154
014 Information Technology Service	14,689	14,689
015 Finance - Administration	10,731	10,731
016 Assessor of Property	8,359	8,359
017 Trustee	2,398	2,398
018 County Clerk	7,705	7,705
019 District Attorney	9,482	9,482
021 Public Defender	8,697	8,697
022 Juvenile Court Clerk	3,419	3,419
023 Circuit Court Clerk	12,218	12,218
024 Criminal Court Clerk	9,382	9,382
025 Clerk and Master - Chancery	1,761	1,761
026 Juvenile Court	12,503	12,503
027 General Sessions Court	12,666	12,666
028 State Trial Courts	15,951	15,951
029 Justice Integration Services	2,150	2,150
030 Sheriff's Office	89,110	89,110
031 Police	206,635	206,635
032 Fire	134,699	134,699
033 Codes Administration	11,541	11,541
034 Beer Board	549	549
035 Agricultural Extension	768	768
037 Social Services	7,339	7,339
038 Health	52,124	52,124
039 Public Library	37,782	37,782
040 Parks	61,856	61,856
041 Arts Commission	1,291	1,291
042 Public Works	45,637	45,637
044 Human Relations Commission	440	440
047 Criminal Justice Planning	382	382
048 Internal Audit	878	878
049 Office of Emergency Management	1,205	1,205
051 Office of Family Safety	3,533	3,533
052 Community Oversight Board	328	328
060 Farmer's Market	687	687
061 Municipal Auditorium	878	878
062 State Fair Board	2,394	2,394
064 Sports Authority	328	328
065 Water and Sewer	84,926	84,926
070 Community Education Commission	440	440
071 Convention Center Authority	18,165	18,165
075 Metro Action Commission	33,304	33,304
076 Nashville Career Advancement Center	1,265	1,265

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

Receiving Department	Total	Metro Clerk
078 Metropolitan Transit Authority (MTA)	108	108
091 Emergency Communication Center	16,794	16,794
Direct Bill	0	0
Total	991,596	991,596

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 003 Metropolitan Clerk - Records Center**

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	196,306			196,306
Inbound Costs:				
Depreciation	24,858		24,858	
001 Administrative - Post Audits	163		163	
003 Metropolitan Clerk - Records Center		32	32	
006 Law		512	512	
010 General Services - Fleet Management		105	105	
014 Information Technology Service		593	593	
015 Finance - Accountability		1	1	
015 Finance - Grants & Cost Planning		14	14	
015 Finance - Office of Mgmt & Budget		161	161	
015 Finance - Operations		375	375	
015 Finance - Payroll		50	50	
015 Finance - Property Administration		35	35	
015 Finance - Treasury		9	9	
048 Internal Audit		85	85	
Total Allocated Additions:	25,021	1,972	26,993	26,993
Total To Be Allocated:	221,327	1,972		223,299

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

	Total	G&A	Records & Storage	Records Requests
Other Expense & Cost				
501101 Regular Pay	90,658	0	45,329	45,329
501102 Leave Pay	10,051	0	5,025	5,026
501109 Longevity	825	0	412	413
501134 Paid Family Leave	0	0	0	0
501172 Employer OASDI	5,690	0	2,845	2,845
501173 Employer SSN Medical	1,331	0	665	666
501174 Employer Group Health	25,854	0	12,927	12,927
501175 Employer Dental Group	648	0	324	324
501176 Employer Group Life	341	0	170	171
501177 Employer Pension	12,427	0	6,213	6,214
501182 Cafe Plan Pre-Tax Savings	747	0	373	374
502303 Refuse Disposal	25,569	0	12,784	12,785
502883 Registration	0	0	0	0
502884 Membership Dues	225	0	112	113
502951 Info Systems Charge	5,000	0	2,500	2,500
502957 Telecommnct'n Charge	2,405	0	1,202	1,203
502977 Fleet Management	1,100	0	550	550
503100 Offc & Admin Supply	8,495	0	4,247	4,248
505233 Rent Equipment	707	0	353	354
505252 Software License	4,233	0	2,116	2,117
Departmental Total				
Expenditures Per Financial Statement	196,306			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	196,306	0	98,147	98,159
Allocation Step 1				
Inbound - All Others	25,021	25,021	0	0
Reallocate Admin Costs		(25,021)	12,509	12,512
Unallocated Costs	0	0	0	0
1st Allocation	221,327	0	110,656	110,671
Allocation Step 2				
Inbound - All Others	1,972	1,972	0	0
Reallocate Admin Costs		(1,972)	965	1,007
Unallocated Costs	0	0	0	0
2nd Allocation	1,972	0	965	1,007
Total For 003 Metropolitan Clerk - Records Center				
Schedule .3 Total	223,299	0	111,621	111,678

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center**

Activity - Records & Storage

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	13	0.027637	30		30		30
003 Metropolitan Clerk	305	0.648398	718		718		718
003 Metropolitan Clerk - Records Center	2	0.004252	5		5		5
005 Election Commission	249	0.529348	586		586	3	589
007 Planning Commission	1,201	2.553201	2,825		2,825	21	2,846
008 Human Resources	2,658	5.650630	6,253		6,253	51	6,304
009 Register of Deeds	1,206	2.563830	2,837		2,837	21	2,858
010 General Services - Administration	19	0.040392	45		45		45
010 General Services - Facilities	794	1.687961	1,868		1,868	13	1,881
010 General Services - Fleet Management	13	0.027637	30		30		30
014 Information Technology Service	36	0.076532	85		85		85
015 Finance	95	0.201960	223		223		223
015 Finance - Administration	8	0.017007	19		19		19
015 Finance - Operations	831	1.766619	1,955		1,955	14	1,969
015 Finance - Payroll	160	0.340143	376		376	2	378
015 Finance - Purchasing	176	0.374158	414		414	3	417
015 Finance - Treasury	27	0.057399	63		63		63
016 Assessor of Property	891	1.894173	2,096		2,096	15	2,111
017 Trustee	9	0.019133	21		21		21
018 County Clerk	282	0.599503	663		663	4	667
021 Public Defender	3,918	8.329259	9,217		9,217	78	9,295
022 Juvenile Court Clerk	4,048	8.605625	9,523		9,523	80	9,603
023 Circuit Court Clerk	8,653	18.395372	20,359		20,359	255	20,614
024 Criminal Court Clerk	3,797	8.072025	8,932		8,932	74	9,006
025 Clerk and Master - Chancery	4,817	10.240439	11,332		11,332	96	11,428
027 General Sessions Court	40	0.085036	94		94		94
028 State Trial Courts	46	0.097791	108		108		108
029 Justice Integration Services	39	0.082910	91		91		91
031 Police	2,639	5.610238	6,208		6,208	50	6,258
032 Fire	226	0.480452	532		532	3	535
033 Codes Administration	342	0.727056	805		805	4	809
034 Beer Board	228	0.484704	536		536	3	539
037 Social Services	157	0.333766	369		369	2	371
038 Health	5,285	11.235358	12,432		12,432	108	12,540
039 Public Library	2,484	5.280725	5,843		5,843	48	5,891
040 Parks	99	0.210464	233		233	1	234
042 Public Works	384	0.816344	903		903	5	908
044 Human Relations Commission	4	0.008504	9		9		9
048 Internal Audit	20	0.042518	47		47		47
062 State Fair Board	38	0.080784	89		89		89
064 Sports Authority	14	0.029763	33		33		33
065 Water and Sewer	195	0.414550	459		459	3	462
075 Metro Action Commission	268	0.569740	630		630	4	634
076 Nashville Career Advancement Center	180	0.382661	424		424	3	427
091 Emergency Communication Center	46	0.097791	108		108		108
All Other	97	0.206212	228		228	1	229
Schedule .4 Total for Records & Storage	47,039	100.000000	110,656		110,656	965	111,621

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 003 Metropolitan Clerk - Records Center**

Activity - Records Requests

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk	35	0.850754	942		942		942
003 Metropolitan Clerk - Records Center	1	0.024307	27		27		27
005 Election Commission	309	7.510938	8,313		8,313	70	8,383
007 Planning Commission	61	1.482742	1,640		1,640	11	1,651
008 Human Resources	68	1.652893	1,828		1,828	13	1,841
010 General Services - Administration	4	0.097229	107		107		107
010 General Services - Facilities	69	1.677200	1,855		1,855	13	1,868
010 General Services - Fleet Management	8	0.194458	215		215		215
014 Information Technology Service	5	0.121536	134		134		134
015 Finance	7	0.170151	188		188		188
015 Finance - Operations	75	1.823043	2,017		2,017	14	2,031
015 Finance - Payroll	24	0.583374	646		646	4	650
015 Finance - Purchasing	239	5.809431	6,429		6,429	54	6,483
015 Finance - Treasury	5	0.121536	134		134		134
016 Assessor of Property	253	6.149733	6,806		6,806	57	6,863
018 County Clerk	119	2.892562	3,201		3,201	25	3,226
021 Public Defender	128	3.111327	3,444		3,444	27	3,471
022 Juvenile Court Clerk	555	13.490518	14,938		14,938	259	15,197
023 Circuit Court Clerk	97	2.357803	2,609		2,609	17	2,626
024 Criminal Court Clerk	232	5.639281	6,241		6,241	53	6,294
025 Clerk and Master - Chancery	241	5.858046	6,483		6,483	54	6,537
027 General Sessions Court	48	1.166748	1,291		1,291	9	1,300
029 Justice Integration Services	4	0.097229	107		107		107
031 Police	269	6.538649	7,236		7,236	59	7,295
032 Fire	43	1.045211	1,157		1,157	8	1,165
033 Codes Administration	20	0.486145	537		537	3	540
034 Beer Board	1	0.024307	27		27		27
037 Social Services	45	1.093826	1,211		1,211	9	1,220
038 Health	331	8.045698	8,905		8,905	76	8,981
039 Public Library	393	9.552747	10,572		10,572	92	10,664
040 Parks	25	0.607681	672		672	4	676
042 Public Works	83	2.017501	2,233		2,233	15	2,248
044 Human Relations Commission	1	0.024307	27		27		27
048 Internal Audit	5	0.121536	134		134		134
062 State Fair Board	3	0.072922	81		81		81
064 Sports Authority	8	0.194458	215		215		215
065 Water and Sewer	15	0.364609	403		403	3	406
075 Metro Action Commission	202	4.910063	5,434		5,434	44	5,478
076 Nashville Career Advancement Center	75	1.823043	2,017		2,017	14	2,031
091 Emergency Communication Center	8	0.194458	215		215		215
Schedule .4 Total for Records Requests	4,114	100.000000	110,671		110,671	1,007	111,678

Allocation Basis: Number of Records Requests by Benefiting Department

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

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

Receiving Department	Total	Records & Storage	Records Requests
002 Metropolitan Council	30	30	0
003 Metropolitan Clerk	1,660	718	942
003 Metropolitan Clerk - Records Center	32	5	27
005 Election Commission	8,972	589	8,383
007 Planning Commission	4,497	2,846	1,651
008 Human Resources	8,145	6,304	1,841
009 Register of Deeds	2,858	2,858	0
010 General Services - Administration	152	45	107
010 General Services - Facilities	3,749	1,881	1,868
010 General Services - Fleet Management	245	30	215
014 Information Technology Service	219	85	134
015 Finance	411	223	188
015 Finance - Administration	19	19	0
015 Finance - Operations	4,000	1,969	2,031
015 Finance - Payroll	1,028	378	650
015 Finance - Purchasing	6,900	417	6,483
015 Finance - Treasury	197	63	134
016 Assessor of Property	8,974	2,111	6,863
017 Trustee	21	21	0
018 County Clerk	3,893	667	3,226
021 Public Defender	12,766	9,295	3,471
022 Juvenile Court Clerk	24,800	9,603	15,197
023 Circuit Court Clerk	23,240	20,614	2,626
024 Criminal Court Clerk	15,300	9,006	6,294
025 Clerk and Master - Chancery	17,965	11,428	6,537
027 General Sessions Court	1,394	94	1,300
028 State Trial Courts	108	108	0
029 Justice Integration Services	198	91	107
031 Police	13,553	6,258	7,295
032 Fire	1,700	535	1,165
033 Codes Administration	1,349	809	540
034 Beer Board	566	539	27
037 Social Services	1,591	371	1,220
038 Health	21,521	12,540	8,981
039 Public Library	16,555	5,891	10,664
040 Parks	910	234	676
042 Public Works	3,156	908	2,248
044 Human Relations Commission	36	9	27
048 Internal Audit	181	47	134
062 State Fair Board	170	89	81
064 Sports Authority	248	33	215
065 Water and Sewer	868	462	406
075 Metro Action Commission	6,112	634	5,478
076 Nashville Career Advancement Center	2,458	427	2,031
091 Emergency Communication Center	323	108	215
All Other	229	229	0
Direct Bill	0	0	0
Total	223,299	111,621	111,678

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 004 Mayor's Office - Administration

The Mayor's Office maintains relationships with federal, state, regional, local and private officials and organizations. The Mayor's Office communicates with the citizens of Nashville-Davidson County on behalf of the consolidated government organizations. The Mayor's Office is responsible for providing executive leadership, execution of the laws of the municipality and appointments of advisory boards and committees.

The costs of the Mayor's Office are accounted for in GSD General Fund 10101 within Administration business unit 04101010. For cost allocation plan purposes, these costs have been allocated government-wide using the total number of full-time equivalent (FTE) employees by department (excluding Metro Nashville Public Schools).

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 004 Mayor's Office - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,979,802			3,979,802
Deductions:				
505320 Contribute/Grant Agency	-67,930			
Total Deductions:	<u>-67,930</u>			-67,930
Inbound Costs:				
Depreciation	251,386		251,386	
001 Administrative - Corporate Dues	470,549	1,335	471,884	
001 Administrative - Employee Benefits	152,779	1,119	153,898	
001 Administrative - Insurance	10,366	934	11,300	
001 Administrative - Post Audits	362		362	
002 Metropolitan Council	9,158	960	10,118	
003 Metropolitan Clerk	2,493	954	3,447	
004 Mayor's Office - Administration		16,718	16,718	
006 Law		39,362	39,362	
008 Human Resources		18,481	18,481	
010 General Services - Facilities		117,373	117,373	
010 General Services - Mail Services		2,882	2,882	
014 Information Technology Service		11,282	11,282	
015 Finance - Accountability		740	740	
015 Finance - Business Assistance		11,790	11,790	
015 Finance - Grants & Cost Planning		3,630	3,630	
015 Finance - Office of Mgmt & Budget		3,235	3,235	
015 Finance - Operations		1,215	1,215	
015 Finance - Payroll		1,022	1,022	
015 Finance - Property Administration		721	721	
015 Finance - Purchasing		6,812	6,812	
015 Finance - Treasury		218	218	
030 Sheriff's Office - Security Services		686	686	
048 Internal Audit		1,726	1,726	
Total Allocated Additions:	<u>897,093</u>	<u>243,195</u>	1,140,288	1,140,288
Total To Be Allocated:	<u>4,808,965</u>	<u>243,195</u>		<u>5,052,160</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Other Expense & Cost			
501101 Regular Pay	2,467,975	0	2,467,975
501102 Leave Pay	244,471	0	244,471
501103 Holiday Pay	404	0	404
501109 Longevity	3,822	0	3,822
501134 Paid Family Leave	6,636	0	6,636
501172 Employer OASDI	155,523	0	155,523
501173 Employer SSN Medical	38,010	0	38,010
501174 Employer Group Health	267,581	0	267,581
501175 Employer Dental Group	8,448	0	8,448
501176 Employer Group Life	4,238	0	4,238
501177 Employer Pension	262,830	0	262,830
501181 FSA Pre-Tax Savings	493	0	493
501182 Cafe Plan Pre-Tax Savings	7,265	0	7,265
502105 Cable Television	2,374	0	2,374
502229 Management Consultant	133,771	0	133,771
502237 Project Administration	38,450	0	38,450
502253 Geotechnical Services non-cap	0	0	0
502330 Other Purchased Srvc	16,122	0	16,122
502331 Temporary Service	495	0	495
502359 Develop/Framing/Artwork	285	0	285
502401 Transport Non-employee	11,226	0	11,226
502405 Travel - Non-employee	0	0	0
502451 Employee Out-of-town Travel	16,679	0	16,679
502452 Employee Air Travel	3,081	0	3,081
502453 Employee Local Travel/Park	106	0	106
502501 Telephone & Telegraph	68	0	68
502503 Cell Phone Service	19,280	0	19,280
502520 Postage & Delivery Srvc	0	0	0
502701 Printing/Binding	3,951	0	3,951
502801 Advertising & Promot'n	3,702	0	3,702
502851 Subscriptions	6,526	0	6,526
502883 Registration	3,695	0	3,695
502884 Membership Dues	11,500	0	11,500
502951 Info Systems Charge	119,400	0	119,400
502957 Telecmmnct'n Charge	20,753	0	20,753
502983 Surplus Property	800	0	800
503050 Host & Hostess	12,359	0	12,359
503100 Offc & Admin Supply	6,792	0	6,792
503130 Computer Hardware <\$10K	3,482	0	3,482
503150 Furniture/Fixtures<\$10K	1,819	0	1,819
503850 Small Equipment Supply	263	0	263
505233 Rent Equipment	6,795	0	6,795
505252 Software License	338	0	338
505279 Notary	64	0	64
*505320 Contribute/Grant Agency	67,930	0	0
Departmental Total			
Expenditures Per Financial Statement	3,979,802		
Deductions			
*Total Disallowed Costs	(67,930)	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .3 - Costs Allocated By Activity
For Department 004 Mayor's Office - Administration**

	Total	G&A	Mayors Office Admin
Functional Cost	3,911,872	0	3,911,872
Allocation Step 1			
Inbound - All Others	897,093	897,093	0
Reallocate Admin Costs		(897,093)	897,093
Unallocated Costs	0	0	0
1st Allocation	4,808,965	0	4,808,965
Allocation Step 2			
Inbound - All Others	243,195	243,195	0
Reallocate Admin Costs		(243,195)	243,195
Unallocated Costs	0	0	0
2nd Allocation	243,195	0	243,195
Total For 004 Mayor's Office - Administration			
Schedule .3 Total	5,052,160	0	5,052,160

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	27,295		27,295		27,295
003 Metropolitan Clerk	5.50	0.061210	2,943		2,943		2,943
004 Mayor's Office - Administration	31.24	0.347670	16,718		16,718		16,718
005 Election Commission	28.00	0.311612	14,985		14,985	751	15,736
006 Law	46.00	0.511935	24,617		24,617	1,244	25,861
007 Planning Commission	47.14	0.524622	25,229		25,229	1,276	26,505
008 Human Resources	58.02	0.645706	31,051		31,051	1,572	32,623
009 Register of Deeds	29.73	0.330866	15,911		15,911	797	16,708
010 General Services - Administration	108.00	1.201934	57,799		57,799	2,940	60,739
011 Historical Commission	10.50	0.116855	5,619		5,619	274	5,893
014 Information Technology Service	132.96	1.479714	71,160		71,160	3,623	74,783
015 Finance - Administration	97.14	1.081073	51,989		51,989	2,640	54,629
016 Assessor of Property	75.73	0.842800	40,529		40,529	2,058	42,587
017 Trustee	21.75	0.242056	11,640		11,640	578	12,218
018 County Clerk	69.78	0.776583	37,345		37,345	1,893	39,238
019 District Attorney	85.89	0.955871	45,966		45,966	2,336	48,302
021 Public Defender	78.79	0.876855	42,166		42,166	2,140	44,306
022 Juvenile Court Clerk	31.00	0.345000	16,590		16,590	828	17,418
023 Circuit Court Clerk	110.64	1.231314	59,213		59,213	3,008	62,221
024 Criminal Court Clerk	85.00	0.945966	45,490		45,490	2,313	47,803
025 Clerk and Master - Chancery	16.00	0.178064	8,564		8,564	427	8,991
026 Juvenile Court	113.20	1.259805	60,584		60,584	3,075	63,659
027 General Sessions Court	114.69	1.276387	61,382		61,382	3,118	64,500
028 State Trial Courts	144.36	1.606585	77,262		77,262	3,934	81,196
029 Justice Integration Services	19.50	0.217016	10,436		10,436	528	10,964
030 Sheriff's Office	806.17	8.971879	431,453		431,453	22,017	453,470
031 Police	1,865.78	20.764295	998,579		998,579	51,603	1,050,182
032 Fire	1,218.47	13.560373	652,114		652,114	33,303	685,417
033 Codes Administration	104.50	1.162982	55,927		55,927	2,842	58,769
034 Beer Board	5.00	0.055645	2,675		2,675	125	2,800
035 Agricultural Extension	7.00	0.077903	3,747		3,747	185	3,932
037 Social Services	66.45	0.739523	35,562		35,562	1,797	37,359
038 Health	471.58	5.248222	252,386		252,386	12,876	265,262
039 Public Library	341.85	3.804454	182,953		182,953	9,327	192,280
040 Parks	559.59	6.227686	299,488		299,488	15,281	314,769
041 Arts Commission	11.75	0.130766	6,288		6,288	310	6,598
042 Public Works	412.93	4.595505	220,995		220,995	11,276	232,271
044 Human Relations Commission	4.00	0.044516	2,139		2,139	102	2,241
047 Criminal Justice Planning	3.48	0.038729	1,861		1,861	86	1,947
048 Internal Audit	8.00	0.089032	4,282		4,282	211	4,493
049 Office of Emergency Management	10.96	0.121974	5,864		5,864	290	6,154
051 Office of Family Safety	32.00	0.356129	17,125		17,125	858	17,983
052 Community Oversight Board	3.00	0.033387	1,604		1,604	75	1,679
060 Farmer's Market	6.25	0.069556	3,344		3,344	163	3,507
061 Municipal Auditorium	8.00	0.089032	4,282		4,282	211	4,493
062 State Fair Board	21.70	0.241500	11,613		11,613	578	12,191
064 Sports Authority	3.00	0.033387	1,604		1,604	75	1,679
065 Water and Sewer	768.31	8.550535	411,191		411,191	20,983	432,174
070 Community Education Commission	4.00	0.044516	2,139		2,139	102	2,241
071 Convention Center Authority	164.40	1.829610	87,985		87,985	4,480	92,465
075 Metro Action Commission	301.30	3.353173	161,253		161,253	8,227	169,480

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 004 Mayor's Office - Administration**

Activity - Mayors Office Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	6,147		6,147	302	6,449
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	534		534	22	556
091 Emergency Communication Center	152.00	1.691611	81,348		81,348	4,135	85,483
Schedule .4 Total for Mayors Office Admin	8,985.52	100.000000	4,808,965		4,808,965	243,195	5,052,160

Allocation Basis: Number of Full Time Equivalent (FTE) Employees by Dept (excl. MNPS)

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
002 Metropolitan Council	27,295	27,295
003 Metropolitan Clerk	2,943	2,943
004 Mayor's Office - Administration	16,718	16,718
005 Election Commission	15,736	15,736
006 Law	25,861	25,861
007 Planning Commission	26,505	26,505
008 Human Resources	32,623	32,623
009 Register of Deeds	16,708	16,708
010 General Services - Administration	60,739	60,739
011 Historical Commission	5,893	5,893
014 Information Technology Service	74,783	74,783
015 Finance - Administration	54,629	54,629
016 Assessor of Property	42,587	42,587
017 Trustee	12,218	12,218
018 County Clerk	39,238	39,238
019 District Attorney	48,302	48,302
021 Public Defender	44,306	44,306
022 Juvenile Court Clerk	17,418	17,418
023 Circuit Court Clerk	62,221	62,221
024 Criminal Court Clerk	47,803	47,803
025 Clerk and Master - Chancery	8,991	8,991
026 Juvenile Court	63,659	63,659
027 General Sessions Court	64,500	64,500
028 State Trial Courts	81,196	81,196
029 Justice Integration Services	10,964	10,964
030 Sheriff's Office	453,470	453,470
031 Police	1,050,182	1,050,182
032 Fire	685,417	685,417
033 Codes Administration	58,769	58,769
034 Beer Board	2,800	2,800
035 Agricultural Extension	3,932	3,932
037 Social Services	37,359	37,359
038 Health	265,262	265,262
039 Public Library	192,280	192,280
040 Parks	314,769	314,769
041 Arts Commission	6,598	6,598
042 Public Works	232,271	232,271
044 Human Relations Commission	2,241	2,241
047 Criminal Justice Planning	1,947	1,947
048 Internal Audit	4,493	4,493
049 Office of Emergency Management	6,154	6,154
051 Office of Family Safety	17,983	17,983
052 Community Oversight Board	1,679	1,679
060 Farmer's Market	3,507	3,507
061 Municipal Auditorium	4,493	4,493
062 State Fair Board	12,191	12,191
064 Sports Authority	1,679	1,679
065 Water and Sewer	432,174	432,174
070 Community Education Commission	2,241	2,241
071 Convention Center Authority	92,465	92,465
075 Metro Action Commission	169,480	169,480
076 Nashville Career Advancement Center	6,449	6,449

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .5 - Allocation Summary
For Department 004 Mayor's Office - Administration**

Receiving Department	Total	Mayors Office Admin
078 Metropolitan Transit Authority (MTA)	556	556
091 Emergency Communication Center	85,483	85,483
Direct Bill	0	0
Total	5,052,160	5,052,160

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 006 Law

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

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

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

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

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

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

30003 General Fund 4% Reserve - costs recorded to Fund 30003 General Fund 4% Reserve have been separately identified in this function and have not been allocated within the cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 006 Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,366,946			17,366,946
Cost Adjustments:				
DIRECT COST	-11,373,058			
REVENUE:	0			
Legal Services/Ad for Taxes	-6,563			
Transfer Legal Services/Self Insured	-695,000			
Transfer Legal Services/J&L	-1,088,000			
Transfer Legal Services/Emp Prof Liab	-150,000			
Total Departmental Cost Adjustments:	<u>-13,312,621</u>			-13,312,621
Inbound Costs:				
Depreciation	58,748		58,748	
001 Administrative - Employee Benefits	85,003	614	85,617	
001 Administrative - Insurance	14,324	1,294	15,618	
001 Administrative - Post Audits	3,103	4	3,107	
002 Metropolitan Council	13,484	1,413	14,897	
003 Metropolitan Clerk	3,671	1,411	5,082	
004 Mayor's Office - Administration	24,617	1,244	25,861	
006 Law		1,501,492	1,501,492	
008 Human Resources		27,220	27,220	
010 General Services - Facilities		26,702	26,702	
010 General Services - Fleet Management		430	430	
010 General Services - Mail Services		12,425	12,425	
014 Information Technology Service		9,607	9,607	
015 Finance - Accountability		1,050	1,050	
015 Finance - Grants & Cost Planning		1,221	1,221	
015 Finance - Office of Mgmt & Budget		4,999	4,999	
015 Finance - Operations		10,209	10,209	
015 Finance - Payroll		1,449	1,449	
015 Finance - Property Administration		2,858	2,858	
015 Finance - Purchasing		6,812	6,812	
015 Finance - Treasury		2,163	2,163	
030 Sheriff's Office - Security Services		14,839	14,839	
048 Internal Audit		6,829	6,829	
Total Allocated Additions:	<u>202,950</u>	<u>1,636,285</u>	1,839,235	1,839,235
Total To Be Allocated:	<u>4,257,275</u>	<u>1,636,285</u>		<u>5,893,560</u>

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

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

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

	Total	G&A	Legal Services	Risk Management	Self-Insured & Liability Funds
505233 Rent Equipment	8,795	0	8,795	0	0
505269 Other License & Fees	56,472	0	0	0	56,472
505279 Notary	36	0	36	0	0
505282 Professional Privilege Tax	12,653	0	12,653	0	0
505500 Change in Claims Payable	1,075,142	0	0	0	1,075,142
505740 Compensation for Damages	4,107,762	0	0	0	4,107,762
505959 Insurance-Surety Bond	360	0	0	0	360
531100 Transfer Legal Services	1,933,000	0	0	0	1,933,000
Departmental Total					
Expenditures Per Financial Statement	17,366,946				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COST	(11,373,058)	0	0	0	(11,373,058)
REVENUE:	0	0	0	0	0
Legal Services/Ad for Taxes	(6,563)	(6,563)	0	0	0
Transfer Legal Services/Self Insured	(695,000)	(695,000)	0	0	0
Transfer Legal Services/J&L	(1,088,000)	(1,088,000)	0	0	0
Transfer Legal Services/Emp Prof Liab	(150,000)	(150,000)	0	0	0
Functional Cost	4,054,325	(1,939,563)	5,647,613	339,959	0
Allocation Step 1					
Inbound - All Others	202,950	0	202,950	0	0
Reallocate Admin Costs		1,939,563	(1,822,607)	(116,956)	0
Unallocated Costs	(6,316)	0	0	0	0
1st Allocation	4,250,959	0	4,027,956	223,003	0
Allocation Step 2					
Inbound - All Others	1,636,285	0	1,636,285	0	0
2nd Allocation	1,636,285	0	1,636,285	0	0
Total For 006 Law					
Schedule .3 Total	5,887,244	0	5,664,241	223,003	0

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

30003 General Fund
4% Reserve**

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

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	602.42	0.639631	25,764		25,764		25,764
002 Metropolitan Council	479.92	0.509564	20,523		20,523		20,523
003 Metropolitan Clerk	132.42	0.140599	5,662		5,662		5,662
003 Metropolitan Clerk - Records Center	12.00	0.012741	512		512		512
004 Mayor's Office	70.00	0.074324	2,994		2,994	1,998	4,992
004 Mayor's Office - Administration	920.35	0.977199	39,362		39,362		39,362
005 Election Commission	425.67	0.451963	18,205		18,205	12,212	30,417
006 Law	35,107.10	37.275608	1,501,492		1,501,492		1,501,492
007 Planning Commission	752.67	0.799161	32,187		32,187	21,617	53,804
008 Human Resources	251.50	0.267035	10,753		10,753	7,215	17,968
009 Register of Deeds	7.42	0.007878	317		317	208	525
010 General Services - Administration	432.62	0.459342	18,502		18,502	12,419	30,921
010 General Services - Fleet Management	31.00	0.032915	1,325		1,325	886	2,211
011 Historical Commission	355.17	0.377108	15,192		15,192	10,190	25,382
014 Information Technology Service	330.08	0.350469	14,114		14,114	9,468	23,582
015 Finance - Administration	1,418.02	1.505609	60,647		60,647	40,747	101,394
015 Finance - Grants & Cost Planning	8.42	0.008940	359		359	239	598
015 Finance - Property Administration	311.77	0.331028	13,331		13,331	8,947	22,278
015 Finance - Purchasing	1,054.58	1.119720	45,101		45,101	30,296	75,397
015 Finance - Treasury	52.25	0.055477	2,235		2,235	1,488	3,723
016 Assessor of Property	1,618.87	1.718865	69,234		69,234	46,517	115,751
017 Trustee	2,628.60	2.790964	112,418		112,418	75,544	187,962
018 County Clerk	166.17	0.176434	7,103		7,103	4,763	11,866
019 District Attorney	22.25	0.023624	951		951	629	1,580
021 Public Defender	7.42	0.007878	317		317	208	525
022 Juvenile Court Clerk	10.25	0.010883	437		437	291	728
023 Circuit Court Clerk	275.83	0.292868	11,797		11,797	7,918	19,715
024 Criminal Court Clerk	102.58	0.108916	4,386		4,386	2,937	7,323
025 Clerk and Master - Chancery	33.75	0.035835	1,441		1,441	962	2,403
026 Juvenile Court	218.25	0.231731	9,333		9,333	6,256	15,589
027 General Sessions Court	601.27	0.638409	25,714		25,714	17,263	42,977
028 State Trial Courts	86.08	0.091397	3,681		3,681	2,464	6,145
030 Sheriff's Office	1,691.78	1.796279	72,352		72,352	48,619	120,971
031 Police	8,872.32	9.420349	379,448		379,448	254,998	634,446
032 Fire	1,409.68	1.496754	60,288		60,288	40,507	100,795
033 Codes Administration	4,245.65	4.507897	181,577		181,577	122,014	303,591
034 Beer Board	191.08	0.202883	8,173		8,173	5,477	13,650
035 Agricultural Extension	3.50	0.003716	149		149	97	246
037 Social Services	402.17	0.427011	17,198		17,198	11,544	28,742
038 Health	1,095.82	1.163507	46,867		46,867	31,483	78,350
039 Public Library	200.50	0.212885	8,576		8,576	5,750	14,326
040 Parks	1,624.65	1.725002	69,481		69,481	46,682	116,163
041 Arts Commission	263.83	0.280126	11,283		11,283	7,568	18,851
042 Public Works	5,277.33	5.603302	225,700	(83,400)	142,300	151,673	293,973
044 Human Relations Commission	49.00	0.052027	2,096		2,096	1,399	3,495
047 Criminal Justice Planning	7.50	0.007963	321		321	212	533
048 Internal Audit	89.58	0.095113	3,830		3,830	2,567	6,397
049 Office of Emergency Management	26.78	0.028434	1,145		1,145	767	1,912
051 Office of Family Safety	60.42	0.064152	2,586		2,586	1,723	4,309
052 Community Oversight Board	152.75	0.162185	6,532		6,532	4,378	10,910
060 Farmer's Market	213.83	0.227038	9,145		9,145	6,128	15,273

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
061 Municipal Auditorium	93.08	0.098829	3,979		3,979	2,669	6,648
062 State Fair Board	895.08	0.950368	38,280		38,280	25,713	63,993
064 Sports Authority	827.76	0.878889	35,399		35,399	23,779	59,178
065 Water and Sewer	3,128.92	3.322188	133,815	(249,000)	(115,185)	89,915	(25,270)
067 General Hospital	1,490.45	1.582513	63,741		63,741	42,822	106,563
068 District Energy System (DES)	165.00	0.175192	7,054		7,054	4,732	11,786
071 Convention Center Authority	115.50	0.122634	4,941		4,941	3,306	8,247
075 Metro Action Commission	331.08	0.351530	14,157		14,157	9,496	23,653
076 Nashville Career Advancement Center	294.92	0.313137	12,613		12,613	8,464	21,077
077 Metro Development & Housing Authorit	31.33	0.033265	1,340		1,340	896	2,236
078 Metropolitan Transit Authority (MTA)	27.50	0.029199	1,175		1,175	787	1,962
080 Metro Nashville Public Schools (MNPS)	10,706.70	11.368035	457,898	(192,000)	265,898	308,494	574,392
083 Industrial Development Board	50.25	0.053354	2,150		2,150	1,433	3,583
091 Emergency Communication Center	1,228.07	1.303926	52,521		52,521	35,282	87,803
Airport Authority	0.50	0.000531	20		20	13	33
Bordeaux Longterm Care	5.66	0.006010	241		241	160	401
Knowles Home	35.00	0.037162	1,495		1,495	999	2,494
Medical Examiner	49.75	0.052823	2,129		2,129	1,420	3,549
Nashville Electric Service (NES)	0.50	0.000531	20		20	13	33
All Other	300.58	0.319146	12,852		12,852	8,624	21,476
Schedule .4 Total for Legal Services	94,182.50	100.000000	4,027,956	(524,400)	3,503,556	1,636,285	5,139,841
Direct Billed				524,400	524,400		524,400
Schedule .3 Total for Legal Services	94,182.50	100.000000		0	4,027,956	1,636,285	5,664,241

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Risk Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Insurance	100	100.000000	223,003		223,003		223,003
Schedule .4 Total for Risk Management	100	100.000000	223,003		223,003	0	223,003

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 006 Law**

Activity - Self-Insured & Liability Funds

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

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

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
001 Administrative - Employee Benefits	25,764	25,764	0	0
001 Administrative - Insurance	223,003	0	223,003	0
002 Metropolitan Council	20,523	20,523	0	0
003 Metropolitan Clerk	5,662	5,662	0	0
003 Metropolitan Clerk - Records Center	512	512	0	0
004 Mayor's Office	4,992	4,992	0	0
004 Mayor's Office - Administration	39,362	39,362	0	0
005 Election Commission	30,417	30,417	0	0
006 Law	1,501,492	1,501,492	0	0
007 Planning Commission	53,804	53,804	0	0
008 Human Resources	17,968	17,968	0	0
009 Register of Deeds	525	525	0	0
010 General Services - Administration	30,921	30,921	0	0
010 General Services - Fleet Management	2,211	2,211	0	0
011 Historical Commission	25,382	25,382	0	0
014 Information Technology Service	23,582	23,582	0	0
015 Finance - Administration	101,394	101,394	0	0
015 Finance - Grants & Cost Planning	598	598	0	0
015 Finance - Property Administration	22,278	22,278	0	0
015 Finance - Purchasing	75,397	75,397	0	0
015 Finance - Treasury	3,723	3,723	0	0
016 Assessor of Property	115,751	115,751	0	0
017 Trustee	187,962	187,962	0	0
018 County Clerk	11,866	11,866	0	0
019 District Attorney	1,580	1,580	0	0
021 Public Defender	525	525	0	0
022 Juvenile Court Clerk	728	728	0	0
023 Circuit Court Clerk	19,715	19,715	0	0
024 Criminal Court Clerk	7,323	7,323	0	0
025 Clerk and Master - Chancery	2,403	2,403	0	0
026 Juvenile Court	15,589	15,589	0	0
027 General Sessions Court	42,977	42,977	0	0
028 State Trial Courts	6,145	6,145	0	0
030 Sheriff's Office	120,971	120,971	0	0
031 Police	634,446	634,446	0	0
032 Fire	100,795	100,795	0	0
033 Codes Administration	303,591	303,591	0	0
034 Beer Board	13,650	13,650	0	0
035 Agricultural Extension	246	246	0	0
037 Social Services	28,742	28,742	0	0
038 Health	78,350	78,350	0	0
039 Public Library	14,326	14,326	0	0
040 Parks	116,163	116,163	0	0
041 Arts Commission	18,851	18,851	0	0
042 Public Works	293,973	293,973	0	0
044 Human Relations Commission	3,495	3,495	0	0
047 Criminal Justice Planning	533	533	0	0
048 Internal Audit	6,397	6,397	0	0
049 Office of Emergency Management	1,912	1,912	0	0
051 Office of Family Safety	4,309	4,309	0	0
052 Community Oversight Board	10,910	10,910	0	0
060 Farmer's Market	15,273	15,273	0	0

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

Receiving Department	Total	Legal Services	Risk Management	Self-Insured & Liability Funds
061 Municipal Auditorium	6,648	6,648	0	0
062 State Fair Board	63,993	63,993	0	0
064 Sports Authority	59,178	59,178	0	0
065 Water and Sewer	(25,270)	(25,270)	0	0
067 General Hospital	106,563	106,563	0	0
068 District Energy System (DES)	11,786	11,786	0	0
071 Convention Center Authority	8,247	8,247	0	0
075 Metro Action Commission	23,653	23,653	0	0
076 Nashville Career Advancement Center	21,077	21,077	0	0
077 Metro Development & Housing Authorit	2,236	2,236	0	0
078 Metropolitan Transit Authority (MTA)	1,962	1,962	0	0
080 Metro Nashville Public Schools (MNPS)	574,392	574,392	0	0
083 Industrial Development Board	3,583	3,583	0	0
091 Emergency Communication Center	87,803	87,803	0	0
Airport Authority	33	33	0	0
Bordeaux Longterm Care	401	401	0	0
Knowles Home	2,494	2,494	0	0
Medical Examiner	3,549	3,549	0	0
Nashville Electric Service (NES)	33	33	0	0
All Other	21,476	21,476	0	0
Direct Bill	524,400	524,400	0	0
Total	5,887,244	5,664,241	223,003	0

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 008 Human Resources

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

Human Resources costs are recorded in GSD General Fund 10101. The costs recorded to business units 08126100 (**Employee Relations**), 08126400 (**Workforce Management**), 08126500 (**Benefits Program**), and 08126600 (**Admin & Customer Service Program**) have been allocated using the number of full-time equivalent (FTE) employees by benefiting department receiving support and services. The costs recorded for the **Veterans Affairs Officer** in business unit 08126700 have not been allocated within this cost allocation plan. Costs recorded to General Fund 4% Reserve 30003 have not been allocated within this cost allocation plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,149,357			5,149,357
Deductions:				
507250 Building Improvements	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	1,355		1,355	
001 Administrative - Employee Benefits	255,137	1,874	257,011	
001 Administrative - Facility Rental	6,699	10	6,709	
001 Administrative - Insurance	15,831	1,430	17,261	
001 Administrative - Post Audits	1,188	1	1,189	
002 Metropolitan Council	17,007	1,792	18,799	
003 Metropolitan Clerk	4,628	1,780	6,408	
003 Metropolitan Clerk - Records Center	8,081	64	8,145	
004 Mayor's Office - Administration	31,051	1,572	32,623	
006 Law	10,753	7,215	17,968	
008 Human Resources		34,335	34,335	
010 General Services - Facilities		11,064	11,064	
010 General Services - Fleet Management		53	53	
010 General Services - Mail Services		10,901	10,901	
014 Information Technology Service		23,765	23,765	
015 Finance - Accountability		764	764	
015 Finance - Business Assistance		11,790	11,790	
015 Finance - Grants & Cost Planning		407	407	
015 Finance - Office of Mgmt & Budget		4,411	4,411	
015 Finance - Operations		2,872	2,872	
015 Finance - Payroll		2,058	2,058	
015 Finance - Property Administration		951	951	
015 Finance - Purchasing		72,184	72,184	
015 Finance - Treasury		378	378	
030 Sheriff's Office - Security Services		3,586	3,586	
048 Internal Audit		2,274	2,274	
Total Allocated Additions:	351,730	197,531	549,261	549,261
Total To Be Allocated:	5,501,087	197,531		5,698,618

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

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

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

	Total	G&A	Employee Relations	Workforce Management	Benefits Program
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	5,149,357	0	375,646	1,794,382	1,120,907
Allocation Step 1					
Inbound - All Others	351,730	0	31,759	139,855	73,441
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(183,040)	0	0	0	0
1st Allocation	5,318,047	0	407,405	1,934,237	1,194,348
Allocation Step 2					
Inbound - All Others	197,531	0	17,772	78,750	41,166
Unallocated Costs	(7,182)	0	0	0	0
2nd Allocation	190,349	0	17,772	78,750	41,166
Total For 008 Human Resources					
Schedule .3 Total	5,508,396	0	425,177	2,012,987	1,235,514

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

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

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

	Admin & Customer Svc Program	Veterans Affairs Officer**	30003 General Fund 4% Reserve**
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	1,688,250	138,051	32,121
Allocation Step 1			
Inbound - All Others	93,807	12,868	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	(150,919)	(32,121)
1st Allocation	1,782,057	0	0
Allocation Step 2			
Inbound - All Others	52,661	7,182	0
Unallocated Costs	0	(7,182)	0
2nd Allocation	52,661	0	0
Total For 008 Human Resources			
Schedule .3 Total	1,834,718	0	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	2,313		2,313		2,313
003 Metropolitan Clerk	5.50	0.061210	248		248		248
004 Mayor's Office - Administration	31.24	0.347670	1,414		1,414		1,414
005 Election Commission	28.00	0.311612	1,267		1,267	51	1,318
006 Law	46.00	0.511935	2,085		2,085		2,085
007 Planning Commission	47.14	0.524622	2,136		2,136	90	2,226
008 Human Resources	58.02	0.645706	2,632		2,632		2,632
009 Register of Deeds	29.73	0.330866	1,345		1,345	53	1,398
010 General Services - Administration	108.00	1.201934	4,895		4,895	208	5,103
011 Historical Commission	10.50	0.116855	475		475	15	490
014 Information Technology Service	132.96	1.479714	6,027		6,027	254	6,281
015 Finance - Administration	97.14	1.081073	4,404		4,404	182	4,586
016 Assessor of Property	75.73	0.842800	3,431		3,431	145	3,576
017 Trustee	21.75	0.242056	984		984	38	1,022
018 County Clerk	69.78	0.776583	3,164		3,164	132	3,296
019 District Attorney	85.89	0.955871	3,893		3,893	164	4,057
021 Public Defender	78.79	0.876855	3,571		3,571	152	3,723
022 Juvenile Court Clerk	31.00	0.345000	1,403		1,403	56	1,459
023 Circuit Court Clerk	110.64	1.231314	5,015		5,015	212	5,227
024 Criminal Court Clerk	85.00	0.945966	3,853		3,853	162	4,015
025 Clerk and Master - Chancery	16.00	0.178064	724		724	29	753
026 Juvenile Court	113.20	1.259805	5,131		5,131	216	5,347
027 General Sessions Court	114.69	1.276387	5,200		5,200	219	5,419
028 State Trial Courts	144.36	1.606585	6,542		6,542	277	6,819
029 Justice Integration Services	19.50	0.217016	882		882	33	915
030 Sheriff's Office	806.17	8.971879	36,551		36,551	1,616	38,167
031 Police	1,865.78	20.764295	84,651		84,651	4,163	88,814
032 Fire	1,218.47	13.560373	55,245		55,245	2,450	57,695
033 Codes Administration	104.50	1.162982	4,739		4,739	201	4,940
034 Beer Board	5.00	0.055645	226		226	8	234
035 Agricultural Extension	7.00	0.077903	317		317	12	329
037 Social Services	66.45	0.739523	3,013		3,013	121	3,134
038 Health	471.58	5.248222	21,381		21,381	944	22,325
039 Public Library	341.85	3.804454	15,498		15,498	679	16,177
040 Parks	559.59	6.227686	25,371		25,371	1,120	26,491
041 Arts Commission	11.75	0.130766	531		531	18	549
042 Public Works	412.93	4.595505	18,724		18,724	825	19,549
044 Human Relations Commission	4.00	0.044516	180		180	4	184
047 Criminal Justice Planning	3.48	0.038729	156		156	2	158
048 Internal Audit	8.00	0.089032	362		362	14	376
049 Office of Emergency Management	10.96	0.121974	496		496	18	514
051 Office of Family Safety	32.00	0.356129	1,449		1,449	57	1,506
052 Community Oversight Board	3.00	0.033387	134		134	2	136
060 Farmer's Market	6.25	0.069556	282		282	10	292
061 Municipal Auditorium	8.00	0.089032	362		362	14	376
062 State Fair Board	21.70	0.241500	982		982	38	1,020
064 Sports Authority	3.00	0.033387	134		134	2	136
065 Water and Sewer	768.31	8.550535	34,835		34,835	1,540	36,375
070 Community Education Commission	4.00	0.044516	180		180	4	184
071 Convention Center Authority	164.40	1.829610	7,456		7,456	317	7,773
075 Metro Action Commission	301.30	3.353173	13,660		13,660	596	14,256

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	519		519	18	537
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	45		45		45
091 Emergency Communication Center	152.00	1.691611	6,892		6,892	291	7,183
Schedule .4 Total for Employee Relations	8,985.52	100.000000	407,405		407,405	17,772	425,177

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	10,979		10,979		10,979
003 Metropolitan Clerk	5.50	0.061210	1,181		1,181		1,181
004 Mayor's Office - Administration	31.24	0.347670	6,723		6,723		6,723
005 Election Commission	28.00	0.311612	6,027		6,027	237	6,264
006 Law	46.00	0.511935	9,900		9,900		9,900
007 Planning Commission	47.14	0.524622	10,144		10,144	405	10,549
008 Human Resources	58.02	0.645706	12,487		12,487		12,487
009 Register of Deeds	29.73	0.330866	6,398		6,398	250	6,648
010 General Services - Administration	108.00	1.201934	23,247		23,247	953	24,200
011 Historical Commission	10.50	0.116855	2,260		2,260	88	2,348
014 Information Technology Service	132.96	1.479714	28,619		28,619	1,169	29,788
015 Finance - Administration	97.14	1.081073	20,910		20,910	854	21,764
016 Assessor of Property	75.73	0.842800	16,300		16,300	661	16,961
017 Trustee	21.75	0.242056	4,681		4,681	181	4,862
018 County Clerk	69.78	0.776583	15,022		15,022	609	15,631
019 District Attorney	85.89	0.955871	18,487		18,487	755	19,242
021 Public Defender	78.79	0.876855	16,960		16,960	691	17,651
022 Juvenile Court Clerk	31.00	0.345000	6,672		6,672	263	6,935
023 Circuit Court Clerk	110.64	1.231314	23,816		23,816	976	24,792
024 Criminal Court Clerk	85.00	0.945966	18,294		18,294	749	19,043
025 Clerk and Master - Chancery	16.00	0.178064	3,444		3,444	135	3,579
026 Juvenile Court	113.20	1.259805	24,368		24,368	1,000	25,368
027 General Sessions Court	114.69	1.276387	24,686		24,686	1,014	25,700
028 State Trial Courts	144.36	1.606585	31,072		31,072	1,274	32,346
029 Justice Integration Services	19.50	0.217016	4,196		4,196	165	4,361
030 Sheriff's Office	806.17	8.971879	173,536		173,536	7,197	180,733
031 Police	1,865.78	20.764295	401,705		401,705	17,349	419,054
032 Fire	1,218.47	13.560373	262,288		262,288	10,889	273,177
033 Codes Administration	104.50	1.162982	22,492		22,492	920	23,412
034 Beer Board	5.00	0.055645	1,074		1,074	38	1,112
035 Agricultural Extension	7.00	0.077903	1,504		1,504	55	1,559
037 Social Services	66.45	0.739523	14,303		14,303	578	14,881
038 Health	471.58	5.248222	101,512		101,512	4,205	105,717
039 Public Library	341.85	3.804454	73,585		73,585	3,043	76,628
040 Parks	559.59	6.227686	120,455		120,455	4,989	125,444
041 Arts Commission	11.75	0.130766	2,529		2,529	95	2,624
042 Public Works	412.93	4.595505	88,888		88,888	3,674	92,562
044 Human Relations Commission	4.00	0.044516	859		859	30	889
047 Criminal Justice Planning	3.48	0.038729	747		747	27	774
048 Internal Audit	8.00	0.089032	1,722		1,722	67	1,789
049 Office of Emergency Management	10.96	0.121974	2,359		2,359	92	2,451
051 Office of Family Safety	32.00	0.356129	6,883		6,883	272	7,155
052 Community Oversight Board	3.00	0.033387	643		643	19	662
060 Farmer's Market	6.25	0.069556	1,343		1,343	50	1,393
061 Municipal Auditorium	8.00	0.089032	1,722		1,722	67	1,789
062 State Fair Board	21.70	0.241500	4,670		4,670	180	4,850
064 Sports Authority	3.00	0.033387	643		643	19	662
065 Water and Sewer	768.31	8.550535	165,389		165,389	6,861	172,250
070 Community Education Commission	4.00	0.044516	859		859	30	889
071 Convention Center Authority	164.40	1.829610	35,388		35,388	1,455	36,843
075 Metro Action Commission	301.30	3.353173	64,859		64,859	2,676	67,535

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Workforce Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	2,475		2,475	94	2,569
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	214		214	5	219
091 Emergency Communication Center	152.00	1.691611	32,718		32,718	1,345	34,063
Schedule .4 Total for Workforce Management	8,985.52	100.000000	1,934,237		1,934,237	78,750	2,012,987

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	6,777		6,777		6,777
003 Metropolitan Clerk	5.50	0.061210	729		729		729
004 Mayor's Office - Administration	31.24	0.347670	4,150		4,150		4,150
005 Election Commission	28.00	0.311612	3,721		3,721	119	3,840
006 Law	46.00	0.511935	6,114		6,114		6,114
007 Planning Commission	47.14	0.524622	6,264		6,264	208	6,472
008 Human Resources	58.02	0.645706	7,710		7,710		7,710
009 Register of Deeds	29.73	0.330866	3,951		3,951	128	4,079
010 General Services - Administration	108.00	1.201934	14,353		14,353	491	14,844
011 Historical Commission	10.50	0.116855	1,393		1,393	45	1,438
014 Information Technology Service	132.96	1.479714	17,673		17,673	606	18,279
015 Finance - Administration	97.14	1.081073	12,912		12,912	443	13,355
016 Assessor of Property	75.73	0.842800	10,066		10,066	338	10,404
017 Trustee	21.75	0.242056	2,891		2,891	94	2,985
018 County Clerk	69.78	0.776583	9,277		9,277	310	9,587
019 District Attorney	85.89	0.955871	11,412		11,412	381	11,793
021 Public Defender	78.79	0.876855	10,472		10,472	351	10,823
022 Juvenile Court Clerk	31.00	0.345000	4,119		4,119	138	4,257
023 Circuit Court Clerk	110.64	1.231314	14,704		14,704	503	15,207
024 Criminal Court Clerk	85.00	0.945966	11,295		11,295	378	11,673
025 Clerk and Master - Chancery	16.00	0.178064	2,126		2,126	69	2,195
026 Juvenile Court	113.20	1.259805	15,045		15,045	514	15,559
027 General Sessions Court	114.69	1.276387	15,241		15,241	522	15,763
028 State Trial Courts	144.36	1.606585	19,186		19,186	659	19,845
029 Justice Integration Services	19.50	0.217016	2,592		2,592	85	2,677
030 Sheriff's Office	806.17	8.971879	107,153		107,153	3,753	110,906
031 Police	1,865.78	20.764295	248,072		248,072	9,263	257,335
032 Fire	1,218.47	13.560373	161,957		161,957	5,691	167,648
033 Codes Administration	104.50	1.162982	13,887		13,887	476	14,363
034 Beer Board	5.00	0.055645	664		664	18	682
035 Agricultural Extension	7.00	0.077903	929		929	29	958
037 Social Services	66.45	0.739523	8,831		8,831	294	9,125
038 Health	471.58	5.248222	62,683		62,683	2,190	64,873
039 Public Library	341.85	3.804454	45,438		45,438	1,583	47,021
040 Parks	559.59	6.227686	74,380		74,380	2,601	76,981
041 Arts Commission	11.75	0.130766	1,560		1,560	50	1,610
042 Public Works	412.93	4.595505	54,884		54,884	1,913	56,797
044 Human Relations Commission	4.00	0.044516	530		530	15	545
047 Criminal Justice Planning	3.48	0.038729	462		462	14	476
048 Internal Audit	8.00	0.089032	1,062		1,062	32	1,094
049 Office of Emergency Management	10.96	0.121974	1,454		1,454	44	1,498
051 Office of Family Safety	32.00	0.356129	4,253		4,253	143	4,396
052 Community Oversight Board	3.00	0.033387	397		397	12	409
060 Farmer's Market	6.25	0.069556	829		829	24	853
061 Municipal Auditorium	8.00	0.089032	1,062		1,062	32	1,094
062 State Fair Board	21.70	0.241500	2,885		2,885	94	2,979
064 Sports Authority	3.00	0.033387	397		397	12	409
065 Water and Sewer	768.31	8.550535	102,123		102,123	3,583	105,706
070 Community Education Commission	4.00	0.044516	530		530	15	545
071 Convention Center Authority	164.40	1.829610	21,849		21,849	756	22,605
075 Metro Action Commission	301.30	3.353173	40,045		40,045	1,397	41,442

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Benefits Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	1,525		1,525	49	1,574
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	132		132	2	134
091 Emergency Communication Center	152.00	1.691611	20,202		20,202	699	20,901
Schedule .4 Total for Benefits Program	8,985.52	100.000000	1,194,348		1,194,348	41,166	1,235,514

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	51.00	0.567580	10,112		10,112		10,112
003 Metropolitan Clerk	5.50	0.061210	1,089		1,089		1,089
004 Mayor's Office - Administration	31.24	0.347670	6,194		6,194		6,194
005 Election Commission	28.00	0.311612	5,551		5,551	157	5,708
006 Law	46.00	0.511935	9,121		9,121		9,121
007 Planning Commission	47.14	0.524622	9,345		9,345	268	9,613
008 Human Resources	58.02	0.645706	11,506		11,506		11,506
009 Register of Deeds	29.73	0.330866	5,893		5,893	167	6,060
010 General Services - Administration	108.00	1.201934	21,419		21,419	633	22,052
011 Historical Commission	10.50	0.116855	2,081		2,081	56	2,137
014 Information Technology Service	132.96	1.479714	26,366		26,366	783	27,149
015 Finance - Administration	97.14	1.081073	19,265		19,265	567	19,832
016 Assessor of Property	75.73	0.842800	15,020		15,020	440	15,460
017 Trustee	21.75	0.242056	4,314		4,314	119	4,433
018 County Clerk	69.78	0.776583	13,836		13,836	399	14,235
019 District Attorney	85.89	0.955871	17,031		17,031	498	17,529
021 Public Defender	78.79	0.876855	15,627		15,627	457	16,084
022 Juvenile Court Clerk	31.00	0.345000	6,146		6,146	174	6,320
023 Circuit Court Clerk	110.64	1.231314	21,942		21,942	646	22,588
024 Criminal Court Clerk	85.00	0.945966	16,855		16,855	493	17,348
025 Clerk and Master - Chancery	16.00	0.178064	3,172		3,172	91	3,263
026 Juvenile Court	113.20	1.259805	22,449		22,449	661	23,110
027 General Sessions Court	114.69	1.276387	22,745		22,745	672	23,417
028 State Trial Courts	144.36	1.606585	28,628		28,628	851	29,479
029 Justice Integration Services	19.50	0.217016	3,869		3,869	106	3,975
030 Sheriff's Office	806.17	8.971879	159,882		159,882	4,808	164,690
031 Police	1,865.78	20.764295	370,111		370,111	11,736	381,847
032 Fire	1,218.47	13.560373	241,650		241,650	7,285	248,935
033 Codes Administration	104.50	1.162982	20,724		20,724	612	21,336
034 Beer Board	5.00	0.055645	990		990	26	1,016
035 Agricultural Extension	7.00	0.077903	1,385		1,385	38	1,423
037 Social Services	66.45	0.739523	13,176		13,176	378	13,554
038 Health	471.58	5.248222	93,527		93,527	2,800	96,327
039 Public Library	341.85	3.804454	67,797		67,797	2,025	69,822
040 Parks	559.59	6.227686	110,980		110,980	3,334	114,314
041 Arts Commission	11.75	0.130766	2,331		2,331	65	2,396
042 Public Works	412.93	4.595505	81,894		81,894	2,456	84,350
044 Human Relations Commission	4.00	0.044516	792		792	18	810
047 Criminal Justice Planning	3.48	0.038729	689		689	15	704
048 Internal Audit	8.00	0.089032	1,585		1,585	44	1,629
049 Office of Emergency Management	10.96	0.121974	2,171		2,171	58	2,229
051 Office of Family Safety	32.00	0.356129	6,346		6,346	178	6,524
052 Community Oversight Board	3.00	0.033387	594		594	14	608
060 Farmer's Market	6.25	0.069556	1,238		1,238	32	1,270
061 Municipal Auditorium	8.00	0.089032	1,585		1,585	44	1,629
062 State Fair Board	21.70	0.241500	4,303		4,303	118	4,421
064 Sports Authority	3.00	0.033387	594		594	14	608
065 Water and Sewer	768.31	8.550535	152,373		152,373	4,587	156,960
070 Community Education Commission	4.00	0.044516	792		792	18	810
071 Convention Center Authority	164.40	1.829610	32,602		32,602	971	33,573
075 Metro Action Commission	301.30	3.353173	59,755		59,755	1,787	61,542

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 008 Human Resources**

Activity - Admin & Customer Svc Program

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	11.49	0.127872	2,277		2,277	63	2,340
078 Metropolitan Transit Authority (MTA)	1.00	0.011129	197		197	2	199
091 Emergency Communication Center	152.00	1.691611	30,141		30,141	897	31,038
Schedule .4 Total for Admin & Customer Svc Program	8,985.52	100.000000	1,782,057		1,782,057	52,661	1,834,718

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

Allocation Source: FY 2019 Human Resources Model - Human Resources

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
002 Metropolitan Council	30,181	2,313	10,979	6,777	10,112
003 Metropolitan Clerk	3,247	248	1,181	729	1,089
004 Mayor's Office - Administration	18,481	1,414	6,723	4,150	6,194
005 Election Commission	17,130	1,318	6,264	3,840	5,708
006 Law	27,220	2,085	9,900	6,114	9,121
007 Planning Commission	28,860	2,226	10,549	6,472	9,613
008 Human Resources	34,335	2,632	12,487	7,710	11,506
009 Register of Deeds	18,185	1,398	6,648	4,079	6,060
010 General Services - Administration	66,199	5,103	24,200	14,844	22,052
011 Historical Commission	6,413	490	2,348	1,438	2,137
014 Information Technology Service	81,497	6,281	29,788	18,279	27,149
015 Finance - Administration	59,537	4,586	21,764	13,355	19,832
016 Assessor of Property	46,401	3,576	16,961	10,404	15,460
017 Trustee	13,302	1,022	4,862	2,985	4,433
018 County Clerk	42,749	3,296	15,631	9,587	14,235
019 District Attorney	52,621	4,057	19,242	11,793	17,529
021 Public Defender	48,281	3,723	17,651	10,823	16,084
022 Juvenile Court Clerk	18,971	1,459	6,935	4,257	6,320
023 Circuit Court Clerk	67,814	5,227	24,792	15,207	22,588
024 Criminal Court Clerk	52,079	4,015	19,043	11,673	17,348
025 Clerk and Master - Chancery	9,790	753	3,579	2,195	3,263
026 Juvenile Court	69,384	5,347	25,368	15,559	23,110
027 General Sessions Court	70,299	5,419	25,700	15,763	23,417
028 State Trial Courts	88,489	6,819	32,346	19,845	29,479
029 Justice Integration Services	11,928	915	4,361	2,677	3,975
030 Sheriff's Office	494,496	38,167	180,733	110,906	164,690
031 Police	1,147,050	88,814	419,054	257,335	381,847
032 Fire	747,455	57,695	273,177	167,648	248,935
033 Codes Administration	64,051	4,940	23,412	14,363	21,336
034 Beer Board	3,044	234	1,112	682	1,016
035 Agricultural Extension	4,269	329	1,559	958	1,423
037 Social Services	40,694	3,134	14,881	9,125	13,554
038 Health	289,242	22,325	105,717	64,873	96,327
039 Public Library	209,648	16,177	76,628	47,021	69,822
040 Parks	343,230	26,491	125,444	76,981	114,314
041 Arts Commission	7,179	549	2,624	1,610	2,396
042 Public Works	253,258	19,549	92,562	56,797	84,350
044 Human Relations Commission	2,428	184	889	545	810
047 Criminal Justice Planning	2,112	158	774	476	704
048 Internal Audit	4,888	376	1,789	1,094	1,629
049 Office of Emergency Management	6,692	514	2,451	1,498	2,229
051 Office of Family Safety	19,581	1,506	7,155	4,396	6,524
052 Community Oversight Board	1,815	136	662	409	608
060 Farmer's Market	3,808	292	1,393	853	1,270
061 Municipal Auditorium	4,888	376	1,789	1,094	1,629
062 State Fair Board	13,270	1,020	4,850	2,979	4,421
064 Sports Authority	1,815	136	662	409	608
065 Water and Sewer	471,291	36,375	172,250	105,706	156,960
070 Community Education Commission	2,428	184	889	545	810
071 Convention Center Authority	100,794	7,773	36,843	22,605	33,573
075 Metro Action Commission	184,775	14,256	67,535	41,442	61,542
076 Nashville Career Advancement Center	7,020	537	2,569	1,574	2,340

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

Receiving Department	Total	Employee Relations	Workforce Management	Benefits Program	Admin & Customer Svc Program
078 Metropolitan Transit Authority (MTA)	597	45	219	134	199
091 Emergency Communication Center	93,185	7,183	34,063	20,901	31,038
Direct Bill	0	0	0	0	0
Total	5,508,396	425,177	2,012,987	1,235,514	1,834,718

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Administration

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	995,801			995,801
Inbound Costs:				
Depreciation	53,899		53,899	
001 Administrative - Employee Benefits	861,438	6,386	867,824	
001 Administrative - Post Audits	332		332	
002 Metropolitan Council	31,659	3,343	35,002	
003 Metropolitan Clerk	8,615	3,311	11,926	
003 Metropolitan Clerk - Records Center	152		152	
004 Mayor's Office - Administration	57,799	2,940	60,739	
006 Law	18,502	12,419	30,921	
008 Human Resources	63,914	2,285	66,199	
010 General Services - Facilities		57,576	57,576	
010 General Services - Fleet Management		8	8	
010 General Services - Mail Services		1,108	1,108	
014 Information Technology Service		4,664	4,664	
015 Finance - Accountability		731	731	
015 Finance - Business Assistance		75,518	75,518	
015 Finance - Grants & Cost Planning		77	77	
015 Finance - Office of Mgmt & Budget		1,000	1,000	
015 Finance - Operations		918	918	
015 Finance - Payroll		1,826	1,826	
015 Finance - Property Administration		183	183	
015 Finance - Purchasing		556,430	556,430	
015 Finance - Treasury		244	244	
030 Sheriff's Office - Security Services		8,713	8,713	
038 Health - Employee Health & Wellness		2,958	2,958	
048 Internal Audit		438	438	
Total Allocated Additions:	1,096,310	743,076	1,839,386	1,839,386
Total To Be Allocated:	2,092,111	743,076		2,835,187

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

	Total	G&A	Business Office
Other Expense & Cost			
501101 Regular Pay	482,505	0	482,505
501102 Leave Pay	78,791	0	78,791
501103 Holiday Pay	24,987	0	24,987
501109 Longevity	5,767	0	5,767
501134 Paid Family Leave	11,570	0	11,570
501172 Employer OASDI	33,604	0	33,604
501173 Employer SSN Medical	8,333	0	8,333
501174 Employer Group Health	77,917	0	77,917
501175 Employer Dental Group	2,384	0	2,384
501176 Employer Group Life	1,001	0	1,001
501177 Employer Pension	72,767	0	72,767
501181 FSA Pre-Tax Savings	198	0	198
501182 Cafe Plan Pre-Tax Savings	2,142	0	2,142
502229 Mngt Cnsltnt Svc	16,100	0	16,100
502303 Refuse Disposal	0	0	0
502337 DP-Outside Metro	338	0	338
502359 Devlop/Framing/Artwork	6,420	0	6,420
502365 Bus Service	100,000	0	100,000
502453 Employee Local Travel/Park	37	0	37
502502 Allowance-Cell/Mobile Devices	1,656	0	1,656
502520 Postage & Delivery Svc	0	0	0
502701 Printing/Binding	367	0	367
502920 Other Rpr & Maint Svc	6,133	0	6,133
502951 Info Systems Charge	44,100	0	44,100
502954 Radio Shop Charge	200	0	200
502957 Telecmmnct'n Charge	10,167	0	10,167
502977 Fleet Management	100	0	100
502983 Surplus Property	200	0	200
503100 Offc & Admin Supply	2,008	0	2,008
503120 Computer Software	527	0	527
503130 Computer Hardware <\$10K	1,127	0	1,127
503170 Photo Film & Supplies	796	0	796
503210 Food & Ice	424	0	424
503330 Books/Magazines/Periodicals	0	0	0
505233 Rent Equipment	3,135	0	3,135
505252 Software License	0	0	0
Departmental Total			
Expenditures Per Financial Statement	995,801		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	995,801	0	995,801
Allocation Step 1			
Inbound - All Others	1,096,310	1,096,310	0
Reallocate Admin Costs		(1,096,310)	1,096,310
Unallocated Costs	0	0	0
1st Allocation	2,092,111	0	2,092,111

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

	Total	G&A	Business Office
<hr/>			
Allocation Step 2			
Inbound - All Others	743,076	743,076	0
Reallocate Admin Costs		(743,076)	743,076
Unallocated Costs	0	0	0
2nd Allocation	743,076	0	743,076
Total For 010 General Services - Administration			
Schedule .3 Total	2,835,187	0	2,835,187

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Administration**

Activity - Business Office

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	590,277.68	7.126332	149,090		149,090	52,937	202,027
010 General Services - Facilities	2,275,331.30	27.469726	574,698		574,698	204,118	778,816
010 General Services - Fleet Management	5,183,236.49	62.576421	1,309,174		1,309,174	465,025	1,774,199
010 General Services - Mail Services	234,205.01	2.827521	59,149		59,149	20,996	80,145
Schedule .4 Total for Business Office	8,283,050.48	100.000000	2,092,111		2,092,111	743,076	2,835,187

Allocation Basis: Total Salaries and Benefits by Business Unit Comprising Department
Allocation Source: FY 2019 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Business Office
010 General Services	202,027	202,027
010 General Services - Facilities	778,816	778,816
010 General Services - Fleet Management	1,774,199	1,774,199
010 General Services - Mail Services	80,145	80,145
Direct Bill	0	0
Total	<u>2,835,187</u>	<u>2,835,187</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Facilities**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	37,337,512			37,337,512
Deductions:				
507226 Engineering Srvc (capital)	0			
507250 Building Improvements	0			
507400 Machinery & Equipment	0			
Total Deductions:	0			0
Inbound Costs:				
Depreciation	327,743		327,743	
001 Administrative - Employee Benefits	187,426	1,380	188,806	
001 Administrative - Facility Rental	749		749	
001 Administrative - Insurance	143,393	12,969	156,362	
001 Administrative - Post Audits	6,839	11	6,850	
003 Metropolitan Clerk - Records Center	3,723	26	3,749	
010 General Services - Administration	574,698	204,118	778,816	
010 General Services - Facilities		51,562	51,562	
010 General Services - Fleet Management		24,865	24,865	
014 Information Technology Service		60,382	60,382	
015 Finance - Accountability		694	694	
015 Finance - Grants & Cost Planning		1,878	1,878	
015 Finance - Office of Mgmt & Budget		16,900	16,900	
015 Finance - Operations		18,897	18,897	
015 Finance - Payroll		737	737	
015 Finance - Property Administration		4,389	4,389	
015 Finance - Treasury		2,082	2,082	
030 Sheriff's Office - Security Services		67,181	67,181	
048 Internal Audit		10,484	10,484	
Total Allocated Additions:	1,244,571	478,555	1,723,126	1,723,126
Total To Be Allocated:	38,582,083	478,555		39,060,638

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

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

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

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
502930 OFM Wrecks	0	0	0	0
502951 Info Systems Charge	387,100	0	387,100	0
502954 Radio Shop Charge	11,600	0	11,600	0
502957 Telecommnct'n Charge	148,747	0	148,747	0
502977 Fleet Management	9,100	0	9,100	0
502983 Surplus Property	6,100	0	6,100	0
503100 Offc & Admin Supply	5,789	0	5,789	0
503120 Computer Software	2,490	0	2,490	0
503120 Computer Software (non-cap)	1,728	0	0	1,728
503130 Computer Hardware <\$10K	3,671	0	3,671	0
503150 Furniture/Fixtures<\$10K	7,651	0	6,610	1,041
503210 Food & Ice	8,567	0	8,567	0
503320 Uniforms/Work Related Items	3,218	0	3,218	0
503325 Safety Shoes	1,286	0	1,286	0
503330 Books/Magazines/Periodicals	0	0	0	0
503600 Repair & Maint Supply	716,882	0	665,709	51,173
503640 Safety Supply	3,534	0	294	3,240
503720 Signs	2,217	0	2,005	212
503804 Auto Repair Parts	382,392	0	0	382,392
503850 Small Equipment Supply	1,935	0	196	1,739
503851 Work Equipment < \$10K	70,114	0	0	70,114
503853 Communicat'n Equip < \$10K	(2,933)	0	0	(2,933)
503860 Electrical Appliance<\$10K	0	0	0	0
503880 Rolling Equipment<\$10K	3,485	0	0	3,485
503973 Audio Visual Materials	46,532	0	46,532	0
505221 Boiler Inspection	0	0	0	0
505231 Rent Building & Land	119,682	0	119,682	0
505233 Rent Equipment	29,630	0	29,630	0
505241 Licenses Permits & Fees	350	0	350	0
505242 Elevator Permit	3,685	0	3,685	0
505248 Underground Tank Fee	250	0	250	0
505252 Software License	62,715	0	62,715	0
505254 Drug Test Fee	0	0	0	0
505259 Alarm Permits	2,600	0	2,600	0
505269 Other License & Fees	0	0	0	0
505279 Notary	59	0	59	0
*507226 Engineering Srvc (capital)	0	0	0	0
*507250 Building Improvements	0	0	0	0
*507400 Machinery & Equipment	0	0	0	0
531001 Transfer Operational	3,000,000	0	0	3,000,000
531005 Transfer FA Proprietary Funds	10,651,995	0	0	10,651,995
Departmental Total				
Expenditures Per Financial Statement	37,337,512			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	37,337,512	0	21,552,477	15,785,035
Allocation Step 1				
Inbound - All Others	1,244,571	0	1,244,571	0

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

	Total	G&A	Facilities	30003 General Fund 4% Reserve**
Reallocate Admin Costs		0	0	0
Unallocated Costs	(15,785,035)	0	0	(15,785,035)
1st Allocation	22,797,048	0	22,797,048	0
Allocation Step 2				
Inbound - All Others	478,555	0	478,555	0
2nd Allocation	478,555	0	478,555	0
Total For 010 General Services - Facilities				
Schedule .3 Total	23,275,603	0	23,275,603	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Facilities**

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	39,543.92	0.172001	39,209	(39,500)	(291)		(291)
002 Metropolitan Council	103,995.93	0.452343	103,121		103,121		103,121
003 Metropolitan Clerk	237,334.38	1.032315	235,338		235,338		235,338
004 Mayor's Office - Administration	118,369.76	0.514864	117,373		117,373		117,373
005 Election Commission	204,541.60	0.889679	202,821		202,821	4,372	207,193
006 Law	26,929.19	0.117132	26,702		26,702		26,702
007 Planning Commission	280,128.86	1.218455	277,770		277,770	5,989	283,759
008 Human Resources	11,158.79	0.048537	11,064		11,064		11,064
010 General Services	122,323.31	0.532060	121,293		121,293	2,611	123,904
010 General Services - Administration	58,066.31	0.252567	57,576		57,576		57,576
010 General Services - Facilities	52,003.19	0.226194	51,562		51,562		51,562
010 General Services - Fleet Management	770,091.63	3.349609	763,613		763,613	16,485	780,098
010 General Services - Mail Services	9,530.35	0.041453	9,449		9,449	192	9,641
011 Historical Commission	15,176.39	0.066012	15,049		15,049	318	15,367
014 Information Technology Service	1,242,726.81	5.405394	1,232,272		1,232,272	26,604	1,258,876
015 Finance - Accountability	21,662.82	0.094225	21,481		21,481	457	21,938
015 Finance - Administration	29,643.08	0.128936	29,395		29,395	623	30,018
015 Finance - Business Assistance	25,383.54	0.110409	25,170		25,170	533	25,703
015 Finance - Grants & Cost Planning	10,229.73	0.044495	10,142		10,142	207	10,349
015 Finance - Office of Mgmt & Budget	95,197.90	0.414075	94,397		94,397	2,029	96,426
015 Finance - Operations	146,575.70	0.637549	145,343		145,343	3,127	148,470
015 Finance - Payroll	33,162.52	0.144244	32,884		32,884	699	33,583
015 Finance - Property Administration	12,432.13	0.054075	12,328		12,328	258	12,586
015 Finance - Purchasing	77,630.57	0.337664	76,979		76,979	1,649	78,628
015 Finance - Treasury	40,242.73	0.175041	39,904		39,904	855	40,759
016 Assessor of Property	368,838.06	1.604307	365,735		365,735	7,891	373,626
017 Trustee	133,289.01	0.579757	132,167		132,167	2,844	135,011
018 County Clerk	294,031.01	1.278924	291,557		291,557	6,288	297,845
019 District Attorney	22,061.49	0.095959	21,876		21,876	465	22,341
021 Public Defender	24,281.73	0.105616	24,076		24,076	513	24,589
022 Juvenile Court Clerk	52,437.82	0.228085	51,996		51,996	1,112	53,108
023 Circuit Court Clerk	540,330.39	2.350234	535,784		535,784	11,563	547,347
024 Criminal Court Clerk	179,240.79	0.779630	177,733		177,733	3,827	181,560
025 Clerk and Master - Chancery	184,263.77	0.801478	182,711		182,711	3,933	186,644
026 Juvenile Court	617,635.71	2.686483	612,441		612,441	13,225	625,666
027 General Sessions Court	639,536.33	2.781742	634,155		634,155	13,692	647,847
028 State Trial Courts	775,245.61	3.372026	768,721		768,721	16,599	785,320
030 Sheriff's Office - Security Services	1,303,962.34	5.671745	1,292,990		1,292,990	27,911	1,320,901
031 Police	5,079,437.23	22.093637	5,036,720		5,036,720	109,305	5,146,025
032 Fire	1,720,577.98	7.483866	1,706,100		1,706,100	36,845	1,742,945
033 Codes Administration	394,879.73	1.717578	391,556		391,556	8,447	400,003
034 Beer Board	19,861.16	0.086389	19,694		19,694	419	20,113
035 Agricultural Extension	25,749.31	0.112000	25,533		25,533	539	26,072
036 Soil and Water Conservation	4,470.29	0.019444	4,431		4,431	89	4,520
037 Social Services	58,046.00	0.252478	57,556		57,556	1,237	58,793
038 Health	750,897.62	3.266122	744,577		744,577	16,076	760,653
039 Public Library	745,281.82	3.241695	739,010		739,010	15,954	754,964
040 Parks	549,635.92	2.390709	545,010		545,010	11,764	556,774
041 Arts Commission	50,978.19	0.221736	50,549		50,549	1,083	51,632
042 Public Works	8,474.35	0.036860	8,404		8,404	170	8,574
047 Criminal Justice Planning	27,515.92	0.119684	27,284		27,284	577	27,861

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Facilities**

Activity - Facilities

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
048 Internal Audit	15,109.80	0.065722	14,982		14,982	316	15,298
049 Office of Emergency Management	180,518.21	0.785186	178,998		178,998	3,854	182,852
064 Sports Authority	13,312.65	0.057905	13,201		13,201	277	13,478
065 Water and Sewer	192,621.89	0.837833	191,001		191,001	4,109	195,110
075 Metro Action Commission	380,518.10	1.655110	377,316	(380,500)	(3,184)	8,142	4,958
076 Nashville Career Advancement Center	26,895.10	0.116984	26,668	(26,900)	(232)	566	334
080 Metro Nashville Public Schools (MNPS)	290,828.31	1.264994	288,381		288,381	6,220	294,601
091 Emergency Communication Center	179,822.16	0.782159	178,310		178,310	3,840	182,150
IKON Printing	11,525.66	0.050132	11,427	(11,500)	(73)	235	162
All Other	3,344,303.97	14.546463	3,316,163	(525,900)	2,790,263	71,620	2,861,883
Schedule .4 Total for Facilities	22,990,496.57	100.000000	22,797,048	(984,300)	21,812,748	478,555	22,291,303
Direct Billed				984,300	984,300		984,300
Schedule .3 Total for Facilities	22,990,496.57	100.000000		0	22,797,048	478,555	23,275,603

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

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

Receiving Department	Total	Facilities
001 Administrative - Employee Benefits	(291)	(291)
002 Metropolitan Council	103,121	103,121
003 Metropolitan Clerk	235,338	235,338
004 Mayor's Office - Administration	117,373	117,373
005 Election Commission	207,193	207,193
006 Law	26,702	26,702
007 Planning Commission	283,759	283,759
008 Human Resources	11,064	11,064
010 General Services	123,904	123,904
010 General Services - Administration	57,576	57,576
010 General Services - Facilities	51,562	51,562
010 General Services - Fleet Management	780,098	780,098
010 General Services - Mail Services	9,641	9,641
011 Historical Commission	15,367	15,367
014 Information Technology Service	1,258,876	1,258,876
015 Finance - Accountability	21,938	21,938
015 Finance - Administration	30,018	30,018
015 Finance - Business Assistance	25,703	25,703
015 Finance - Grants & Cost Planning	10,349	10,349
015 Finance - Office of Mgmt & Budget	96,426	96,426
015 Finance - Operations	148,470	148,470
015 Finance - Payroll	33,583	33,583
015 Finance - Property Administration	12,586	12,586
015 Finance - Purchasing	78,628	78,628
015 Finance - Treasury	40,759	40,759
016 Assessor of Property	373,626	373,626
017 Trustee	135,011	135,011
018 County Clerk	297,845	297,845
019 District Attorney	22,341	22,341
021 Public Defender	24,589	24,589
022 Juvenile Court Clerk	53,108	53,108
023 Circuit Court Clerk	547,347	547,347
024 Criminal Court Clerk	181,560	181,560
025 Clerk and Master - Chancery	186,644	186,644
026 Juvenile Court	625,666	625,666
027 General Sessions Court	647,847	647,847
028 State Trial Courts	785,320	785,320
030 Sheriff's Office - Security Services	1,320,901	1,320,901
031 Police	5,146,025	5,146,025
032 Fire	1,742,945	1,742,945
033 Codes Administration	400,003	400,003
034 Beer Board	20,113	20,113
035 Agricultural Extension	26,072	26,072
036 Soil and Water Conservation	4,520	4,520
037 Social Services	58,793	58,793
038 Health	760,653	760,653
039 Public Library	754,964	754,964
040 Parks	556,774	556,774
041 Arts Commission	51,632	51,632
042 Public Works	8,574	8,574
047 Criminal Justice Planning	27,861	27,861
048 Internal Audit	15,298	15,298

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

Receiving Department	Total	Facilities
049 Office of Emergency Management	182,852	182,852
064 Sports Authority	13,478	13,478
065 Water and Sewer	195,110	195,110
075 Metro Action Commission	4,958	4,958
076 Nashville Career Advancement Center	334	334
080 Metro Nashville Public Schools (MNPS)	294,601	294,601
091 Emergency Communication Center	182,150	182,150
IKON Printing	162	162
All Other	2,861,883	2,861,883
Direct Bill	984,300	984,300
Total	23,275,603	23,275,603

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Fleet Management**

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	41,146,919			41,146,919
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-98,707			
Loss on Sale of Property	76,149			
Other	-332,994			
Total Departmental Cost Adjustments:	-355,552			-355,552
Inbound Costs:				
Depreciation	42,406		42,406	
001 Administrative - Facility Rental	209,587	398	209,985	
001 Administrative - Post Audits	16,244	30	16,274	
003 Metropolitan Clerk - Records Center	245		245	
006 Law	1,325	886	2,211	
010 General Services - Administration	1,309,174	465,025	1,774,199	
010 General Services - Facilities	763,613	16,485	780,098	
010 General Services - Fleet Management		199,899	199,899	
010 General Services - Mail Services		984	984	
014 Information Technology Service		72,026	72,026	
015 Finance - Accountability		527	527	
015 Finance - Grants & Cost Planning		1,703	1,703	
015 Finance - Office of Mgmt & Budget		17,558	17,558	
015 Finance - Operations		52,956	52,956	
015 Finance - Payroll		1,885	1,885	
015 Finance - Property Administration		3,979	3,979	
015 Finance - Treasury		1,325	1,325	
030 Sheriff's Office - Security Services		76,198	76,198	
048 Internal Audit		9,502	9,502	
Total Allocated Additions:	2,342,594	921,366	3,263,960	3,263,960
Total To Be Allocated:	43,133,961	921,366		44,055,327

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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
Other Expense & Cost					
501101 Regular Pay	1,771,086	0	1,771,086	0	0
501101 Salary Supplement	1,173,177	0	1,173,177	0	0
501102 Leave Pay	331,058	0	331,058	0	0
501103 Holiday Pay	147,898	0	147,898	0	0
501104 Overtime Pay	88,923	0	88,923	0	0
501106 Shift Differential Pay	8,439	0	8,439	0	0
501108 Injured on Duty Pay	1,987	0	1,987	0	0
501109 Longevity	29,563	0	29,563	0	0
501129 IOD-Light Duty	47,488	0	47,488	0	0
501133 IOD-CS 90 Percent	3,189	0	3,189	0	0
501134 Paid Family Leave	31,574	0	31,574	0	0
501172 Employer OASDI	209,091	0	209,091	0	0
501173 Employer SSN Medical	48,900	0	48,900	0	0
501174 Employer Group Health	794,124	0	794,124	0	0
501175 Employer Dental Group	25,434	0	25,434	0	0
501176 Employer Group Life	11,773	0	11,773	0	0
501177 Employer Pension	437,183	0	437,183	0	0
501181 FSA Pre-Tax Savings	360	0	360	0	0
501182 Cafe Plan Pre-Tax Savings	21,988	0	21,988	0	0
502105 Cable Television	836	0	836	0	0
502222 Apprsl & Ngtn Srvc	18,098	0	18,098	0	0
502306 Hazard Waste Disposal	0	0	0	0	0
502314 Pre-Employment Checks	136	0	136	0	0
502331 Temporary Service	36,595	0	36,595	0	0
502336 Vehicle Washing	1,026	0	1,026	0	0
502337 DP-Outside Metro	5,307	0	5,307	0	0
502340 Tow-In Service	46,316	0	46,316	0	0
502349 Uniform Rental	10,646	0	10,646	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	7,740	0	7,740	0	0
502502 Allowance-Cell/Mobile Devices	1,464	0	1,464	0	0
502503 Cell Phone Service	1,363	0	1,363	0	0
502701 Printing/Binding	1,700	0	1,700	0	0
502751 Freight	0	0	0	0	0
502751 Freight OFM Ground Shop	535	0	535	0	0
502751 Freight OFM Heavy Vehicle Shop	3,315	0	3,315	0	0
502751 Freight OFM Light Vehicle Shop	65	0	65	0	0
502851 Subscriptions	0	0	0	0	0
502883 Registration	1,297	0	1,297	0	0
502884 Membership Dues	32	0	32	0	0
502920 Other Rpr & Maint Srvc	79,578	0	79,578	0	0
502930 Automotive Repair Service	775	0	775	0	0
502930 OFM Wrecks	5,603,353	0	5,603,353	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	714,400	0	714,400	0	0
502954 Radio Shop Charge	8,300	0	8,300	0	0
502957 Telecmmnct'n Charge	26,843	0	26,843	0	0
502976 MIS Tech Revolving Charge	11,775	0	11,775	0	0
502983 Surplus Property	6,000	0	6,000	0	0

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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
503100 Offc & Admin Supply	4,951	0	4,951	0	0
503120 Computer Software	29,601	0	29,601	0	0
503130 Computer Hardware <\$10K	706	0	706	0	0
503140 Office Equipment < \$10K	33	0	33	0	0
503210 Food & Ice	1,107	0	1,107	0	0
503300 Personal Use Supply	42,733	0	42,733	0	0
503320 Uniforms/Work Related Items	7,372	0	7,372	0	0
503325 Safety Shoes	6,199	0	6,199	0	0
503400 Medical Supply	2,100	0	2,100	0	0
503640 Safety Supply	2,376	0	2,376	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	107,114	0	107,114	0	0
503801 Auto Fuel	6,439,561	0	6,439,561	0	0
503802 Auto Tires	306,665	0	306,665	0	0
503803 Auto Oil/Lubricants	157,622	0	157,622	0	0
503804 Auto Repair Parts	2,773,692	0	2,773,692	0	0
503805 Auto Batteries	21,078	0	21,078	0	0
503806 Fuel Hedging Contra Account	(290,493)	0	(290,493)	0	0
503850 Small Equipment Supply	11	0	11	0	0
503851 Work Equipment < \$10K	1,167	0	1,167	0	0
505233 Rent Equipment	11,660	0	11,660	0	0
505248 Underground Tank Fee	1,500	0	1,500	0	0
505253 Vehicle Registration	8,932	0	8,932	0	0
505254 Drug Test Fee	553	0	553	0	0
505256 Auto Emission Test	8,785	0	8,785	0	0
505269 Other License & Fees	515	0	515	0	0
505901 Depreciation	16,669,949	0	0	16,669,949	0
505951 Insurance-Buildings	1,700	0	1,700	0	0
505955 Insurance-Liab/PropDmg	12,400	0	12,400	0	0
505957 Insurance-Premium J&L	28,300	0	28,300	0	0
505960 Insurance-IOD	18,300	0	18,300	0	0
531001 Transfer Operational	3,000,000	0	0	0	3,000,000
Departmental Total					
Expenditures Per Financial Statement	41,146,919				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CAFR Non-Operating Revenue/Expense:	0	0	0	0	0
Investment Income	(98,707)	0	(98,707)	0	0
Loss on Sale of Property	76,149	0	76,149	0	0
Other	(332,994)	0	(332,994)	0	0
Functional Cost	40,791,367	0	21,121,418	16,669,949	3,000,000
Allocation Step 1					
Inbound - All Others	2,342,594	0	2,342,594	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(3,000,000)	0	0	0	(3,000,000)

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

	Total	G&A	GS Fleet Management	GS Fleet Mgmt Depreciation	30003 General Fund 4% Reserve**
1st Allocation	40,133,961	0	23,464,012	16,669,949	0
Allocation Step 2					
Inbound - All Others	921,366	0	921,366	0	0
2nd Allocation	921,366	0	921,366	0	0
Total For 010 General Services - Fleet Management					
Schedule .3 Total	41,055,327	0	24,385,378	16,669,949	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003 Metropolitan Clerk - Records Center	1,100.00	0.005130	1,205	(1,100)	105		105
005 Election Commission	1,800.00	0.008395	1,968	(1,800)	168	72	240
006 Law	4,600.00	0.021453	5,030	(4,600)	430		430
007 Planning Commission	800.00	0.003731	874	(800)	74	32	106
008 Human Resources	600.00	0.002798	653	(600)	53		53
010 General Services	1,900.00	0.008861	2,077	(1,900)	177	75	252
010 General Services - Administration	100.00	0.000466	108	(100)	8		8
010 General Services - Facilities	9,100.00	0.042439	9,957	(9,100)	857		857
010 General Services - Mail Services	15,400.00	0.071820	16,850	(15,400)	1,450	657	2,107
014 Information Technology Service	36,700.00	0.171156	40,160	(36,700)	3,460	1,568	5,028
016 Assessor of Property	30,600.00	0.142708	33,483	(30,600)	2,883	1,303	4,186
017 Trustee	2,300.00	0.010726	2,516	(2,300)	216	91	307
018 County Clerk	7,400.00	0.034511	8,097	(7,400)	697	310	1,007
019 District Attorney	9,400.00	0.043838	10,284	(9,400)	884	394	1,278
021 Public Defender	3,600.00	0.016789	3,939	(3,600)	339	147	486
022 Juvenile Court Clerk	1,300.00	0.006063	1,424	(1,300)	124	52	176
023 Circuit Court Clerk	2,900.00	0.013525	3,173	(2,900)	273	117	390
024 Criminal Court Clerk	9,900.00	0.046170	10,833	(9,900)	933	416	1,349
026 Juvenile Court	20,200.00	0.094206	22,101	(20,200)	1,901	861	2,762
027 General Sessions Court	9,300.00	0.043372	10,175	(9,300)	875	391	1,266
028 State Trial Courts	23,100.00	0.107731	25,274	(23,100)	2,174	988	3,162
030 Sheriff's Office - Security Services	893,300.00	4.166049	977,523	(893,300)	84,223	38,408	122,631
031 Police	6,179,500.00	28.819100	6,762,159	(6,179,500)	582,659	265,951	848,610
032 Fire	4,766,700.00	22.230277	5,216,114	(4,766,700)	449,414	204,954	654,368
033 Codes Administration	184,700.00	0.861378	202,113	(184,700)	17,413	7,933	25,346
034 Beer Board	5,500.00	0.025650	6,018	(5,500)	518	229	747
037 Social Services	17,400.00	0.081148	19,037	(17,400)	1,637	744	2,381
038 Health	98,200.00	0.457972	107,460	(98,200)	9,260	4,211	13,471
039 Public Library	59,100.00	0.275622	64,672	(59,100)	5,572	2,531	8,103
040 Parks	1,070,600.00	4.992916	1,171,540	(1,070,600)	100,940	46,024	146,964
042 Public Works	5,430,100.00	25.324150	5,942,060	(5,430,100)	511,960	233,508	745,468
049 Office of Emergency Management	25,900.00	0.120789	28,340	(25,900)	2,440	1,107	3,547
065 Water and Sewer	2,207,800.00	10.296433	2,415,957	(2,207,800)	208,157	94,921	303,078
075 Metro Action Commission	268,700.00	1.253126	294,033	(268,700)	25,333	11,549	36,882
080 Metro Nashville Public Schools (MNPS)	21,600.00	0.100735	23,634	(21,600)	2,034	921	2,955
All Other	21,178.00	0.098767	23,171	(21,178)	1,993	901	2,894
Schedule .4 Total for GS Fleet Management	21,442,378.00	100.000000	23,464,012	(21,442,378)	2,021,634	921,366	2,943,000
Direct Billed				21,442,378	21,442,378		21,442,378
Schedule .3 Total for GS Fleet Management	21,442,378.00	100.000000		0	23,464,012	921,366	24,385,378

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Fleet Management**

Activity - GS Fleet Mgmt Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	4,839.79	0.029139	4,857		4,857		4,857
009 Register of Deeds	4,761.20	0.028666	4,779		4,779		4,779
010 General Services	724.81	0.004364	727		727		727
010 General Services - Facilities	23,920.79	0.144020	24,008		24,008		24,008
010 General Services - Fleet Management	199,172.30	1.199156	199,899		199,899		199,899
014 Information Technology Service	12,770.20	0.076885	12,817		12,817		12,817
016 Assessor of Property	57,694.96	0.347364	57,905		57,905		57,905
017 Trustee	4,840.20	0.029141	4,858		4,858		4,858
019 District Attorney	3,239.40	0.019503	3,251		3,251		3,251
026 Juvenile Court	19,509.60	0.117461	19,581		19,581		19,581
028 State Trial Courts	685.22	0.004126	688		688		688
030 Sheriff's Office	456,116.88	2.746141	457,780		457,780		457,780
031 Police	3,110,906.39	18.729823	3,122,252		3,122,252		3,122,252
032 Fire	4,555,523.65	27.427426	4,572,138		4,572,138		4,572,138
033 Codes Administration	78,144.24	0.470483	78,429		78,429		78,429
034 Beer Board	3,216.60	0.019366	3,228		3,228		3,228
037 Social Services	7,648.88	0.046052	7,677		7,677		7,677
038 Health	40,248.00	0.242321	40,395		40,395		40,395
039 Public Library	37,806.24	0.227620	37,944		37,944		37,944
040 Parks	756,907.28	4.557109	759,668		759,668		759,668
042 Public Works	3,957,313.31	23.825783	3,971,746		3,971,746		3,971,746
061 Municipal Auditorium	550.00	0.003311	552		552		552
065 Water and Sewer	2,955,778.53	17.795846	2,966,558		2,966,558		2,966,558
075 Metro Action Commission	312,828.88	1.883448	313,970		313,970		313,970
091 Emergency Communication Center	4,226.47	0.025446	4,242		4,242		4,242
Schedule .4 Total for GS Fleet Mgmt Depreciation	16,609,373.82	100.000000	16,669,949		16,669,949	0	16,669,949

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

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

Receiving Department	Total	GS Fleet Management	GS Fleet Mgmt Depreciation
003 Metropolitan Clerk - Records Center	105	105	0
005 Election Commission	240	240	0
006 Law	430	430	0
007 Planning Commission	4,963	106	4,857
008 Human Resources	53	53	0
009 Register of Deeds	4,779	0	4,779
010 General Services	979	252	727
010 General Services - Administration	8	8	0
010 General Services - Facilities	24,865	857	24,008
010 General Services - Fleet Management	199,899	0	199,899
010 General Services - Mail Services	2,107	2,107	0
014 Information Technology Service	17,845	5,028	12,817
016 Assessor of Property	62,091	4,186	57,905
017 Trustee	5,165	307	4,858
018 County Clerk	1,007	1,007	0
019 District Attorney	4,529	1,278	3,251
021 Public Defender	486	486	0
022 Juvenile Court Clerk	176	176	0
023 Circuit Court Clerk	390	390	0
024 Criminal Court Clerk	1,349	1,349	0
026 Juvenile Court	22,343	2,762	19,581
027 General Sessions Court	1,266	1,266	0
028 State Trial Courts	3,850	3,162	688
030 Sheriff's Office	457,780	0	457,780
030 Sheriff's Office - Security Services	122,631	122,631	0
031 Police	3,970,862	848,610	3,122,252
032 Fire	5,226,506	654,368	4,572,138
033 Codes Administration	103,775	25,346	78,429
034 Beer Board	3,975	747	3,228
037 Social Services	10,058	2,381	7,677
038 Health	53,866	13,471	40,395
039 Public Library	46,047	8,103	37,944
040 Parks	906,632	146,964	759,668
042 Public Works	4,717,214	745,468	3,971,746
049 Office of Emergency Management	3,547	3,547	0
061 Municipal Auditorium	552	0	552
065 Water and Sewer	3,269,636	303,078	2,966,558
075 Metro Action Commission	350,852	36,882	313,970
080 Metro Nashville Public Schools (MNPS)	2,955	2,955	0
091 Emergency Communication Center	4,242	0	4,242
All Other	2,894	2,894	0
Direct Bill	21,442,378	21,442,378	0
Total	41,055,327	24,385,378	16,669,949

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 010 General Services - Mail Services

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	885,794			885,794
Inbound Costs:				
Depreciation	6,628		6,628	
001 Administrative - Post Audits	272		272	
010 General Services - Administration	59,149	20,996	80,145	
010 General Services - Facilities	9,449	192	9,641	
010 General Services - Fleet Management	1,450	657	2,107	
014 Information Technology Service		529	529	
015 Finance - Accountability		21	21	
015 Finance - Grants & Cost Planning		69	69	
015 Finance - Office of Mgmt & Budget		866	866	
015 Finance - Operations		897	897	
015 Finance - Payroll		107	107	
015 Finance - Property Administration		163	163	
015 Finance - Treasury		30	30	
030 Sheriff's Office - Security Services		2,613	2,613	
048 Internal Audit		388	388	
Total Allocated Additions:	76,948	27,528	104,476	104,476
Total To Be Allocated:	962,742	27,528		990,270

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

	Total	G&A	GS Mail Services
Other Expense & Cost			
501101 Regular Pay	137,033	0	137,033
501102 Leave Pay	13,029	0	13,029
501103 Holiday Pay	6,318	0	6,318
501109 Longevity	2,915	0	2,915
501172 Employer OASDI	8,939	0	8,939
501173 Employer SSN Medical	2,090	0	2,090
501174 Employer Group Health	41,592	0	41,592
501175 Employer Dental Group	1,227	0	1,227
501176 Employer Group Life	582	0	582
501177 Employer Pension	19,298	0	19,298
501182 Cafe Plan Pre-Tax Savings	1,183	0	1,183
502105 Cable Television	119	0	119
502331 Temporary Service	600	0	600
502345 Lock & Key Service	89	0	89
502502 Allowance-Cell/Mobile Devices	332	0	332
502520 Postage & Delivery Srvc	600,003	0	600,003
502920 Other Rpr & Maint Srvc	0	0	0
502951 Info Systems Charge	5,700	0	5,700
502957 Telecmnct'n Charge	890	0	890
502977 Fleet Management	15,400	0	15,400
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	5,556	0	5,556
503320 Uniforms/Work Related Items	1,192	0	1,192
503325 Safety Shoes	300	0	300
505233 Rent Equipment	21,107	0	21,107
Departmental Total			
Expenditures Per Financial Statement	885,794		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	885,794	0	885,794
Allocation Step 1			
Inbound - All Others	76,948	0	76,948
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	962,742	0	962,742
Allocation Step 2			
Inbound - All Others	27,528	0	27,528
2nd Allocation	27,528	0	27,528
Total For 010 General Services - Mail Services			
Schedule .3 Total	990,270	0	990,270

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	65,724.49	7.096260	68,314		68,314		68,314
002 Metropolitan Council	7,882.44	0.851065	8,192		8,192		8,192
003 Metropolitan Clerk	360.43	0.038916	375		375		375
004 Mayor's Office	81.48	0.008797	84		84	1	85
004 Mayor's Office - Administration	2,774.99	0.299615	2,882		2,882		2,882
005 Election Commission	62,079.83	6.702747	64,529		64,529	2,058	66,587
006 Law	11,955.75	1.290860	12,425		12,425		12,425
007 Planning Commission	5,840.92	0.630643	6,072		6,072	188	6,260
008 Human Resources	10,486.87	1.132265	10,901		10,901		10,901
009 Register of Deeds	5,515.72	0.595531	5,731		5,731	176	5,907
010 General Services	20.40	0.002203	22		22		22
010 General Services - Administration	1,066.42	0.115141	1,108		1,108		1,108
010 General Services - Fleet Management	946.80	0.102226	984		984		984
011 Historical Commission	1,620.62	0.174978	1,683		1,683	48	1,731
014 Information Technology Service	1,176.92	0.127072	1,223		1,223	36	1,259
015 Finance - Administration	322.74	0.034846	335		335	8	343
015 Finance - Business Assistance	47.39	0.005117	47		47	1	48
015 Finance - Office of Mgmt & Budget	361.38	0.039018	376		376	9	385
015 Finance - Operations	7,783.08	0.840338	8,088		8,088	252	8,340
015 Finance - Payroll	3,852.78	0.415984	4,005		4,005	120	4,125
015 Finance - Property Administration	254.52	0.027480	262		262	7	269
015 Finance - Purchasing	595.88	0.064337	617		617	17	634
015 Finance - Treasury	18,740.58	2.023417	19,477		19,477	615	20,092
016 Assessor of Property	13,340.48	1.440369	13,866		13,866	440	14,306
017 Trustee	9,504.44	1.026192	9,880		9,880	307	10,187
018 County Clerk	158,517.87	17.115142	164,858		164,858	5,587	170,445
019 District Attorney	12,377.95	1.336445	12,866		12,866	404	13,270
021 Public Defender	4,285.46	0.462700	4,453		4,453	135	4,588
022 Juvenile Court Clerk	11,884.75	1.283194	12,351		12,351	389	12,740
023 Circuit Court Clerk	140,387.72	15.157634	145,928		145,928	4,680	150,608
024 Criminal Court Clerk	47,473.60	5.125715	49,346		49,346	1,575	50,921
025 Clerk and Master - Chancery	12,481.40	1.347614	12,972		12,972	410	13,382
026 Juvenile Court	12,198.03	1.317019	12,679		12,679	398	13,077
027 General Sessions Court	8,013.11	0.865174	8,328		8,328	257	8,585
028 State Trial Courts	15,797.09	1.705609	16,418		16,418	524	16,942
029 Justice Integration Services	142.56	0.015392	146		146	3	149
030 Sheriff's Office	5.10	0.000551	5		5		5
030 Sheriff's Office - Security Services	76,247.60	8.232438	79,253		79,253	2,534	81,787
031 Police	35,984.52	3.885241	37,404		37,404	1,190	38,594
032 Fire	4,859.77	0.524708	5,052		5,052	153	5,205
033 Codes Administration	82,319.46	8.888015	85,567		85,567	2,735	88,302
034 Beer Board	2,001.01	0.216049	2,080		2,080	61	2,141
035 Agricultural Extension	332.53	0.035903	344		344	9	353
036 Soil and Water Conservation	82.06	0.008860	84		84	1	85
037 Social Services	2,206.84	0.238272	2,291		2,291	67	2,358
038 Health	1,279.17	0.138112	1,328		1,328	38	1,366
039 Public Library	26,171.19	2.825698	27,202		27,202	863	28,065
040 Parks	6,477.49	0.699373	6,730		6,730	207	6,937
041 Arts Commission	576.44	0.062238	597		597	16	613
042 Public Works	10,217.72	1.103205	10,622		10,622	332	10,954
044 Human Relations Commission	274.92	0.029683	285		285	7	292

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 010 General Services - Mail Services**

Activity - GS Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
047 Criminal Justice Planning	40.68	0.004392	41		41		41
048 Internal Audit	1,093.91	0.118109	1,137		1,137	32	1,169
049 Office of Emergency Management	614.01	0.066295	635		635	18	653
060 Farmer's Market	20.40	0.002203	22		22		22
061 Municipal Auditorium	743.94	0.080323	770		770	23	793
062 State Fair Board	346.08	0.037366	359		359	9	368
064 Sports Authority	163.32	0.017634	168		168	5	173
065 Water and Sewer	1,039.47	0.112231	1,081		1,081	29	1,110
070 Community Education Commission	1,769.94	0.191100	1,839		1,839	54	1,893
071 Convention Center Authority	1,226.31	0.132404	1,274		1,274	36	1,310
075 Metro Action Commission	12,935.79	1.396675	13,446	(12,936)	510	428	938
076 Nashville Career Advancement Center	647.70	0.069932	671	(648)	23	20	43
077 Metro Development & Housing Authorit	264.72	0.028582	273	(265)	8	7	15
Bordeaux Longterm Care	345.96	0.037353	359		359	9	368
Schedule .4 Total for GS Mail Services	926,184.94	100.000000	962,742	(13,849)	948,893	27,528	976,421
Direct Billed				13,849	13,849		13,849
Schedule .3 Total for GS Mail Services	926,184.94	100.000000		0	962,742	27,528	990,270

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

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

Receiving Department	Total	GS Mail Services
001 Administrative - Employee Benefits	68,314	68,314
002 Metropolitan Council	8,192	8,192
003 Metropolitan Clerk	375	375
004 Mayor's Office	85	85
004 Mayor's Office - Administration	2,882	2,882
005 Election Commission	66,587	66,587
006 Law	12,425	12,425
007 Planning Commission	6,260	6,260
008 Human Resources	10,901	10,901
009 Register of Deeds	5,907	5,907
010 General Services	22	22
010 General Services - Administration	1,108	1,108
010 General Services - Fleet Management	984	984
011 Historical Commission	1,731	1,731
014 Information Technology Service	1,259	1,259
015 Finance - Administration	343	343
015 Finance - Business Assistance	48	48
015 Finance - Office of Mgmt & Budget	385	385
015 Finance - Operations	8,340	8,340
015 Finance - Payroll	4,125	4,125
015 Finance - Property Administration	269	269
015 Finance - Purchasing	634	634
015 Finance - Treasury	20,092	20,092
016 Assessor of Property	14,306	14,306
017 Trustee	10,187	10,187
018 County Clerk	170,445	170,445
019 District Attorney	13,270	13,270
021 Public Defender	4,588	4,588
022 Juvenile Court Clerk	12,740	12,740
023 Circuit Court Clerk	150,608	150,608
024 Criminal Court Clerk	50,921	50,921
025 Clerk and Master - Chancery	13,382	13,382
026 Juvenile Court	13,077	13,077
027 General Sessions Court	8,585	8,585
028 State Trial Courts	16,942	16,942
029 Justice Integration Services	149	149
030 Sheriff's Office	5	5
030 Sheriff's Office - Security Services	81,787	81,787
031 Police	38,594	38,594
032 Fire	5,205	5,205
033 Codes Administration	88,302	88,302
034 Beer Board	2,141	2,141
035 Agricultural Extension	353	353
036 Soil and Water Conservation	85	85
037 Social Services	2,358	2,358
038 Health	1,366	1,366
039 Public Library	28,065	28,065
040 Parks	6,937	6,937
041 Arts Commission	613	613
042 Public Works	10,954	10,954
044 Human Relations Commission	292	292
047 Criminal Justice Planning	41	41

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

Receiving Department	Total	GS Mail Services
048 Internal Audit	1,169	1,169
049 Office of Emergency Management	653	653
060 Farmer's Market	22	22
061 Municipal Auditorium	793	793
062 State Fair Board	368	368
064 Sports Authority	173	173
065 Water and Sewer	1,110	1,110
070 Community Education Commission	1,893	1,893
071 Convention Center Authority	1,310	1,310
075 Metro Action Commission	938	938
076 Nashville Career Advancement Center	43	43
077 Metro Development & Housing Authorit	15	15
Bordeaux Longterm Care	368	368
Direct Bill	13,849	13,849
Total	990,270	990,270

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 014 Information Technology Service

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

ITS operates as an internal service fund in Fund 51137. Accordingly, departments are charged for the cost of services provided. For cost allocation purposes, the costs included in Metro's FY 2019 Comprehensive Annual Financial Report (CAFR) were allocated to benefiting departments using the total actual billings identified to each department/agency. The allocated costs have been reduced by the direct billed amounts recorded for each department/agency.

The FY 2019 depreciation expense has been separately identified as to the purpose of the equipment. Information Systems Depreciation has been allocated using the total information systems billings (excluding radio communication billings) by department/agency. The Radio Communications Depreciation has been allocated using the total radio billings by benefiting department.

The costs recorded to other internal service and capital project funds, including 30003 General Fund 4% Reserve Fund, 34155 Nash Educ Comm & ArtsTVCapital Fund, 4XXXX Capital Projects Funds, and 51138 ITS Technology Revolving Fund have been included in this schedule for presentation purposes, but these costs have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 014 Information Technology Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	42,588,111			42,588,111
Cost Adjustments:				
CAFR Non-Operating Revenue/Expense:	0			
Investment Income	-105,404			
Gain on Sale of Property	0			
CAFR Charges for Services	-25,799,261			
Total Departmental Cost Adjustments:	-25,904,665			-25,904,665
Inbound Costs:				
Depreciation	622,449		622,449	
001 Administrative - Employee Benefits	438,532	3,233	441,765	
001 Administrative - Facility Rental	49,569	79	49,648	
001 Administrative - Insurance	2,747	247	2,994	
001 Administrative - Post Audits	7,048	11	7,059	
002 Metropolitan Council	38,975	4,120	43,095	
003 Metropolitan Clerk	10,607	4,082	14,689	
003 Metropolitan Clerk - Records Center	219		219	
004 Mayor's Office - Administration	71,160	3,623	74,783	
006 Law	14,114	9,468	23,582	
008 Human Resources	78,685	2,812	81,497	
010 General Services - Facilities	1,232,272	26,604	1,258,876	
010 General Services - Fleet Management	16,277	1,568	17,845	
010 General Services - Mail Services	1,223	36	1,259	
014 Information Technology Service		-143,626	-143,626	
015 Finance - Accountability		1,223	1,223	
015 Finance - Business Assistance		14,146	14,146	
015 Finance - Grants & Cost Planning		2,675	2,675	
015 Finance - Office of Mgmt & Budget		16,560	16,560	
015 Finance - Operations		19,212	19,212	
015 Finance - Payroll		4,475	4,475	
015 Finance - Property Administration		6,245	6,245	
015 Finance - Purchasing		63,351	63,351	
015 Finance - Treasury		2,477	2,477	
030 Sheriff's Office - Security Services		306,797	306,797	
048 Internal Audit		14,931	14,931	
Total Allocated Additions:	2,583,877	364,349	2,948,226	2,948,226
Total To Be Allocated:	19,267,323	364,349		19,631,672

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

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

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

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

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

	Total	G&A	Information Systems	Info Sys Depreciation	Radio Depreciation
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CAFR Non-Operating Revenue/Expense:	0	0	0	0	0
Investment Income	(105,404)	0	(105,404)	0	0
Gain on Sale of Property	0	0	0	0	0
CAFR Charges for Services	(25,799,261)	0	(25,799,261)	0	0
 Functional Cost	 16,683,446	 0	 (558,920)	 46,013	 2,345,881
Allocation Step 1					
Inbound - All Others	2,583,877	0	2,583,877	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(14,850,472)	0	0	0	0
1st Allocation	4,416,851	0	2,024,957	46,013	2,345,881
Allocation Step 2					
Inbound - All Others	364,349	0	364,349	0	0
2nd Allocation	364,349	0	364,349	0	0
Total For 014 Information Technology Service					
Schedule .3 Total	4,781,200	0	2,389,306	46,013	2,345,881

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

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

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

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

Departmental Total _____
Expenditures Per Financial Statement

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	3,257.58	0.012627	251		251		251
002 Metropolitan Council	87,465.47	0.339023	6,862		6,862		6,862
003 Metropolitan Clerk	58,705.04	0.227545	4,605		4,605		4,605
003 Metropolitan Clerk - Records Center	7,404.92	0.028702	578		578		578
004 Mayor's Office - Administration	140,153.48	0.543246	10,996		10,996		10,996
005 Election Commission	323,212.38	1.252797	25,366		25,366	4,601	29,967
006 Law	119,363.28	0.462662	9,363		9,363		9,363
007 Planning Commission	170,767.63	0.661909	13,396		13,396	2,407	15,803
008 Human Resources	295,190.33	1.144181	23,162		23,162		23,162
009 Register of Deeds	128,464.11	0.497937	10,083		10,083	1,813	11,896
010 General Services	38,689.25	0.149963	3,032		3,032	534	3,566
010 General Services - Administration	54,466.69	0.211117	4,272		4,272		4,272
010 General Services - Facilities	547,446.64	2.121947	42,965		42,965		42,965
010 General Services - Fleet Management	749,542.56	2.905287	58,834		58,834		58,834
010 General Services - Mail Services	6,590.04	0.025544	516		516		516
011 Historical Commission	42,050.47	0.162991	3,296		3,296	578	3,874
014 Information Technology Service	(1,783,511.28)	(6.913032)	(139,985)		(139,985)		(139,985)
015 Finance - Accountability	8,889.15	0.034455	690		690	118	808
015 Finance - Administration	23,850.53	0.092447	1,865		1,865	324	2,189
015 Finance - Business Assistance	9,740.89	0.037756	761		761	129	890
015 Finance - Grants & Cost Planning	7,026.22	0.027234	547		547	90	637
015 Finance - Office of Mgmt & Budget	67,516.83	0.261701	5,297		5,297	946	6,243
015 Finance - Operations	104,172.06	0.403779	8,174		8,174	1,474	9,648
015 Finance - Payroll	21,261.44	0.082411	1,665		1,665	287	1,952
015 Finance - Property Administration	12,925.26	0.050099	1,013		1,013	173	1,186
015 Finance - Purchasing	31,505.08	0.122116	2,466		2,466	433	2,899
015 Finance - Treasury	53,007.30	0.205461	4,156		4,156	732	4,888
016 Assessor of Property	449,664.33	1.742935	35,294		35,294	6,409	41,703
017 Trustee	375,077.84	1.453832	29,436		29,436	5,339	34,775
018 County Clerk	188,017.81	0.728772	14,755		14,755	2,662	17,417
019 District Attorney	272,125.99	1.054782	21,355		21,355	3,877	25,232
021 Public Defender	120,896.61	0.468605	9,483		9,483	1,705	11,188
022 Juvenile Court Clerk	59,340.52	0.230009	4,653		4,653	825	5,478
023 Circuit Court Clerk	191,374.12	0.741781	15,018		15,018	2,707	17,725
024 Criminal Court Clerk	125,515.90	0.486510	9,849		9,849	1,773	11,622
025 Clerk and Master - Chancery	31,980.23	0.123958	2,506		2,506	439	2,945
026 Juvenile Court	182,909.86	0.708973	14,351		14,351	2,582	16,933
027 General Sessions Court	234,407.53	0.908582	18,391		18,391	3,323	21,714
028 State Trial Courts	306,659.65	1.188637	24,066		24,066	4,367	28,433
029 Justice Integration Services	529,666.69	2.053030	41,570		41,570	7,535	49,105
030 Sheriff's Office	96,523.47	0.374133	7,573		7,573	1,364	8,937
030 Sheriff's Office - Security Services	1,038,158.59	4.023986	81,480		81,480	14,809	96,289
031 Police	5,067,282.52	19.641194	397,963		397,963	73,441	471,404
032 Fire	1,524,677.39	5.909772	119,670		119,670	21,747	141,417
033 Codes Administration	642,954.51	2.492143	50,465		50,465	9,168	59,633
034 Beer Board	38,456.35	0.149060	3,016		3,016	528	3,544
035 Agricultural Extension	25,375.25	0.098356	1,988		1,988	344	2,332
036 Soil and Water Conservation	91.19	0.000353	6		6	1	7
037 Social Services	150,640.59	0.583895	11,818		11,818	2,130	13,948
038 Health	1,417,305.92	5.493591	111,242		111,242	20,213	131,455
039 Public Library	1,900,967.64	7.368303	149,204		149,204	27,145	176,349

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Information Systems

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
040 Parks	933,970.18	3.620143	73,303		73,303	13,315	86,618
041 Arts Commission	40,650.08	0.157563	3,186		3,186	557	3,743
042 Public Works	645,016.52	2.500136	50,626		50,626	9,196	59,822
044 Human Relations Commission	27,054.02	0.104864	2,119		2,119	368	2,487
047 Criminal Justice Planning	14,480.69	0.056128	1,133		1,133	196	1,329
048 Internal Audit	53,523.53	0.207461	4,198		4,198	742	4,940
049 Office of Emergency Management	149,459.21	0.579316	11,728		11,728	2,110	13,838
051 Office of Family Safety	44,095.67	0.170918	3,457		3,457	607	4,064
060 Farmer's Market	33,263.05	0.128930	2,604		2,604	458	3,062
061 Municipal Auditorium	31,849.95	0.123453	2,493		2,493	437	2,930
062 State Fair Board	101,703.36	0.394210	7,982		7,982	1,441	9,423
064 Sports Authority	22,111.40	0.085706	1,731		1,731	301	2,032
065 Water and Sewer	2,268,026.87	8.791054	178,016		178,016	32,391	210,407
067 General Hospital	128,176.00	0.496820	10,059		10,059	1,809	11,868
068 District Energy System (DES)	11,300.00	0.043800	883		883	155	1,038
070 Community Education Commission	40,181.94	0.155748	3,149		3,149	553	3,702
071 Convention Center Authority	273,600.00	1.060495	21,472		21,472	3,898	25,370
075 Metro Action Commission	506,393.17	1.962820	39,742		39,742	7,210	46,952
076 Nashville Career Advancement Center	101,130.80	0.391991	7,933		7,933	1,431	9,364
077 Metro Development & Housing Authorit	14,900.00	0.057754	1,167		1,167	202	1,369
078 Metropolitan Transit Authority (MTA)	323,700.00	1.254687	25,405		25,405	4,610	30,015
080 Metro Nashville Public Schools (MNPS)	2,203,500.00	8.540942	172,955		172,955	31,468	204,423
091 Emergency Communication Center	406,396.85	1.575227	31,896		31,896	5,784	37,680
Nashville Electric Service (NES)	780,591.00	3.025633	61,268		61,268	11,125	72,393
All Other	344,962.98	1.337104	27,074		27,074	4,913	31,987
Schedule .4 Total for Information Systems	25,799,261.12	100.000000	2,024,957		2,024,957	364,349	2,389,306

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Info Sys Depreciation

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

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 014 Information Technology Service**

Activity - Radio Depreciation

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

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

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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
001 Administrative - Employee Benefits	258	251	7	0
002 Metropolitan Council	7,041	6,862	179	0
003 Metropolitan Clerk	4,725	4,605	120	0
003 Metropolitan Clerk - Records Center	593	578	15	0
004 Mayor's Office - Administration	11,282	10,996	286	0
005 Election Commission	30,627	29,967	660	0
006 Law	9,607	9,363	244	0
007 Planning Commission	16,152	15,803	349	0
008 Human Resources	23,765	23,162	603	0
009 Register of Deeds	12,158	11,896	262	0
010 General Services	3,645	3,566	79	0
010 General Services - Administration	4,664	4,272	111	281
010 General Services - Facilities	60,382	42,965	1,094	16,323
010 General Services - Fleet Management	72,026	58,834	1,513	11,679
010 General Services - Mail Services	529	516	13	0
011 Historical Commission	3,960	3,874	86	0
014 Information Technology Service	(143,626)	(139,985)	(3,641)	0
015 Finance - Accountability	826	808	18	0
015 Finance - Administration	2,238	2,189	49	0
015 Finance - Business Assistance	910	890	20	0
015 Finance - Grants & Cost Planning	651	637	14	0
015 Finance - Office of Mgmt & Budget	6,381	6,243	138	0
015 Finance - Operations	9,861	9,648	213	0
015 Finance - Payroll	1,995	1,952	43	0
015 Finance - Property Administration	1,212	1,186	26	0
015 Finance - Purchasing	2,963	2,899	64	0
015 Finance - Treasury	4,996	4,888	108	0
016 Assessor of Property	42,621	41,703	918	0
017 Trustee	35,541	34,775	766	0
018 County Clerk	17,801	17,417	384	0
019 District Attorney	33,375	25,232	544	7,599
021 Public Defender	11,435	11,188	247	0
022 Juvenile Court Clerk	5,599	5,478	121	0
023 Circuit Court Clerk	18,116	17,725	391	0
024 Criminal Court Clerk	11,878	11,622	256	0
025 Clerk and Master - Chancery	3,010	2,945	65	0
026 Juvenile Court	32,904	16,933	351	15,620
027 General Sessions Court	27,251	21,714	471	5,066
028 State Trial Courts	34,398	28,433	618	5,347
029 Justice Integration Services	50,186	49,105	1,081	0
030 Sheriff's Office	9,134	8,937	197	0
030 Sheriff's Office - Security Services	318,590	96,289	1,799	220,502
031 Police	1,511,418	471,404	8,845	1,031,169
032 Fire	553,419	141,417	2,518	409,484
033 Codes Administration	60,946	59,633	1,313	0
034 Beer Board	5,590	3,544	76	1,970
035 Agricultural Extension	2,384	2,332	52	0
036 Soil and Water Conservation	7	7	0	0
037 Social Services	14,256	13,948	308	0
038 Health	153,318	131,455	2,866	18,997
039 Public Library	182,900	176,349	3,877	2,674
040 Parks	107,073	86,618	1,880	18,575

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

Receiving Department	Total	Information Systems	Info Sys Depreciation	Radio Depreciation
041 Arts Commission	3,826	3,743	83	0
042 Public Works	146,570	59,822	1,193	85,555
044 Human Relations Commission	2,542	2,487	55	0
047 Criminal Justice Planning	1,359	1,329	30	0
048 Internal Audit	5,049	4,940	109	0
049 Office of Emergency Management	66,836	13,838	229	52,769
051 Office of Family Safety	4,154	4,064	90	0
060 Farmer's Market	3,130	3,062	68	0
061 Municipal Auditorium	2,995	2,930	65	0
062 State Fair Board	9,631	9,423	208	0
064 Sports Authority	2,077	2,032	45	0
065 Water and Sewer	236,676	210,407	4,599	21,670
067 General Hospital	11,868	11,868	0	0
068 District Energy System (DES)	1,061	1,038	23	0
070 Community Education Commission	3,784	3,702	82	0
071 Convention Center Authority	25,929	25,370	559	0
075 Metro Action Commission	47,986	46,952	1,034	0
076 Nashville Career Advancement Center	9,570	9,364	206	0
077 Metro Development & Housing Authority	1,369	1,369	0	0
078 Metropolitan Transit Authority (MTA)	30,015	30,015	0	0
080 Metro Nashville Public Schools (MNPS)	589,709	204,423	3,945	381,341
091 Emergency Communication Center	77,713	37,680	773	39,260
Nashville Electric Service (NES)	72,393	72,393	0	0
All Other	31,987	31,987	0	0
Direct Bill	0	0	0	0
Total	4,781,200	2,389,306	46,013	2,345,881

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Accountability**

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

Key Responsibilities include:

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

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

- **Procurement Review** - these costs have been allocated using purchasing modified expenditures (in 000's) by benefiting department.
- **Prompt Pay** - these costs have been allocated based on the number of Prompt Pay reviews completed by benefiting department.
- **Grants** - these costs have been allocated based on the number of Grant reviews completed by benefiting department.
- **Community Partnerships** - these costs have been allocated directly to All Other.
- **Special Projects** - these costs have been allocated using the percentages by benefiting department.
- **Direct Appropriation** - these costs have been allocated directly to All Other.
- **Grants & Cost Planning** - these costs have been allocated directly to Finance - Grants and Cost Planning.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	515,476			515,476
Inbound Costs:				
001 Administrative - Post Audits	201		201	
010 General Services - Facilities	21,481	457	21,938	
014 Information Technology Service	708	118	826	
015 Finance - Accountability		3	3	
015 Finance - Administration		99,373	99,373	
015 Finance - Grants & Cost Planning		42	42	
015 Finance - Office of Mgmt & Budget		436	436	
015 Finance - Operations		427	427	
015 Finance - Payroll		96	96	
015 Finance - Property Administration		93	93	
015 Finance - Treasury		22	22	
030 Sheriff's Office - Security Services		1,970	1,970	
048 Internal Audit		227	227	
Total Allocated Additions:	22,390	103,264	125,654	125,654
Total To Be Allocated:	537,866	103,264		641,130

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

	Total	G&A	Procurement Review	Prompt Pay	Grants
Other Expense & Cost					
501101 Regular Pay	263,684	0	10,521	21,016	56,534
501102 Leave Pay	32,762	0	1,307	2,611	7,024
501103 Holiday Pay	12,985	0	518	1,035	2,784
501109 Longevity	2,337	0	93	186	501
501134 Paid Family Leave	658	0	26	52	141
501172 Employer OASDI	18,353	0	732	1,463	3,935
501173 Employer SSN Medical	4,292	0	171	342	920
501174 Employer Group Health	43,254	0	1,726	3,447	9,274
501175 Employer Dental Group	1,205	0	48	96	258
501176 Employer Group Life	611	0	24	49	131
501177 Employer Pension	35,632	0	1,422	2,840	7,640
501181 FSA Pre-Tax Savings	32	0	1	3	7
501182 Cafe Plan Pre-Tax Savings	1,223	0	49	97	262
502229 Management Consultant	0	0	0	0	0
502314 Pre-Employment Checks	145	0	6	12	31
502453 Employee Local Travel/Park	0	0	0	0	0
502851 Subscriptions	700	0	28	56	150
502883 Registration	935	0	37	75	200
502884 Membership Dues	550	0	22	44	118
502951 Info Systems Charge	8,000	0	319	638	1,715
502957 Telecommnct'n Charge	889	0	35	71	191
502983 Surplus Property	100	0	4	8	21
503100 Offc & Admin Supply	451	0	18	36	97
503120 Computer Software	85,380	0	3,407	6,805	18,305
505233 Rent Equipment	498	0	20	40	107
505282 Professional Privilege Tax	800	0	32	64	172
Departmental Total					
Expenditures Per Financial Statement	515,476				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	515,476	0	20,566	41,086	110,518
Allocation Step 1					
Inbound - All Others	22,390	0	890	1,782	4,797
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	537,866	0	21,456	42,868	115,315
Allocation Step 2					
Inbound - All Others	103,264	0	4,110	8,216	22,126
2nd Allocation	103,264	0	4,110	8,216	22,126
Total For 015 Finance - Accountability					
Schedule .3 Total	641,130	0	25,566	51,084	137,441

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

	Community Partnerships	Special Projects	Direct Appropriations	Grants & Cost Planning
Other Expense & Cost				
501101 Regular Pay	28,900	84,114	9,203	53,396
501102 Leave Pay	3,591	10,452	1,143	6,634
501103 Holiday Pay	1,423	4,143	453	2,629
501109 Longevity	256	746	82	473
501134 Paid Family Leave	72	211	23	133
501172 Employer OASDI	2,011	5,855	641	3,716
501173 Employer SSN Medical	470	1,370	150	869
501174 Employer Group Health	4,741	13,797	1,510	8,759
501175 Employer Dental Group	132	385	42	244
501176 Employer Group Life	67	195	21	124
501177 Employer Pension	3,905	11,366	1,244	7,215
501181 FSA Pre-Tax Savings	4	10	1	6
501182 Cafe Plan Pre-Tax Savings	134	390	43	248
502229 Management Consultant	0	0	0	0
502314 Pre-Employment Checks	16	46	5	29
502453 Employee Local Travel/Park	0	0	0	0
502851 Subscriptions	77	223	24	142
502883 Registration	102	299	33	189
502884 Membership Dues	60	176	19	111
502951 Info Systems Charge	877	2,552	279	1,620
502957 Telecommnct'n Charge	97	284	31	180
502983 Surplus Property	11	33	3	20
503100 Offc & Admin Supply	49	144	16	91
503120 Computer Software	9,358	27,236	2,980	17,289
505233 Rent Equipment	55	158	17	101
505282 Professional Privilege Tax	88	254	28	162
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	56,496	164,439	17,991	104,380
Allocation Step 1				
Inbound - All Others	2,454	7,156	780	4,531
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	58,950	171,595	18,771	108,911
Allocation Step 2				
Inbound - All Others	11,299	33,028	3,591	20,894
2nd Allocation	11,299	33,028	3,591	20,894
Total For 015 Finance - Accountability				
Schedule .3 Total	70,249	204,623	22,362	129,805

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

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.108295	23		23		23
001 Administrative - Employee Benefits	266,131	40.252499	8,666		8,666		8,666
001 Administrative - Facility Rental	974	0.147318	31		31		31
001 Administrative - Insurance	2,508	0.379337	81		81		81
001 Administrative - Post Audits	1,104	0.166981	35		35		35
002 Metropolitan Council	133	0.020116	4		4		4
003 Metropolitan Clerk	194	0.029343	6		6		6
003 Metropolitan Clerk - Records Center	48	0.007260	1		1		1
004 Mayor's Office	269	0.040686	8		8	3	11
004 Mayor's Office - Administration	444	0.067155	15		15		15
005 Election Commission	2,295	0.347120	74		74	29	103
006 Law	10,060	1.521582	325		325		325
007 Planning Commission	855	0.129319	28		28	9	37
008 Human Resources	1,215	0.183770	39		39		39
009 Register of Deeds	376	0.056870	12		12	4	16
010 General Services	138	0.020873	4		4	1	5
010 General Services - Administration	194	0.029343	6		6		6
010 General Services - Facilities	21,410	3.238277	694		694		694
010 General Services - Fleet Management	16,294	2.464479	527		527		527
010 General Services - Mail Services	652	0.098615	21		21		21
011 Historical Commission	225	0.034031	7		7	3	10
014 Information Technology Service	15,407	2.330319	498		498		498
015 Finance	5	0.000756	0		0		0
015 Finance - Accountability	98	0.014823	3		3		3
015 Finance - Administration	107	0.016184	3		3	1	4
015 Finance - Business Assistance	107	0.016184	3		3	1	4
015 Finance - Grants & Cost Planning	10	0.001513	0		0		0
015 Finance - Office of Mgmt & Budget	83	0.012554	3		3	1	4
015 Finance - Operations	167	0.025259	5		5	1	6
015 Finance - Payroll	94	0.014218	3		3	1	4
015 Finance - Property Administration	21	0.003176	1		1		1
015 Finance - Purchasing	46	0.006958	1		1		1
015 Finance - Treasury	266	0.040233	8		8	3	11
016 Assessor of Property	1,623	0.245480	52		52	19	71
017 Trustee	584	0.088330	19		19	6	25
018 County Clerk	439	0.066399	15		15	5	20
019 District Attorney	1,536	0.232321	50		50	17	67
021 Public Defender	703	0.106329	23		23	8	31
022 Juvenile Court Clerk	94	0.014218	3		3	1	4
023 Circuit Court Clerk	1,030	0.155788	33		33	11	44
024 Criminal Court Clerk	455	0.068819	15		15	5	20
025 Clerk and Master - Chancery	148	0.022385	5		5	1	6
026 Juvenile Court	5,209	0.787865	168		168	66	234
027 General Sessions Court	804	0.121606	26		26	8	34
028 State Trial Courts	1,567	0.237010	51		51	18	69
029 Justice Integration Services	821	0.124177	27		27	9	36
030 Sheriff's Office	19,885	3.007620	643		643	250	893
030 Sheriff's Office - Security Services	8,678	1.312554	281		281	109	390
031 Police	28,258	4.274042	917		917	355	1,272
032 Fire	13,622	2.060337	441		441	171	612
033 Codes Administration	1,521	0.230052	49		49	17	66

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

Activity - Procurement Review

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	55	0.008319	2		2		2
035 Agricultural Extension	53	0.008016	2		2		2
037 Social Services	2,814	0.425619	91		91	35	126
038 Health	10,666	1.613240	345		345	134	479
038 Health - Employee Health & Wellness	25	0.003781	1		1		1
039 Public Library	14,008	2.118720	453		453	175	628
040 Parks	11,707	1.770692	378		378	146	524
041 Arts Commission	546	0.082583	18		18	5	23
042 Public Works	49,540	7.492959	1,607		1,607	627	2,234
044 Human Relations Commission	145	0.021931	5		5	1	6
047 Criminal Justice Planning	65	0.009831	2		2	1	3
048 Internal Audit	383	0.057929	12		12	4	16
049 Office of Emergency Management	770	0.116463	25		25	8	33
051 Office of Family Safety	842	0.127353	27		27	9	36
052 Community Oversight Board	22	0.003328	1		1		1
060 Farmer's Market	1,418	0.214473	46		46	16	62
061 Municipal Auditorium	1,209	0.182862	39		39	13	52
062 State Fair Board	1,677	0.253647	54		54	19	73
065 Water and Sewer	75,346	11.396135	2,445		2,445	1,032	3,477
068 District Energy System (DES)	13,855	2.095578	448		448	173	621
070 Community Education Commission	254	0.038418	8		8	3	11
075 Metro Action Commission	10,449	1.580418	338		338	130	468
076 Nashville Career Advancement Center	4,566	0.690611	148		148	57	205
091 Emergency Communication Center	750	0.113438	24		24	8	32
Flood	674	0.101943	22		22	7	29
Medical Examiner	4,884	0.738708	158		158	61	219
All Other	24,808	3.752227	804		804	313	1,117
Schedule .4 Total for Procurement Review	661,154	100.000000	21,456		21,456	4,110	25,566

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

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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	4	1.694930	818		818		818
001 Administrative - Employee Benefits	4	1.694915	725		725		725
002 Metropolitan Council	4	1.694915	725		725		725
003 Metropolitan Clerk	4	1.694915	725		725		725
004 Mayor's Office - Administration	4	1.694915	725		725		725
005 Election Commission	4	1.694915	725		725	180	905
006 Law	4	1.694915	725		725		725
007 Planning Commission	4	1.694915	725		725	164	889
008 Human Resources	4	1.694915	725		725		725
009 Register of Deeds	4	1.694915	725		725	164	889
010 General Services - Administration	4	1.694915	725		725		725
011 Historical Commission	4	1.694915	725		725	164	889
014 Information Technology Service	4	1.694915	725		725		725
015 Finance - Administration	4	1.694915	725		725	164	889
015 Finance - Purchasing	4	1.694915	725		725	164	889
016 Assessor of Property	4	1.694915	725		725	164	889
017 Trustee	4	1.694915	725		725	164	889
018 County Clerk	4	1.694915	725		725	164	889
019 District Attorney	4	1.694915	725		725	164	889
021 Public Defender	4	1.694915	725		725	164	889
022 Juvenile Court Clerk	4	1.694915	725		725	164	889
023 Circuit Court Clerk	4	1.694915	725		725	164	889
024 Criminal Court Clerk	4	1.694915	725		725	164	889
025 Clerk and Master - Chancery	4	1.694915	725		725	164	889
026 Juvenile Court	4	1.694915	725		725	164	889
027 General Sessions Court	4	1.694915	725		725	164	889
028 State Trial Courts	4	1.694915	725		725	164	889
029 Justice Integration Services	4	1.694915	725		725	164	889
030 Sheriff's Office	4	1.694915	725		725	164	889
031 Police	4	1.694915	725		725	164	889
032 Fire	4	1.694915	725		725	164	889
033 Codes Administration	4	1.694915	725		725	164	889
034 Beer Board	4	1.694915	725		725	164	889
035 Agricultural Extension	4	1.694915	725		725	164	889
036 Soil and Water Conservation	4	1.694915	725		725	164	889
037 Social Services	4	1.694915	725		725	164	889
038 Health	4	1.694915	725		725	164	889
039 Public Library	4	1.694915	725		725	164	889
040 Parks	4	1.694915	725		725	164	889
041 Arts Commission	4	1.694915	725		725	164	889
042 Public Works	4	1.694915	725		725	164	889
044 Human Relations Commission	4	1.694915	725		725	164	889
047 Criminal Justice Planning	4	1.694915	725		725	164	889
060 Farmer's Market	4	1.694915	725		725	164	889
061 Municipal Auditorium	4	1.694915	725		725	164	889
062 State Fair Board	4	1.694915	725		725	164	889
064 Sports Authority	4	1.694915	725		725	164	889
065 Water and Sewer	4	1.694915	725		725	164	889
068 District Energy System (DES)	4	1.694915	725		725	164	889
070 Community Education Commission	4	1.694915	725		725	164	889
071 Convention Center Authority	4	1.694915	725		725	164	889
075 Metro Action Commission	4	1.694915	725		725	164	889

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

Activity - Prompt Pay

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
076 Nashville Career Advancement Center	4	1.694915	725		725	164	889
078 Metropolitan Transit Authority (MTA)	4	1.694915	725		725	164	889
080 Metro Nashville Public Schools (MNPS)	4	1.694915	725		725	164	889
090 Debt Service	4	1.694915	725		725	164	889
091 Emergency Communication Center	4	1.694915	725		725	164	889
Bordeaux Longterm Care	4	1.694915	725		725	164	889
Knowles Home	4	1.694915	725		725	164	889
Schedule .4 Total for Prompt Pay	236	100.000000	42,868		42,868	8,216	51,084

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

Allocation Source: FY 2019 Reviews Report - Finance-Accountability

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
007 Planning Commission	7	21.875000	25,237		25,237	4,849	30,086
037 Social Services	7	21.875000	25,222		25,222	4,837	30,059
051 Office of Family Safety	5	15.625000	18,015		18,015	3,455	21,470
064 Sports Authority	6	18.750000	21,619		21,619	4,148	25,767
065 Water and Sewer	7	21.875000	25,222		25,222	4,837	30,059
Schedule .4 Total for Grants	32	100.000000	115,315		115,315	22,126	137,441

Allocation Basis: Number of Grant Reviews Completed by Benefiting Department

Allocation Source: FY 2019 Reviews Report - Finance-Accountability

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

Activity - Community Partnerships

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	58,950		58,950	11,299	70,249
Schedule .4 Total for Community Partnerships	100	100.000000	58,950		58,950	11,299	70,249

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

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

Activity - Special Projects

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services	10.00	10.000000	17,157		17,157	3,299	20,456
040 Parks	10.00	10.000000	17,157		17,157	3,299	20,456
042 Public Works	10.00	10.000000	17,157		17,157	3,299	20,456
065 Water and Sewer	10.00	10.000000	17,157		17,157	3,299	20,456
All Other	60.00	60.000000	102,967		102,967	19,832	122,799
Schedule .4 Total for Special Projects	100.00	100.000000	171,595		171,595	33,028	204,623

Allocation Basis: Percentage by Benefiting Department

Allocation Source: FY 2019 Reviews Report - Finance-Accountability

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	18,771		18,771	3,591	22,362
Schedule .4 Total for Direct Appropriations	100	100.000000	18,771		18,771	3,591	22,362

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

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

Activity - Grants & Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Grants & Cost Planning	100	100.000000	108,911		108,911	20,894	129,805
Schedule .4 Total for Grants & Cost Planning	100	100.000000	108,911		108,911	20,894	129,805

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

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

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Partnerships
001 Administrative - Corporate Dues	841	23	818	0	0
001 Administrative - Employee Benefits	9,391	8,666	725	0	0
001 Administrative - Facility Rental	31	31	0	0	0
001 Administrative - Insurance	81	81	0	0	0
001 Administrative - Post Audits	35	35	0	0	0
002 Metropolitan Council	729	4	725	0	0
003 Metropolitan Clerk	731	6	725	0	0
003 Metropolitan Clerk - Records Center	1	1	0	0	0
004 Mayor's Office	11	11	0	0	0
004 Mayor's Office - Administration	740	15	725	0	0
005 Election Commission	1,008	103	905	0	0
006 Law	1,050	325	725	0	0
007 Planning Commission	31,012	37	889	30,086	0
008 Human Resources	764	39	725	0	0
009 Register of Deeds	905	16	889	0	0
010 General Services	20,461	5	0	0	0
010 General Services - Administration	731	6	725	0	0
010 General Services - Facilities	694	694	0	0	0
010 General Services - Fleet Management	527	527	0	0	0
010 General Services - Mail Services	21	21	0	0	0
011 Historical Commission	899	10	889	0	0
014 Information Technology Service	1,223	498	725	0	0
015 Finance - Accountability	3	3	0	0	0
015 Finance - Administration	893	4	889	0	0
015 Finance - Business Assistance	4	4	0	0	0
015 Finance - Grants & Cost Planning	129,805	0	0	0	0
015 Finance - Office of Mgmt & Budget	4	4	0	0	0
015 Finance - Operations	6	6	0	0	0
015 Finance - Payroll	4	4	0	0	0
015 Finance - Property Administration	1	1	0	0	0
015 Finance - Purchasing	890	1	889	0	0
015 Finance - Treasury	11	11	0	0	0
016 Assessor of Property	960	71	889	0	0
017 Trustee	914	25	889	0	0
018 County Clerk	909	20	889	0	0
019 District Attorney	956	67	889	0	0
021 Public Defender	920	31	889	0	0
022 Juvenile Court Clerk	893	4	889	0	0
023 Circuit Court Clerk	933	44	889	0	0
024 Criminal Court Clerk	909	20	889	0	0
025 Clerk and Master - Chancery	895	6	889	0	0
026 Juvenile Court	1,123	234	889	0	0
027 General Sessions Court	923	34	889	0	0
028 State Trial Courts	958	69	889	0	0
029 Justice Integration Services	925	36	889	0	0
030 Sheriff's Office	1,782	893	889	0	0
030 Sheriff's Office - Security Services	390	390	0	0	0
031 Police	2,161	1,272	889	0	0
032 Fire	1,501	612	889	0	0
033 Codes Administration	955	66	889	0	0
034 Beer Board	891	2	889	0	0
035 Agricultural Extension	891	2	889	0	0

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

Receiving Department	Total	Procurement Review	Prompt Pay	Grants	Community Partnerships
036 Soil and Water Conservation	889	0	889	0	0
037 Social Services	31,074	126	889	30,059	0
038 Health	1,368	479	889	0	0
038 Health - Employee Health & Wellness	1	1	0	0	0
039 Public Library	1,517	628	889	0	0
040 Parks	21,869	524	889	0	0
041 Arts Commission	912	23	889	0	0
042 Public Works	23,579	2,234	889	0	0
044 Human Relations Commission	895	6	889	0	0
047 Criminal Justice Planning	892	3	889	0	0
048 Internal Audit	16	16	0	0	0
049 Office of Emergency Management	33	33	0	0	0
051 Office of Family Safety	21,506	36	0	21,470	0
052 Community Oversight Board	1	1	0	0	0
060 Farmer's Market	951	62	889	0	0
061 Municipal Auditorium	941	52	889	0	0
062 State Fair Board	962	73	889	0	0
064 Sports Authority	26,656	0	889	25,767	0
065 Water and Sewer	54,881	3,477	889	30,059	0
068 District Energy System (DES)	1,510	621	889	0	0
070 Community Education Commission	900	11	889	0	0
071 Convention Center Authority	889	0	889	0	0
075 Metro Action Commission	1,357	468	889	0	0
076 Nashville Career Advancement Center	1,094	205	889	0	0
078 Metropolitan Transit Authority (MTA)	889	0	889	0	0
080 Metro Nashville Public Schools (MNPS)	889	0	889	0	0
090 Debt Service	889	0	889	0	0
091 Emergency Communication Center	921	32	889	0	0
Bordeaux Longterm Care	889	0	889	0	0
Flood	29	29	0	0	0
Knowles Home	889	0	889	0	0
Medical Examiner	219	219	0	0	0
All Other	216,527	1,117	0	0	70,249
Direct Bill	0	0	0	0	0
Total	641,130	25,566	51,084	137,441	70,249

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

Receiving Department	Special Projects	Direct Appropriations	Grants & Cost Planning
001 Administrative - Corporate Dues	0	0	0
001 Administrative - Employee Benefits	0	0	0
001 Administrative - Facility Rental	0	0	0
001 Administrative - Insurance	0	0	0
001 Administrative - Post Audits	0	0	0
002 Metropolitan Council	0	0	0
003 Metropolitan Clerk	0	0	0
003 Metropolitan Clerk - Records Center	0	0	0
004 Mayor's Office	0	0	0
004 Mayor's Office - Administration	0	0	0
005 Election Commission	0	0	0
006 Law	0	0	0
007 Planning Commission	0	0	0
008 Human Resources	0	0	0
009 Register of Deeds	0	0	0
010 General Services	20,456	0	0
010 General Services - Administration	0	0	0
010 General Services - Facilities	0	0	0
010 General Services - Fleet Management	0	0	0
010 General Services - Mail Services	0	0	0
011 Historical Commission	0	0	0
014 Information Technology Service	0	0	0
015 Finance - Accountability	0	0	0
015 Finance - Administration	0	0	0
015 Finance - Business Assistance	0	0	0
015 Finance - Grants & Cost Planning	0	0	129,805
015 Finance - Office of Mgmt & Budget	0	0	0
015 Finance - Operations	0	0	0
015 Finance - Payroll	0	0	0
015 Finance - Property Administration	0	0	0
015 Finance - Purchasing	0	0	0
015 Finance - Treasury	0	0	0
016 Assessor of Property	0	0	0
017 Trustee	0	0	0
018 County Clerk	0	0	0
019 District Attorney	0	0	0
021 Public Defender	0	0	0
022 Juvenile Court Clerk	0	0	0
023 Circuit Court Clerk	0	0	0
024 Criminal Court Clerk	0	0	0
025 Clerk and Master - Chancery	0	0	0
026 Juvenile Court	0	0	0
027 General Sessions Court	0	0	0
028 State Trial Courts	0	0	0
029 Justice Integration Services	0	0	0
030 Sheriff's Office	0	0	0
030 Sheriff's Office - Security Services	0	0	0
031 Police	0	0	0
032 Fire	0	0	0
033 Codes Administration	0	0	0
034 Beer Board	0	0	0
035 Agricultural Extension	0	0	0

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

Receiving Department	Special Projects	Direct Appropriations	Grants & Cost Planning
036 Soil and Water Conservation	0	0	0
037 Social Services	0	0	0
038 Health	0	0	0
038 Health - Employee Health & Wellness	0	0	0
039 Public Library	0	0	0
040 Parks	20,456	0	0
041 Arts Commission	0	0	0
042 Public Works	20,456	0	0
044 Human Relations Commission	0	0	0
047 Criminal Justice Planning	0	0	0
048 Internal Audit	0	0	0
049 Office of Emergency Management	0	0	0
051 Office of Family Safety	0	0	0
052 Community Oversight Board	0	0	0
060 Farmer's Market	0	0	0
061 Municipal Auditorium	0	0	0
062 State Fair Board	0	0	0
064 Sports Authority	0	0	0
065 Water and Sewer	20,456	0	0
068 District Energy System (DES)	0	0	0
070 Community Education Commission	0	0	0
071 Convention Center Authority	0	0	0
075 Metro Action Commission	0	0	0
076 Nashville Career Advancement Center	0	0	0
078 Metropolitan Transit Authority (MTA)	0	0	0
080 Metro Nashville Public Schools (MNPS)	0	0	0
090 Debt Service	0	0	0
091 Emergency Communication Center	0	0	0
Bordeaux Longterm Care	0	0	0
Flood	0	0	0
Knowles Home	0	0	0
Medical Examiner	0	0	0
All Other	122,799	22,362	0
Direct Bill	0	0	0
Total	204,623	22,362	129,805

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Administration

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

The Finance - Administration costs are recorded in GSD General Fund 10101, business unit 15160810. These costs have been allocated based on the total salaries and benefits by business unit comprising the Finance Department. The costs recorded to MCC Administration 30100, CU Administration 30113, and Innovation Investment 30215 have been separately identified and have not been allocated within this cost allocation plan. Additionally, the costs recorded to General Fund 4% Reserve 30003 have been separately identified and have not been allocated within the cost allocation plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,563,830			1,563,830
Inbound Costs:				
Depreciation	57,669		57,669	
001 Administrative - Employee Benefits	447,889	3,299	451,188	
001 Administrative - Insurance	31,533	2,849	34,382	
001 Administrative - Post Audits	705	1	706	
002 Metropolitan Council	28,475	3,003	31,478	
003 Metropolitan Clerk	7,750	2,981	10,731	
003 Metropolitan Clerk - Records Center	19		19	
004 Mayor's Office - Administration	51,989	2,640	54,629	
006 Law	60,647	40,747	101,394	
008 Human Resources	57,491	2,046	59,537	
010 General Services - Facilities	29,395	623	30,018	
010 General Services - Mail Services	335	8	343	
014 Information Technology Service	1,914	324	2,238	
015 Finance - Accountability	728	165	893	
015 Finance - Business Assistance		2,355	2,355	
015 Finance - Grants & Cost Planning		942	942	
015 Finance - Office of Mgmt & Budget		1,377	1,377	
015 Finance - Operations		1,443	1,443	
015 Finance - Payroll		1,091	1,091	
015 Finance - Property Administration		271	271	
015 Finance - Purchasing		63,351	63,351	
015 Finance - Treasury		222	222	
030 Sheriff's Office - Security Services		74,818	74,818	
048 Internal Audit		650	650	
Total Allocated Additions:	776,539	205,206	981,745	981,745
Total To Be Allocated:	2,340,369	205,206		2,545,575

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

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

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

	Total	G&A	Administration	30100 MCC Administration**	30113 CU Administration**
Allocation Step 1					
Inbound - All Others	776,539	0	662,417	53,642	60,480
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(425,143)	0	0	(154,096)	(180,267)
1st Allocation	1,915,226	0	1,915,226	0	0
Allocation Step 2					
Inbound - All Others	205,206	0	175,217	14,091	15,898
Unallocated Costs	(29,989)	0	0	(14,091)	(15,898)
2nd Allocation	175,217	0	175,217	0	0
Total For 015 Finance - Administration					
Schedule .3 Total	2,090,443	0	2,090,443	0	0

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

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

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

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

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

Activity - Administration

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance	582,059.37	7.242087	138,703		138,703	13,363	152,066
015 Finance - Accountability	417,028.76	5.188746	99,373		99,373		99,373
015 Finance - Business Assistance	484,463.04	6.027776	115,443		115,443	11,120	126,563
015 Finance - Grants & Cost Planning	305,118.31	3.796337	72,701		72,701	6,999	79,700
015 Finance - Office of Mgmt & Budget	1,322,525.40	16.455098	315,145		315,145	30,409	345,554
015 Finance - Operations	1,973,183.61	24.550703	470,231		470,231	45,475	515,706
015 Finance - Payroll	470,808.03	5.857878	112,193		112,193	10,812	123,005
015 Finance - Property Administration	456,397.78	5.678583	108,754		108,754	10,486	119,240
015 Finance - Purchasing	1,048,984.06	13.051647	249,964		249,964	24,111	274,075
015 Finance - Treasury	976,609.13	12.151145	232,719		232,719	22,442	255,161
Schedule .4 Total for Administration	8,037,177.49	100.000000	1,915,226		1,915,226	175,217	2,090,443

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Administration
015 Finance	152,066	152,066
015 Finance - Accountability	99,373	99,373
015 Finance - Business Assistance	126,563	126,563
015 Finance - Grants & Cost Planning	79,700	79,700
015 Finance - Office of Mgmt & Budget	345,554	345,554
015 Finance - Operations	515,706	515,706
015 Finance - Payroll	123,005	123,005
015 Finance - Property Administration	119,240	119,240
015 Finance - Purchasing	274,075	274,075
015 Finance - Treasury	255,161	255,161
Direct Bill	0	0
Total	2,090,443	2,090,443

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Business Assistance

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

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

- **Vendor Assistance** - direct costs identified to this function are representative of pre-award procurement process activity and monitoring technical training on Metro's procurement processes to small, minority, woman and service disabled veteran owned businesses. These costs have been allocated directly to Finance - Purchasing for further allocation.
- **Procurement Post Award** - direct costs identified to this function include monitoring and ensuring compliance with specifications identified in procurement awards for small, minority, woman, and service disabled veteran owned businesses. These costs are allocated based on the total number of solicitations monitored by benefiting department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	591,690			591,690
Inbound Costs:				
Depreciation	10,901		10,901	
001 Administrative - Post Audits	234		234	
010 General Services - Facilities	25,170	533	25,703	
010 General Services - Mail Services	47	1	48	
014 Information Technology Service	781	129	910	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	115,443	11,120	126,563	
015 Finance - Grants & Cost Planning		46	46	
015 Finance - Office of Mgmt & Budget		499	499	
015 Finance - Operations		513	513	
015 Finance - Payroll		159	159	
015 Finance - Property Administration		108	108	
015 Finance - Treasury		29	29	
048 Internal Audit		261	261	
Total Allocated Additions:	<u>152,579</u>	<u>13,399</u>	165,978	165,978
Total To Be Allocated:	<u>744,269</u>	<u>13,399</u>		<u>757,668</u>

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

	Total	G&A	Vendor Assistance	Procurement Post Award
Other Expense & Cost				
501101 Regular Pay	312,699	100,314	116,824	95,561
501102 Leave Pay	35,834	11,496	13,387	10,951
501103 Holiday Pay	14,900	4,780	5,567	4,553
501109 Longevity	1,705	547	637	521
501134 Paid Family Leave	1,908	612	713	583
501172 Employer OASDI	20,992	6,734	7,843	6,415
501173 Employer SSN Medical	4,910	1,575	1,835	1,500
501174 Employer Group Health	47,643	15,284	17,799	14,560
501175 Employer Dental Group	2,319	744	866	709
501176 Employer Group Life	1,008	323	377	308
501177 Employer Pension	38,367	12,308	14,334	11,725
501181 FSA Pre-Tax Savings	778	250	290	238
501182 Cafe Plan Pre-Tax Savings	1,399	449	522	428
502229 Mngt Cnsltnt Srvc	45,501	14,597	16,999	13,905
502451 Employee Out-of-town Travel	358	115	134	109
502701 Printing/Binding	95	30	36	29
502801 Advertising & Promot'n	2,000	642	747	611
502884 Membership Dues	100	32	37	31
502951 Info Systems Charge	9,000	2,887	3,363	2,750
502957 Telecmmnct'n Charge	741	238	277	226
502983 Surplus Property	300	96	112	92
503050 Host & Hostess	2,000	642	747	611
503100 Offc & Admin Supply	2,203	707	823	673
503120 Computer Software (non-cap)	43,860	14,070	16,386	13,404
503130 Computer Hardware <\$10K	449	144	168	137
505233 Rent Equipment	621	199	232	190
Departmental Total	591,690			
Expenditures Per Financial Statement	591,690			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	591,690	189,815	221,055	180,820
Allocation Step 1				
Inbound - All Others	152,579	152,579	0	0
Reallocate Admin Costs		(342,394)	188,352	154,042
Unallocated Costs	0	0	0	0
1st Allocation	744,269	0	409,407	334,862
Allocation Step 2				
Inbound - All Others	13,399	13,399	0	0
Reallocate Admin Costs		(13,399)	7,386	6,013
Unallocated Costs	0	0	0	0
2nd Allocation	13,399	0	7,386	6,013
Total For 015 Finance - Business Assistance				
Schedule .3 Total	757,668	0	416,793	340,875

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

Activity - Vendor Assistance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
015 Finance - Purchasing	100	100.000000	409,407		409,407	7,386	416,793
Schedule .4 Total for Vendor Assistance	100	100.000000	409,407		409,407	7,386	416,793

Allocation Basis: Direct Allocation to 015 Finance-Purchasing

Allocation Source: Direct Assignment

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

Activity - Procurement Post Award

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	5	3.521127	11,790		11,790		11,790
007 Planning Commission	1	0.704225	2,355		2,355	58	2,413
008 Human Resources	5	3.521127	11,790		11,790		11,790
010 General Services - Administration	32	22.535214	75,518		75,518		75,518
011 Historical Commission	1	0.704225	2,355		2,355	58	2,413
014 Information Technology Service	6	4.225352	14,146		14,146		14,146
015 Finance - Administration	1	0.704225	2,355		2,355		2,355
030 Sheriff's Office	1	0.704225	2,355		2,355	58	2,413
031 Police	4	2.816901	9,433		9,433	253	9,686
038 Health	1	0.704225	2,355		2,355	58	2,413
039 Public Library	3	2.112676	7,069		7,069	186	7,255
040 Parks	9	6.338028	21,223		21,223	575	21,798
041 Arts Commission	1	0.704225	2,355		2,355	58	2,413
042 Public Works	23	16.197183	54,233		54,233	1,475	55,708
048 Internal Audit	3	2.112676	7,069		7,069	186	7,255
060 Farmer's Market	1	0.704225	2,355		2,355	58	2,413
061 Municipal Auditorium	2	1.408451	4,717		4,717	123	4,840
062 State Fair Board	2	1.408451	4,717		4,717	123	4,840
064 Sports Authority	2	1.408451	4,717		4,717	123	4,840
065 Water and Sewer	31	21.830986	73,099		73,099	2,122	75,221
068 District Energy System (DES)	1	0.704225	2,355		2,355	58	2,413
071 Convention Center Authority	1	0.704225	2,355		2,355	58	2,413
076 Nashville Career Advancement Center	6	4.225352	14,146		14,146	383	14,529
Schedule .4 Total for Procurement Post Award	142	100.000000	334,862		334,862	6,013	340,875

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

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

Receiving Department	Total	Vendor Assistance	Procurement Post Award
004 Mayor's Office - Administration	11,790	0	11,790
007 Planning Commission	2,413	0	2,413
008 Human Resources	11,790	0	11,790
010 General Services - Administration	75,518	0	75,518
011 Historical Commission	2,413	0	2,413
014 Information Technology Service	14,146	0	14,146
015 Finance - Administration	2,355	0	2,355
015 Finance - Purchasing	416,793	416,793	0
030 Sheriff's Office	2,413	0	2,413
031 Police	9,686	0	9,686
038 Health	2,413	0	2,413
039 Public Library	7,255	0	7,255
040 Parks	21,798	0	21,798
041 Arts Commission	2,413	0	2,413
042 Public Works	55,708	0	55,708
048 Internal Audit	7,255	0	7,255
060 Farmer's Market	2,413	0	2,413
061 Municipal Auditorium	4,840	0	4,840
062 State Fair Board	4,840	0	4,840
064 Sports Authority	4,840	0	4,840
065 Water and Sewer	75,221	0	75,221
068 District Energy System (DES)	2,413	0	2,413
071 Convention Center Authority	2,413	0	2,413
076 Nashville Career Advancement Center	14,529	0	14,529
Direct Bill	0	0	0
Total	757,668	416,793	340,875

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Grants & Cost Planning

The purpose of the Finance - Grants and Cost Planning Program is to provide grant funding development, assessment, and technical assistance products to Metro departments and agencies so they can win, collect, and retain grant funds. In addition, Cost Planning (CP) provides the annual Local Cost Allocation Plan (LOCAP) and Full Cost Plan to Metro agencies. CP further assists agencies in the preparation of indirect cost rate proposals, departmental cost allocation plans, and full cost billing rate structures.

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	315,323			315,323
Inbound Costs:				
Depreciation	7,395		7,395	
001 Administrative - Post Audits	37,410	68	37,478	
006 Law	359	239	598	
010 General Services - Facilities	10,142	207	10,349	
014 Information Technology Service	561	90	651	
015 Finance - Accountability	108,911	20,894	129,805	
015 Finance - Administration	72,701	6,999	79,700	
015 Finance - Grants & Cost Planning		24	24	
015 Finance - Office of Mgmt & Budget		258	258	
015 Finance - Operations		355	355	
015 Finance - Payroll		79	79	
015 Finance - Property Administration		56	56	
015 Finance - Treasury		15	15	
030 Sheriff's Office - Security Services		1,589	1,589	
048 Internal Audit		137	137	
Total Allocated Additions:	<u>237,479</u>	<u>31,010</u>	268,489	268,489
Total To Be Allocated:	<u>552,802</u>	<u>31,010</u>		<u>583,812</u>

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

	Total	G&A	Grants Coordination	Cost Planning	Direct Appropriations
Other Expense & Cost					
501101 Regular Pay	196,597	6,193	50,919	91,083	48,402
501102 Leave Pay	22,405	706	5,803	10,380	5,516
501103 Holiday Pay	9,675	305	2,506	4,482	2,382
501109 Longevity	1,815	57	470	841	447
501172 Employer OASDI	13,674	431	3,542	6,334	3,367
501173 Employer SSN Medical	3,198	101	828	1,482	787
501174 Employer Group Health	27,114	854	7,023	12,562	6,675
501175 Employer Dental Group	1,150	36	298	533	283
501176 Employer Group Life	511	16	132	237	126
501177 Employer Pension	28,219	889	7,309	13,073	6,948
501182 Cafe Plan Pre-Tax Savings	760	24	197	352	187
502851 Subscriptions	175	6	45	81	43
502883 Registration	390	12	101	181	96
502884 Membership Dues	425	13	110	197	105
502951 Info Systems Charge	6,900	217	1,787	3,197	1,699
502957 Telecommnt'n Charge	126	4	33	58	31
503100 Offc & Admin Supply	1,060	33	275	491	261
503130 Computer Hardware <\$10K	162	5	42	75	40
505233 Rent Equipment	567	18	147	262	140
505282 Professional Privilege Tax	400	13	104	185	98
Departmental Total					
Expenditures Per Financial Statement	315,323				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	315,323	9,933	81,671	146,086	77,633
Allocation Step 1					
Inbound - All Others	237,479	237,479	0	0	0
Reallocate Admin Costs		(247,412)	66,168	118,347	62,897
Unallocated Costs	0	0	0	0	0
1st Allocation	552,802	0	147,839	264,433	140,530
Allocation Step 2					
Inbound - All Others	31,010	31,010	0	0	0
Reallocate Admin Costs		(31,010)	8,285	14,837	7,888
Unallocated Costs	0	0	0	0	0
2nd Allocation	31,010	0	8,285	14,837	7,888
Total For 015 Finance - Grants & Cost Planning					
Schedule .3 Total	583,812	0	156,124	279,270	148,418

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

Activity - Grants Coordination

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	4	2.247191	3,321		3,321		3,321
005 Election Commission	1	0.561798	827		827	43	870
011 Historical Commission	1	0.561798	827		827	43	870
015 Finance - Administration	1	0.561798	827		827		827
026 Juvenile Court	9	5.056180	7,473		7,473	426	7,899
027 General Sessions Court	4	2.247191	3,321		3,321	185	3,506
028 State Trial Courts	4	2.247191	3,321		3,321	185	3,506
030 Sheriff's Office	1	0.561798	827		827	43	870
031 Police	12	6.741573	9,962		9,962	566	10,528
032 Fire	10	5.617978	8,303		8,303	470	8,773
037 Social Services	11	6.179775	9,131		9,131	521	9,652
038 Health	40	22.471907	33,282		33,282	2,046	35,328
039 Public Library	8	4.494382	6,641		6,641	376	7,017
040 Parks	14	7.865169	11,625		11,625	659	12,284
041 Arts Commission	4	2.247191	3,321		3,321	185	3,506
042 Public Works	10	5.617978	8,303		8,303	470	8,773
049 Office of Emergency Management	9	5.056180	7,473		7,473	426	7,899
051 Office of Family Safety	4	2.247191	3,321		3,321	185	3,506
052 Community Oversight Board	1	0.561798	827		827	43	870
065 Water and Sewer	5	2.808989	4,150		4,150	233	4,383
075 Metro Action Commission	11	6.179775	9,131		9,131	521	9,652
076 Nashville Career Advancement Center	14	7.865169	11,625		11,625	659	12,284
Schedule .4 Total for Grants Coordination	178	100.000000	147,839		147,839	8,285	156,124

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

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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.021468	56		56		56
001 Administrative - Employee Benefits	631,232	18.926038	50,046		50,046		50,046
001 Administrative - Facility Rental	974	0.029203	76		76		76
001 Administrative - Insurance	2,508	0.075197	199		199		199
001 Administrative - Post Audits	1,104	0.033101	87		87		87
002 Metropolitan Council	2,109	0.063234	165		165		165
003 Metropolitan Clerk	581	0.017420	45		45		45
003 Metropolitan Clerk - Records Center	196	0.005877	14		14		14
004 Mayor's Office	329	0.009864	24		24	1	25
004 Mayor's Office - Administration	3,912	0.117292	309		309		309
005 Election Commission	4,667	0.139929	369		369	21	390
006 Law	15,434	0.462753	1,221		1,221		1,221
007 Planning Commission	5,378	0.161247	426		426	26	452
008 Human Resources	5,149	0.154381	407		407		407
009 Register of Deeds	2,627	0.078765	209		209	12	221
010 General Services	17,540	0.525897	1,389		1,389	95	1,484
010 General Services - Administration	996	0.029863	77		77		77
010 General Services - Facilities	23,686	0.710170	1,878		1,878		1,878
010 General Services - Fleet Management	21,477	0.643938	1,703		1,703		1,703
010 General Services - Mail Services	886	0.026565	69		69		69
011 Historical Commission	1,244	0.037298	97		97	5	102
014 Information Technology Service	33,733	1.011406	2,675		2,675		2,675
015 Finance	630	0.018889	48		48	2	50
015 Finance - Accountability	515	0.015441	42		42		42
015 Finance - Administration	1,474	0.044194	115		115		115
015 Finance - Business Assistance	592	0.017750	46		46		46
015 Finance - Grants & Cost Planning	315	0.009445	24		24		24
015 Finance - Office of Mgmt & Budget	1,405	0.042126	110		110	5	115
015 Finance - Operations	2,140	0.064163	169		169	10	179
015 Finance - Payroll	565	0.016940	44		44	1	45
015 Finance - Property Administration	478	0.014332	38		38	1	39
015 Finance - Purchasing	1,095	0.032831	85		85	5	90
015 Finance - Treasury	1,243	0.037268	97		97	5	102
016 Assessor of Property	7,506	0.225050	592		592	40	632
017 Trustee	2,058	0.061704	162		162	10	172
018 County Clerk	4,418	0.132464	349		349	19	368
019 District Attorney	8,538	0.255992	674		674	45	719
021 Public Defender	8,151	0.244389	644		644	42	686
022 Juvenile Court Clerk	1,814	0.054389	141		141	7	148
023 Circuit Court Clerk	9,333	0.279829	737		737	49	786
024 Criminal Court Clerk	6,275	0.188141	498		498	33	531
025 Clerk and Master - Chancery	1,363	0.040866	105		105	5	110
026 Juvenile Court	14,214	0.426174	1,127		1,127	78	1,205
027 General Sessions Court	12,183	0.365279	963		963	66	1,029
028 State Trial Courts	12,394	0.371606	980		980	66	1,046
029 Justice Integration Services	2,928	0.087789	231		231	13	244
030 Sheriff's Office	74,556	2.235390	5,911		5,911	421	6,332
030 Sheriff's Office - Security Services	14,941	0.447971	1,184		1,184	80	1,264
031 Police	208,305	6.245546	16,512		16,512	1,185	17,697
032 Fire	132,551	3.974236	10,504		10,504	751	11,255
033 Codes Administration	10,016	0.300307	792		792	55	847

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

Activity - Cost Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	448	0.013432	35		35	1	36
035 Agricultural Extension	322	0.009654	24		24	1	25
037 Social Services	7,518	0.225410	593		593	40	633
038 Health	44,779	1.342595	3,548		3,548	251	3,799
038 Health - Employee Health & Wellness	691	0.020718	53		53	3	56
039 Public Library	37,035	1.110409	2,935		2,935	203	3,138
040 Parks	44,010	1.319538	3,489		3,489	245	3,734
041 Arts Commission	1,516	0.045454	117		117	6	123
042 Public Works	148,304	4.446554	11,754		11,754	842	12,596
044 Human Relations Commission	495	0.014841	39		39	1	40
047 Criminal Justice Planning	505	0.015141	40		40	1	41
048 Internal Audit	1,393	0.041766	108		108	5	113
049 Office of Emergency Management	1,474	0.044194	115		115	6	121
051 Office of Family Safety	2,716	0.081433	217		217	13	230
052 Community Oversight Board	64	0.001919	4		4		4
060 Farmer's Market	1,774	0.053189	140		140	7	147
061 Municipal Auditorium	1,936	0.058047	152		152	9	161
062 State Fair Board	3,073	0.092137	241		241	13	254
064 Sports Authority	22,879	0.685974	1,813		1,813	126	1,939
065 Water and Sewer	141,346	4.237934	11,200		11,200	800	12,000
067 General Hospital	1,650	0.049471	128		128	6	134
068 District Energy System (DES)	14,262	0.427613	1,131		1,131	79	1,210
070 Community Education Commission	519	0.015561	42		42	1	43
071 Convention Center Authority	120,168	3.602961	9,523		9,523	681	10,204
075 Metro Action Commission	27,579	0.826893	2,183		2,183	148	2,331
076 Nashville Career Advancement Center	6,613	0.198276	522		522	35	557
077 Metro Development & Housing Authorit	14,617	0.438257	1,158		1,158	80	1,238
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	7,095		7,095	501	7,596
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	93,865		93,865	7,054	100,919
090 Debt Service	2,491	0.074687	195		195	12	207
091 Emergency Communication Center	14,346	0.430132	1,136		1,136	79	1,215
Bordeaux Longterm Care	3,492	0.104700	276		276	17	293
Flood	674	0.020208	53		53	3	56
Hospital Authority	44,006	1.319419	3,488		3,488	245	3,733
Knowles Home	1,851	0.055498	146		146	8	154
Medical Examiner	4,884	0.146435	385		385	22	407
All Other	25,594	0.767377	2,025		2,025	139	2,164
Schedule .4 Total for Cost Planning	3,335,257	100.000000	264,433		264,433	14,837	279,270

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

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

Activity - Direct Appropriations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Other	100	100.000000	140,530		140,530	7,888	148,418
Schedule .4 Total for Direct Appropriations	100	100.000000	140,530		140,530	7,888	148,418

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

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
001 Administrative - Corporate Dues	56	0	56	0
001 Administrative - Employee Benefits	50,046	0	50,046	0
001 Administrative - Facility Rental	76	0	76	0
001 Administrative - Insurance	199	0	199	0
001 Administrative - Post Audits	87	0	87	0
002 Metropolitan Council	165	0	165	0
003 Metropolitan Clerk	45	0	45	0
003 Metropolitan Clerk - Records Center	14	0	14	0
004 Mayor's Office	25	0	25	0
004 Mayor's Office - Administration	3,630	3,321	309	0
005 Election Commission	1,260	870	390	0
006 Law	1,221	0	1,221	0
007 Planning Commission	452	0	452	0
008 Human Resources	407	0	407	0
009 Register of Deeds	221	0	221	0
010 General Services	1,484	0	1,484	0
010 General Services - Administration	77	0	77	0
010 General Services - Facilities	1,878	0	1,878	0
010 General Services - Fleet Management	1,703	0	1,703	0
010 General Services - Mail Services	69	0	69	0
011 Historical Commission	972	870	102	0
014 Information Technology Service	2,675	0	2,675	0
015 Finance	50	0	50	0
015 Finance - Accountability	42	0	42	0
015 Finance - Administration	942	827	115	0
015 Finance - Business Assistance	46	0	46	0
015 Finance - Grants & Cost Planning	24	0	24	0
015 Finance - Office of Mgmt & Budget	115	0	115	0
015 Finance - Operations	179	0	179	0
015 Finance - Payroll	45	0	45	0
015 Finance - Property Administration	39	0	39	0
015 Finance - Purchasing	90	0	90	0
015 Finance - Treasury	102	0	102	0
016 Assessor of Property	632	0	632	0
017 Trustee	172	0	172	0
018 County Clerk	368	0	368	0
019 District Attorney	719	0	719	0
021 Public Defender	686	0	686	0
022 Juvenile Court Clerk	148	0	148	0
023 Circuit Court Clerk	786	0	786	0
024 Criminal Court Clerk	531	0	531	0
025 Clerk and Master - Chancery	110	0	110	0
026 Juvenile Court	9,104	7,899	1,205	0
027 General Sessions Court	4,535	3,506	1,029	0
028 State Trial Courts	4,552	3,506	1,046	0
029 Justice Integration Services	244	0	244	0
030 Sheriff's Office	7,202	870	6,332	0
030 Sheriff's Office - Security Services	1,264	0	1,264	0
031 Police	28,225	10,528	17,697	0
032 Fire	20,028	8,773	11,255	0
033 Codes Administration	847	0	847	0
034 Beer Board	36	0	36	0

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

Receiving Department	Total	Grants Coordination	Cost Planning	Direct Appropriations
035 Agricultural Extension	25	0	25	0
037 Social Services	10,285	9,652	633	0
038 Health	39,127	35,328	3,799	0
038 Health - Employee Health & Wellness	56	0	56	0
039 Public Library	10,155	7,017	3,138	0
040 Parks	16,018	12,284	3,734	0
041 Arts Commission	3,629	3,506	123	0
042 Public Works	21,369	8,773	12,596	0
044 Human Relations Commission	40	0	40	0
047 Criminal Justice Planning	41	0	41	0
048 Internal Audit	113	0	113	0
049 Office of Emergency Management	8,020	7,899	121	0
051 Office of Family Safety	3,736	3,506	230	0
052 Community Oversight Board	874	870	4	0
060 Farmer's Market	147	0	147	0
061 Municipal Auditorium	161	0	161	0
062 State Fair Board	254	0	254	0
064 Sports Authority	1,939	0	1,939	0
065 Water and Sewer	16,383	4,383	12,000	0
067 General Hospital	134	0	134	0
068 District Energy System (DES)	1,210	0	1,210	0
070 Community Education Commission	43	0	43	0
071 Convention Center Authority	10,204	0	10,204	0
075 Metro Action Commission	11,983	9,652	2,331	0
076 Nashville Career Advancement Center	12,841	12,284	557	0
077 Metro Development & Housing Authorit	1,238	0	1,238	0
078 Metropolitan Transit Authority (MTA)	7,596	0	7,596	0
080 Metro Nashville Public Schools (MNPS)	100,919	0	100,919	0
090 Debt Service	207	0	207	0
091 Emergency Communication Center	1,215	0	1,215	0
Bordeaux Longterm Care	293	0	293	0
Flood	56	0	56	0
Hospital Authority	3,733	0	3,733	0
Knowles Home	154	0	154	0
Medical Examiner	407	0	407	0
All Other	150,582	0	2,164	148,418
Direct Bill	0	0	0	0
Total	583,812	156,124	279,270	148,418

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Office of Mgmt & Budget

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

The Finance - Office of Management & Budget are recorded in GSD General Fund 10101 and business unit 15103110. For cost allocation purposes, these costs have been allocated government-wide based on the modified budgeted expenditures (in 000's) by benefiting department. The costs recorded to General Fund 4% Reserve Fund 30003, business unit 15203000 have been separately identified and have not been allocated within this cost allocation plan.

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 015 Finance - Office of Mgmt & Budget**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,405,169			1,405,169
Inbound Costs:				
Depreciation	90,989		90,989	
001 Administrative - Post Audits	271		271	
010 General Services - Facilities	94,397	2,029	96,426	
010 General Services - Mail Services	376	9	385	
014 Information Technology Service	5,435	946	6,381	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	315,145	30,409	345,554	
015 Finance - Grants & Cost Planning	110	5	115	
015 Finance - Office of Mgmt & Budget		1,065	1,065	
015 Finance - Operations		580	580	
015 Finance - Payroll		387	387	
015 Finance - Property Administration		258	258	
015 Finance - Treasury		77	77	
030 Sheriff's Office - Security Services		21,603	21,603	
048 Internal Audit		619	619	
Total Allocated Additions:	506,726	57,988	564,714	564,714
Total To Be Allocated:	1,911,895	57,988		1,969,883

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

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
Other Expense & Cost				
501101 Regular Pay	840,282	0	840,282	0
501102 Leave Pay	87,672	0	87,672	0
501103 Holiday Pay	40,179	0	40,179	0
501109 Longevity	5,170	0	5,170	0
501134 Paid Family Leave	10,187	0	10,187	0
501172 Employer OASDI	55,508	0	55,508	0
501173 Employer SSN Medical	12,982	0	12,982	0
501174 Employer Group Health	141,147	0	141,147	0
501175 Employer Dental Group	4,802	0	4,802	0
501176 Employer Group Life	2,187	0	2,187	0
501177 Employer Pension	118,165	0	118,165	0
501181 FSA Pre-Tax Savings	242	0	242	0
501182 Cafe Plan Pre-Tax Savings	4,003	0	4,003	0
502105 Cable Television	358	0	358	0
502314 Pre-Employment Checks	72	0	72	0
502331 Temporary Service	5,755	0	5,755	0
502451 Employee Out-of-town Travel	269	0	269	0
502453 Employee Local Travel/Park	468	0	468	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0
502503 Cell Phone Service	0	0	0	0
502701 Printing/Binding	0	0	0	0
502851 Subscriptions	2,279	0	2,279	0
502883 Registration	1,660	0	1,660	0
502884 Membership Dues	75	0	75	0
502951 Info Systems Charge	58,300	0	58,300	0
502957 Telecommnct'n Charge	9,217	0	9,217	0
502983 Surplus Property	400	0	400	0
503050 Host & Hostess	514	0	514	0
503100 Offc & Admin Supply	2,012	0	2,012	0
503130 Computer Hardware <\$10K	328	0	330	(2)
503150 Furniture/Fixtures<\$10K	62	0	62	0
505233 Rent Equipment	874	0	874	0
505282 Professional Privilege Tax	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,405,169			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,405,169	0	1,405,171	(2)
Allocation Step 1				
Inbound - All Others	506,726	506,726	0	0
Reallocate Admin Costs		(506,726)	506,726	0
Unallocated Costs	(2)	0	0	(2)
1st Allocation	1,911,897	0	1,911,897	0
Allocation Step 2				
Inbound - All Others	57,988	57,988	0	0

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

	Total	G&A	Budget Planning & Mgmt	30003 General Fund 4% Reserve**
Reallocate Admin Costs		(57,988)	57,988	0
Unallocated Costs	0	0	0	0
2nd Allocation	57,988	0	57,988	0
Total For 015 Finance - Office of Mgmt & Budget				
Schedule .3 Total	1,969,885	0	1,969,885	0

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	694	0.028750	547		547		547
001 Administrative - Employee Benefits	66,008	2.734443	52,277		52,277		52,277
001 Administrative - Facility Rental	987	0.040887	779		779		779
001 Administrative - Insurance	2,508	0.103896	1,984		1,984		1,984
001 Administrative - Post Audits	1,536	0.063630	1,217		1,217		1,217
002 Metropolitan Council	2,219	0.091924	1,759		1,759		1,759
003 Metropolitan Clerk	448	0.018559	355		355		355
003 Metropolitan Clerk - Records Center	204	0.008451	161		161		161
004 Mayor's Office	757	0.031359	599		599	16	615
004 Mayor's Office - Administration	4,085	0.169225	3,235		3,235		3,235
005 Election Commission	5,094	0.211024	4,033		4,033	125	4,158
006 Law	6,314	0.261563	4,999		4,999		4,999
007 Planning Commission	5,667	0.234761	4,488		4,488	140	4,628
008 Human Resources	5,573	0.230867	4,411		4,411		4,411
009 Register of Deeds	309	0.012801	243		243	7	250
010 General Services	738	0.030572	583		583	16	599
010 General Services - Administration	1,263	0.052321	1,000		1,000		1,000
010 General Services - Facilities	21,343	0.884154	16,900		16,900		16,900
010 General Services - Fleet Management	22,178	0.918744	17,558		17,558		17,558
010 General Services - Mail Services	1,095	0.045361	866		866		866
011 Historical Commission	1,426	0.059073	1,130		1,130	32	1,162
014 Information Technology Service	20,915	0.866423	16,560		16,560		16,560
015 Finance	9	0.000373	6		6		6
015 Finance - Accountability	554	0.022950	436		436		436
015 Finance - Administration	1,742	0.072164	1,377		1,377		1,377
015 Finance - Business Assistance	634	0.026264	499		499		499
015 Finance - Grants & Cost Planning	328	0.013588	258		258		258
015 Finance - Office of Mgmt & Budget	1,343	0.055635	1,065		1,065		1,065
015 Finance - Operations	2,240	0.092794	1,774		1,774	52	1,826
015 Finance - Payroll	579	0.023986	455		455	12	467
015 Finance - Property Administration	(115)	(0.004764)	(88)		(88)	(2)	(90)
015 Finance - Purchasing	1,183	0.049007	938		938	26	964
015 Finance - Treasury	1,279	0.052984	1,012		1,012	27	1,039
016 Assessor of Property	8,053	0.333603	6,378		6,378	198	6,576
017 Trustee	2,376	0.098428	1,880		1,880	56	1,936
018 County Clerk	4,865	0.201537	3,849		3,849	120	3,969
019 District Attorney	9,501	0.393588	7,523		7,523	236	7,759
021 Public Defender	8,732	0.361731	6,911		6,911	217	7,128
022 Juvenile Court Clerk	1,777	0.073614	1,405		1,405	41	1,446
023 Circuit Court Clerk	3,432	0.142174	2,717		2,717	82	2,799
024 Criminal Court Clerk	6,572	0.272251	5,202		5,202	164	5,366
025 Clerk and Master - Chancery	1,283	0.053149	1,015		1,015	27	1,042
026 Juvenile Court	14,584	0.604156	11,548		11,548	369	11,917
027 General Sessions Court	12,453	0.515877	9,860		9,860	317	10,177
028 State Trial Courts	11,882	0.492223	9,408		9,408	299	9,707
029 Justice Integration Services	2,966	0.122869	2,347		2,347	71	2,418
030 Sheriff's Office	79,214	3.281514	62,737		62,737	2,035	64,772
030 Sheriff's Office - Security Services	12,131	0.502538	9,605		9,605	307	9,912
031 Police	206,815	8.567504	163,798		163,798	5,313	169,111
032 Fire	131,933	5.465447	104,495		104,495	3,383	107,878
033 Codes Administration	11,124	0.460822	8,808		8,808	282	9,090

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 015 Finance - Office of Mgmt & Budget**

Activity - Budget Planning & Mgmt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	392	0.016239	308		308	8	316
035 Agricultural Extension	331	0.013712	260		260	7	267
037 Social Services	8,350	0.345907	6,611		6,611	207	6,818
038 Health	47,163	1.953771	37,355		37,355	1,208	38,563
038 Health - Employee Health & Wellness	738	0.030572	583		583	16	599
039 Public Library	36,289	1.503306	28,738		28,738	930	29,668
040 Parks	45,700	1.893165	36,194		36,194	1,171	37,365
041 Arts Commission	1,518	0.062885	1,203		1,203	36	1,239
042 Public Works	78,131	3.236649	61,878		61,878	2,006	63,884
044 Human Relations Commission	510	0.021127	404		404	10	414
047 Criminal Justice Planning	540	0.022370	425		425	10	435
048 Internal Audit	1,553	0.064334	1,230		1,230	36	1,266
049 Office of Emergency Management	2,576	0.106713	2,038		2,038	61	2,099
051 Office of Family Safety	3,573	0.148015	2,831		2,831	85	2,916
052 Community Oversight Board	375	0.015535	295		295	8	303
060 Farmer's Market	1,831	0.075851	1,447		1,447	43	1,490
061 Municipal Auditorium	24	0.000994	19		19		19
062 State Fair Board	2,983	0.123574	2,358		2,358	73	2,431
064 Sports Authority	1,709	0.070797	1,351		1,351	39	1,390
065 Water and Sewer	147,616	6.115130	116,912		116,912	3,793	120,705
067 General Hospital	1	0.000041	1		1		1
068 District Energy System (DES)	15,086	0.624952	11,947		11,947	382	12,329
070 Community Education Commission	818	0.033886	647		647	18	665
071 Convention Center Authority	125,880	5.214696	99,701		99,701	3,233	102,934
075 Metro Action Commission	26,830	1.111458	21,246		21,246	686	21,932
076 Nashville Career Advancement Center	7,490	0.310280	5,928		5,928	185	6,113
077 Metro Development & Housing Authorit	17,304	0.716834	13,700		13,700	436	14,136
078 Metropolitan Transit Authority (MTA)	48,636	2.014792	38,518		38,518	1,243	39,761
080 Metro Nashville Public Schools (MNPS)	979,486	40.576118	775,927		775,927	25,561	801,488
091 Emergency Communication Center	15,469	0.640818	12,250		12,250	390	12,640
Bordeaux Longterm Care	3,500	0.144991	2,771		2,771	84	2,855
Flood	1	0.000041	1		1		1
Hospital Authority	46,112	1.910232	36,522		36,522	1,180	37,702
Knowles Home	2,004	0.083018	1,586		1,586	48	1,634
Medical Examiner	4,934	0.204396	3,904		3,904	121	4,025
All Other	27,664	1.146007	21,906		21,906	706	22,612
Schedule .4 Total for Budget Planning & Mgmt	2,413,947	100.000000	1,911,897		1,911,897	57,988	1,969,885

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

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

Receiving Department	Total	Budget Planning & Mgmt
001 Administrative - Corporate Dues	547	547
001 Administrative - Employee Benefits	52,277	52,277
001 Administrative - Facility Rental	779	779
001 Administrative - Insurance	1,984	1,984
001 Administrative - Post Audits	1,217	1,217
002 Metropolitan Council	1,759	1,759
003 Metropolitan Clerk	355	355
003 Metropolitan Clerk - Records Center	161	161
004 Mayor's Office	615	615
004 Mayor's Office - Administration	3,235	3,235
005 Election Commission	4,158	4,158
006 Law	4,999	4,999
007 Planning Commission	4,628	4,628
008 Human Resources	4,411	4,411
009 Register of Deeds	250	250
010 General Services	599	599
010 General Services - Administration	1,000	1,000
010 General Services - Facilities	16,900	16,900
010 General Services - Fleet Management	17,558	17,558
010 General Services - Mail Services	866	866
011 Historical Commission	1,162	1,162
014 Information Technology Service	16,560	16,560
015 Finance	6	6
015 Finance - Accountability	436	436
015 Finance - Administration	1,377	1,377
015 Finance - Business Assistance	499	499
015 Finance - Grants & Cost Planning	258	258
015 Finance - Office of Mgmt & Budget	1,065	1,065
015 Finance - Operations	1,826	1,826
015 Finance - Payroll	467	467
015 Finance - Property Administration	(90)	(90)
015 Finance - Purchasing	964	964
015 Finance - Treasury	1,039	1,039
016 Assessor of Property	6,576	6,576
017 Trustee	1,936	1,936
018 County Clerk	3,969	3,969
019 District Attorney	7,759	7,759
021 Public Defender	7,128	7,128
022 Juvenile Court Clerk	1,446	1,446
023 Circuit Court Clerk	2,799	2,799
024 Criminal Court Clerk	5,366	5,366
025 Clerk and Master - Chancery	1,042	1,042
026 Juvenile Court	11,917	11,917
027 General Sessions Court	10,177	10,177
028 State Trial Courts	9,707	9,707
029 Justice Integration Services	2,418	2,418
030 Sheriff's Office	64,772	64,772
030 Sheriff's Office - Security Services	9,912	9,912
031 Police	169,111	169,111
032 Fire	107,878	107,878
033 Codes Administration	9,090	9,090
034 Beer Board	316	316

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

Receiving Department	Budget Planning &	
	Total	Mgmt
035 Agricultural Extension	267	267
037 Social Services	6,818	6,818
038 Health	38,563	38,563
038 Health - Employee Health & Wellness	599	599
039 Public Library	29,668	29,668
040 Parks	37,365	37,365
041 Arts Commission	1,239	1,239
042 Public Works	63,884	63,884
044 Human Relations Commission	414	414
047 Criminal Justice Planning	435	435
048 Internal Audit	1,266	1,266
049 Office of Emergency Management	2,099	2,099
051 Office of Family Safety	2,916	2,916
052 Community Oversight Board	303	303
060 Farmer's Market	1,490	1,490
061 Municipal Auditorium	19	19
062 State Fair Board	2,431	2,431
064 Sports Authority	1,390	1,390
065 Water and Sewer	120,705	120,705
067 General Hospital	1	1
068 District Energy System (DES)	12,329	12,329
070 Community Education Commission	665	665
071 Convention Center Authority	102,934	102,934
075 Metro Action Commission	21,932	21,932
076 Nashville Career Advancement Center	6,113	6,113
077 Metro Development & Housing Authorit	14,136	14,136
078 Metropolitan Transit Authority (MTA)	39,761	39,761
080 Metro Nashville Public Schools (MNPS)	801,488	801,488
091 Emergency Communication Center	12,640	12,640
Bordeaux Longterm Care	2,855	2,855
Flood	1	1
Hospital Authority	37,702	37,702
Knowles Home	1,634	1,634
Medical Examiner	4,025	4,025
All Other	22,612	22,612
Direct Bill	0	0
Total	1,969,885	1,969,885

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Operations

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,140,490			2,140,490
Inbound Costs:				
Depreciation	112,220		112,220	
001 Administrative - Post Audits	511		511	
003 Metropolitan Clerk - Records Center	3,972	28	4,000	
010 General Services - Facilities	145,343	3,127	148,470	
010 General Services - Mail Services	8,088	252	8,340	
014 Information Technology Service	8,387	1,474	9,861	
015 Finance - Accountability	5	1	6	
015 Finance - Administration	470,231	45,475	515,706	
015 Finance - Grants & Cost Planning	169	10	179	
015 Finance - Office of Mgmt & Budget	1,774	52	1,826	
015 Finance - Operations		1,023	1,023	
015 Finance - Payroll		718	718	
015 Finance - Property Administration		395	395	
015 Finance - Treasury		138	138	
030 Sheriff's Office - Security Services		22,143	22,143	
048 Internal Audit		944	944	
Total Allocated Additions:	<u>750,700</u>	<u>75,780</u>	826,480	826,480
Total To Be Allocated:	<u>2,891,190</u>	<u>75,780</u>		<u>2,966,970</u>

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

	Total	G&A	Accounting and Reporting	Accounts Payable
Other Expense & Cost				
501101 Regular Pay	1,238,338	0	852,685	385,653
501102 Leave Pay	153,707	0	93,197	60,510
501103 Holiday Pay	60,354	0	40,080	20,274
501104 Overtime Pay	446	0	0	446
501108 Injured on Duty Pay	359	0	0	359
501109 Longevity	16,720	0	10,312	6,408
501134 Paid Family Leave	8,222	0	1,647	6,575
501172 Employer OASDI	86,752	0	59,124	27,628
501173 Employer SSN Medical	20,289	0	13,827	6,462
501174 Employer Group Health	191,779	0	123,028	68,751
501175 Employer Dental Group	8,082	0	4,774	3,308
501176 Employer Group Life	3,804	0	2,314	1,490
501177 Employer Pension	178,295	0	119,774	58,521
501181 FSA Pre-Tax Savings	1,105	0	457	648
501182 Cafe Plan Pre-Tax Savings	4,931	0	2,931	2,000
502314 Pre-Employment Checks	85	0	85	0
502331 Temporary Service	0	0	0	0
502453 Employee Local Travel/Park	13	0	0	13
502701 Printing/Binding	0	0	0	0
502883 Registration	2,810	0	2,810	0
502884 Membership Dues	1,795	0	1,795	0
502920 Other Rpr & Maint Srvc	2,190	0	0	2,190
502951 Info Systems Charge	90,100	0	29,500	60,600
502957 Telecommnct'n Charge	14,072	0	7,024	7,048
502983 Surplus Property	700	0	400	300
503050 Host & Hostess	363	0	363	0
503100 Offc & Admin Supply	12,041	0	12,041	0
503130 Computer Hardware <\$10K	5,021	0	4,838	183
503330 Books/Magazines/Periodicals	0	0	0	0
505233 Rent Equipment	3,108	0	2,040	1,068
505252 Software License	34,209	0	0	34,209
505282 Professional Privilege Tax	800	0	800	0
Departmental Total				
Expenditures Per Financial Statement	2,140,490			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	2,140,490	0	1,385,846	754,644
Allocation Step 1				
Inbound - All Others	750,700	750,700	0	0
Reallocate Admin Costs		(750,700)	486,036	264,664
Unallocated Costs	0	0	0	0
1st Allocation	2,891,190	0	1,871,882	1,019,308
Allocation Step 2				
Inbound - All Others	75,780	75,780	0	0
Reallocate Admin Costs		(75,780)	49,070	26,710

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

	Total	G&A	Accounting and Reporting	Accounts Payable
Unallocated Costs	0	0	0	0
2nd Allocation	75,780	0	49,070	26,710
Total For 015 Finance - Operations				
Schedule .3 Total	2,966,970	0	1,920,952	1,046,018

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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	28	0.001474	26		26		26
001 Administrative - Employee Benefits	9,454	0.497742	9,313		9,313		9,313
001 Administrative - Facility Rental	28	0.001474	26		26		26
001 Administrative - Insurance	52	0.002738	49		49		49
001 Administrative - Post Audits	32	0.001685	29		29		29
002 Metropolitan Council	395	0.020796	388		388		388
003 Metropolitan Clerk	678	0.035696	668		668		668
003 Metropolitan Clerk - Records Center	290	0.015268	283		283		283
004 Mayor's Office	805	0.042382	790		790	19	809
004 Mayor's Office - Administration	644	0.033906	633		633		633
005 Election Commission	2,974	0.156578	2,929		2,929	74	3,003
006 Law	5,525	0.290885	5,440		5,440		5,440
007 Planning Commission	5,716	0.300941	5,630		5,630	147	5,777
008 Human Resources	2,115	0.111352	2,082		2,082		2,082
009 Register of Deeds	313	0.016479	307		307	6	313
010 General Services	4,329	0.227917	4,263		4,263	109	4,372
010 General Services - Administration	592	0.031168	582		582		582
010 General Services - Facilities	12,177	0.641105	11,997		11,997		11,997
010 General Services - Fleet Management	28,924	1.522815	28,500		28,500		28,500
010 General Services - Mail Services	485	0.025535	476		476		476
011 Historical Commission	1,233	0.064916	1,215		1,215	28	1,243
014 Information Technology Service	12,550	0.660743	12,363		12,363		12,363
015 Finance	2,644	0.139204	2,599		2,599	68	2,667
015 Finance - Accountability	357	0.018796	350		350		350
015 Finance - Administration	1,256	0.066127	1,238		1,238		1,238
015 Finance - Business Assistance	416	0.021902	409		409		409
015 Finance - Grants & Cost Planning	285	0.015005	278		278		278
015 Finance - Office of Mgmt & Budget	482	0.025377	473		473		473
015 Finance - Operations	909	0.047858	895		895		895
015 Finance - Payroll	490	0.025798	481		481	10	491
015 Finance - Property Administration	308	0.016216	301		301	6	307
015 Finance - Purchasing	478	0.025166	468		468	10	478
015 Finance - Treasury	1,875	0.098717	1,847		1,847	46	1,893
016 Assessor of Property	1,100	0.057914	1,084		1,084	26	1,110
017 Trustee	549	0.028904	540		540	12	552
018 County Clerk	1,294	0.068128	1,274		1,274	30	1,304
019 District Attorney	3,107	0.163580	3,060		3,060	79	3,139
021 Public Defender	2,665	0.140309	2,621		2,621	69	2,690
022 Juvenile Court Clerk	706	0.037170	694		694	16	710
023 Circuit Court Clerk	1,143	0.060178	1,127		1,127	27	1,154
024 Criminal Court Clerk	1,552	0.081711	1,526		1,526	36	1,562
025 Clerk and Master - Chancery	538	0.028325	527		527	12	539
026 Juvenile Court	8,356	0.439934	8,230		8,230	216	8,446
027 General Sessions Court	6,344	0.334004	6,250		6,250	162	6,412
028 State Trial Courts	5,689	0.299519	5,600		5,600	147	5,747
029 Justice Integration Services	1,046	0.055071	1,029		1,029	23	1,052
030 Sheriff's Office	18,053	0.950470	17,787		17,787	477	18,264
030 Sheriff's Office - Security Services	3,395	0.178743	3,344		3,344	88	3,432
031 Police	71,110	3.743859	70,079		70,079	1,909	71,988
032 Fire	24,967	1.314484	24,604		24,604	666	25,270
033 Codes Administration	16,050	0.845014	15,813		15,813	424	16,237

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

Activity - Accounting and Reporting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	1,589	0.083659	1,564		1,564	39	1,603
035 Agricultural Extension	477	0.025113	467		467	10	477
036 Soil and Water Conservation	6	0.000316	5		5		5
037 Social Services	6,257	0.329424	6,163		6,163	160	6,323
038 Health	46,525	2.449487	45,851		45,851	1,246	47,097
038 Health - Employee Health & Wellness	633	0.033327	622		622	14	636
039 Public Library	36,009	1.895832	35,483		35,483	962	36,445
040 Parks	51,083	2.689461	50,341		50,341	1,370	51,711
041 Arts Commission	2,570	0.135308	2,528		2,528	65	2,593
042 Public Works	30,894	1.626533	30,444		30,444	825	31,269
044 Human Relations Commission	538	0.028325	527		527	12	539
047 Criminal Justice Planning	320	0.016848	314		314	7	321
048 Internal Audit	1,244	0.065495	1,225		1,225	29	1,254
049 Office of Emergency Management	1,375	0.072392	1,352		1,352	31	1,383
051 Office of Family Safety	2,456	0.129306	2,416		2,416	61	2,477
052 Community Oversight Board	83	0.004370	80		80	1	81
060 Farmer's Market	2,159	0.113669	2,123		2,123	54	2,177
061 Municipal Auditorium	5,128	0.269983	5,051		5,051	134	5,185
062 State Fair Board	4,855	0.255610	4,780		4,780	127	4,907
064 Sports Authority	3,323	0.174952	3,273		3,273	84	3,357
065 Water and Sewer	106,027	5.582199	104,491		104,491	2,846	107,337
067 General Hospital	25	0.001316	24		24		24
068 District Energy System (DES)	2,200	0.115827	2,165		2,165	54	2,219
070 Community Education Commission	1,603	0.084396	1,578		1,578	40	1,618
071 Convention Center Authority	42,772	2.251896	42,149		42,149	1,145	43,294
075 Metro Action Commission	42,663	2.246158	42,039		42,039	1,142	43,181
076 Nashville Career Advancement Center	5,129	0.270036	5,051		5,051	134	5,185
077 Metro Development & Housing Authorit	40	0.002106	38		38		38
078 Metropolitan Transit Authority (MTA)	1,159	0.061020	1,142		1,142	27	1,169
080 Metro Nashville Public Schools (MNPS)	962,471	50.672981	948,765		948,765	26,224	974,989
083 Industrial Development Board	148	0.007792	145		145	2	147
090 Debt Service	1,264	0.066548	1,245		1,245	30	1,275
091 Emergency Communication Center	5,680	0.299045	5,592		5,592	147	5,739
Bordeaux Longterm Care	5	0.000263	5		5		5
Flood	324	0.017058	318		318	7	325
Hospital Authority	99	0.005212	94		94	2	96
Knowles Home	38	0.002001	36		36		36
Medical Examiner	66	0.003475	63		63	1	64
All Other	263,637	13.880183	259,816		259,816	7,096	266,912
Schedule .4 Total for Accounting and Reporting	1,899,377	100.000000	1,871,882		1,871,882	49,070	1,920,952

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

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	28	0.008129	80		80		80
001 Administrative - Employee Benefits	1,467	0.425878	4,334		4,334		4,334
001 Administrative - Facility Rental	28	0.008129	80		80		80
001 Administrative - Insurance	1	0.000290	2		2		2
001 Administrative - Post Audits	19	0.005516	55		55		55
002 Metropolitan Council	65	0.018870	188		188		188
003 Metropolitan Clerk	128	0.037159	376		376		376
003 Metropolitan Clerk - Records Center	32	0.009290	92		92		92
004 Mayor's Office	102	0.029611	299		299	6	305
004 Mayor's Office - Administration	197	0.057190	582		582		582
005 Election Commission	358	0.103929	1,056		1,056	26	1,082
006 Law	1,613	0.468262	4,769		4,769		4,769
007 Planning Commission	422	0.122509	1,248		1,248	30	1,278
008 Human Resources	268	0.077802	790		790		790
009 Register of Deeds	120	0.034837	354		354	7	361
010 General Services	309	0.089704	912		912	22	934
010 General Services - Administration	114	0.033095	336		336		336
010 General Services - Facilities	2,334	0.677572	6,900		6,900		6,900
010 General Services - Fleet Management	8,265	2.399373	24,456		24,456		24,456
010 General Services - Mail Services	143	0.041514	421		421		421
011 Historical Commission	182	0.052836	537		537	12	549
014 Information Technology Service	2,317	0.672637	6,849		6,849		6,849
015 Finance	21	0.006096	60		60	1	61
015 Finance - Accountability	27	0.007838	77		77		77
015 Finance - Administration	70	0.020321	205		205		205
015 Finance - Business Assistance	36	0.010451	104		104		104
015 Finance - Grants & Cost Planning	27	0.007838	77		77		77
015 Finance - Office of Mgmt & Budget	37	0.010741	107		107		107
015 Finance - Operations	44	0.012773	128		128		128
015 Finance - Payroll	16	0.004645	46		46		46
015 Finance - Property Administration	31	0.008999	89		89	2	91
015 Finance - Purchasing	29	0.008419	83		83	2	85
015 Finance - Treasury	168	0.048771	494		494	11	505
016 Assessor of Property	321	0.093188	949		949	23	972
017 Trustee	166	0.048191	488		488	11	499
018 County Clerk	140	0.040643	414		414	8	422
019 District Attorney	634	0.184054	1,874		1,874	47	1,921
021 Public Defender	404	0.117283	1,195		1,195	28	1,223
022 Juvenile Court Clerk	62	0.017999	182		182	4	186
023 Circuit Court Clerk	268	0.077802	790		790	19	809
024 Criminal Court Clerk	264	0.076641	778		778	19	797
025 Clerk and Master - Chancery	85	0.024676	250		250	6	256
026 Juvenile Court	1,218	0.353592	3,598		3,598	94	3,692
027 General Sessions Court	431	0.125122	1,275		1,275	30	1,305
028 State Trial Courts	1,175	0.341109	3,476		3,476	91	3,567
029 Justice Integration Services	68	0.019741	200		200	5	205
030 Sheriff's Office	3,037	0.881657	8,983		8,983	242	9,225
030 Sheriff's Office - Security Services	1,127	0.327174	3,333		3,333	89	3,422
031 Police	7,116	2.065812	21,053		21,053	576	21,629
032 Fire	4,863	1.411754	14,386		14,386	390	14,776
033 Codes Administration	606	0.175925	1,793		1,793	44	1,837

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

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	33	0.009580	94		94	2	96
035 Agricultural Extension	33	0.009580	94		94	2	96
037 Social Services	1,541	0.447360	4,556		4,556	120	4,676
038 Health	5,997	1.740961	17,741		17,741	482	18,223
038 Health - Employee Health & Wellness	93	0.026998	273		273	6	279
039 Public Library	13,575	3.940894	40,165		40,165	1,096	41,261
040 Parks	11,747	3.410216	34,760		34,760	953	35,713
041 Arts Commission	454	0.131799	1,341		1,341	31	1,372
042 Public Works	2,947	0.855530	8,717		8,717	235	8,952
044 Human Relations Commission	102	0.029611	299		299	6	305
047 Criminal Justice Planning	25	0.007258	72		72	1	73
048 Internal Audit	75	0.021773	221		221	5	226
049 Office of Emergency Management	231	0.067061	683		683	16	699
051 Office of Family Safety	324	0.094059	959		959	23	982
052 Community Oversight Board	5	0.001452	15		15		15
060 Farmer's Market	494	0.143411	1,459		1,459	36	1,495
061 Municipal Auditorium	782	0.227019	2,310		2,310	60	2,370
062 State Fair Board	860	0.249663	2,541		2,541	67	2,608
064 Sports Authority	278	0.080705	820		820	20	840
065 Water and Sewer	21,987	6.382942	65,055		65,055	1,790	66,845
067 General Hospital	23	0.006677	65		65	1	66
068 District Energy System (DES)	289	0.083898	853		853	20	873
070 Community Education Commission	257	0.074608	758		758	18	776
071 Convention Center Authority	4,407	1.279375	13,036		13,036	351	13,387
075 Metro Action Commission	8,742	2.537849	25,869		25,869	709	26,578
076 Nashville Career Advancement Center	782	0.227019	2,310		2,310	60	2,370
077 Metro Development & Housing Authorit	28	0.008129	80		80	2	82
078 Metropolitan Transit Authority (MTA)	619	0.179699	1,830		1,830	46	1,876
080 Metro Nashville Public Schools (MNPS)	175,857	51.052206	520,600		520,600	14,578	535,178
083 Industrial Development Board	22	0.006387	63		63	1	64
090 Debt Service	271	0.078673	798		798	19	817
091 Emergency Communication Center	1,125	0.326593	3,328		3,328	88	3,416
Bordeaux Longterm Care	5	0.001452	15		15		15
Flood	7	0.002032	20		20		20
Hospital Authority	22	0.006387	63		63	1	64
Knowles Home	38	0.011032	109		109	2	111
Medical Examiner	50	0.014515	147		147	2	149
All Other	49,335	14.322210	145,986		145,986	4,016	150,002
Schedule .4 Total for Accounts Payable	344,465	100.000000	1,019,308		1,019,308	26,710	1,046,018

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

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
001 Administrative - Corporate Dues	106	26	80
001 Administrative - Employee Benefits	13,647	9,313	4,334
001 Administrative - Facility Rental	106	26	80
001 Administrative - Insurance	51	49	2
001 Administrative - Post Audits	84	29	55
002 Metropolitan Council	576	388	188
003 Metropolitan Clerk	1,044	668	376
003 Metropolitan Clerk - Records Center	375	283	92
004 Mayor's Office	1,114	809	305
004 Mayor's Office - Administration	1,215	633	582
005 Election Commission	4,085	3,003	1,082
006 Law	10,209	5,440	4,769
007 Planning Commission	7,055	5,777	1,278
008 Human Resources	2,872	2,082	790
009 Register of Deeds	674	313	361
010 General Services	5,306	4,372	934
010 General Services - Administration	918	582	336
010 General Services - Facilities	18,897	11,997	6,900
010 General Services - Fleet Management	52,956	28,500	24,456
010 General Services - Mail Services	897	476	421
011 Historical Commission	1,792	1,243	549
014 Information Technology Service	19,212	12,363	6,849
015 Finance	2,728	2,667	61
015 Finance - Accountability	427	350	77
015 Finance - Administration	1,443	1,238	205
015 Finance - Business Assistance	513	409	104
015 Finance - Grants & Cost Planning	355	278	77
015 Finance - Office of Mgmt & Budget	580	473	107
015 Finance - Operations	1,023	895	128
015 Finance - Payroll	537	491	46
015 Finance - Property Administration	398	307	91
015 Finance - Purchasing	563	478	85
015 Finance - Treasury	2,398	1,893	505
016 Assessor of Property	2,082	1,110	972
017 Trustee	1,051	552	499
018 County Clerk	1,726	1,304	422
019 District Attorney	5,060	3,139	1,921
021 Public Defender	3,913	2,690	1,223
022 Juvenile Court Clerk	896	710	186
023 Circuit Court Clerk	1,963	1,154	809
024 Criminal Court Clerk	2,359	1,562	797
025 Clerk and Master - Chancery	795	539	256
026 Juvenile Court	12,138	8,446	3,692
027 General Sessions Court	7,717	6,412	1,305
028 State Trial Courts	9,314	5,747	3,567
029 Justice Integration Services	1,257	1,052	205
030 Sheriff's Office	27,489	18,264	9,225
030 Sheriff's Office - Security Services	6,854	3,432	3,422
031 Police	93,617	71,988	21,629
032 Fire	40,046	25,270	14,776
033 Codes Administration	18,074	16,237	1,837
034 Beer Board	1,699	1,603	96

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

Receiving Department	Total	Accounting and Reporting	Accounts Payable
035 Agricultural Extension	573	477	96
036 Soil and Water Conservation	5	5	0
037 Social Services	10,999	6,323	4,676
038 Health	65,320	47,097	18,223
038 Health - Employee Health & Wellness	915	636	279
039 Public Library	77,706	36,445	41,261
040 Parks	87,424	51,711	35,713
041 Arts Commission	3,965	2,593	1,372
042 Public Works	40,221	31,269	8,952
044 Human Relations Commission	844	539	305
047 Criminal Justice Planning	394	321	73
048 Internal Audit	1,480	1,254	226
049 Office of Emergency Management	2,082	1,383	699
051 Office of Family Safety	3,459	2,477	982
052 Community Oversight Board	96	81	15
060 Farmer's Market	3,672	2,177	1,495
061 Municipal Auditorium	7,555	5,185	2,370
062 State Fair Board	7,515	4,907	2,608
064 Sports Authority	4,197	3,357	840
065 Water and Sewer	174,182	107,337	66,845
067 General Hospital	90	24	66
068 District Energy System (DES)	3,092	2,219	873
070 Community Education Commission	2,394	1,618	776
071 Convention Center Authority	56,681	43,294	13,387
075 Metro Action Commission	69,759	43,181	26,578
076 Nashville Career Advancement Center	7,555	5,185	2,370
077 Metro Development & Housing Authorit	120	38	82
078 Metropolitan Transit Authority (MTA)	3,045	1,169	1,876
080 Metro Nashville Public Schools (MNPS)	1,510,167	974,989	535,178
083 Industrial Development Board	211	147	64
090 Debt Service	2,092	1,275	817
091 Emergency Communication Center	9,155	5,739	3,416
Bordeaux Longterm Care	20	5	15
Flood	345	325	20
Hospital Authority	160	96	64
Knowles Home	147	36	111
Medical Examiner	213	64	149
All Other	416,914	266,912	150,002
Direct Bill	0	0	0
Total	2,966,970	1,920,952	1,046,018

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Payroll**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	564,873			564,873
Inbound Costs:				
Depreciation	19,591		19,591	
001 Administrative - Post Audits	275		275	
003 Metropolitan Clerk - Records Center	1,022	6	1,028	
010 General Services - Facilities	32,884	699	33,583	
010 General Services - Mail Services	4,005	120	4,125	
014 Information Technology Service	1,708	287	1,995	
015 Finance - Accountability	3	1	4	
015 Finance - Administration	112,193	10,812	123,005	
015 Finance - Grants & Cost Planning	44	1	45	
015 Finance - Office of Mgmt & Budget	455	12	467	
015 Finance - Operations	527	10	537	
015 Finance - Payroll		191	191	
015 Finance - Property Administration		103	103	
015 Finance - Treasury		33	33	
030 Sheriff's Office - Security Services		4,210	4,210	
048 Internal Audit		249	249	
Total Allocated Additions:	172,707	16,734	189,441	189,441
Total To Be Allocated:	737,580	16,734		754,314

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

	Total	G&A	Payroll
Other Expense & Cost			
501101 Regular Pay	295,393	0	295,393
501102 Leave Pay	30,270	0	30,270
501103 Holiday Pay	14,564	0	14,564
501104 Overtime Pay	6,236	0	6,236
501109 Longevity	3,438	0	3,438
501134 Paid Family Leave	3,586	0	3,586
501172 Employer OASDI	20,699	0	20,699
501173 Employer SSN Medical	4,841	0	4,841
501174 Employer Group Health	43,938	0	43,938
501175 Employer Dental Group	2,118	0	2,118
501176 Employer Group Life	943	0	943
501177 Employer Pension	43,227	0	43,227
501181 FSA Pre-Tax Savings	330	0	330
501182 Cafe Plan Pre-Tax Savings	1,226	0	1,226
502314 Pre-Employment Checks	0	0	0
502331 Temporary Service	0	0	0
502360 Security Monitoring Service	150	0	150
502502 Allowance-Cell/Mobile Devices	528	0	528
502701 Printing/Binding	8,889	0	8,889
502883 Registration	475	0	475
502884 Membership Dues	438	0	438
502951 Info Systems Charge	18,200	0	18,200
502957 Telecmmnct'n Charge	3,061	0	3,061
502983 Surplus Property	300	0	300
503100 Offc & Admin Supply	21,881	0	21,881
503130 Computer Hardware <\$10K	163	0	163
503140 Office Equipment < \$10K	3,670	0	3,670
505233 Rent Equipment	725	0	725
505252 Software License	35,584	0	35,584
Departmental Total			
Expenditures Per Financial Statement	564,873		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	564,873	0	564,873
Allocation Step 1			
Inbound - All Others	172,707	172,707	0
Reallocate Admin Costs		(172,707)	172,707
Unallocated Costs	0	0	0
1st Allocation	737,580	0	737,580
Allocation Step 2			
Inbound - All Others	16,734	16,734	0
Reallocate Admin Costs		(16,734)	16,734
Unallocated Costs	0	0	0
2nd Allocation	16,734	0	16,734

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

	Total	G&A	Payroll
<hr/>			
Total For 015 Finance - Payroll			
Schedule .3 Total	754,314	0	754,314

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	24	0.003359	24		24		24
002 Metropolitan Council	1,321	0.184863	1,363		1,363		1,363
003 Metropolitan Clerk	206	0.028828	211		211		211
003 Metropolitan Clerk - Records Center	51	0.007137	50		50		50
004 Mayor's Office	26	0.003638	27		27		27
004 Mayor's Office - Administration	990	0.138543	1,022		1,022		1,022
005 Election Commission	40,163	5.620489	41,450		41,450	958	42,408
006 Law	1,405	0.196618	1,449		1,449		1,449
007 Planning Commission	1,687	0.236082	1,738		1,738	38	1,776
008 Human Resources	1,995	0.279184	2,058		2,058		2,058
009 Register of Deeds	245	0.034286	251		251	4	255
010 General Services	176	0.024630	181		181	3	184
010 General Services - Administration	1,771	0.247837	1,826		1,826		1,826
010 General Services - Facilities	716	0.100198	737		737		737
010 General Services - Fleet Management	1,831	0.256234	1,885		1,885		1,885
010 General Services - Mail Services	106	0.014834	107		107		107
011 Historical Commission	366	0.051219	375		375	6	381
014 Information Technology Service	4,340	0.607348	4,475		4,475		4,475
015 Finance - Accountability	96	0.013434	96		96		96
015 Finance - Administration	1,060	0.148338	1,091		1,091		1,091
015 Finance - Business Assistance	156	0.021831	159		159		159
015 Finance - Grants & Cost Planning	80	0.011195	79		79		79
015 Finance - Office of Mgmt & Budget	377	0.052758	387		387		387
015 Finance - Operations	698	0.097679	718		718		718
015 Finance - Payroll	187	0.026169	191		191		191
015 Finance - Property Administration	118	0.016513	119		119	2	121
015 Finance - Purchasing	330	0.046181	339		339	6	345
015 Finance - Treasury	258	0.036105	263		263	5	268
016 Assessor of Property	2,938	0.411149	3,031		3,031	66	3,097
017 Trustee	954	0.133505	984		984	21	1,005
018 County Clerk	2,703	0.378263	2,782		2,782	60	2,842
019 District Attorney	2,381	0.333202	2,454		2,454	52	2,506
021 Public Defender	2,429	0.339919	2,503		2,503	55	2,558
022 Juvenile Court Clerk	931	0.130286	963		963	20	983
023 Circuit Court Clerk	1,943	0.271907	2,003		2,003	42	2,045
024 Criminal Court Clerk	2,847	0.398415	2,936		2,936	64	3,000
025 Clerk and Master - Chancery	571	0.079907	586		586	11	597
026 Juvenile Court	3,858	0.539896	3,981		3,981	87	4,068
027 General Sessions Court	4,451	0.622882	4,588		4,588	102	4,690
028 State Trial Courts	4,741	0.663465	4,890		4,890	111	5,001
029 Justice Integration Services	547	0.076548	561		561	10	571
030 Sheriff's Office	25,646	3.588951	26,465		26,465	610	27,075
030 Sheriff's Office - Security Services	1,772	0.247977	1,827		1,827	39	1,866
031 Police	64,462	9.020938	66,531		66,531	1,543	68,074
032 Fire	40,818	5.712151	42,126		42,126	973	43,099
033 Codes Administration	4,016	0.562007	4,142		4,142	89	4,231
034 Beer Board	170	0.023790	173		173	3	176
035 Agricultural Extension	184	0.025749	188		188	4	192
036 Soil and Water Conservation	12	0.001679	11		11		11
037 Social Services	3,300	0.461808	3,401		3,401	73	3,474
038 Health	17,065	2.388109	17,611		17,611	401	18,012

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health - Employee Health & Wellness	198	0.027709	202		202	4	206
039 Public Library	11,571	1.619268	11,937		11,937	270	12,207
040 Parks	22,439	3.140157	23,157		23,157	534	23,691
041 Arts Commission	341	0.047720	350		350	6	356
042 Public Works	15,708	2.198208	16,211		16,211	368	16,579
044 Human Relations Commission	116	0.016233	118		118	2	120
047 Criminal Justice Planning	115	0.016093	117		117	2	119
048 Internal Audit	273	0.038204	279		279	6	285
049 Office of Emergency Management	326	0.045621	334		334	6	340
051 Office of Family Safety	731	0.102298	752		752	14	766
052 Community Oversight Board	6	0.000840	6		6		6
060 Farmer's Market	230	0.032187	235		235	4	239
061 Municipal Auditorium	337	0.047160	346		346	6	352
062 State Fair Board	1,396	0.195359	1,439		1,439	28	1,467
064 Sports Authority	91	0.012735	90		90	2	92
065 Water and Sewer	27,686	3.874433	28,571		28,571	659	29,230
067 General Hospital	5,951	0.832795	6,135		6,135	136	6,271
070 Community Education Commission	188	0.026309	192		192	4	196
071 Convention Center Authority	4,416	0.617984	4,553		4,553	101	4,654
075 Metro Action Commission	9,383	1.313075	9,680		9,680	219	9,899
076 Nashville Career Advancement Center	610	0.085365	626		626	13	639
078 Metropolitan Transit Authority (MTA)	38	0.005318	38		38		38
080 Metro Nashville Public Schools (MNPS)	348,183	48.725411	359,616		359,616	8,556	368,172
091 Emergency Communication Center	4,654	0.651290	4,800		4,800	108	4,908
Airport Authority	112	0.015673	115		115	2	117
Bordeaux Longterm Care	4,088	0.572083	4,215		4,215	94	4,309
Knowles Home	399	0.055837	411		411	6	417
Port Authority	2	0.000280	2		2		2
All Other	5,476	0.766322	5,645		5,645	126	5,771
Schedule .4 Total for Payroll	714,582	100.000000	737,580		737,580	16,734	754,314

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

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

Receiving Department	Total	Payroll
001 Administrative - Employee Benefits	24	24
002 Metropolitan Council	1,363	1,363
003 Metropolitan Clerk	211	211
003 Metropolitan Clerk - Records Center	50	50
004 Mayor's Office	27	27
004 Mayor's Office - Administration	1,022	1,022
005 Election Commission	42,408	42,408
006 Law	1,449	1,449
007 Planning Commission	1,776	1,776
008 Human Resources	2,058	2,058
009 Register of Deeds	255	255
010 General Services	184	184
010 General Services - Administration	1,826	1,826
010 General Services - Facilities	737	737
010 General Services - Fleet Management	1,885	1,885
010 General Services - Mail Services	107	107
011 Historical Commission	381	381
014 Information Technology Service	4,475	4,475
015 Finance - Accountability	96	96
015 Finance - Administration	1,091	1,091
015 Finance - Business Assistance	159	159
015 Finance - Grants & Cost Planning	79	79
015 Finance - Office of Mgmt & Budget	387	387
015 Finance - Operations	718	718
015 Finance - Payroll	191	191
015 Finance - Property Administration	121	121
015 Finance - Purchasing	345	345
015 Finance - Treasury	268	268
016 Assessor of Property	3,097	3,097
017 Trustee	1,005	1,005
018 County Clerk	2,842	2,842
019 District Attorney	2,506	2,506
021 Public Defender	2,558	2,558
022 Juvenile Court Clerk	983	983
023 Circuit Court Clerk	2,045	2,045
024 Criminal Court Clerk	3,000	3,000
025 Clerk and Master - Chancery	597	597
026 Juvenile Court	4,068	4,068
027 General Sessions Court	4,690	4,690
028 State Trial Courts	5,001	5,001
029 Justice Integration Services	571	571
030 Sheriff's Office	27,075	27,075
030 Sheriff's Office - Security Services	1,866	1,866
031 Police	68,074	68,074
032 Fire	43,099	43,099
033 Codes Administration	4,231	4,231
034 Beer Board	176	176
035 Agricultural Extension	192	192
036 Soil and Water Conservation	11	11
037 Social Services	3,474	3,474
038 Health	18,012	18,012
038 Health - Employee Health & Wellness	206	206

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

Receiving Department	Total	Payroll
039 Public Library	12,207	12,207
040 Parks	23,691	23,691
041 Arts Commission	356	356
042 Public Works	16,579	16,579
044 Human Relations Commission	120	120
047 Criminal Justice Planning	119	119
048 Internal Audit	285	285
049 Office of Emergency Management	340	340
051 Office of Family Safety	766	766
052 Community Oversight Board	6	6
060 Farmer's Market	239	239
061 Municipal Auditorium	352	352
062 State Fair Board	1,467	1,467
064 Sports Authority	92	92
065 Water and Sewer	29,230	29,230
067 General Hospital	6,271	6,271
070 Community Education Commission	196	196
071 Convention Center Authority	4,654	4,654
075 Metro Action Commission	9,899	9,899
076 Nashville Career Advancement Center	639	639
078 Metropolitan Transit Authority (MTA)	38	38
080 Metro Nashville Public Schools (MNPS)	368,172	368,172
091 Emergency Communication Center	4,908	4,908
Airport Authority	117	117
Bordeaux Longterm Care	4,309	4,309
Knowles Home	417	417
Port Authority	2	2
All Other	5,771	5,771
Direct Bill	0	0
Total	754,314	754,314

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Property Administration

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

Finance - Property Administration costs are accounted for within GSD General Fund 10101 and business unit 15151000. These costs have been allocated government-wide using the modified expenditures (in 000's) by benefiting department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	477,795			477,795
Inbound Costs:				
Depreciation	4,155		4,155	
001 Administrative - Post Audits	173		173	
006 Law	13,331	8,947	22,278	
010 General Services - Facilities	12,328	258	12,586	
010 General Services - Mail Services	262	7	269	
014 Information Technology Service	1,039	173	1,212	
015 Finance - Accountability	1		1	
015 Finance - Administration	108,754	10,486	119,240	
015 Finance - Grants & Cost Planning	38	1	39	
015 Finance - Office of Mgmt & Budget	-88	-2	-90	
015 Finance - Operations	390	8	398	
015 Finance - Payroll	119	2	121	
015 Finance - Property Administration		86	86	
015 Finance - Treasury		24	24	
030 Sheriff's Office - Security Services		893	893	
048 Internal Audit		211	211	
Total Allocated Additions:	140,502	21,094	161,596	161,596
Total To Be Allocated:	618,297	21,094		639,391

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

	Total	G&A	Public Property Services
Other Expense & Cost			
501101 Regular Pay	292,357	0	292,357
501102 Leave Pay	35,464	0	35,464
501103 Holiday Pay	15,398	0	15,398
501172 Employer OASDI	20,388	0	20,388
501173 Employer SSN Medical	4,768	0	4,768
501174 Employer Group Health	42,384	0	42,384
501175 Employer Dental Group	1,716	0	1,716
501176 Employer Group Life	707	0	707
501177 Employer Pension	42,030	0	42,030
501182 Cafe Plan Pre-Tax Savings	1,186	0	1,186
502222 Apprsl & Ngtn Srvc	3,000	0	3,000
502314 Pre-Employment Checks	0	0	0
502339 Recording	120	0	120
502453 Employee Local Travel/Park	132	0	132
502502 Allowance-Cell/Mobile Devices	1,117	0	1,117
502503 Cell Phone Service	0	0	0
502851 Subscriptions	380	0	380
502951 Info Systems Charge	11,600	0	11,600
502957 Telecmnct'n Charge	1,325	0	1,325
502983 Surplus Property	100	0	100
503100 Offc & Admin Supply	458	0	458
503120 Computer Software	152	0	152
503140 Office Equipment < \$10K	790	0	790
503720 Signs	1,800	0	1,800
505233 Rent Equipment	423	0	423
505252 Software License	0	0	0
Departmental Total			
Expenditures Per Financial Statement	477,795		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	477,795	0	477,795
Allocation Step 1			
Inbound - All Others	140,502	140,502	0
Reallocate Admin Costs		(140,502)	140,502
Unallocated Costs	0	0	0
1st Allocation	618,297	0	618,297
Allocation Step 2			
Inbound - All Others	21,094	21,094	0
Reallocate Admin Costs		(21,094)	21,094
Unallocated Costs	0	0	0
2nd Allocation	21,094	0	21,094
Total For 015 Finance - Property Administration			
Schedule .3 Total	639,391	0	639,391

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.021468	133		133		133
001 Administrative - Employee Benefits	631,232	18.926038	117,015		117,015		117,015
001 Administrative - Facility Rental	974	0.029203	179		179		179
001 Administrative - Insurance	2,508	0.075197	462		462		462
001 Administrative - Post Audits	1,104	0.033101	203		203		203
002 Metropolitan Council	2,109	0.063234	389		389		389
003 Metropolitan Clerk	581	0.017420	105		105		105
003 Metropolitan Clerk - Records Center	196	0.005877	35		35		35
004 Mayor's Office	329	0.009864	58		58	1	59
004 Mayor's Office - Administration	3,912	0.117292	721		721		721
005 Election Commission	4,667	0.139929	863		863	33	896
006 Law	15,434	0.462753	2,858		2,858		2,858
007 Planning Commission	5,378	0.161247	994		994	37	1,031
008 Human Resources	5,149	0.154381	951		951		951
009 Register of Deeds	2,627	0.078765	483		483	18	501
010 General Services	17,540	0.525897	3,249		3,249	136	3,385
010 General Services - Administration	996	0.029863	183		183		183
010 General Services - Facilities	23,686	0.710170	4,389		4,389		4,389
010 General Services - Fleet Management	21,477	0.643938	3,979		3,979		3,979
010 General Services - Mail Services	886	0.026565	163		163		163
011 Historical Commission	1,244	0.037298	230		230	8	238
014 Information Technology Service	33,733	1.011406	6,245		6,245		6,245
015 Finance	630	0.018889	114		114	4	118
015 Finance - Accountability	515	0.015441	93		93		93
015 Finance - Administration	1,474	0.044194	271		271		271
015 Finance - Business Assistance	592	0.017750	108		108		108
015 Finance - Grants & Cost Planning	315	0.009445	56		56		56
015 Finance - Office of Mgmt & Budget	1,405	0.042126	258		258		258
015 Finance - Operations	2,140	0.064163	395		395		395
015 Finance - Payroll	565	0.016940	103		103		103
015 Finance - Property Administration	478	0.014332	86		86		86
015 Finance - Purchasing	1,095	0.032831	201		201	7	208
015 Finance - Treasury	1,243	0.037268	230		230	8	238
016 Assessor of Property	7,506	0.225050	1,390		1,390	57	1,447
017 Trustee	2,058	0.061704	381		381	14	395
018 County Clerk	4,418	0.132464	815		815	32	847
019 District Attorney	8,538	0.255992	1,581		1,581	67	1,648
021 Public Defender	8,151	0.244389	1,509		1,509	63	1,572
022 Juvenile Court Clerk	1,814	0.054389	335		335	11	346
023 Circuit Court Clerk	9,333	0.279829	1,730		1,730	73	1,803
024 Criminal Court Clerk	6,275	0.188141	1,162		1,162	45	1,207
025 Clerk and Master - Chancery	1,363	0.040866	251		251	8	259
026 Juvenile Court	14,214	0.426174	2,633		2,633	110	2,743
027 General Sessions Court	12,183	0.365279	2,258		2,258	94	2,352
028 State Trial Courts	12,394	0.371606	2,295		2,295	96	2,391
029 Justice Integration Services	2,928	0.087789	538		538	20	558
030 Sheriff's Office	74,556	2.235390	13,815		13,815	603	14,418
030 Sheriff's Office - Security Services	14,941	0.447971	2,767		2,767	115	2,882
031 Police	208,305	6.245546	38,611		38,611	1,697	40,308
032 Fire	132,551	3.974236	24,566		24,566	1,075	25,641
033 Codes Administration	10,016	0.300307	1,856		1,856	78	1,934

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

Activity - Public Property Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	448	0.013432	82		82	2	84
035 Agricultural Extension	322	0.009654	57		57	1	58
037 Social Services	7,518	0.225410	1,393		1,393	57	1,450
038 Health	44,779	1.342595	8,295		8,295	358	8,653
038 Health - Employee Health & Wellness	691	0.020718	128		128	4	132
039 Public Library	37,035	1.110409	6,859		6,859	299	7,158
040 Parks	44,010	1.319538	8,153		8,153	353	8,506
041 Arts Commission	1,516	0.045454	279		279	10	289
042 Public Works	148,304	4.446554	27,489		27,489	1,201	28,690
044 Human Relations Commission	495	0.014841	90		90	2	92
047 Criminal Justice Planning	505	0.015141	91		91	3	94
048 Internal Audit	1,393	0.041766	257		257	8	265
049 Office of Emergency Management	1,474	0.044194	271		271	9	280
051 Office of Family Safety	2,716	0.081433	499		499	19	518
052 Community Oversight Board	64	0.001919	10		10		10
060 Farmer's Market	1,774	0.053189	327		327	11	338
061 Municipal Auditorium	1,936	0.058047	357		357	13	370
062 State Fair Board	3,073	0.092137	567		567	21	588
064 Sports Authority	22,879	0.685974	4,240		4,240	181	4,421
065 Water and Sewer	141,346	4.237934	26,200		26,200	1,148	27,348
067 General Hospital	1,650	0.049471	304		304	10	314
068 District Energy System (DES)	14,262	0.427613	2,642		2,642	111	2,753
070 Community Education Commission	519	0.015561	93		93	3	96
071 Convention Center Authority	120,168	3.602961	22,273		22,273	977	23,250
075 Metro Action Commission	27,579	0.826893	5,108		5,108	218	5,326
076 Nashville Career Advancement Center	6,613	0.198276	1,222		1,222	50	1,272
077 Metro Development & Housing Authorit	14,617	0.438257	2,706		2,706	112	2,818
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	16,593		16,593	726	17,319
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	219,402		219,402	9,917	229,319
090 Debt Service	2,491	0.074687	458		458	18	476
091 Emergency Communication Center	14,346	0.430132	2,657		2,657	111	2,768
Bordeaux Longterm Care	3,492	0.104700	642		642	25	667
Flood	674	0.020208	124		124	4	128
Hospital Authority	44,006	1.319419	8,152		8,152	353	8,505
Knowles Home	1,851	0.055498	340		340	13	353
Medical Examiner	4,884	0.146435	902		902	34	936
All Other	25,594	0.767377	4,740		4,740	202	4,942
Schedule .4 Total for Public Property Services	3,335,257	100.000000	618,297		618,297	21,094	639,391

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

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

Receiving Department	Total	Public Property Services
001 Administrative - Corporate Dues	133	133
001 Administrative - Employee Benefits	117,015	117,015
001 Administrative - Facility Rental	179	179
001 Administrative - Insurance	462	462
001 Administrative - Post Audits	203	203
002 Metropolitan Council	389	389
003 Metropolitan Clerk	105	105
003 Metropolitan Clerk - Records Center	35	35
004 Mayor's Office	59	59
004 Mayor's Office - Administration	721	721
005 Election Commission	896	896
006 Law	2,858	2,858
007 Planning Commission	1,031	1,031
008 Human Resources	951	951
009 Register of Deeds	501	501
010 General Services	3,385	3,385
010 General Services - Administration	183	183
010 General Services - Facilities	4,389	4,389
010 General Services - Fleet Management	3,979	3,979
010 General Services - Mail Services	163	163
011 Historical Commission	238	238
014 Information Technology Service	6,245	6,245
015 Finance	118	118
015 Finance - Accountability	93	93
015 Finance - Administration	271	271
015 Finance - Business Assistance	108	108
015 Finance - Grants & Cost Planning	56	56
015 Finance - Office of Mgmt & Budget	258	258
015 Finance - Operations	395	395
015 Finance - Payroll	103	103
015 Finance - Property Administration	86	86
015 Finance - Purchasing	208	208
015 Finance - Treasury	238	238
016 Assessor of Property	1,447	1,447
017 Trustee	395	395
018 County Clerk	847	847
019 District Attorney	1,648	1,648
021 Public Defender	1,572	1,572
022 Juvenile Court Clerk	346	346
023 Circuit Court Clerk	1,803	1,803
024 Criminal Court Clerk	1,207	1,207
025 Clerk and Master - Chancery	259	259
026 Juvenile Court	2,743	2,743
027 General Sessions Court	2,352	2,352
028 State Trial Courts	2,391	2,391
029 Justice Integration Services	558	558
030 Sheriff's Office	14,418	14,418
030 Sheriff's Office - Security Services	2,882	2,882
031 Police	40,308	40,308
032 Fire	25,641	25,641
033 Codes Administration	1,934	1,934
034 Beer Board	84	84

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

Receiving Department	Total	Public Property Services
035 Agricultural Extension	58	58
037 Social Services	1,450	1,450
038 Health	8,653	8,653
038 Health - Employee Health & Wellness	132	132
039 Public Library	7,158	7,158
040 Parks	8,506	8,506
041 Arts Commission	289	289
042 Public Works	28,690	28,690
044 Human Relations Commission	92	92
047 Criminal Justice Planning	94	94
048 Internal Audit	265	265
049 Office of Emergency Management	280	280
051 Office of Family Safety	518	518
052 Community Oversight Board	10	10
060 Farmer's Market	338	338
061 Municipal Auditorium	370	370
062 State Fair Board	588	588
064 Sports Authority	4,421	4,421
065 Water and Sewer	27,348	27,348
067 General Hospital	314	314
068 District Energy System (DES)	2,753	2,753
070 Community Education Commission	96	96
071 Convention Center Authority	23,250	23,250
075 Metro Action Commission	5,326	5,326
076 Nashville Career Advancement Center	1,272	1,272
077 Metro Development & Housing Authorit	2,818	2,818
078 Metropolitan Transit Authority (MTA)	17,319	17,319
080 Metro Nashville Public Schools (MNPS)	229,319	229,319
090 Debt Service	476	476
091 Emergency Communication Center	2,768	2,768
Bordeaux Longterm Care	667	667
Flood	128	128
Hospital Authority	8,505	8,505
Knowles Home	353	353
Medical Examiner	936	936
All Other	4,942	4,942
 Direct Bill	 0	 0
 Total	 <u>639,391</u>	 <u>639,391</u>

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Purchasing**

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,095,192			1,095,192
Inbound Costs:				
Depreciation	75,496		75,496	
001 Administrative - Post Audits	268		268	
003 Metropolitan Clerk - Records Center	6,843	57	6,900	
006 Law	45,101	30,296	75,397	
010 General Services - Facilities	76,979	1,649	78,628	
010 General Services - Mail Services	617	17	634	
014 Information Technology Service	2,530	433	2,963	
015 Finance - Accountability	726	164	890	
015 Finance - Administration	249,964	24,111	274,075	
015 Finance - Business Assistance	409,407	7,386	416,793	
015 Finance - Grants & Cost Planning	85	5	90	
015 Finance - Office of Mgmt & Budget	938	26	964	
015 Finance - Operations	551	12	563	
015 Finance - Payroll	339	6	345	
015 Finance - Property Administration	201	7	208	
015 Finance - Treasury		64	64	
030 Sheriff's Office - Security Services		14,206	14,206	
048 Internal Audit		481	481	
Total Allocated Additions:	<u>870,045</u>	<u>78,920</u>	948,965	948,965
Total To Be Allocated:	<u>1,965,237</u>	<u>78,920</u>		<u>2,044,157</u>

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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Other Expense & Cost				
501101 Regular Pay	672,086	67,746	469,654	134,686
501102 Leave Pay	72,959	7,354	50,984	14,621
501103 Holiday Pay	33,846	3,412	23,651	6,783
501104 Overtime Pay	3	0	2	1
501109 Longevity	3,245	327	2,268	650
501134 Paid Family Leave	5,327	537	3,722	1,068
501172 Employer OASDI	45,984	4,635	32,134	9,215
501173 Employer SSN Medical	10,754	1,084	7,515	2,155
501174 Employer Group Health	102,775	10,360	71,819	20,596
501175 Employer Dental Group	4,190	422	2,928	840
501176 Employer Group Life	2,130	215	1,488	427
501177 Employer Pension	92,182	9,292	64,417	18,473
501181 FSA Pre-Tax Savings	671	68	469	134
501182 Cafe Plan Pre-Tax Savings	2,832	285	1,979	568
501212 Court Reporter	1,135	114	794	227
502223 Legal Services	0	0	0	0
502229 Mngt Cnsltnt Srvc	0	0	0	0
502314 Pre-Employment Checks	191	19	134	38
502520 Postage & Delivery Srvc	7	1	5	1
502701 Printing/Binding	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0
502851 Subscriptions	0	0	0	0
502883 Registration	5,064	510	3,539	1,015
502884 Membership Dues	260	26	182	52
502951 Info Systems Charge	25,600	2,580	17,890	5,130
502957 Telecommnct'n Charge	5,905	595	4,127	1,183
502983 Surplus Property	300	30	210	60
503050 Host & Hostess	0	0	0	0
503100 Offc & Admin Supply	6,080	613	4,249	1,218
503130 Computer Hardware <\$10K	492	50	343	99
503330 Books/Magazines/Periodicals	365	37	255	73
505233 Rent Equipment	781	79	545	157
505252 Software License	28	3	19	6
Departmental Total				
Expenditures Per Financial Statement	1,095,192			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,095,192	110,394	765,322	219,476
Allocation Step 1				
Inbound - All Others	870,045	870,045	0	0
Reallocate Admin Costs		(980,439)	761,944	218,495
Unallocated Costs	0	0	0	0
1st Allocation	1,965,237	0	1,527,266	437,971
Allocation Step 2				
Inbound - All Others	78,920	78,920	0	0

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

	Total	G&A	Competitive Procurements	Non-Competitive Procurements
Reallocate Admin Costs		(78,920)	61,341	17,579
Unallocated Costs	0	0	0	0
2nd Allocation	78,920	0	61,341	17,579
Total For 015 Finance - Purchasing				
Schedule .3 Total	2,044,157	0	1,588,607	455,550

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

Activity - Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
004 Mayor's Office - Administration	1	0.446429	6,812		6,812		6,812
006 Law	1	0.446429	6,812		6,812		6,812
007 Planning Commission	2	0.892857	13,631		13,631	974	14,605
008 Human Resources	6	2.678571	40,905		40,905		40,905
010 General Services - Administration	77	34.374997	525,151		525,151		525,151
011 Historical Commission	2	0.892857	13,631		13,631	974	14,605
014 Information Technology Service	7	3.125000	47,717		47,717		47,717
015 Finance - Administration	7	3.125000	47,717		47,717		47,717
018 County Clerk	1	0.446429	6,812		6,812	484	7,296
027 General Sessions Court	1	0.446429	6,812		6,812	484	7,296
030 Sheriff's Office	1	0.446429	6,812		6,812	484	7,296
031 Police	17	7.589286	115,903		115,903	8,326	124,229
032 Fire	2	0.892857	13,631		13,631	974	14,605
033 Codes Administration	3	1.339286	20,446		20,446	1,466	21,912
037 Social Services	1	0.446429	6,812		6,812	484	7,296
039 Public Library	3	1.339286	20,446		20,446	1,466	21,912
040 Parks	14	6.250000	95,460		95,460	6,855	102,315
041 Arts Commission	2	0.892857	13,631		13,631	974	14,605
042 Public Works	12	5.357143	81,811		81,811	5,872	87,683
049 Office of Emergency Management	1	0.446429	6,812		6,812	484	7,296
060 Farmer's Market	3	1.339286	20,446		20,446	1,466	21,912
061 Municipal Auditorium	2	0.892857	13,631		13,631	974	14,605
062 State Fair Board	1	0.446429	6,812		6,812	484	7,296
065 Water and Sewer	44	19.642857	299,992		299,992	21,756	321,748
075 Metro Action Commission	2	0.892857	13,631		13,631	974	14,605
076 Nashville Career Advancement Center	11	4.910714	74,990		74,990	5,386	80,376
Schedule .4 Total for Competitive Procurements	224	100.000000	1,527,266		1,527,266	61,341	1,588,607

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

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

Activity - Non-Competitive Procurements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
008 Human Resources	2	7.142857	31,279		31,279		31,279
010 General Services - Administration	2	7.142857	31,279		31,279		31,279
014 Information Technology Service	1	3.571429	15,634		15,634		15,634
015 Finance - Administration	1	3.571429	15,634		15,634		15,634
026 Juvenile Court	1	3.571429	15,634		15,634	795	16,429
027 General Sessions Court	2	7.142857	31,279		31,279	1,586	32,865
030 Sheriff's Office	1	3.571429	15,634		15,634	795	16,429
031 Police	3	10.714286	46,920		46,920	2,399	49,319
032 Fire	1	3.571429	15,634		15,634	795	16,429
041 Arts Commission	1	3.571429	15,634		15,634	795	16,429
064 Sports Authority	1	3.571429	15,634		15,634	795	16,429
065 Water and Sewer	3	10.714286	46,920		46,920	2,399	49,319
075 Metro Action Commission	2	7.142857	31,279		31,279	1,586	32,865
076 Nashville Career Advancement Center	7	24.999997	109,577		109,577	5,634	115,211
Schedule .4 Total for Non-Competitive Procurements	28	100.000000	437,971		437,971	17,579	455,550

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

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

Receiving Department	Total	Competitive Procurements	Non-Competitive Procurements
004 Mayor's Office - Administration	6,812	6,812	0
006 Law	6,812	6,812	0
007 Planning Commission	14,605	14,605	0
008 Human Resources	72,184	40,905	31,279
010 General Services - Administration	556,430	525,151	31,279
011 Historical Commission	14,605	14,605	0
014 Information Technology Service	63,351	47,717	15,634
015 Finance - Administration	63,351	47,717	15,634
018 County Clerk	7,296	7,296	0
026 Juvenile Court	16,429	0	16,429
027 General Sessions Court	40,161	7,296	32,865
030 Sheriff's Office	23,725	7,296	16,429
031 Police	173,548	124,229	49,319
032 Fire	31,034	14,605	16,429
033 Codes Administration	21,912	21,912	0
037 Social Services	7,296	7,296	0
039 Public Library	21,912	21,912	0
040 Parks	102,315	102,315	0
041 Arts Commission	31,034	14,605	16,429
042 Public Works	87,683	87,683	0
049 Office of Emergency Management	7,296	7,296	0
060 Farmer's Market	21,912	21,912	0
061 Municipal Auditorium	14,605	14,605	0
062 State Fair Board	7,296	7,296	0
064 Sports Authority	16,429	0	16,429
065 Water and Sewer	371,067	321,748	49,319
075 Metro Action Commission	47,470	14,605	32,865
076 Nashville Career Advancement Center	195,587	80,376	115,211
Direct Bill	0	0	0
Total	2,044,157	1,588,607	455,550

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 015 Finance - Treasury

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

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

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

- Cash Operations
- Collections
- Debt
- Investments

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

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,242,755			1,242,755
Cost Adjustments:				
Direct Costs	-834,923			
Total Departmental Cost Adjustments:	-834,923			-834,923
Inbound Costs:				
Depreciation	19,483		19,483	
001 Administrative - Post Audits	1,053	1	1,054	
003 Metropolitan Clerk - Records Center	197		197	
006 Law	2,235	1,488	3,723	
010 General Services - Facilities	39,904	855	40,759	
010 General Services - Mail Services	19,477	615	20,092	
014 Information Technology Service	4,264	732	4,996	
015 Finance - Accountability	8	3	11	
015 Finance - Administration	232,719	22,442	255,161	
015 Finance - Grants & Cost Planning	97	5	102	
015 Finance - Office of Mgmt & Budget	1,012	27	1,039	
015 Finance - Operations	2,341	57	2,398	
015 Finance - Payroll	263	5	268	
015 Finance - Property Administration	230	8	238	
015 Finance - Treasury		63	63	
030 Sheriff's Office - Security Services		4,187	4,187	
048 Internal Audit		546	546	
Total Allocated Additions:	323,283	31,034	354,317	354,317
Total To Be Allocated:	731,115	31,034		762,149

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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
Other Expense & Cost					
501101 Regular Pay	606,433	3,475	112,166	169,167	168,739
501102 Leave Pay	94,330	0	19,268	27,191	27,221
501103 Holiday Pay	30,900	0	5,903	8,674	8,657
501109 Longevity	5,005	0	550	2,668	797
501134 Paid Family Leave	962	0	962	0	0
501172 Employer OASDI	43,550	239	8,244	12,157	12,193
501173 Employer SSN Medical	10,185	56	1,928	2,843	2,852
501174 Employer Group Health	87,098	482	15,918	27,952	18,409
501175 Employer Dental Group	3,200	17	648	847	933
501176 Employer Group Life	1,648	8	447	399	397
501177 Employer Pension	90,474	497	17,066	25,301	25,250
501181 FSA Pre-Tax Savings	434	3	0	124	243
501182 Cafe Plan Pre-Tax Savings	2,389	13	450	779	483
502229 Mngt Cnsltnt Srvc	0	0	0	0	0
502314 Pre-Employment Checks	74	0	74	0	0
502331 Temporary Service	3,616	0	3,616	0	0
502502 Allowance-Cell/Mobile Devices	1,104	0	0	188	734
502520 Postage & Delivery Srvc	79	0	0	9	0
502701 Printing/Binding	0	0	0	0	0
502951 Info Systems Charge	48,500	0	24,000	8,200	8,200
502957 Telecommnct'n Charge	4,507	0	0	2,930	811
502976 MIS Tech Revolving Charge	3,191	0	0	3,191	0
502983 Surplus Property	300	0	0	300	0
503100 Offc & Admin Supply	4,952	0	1,358	3,106	133
503130 Computer Hardware <\$10K	78	0	0	78	0
503350 Educational Supply	110	0	0	110	0
505233 Rent Equipment	936	0	234	235	251
505252 Software License	195,000	0	195,000	0	0
505957 Insurance-Premium J&L	2,500	0	0	1,100	900
505959 Insurance-Surety Bond	1,200	0	0	0	1,200
Departmental Total					
Expenditures Per Financial Statement	1,242,755				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Direct Costs	(834,923)	(4,790)	0	(297,549)	(278,403)
Functional Cost	407,832	0	407,832	0	0
Allocation Step 1					
Inbound - All Others	323,283	0	60,118	90,719	90,467
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	731,115	0	467,950	90,719	90,467
Allocation Step 2					
Inbound - All Others	31,034	0	5,738	8,776	8,654

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

	Total	G&A	Treasury Collections	Cash Operations	Investment Cmtee Support
2nd Allocation	31,034	0	5,738	8,776	8,654
Total For 015 Finance - Treasury					
Schedule .3 Total	762,149	0	473,688	99,495	99,121

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

Investor Relations

<u>Other Expense & Cost</u>	
501101 Regular Pay	152,886
501102 Leave Pay	20,650
501103 Holiday Pay	7,666
501109 Longevity	990
501134 Paid Family Leave	0
501172 Employer OASDI	10,717
501173 Employer SSN Medical	2,506
501174 Employer Group Health	24,337
501175 Employer Dental Group	755
501176 Employer Group Life	397
501177 Employer Pension	22,360
501181 FSA Pre-Tax Savings	64
501182 Cafe Plan Pre-Tax Savings	664
502229 Mngt Cnsltnt Srvc	0
502314 Pre-Employment Checks	0
502331 Temporary Service	0
502502 Allowance-Cell/Mobile Devices	182
502520 Postage & Delivery Srvc	70
502701 Printing/Binding	0
502951 Info Systems Charge	8,100
502957 Telecmmnct'n Charge	766
502976 MIS Tech Revolving Charge	0
502983 Surplus Property	0
503100 Offc & Admin Supply	355
503130 Computer Hardware <\$10K	0
503350 Educational Supply	0
505233 Rent Equipment	216
505252 Software License	0
505957 Insurance-Premium J&L	500
505959 Insurance-Surety Bond	0
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
<u>Cost Adjustments</u>	
Direct Costs	(254,181)
Functional Cost	0
<u>Allocation Step 1</u>	
Inbound - All Others	81,979
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	81,979
<u>Allocation Step 2</u>	
Inbound - All Others	7,866

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

Investor Relations

2nd Allocation	7,866
<hr/>	
Total For 015 Finance - Treasury	
Schedule .3 Total	89,845

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

Activity - Treasury Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
071 Convention Center Authority	100	100.000000	467,950		467,950	5,738	473,688
Schedule .4 Total for Treasury Collections	100	100.000000	467,950		467,950	5,738	473,688

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

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	7	0.000568	0		0		0
001 Administrative - Employee Benefits	146,093	11.854898	10,744		10,744		10,744
001 Administrative - Facility Rental	10	0.000811	0		0		0
001 Administrative - Insurance	26	0.002110	1		1		1
001 Administrative - Post Audits	11	0.000893	0		0		0
002 Metropolitan Council	22	0.001785	1		1		1
003 Metropolitan Clerk	7	0.000568	0		0		0
003 Metropolitan Clerk - Records Center	2	0.000162	0		0		0
004 Mayor's Office	19,194	1.557521	1,407		1,407	158	1,565
004 Mayor's Office - Administration	41	0.003327	1		1		1
005 Election Commission	1,878	0.152393	134		134	13	147
006 Law	21,932	1.779699	1,611		1,611		1,611
007 Planning Commission	678	0.055017	47		47	5	52
008 Human Resources	91	0.007384	5		5		5
009 Register of Deeds	10	0.000811	0		0		0
010 General Services	2,536	0.205787	181		181	19	200
010 General Services - Administration	10	0.000811	0		0		0
010 General Services - Facilities	19,333	1.568800	1,420		1,420		1,420
010 General Services - Fleet Management	7,934	0.643814	574		574		574
010 General Services - Mail Services	9	0.000730	0		0		0
011 Historical Commission	176	0.014282	12		12		12
014 Information Technology Service	15,179	1.231719	1,113		1,113		1,113
015 Finance	8	0.000649	0		0		0
015 Finance - Accountability	5	0.000406	0		0		0
015 Finance - Administration	854	0.069299	59		59		59
015 Finance - Business Assistance	6	0.000487	0		0		0
015 Finance - Grants & Cost Planning	3	0.000243	0		0		0
015 Finance - Office of Mgmt & Budget	14	0.001136	0		0		0
015 Finance - Operations	22	0.001785	1		1		1
015 Finance - Payroll	6	0.000487	0		0		0
015 Finance - Property Administration	5	0.000406	0		0		0
015 Finance - Purchasing	11	0.000893	0		0		0
015 Finance - Treasury	56	0.004544	3		3		3
016 Assessor of Property	87	0.007060	5		5		5
017 Trustee	23	0.001866	1		1		1
018 County Clerk	693	0.056234	48		48	5	53
019 District Attorney	2,990	0.242627	218		218	22	240
021 Public Defender	118	0.009575	7		7		7
022 Juvenile Court Clerk	37	0.003002	1		1		1
023 Circuit Court Clerk	30	0.002434	1		1		1
024 Criminal Court Clerk	432	0.035055	31		31	2	33
025 Clerk and Master - Chancery	44	0.003570	2		2		2
026 Juvenile Court	392	0.031809	27		27	1	28
027 General Sessions Court	536	0.043494	38		38	4	42
028 State Trial Courts	1,011	0.082039	72		72	5	77
029 Justice Integration Services	653	0.052988	46		46	4	50
030 Sheriff's Office	10,924	0.886442	797		797	88	885
030 Sheriff's Office - Security Services	154	0.012497	10		10		10
031 Police	11,610	0.942108	850		850	93	943
032 Fire	3,688	0.299267	271		271	27	298
033 Codes Administration	1,898	0.154016	135		135	13	148

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

Activity - Cash Operations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	8	0.000649	0		0		0
035 Agricultural Extension	3	0.000243	0		0		0
037 Social Services	292	0.023695	18		18		19
038 Health	3,160	0.256422	230		230	23	253
038 Health - Employee Health & Wellness	7	0.000568	0		0		0
039 Public Library	5,335	0.432915	391		391	42	433
040 Parks	5,549	0.450280	408		408	43	451
041 Arts Commission	87	0.007060	5		5		5
042 Public Works	17,418	1.413405	1,277		1,277	139	1,416
044 Human Relations Commission	5	0.000406	0		0		0
047 Criminal Justice Planning	5	0.000406	0		0		0
048 Internal Audit	14	0.001136	0		0		0
049 Office of Emergency Management	263	0.021341	16		16	1	17
051 Office of Family Safety	188	0.015255	13		13		13
052 Community Oversight Board	1	0.000081	0		0		0
060 Farmer's Market	2,451	0.198889	175		175	19	194
061 Municipal Auditorium	2,251	0.182660	161		161	17	178
062 State Fair Board	292	0.023695	18		18	1	19
064 Sports Authority	17,482	1.418599	1,282		1,282	139	1,421
065 Water and Sewer	226,388	18.370535	16,661		16,661	1,938	18,599
067 General Hospital	620	0.050311	43		43	4	47
068 District Energy System (DES)	2,948	0.239219	213		213	22	235
070 Community Education Commission	330	0.026778	21		21	1	22
071 Convention Center Authority	185,683	15.067477	13,664		13,664	1,582	15,246
075 Metro Action Commission	5,214	0.423096	383		383	40	423
076 Nashville Career Advancement Center	777	0.063051	54		54	5	59
077 Metro Development & Housing Authorit	242	0.019637	15		15	1	16
078 Metropolitan Transit Authority (MTA)	508	0.041222	35		35	4	39
080 Metro Nashville Public Schools (MNPS)	129,472	10.506166	9,524		9,524	1,106	10,630
083 Industrial Development Board	698	0.056640	48		48	5	53
090 Debt Service	82,563	6.699677	6,068		6,068	704	6,772
091 Emergency Communication Center	147	0.011928	10		10		10
Bordeaux Longterm Care	36	0.002921	1		1		1
Flood	31,183	2.530383	2,289		2,289	260	2,549
Hospital Authority	450	0.036516	32		32	3	35
Knowles Home	19	0.001542	1		1		1
Medical Examiner	50	0.004057	3		3		3
All Other	238,715	19.370831	17,786		17,786	2,217	20,003
Schedule .4 Total for Cash Operations	1,232,343	100.000000	90,719		90,719	8,776	99,495

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

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Employee Benefits	24	0.003359	1		1		1
002 Metropolitan Council	1,321	0.184863	163		163		163
003 Metropolitan Clerk	206	0.028828	23		23		23
003 Metropolitan Clerk - Records Center	51	0.007137	5		5		5
004 Mayor's Office	26	0.003638	2		2		2
004 Mayor's Office - Administration	990	0.138543	123		123		123
005 Election Commission	40,163	5.620489	5,079		5,079	495	5,574
006 Law	1,405	0.196618	174		174		174
007 Planning Commission	1,687	0.236082	211		211	19	230
008 Human Resources	1,995	0.279184	249		249		249
009 Register of Deeds	245	0.034286	31		31	1	32
010 General Services	176	0.024630	18		18	1	19
010 General Services - Administration	1,771	0.247837	222		222		222
010 General Services - Facilities	716	0.100198	89		89		89
010 General Services - Fleet Management	1,831	0.256234	229		229		229
010 General Services - Mail Services	106	0.014834	12		12		12
011 Historical Commission	366	0.051219	44		44	4	48
014 Information Technology Service	4,340	0.607348	543		543		543
015 Finance - Accountability	96	0.013434	11		11		11
015 Finance - Administration	1,060	0.148338	130		130		130
015 Finance - Business Assistance	156	0.021831	16		16		16
015 Finance - Grants & Cost Planning	80	0.011195	9		9		9
015 Finance - Office of Mgmt & Budget	377	0.052758	45		45		45
015 Finance - Operations	698	0.097679	87		87		87
015 Finance - Payroll	187	0.026169	20		20		20
015 Finance - Property Administration	118	0.016513	13		13		13
015 Finance - Purchasing	330	0.046181	40		40		40
015 Finance - Treasury	258	0.036105	31		31		31
016 Assessor of Property	2,938	0.411149	369		369	35	404
017 Trustee	954	0.133505	118		118	11	129
018 County Clerk	2,703	0.378263	342		342	31	373
019 District Attorney	2,381	0.333202	299		299	25	324
021 Public Defender	2,429	0.339919	306		306	26	332
022 Juvenile Court Clerk	931	0.130286	115		115	9	124
023 Circuit Court Clerk	1,943	0.271907	245		245	21	266
024 Criminal Court Clerk	2,847	0.398415	360		360	33	393
025 Clerk and Master - Chancery	571	0.079907	70		70	5	75
026 Juvenile Court	3,858	0.539896	483		483	43	526
027 General Sessions Court	4,451	0.622882	556		556	50	606
028 State Trial Courts	4,741	0.663465	592		592	53	645
029 Justice Integration Services	547	0.076548	67		67	5	72
030 Sheriff's Office	25,646	3.588951	3,244		3,244	308	3,552
030 Sheriff's Office - Security Services	1,772	0.247977	222		222	19	241
031 Police	64,462	9.020938	8,159		8,159	794	8,953
032 Fire	40,818	5.712151	5,160		5,160	505	5,665
033 Codes Administration	4,016	0.562007	503		503	44	547
034 Beer Board	170	0.023790	18		18	1	19
035 Agricultural Extension	184	0.025749	19		19	1	20
036 Soil and Water Conservation	12	0.001679	1		1		1
037 Social Services	3,300	0.461808	415		415	38	453
038 Health	17,065	2.388109	2,152		2,152	205	2,357

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

Activity - Investment Cmtee Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
038 Health - Employee Health & Wellness	198	0.027709	23		23	1	24
039 Public Library	11,571	1.619268	1,460		1,460	135	1,595
040 Parks	22,439	3.140157	2,836		2,836	269	3,105
041 Arts Commission	341	0.047720	40		40	4	44
042 Public Works	15,708	2.198208	1,983		1,983	188	2,171
044 Human Relations Commission	116	0.016233	13		13		13
047 Criminal Justice Planning	115	0.016093	13		13		13
048 Internal Audit	273	0.038204	32		32	1	33
049 Office of Emergency Management	326	0.045621	38		38	4	42
051 Office of Family Safety	731	0.102298	92		92	5	97
052 Community Oversight Board	6	0.000840	0		0		0
060 Farmer's Market	230	0.032187	28		28	1	29
061 Municipal Auditorium	337	0.047160	40		40	4	44
062 State Fair Board	1,396	0.195359	173		173	15	188
064 Sports Authority	91	0.012735	10		10		10
065 Water and Sewer	27,686	3.874433	3,497		3,497	337	3,834
067 General Hospital	5,951	0.832795	748		748	66	814
070 Community Education Commission	188	0.026309	20		20	1	21
071 Convention Center Authority	4,416	0.617984	553		553	49	602
075 Metro Action Commission	9,383	1.313075	1,184		1,184	111	1,295
076 Nashville Career Advancement Center	610	0.085365	75		75	5	80
078 Metropolitan Transit Authority (MTA)	38	0.005318	4		4		4
080 Metro Nashville Public Schools (MNPS)	348,183	48.725411	44,328		44,328	4,514	48,842
091 Emergency Communication Center	4,654	0.651290	580		580	52	632
Airport Authority	112	0.015673	13		13		13
Bordeaux Longterm Care	4,088	0.572083	513		513	45	558
Knowles Home	399	0.055837	48		48	4	52
Port Authority	2	0.000280	0		0		0
All Other	5,476	0.766322	688		688	61	749
Schedule .4 Total for Investment Cmtee Support	714,582	100.000000	90,467		90,467	8,654	99,121

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

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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.021468	15		15		15
001 Administrative - Employee Benefits	631,232	18.926038	15,511		15,511		15,511
001 Administrative - Facility Rental	974	0.029203	20		20		20
001 Administrative - Insurance	2,508	0.075197	58		58		58
001 Administrative - Post Audits	1,104	0.033101	26		26		26
002 Metropolitan Council	2,109	0.063234	49		49		49
003 Metropolitan Clerk	581	0.017420	13		13		13
003 Metropolitan Clerk - Records Center	196	0.005877	4		4		4
004 Mayor's Office	329	0.009864	6		6		6
004 Mayor's Office - Administration	3,912	0.117292	94		94		94
005 Election Commission	4,667	0.139929	111		111	12	123
006 Law	15,434	0.462753	378		378		378
007 Planning Commission	5,378	0.161247	127		127	13	140
008 Human Resources	5,149	0.154381	124		124		124
009 Register of Deeds	2,627	0.078765	61		61	5	66
010 General Services	17,540	0.525897	426		426	48	474
010 General Services - Administration	996	0.029863	22		22		22
010 General Services - Facilities	23,686	0.710170	573		573		573
010 General Services - Fleet Management	21,477	0.643938	522		522		522
010 General Services - Mail Services	886	0.026565	18		18		18
011 Historical Commission	1,244	0.037298	29		29	3	32
014 Information Technology Service	33,733	1.011406	821		821		821
015 Finance	630	0.018889	13		13	1	14
015 Finance - Accountability	515	0.015441	11		11		11
015 Finance - Administration	1,474	0.044194	33		33		33
015 Finance - Business Assistance	592	0.017750	13		13		13
015 Finance - Grants & Cost Planning	315	0.009445	6		6		6
015 Finance - Office of Mgmt & Budget	1,405	0.042126	32		32		32
015 Finance - Operations	2,140	0.064163	50		50		50
015 Finance - Payroll	565	0.016940	13		13		13
015 Finance - Property Administration	478	0.014332	11		11		11
015 Finance - Purchasing	1,095	0.032831	24		24		24
015 Finance - Treasury	1,243	0.037268	29		29		29
016 Assessor of Property	7,506	0.225050	180		180	19	199
017 Trustee	2,058	0.061704	48		48	5	53
018 County Clerk	4,418	0.132464	106		106	12	118
019 District Attorney	8,538	0.255992	207		207	23	230
021 Public Defender	8,151	0.244389	194		194	22	216
022 Juvenile Court Clerk	1,814	0.054389	42		42	4	46
023 Circuit Court Clerk	9,333	0.279829	227		227	25	252
024 Criminal Court Clerk	6,275	0.188141	152		152	17	169
025 Clerk and Master - Chancery	1,363	0.040866	32		32	4	36
026 Juvenile Court	14,214	0.426174	348		348	40	388
027 General Sessions Court	12,183	0.365279	298		298	35	333
028 State Trial Courts	12,394	0.371606	301		301	35	336
029 Justice Integration Services	2,928	0.087789	70		70	5	75
030 Sheriff's Office	74,556	2.235390	1,827		1,827	222	2,049
030 Sheriff's Office - Security Services	14,941	0.447971	366		366	42	408
031 Police	208,305	6.245546	5,113		5,113	629	5,742
032 Fire	132,551	3.974236	3,253		3,253	395	3,648
033 Codes Administration	10,016	0.300307	245		245	26	271

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

Activity - Investor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	448	0.013432	10		10		10
035 Agricultural Extension	322	0.009654	6		6		6
037 Social Services	7,518	0.225410	180		180	19	199
038 Health	44,779	1.342595	1,096		1,096	129	1,225
038 Health - Employee Health & Wellness	691	0.020718	14		14	1	15
039 Public Library	37,035	1.110409	905		905	107	1,012
040 Parks	44,010	1.319538	1,078		1,078	126	1,204
041 Arts Commission	1,516	0.045454	35		35	4	39
042 Public Works	148,304	4.446554	3,635		3,635	443	4,078
044 Human Relations Commission	495	0.014841	11		11		11
047 Criminal Justice Planning	505	0.015141	11		11		11
048 Internal Audit	1,393	0.041766	32		32	4	36
049 Office of Emergency Management	1,474	0.044194	33		33	4	37
051 Office of Family Safety	2,716	0.081433	63		63	5	68
052 Community Oversight Board	64	0.001919	1		1		1
060 Farmer's Market	1,774	0.053189	41		41	4	45
061 Municipal Auditorium	1,936	0.058047	45		45	5	50
062 State Fair Board	3,073	0.092137	74		74	6	80
064 Sports Authority	22,879	0.685974	556		556	62	618
065 Water and Sewer	141,346	4.237934	3,466		3,466	418	3,884
067 General Hospital	1,650	0.049471	38		38	4	42
068 District Energy System (DES)	14,262	0.427613	348		348	40	388
070 Community Education Commission	519	0.015561	11		11		11
071 Convention Center Authority	120,168	3.602961	2,950		2,950	356	3,306
075 Metro Action Commission	27,579	0.826893	673		673	78	751
076 Nashville Career Advancement Center	6,613	0.198276	159		159	18	177
077 Metro Development & Housing Authorit	14,617	0.438257	358		358	40	398
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	2,195		2,195	264	2,459
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	29,334		29,334	3,819	33,153
090 Debt Service	2,491	0.074687	58		58	5	63
091 Emergency Communication Center	14,346	0.430132	351		351	40	391
Bordeaux Longterm Care	3,492	0.104700	84		84	7	91
Flood	674	0.020208	14		14	1	15
Hospital Authority	44,006	1.319419	1,078		1,078	126	1,204
Knowles Home	1,851	0.055498	43		43	5	48
Medical Examiner	4,884	0.146435	118		118	12	130
All Other	25,594	0.767377	623		623	72	695
Schedule .4 Total for Investor Relations	3,335,257	100.000000	81,979		81,979	7,866	89,845

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
001 Administrative - Corporate Dues	15	0	0	0	15
001 Administrative - Employee Benefits	26,256	0	10,744	1	15,511
001 Administrative - Facility Rental	20	0	0	0	20
001 Administrative - Insurance	59	0	1	0	58
001 Administrative - Post Audits	26	0	0	0	26
002 Metropolitan Council	213	0	1	163	49
003 Metropolitan Clerk	36	0	0	23	13
003 Metropolitan Clerk - Records Center	9	0	0	5	4
004 Mayor's Office	1,573	0	1,565	2	6
004 Mayor's Office - Administration	218	0	1	123	94
005 Election Commission	5,844	0	147	5,574	123
006 Law	2,163	0	1,611	174	378
007 Planning Commission	422	0	52	230	140
008 Human Resources	378	0	5	249	124
009 Register of Deeds	98	0	0	32	66
010 General Services	693	0	200	19	474
010 General Services - Administration	244	0	0	222	22
010 General Services - Facilities	2,082	0	1,420	89	573
010 General Services - Fleet Management	1,325	0	574	229	522
010 General Services - Mail Services	30	0	0	12	18
011 Historical Commission	92	0	12	48	32
014 Information Technology Service	2,477	0	1,113	543	821
015 Finance	14	0	0	0	14
015 Finance - Accountability	22	0	0	11	11
015 Finance - Administration	222	0	59	130	33
015 Finance - Business Assistance	29	0	0	16	13
015 Finance - Grants & Cost Planning	15	0	0	9	6
015 Finance - Office of Mgmt & Budget	77	0	0	45	32
015 Finance - Operations	138	0	1	87	50
015 Finance - Payroll	33	0	0	20	13
015 Finance - Property Administration	24	0	0	13	11
015 Finance - Purchasing	64	0	0	40	24
015 Finance - Treasury	63	0	3	31	29
016 Assessor of Property	608	0	5	404	199
017 Trustee	183	0	1	129	53
018 County Clerk	544	0	53	373	118
019 District Attorney	794	0	240	324	230
021 Public Defender	555	0	7	332	216
022 Juvenile Court Clerk	171	0	1	124	46
023 Circuit Court Clerk	519	0	1	266	252
024 Criminal Court Clerk	595	0	33	393	169
025 Clerk and Master - Chancery	113	0	2	75	36
026 Juvenile Court	942	0	28	526	388
027 General Sessions Court	981	0	42	606	333
028 State Trial Courts	1,058	0	77	645	336
029 Justice Integration Services	197	0	50	72	75
030 Sheriff's Office	6,486	0	885	3,552	2,049
030 Sheriff's Office - Security Services	659	0	10	241	408
031 Police	15,638	0	943	8,953	5,742
032 Fire	9,611	0	298	5,665	3,648
033 Codes Administration	966	0	148	547	271
034 Beer Board	29	0	0	19	10

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

Receiving Department	Total	Treasury Collections	Cash Operations	Investment Cmtee Support	Investor Relations
035 Agricultural Extension	26	0	0	20	6
036 Soil and Water Conservation	1	0	0	1	0
037 Social Services	671	0	19	453	199
038 Health	3,835	0	253	2,357	1,225
038 Health - Employee Health & Wellness	39	0	0	24	15
039 Public Library	3,040	0	433	1,595	1,012
040 Parks	4,760	0	451	3,105	1,204
041 Arts Commission	88	0	5	44	39
042 Public Works	7,665	0	1,416	2,171	4,078
044 Human Relations Commission	24	0	0	13	11
047 Criminal Justice Planning	24	0	0	13	11
048 Internal Audit	69	0	0	33	36
049 Office of Emergency Management	96	0	17	42	37
051 Office of Family Safety	178	0	13	97	68
052 Community Oversight Board	1	0	0	0	1
060 Farmer's Market	268	0	194	29	45
061 Municipal Auditorium	272	0	178	44	50
062 State Fair Board	287	0	19	188	80
064 Sports Authority	2,049	0	1,421	10	618
065 Water and Sewer	26,317	0	18,599	3,834	3,884
067 General Hospital	903	0	47	814	42
068 District Energy System (DES)	623	0	235	0	388
070 Community Education Commission	54	0	22	21	11
071 Convention Center Authority	492,842	473,688	15,246	602	3,306
075 Metro Action Commission	2,469	0	423	1,295	751
076 Nashville Career Advancement Center	316	0	59	80	177
077 Metro Development & Housing Authority	414	0	16	0	398
078 Metropolitan Transit Authority (MTA)	2,502	0	39	4	2,459
080 Metro Nashville Public Schools (MNPS)	92,625	0	10,630	48,842	33,153
083 Industrial Development Board	53	0	53	0	0
090 Debt Service	6,835	0	6,772	0	63
091 Emergency Communication Center	1,033	0	10	632	391
Airport Authority	13	0	0	13	0
Bordeaux Longterm Care	650	0	1	558	91
Flood	2,564	0	2,549	0	15
Hospital Authority	1,239	0	35	0	1,204
Knowles Home	101	0	1	52	48
Medical Examiner	133	0	3	0	130
All Other	21,447	0	20,003	749	695
Direct Bill	0	0	0	0	0
Total	762,149	473,688	99,495	99,121	89,845

NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 030 Sheriff's Office - Security Services

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

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .2 - Costs To Be Allocated
For Department 030 Sheriff's Office - Security Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,037,076			15,037,076
Cost Adjustments:				
DIRECT COSTS	-9,777,393			
Total Departmental Cost Adjustments:	-9,777,393			-9,777,393
Inbound Costs:				
Depreciation	2,698		2,698	
001 Administrative - Post Audits	1,907	3	1,910	
010 General Services - Facilities	1,292,990	27,911	1,320,901	
010 General Services - Fleet Management	84,223	38,408	122,631	
010 General Services - Mail Services	79,253	2,534	81,787	
014 Information Technology Service	303,781	14,809	318,590	
015 Finance - Accountability	281	109	390	
015 Finance - Grants & Cost Planning	1,184	80	1,264	
015 Finance - Office of Mgmt & Budget	9,605	307	9,912	
015 Finance - Operations	6,677	177	6,854	
015 Finance - Payroll	1,827	39	1,866	
015 Finance - Property Administration	2,767	115	2,882	
015 Finance - Treasury	598	61	659	
030 Sheriff's Office - Security Services		1,315	1,315	
048 Internal Audit		6,611	6,611	
Total Allocated Additions:	1,787,791	92,479	1,880,270	1,880,270
Total To Be Allocated:	7,047,474	92,479		7,139,953

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

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

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

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

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

	Total	G&A	AA Birch Building	Historical Courthouse	Ben West Building
Allocation Step 1					
Inbound - All Others	1,787,791	0	0	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	7,047,474	0	1,058,251	575,936	154,109
Allocation Step 2					
Inbound - All Others	92,479	0	0	0	0
2nd Allocation	92,479	0	0	0	0
Total For 030 Sheriff's Office - Security Services					
Schedule .3 Total	7,139,953	0	1,058,251	575,936	154,109

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

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
Other Expense & Cost					
501101 Salary Supplement	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502302 Security Services	353,451	238,790	33,136	684,285	28,928
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srvc	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srvc	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srvc	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srvc	0	0	0	0	0
502930 Automotive Repair Service	0	0	0	0	0
502940 Office Equip Maintain Srvc	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0	0

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

	HDII	Metro Southeast	Woodland Street	SE Davidson	Clifford Allen Bldg
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	353,451	238,790	33,136	684,285	28,928

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

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

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

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
Other Expense & Cost					
501101 Salary Supplement	0	0	0	0	0
501102 Leave Pay	0	0	0	0	0
501103 Holiday Pay	0	0	0	0	0
501104 Overtime Pay	0	0	0	0	0
501106 Shift Differential Pay	0	0	0	0	0
501108 Injured on Duty Pay	0	0	0	0	0
501109 Longevity	0	0	0	0	0
501134 Paid Family Leave	0	0	0	0	0
501172 Employer OASDI	0	0	0	0	0
501173 Employer SSN Medical	0	0	0	0	0
501174 Employer Group Health	0	0	0	0	0
501175 Employer Dental Group	0	0	0	0	0
501176 Employer Group Life	0	0	0	0	0
501177 Employer Pension	0	0	0	0	0
501181 FSA Pre-Tax Savings	0	0	0	0	0
501182 Cafe Plan Pre-Tax Savings	0	0	0	0	0
502101 Electric	0	0	0	0	0
502105 Cable Television	0	0	0	0	0
502201 Facilities Management	0	0	0	0	0
502221 Medical Services	0	0	0	0	0
502229 Management Consultant	0	0	0	0	0
502233 Software Consultant Fees	0	0	0	0	0
502302 Security Services	643,260	487,047	633,792	114,661	245,101
502303 Refuse Disposal	0	0	0	0	0
502309 Educational Service	0	0	0	0	0
502333 Laundry Services	0	0	0	0	0
502334 Pest Control Srv	0	0	0	0	0
502337 DP-Outside Metro	0	0	0	0	0
502357 Internet Services	0	0	0	0	0
502363 Care of Persons	0	0	0	0	0
502451 Employee Out-of-town Travel	0	0	0	0	0
502452 Employee Air Travel	0	0	0	0	0
502453 Employee Local Travel/Park	0	0	0	0	0
502502 Allowance-Cell/Mobile Devices	0	0	0	0	0
502503 Cell Phone Service	0	0	0	0	0
502520 Postage & Delivery Srv	0	0	0	0	0
502701 Printing/Binding	0	0	0	0	0
502702 Sign Printing	0	0	0	0	0
502801 Advertising & Promot'n	0	0	0	0	0
502851 Subscriptions	0	0	0	0	0
502882 Tuition	0	0	0	0	0
502883 Registration	0	0	0	0	0
502884 Membership Dues	0	0	0	0	0
502910 Building Maintenance Srv	0	0	0	0	0
502912 Electrical Repair Service	0	0	0	0	0
502920 Other Rpr & Maint Srv	0	0	0	0	0
502930 Automotive Repair Service	0	0	0	0	0
502940 Office Equip Maintain Srv	0	0	0	0	0
502951 Info Systems Charge	0	0	0	0	0
502954 Radio Shop Charge	0	0	0	0	0
502957 Telecommnct'n Charge	0	0	0	0	0

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

	General Hospital	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center
502977 Fleet Management	0	0	0	0	0
502983 Surplus Property	0	0	0	0	0
503050 Host & Hostess	0	0	0	0	0
503100 Offc & Admin Supply	0	0	0	0	0
503110 Law Enforcement Supply	0	0	0	0	0
503115 Ammunition	0	0	0	0	0
503120 Computer Software	0	0	0	0	0
503130 Computer Hardware <\$10K	0	0	0	0	0
503140 Office Equipment < \$10K	0	0	0	0	0
503150 Furniture/Fixtures<\$10K	0	0	0	0	0
503170 Photo Film & Supplies	0	0	0	0	0
503200 HHold & Jnitr Supply	0	0	0	0	0
503210 Food & Ice	0	0	0	0	0
503240 Floor Covering	0	0	0	0	0
503320 Uniforms/Work Related Items	0	0	0	0	0
503330 Books/Magazines/Periodicals	0	0	0	0	0
503350 Educational Supply	0	0	0	0	0
503400 Medical Supply	0	0	0	0	0
503600 Repair & Maint Supply	0	0	0	0	0
503601 Paint	0	0	0	0	0
503620 Electrical Supply	0	0	0	0	0
503630 Electronic Parts/Supply	0	0	0	0	0
503660 HVAC Supply	0	0	0	0	0
503720 Signs	0	0	0	0	0
503800 Auto Supply	0	0	0	0	0
503850 Small Equipment Supply	0	0	0	0	0
503851 Work Equipment < \$10K	0	0	0	0	0
503860 Electrical Appliance<\$10K	0	0	0	0	0
503870 Plumbing Appliance<\$10K	0	0	0	0	0
503971 Plants and Landscaping	0	0	0	0	0
505103 NSF Checks	0	0	0	0	0
505174 Interest Expense MIP	0	0	0	0	0
505221 Boiler Inspection	0	0	0	0	0
505252 Software License	0	0	0	0	0
505254 Drug Test Fee	0	0	0	0	0
505269 Other License & Fees	0	0	0	0	0
505279 Notary	0	0	0	0	0
505282 Professional Privilege Tax	0	0	0	0	0
505331 Employee Award/Gift	0	0	0	0	0
507450 Computer Hardware	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DIRECT COSTS	0	0	0	0	0
Functional Cost	643,260	487,047	633,792	114,661	245,101

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

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

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

Admin Support Svcs

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

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

Admin Support Svcs

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

Departmental Total -----
Expenditures Per Financial Statement

Deductions -----
*Total Disallowed Costs 0

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

Functional Cost 8,936

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

Admin Support Svcs

Allocation Step 1	
Inbound - All Others	1,787,791
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	1,796,727
Allocation Step 2	
Inbound - All Others	92,479
2nd Allocation	92,479
Total For 030 Sheriff's Office - Security Services	
Schedule .3 Total	1,889,206

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

Activity - AA Birch Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Mail Services	284.49	0.136679	1,446		1,446		1,446
014 Information Technology Service	1,000.00	0.480436	5,084		5,084		5,084
023 Circuit Court Clerk	44,412.16	21.337213	225,801		225,801		225,801
024 Criminal Court Clerk	858.00	0.412214	4,362		4,362		4,362
027 General Sessions Court	65,966.59	31.692743	335,389		335,389		335,389
028 State Trial Courts	66,855.13	32.119630	339,907		339,907		339,907
030 Sheriff's Office	27,354.61	13.142147	139,077		139,077		139,077
031 Police	1,413.17	0.678938	7,185		7,185		7,185
Schedule .4 Total for AA Birch Building	208,144.15	100.000000	1,058,251		1,058,251	0	1,058,251

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

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

Activity - Historical Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
002 Metropolitan Council	18,424.94	9.355579	53,882		53,882		53,882
003 Metropolitan Clerk	5,788.49	2.939205	16,928		16,928		16,928
006 Law	4,771.04	2.422577	13,952		13,952		13,952
014 Information Technology Service	5,105.00	2.592151	14,929		14,929		14,929
015 Finance - Administration	24,910.21	12.648586	72,848		72,848		72,848
023 Circuit Court Clerk	66,262.57	33.645956	193,780		193,780		193,780
025 Clerk and Master - Chancery	32,645.98	16.576556	95,470		95,470		95,470
027 General Sessions Court	7,138.44	3.624665	20,876		20,876		20,876
030 Sheriff's Office	10,812.00	5.489978	31,619		31,619		31,619
All Other	21,082.00	10.704747	61,652		61,652		61,652
Schedule .4 Total for Historical Courthouse	196,940.67	100.000000	575,936		575,936	0	575,936

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

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

Activity - Ben West Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
021 Public Defender	1,296.48	3.468177	5,345		5,345		5,345
027 General Sessions Court	30,539.45	81.695231	125,900		125,900		125,900
047 Criminal Justice Planning	4,874.99	13.040950	20,097		20,097		20,097
All Other	671.25	1.795642	2,767		2,767		2,767
Schedule .4 Total for Ben West Building	37,382.17	100.000000	154,109		154,109	0	154,109

Allocation Basis: Occupied Square Footage by Benefiting Department

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

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

Activity - HDII

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	672.00	0.172573	610		610		610
019 District Attorney	321.03	0.082442	291		291		291
021 Public Defender	271.46	0.069712	246		246		246
024 Criminal Court Clerk	578.33	0.148518	525		525		525
027 General Sessions Court	5,153.50	1.323444	4,678		4,678		4,678
030 Sheriff's Office	190,783.17	48.994070	173,170		173,170		173,170
031 Police	166,761.35	42.825146	151,366		151,366		151,366
038 Health	1,297.70	0.333256	1,178		1,178		1,178
All Other	23,562.00	6.050839	21,387		21,387		21,387
Schedule .4 Total for HDII	389,400.54	100.000000	353,451		353,451	0	353,451

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

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

Activity - Metro Southeast

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005 Election Commission	10,432.00	5.381925	12,851		12,851		12,851
008 Human Resources	1,977.00	1.019945	2,436		2,436		2,436
010 General Services	2,164.00	1.116419	2,666		2,666		2,666
010 General Services - Facilities	221.00	0.114015	272		272		272
010 General Services - Fleet Management	61,853.00	31.910293	76,198		76,198		76,198
014 Information Technology Service	14,629.00	7.547180	18,022		18,022		18,022
027 General Sessions Court	11,647.00	6.008750	14,348		14,348		14,348
030 Sheriff's Office	2,073.00	1.069472	2,554		2,554		2,554
031 Police	27,229.00	14.047587	33,544		33,544		33,544
032 Fire	13,078.00	6.747010	16,111		16,111		16,111
038 Health	3,896.00	2.009967	4,800		4,800		4,800
042 Public Works	1,513.00	0.780565	1,864		1,864		1,864
048 Internal Audit	2,677.00	1.381079	3,298		3,298		3,298
049 Office of Emergency Management	17,471.00	9.013383	21,523		21,523		21,523
065 Water and Sewer	792.00	0.408597	976		976		976
076 Nashville Career Advancement Center	4,765.00	2.458289	5,870		5,870		5,870
All Other	17,417.00	8.985524	21,457		21,457		21,457
Schedule .4 Total for Metro Southeast	193,834.00	100.000000	238,790		238,790	0	238,790

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

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

Activity - Woodland Street

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

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

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

Activity - SE Davidson

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

Allocation Basis: Occupied Square Footage by Benefiting Department

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

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

Activity - Clifford Allen Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	996.24	3.157130	913		913		913
037 Social Services	10,284.00	32.590467	9,428		9,428		9,428
075 Metro Action Commission	20,275.00	64.252403	18,587		18,587		18,587
Schedule .4 Total for Clifford Allen Bldg	31,555.24	100.000000	28,928		28,928	0	28,928

Allocation Basis: Occupied Square Footage by Benefiting Department

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

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

Activity - General Hospital

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

Allocation Basis: Direct Allocation to 067 General Hospital

Allocation Source: Direct Assignment

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

Activity - Lentz Health Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	1,664.00	1.523437	7,420		7,420		7,420
014 Information Technology Service	4,916.00	4.500731	21,921		21,921		21,921
038 Health	102,646.70	93.975832	457,706		457,706		457,706
Schedule .4 Total for Lentz Health Center	109,226.70	100.000000	487,047		487,047	0	487,047

Allocation Basis: Occupied Square Footage by Benefiting Department

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

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

Activity - Fulton

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

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

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

Activity - Family Safety Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Facilities	4,544.08	10.844902	12,435		12,435		12,435
014 Information Technology Service	360.01	0.859200	985		985		985
019 District Attorney	755.19	1.802337	2,067		2,067		2,067
030 Sheriff's Office - Security Services	480.41	1.146547	1,315		1,315		1,315
031 Police	4,533.18	10.818888	12,405		12,405		12,405
051 Office of Family Safety	19,844.08	47.359882	54,303		54,303		54,303
All Other	11,383.66	27.168244	31,151		31,151		31,151
Schedule .4 Total for Family Safety Center	41,900.61	100.000000	114,661		114,661	0	114,661

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

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

Activity - Juvenile Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
014 Information Technology Service	392.00	0.310967	762		762		762
019 District Attorney	3,587.60	2.845985	6,976		6,976		6,976
021 Public Defender	2,734.05	2.168878	5,316		5,316		5,316
022 Juvenile Court Clerk	9,290.40	7.369924	18,064		18,064		18,064
026 Juvenile Court	110,054.24	87.304246	213,983		213,983		213,983
Schedule .4 Total for Juvenile Justice Center	126,058.29	100.000000	245,101		245,101	0	245,101

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

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

Activity - Admin Support Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
030 Sheriff's Office	100	100.000000	1,796,727		1,796,727	92,479	1,889,206
Schedule .4 Total for Admin Support Svcs	100	100.000000	1,796,727		1,796,727	92,479	1,889,206

Allocation Basis: Direct Allocation to 030 Sheriff's Office
Allocation Source: Direct Assignment

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

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
002 Metropolitan Council	53,882	0	53,882	0	0
003 Metropolitan Clerk	17,150	0	16,928	0	0
004 Mayor's Office - Administration	686	0	0	0	0
005 Election Commission	14,440	0	0	0	0
006 Law	14,839	0	13,952	0	0
007 Planning Commission	39,444	0	0	0	0
008 Human Resources	3,586	0	0	0	0
009 Register of Deeds	827	0	0	0	0
010 General Services	2,666	0	0	0	0
010 General Services - Administration	8,713	0	0	0	0
010 General Services - Facilities	67,181	0	0	0	0
010 General Services - Fleet Management	76,198	0	0	0	0
010 General Services - Mail Services	2,613	1,446	0	0	0
011 Historical Commission	474	0	0	0	0
014 Information Technology Service	306,797	5,084	14,929	0	610
015 Finance - Accountability	1,970	0	0	0	0
015 Finance - Administration	74,818	0	72,848	0	0
015 Finance - Grants & Cost Planning	1,589	0	0	0	0
015 Finance - Office of Mgmt & Budget	21,603	0	0	0	0
015 Finance - Operations	22,143	0	0	0	0
015 Finance - Payroll	4,210	0	0	0	0
015 Finance - Property Administration	893	0	0	0	0
015 Finance - Purchasing	14,206	0	0	0	0
015 Finance - Treasury	4,187	0	0	0	0
016 Assessor of Property	52,027	0	0	0	0
017 Trustee	15,342	0	0	0	0
018 County Clerk	43,677	0	0	0	0
019 District Attorney	12,137	0	0	0	291
021 Public Defender	12,964	0	0	5,345	246
022 Juvenile Court Clerk	18,306	0	0	0	0
023 Circuit Court Clerk	421,174	225,801	193,780	0	0
024 Criminal Court Clerk	6,783	4,362	0	0	525
025 Clerk and Master - Chancery	95,773	0	95,470	0	0
026 Juvenile Court	219,649	0	0	0	0
027 General Sessions Court	504,257	335,389	20,876	125,900	4,678
028 State Trial Courts	343,799	339,907	0	0	0
029 Justice Integration Services	363	0	0	0	0
030 Sheriff's Office	2,239,660	139,077	31,619	0	173,170
030 Sheriff's Office - Security Services	1,315	0	0	0	0
031 Police	204,500	7,185	0	0	151,366
032 Fire	21,303	0	0	0	0
033 Codes Administration	48,944	0	0	0	0
034 Beer Board	2,872	0	0	0	0
037 Social Services	9,428	0	0	0	0
038 Health	463,684	0	0	0	1,178
039 Public Library	221,301	0	0	0	0
040 Parks	139,705	0	0	0	0
041 Arts Commission	9,682	0	0	0	0
042 Public Works	2,555	0	0	0	0
047 Criminal Justice Planning	20,097	0	0	20,097	0
048 Internal Audit	3,500	0	0	0	0
049 Office of Emergency Management	21,523	0	0	0	0

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

Receiving Department	Total	AA Birch Building	Historical Courthouse	Ben West Building	HDII
051 Office of Family Safety	55,594	0	0	0	0
064 Sports Authority	1,343	0	0	0	0
065 Water and Sewer	28,453	0	0	0	0
067 General Hospital	643,260	0	0	0	0
075 Metro Action Commission	18,587	0	0	0	0
076 Nashville Career Advancement Center	5,870	0	0	0	0
All Other	475,411	0	61,652	2,767	21,387
Direct Bill	0	0	0	0	0
Total	7,139,953	1,058,251	575,936	154,109	353,451

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

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

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

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

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

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
002 Metropolitan Council	0	0	0	0	0
003 Metropolitan Clerk	0	0	0	0	0
004 Mayor's Office - Administration	0	0	0	0	0
005 Election Commission	0	1,589	0	0	0
006 Law	0	0	0	0	0
007 Planning Commission	0	39,444	0	0	0
008 Human Resources	0	0	0	0	0
009 Register of Deeds	0	0	0	0	0
010 General Services	0	0	0	0	0
010 General Services - Administration	0	8,673	0	0	0
010 General Services - Facilities	7,420	47,054	12,435	0	0
010 General Services - Fleet Management	0	0	0	0	0
010 General Services - Mail Services	0	1,167	0	0	0
011 Historical Commission	0	474	0	0	0
014 Information Technology Service	21,921	240,632	985	762	0
015 Finance - Accountability	0	1,970	0	0	0
015 Finance - Administration	0	1,970	0	0	0
015 Finance - Grants & Cost Planning	0	1,589	0	0	0
015 Finance - Office of Mgmt & Budget	0	21,603	0	0	0
015 Finance - Operations	0	22,143	0	0	0
015 Finance - Payroll	0	4,210	0	0	0
015 Finance - Property Administration	0	893	0	0	0
015 Finance - Purchasing	0	14,206	0	0	0
015 Finance - Treasury	0	4,187	0	0	0
016 Assessor of Property	0	52,027	0	0	0
017 Trustee	0	15,342	0	0	0
018 County Clerk	0	43,677	0	0	0
019 District Attorney	0	0	2,067	6,976	0
021 Public Defender	0	0	0	5,316	0
022 Juvenile Court Clerk	0	0	0	18,064	0
023 Circuit Court Clerk	0	0	0	0	0
024 Criminal Court Clerk	0	0	0	0	0
025 Clerk and Master - Chancery	0	0	0	0	0
026 Juvenile Court	0	0	0	213,983	0
027 General Sessions Court	0	0	0	0	0
028 State Trial Courts	0	0	0	0	0
029 Justice Integration Services	0	0	0	0	0
030 Sheriff's Office	0	0	0	0	1,889,206
030 Sheriff's Office - Security Services	0	0	1,315	0	0
031 Police	0	0	12,405	0	0
032 Fire	0	5,192	0	0	0
033 Codes Administration	0	48,944	0	0	0
034 Beer Board	0	2,872	0	0	0
037 Social Services	0	0	0	0	0
038 Health	457,706	0	0	0	0
039 Public Library	0	0	0	0	0
040 Parks	0	0	0	0	0
041 Arts Commission	0	9,682	0	0	0
042 Public Works	0	691	0	0	0
047 Criminal Justice Planning	0	0	0	0	0
048 Internal Audit	0	0	0	0	0
049 Office of Emergency Management	0	0	0	0	0

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

Receiving Department	Lentz Health Center	Fulton	Family Safety Center	Juvenile Justice Center	Admin Support Svcs
051 Office of Family Safety	0	0	54,303	0	0
064 Sports Authority	0	1,343	0	0	0
065 Water and Sewer	0	27,477	0	0	0
067 General Hospital	0	0	0	0	0
075 Metro Action Commission	0	0	0	0	0
076 Nashville Career Advancement Center	0	0	0	0	0
All Other	0	14,741	31,151	0	0
Direct Bill	0	0	0	0	0
Total	487,047	633,792	114,661	245,101	1,889,206

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 038 Health - Employee Health & Wellness**

The Civil Service Medical Examination Clinic resides within the Department of Health. The costs are recorded in GSD General Fund 10101 and business unit 38151191. Health - Employee Health & Wellness provides employment physicals to Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

Employee Health & Wellness - these costs have been allocated based on the number of examinations and procedures by benefiting department.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	690,914			690,914
Inbound Costs:				
001 Administrative - Post Audits	356		356	
015 Finance - Accountability	1		1	
015 Finance - Grants & Cost Planning	53	3	56	
015 Finance - Office of Mgmt & Budget	583	16	599	
015 Finance - Operations	895	20	915	
015 Finance - Payroll	202	4	206	
015 Finance - Property Administration	128	4	132	
015 Finance - Treasury	37	2	39	
048 Internal Audit		305	305	
Total Allocated Additions:	2,255	354	2,609	2,609
Total To Be Allocated:	693,169	354		693,523

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

	Total	G&A	Employee Health & Wellness	Employee Benefit Board
Other Expense & Cost				
501101 Regular Pay	477,424	0	432,689	44,735
501102 Leave Pay	17,687	0	16,030	1,657
501103 Holiday Pay	21,743	0	19,706	2,037
501104 Overtime Pay	1,515	0	1,373	142
501109 Longevity	1,568	0	1,421	147
501134 Paid Family Leave	523	0	474	49
501172 Employer OASDI	27,562	0	24,979	2,583
501173 Employer SSN Medical	7,277	0	6,595	682
501174 Employer Group Health	50,806	0	46,045	4,761
501175 Employer Dental Group	2,178	0	1,974	204
501176 Employer Group Life	1,093	0	991	102
501177 Employer Pension	54,726	0	49,598	5,128
501181 FSA Pre-Tax Savings	41	0	37	4
501182 Cafe Plan Pre-Tax Savings	1,381	0	1,252	129
502229 Management Consultant	200	0	181	19
502331 Temporary Service	6,459	0	5,854	605
502451 Employee Out-of-town Travel	871	0	789	82
502452 Employee Air Travel	434	0	393	41
502453 Employee Local Travel/Park	575	0	521	54
502520 Postage & Delivery Srvc	9	0	8	1
502883 Registration	1,435	0	1,301	134
502920 Other Rpr & Maint Srvc	0	0	0	0
503100 Offc & Admin Supply	7,170	0	6,498	672
503130 Computer Hardware <\$10K	934	0	846	88
503200 HHold & Jnitr Supply	166	0	150	16
503400 Medical Supply	(182)	0	(165)	(17)
503850 Small Equipment Supply	0	0	0	0
505208 Insurance-Liability/PropDmg	6,910	0	6,263	647
505282 Professional Privilege Tax	409	0	371	38
Departmental Total				
Expenditures Per Financial Statement	690,914			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	690,914	0	626,174	64,740
Allocation Step 1				
Inbound - All Others	2,255	0	2,255	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	693,169	0	628,429	64,740
Allocation Step 2				
Inbound - All Others	354	0	354	0
2nd Allocation	354	0	354	0
Total For 038 Health - Employee Health & Wellness				
Schedule .3 Total	693,523	0	628,783	64,740

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

Activity - Employee Health & Wellness

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
010 General Services - Administration	119	0.471175	2,958		2,958		2,958
026 Juvenile Court	82	0.324675	2,038		2,038	1	2,039
028 State Trial Courts	1	0.003959	25		25		25
030 Sheriff's Office	1,642	6.501425	40,850		40,850	21	40,871
031 Police	13,183	52.197499	328,062		328,062	201	328,263
032 Fire	5,892	23.329110	146,599		146,599	79	146,678
038 Health	2,635	10.433164	65,561		65,561	32	65,593
039 Public Library	9	0.035635	223		223		223
040 Parks	360	1.425404	8,953		8,953	4	8,957
042 Public Works	173	0.684986	4,302		4,302	2	4,304
065 Water and Sewer	70	0.277162	1,740		1,740	1	1,741
071 Convention Center Authority	12	0.047513	298		298		298
075 Metro Action Commission	1,045	4.137631	25,999		25,999	13	26,012
077 Metro Development & Housing Authorit	31	0.122743	771		771		771
080 Metro Nashville Public Schools (MNPS)	2	0.007919	50		50		50
Schedule .4 Total for Employee Health & Wellness	25,256	100.000000	628,429		628,429	354	628,783

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

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

Activity - Employee Benefit Board

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

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

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

Receiving Department	Total	Employee Health & Wellness	Employee Benefit Board
001 Administrative - Employee Benefits	64,740	0	64,740
010 General Services - Administration	2,958	2,958	0
026 Juvenile Court	2,039	2,039	0
028 State Trial Courts	25	25	0
030 Sheriff's Office	40,871	40,871	0
031 Police	328,263	328,263	0
032 Fire	146,678	146,678	0
038 Health	65,593	65,593	0
039 Public Library	223	223	0
040 Parks	8,957	8,957	0
042 Public Works	4,304	4,304	0
065 Water and Sewer	1,741	1,741	0
071 Convention Center Authority	298	298	0
075 Metro Action Commission	26,012	26,012	0
077 Metro Development & Housing Authority	771	771	0
080 Metro Nashville Public Schools (MNPS)	50	50	0
Direct Bill	0	0	0
Total	693,523	628,783	64,740

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .1 - Nature and Extent of Services
For Department 048 Internal Audit**

The Metropolitan Nashville Office of Internal Audit, as an independent organization, conducts performance, financial, and other audits of programs and operations of the management systems and procedures, within the Metropolitan Nashville Government. A performance audit is a non-recurring examination of the economy, efficiency, and effectiveness of the government's programs and functions. Activities include the evaluation of internal controls, compliance with established policies, laws, and professional practices.

The costs of internal audits were allocated to departments based on total modified expenditures (in 000's) recorded for each department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,393,285			1,393,285
Inbound Costs:				
Depreciation	1,835		1,835	
001 Administrative - Employee Benefits	18,065	121	18,186	
001 Administrative - Facility Rental	9,071	12	9,083	
001 Administrative - Insurance	3,810	344	4,154	
001 Administrative - Post Audits	699	1	700	
002 Metropolitan Council	2,345	240	2,585	
003 Metropolitan Clerk	637	241	878	
003 Metropolitan Clerk - Records Center	181		181	
004 Mayor's Office - Administration	4,282	211	4,493	
006 Law	3,830	2,567	6,397	
008 Human Resources	4,731	157	4,888	
010 General Services - Facilities	14,982	316	15,298	
010 General Services - Mail Services	1,137	32	1,169	
014 Information Technology Service	4,307	742	5,049	
015 Finance - Accountability	12	4	16	
015 Finance - Business Assistance	7,069	186	7,255	
015 Finance - Grants & Cost Planning	108	5	113	
015 Finance - Office of Mgmt & Budget	1,230	36	1,266	
015 Finance - Operations	1,446	34	1,480	
015 Finance - Payroll	279	6	285	
015 Finance - Property Administration	257	8	265	
015 Finance - Treasury	64	5	69	
030 Sheriff's Office - Security Services	3,500		3,500	
048 Internal Audit		614	614	
Total Allocated Additions:	83,877	5,882	89,759	89,759
Total To Be Allocated:	1,477,162	5,882		1,483,044

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

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

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

	Total	G&A	Internal Audit
Allocation Step 1			
Inbound - All Others	83,877	83,877	0
Reallocate Admin Costs		(83,877)	83,877
Unallocated Costs	0	0	0
1st Allocation	1,477,162	0	1,477,162
Allocation Step 2			
Inbound - All Others	5,882	5,882	0
Reallocate Admin Costs		(5,882)	5,882
Unallocated Costs	0	0	0
2nd Allocation	5,882	0	5,882
Total For 048 Internal Audit			
Schedule .3 Total	1,483,044	0	1,483,044

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001 Administrative - Corporate Dues	716	0.021468	315		315		315
001 Administrative - Employee Benefits	631,232	18.926038	279,563		279,563		279,563
001 Administrative - Facility Rental	974	0.029203	429		429		429
001 Administrative - Insurance	2,508	0.075197	1,109		1,109		1,109
001 Administrative - Post Audits	1,104	0.033101	485		485		485
002 Metropolitan Council	2,109	0.063234	930		930		930
003 Metropolitan Clerk	581	0.017420	256		256		256
003 Metropolitan Clerk - Records Center	196	0.005877	85		85		85
004 Mayor's Office	329	0.009864	142		142		142
004 Mayor's Office - Administration	3,912	0.117292	1,726		1,726		1,726
005 Election Commission	4,667	0.139929	2,061		2,061	7	2,068
006 Law	15,434	0.462753	6,829		6,829		6,829
007 Planning Commission	5,378	0.161247	2,375		2,375	8	2,383
008 Human Resources	5,149	0.154381	2,274		2,274		2,274
009 Register of Deeds	2,627	0.078765	1,158		1,158	4	1,162
010 General Services	17,540	0.525897	7,760		7,760	28	7,788
010 General Services - Administration	996	0.029863	438		438		438
010 General Services - Facilities	23,686	0.710170	10,484		10,484		10,484
010 General Services - Fleet Management	21,477	0.643938	9,502		9,502		9,502
010 General Services - Mail Services	886	0.026565	388		388		388
011 Historical Commission	1,244	0.037298	547		547	1	548
014 Information Technology Service	33,733	1.011406	14,931		14,931		14,931
015 Finance	630	0.018889	277		277	1	278
015 Finance - Accountability	515	0.015441	227		227		227
015 Finance - Administration	1,474	0.044194	650		650		650
015 Finance - Business Assistance	592	0.017750	261		261		261
015 Finance - Grants & Cost Planning	315	0.009445	137		137		137
015 Finance - Office of Mgmt & Budget	1,405	0.042126	619		619		619
015 Finance - Operations	2,140	0.064163	944		944		944
015 Finance - Payroll	565	0.016940	249		249		249
015 Finance - Property Administration	478	0.014332	211		211		211
015 Finance - Purchasing	1,095	0.032831	481		481		481
015 Finance - Treasury	1,243	0.037268	546		546		546
016 Assessor of Property	7,506	0.225050	3,318		3,318	13	3,331
017 Trustee	2,058	0.061704	907		907	3	910
018 County Clerk	4,418	0.132464	1,950		1,950	7	1,957
019 District Attorney	8,538	0.255992	3,776		3,776	13	3,789
021 Public Defender	8,151	0.244389	3,607		3,607	13	3,620
022 Juvenile Court Clerk	1,814	0.054389	800		800	2	802
023 Circuit Court Clerk	9,333	0.279829	4,131		4,131	14	4,145
024 Criminal Court Clerk	6,275	0.188141	2,772		2,772	9	2,781
025 Clerk and Master - Chancery	1,363	0.040866	599		599	1	600
026 Juvenile Court	14,214	0.426174	6,292		6,292	23	6,315
027 General Sessions Court	12,183	0.365279	5,394		5,394	20	5,414
028 State Trial Courts	12,394	0.371606	5,488		5,488	20	5,508
029 Justice Integration Services	2,928	0.087789	1,292		1,292	5	1,297
030 Sheriff's Office	74,556	2.235390	33,007		33,007	159	33,166
030 Sheriff's Office - Security Services	14,941	0.447971	6,611		6,611		6,611
031 Police	208,305	6.245546	92,248		92,248	457	92,705
032 Fire	132,551	3.974236	58,700		58,700	288	58,988
033 Codes Administration	10,016	0.300307	4,431		4,431	15	4,446

**NASHVILLE-DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
Schedule .4 - Detail Activity Allocations
For Department 048 Internal Audit**

Activity - Internal Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
034 Beer Board	448	0.013432	195		195		195
035 Agricultural Extension	322	0.009654	140		140		140
037 Social Services	7,518	0.225410	3,324		3,324	13	3,337
038 Health	44,779	1.342595	19,823		19,823	92	19,915
038 Health - Employee Health & Wellness	691	0.020718	305		305		305
039 Public Library	37,035	1.110409	16,395		16,395	71	16,466
040 Parks	44,010	1.319538	19,482		19,482	88	19,570
041 Arts Commission	1,516	0.045454	668		668	1	669
042 Public Works	148,304	4.446554	65,673		65,673	327	66,000
044 Human Relations Commission	495	0.014841	219		219		219
047 Criminal Justice Planning	505	0.015141	223		223		223
048 Internal Audit	1,393	0.041766	614		614		614
049 Office of Emergency Management	1,474	0.044194	650		650	1	651
051 Office of Family Safety	2,716	0.081433	1,201		1,201	4	1,205
052 Community Oversight Board	64	0.001919	27		27		27
060 Farmer's Market	1,774	0.053189	783		783	2	785
061 Municipal Auditorium	1,936	0.058047	853		853	2	855
062 State Fair Board	3,073	0.092137	1,356		1,356	5	1,361
064 Sports Authority	22,879	0.685974	10,128		10,128	41	10,169
065 Water and Sewer	141,346	4.237934	62,590		62,590	309	62,899
067 General Hospital	1,650	0.049471	727		727	1	728
068 District Energy System (DES)	14,262	0.427613	6,313		6,313	23	6,336
070 Community Education Commission	519	0.015561	229		229		229
071 Convention Center Authority	120,168	3.602961	53,214		53,214	258	53,472
075 Metro Action Commission	27,579	0.826893	12,209		12,209	53	12,262
076 Nashville Career Advancement Center	6,613	0.198276	2,921		2,921	12	2,933
077 Metro Development & Housing Authorit	14,617	0.438257	6,468		6,468	24	6,492
078 Metropolitan Transit Authority (MTA)	89,535	2.684501	39,650		39,650	190	39,840
080 Metro Nashville Public Schools (MNPS)	1,182,224	35.446265	523,999		523,999	3,076	527,075
090 Debt Service	2,491	0.074687	1,101		1,101	4	1,105
091 Emergency Communication Center	14,346	0.430132	6,348		6,348	24	6,372
Bordeaux Longterm Care	3,492	0.104700	1,543		1,543	5	1,548
Flood	674	0.020208	297		297	1	298
Hospital Authority	44,006	1.319419	19,480		19,480	88	19,568
Knowles Home	1,851	0.055498	816		816	2	818
Medical Examiner	4,884	0.146435	2,155		2,155	7	2,162
All Other	25,594	0.767377	11,331		11,331	47	11,378
Schedule .4 Total for Internal Audit	3,335,257	100.000000	1,477,162		1,477,162	5,882	1,483,044

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

Allocation Source: FY 2019 Expenditure Report - Finance-Operations

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

Receiving Department	Total	Internal Audit
001 Administrative - Corporate Dues	315	315
001 Administrative - Employee Benefits	279,563	279,563
001 Administrative - Facility Rental	429	429
001 Administrative - Insurance	1,109	1,109
001 Administrative - Post Audits	485	485
002 Metropolitan Council	930	930
003 Metropolitan Clerk	256	256
003 Metropolitan Clerk - Records Center	85	85
004 Mayor's Office	142	142
004 Mayor's Office - Administration	1,726	1,726
005 Election Commission	2,068	2,068
006 Law	6,829	6,829
007 Planning Commission	2,383	2,383
008 Human Resources	2,274	2,274
009 Register of Deeds	1,162	1,162
010 General Services	7,788	7,788
010 General Services - Administration	438	438
010 General Services - Facilities	10,484	10,484
010 General Services - Fleet Management	9,502	9,502
010 General Services - Mail Services	388	388
011 Historical Commission	548	548
014 Information Technology Service	14,931	14,931
015 Finance	278	278
015 Finance - Accountability	227	227
015 Finance - Administration	650	650
015 Finance - Business Assistance	261	261
015 Finance - Grants & Cost Planning	137	137
015 Finance - Office of Mgmt & Budget	619	619
015 Finance - Operations	944	944
015 Finance - Payroll	249	249
015 Finance - Property Administration	211	211
015 Finance - Purchasing	481	481
015 Finance - Treasury	546	546
016 Assessor of Property	3,331	3,331
017 Trustee	910	910
018 County Clerk	1,957	1,957
019 District Attorney	3,789	3,789
021 Public Defender	3,620	3,620
022 Juvenile Court Clerk	802	802
023 Circuit Court Clerk	4,145	4,145
024 Criminal Court Clerk	2,781	2,781
025 Clerk and Master - Chancery	600	600
026 Juvenile Court	6,315	6,315
027 General Sessions Court	5,414	5,414
028 State Trial Courts	5,508	5,508
029 Justice Integration Services	1,297	1,297
030 Sheriff's Office	33,166	33,166
030 Sheriff's Office - Security Services	6,611	6,611
031 Police	92,705	92,705
032 Fire	58,988	58,988
033 Codes Administration	4,446	4,446
034 Beer Board	195	195

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

Receiving Department	Total	Internal Audit
035 Agricultural Extension	140	140
037 Social Services	3,337	3,337
038 Health	19,915	19,915
038 Health - Employee Health & Wellness	305	305
039 Public Library	16,466	16,466
040 Parks	19,570	19,570
041 Arts Commission	669	669
042 Public Works	66,000	66,000
044 Human Relations Commission	219	219
047 Criminal Justice Planning	223	223
048 Internal Audit	614	614
049 Office of Emergency Management	651	651
051 Office of Family Safety	1,205	1,205
052 Community Oversight Board	27	27
060 Farmer's Market	785	785
061 Municipal Auditorium	855	855
062 State Fair Board	1,361	1,361
064 Sports Authority	10,169	10,169
065 Water and Sewer	62,899	62,899
067 General Hospital	728	728
068 District Energy System (DES)	6,336	6,336
070 Community Education Commission	229	229
071 Convention Center Authority	53,472	53,472
075 Metro Action Commission	12,262	12,262
076 Nashville Career Advancement Center	2,933	2,933
077 Metro Development & Housing Authorit	6,492	6,492
078 Metropolitan Transit Authority (MTA)	39,840	39,840
080 Metro Nashville Public Schools (MNPS)	527,075	527,075
090 Debt Service	1,105	1,105
091 Emergency Communication Center	6,372	6,372
Bordeaux Longterm Care	1,548	1,548
Flood	298	298
Hospital Authority	19,568	19,568
Knowles Home	818	818
Medical Examiner	2,162	2,162
All Other	11,378	11,378
Direct Bill	0	0
Total	1,483,044	1,483,044

Section D: Supplemental Data

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	001-01 Administrative - Corporate Dues	10101 GSD General	01101303 ADM Corp Dues/Contribution			716,149.39			716,149.39
Indirect	001-01 Administrative - Corporate Dues Total					716,149.39			716,149.39
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101104 ADM County Retire Match					3,501,900.00	3,501,900.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101107 ADM Cnty Teach Retire Match					6,900,400.00	6,900,400.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101109 ADM Health Insurance Match		54,192,255.56				54,192,255.56
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101110 ADM Death Benefit Payments					200,000.00	200,000.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101113 ADM Pens IOD Medical Expense					5,435,400.00	5,435,400.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101114 ADM Unemployment Compensation			93,813.35			93,813.35
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101115 ADM Life Insurance Match		3,145,606.98				3,145,606.98
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101120 ADM Employee IOD Med Expense					3,664,000.00	3,664,000.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101140 ADM Benefit Adjustments			1,104,550.00			1,104,550.00
Indirect	001-02 Administrative - Employee Benefits	10101 GSD General	01101145 ADM TCRS Pension Contribution		37,620.00				37,620.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191102 ADM Police/Fire Retire Match					8,873,000.00	8,873,000.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191103 ADM Civil Service Retire Match					5,424,700.00	5,424,700.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191106 ADM Teacher Pens Match					4,592,400.00	4,592,400.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191109 ADM Health Ins Match		1,089,302.69				1,089,302.69
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191112 ADM Pensioner IOD					130,400.00	130,400.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191113 ADM Employee IOD					534,700.00	534,700.00
Indirect	001-02 Administrative - Employee Benefits	18301 USD General	01191115 ADM Life Ins Match		42,409.52				42,409.52
Indirect	001-02 Administrative - Employee Benefits Total				58,507,194.75	1,198,363.35		39,256,900.00	98,962,458.10
Indirect	001-03 Administrative - Facility Rental	10101 GSD General	01101127 ADM Contingency FacilityRental			974,191.46			974,191.46
Indirect	001-03 Administrative - Facility Rental Total					974,191.46			974,191.46
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101301 ADM Insurance Reserve			625,100.00			625,100.00
Indirect	001-04 Administrative - Insurance	10101 GSD General	01101308 ADM Judgments and Losses			1,760,100.00			1,760,100.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191301 ADM Insurance and Reserve			114,500.00			114,500.00
Indirect	001-04 Administrative - Insurance	18301 USD General	01191308 ADM Judgments and Losses			7,800.00			7,800.00
Indirect	001-04 Administrative - Insurance Total					2,507,500.00			2,507,500.00
Indirect	001-05 Administrative - Post Audits	10101 GSD General	01101412 ADM Post Audit			1,103,972.13			1,103,972.13
Indirect	001-05 Administrative - Post Audits Total					1,103,972.13			1,103,972.13
Indirect	002-01 Metropolitan Council	10101 GSD General	02101000 MCO Administration	1,356,728.37	619,371.41	132,618.56			2,108,718.34
Indirect	002-01 Metropolitan Council Total			1,356,728.37	619,371.41	132,618.56			2,108,718.34
Indirect	003-01 Metropolitan Clerk	10101 GSD General	03101000 MCL Administration	283,092.63	104,199.20	193,617.49			580,909.32
Indirect	003-01 Metropolitan Clerk	30003 General Fund 4% Reserve	03201000 4% MCL Metropolitan Clerk				750.00		750.00
Indirect	003-01 Metropolitan Clerk Total			283,092.63	104,199.20	193,617.49	750.00		581,659.32
Indirect	003-02 Metropolitan Clerk - Records Center	10101 GSD General	03103000 MCL Records Center	101,534.70	47,733.27	47,733.27			196,305.97
Indirect	003-02 Metropolitan Clerk - Records Center Total			101,534.70	47,733.27	47,733.27			196,305.97
Indirect	004-01 Mayor's Office - Administration	10101 GSD General	04101010 MAY Administration	2,723,308.23	744,387.16	444,176.45	67,929.67		3,979,801.51
Indirect	004-01 Mayor's Office - Administration Total			2,723,308.23	744,387.16	444,176.45	67,929.67		3,979,801.51
Indirect	006-01 Law	10101 GSD General	06110010 LAW Contracts All Services	57,834.27	18,115.79	5,035.81			80,985.87
Indirect	006-01 Law	10101 GSD General	06110110 LAW Client Adv/Supp All Serv	1,550,394.86	462,414.90	351,085.89			2,363,895.65
Indirect	006-01 Law	10101 GSD General	06110210 LAW Legislation All Services	45,424.25	13,965.34	6,404.68			65,794.27
Indirect	006-01 Law	10101 GSD General	06110310 LAW Lit/Admin Hear All Service	2,166,031.53	733,697.24	237,208.52			3,136,937.29
Indirect	006-01 Law	10101 GSD General	06110510 LAW Claims All Services	156,148.59	49,174.79	18,616.79			223,940.17
Indirect	006-01 Law	10101 GSD General	06110610 LAW Insurance All Services	93,684.36	19,394.81	2,939.60			116,018.77
Indirect	006-01 Law	30003 General Fund 4% Reserve	06201000 4% LAW Department of Law			6,315.70			6,315.70
Indirect	006-01 Law	50109 Property Loss	06501000 LAW Self Insured Property Los	6,335.17	1,299.36	2,612,690.69			2,620,325.22
Indirect	006-01 Law	50122 Metro Self-Insured Liability	06502000 LAW Self Insured Liability			3,113,547.11		695,000.00	3,808,547.11
Indirect	006-01 Law	50123 Employee Blanket Bond	06503000 LAW Employee Blanket Bond			19,935.00			19,935.00
Indirect	006-01 Law	50135 Employee ProfessionalLiability	06504000 LAW Employee Prof Liability					150,000.00	150,000.00
Indirect	006-01 Law	50267 Judgments & Losses	06505000 LAW Judgments and Losses			1,612,211.77		1,088,000.00	2,700,211.77
Indirect	006-01 Law	55143 MNPS Self-Insured Liability	06506000 LAW MNPS Self Insured Liability			2,074,039.28			2,074,039.28
Indirect	006-01 Law Total			4,075,853.03	1,298,062.23	10,060,030.84		1,933,000.00	17,366,946.10
Indirect	008-01 Human Resources	10101 GSD General	08126100 HR Employees Relations	262,275.22	98,165.29	15,205.05			375,645.56
Indirect	008-01 Human Resources	10101 GSD General	08126400 HR Workforce Management	1,144,602.42	428,940.68	220,837.76			1,794,380.86
Indirect	008-01 Human Resources	10101 GSD General	08126500 HR Benefits Program	622,421.10	218,809.50	279,676.63			1,120,907.23
Indirect	008-01 Human Resources	10101 GSD General	08126600 HR Admin & Customer Sv Program	779,558.52	249,530.23	659,161.00			1,688,249.75
Indirect	008-01 Human Resources	10101 GSD General	08126700 HR Veterans Affairs Officer	97,578.14	32,335.08	8,138.59			138,051.81
Indirect	008-01 Human Resources	30003 General Fund 4% Reserve	08202000 4% PER Director			32,122.05			32,122.05
Indirect	008-01 Human Resources Total			2,906,435.40	1,027,780.78	1,215,141.08			5,149,357.26
Indirect	010-01 General Services - Administration	10101 GSD General	10170100 GSR Business Office	603,620.33	198,347.08	193,833.94			995,801.35
Indirect	010-01 General Services - Administration Total			603,620.33	198,347.08	193,833.94			995,801.35
Indirect	010-02 General Services - Facilities	10101 GSD General	10103210 GSR BOSS Support Services	919,246.70	347,260.79	481,446.26			1,747,953.75
Indirect	010-02 General Services - Facilities	10101 GSD General	10103220 GSR BOSS Building Services	294,596.08	112,267.74	10,721,966.95			11,128,830.77
Indirect	010-02 General Services - Facilities	10101 GSD General	10103230 GSR BOSS Utilities			7,811,296.79			7,811,296.79
Indirect	010-02 General Services - Facilities	10101 GSD General	10103260 GSR SS ADA Compliance	270,505.05	90,036.38	15,465.14			376,006.57

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	010-02 General Services - Facilities	10101 GSD General	10103270 GSR BOSS Construction Services	4,457.17	333.31	28,455.49			33,245.97
Indirect	010-02 General Services - Facilities	10101 GSD General	10103280 GSR Sustainability	185,464.42	51,163.66	218,515.16			455,143.24
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201000 4% GSR General Services			4,301.65			4,301.65
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10201001 4% GSR General ServicesR010820			457,718.61		13,651,994.94	14,109,713.55
Indirect	010-02 General Services - Facilities	30003 General Fund 4% Reserve	10203000 4% GSR Buildings			1,671,019.91			1,671,019.91
Indirect	010-02 General Services - Facilities Total			1,674,269.42	601,061.88	21,410,185.96		13,651,994.94	37,337,512.20
Indirect	010-03 General Services - Fleet Management	30003 General Fund 4% Reserve	10200114 4% GSR OFM 14B Veh ComPprReimb					3,000,000.00	3,000,000.00
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510010 OFM Light Veh/Equip Repairs	1,478,081.39	637,043.58	3,743,236.26			5,858,361.23
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510030 OFM Heavy Veh/Equip Repairs	1,515,182.42	660,800.77	5,496,002.08			7,671,985.27
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510050 OFM Ground Veh/Equip Repairs	226,212.06	116,181.18	577,821.42			920,214.66
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510410 OFM Fuel	179,396.94	68,367.02	6,219,815.62			6,467,579.58
Indirect	010-03 General Services - Fleet Management	51154 Office of Fleet Management	10510610 OFM Asset Management	235,508.98	66,462.15	256,857.95		16,669,949.03	17,228,778.11
Indirect	010-03 General Services - Fleet Management Total			3,634,381.79	1,548,854.70	16,293,733.33		16,669,949.03	41,146,918.85
Indirect	010-04 General Services - Mail Services	10101 GSD General	10104100 GSR Mail Services	159,294.66	74,910.35	651,589.64			885,794.65
Indirect	010-04 General Services - Mail Services Total			159,294.66	74,910.35	651,589.64			885,794.65
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201000 4% ITS Administration			1,090,899.25	3,113,843.36		4,204,742.61
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201400 4% ITS Obsolete Network Equip			1,032,519.26	328,615.35	500,000.00	1,861,134.61
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14201500 4% ITS Obsolete Servers			35,810.95	(346.63)		35,464.32
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14202000 4% ITS Telecomm Govt Access			116,099.12	181,703.60		297,802.72
Indirect	014-01 Information Technology Service	30003 General Fund 4% Reserve	14204000 4% ITS Tech Revl - Police			(278.59)			(278.59)
Indirect	014-01 Information Technology Service	34155 Nash Educ Comm & ArtsTVCapital	14305155 ITS NECAT Capital Only			28,465.00			28,465.00
Indirect	014-01 Information Technology Service	40009 GSD FY10 Capital Projects Fund	14410010 ITS * Network Info Security			(55.00)			(55.00)
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14401011 ITS Construction			174,334.29			174,334.29
Indirect	014-01 Information Technology Service	40011 GSD FY11 Capital Projects Fund	14410011 ITS * HIPAA Compliance			56.40			56.40
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14401013 ITS * Construction Data/Voice			3,964.85			3,964.85
Indirect	014-01 Information Technology Service	40013 GSD FY13 Capital Projects Fund	14402013 ITS Upgrade EOL SONENT Ntwk Inf			63,327.37			63,327.37
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14401014 ITS Construction Data/Voice			(4,965.09)			(4,965.09)
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14408014 ITS *Public WiFi InternetPubSp			2,972.00			2,972.00
Indirect	014-01 Information Technology Service	40014 GSD FY14 Capital Projects	14412014 ITS *Midtown Hills Prec - Tech			15,748.00			15,748.00
Indirect	014-01 Information Technology Service	40015 GSD FY15 Capital Projects	14402015 ITS *End of Life TelephoneSyst			-			-
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14401016 ITS End of Life Telephone Syst			1,224.00	(15,155.79)		(13,931.79)
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14402016 ITS *Data & Voice for Projects			402.85			402.85
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14403016 ITS * Comp Ntwk Monitoring			60,062.75			60,062.75
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14404016 ITS *FFE Upgrades and Reno HOB			356.91			356.91
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14405016 ITS * NPD Records Buildout			16,236.73			16,236.73
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14406016 ITS New CJC Jail			258,779.15	986,733.01		1,245,512.16
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14407016 ITS POL Data Center Relocation			181,834.92			181,834.92
Indirect	014-01 Information Technology Service	40016 GSD FY16 Capital Projects	14408016 ITS POL Temporary Relocations			460.29			460.29
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14401017 ITS Communication Tower Repair			613,999.59	126,262.04		740,261.63
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14403017 ITS Data & Voice for Projects			78,302.10			78,302.10
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14405017 ITS Fiberoptic Cabling Expans			164,012.06			164,012.06
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14406017 ITS * SAN Upgrade			64,673.43			64,673.43
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14408017 ITS * Telecomm Tracking System			347,094.22			347,094.22
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14411017 ITS Data Encryption			120,219.94			120,219.94
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14412017 ITS Wireless Expansion			171,926.84			171,926.84
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14413017 ITS * Document Mgmt-Imaging			(185.95)			(185.95)
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14414017 ITS Content Mgmt System				416,108.36		416,108.36
Indirect	014-01 Information Technology Service	40017 GSD FY17 Capital Projects	14415017 ITS Enterprise Video Confer'g			91,745.00			91,745.00
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14402018 ITS * Oracle - Databases&Mware			3,154.08			3,154.08
Indirect	014-01 Information Technology Service	40018 GSD FY18 Capital Projects	14403018 ITS Misc Tech Projects/Upgrades			117,492.77			117,492.77
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14401118 ITS POL-FamilyJustCtr-Tech			227,645.79	33,792.04		261,437.83
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14402118 ITS Expand Private FbrOptCable			84,932.94			84,932.94
Indirect	014-01 Information Technology Service	40118 GSD FY18B Capital Projects	14403118 ITS MS Forefront ID Mgr Sftwr			56,878.06	66,000.00		122,878.06
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14401119 ITS Constructn & Tech Projects			824,937.51			824,937.51
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14403119 ITS InfoSecur Mgmt Prg Conslts			14,240.00			14,240.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14404119 ITS Server & Storage Space			936.00			936.00
Indirect	014-01 Information Technology Service	40119 GSD FY19B Capital Projects	14405119 ITS MgmtSecur Info&Event Mgmt				570,213.20		570,213.20
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14404350 ITS Interest Non-Bond Cap Proj			12,431.53			12,431.53
Indirect	014-01 Information Technology Service	40414 ITS Non-Bond Funded Cap Projs	14404040 ITS NES Radio Replacements			901,110.80			901,110.80
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521011 ITS Enterprise Applications	1,074,110.11	350,793.79	2,304,257.19			3,729,161.09
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521013 ITS Collaboration Services			0.01			0.01
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521014 ITS Business Solutions	785,267.49	257,456.65	3,469,974.59			4,512,698.73
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521015 ITS Metro Nashville Network	509,283.12	186,844.87	38,129.38			734,257.37
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521016 ITS PEG Studio Management	232,768.56	85,093.87	29,365.64			347,228.07
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521017 ITS Service Applications	140,541.68	38,652.69	182,792.11			361,986.48

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521021 ITS Web Based Services	624,159.79	214,941.08	155,459.14			994,560.01
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521051 ITS Technical Support Center	876,535.14	279,033.81	157,680.99			1,313,249.94
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521061 ITS Employee & Account Care	705,470.77	230,636.88	683,655.05	81,000.00		1,700,762.70
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521071 ITS Security Assurance	441,086.18	133,132.92	816,361.27	74,280.00		1,464,860.37
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521072 ITS Physical Security Support	316,123.83	114,503.36	47,174.68			477,801.87
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521091 ITS Desktop Support	961,936.71	338,090.90	99,558.28			1,399,585.89
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521101 ITS Enterprise Server&Storage	768,931.06	228,164.13	370,177.02			1,367,272.21
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521121 ITS Network Comm Svcs	1,080,313.79	379,417.35	1,199,336.16			2,659,067.30
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521122 ITS Cabling Infr Svcs Support			4,990.11			4,990.11
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521123 ITS Public Safety Radio System	401,649.84	170,320.67	1,741,159.91			2,313,130.42
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521131 ITS Voice Comm Solutions	364,941.86	93,533.37	131,179.02			589,654.25
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521161 ITS Identity and Access Mgmt	154,058.10	54,189.34	13,837.40			222,084.84
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14521162 ITS System Lifecycle Mngmt	335,986.65	108,108.96	3,094.30			447,189.91
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560210 ITS Data Infrastruc Support	161,730.27	45,988.01	84,941.37			292,659.65
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560810 ITS Executive Leadership	309,545.41	102,907.55	1,091.06			413,544.02
Indirect	014-01 Information Technology Service	51137 Information Technology Service	14560990 ITS ALOB Non-Alloc'dFinTrans				2,391,893.58		2,391,893.58
Indirect	014-01 Information Technology Service	51138 ITS Technology Revolving	14500100 ITS Technology Revolving			1,568,901.02			1,568,901.02
Indirect	014-01 Information Technology Service Total			10,244,440.36	3,411,810.20	20,076,917.82	8,354,942.12	500,000.00	42,588,110.50
Indirect	015-01 Finance - Accountability	10101 GSD General	15118110 FIN OMB Monitoring Rpts & Acct	312,426.61	104,602.15	98,447.32			515,476.08
Indirect	015-01 Finance - Accountability Total			312,426.61	104,602.15	98,447.32			515,476.08
Indirect	015-02 Finance - Administration	10101 GSD General	15160810 FIN Executive Leadership	907,008.06	239,493.38	106,308.93			1,252,810.37
Indirect	015-02 Finance - Administration	30003 General Fund 4% Reserve	15201000 4% FIN Finance Director			780.47			780.47
Indirect	015-02 Finance - Administration	30100 Finance MCC Administration	15701000 FIN Finance MCC Administration	78,934.30	21,519.51				100,453.81
Indirect	015-02 Finance - Administration	30113 Finance CU Administration	15702000 FIN Finance CU Administration	90,453.05	29,332.12				119,785.17
Indirect	015-02 Finance - Administration	30215 Finance Innovation Investment	15701550 FIN Innovation Invest NonAlloc					90,000.00	90,000.00
Indirect	015-02 Finance - Administration Total			1,076,395.41	290,345.01	107,089.40		90,000.00	1,563,829.82
Indirect	015-03 Finance - Business Assistance	10101 GSD General	15117150 FIN SS Business Assistance Ofc	367,046.93	117,416.11	107,227.20			591,690.24
Indirect	015-03 Finance - Business Assistance Total			367,046.93	117,416.11	107,227.20			591,690.24
Indirect	015-04 Finance - Grants Coordination	10101 GSD General	15117210 FIN OMB Grants and Cost	230,492.28	74,626.03	10,205.08			315,323.39
Indirect	015-04 Finance - Grants Coordination Total			230,492.28	74,626.03	10,205.08			315,323.39
Indirect	015-05 Finance - Office of Management & Budget	10101 GSD General	15103110 FIN OMB Budget Planning & Mgmt	983,489.94	339,035.46	82,645.71			1,405,171.11
Indirect	015-05 Finance - Office of Management & Budget	30003 General Fund 4% Reserve	15203000 4% FIN Budgets			(2.40)			(2.40)
Indirect	015-05 Finance - Office of Management & Budget Total			983,489.94	339,035.46	82,643.31			1,405,168.71
Indirect	015-06 Finance - Operations	10101 GSD General	15102110 FIN OPER Accounts Payable	480,224.43	168,807.42	105,611.07			754,642.92
Indirect	015-06 Finance - Operations	10101 GSD General	15102210 FIN OPER Acctg and Reporting	997,921.35	326,230.41	61,695.42			1,385,847.18
Indirect	015-06 Finance - Operations Total			1,478,145.78	495,037.83	167,306.49			2,140,490.10
Indirect	015-07 Finance - Payroll	10101 GSD General	15102610 FIN OPER Payroll	353,486.70	117,321.33	94,064.99			564,873.02
Indirect	015-07 Finance - Payroll Total			353,486.70	117,321.33	94,064.99			564,873.02
Indirect	015-08 Finance - Property Administration	10101 GSD General	15151000 FIN Public Property Services	343,218.77	113,179.01	21,397.98			477,795.76
Indirect	015-08 Finance - Property Administration Total			343,218.77	113,179.01	21,397.98			477,795.76
Indirect	015-09 Finance - Purchasing	10101 GSD General	15116330 FIN OMB Purchasing Contract De	787,465.79	261,518.27	46,208.03			1,095,192.09
Indirect	015-09 Finance - Purchasing Total			787,465.79	261,518.27	46,208.03			1,095,192.09
Indirect	015-10 Finance - Treasury	10101 GSD General	15108000 FIN Treasury Collections	138,849.95	44,701.79	224,282.01			407,833.75
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515110 FIN TRE Cash Operations	207,700.13	70,402.76	19,445.10			297,547.99
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515210 FIN TRE InvestmentCmteeSupport	205,413.99	60,758.31	12,229.26			278,401.56
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15515310 FIN TRE Investor Relations	182,191.66	61,800.94	10,189.67			254,182.27
Indirect	015-10 Finance - Treasury	51180 Treasury Management	15563000 FIN Treas Non-Alloc'd Fin Tran	3,475.42	1,314.18				4,789.60
Indirect	015-10 Finance - Treasury Total			737,631.15	238,977.98	266,146.04			1,242,755.17
Indirect	030-01 Sheriff's Office - Security Services	10101 GSD General	30124910 SHE Admin Support Svcs Key	4,635,084.24	1,628,070.88	8,678,273.55	95,647.66		15,037,076.33
Indirect	030-01 Sheriff's Office - Security Services Total			4,635,084.24	1,628,070.88	8,678,273.55	95,647.66		15,037,076.33
Indirect	038-01 Health - Employee Health & Wellness	10101 GSD General	38151191 HEA Civil Srvc Med Exam Clinic	520,459.79	145,064.19	25,390.45			690,914.43
Indirect	038-01 Health - Employee Health & Wellness Total			520,459.79	145,064.19	25,390.45			690,914.43
Indirect	048 Internal Audit	10101 GSD General	48109110 IA Advisory Services	45,639.78	14,078.33	1,095.16			60,813.27
Indirect	048 Internal Audit	10101 GSD General	48109210 IA Intergirity Hotline SuggBox	89,768.38	29,154.37	5,659.48			124,582.23
Indirect	048 Internal Audit	10101 GSD General	48109310 IA Audit Assurance Services	632,521.36	198,949.73	376,418.47			1,207,889.56
Indirect	048 Internal Audit Total			767,929.52	242,182.43	383,173.11			1,393,285.06
Indirect Total				40,356,231.83	72,350,394.42	87,307,327.66	25,189,218.48	58,431,894.94	283,635,067.33
Direct	001-02 Administrative - Employee Benefits (D	52177 Employees Med Benefit Trust	12501000 BEN Employee Med Insurance	159,501.21	66,140.67	120,208,556.45	11,404.80		120,445,603.13
Direct	001-02 Administrative - Employee Benefits (D	52180 Cigna Choice Fund	12506000 Cigna Choice Fund	162,123.09	67,056.55	129,118,311.09			129,347,490.73
Direct	001-02 Administrative - Employee Benefits (D	52200 IOD Network (Injured-On-Duty)	12505100 BEN IOD Pensioners			7,619,500.00			7,619,500.00
Direct	001-02 Administrative - Employee Benefits (D	52200 IOD Network (Injured-On-Duty)	12505200 BEN IOD Employees			6,995,936.52			6,995,936.52
Direct	001-02 Administrative - Employee Benefits (D	52200 IOD Network (Injured-On-Duty)	12505400 BEN IOD Clinic Operations			990,534.82			990,534.82
Direct	001-02 Administrative - Employee Benefits (D	71013 Flexible Benefits Plan 2017	12600388 BEN Flex Benefits - Admin					451,338.63	451,338.63
Direct	001-02 Administrative - Employee Benefits (D	71014 Flexible Benefits Plan 2018	12600189 BEN Flex Benefits - Medical			507,854.23			507,854.23
Direct	001-02 Administrative - Employee Benefits (D	71014 Flexible Benefits Plan 2018	12600289 BEN Flex Benefits - Dep Care			287,537.17			287,537.17

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	001-02 Administrative - Employee Benefits (D	71014 Flexible Benefits Plan 2018	12600389 BEN Flex Benefits - Admin			53,788.97		2,500,000.00	2,553,788.97
Direct	001-02 Administrative - Employee Benefits (D	71015 Flexible Benefits Plan 2019	12600110 BEN Flex Benefits - Medical			546,387.25			546,387.25
Direct	001-02 Administrative - Employee Benefits (D	71015 Flexible Benefits Plan 2019	12600111 BEN Flex Benefits - Dep Care			128,311.09			128,311.09
Direct	001-02 Administrative - Employee Benefits (D	71143 Deferred Compensation	12601300 BEN AETNA Deferred Comp			26,431,162.36			26,431,162.36
Direct	001-02 Administrative - Employee Benefits (D	71143 Deferred Compensation	12601310 BEN Hartford Deferred Comp			153,611.04			153,611.04
Direct	001-02 Administrative - Employee Benefits (D	71143 Deferred Compensation	12601320 BEN PEBSCO Deferred Comp			588,476.63			588,476.63
Direct	001-02 Administrative - Employee Benefits (D	75010 MNPS Flexible Benefits 2015	12600398 BEN MNPS Flex Benefits Admin					273.87	273.87
Direct	001-02 Administrative - Employee Benefits (D	75011 BS MNPS FLEXIBLE BENEFIT 2016	12600399 BEN MNPS Flex Benefits Admin					310.57	310.57
Direct	001-02 Administrative - Employee Benefits (D	75013 BS MNPS Flexible Benefit 2018	12600211 BEN MNPS Flex Benefits Medical			207,155.91			207,155.91
Direct	001-02 Administrative - Employee Benefits (D	75013 BS MNPS Flexible Benefit 2018	12600311 BEN MNPS Flex Benefits Dep Car			134,016.25			134,016.25
Direct	001-02 Administrative - Employee Benefits (D	75014 MNPS Flexible Benefit 2019	12600312 BEN MNPS Flex Benefits Medical			428,373.11			428,373.11
Direct	001-02 Administrative - Employee Benefits (D	75014 MNPS Flexible Benefit 2019	12600412 BEN MNPS Flex Benefits Dep Car			124,721.56			124,721.56
Direct	001-02 Administrative - Employee Benefits (D	80160 County Retirement	12600166 BEN County Retirement			1,023,934.83			1,023,934.83
Direct	001-02 Administrative - Employee Benefits (D	80167 Metro Pension Plan	12600167 BEN Metro Pension Plan-A&B	986,291.19	301,170.68	229,700,480.59			230,987,942.46
Direct	001-02 Administrative - Employee Benefits (D	80200 Guaranteed Pension Plan	12601000 BEN Metro Guaranteed Pension Plan					33,577,400.00	33,577,400.00
Direct	001-02 Administrative - Employee Benefits (D	85173 MNPS NonCertif 85174 PensionPl	12609030 BEN MNPS NonCertif 85174Pensio			236,718.02			236,718.02
Direct	001-02 Administrative - Employee Benefits (D	85174 MNPS Retirement-Former County	12609090 BEN MNPS Pension County			4,687,751.20			4,687,751.20
Direct	001-02 Administrative - Employee Benefits (D	85175 MNPS Retirement Metro Teachers	12611000 BEN MNPS Retirement Metro Teac		8,112.47				8,112.47
Direct	001-02 Administrative - Employee Benefits (D	85175 MNPS Retirement Metro Teachers	12611093 BEN MNPS Teachers			31,878,536.12			31,878,536.12
Direct	001-02 Administrative - Employee Benefits (D	85368 MNPS Retirement-Former City	12610091 BEN MNPS Pension City			2,663,768.45			2,663,768.45
Direct	001-02 Administrative - Employee Benefits (D	88366 USD Closed Pension Plans Fund	12604000 BEN USD Closed Plan Interest			426.33			426.33
Direct	001-02 Administrative - Employee Benefits (D	88366 USD Closed Pension Plans Fund	12604100 BEN USD Gen Govt Closed Plan			1,384,041.50			1,384,041.50
Direct	001-02 Administrative - Employee Benefits (D	88366 USD Closed Pension Plans Fund	12605100 BEN USD Pol/Fire Closed Plan			3,675,908.25			3,675,908.25
Direct	001-02 Administrative - Employee Benefits (Direct) Total			1,307,915.49	442,480.37	569,775,799.74	11,404.80	36,529,323.07	608,066,923.47
Direct	004 Mayor's Office	10101 GSD General	04101013 MAY Financial Empowerment			250,000.00			250,000.00
Direct	004 Mayor's Office	30076 Mayor's Office Donations	04701030 MAY New Americans			5,538.13			5,538.13
Direct	004 Mayor's Office	30080 Housing Incentive Grant Prgm	04730500 MAY Housing Incentive Grnt Prg					12.84	12.84
Direct	004 Mayor's Office	30114 Barnes Fund for Affordable Hsg	04730100 MAYECD Barnes Fd for AffordableHsg	30,461.53	3,081.37	5,376.00	12,578,083.46		12,617,002.36
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311040 MAY CnsmrFinProtection	24,360.94	2,900.57				27,261.51
Direct	004 Mayor's Office	32305 MAY ECD Financial Empowerment	04311050 MAY CFE Expert Partner			7,629.75			7,629.75
Direct	004 Mayor's Office Total			54,822.47	5,981.94	268,543.88	12,578,083.46	12.84	12,907,444.59
Direct	005 Election Commission	10101 GSD General	01101667 ADM Election Day & EarlyVoting	178,119.27		164,603.49			2,129,599.25
Direct	005 Election Commission	10101 GSD General	05100410 ELE Election Comm Operating	1,493,226.71	535,981.38	506,429.00			2,535,637.09
Direct	005 Election Commission	30003 General Fund 4% Reserve	05201000 4% ELE Election Commission				1,509,392.00		1,509,392.00
Direct	005 Election Commission	30003 General Fund 4% Reserve	05202000 4% ELE Permanent Registration			1,744.27	175.49		1,919.76
Direct	005 Election Commission	40119 GSD FY19B Capital Projects	05400119 ELE Voting Machine Replacement				3,000,000.00		3,000,000.00
Direct	005 Election Commission Total			1,671,345.98	700,584.87	2,295,049.76	4,509,567.49		9,176,548.10
Direct	007 Planning Commission	10101 GSD General	07111850 PLA Planning Policy and Design	651,595.11	197,686.80	86,996.87			936,278.78
Direct	007 Planning Commission	10101 GSD General	07112210 PLA GIS Services and Applicati	338,749.30	115,966.02	65,950.70			520,666.02
Direct	007 Planning Commission	10101 GSD General	07112310 PLA Geog Data Maint Key	236,382.36	87,398.56	22,623.91			346,404.83
Direct	007 Planning Commission	10101 GSD General	07112850 PLA Land Development	869,772.04	284,250.54	106,626.35			1,260,648.93
Direct	007 Planning Commission	10101 GSD General	07112900 PLA Executive Leadership	779,733.70	246,539.15	82,577.80			1,108,850.65
Direct	007 Planning Commission	10101 GSD General	07112910 PLA Capital Improvement Plan'g	144,318.10	36,449.25				180,767.35
Direct	007 Planning Commission	10101 GSD General	07112950 PLA General Plan Update			25,691.00			25,691.00
Direct	007 Planning Commission	10101 GSD General	07113000 PLA Division of Transportation	214,334.34	85,294.99	38,885.76			338,515.09
Direct	007 Planning Commission	30003 General Fund 4% Reserve	07201000 4% PLA Planning Commission			8,793.58			8,793.58
Direct	007 Planning Commission	30702 Advance Planning & Research	07300500 PLA Advance Planning Research			12,931.91			12,931.91
Direct	007 Planning Commission	30704 Planning Grant Fund	07304050 PLA Our Town NEA Grant			24,127.00			24,127.00
Direct	007 Planning Commission	30704 Planning Grant Fund	07304060 PLA CMAQ CompleteTrips Federal	166,627.35	68,612.43	105,905.75		23,847.04	364,992.57
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306050 PLA MIP Interest			43.22			43.22
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306130 PLA FHWA PL Funds Reg Match			191,183.71			191,183.71
Direct	007 Planning Commission	30706 Regional Transportation Plan'g	07306180 PLA MPO Contingency			15,097.60			15,097.60
Direct	007 Planning Commission	30764 Metro Area Computer Mapping	07112231 PLA GIS Sales & Svc Key Rev			67,116.51			67,116.51
Direct	007 Planning Commission Total			3,401,512.30	1,122,197.74	854,551.67		23,847.04	5,402,108.75
Direct	009 Register of Deeds	10101 GSD General	01101692 REG Housing Incentive Pilot			30,000.00	55,749.00		85,749.00
Direct	009 Register of Deeds	10101 GSD General	09101000 REG Admin			254,753.16			254,753.16
Direct	009 Register of Deeds	30003 General Fund 4% Reserve	09201000 4% REG Register of Deeds			2,758.87			2,758.87
Direct	009 Register of Deeds	30004 Register's Computer	09702000 REG Computer Program			1,693.24			1,693.24
Direct	009 Register of Deeds	30036 Register of Deeds Fees	09703000 REG Register of Deeds Fees	1,680,727.69	570,080.31	87,199.82			2,338,007.82
Direct	009 Register of Deeds Total			1,680,727.69	570,080.31	376,405.09	55,749.00		2,682,962.09
Direct	010 General Services	40014 GSD FY14 Capital Projects	10403014 GSR*Misc Building Improvements			27,286.00	2,410.63		29,696.63
Direct	010 General Services	40014 GSD FY14 Capital Projects	10410014 GSR One Stop Permit Center			15,287.11			15,287.11
Direct	010 General Services	40015 GSD FY15 Capital Projects	10401015 GSR Roofing/Building Maintenan			391,254.67	470,017.30		861,271.97
Direct	010 General Services	40015 GSD FY15 Capital Projects	10402015 GSR Energy Improvements			284,064.79	19,672.45		303,737.24
Direct	010 General Services	40015 GSD FY15 Capital Projects	10404015 GSR * Farmers Mkt Upgrade			38,778.63	90,411.81		129,190.44

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	010 General Services	40015 GSD FY15 Capital Projects	10405015 GSR * POL/FIR Training Academy				498,070.89		498,070.89
Direct	010 General Services	40016 GSD FY16 Capital Projects	10403016 GSR Building Rehab/Maintenance			383,318.70	528,889.03		912,207.73
Direct	010 General Services	40016 GSD FY16 Capital Projects	10404016 GSR DCSO Jail / CJC Renovation			365,292.86	10,311,788.68		10,677,081.54
Direct	010 General Services	40017 GSD FY17 Capital Projects	10401017 GSR Police Headquarters	1,144.86	222.98	33,260.28	163,148.87		197,776.99
Direct	010 General Services	40017 GSD FY17 Capital Projects	10403017 GSR Sheriff Admin Offices	17,418.44	6,764.65	133,756.52	2,348,779.87		2,506,719.48
Direct	010 General Services	40017 GSD FY17 Capital Projects	10404017 GSR Major Fleet					2,127,265.03	2,127,265.03
Direct	010 General Services	40017 GSD FY17 Capital Projects	10405017 GSR New Firehalls	25,432.02	9,129.50	24,329.00	887,637.47		946,527.99
Direct	010 General Services	40017 GSD FY17 Capital Projects	10406017 GSR Criminal Justice Center	10,719.04	4,101.06	69,995.26	3,154,502.69		3,239,318.05
Direct	010 General Services	40017 GSD FY17 Capital Projects	10407017 GSR A A Birch Renovate			22,859.77	425,144.82		448,004.59
Direct	010 General Services	40017 GSD FY17 Capital Projects	10408017 GSR Farmers Market			335,699.00	1,663,245.94		1,998,944.94
Direct	010 General Services	40017 GSD FY17 Capital Projects	10409017 GSR Misc Building Repairs			410,585.02	(151,621.03)		258,963.99
Direct	010 General Services	40017 GSD FY17 Capital Projects	10411017 GSR Juvenile Justice Ctr MPlan			2,188.25			2,188.25
Direct	010 General Services	40017 GSD FY17 Capital Projects	10441017 GSR Police Headquarters-ITS			38,557.37	720,733.70		759,291.07
Direct	010 General Services	40018 GSD FY18 Capital Projects	10401018 GSR Fleet Additions / Replcmts					3,778,596.00	3,778,596.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10402018 GSR ECC/JJC Ctrs-Plan/ Design			110,270.00	238,100.00		348,370.00
Direct	010 General Services	40018 GSD FY18 Capital Projects	10403018 GSR Public Works Relocation			194,732.01	281,563.57		476,295.58
Direct	010 General Services	40114 GSD FY14B 4% Capital Projects	10401114 GSR OFM CP 4% New/Rpl Vehicles					377,542.47	377,542.47
Direct	010 General Services	40118 GSD FY18B Capital Projects	10401118 GSR CJC-Develop & Relocation			211,453.14	14,735,107.61		14,946,560.75
Direct	010 General Services	40118 GSD FY18B Capital Projects	10402118 GSR Female Housing-CJC Proj			5,011,575.66			5,011,575.66
Direct	010 General Services	40118 GSD FY18B Capital Projects	10403118 GSR*New POL Hdqtrs-MurRd Area	9,158.97	2,948.09	291,105.80	1,377,192.92		1,680,405.78
Direct	010 General Services	40118 GSD FY18B Capital Projects	10406118 GSR Demo-Jerry Newsome Site				211,722.26		211,722.26
Direct	010 General Services	40118 GSD FY18B Capital Projects	10407118 GSR Relocation Services			418,553.28	35,984.85		454,538.13
Direct	010 General Services	40119 GSD FY19B Capital Projects	10401119 GSR CJC Constructn Contingcy	6,699.40	2,663.59	1,026,414.35	4,638,661.09		5,674,438.43
Direct	010 General Services	40119 GSD FY19B Capital Projects	10402119 GSR Voting Machine Warehouse			137,321.31	104,696.00		242,017.31
Direct	010 General Services	40119 GSD FY19B Capital Projects	10403119 GSR ECC Power Supply Upgrades			22,613.01	736,100.00		758,713.01
Direct	010 General Services	40119 GSD FY19B Capital Projects	10404119 GSR PoliceHdqr/FJC ConstrCont	12,593.55	3,461.17	3,935,558.22	12,525,136.85		16,476,749.79
Direct	010 General Services	40119 GSD FY19B Capital Projects	10406119 GSR OFM Replace Heavy Fleet					685,929.32	685,929.32
Direct	010 General Services	40119 GSD FY19B Capital Projects	10407119 GSR Donelson Library			2,737.50	21,156.50		23,894.00
Direct	010 General Services	40402 GSD GSR FY16 S/F Capital Projs	10404002 GSR RS Radio Replacements			2,872,558.79	421,887.20		3,294,445.99
Direct	010 General Services	61190 Surplus Property Auction	10517310 GSR EBid Surplus Prop Distr	331,931.55	145,888.81	138,178.53		312,400.00	928,398.89
Direct	010 General Services Total			415,097.83	175,179.85	16,949,584.83	56,460,141.97	7,281,732.82	81,281,737.30
Direct	011 Historical Commission	10101 GSD General	11105000 HIS Historic Zoning Program	455,055.52	162,132.30	31,287.24			648,475.06
Direct	011 Historical Commission	10101 GSD General	11105100 HIS Govt & Public Partner Prog	236,317.16	86,441.05	27,225.40			349,983.61
Direct	011 Historical Commission	10101 GSD General	11105200 HIS Info Educ & Tourism Prog	55,741.37	23,073.81	35,253.27			114,068.45
Direct	011 Historical Commission	30003 General Fund 4% Reserve	11201000 4% HIS Historical Commission			117,653.18			117,653.18
Direct	011 Historical Commission	32211 HIS Historical Comm Grant Fund	11332700 HIS Fort Negley CLR 2018			13,655.97			13,655.97
Direct	011 Historical Commission Total			747,114.05	271,647.16	225,075.06			1,243,836.27
Direct	015 Finance	30077 Finance Department Donations	15301200 FIN Comcast Cares			4,786.17			4,786.17
Direct	015 Finance	40018 GSD FY18 Capital Projects	15401018 FIN EBS Replacement				2,058,300.61		2,058,300.61
Direct	015 Finance	40018 GSD FY18 Capital Projects	15402018 FIN Sys Implementation Support	97,561.30	22,836.31	40,670.96	250,220.00		411,288.57
Direct	015 Finance	40018 GSD FY18 Capital Projects	15403018 FIN Sys Impl Support-MNPS	(7,530.68)	40,526.93	68.94			33,065.19
Direct	015 Finance	40118 GSD FY18B Capital Projects	15401118 FIN EBS Replacement-R12				4,569,201.73		4,569,201.73
Direct	015 Finance	40119 GSD FY19B Capital Projects	15402119 FIN R12 Financial Software			2,137.25	4,896,794.01		4,898,931.26
Direct	015 Finance	40119 GSD FY19B Capital Projects	15403119 FIN R12 Fincl Softw GG Backfil	22,955.60	5,709.91		476,223.29		504,888.80
Direct	015 Finance	40119 GSD FY19B Capital Projects	15404119 FIN R12 FinSoftw MNPS Backfill	343,783.58	56,216.42				400,000.00
Direct	015 Finance Total			456,769.80	125,289.57	47,663.32	12,250,739.64		12,880,462.33
Direct	016 Assessor of Property	10101 GSD General	16102000 ASR Assessment	4,240,722.33	1,637,689.25	1,140,628.65			7,019,040.23
Direct	016 Assessor of Property	10101 GSD General	16104000 ASR Board of Equalization			3,117.10			3,117.10
Direct	016 Assessor of Property	10101 GSD General	16105000 ASR Hearing Officer Review	4,125.00	315.58				4,440.58
Direct	016 Assessor of Property	10101 GSD General	16106000 ASR Personal Property Audit			470,725.00			470,725.00
Direct	016 Assessor of Property	30003 General Fund 4% Reserve	16201000 4% ASR Assessor of Property			8,632.28			8,632.28
Direct	016 Assessor of Property Total			4,244,847.33	1,638,004.83	1,623,103.03			7,505,955.19
Direct	017 Trustee	10101 GSD General	17101000 TRU Administration	1,083,578.84	391,075.30	582,181.12			2,056,835.26
Direct	017 Trustee	30003 General Fund 4% Reserve	17201000 4% TRU Trustee			1,569.19			1,569.19
Direct	017 Trustee Total			1,083,578.84	391,075.30	583,750.31			2,058,404.45
Direct	018 County Clerk	10101 GSD General	18101000 COU Admin	2,881,964.02	1,096,961.01	392,788.11			4,371,713.14
Direct	018 County Clerk	30118 County Clerk Computer	18701000 COU County Clerk Computer			23,099.85	23,600.00		46,699.85
Direct	018 County Clerk	30218 County Clerk Title Fees	18702000 COU County Clerk Title Fees			23,244.10			23,244.10
Direct	018 County Clerk Total			2,881,964.02	1,096,961.01	439,132.06	23,600.00		4,441,657.09
Direct	019 District Attorney	10101 GSD General	19101000 DA Administration	4,699,781.34	1,484,472.71	1,173,259.95		39,579.00	7,397,093.00
Direct	019 District Attorney	30101 Metro Major Drug Program	19103020 DA Federal Drug Program	430,081.33	129,737.59	299,930.50			859,749.42
Direct	019 District Attorney	30103 DA Fraud & Economic Crime	19102000 DA Fraud & Economic Crime	1,390.17	576.19	7,543.67			9,510.03
Direct	019 District Attorney	30104 DA Special Operations	19300310 DA Special Operations			52,214.08			52,214.08
Direct	019 District Attorney	32219 DA District Atty Grant Fund	19300201 DA Family Voca Grant	175,088.35	80,132.04	3,445.00			258,665.39
Direct	019 District Attorney Total			5,306,341.19	1,694,918.53	1,536,393.20		39,579.00	8,577,231.92

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

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	021 Public Defender	10101 GSD General	21101000 PDF Administration	626,749.36	185,052.80	92,065.52			903,867.68	
Direct	021 Public Defender	10101 GSD General	21101100 PDF General Sessions Team	1,381,519.58	412,003.55	203,142.08			1,996,665.21	
Direct	021 Public Defender	10101 GSD General	21101200 PDF Criminal Court Team	2,760,829.72	893,034.67	363,142.81			4,017,007.20	
Direct	021 Public Defender	10101 GSD General	21101300 PDF Appellate Court Team	217,486.93	71,107.67	20,428.97			309,023.57	
Direct	021 Public Defender	10101 GSD General	21101400 PDF Juvenile Court Team	658,076.92	242,117.96	24,224.03			924,418.91	
Direct	021 Public Defender	30003 General Fund 4% Reserve	21201000 4% PDF Public Defender				28,750.00		28,750.00	
Direct	021 Public Defender Total			5,644,662.51	1,803,316.65	703,003.41	28,750.00		8,179,732.57	
Direct	022 Juvenile Court Clerk	10101 GSD General	22101000 JCC Admin	1,267,016.47	453,230.57	81,144.30			1,801,391.34	
Direct	022 Juvenile Court Clerk	30122 Juvenile Court Clerk Computer	22701000 JCC Juv Ct Clerk Computer Prog			12,359.22			12,359.22	
Direct	022 Juvenile Court Clerk Total			1,267,016.47	453,230.57	93,503.52			1,813,750.56	
Direct	023 Circuit Court Clerk	10101 GSD General	23102000 CIR Circuit Court Clerk			220,101.50			220,101.50	
Direct	023 Circuit Court Clerk	10101 GSD General	23103000 CIR Traffic Violations Bureau	1,819,533.78	722,840.71	170,067.14			2,712,441.63	
Direct	023 Circuit Court Clerk	10101 GSD General	23104000 CIR Probate Court Clerk			13,896.95			13,896.95	
Direct	023 Circuit Court Clerk	30035 Circuit Court Clerk Fees	23701000 CIR Circuit Court Clerk Fees	4,140,398.76	1,611,958.51	626,275.62			6,378,632.89	
Direct	023 Circuit Court Clerk	40009 GSD FY10 Capital Projects Fund	23401010 CIR *Traffic Violation Mgt Sys			7,444.71			7,444.71	
Direct	023 Circuit Court Clerk Total			5,959,932.54	2,334,799.22	1,037,785.92			9,332,517.68	
Direct	024 Criminal Court Clerk	10101 GSD General	24100100 CCC Admin	4,238,553.43	1,581,403.31	237,019.93			6,056,976.67	
Direct	024 Criminal Court Clerk	30003 General Fund 4% Reserve	24201000 4% CCC Criminal Court Clerk				865.59		865.59	
Direct	024 Criminal Court Clerk	30034 Criminal Ct Clerk Computerizat	24701000 CCC Crim Ct Clk Computerizat'n			149,829.69	29,331.38		179,161.07	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702100 CCC CASA Victims Asst			13,554.26			13,554.26	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702200 CCC Mary Parrish Cr VictimAsst			13,554.24			13,554.24	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702300 CCC YMCA DomViol VictimAsst			13,554.26			13,554.26	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702500 CCC Nash Ch Alliance VictimAsst			14,860.59			14,860.59	
Direct	024 Criminal Court Clerk	33024 Criminal Crk Clk Victims Asst	24702600 CCC Sexual Assault CrVictimAst			12,247.95			12,247.95	
Direct	024 Criminal Court Clerk Total			4,238,553.43	1,581,403.31	454,620.92	30,196.97		6,304,774.63	
Direct	025 Clerk and Master - Chancery	10101 GSD General	25100100 CHA Admin	909,320.09	305,304.53	123,110.70			1,337,735.32	
Direct	025 Clerk and Master - Chancery	30003 General Fund 4% Reserve	25201000 4% CHA Clerk and Master			25,000.00			25,000.00	
Direct	025 Clerk and Master - Chancery Total			909,320.09	305,304.53	148,110.70			1,362,735.32	
Direct	026 Juvenile Court	10101 GSD General	26102600 JUV Interpreter Serv Match 17					6,938.92	6,938.92	
Direct	026 Juvenile Court	10101 GSD General	26110310 JUV SNash Gang Prob Key	244,864.07	91,535.63	11,783.56			348,183.26	
Direct	026 Juvenile Court	10101 GSD General	26111030 JUV Recovery Court	144,475.68	38,850.27	8,577.49			191,903.44	
Direct	026 Juvenile Court	10101 GSD General	26111360 JUV Foster Care Review Board	295,715.92	124,137.63	10,058.44			429,911.99	
Direct	026 Juvenile Court	10101 GSD General	26111370 JUV Assessment	296,096.54	119,085.09	28,604.36			443,785.99	
Direct	026 Juvenile Court	10101 GSD General	26111410 JUV Case Support Key					525,913.89	525,913.89	
Direct	026 Juvenile Court	10101 GSD General	26111730 JUV Comm Outreach/Youth Court	250,167.55	75,506.51	11,553.11			337,227.17	
Direct	026 Juvenile Court	10101 GSD General	26111910 JUV Juv Detention Key			4,570,577.89			4,570,577.89	
Direct	026 Juvenile Court	10101 GSD General	26111930 JUV MSAC	712,001.51	253,399.10	45,826.12			1,011,226.73	
Direct	026 Juvenile Court	10101 GSD General	26111940 JUV Intake	285,290.00	119,103.97	18,786.14			423,180.11	
Direct	026 Juvenile Court	10101 GSD General	26111960 JUV SIA One	282,474.70	97,486.27	29,180.68			409,141.65	
Direct	026 Juvenile Court	10101 GSD General	26111970 JUV SIA Two	391,923.35	158,488.82	34,249.56			584,661.73	
Direct	026 Juvenile Court	10101 GSD General	26112110 JUV Ctsafety&Security Key	454,853.09	179,380.45	36,860.20			671,093.74	
Direct	026 Juvenile Court	10101 GSD General	26112210 JUV SvcOfProcess Key	143,320.56	58,591.75	31,446.39			233,358.70	
Direct	026 Juvenile Court	10101 GSD General	26112310 JUV Judicial Actions Key	684,675.40	209,030.28	35,804.25			929,509.93	
Direct	026 Juvenile Court	10101 GSD General	26112315 JUV Restorative Justice Initia	17,191.45	3,357.43	173.31			20,722.19	
Direct	026 Juvenile Court	10101 GSD General	26112325 JUV Youth Violence CPF			169,165.36			169,165.36	
Direct	026 Juvenile Court	10101 GSD General	26112510 JUV ALOB HR Key Product	91,467.00	43,415.62	36,440.68		5,172.76	176,496.06	
Direct	026 Juvenile Court	10101 GSD General	26112610 JUV ALOB Finance Payroll Autho	143,986.10	65,332.48	4,398.17			213,716.75	
Direct	026 Juvenile Court	10101 GSD General	26112910 JUV ALOB Records Mgmt Key	140,978.40	51,526.17	7,930.73			200,435.30	
Direct	026 Juvenile Court	10101 GSD General	26113110 JUV ALOB Exce Leader Key	508,854.54	159,136.13	13,470.75			681,461.42	
Direct	026 Juvenile Court	10101 GSD General	26114050 JUV STAR Team	173,344.92	68,454.94	5,597.53			247,397.39	
Direct	026 Juvenile Court	30003 General Fund 4% Reserve	26201000 4% JUV Juvenile Court					3,737.83	3,737.83	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26311430 JUV Parent/Child Support Key	1,001,611.58	347,456.51	57,118.75		140,618.70	1,546,805.54	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312540 JUV Child & Family Intervention	219,316.16	70,967.73	8,569.20		29,894.04	328,747.13	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312560 JUV State Supplement			9,000.00			9,000.00	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312580 JUV Teen Outreach Program FY16			3,352.75			3,352.75	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26312600 JUV Interpreter Services FY17	51,702.72	17,686.27				69,388.99	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313000 JUV Safe Baby Court	86,180.61	32,398.99	16,867.97		13,544.76	148,992.33	
Direct	026 Juvenile Court	32226 JUV Juv Court Grant Fund	26313100 JUV Court Security			3,645.00		33,733.32	37,378.32	
Direct	026 Juvenile Court Total			6,620,491.85	2,384,328.04	5,209,038.39	38,906.08	720,648.14	14,973,412.50	
Direct	027 General Sessions Court	10101 GSD General	27101000 GSC Judges	4,682,018.28	1,467,410.06	143,952.87			6,293,381.21	
Direct	027 General Sessions Court	10101 GSD General	27103021 GSC General Probation	1,906,073.19	705,059.31	30,259.60			2,641,392.10	
Direct	027 General Sessions Court	10101 GSD General	27106011 GSC Traffic School	404,923.97	174,913.18	83,436.24			663,273.39	
Direct	027 General Sessions Court	10101 GSD General	27116000 GSC Administration	956,449.61	398,197.92	306,278.67			1,660,926.20	
Direct	027 General Sessions Court	10101 GSD General	27117000 GSC Drug Court	84,747.65	28,158.56	38,588.14			151,494.35	
Direct	027 General Sessions Court	10101 GSD General	27310200 GSC Mental Health Court	362,010.16	107,048.47	54,928.89			523,987.52	

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

Sum of Total Expense			Object Type				Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	Grand Total
Direct	027 General Sessions Court	30003 General Fund 4% Reserve	27202000 4% GSC Administration			8,971.31	196,754.00		205,725.31
Direct	027 General Sessions Court	30027 General Sessions Drug Court Tr	27117100 GSC Drug Court Treatment			31,653.72			31,653.72
Direct	027 General Sessions Court	30102 DUI Offender	27112100 GSC Mental Health Court			38,949.48	1,000.00		39,949.48
Direct	027 General Sessions Court	30102 DUI Offender	27112200 GSC GS Drug Court			26,365.36			26,365.36
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310110 GSC Veteran's Treatment Court	64,016.82	13,129.03	7,858.00			85,003.85
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310120 GSC Recovery Court TN WITS	8,575.01	1,363.86				9,938.87
Direct	027 General Sessions Court	32227 GSC Gen Sess Ct Grant Fund	27310130 GSC Music City Com Ct Div VIII	12,048.78	3,068.27	4,683.73			19,800.78
Direct	027 General Sessions Court	32229 GSC Veteran's Treatment Ct Ops	27701000 GSC Veteran's Treatment Ct Ops			27,596.96			27,596.96
Direct	027 General Sessions Court Total			8,480,863.47	2,898,348.66	803,522.97	197,754.00		12,380,489.10
Direct	028 State Trial Courts	10101 GSD General	28101000 STC Administration	5,973,082.37	1,951,693.17	578,744.24			8,503,519.78
Direct	028 State Trial Courts	10101 GSD General	28106100 STC Jury Expense			232,323.53			232,323.53
Direct	028 State Trial Courts	30003 General Fund 4% Reserve	28201000 4% STC State Trials Courts			202,307.53	56,232.00		258,539.53
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700200 STC Drug Court Fines	134,837.24	11,440.35	136,166.50			282,444.09
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700500 STC DUI Supervision	66,122.84	22,589.68	2,776.04			91,488.56
Direct	028 State Trial Courts	30020 State Trial Court Drug Enforce	28700600 STC Drug Lab Staff	104,336.38	43,188.97	32,856.46			180,381.81
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320140 STC Community Corrections Grnt	856,518.80	407,889.61	120,790.20		105,937.67	1,491,136.28
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320160 STC Drug Court Staff	276,060.19	102,187.29	72,019.95			450,267.43
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28320205 STC TN Dept of Corrections	540,514.27	192,096.40	188,563.59			921,174.26
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322190 STC Court Interpreter Endowment	60,418.28	28,087.55				88,505.83
Direct	028 State Trial Courts	32228 STC St Trial Ct Grant Fund	28322300 STC Governor's Hwy Safety Offc	41,487.74	15,189.27				56,677.01
Direct	028 State Trial Courts Total			8,053,378.11	2,774,362.29	1,566,548.04	56,232.00	105,937.67	12,556,458.11
Direct	029 Justice Integration Services	10101 GSD General	29160110 JIS ALOB IT Op & Maint Cost			93.60			93.60
Direct	029 Justice Integration Services	10101 GSD General	29160710 JIS ALOB Exec Leader Key	145,480.16	45,686.77	638,105.22			829,272.15
Direct	029 Justice Integration Services	10101 GSD General	29162110 JIS Project Plans Key	259,112.79	93,017.35	51,889.68	5,539.12		409,558.94
Direct	029 Justice Integration Services	10101 GSD General	29162310 JIS Justice Appl Enhance Key	1,173,926.15	388,950.88	88,062.95			1,650,939.98
Direct	029 Justice Integration Services	30003 General Fund 4% Reserve	29201000 4% JIS Justice Integration Srv			43,281.76	471,711.75		514,993.51
Direct	029 Justice Integration Services Total			1,578,519.10	527,655.00	821,433.21	477,250.87		3,404,858.18
Direct	030 Sheriff's Office	10101 GSD General	30122110 SHE CIC Offender Mgmt Key			3,430.80			3,430.80
Direct	030 Sheriff's Office	10101 GSD General	30122130 SHE MC2 Offender Management	4,608,970.17	1,757,708.54	622,381.31			6,989,060.02
Direct	030 Sheriff's Office	10101 GSD General	30122210 SHE CIC Support Staff Key			4,314.31			4,314.31
Direct	030 Sheriff's Office	10101 GSD General	30122230 SHE MC2 Support	226,340.72	109,417.84	5,486.80			341,245.36
Direct	030 Sheriff's Office	10101 GSD General	30122310 SHE Booking and Releasing	6,237,351.46	2,460,935.73	69,862.52			8,768,149.71
Direct	030 Sheriff's Office	10101 GSD General	30122410 SHE HDC Programs Key			5,042.79			5,042.79
Direct	030 Sheriff's Office	10101 GSD General	30122610 SHE HDC Offender Mgmt Key	2,027,968.29	826,247.64	715,701.27			3,569,917.20
Direct	030 Sheriff's Office	10101 GSD General	30122710 SHE HDC Support Staff Key	714,575.13	252,886.74	7,740.17			975,202.04
Direct	030 Sheriff's Office	10101 GSD General	30122810 SHE CDC-M Programs Key			11,830.78			11,830.78
Direct	030 Sheriff's Office	10101 GSD General	30122910 SHE CDC-M Offend Mgmt Key	3,062,795.23	1,170,134.85	1,821,305.41			6,054,235.49
Direct	030 Sheriff's Office	10101 GSD General	30123210 SHE CDC-M Support Staff Key	3,301,852.02	1,053,584.82	102,207.19			4,457,644.03
Direct	030 Sheriff's Office	10101 GSD General	30123610 SHE CDC-F Offender Mgmt Key			125.39			125.39
Direct	030 Sheriff's Office	10101 GSD General	30123810 SHE CDC-F Support Staff Key	124,699.41	37,682.65	299.00			162,681.06
Direct	030 Sheriff's Office	10101 GSD General	30123830 SHE Correctional Transition Su	433,513.65	103,981.54	2,558.68			540,053.87
Direct	030 Sheriff's Office	10101 GSD General	30124010 SHE ORC Programs Key			12,036.22			12,036.22
Direct	030 Sheriff's Office	10101 GSD General	30124030 SHE DUI School	1,527,613.98	480,492.33	13,402.44			2,021,508.75
Direct	030 Sheriff's Office	10101 GSD General	30124110 SHE ORC Offend Mgmt Key	1,491,232.22	597,545.16	394,579.81			2,483,357.19
Direct	030 Sheriff's Office	10101 GSD General	30124310 SHE ORC Support Staff key	250,606.94	87,890.78	41,236.98			379,734.70
Direct	030 Sheriff's Office	10101 GSD General	30124410 SHE Correct Svcs Key	1,378,317.16	554,636.71	474,105.56			2,407,059.43
Direct	030 Sheriff's Office	10101 GSD General	30124510 SHE Maintenance Key	684,300.31	240,069.31	99,796.64			1,024,166.26
Direct	030 Sheriff's Office	10101 GSD General	30124610 SHE Warehouse Key	249,741.82	84,484.50	915,826.16			1,250,052.48
Direct	030 Sheriff's Office	10101 GSD General	30124710 SHE Laundry Key	216,685.05	93,511.32	3,310.10			313,506.47
Direct	030 Sheriff's Office	10101 GSD General	30124810 SHE Exec Mgmt Key	642,016.02	155,117.12	30,380.67			827,513.81
Direct	030 Sheriff's Office	10101 GSD General	30125110 SHE Training Key	1,010,582.70	304,096.45	142,489.58			1,457,168.73
Direct	030 Sheriff's Office	10101 GSD General	30125210 SHE Warrants Key	3,105,377.79	1,213,160.94	48,026.47		3,500.00	4,370,065.20
Direct	030 Sheriff's Office	10101 GSD General	30125310 SHE Transportation Key	3,783,177.30	1,579,498.18	41,117.70			5,403,793.50
Direct	030 Sheriff's Office	10101 GSD General	30125330 SHE Armed Security	3,398,617.11	1,321,503.85	1,158.04			4,721,279.00
Direct	030 Sheriff's Office	10101 GSD General	30126300 SHE Offender Information Servi	1,057,884.70	399,715.25	1,978.31			1,459,578.26
Direct	030 Sheriff's Office	30003 General Fund 4% Reserve	30201000 4% SHE Sheriff's Department			9,499.77	511,737.37		521,237.14
Direct	030 Sheriff's Office	30145 Sheriff CCA Contract	30722910 SHE CDC-M CCA-MDF Key	39,365.14	13,034.42	14,212,241.16	180,317.02		14,444,957.74
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30320100 SHE Grants Interest			1,796.13			1,796.13
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324170 SHE Corr Svcs Litter Gr Key	91,558.60	25,636.40	63,105.00			180,300.00
Direct	030 Sheriff's Office	32230 SHE Sheriff Grant Fund	30324960 SHE Pretrial Risk Assessmt Grt	68,805.66	13,832.99	6,341.56			88,980.21
Direct	030 Sheriff's Office	40430 Sheriff Non-Bond FundedCapProj	30480100 SHE Detention Facility Expansn			242.27			242.27
Direct	030 Sheriff's Office Total			39,733,948.58	14,936,806.06	19,884,956.99	692,054.71	3,500.00	75,251,266.34
Direct	031 Police	10101 GSD General	31121001 POL OPA Key	971,260.12	313,793.29	64,514.50			1,349,567.91
Direct	031 Police	10101 GSD General	31121051 POL Behav Hea Svcs Key	491,231.30	160,954.95	234,253.09			886,439.34
Direct	031 Police	10101 GSD General	31121101 POL Strategic Devel Key	389,964.07	153,458.33	12,100.69			555,523.09

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

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	031 Police	10101 GSD General	31121103 POL Accreditation	147,155.70	48,204.72	13,388.60			208,749.02
Direct	031 Police	10101 GSD General	31121151 POL Case Prep Key	492,320.01	181,947.69	11,449.47			685,717.17
Direct	031 Police	10101 GSD General	31121201 POL Inspections Key	460,943.11	184,228.29	153,922.47			799,093.87
Direct	031 Police	10101 GSD General	31121251 POL Training Recruits	5,077,206.63	1,440,807.17	1,112,837.60			7,630,851.40
Direct	031 Police	10101 GSD General	31121252 POL Training Personnel/In-Serv	2,707,598.97	690,075.19	466,208.87			3,863,883.03
Direct	031 Police	10101 GSD General	31121260 POL Vehicle Operations	249,717.32	85,489.51	64,246.72			399,453.55
Direct	031 Police	10101 GSD General	31121301 POL Crime Analysis Key	301,440.76	106,303.34	15,283.84			423,027.94
Direct	031 Police	10101 GSD General	31121355 POL Specialized Investigations	5,559,163.63	2,158,640.17	366,373.01	15,030.00	782.71	8,099,989.52
Direct	031 Police	10101 GSD General	31121415 POL Achilles TForce Oper Key					2,497.07	2,497.07
Direct	031 Police	10101 GSD General	31121417 POL DEA TForce Oper Key	67,923.62	24,995.24	1,000.00		55,277.36	149,196.22
Direct	031 Police	10101 GSD General	31121419 POL Task Force VCrimes Key	50,948.92	20,355.69	1,000.00		11,155.18	83,459.79
Direct	031 Police	10101 GSD General	31121451 POL Youth Services Key	2,219,713.59	796,865.54	89,219.16			3,105,798.29
Direct	031 Police	10101 GSD General	31121501 POL Domestic Violence Key	2,800,614.81	1,004,854.68	163,658.99		63,509.43	4,032,637.91
Direct	031 Police	10101 GSD General	31121601 POL Fugitives Key	437,540.24	187,045.20	160,777.67		15,662.03	801,025.14
Direct	031 Police	10101 GSD General	31121701 POL Criminal Investigation Div	3,019,211.47	1,176,685.99	139,859.12			4,335,756.58
Direct	031 Police	10101 GSD General	31121703 POL SISU	422,854.05	138,969.38	119,836.61			681,660.04
Direct	031 Police	10101 GSD General	31121751 POL Forensic Services Key	1,579,381.17	579,504.33	94,057.42			2,252,942.92
Direct	031 Police	10101 GSD General	31121760 POL Crime Lab	3,458,809.96	1,174,161.00	1,549,292.28	38,697.42		6,220,960.66
Direct	031 Police	10101 GSD General	31121801 POL Property & Evidence Key	960,905.27	335,321.80	44,025.76			1,340,252.83
Direct	031 Police	10101 GSD General	31121810 POL Police Impound	69,143.96	20,786.51	6,312.25			96,242.72
Direct	031 Police	10101 GSD General	31121850 POL Facility Mgmt and Security	864,717.06	368,008.58	66,239.66			1,298,965.30
Direct	031 Police	10101 GSD General	31121901 POL Emergency Conting Key	822,299.22	307,790.83	207,796.58			1,337,886.63
Direct	031 Police	10101 GSD General	31121951 POL School Cross Guard Key	1,737,557.34	396,872.53	95,332.33			2,229,762.20
Direct	031 Police	10101 GSD General	31122001 POL Traffic Key	1,730,431.50	633,195.65	246,684.28			2,610,311.43
Direct	031 Police	10101 GSD General	31122051 POL Tactical Inves Key	2,141,470.43	771,331.06	971,333.01			3,884,134.50
Direct	031 Police	10101 GSD General	31122151 POL SWAT Key	1,027,685.93	371,758.62	246,695.81			1,646,140.36
Direct	031 Police	10101 GSD General	31122153 POL Drill and Ceremoney Team	12,085.52	4,390.46	20,838.88			37,314.86
Direct	031 Police	10101 GSD General	31122201 POL Warrants Key	1,422,409.92	543,817.17	99,474.11			2,065,701.20
Direct	031 Police	10101 GSD General	31122401 POL East Sector Key	7,178,139.41	2,562,966.13	837,307.23			10,617,765.46
Direct	031 Police	10101 GSD General	31122403 POL Patrol South Sector Key	9,798,782.49	3,544,204.43	1,010,925.13		39,352.69	14,359,878.23
Direct	031 Police	10101 GSD General	31122405 POL Patrol Hermitage Key	9,232,709.02	3,341,727.58	857,052.95		41,231.59	13,472,721.14
Direct	031 Police	10101 GSD General	31122407 POL Patrol Central Sector Key	7,315,795.99	2,691,135.04	785,832.16			10,798,729.22
Direct	031 Police	10101 GSD General	31122409 POL Patrol West Sector Key	7,059,872.68	2,650,667.37	791,246.77		5,966.47	10,507,753.29
Direct	031 Police	10101 GSD General	31122411 POL Patrol North Sector Key	7,693,286.74	2,740,668.65	747,229.04		5,965.95	11,187,150.38
Direct	031 Police	10101 GSD General	31122413 POL Midtown Hills Precinct	8,157,398.69	3,047,587.31	632,437.08		23,838.35	11,861,261.43
Direct	031 Police	10101 GSD General	31122414 POL Madison Precinct	7,182,441.63	2,734,841.37	711,055.73		5,934.26	10,634,272.99
Direct	031 Police	10101 GSD General	31122415 POL Mounted Patrol	522,973.98	206,401.29	130,849.35			860,224.62
Direct	031 Police	10101 GSD General	31122600 POL Parks Patrol	112,306.34	40,215.21	7,262.66			159,784.21
Direct	031 Police	10101 GSD General	31123001 POL Field Training Officer Key	153,924.96	52,197.86	8,450.00			214,572.82
Direct	031 Police	10101 GSD General	31123051 POL Special Events Prog Key	6,476,341.96	2,212,496.84	75,443.43	63,714.80		8,827,997.03
Direct	031 Police	10101 GSD General	31123201 POL School Resource Key	4,697,182.26	1,792,386.48	163,713.83			6,653,282.57
Direct	031 Police	10101 GSD General	31160110 POL ALOB Op and Maint Cost	2,129,359.88	769,556.03	6,321,213.43			9,220,129.34
Direct	031 Police	10101 GSD General	31160310 POL ALOB Employment Product	752,601.90	241,430.71	365,593.66			1,359,626.27
Direct	031 Police	10101 GSD General	31160320 POL Secondary Employment Unit	5,416,361.04	551,211.87	113,732.71		151,822.00	6,233,127.62
Direct	031 Police	10101 GSD General	31160410 POL ALOB Payroll Authorizat	202,590.12	77,756.80	4,560.73			284,907.65
Direct	031 Police	10101 GSD General	31160420 POL ALOB Payment Approvals	647,278.49	219,323.63	639,079.99			1,505,682.11
Direct	031 Police	10101 GSD General	31160510 POL ALOB Procurement Serv	163,700.01	91,248.85	134,513.61			389,462.47
Direct	031 Police	10101 GSD General	31160610 POL ALOB Records Mgmt Servi	2,359,137.99	989,123.40	109,520.70			3,457,782.09
Direct	031 Police	10101 GSD General	31160710 POL ALOB Safety Training Se	44,910.80	9,462.07	63,526.83			117,899.70
Direct	031 Police	10101 GSD General	31160810 POL ALOB Executive Leadersh	2,466,300.43	771,180.41	374,491.70		13,600.00	3,625,572.54
Direct	031 Police	10101 GSD General	31161000 POL Nonpayroll Transactions			9,038.08			9,038.08
Direct	031 Police	18301 USD General	31192000 POL Extra Police Protection					481,000.00	481,000.00
Direct	031 Police	30003 General Fund 4% Reserve	31201000 4% POL GSD Police Department			4,041,821.79	16,392.25		4,058,214.04
Direct	031 Police	30053 POL ARRA 2009 JAG Grant	31322335 POL*ARRA 2009 JAG Grant					19,016.71	19,016.71
Direct	031 Police	30068 POL 2015 JAG GRANT	31322341 POL JAG Grant 2015			114,682.39	30,353.29	11,608.61	156,644.29
Direct	031 Police	30075 POL 2016 JAG Grant	31322342 POL JAG Grant 2016			16,499.29	26,406.01	3,821.31	46,726.61
Direct	031 Police	30084 POL 2017 JAG Grant	31322343 POL JAG Grant 2017			191,510.93		20,190.70	211,701.63
Direct	031 Police	30085 Hurricane Florence 2018	31703410 POL Hurricane Florence 2018	38,636.93	11,360.00	696.11			50,693.04
Direct	031 Police	30086 POL JAG Grant 2018	31322344 POL JAG Grant 2018			10,395.70	25,500.00		35,895.70
Direct	031 Police	30147 Police Drug Enforcement	31740201 POL State Drug Enforcement	111,495.87	38,944.98	1,253,715.36	539,783.00		1,943,939.21
Direct	031 Police	30149 Police Federal Drug Enforcemen	31750100 POL Justice Felony Forfeitures			32,865.26	33,865.00		66,730.26
Direct	031 Police	30154 POL State Felony Forfeiture	31740105 POL State Felony Forfeiture			73,832.50			73,832.50
Direct	031 Police	30155 POL State Gambling Forfeiture	31740102 POL State Gambling Forfeiture			177,883.03			177,883.03
Direct	031 Police	30157 Police Sex Offender Registrati	31760200 POL Sex Offender Registrations			108,720.12			108,720.12
Direct	031 Police	30158 Police Donations Fund	31601000 POL HarbaughEstate K9 Donation			15,000.00			15,000.00

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	031 Police	30158 Police Donations Fund	31601200 POL Donations			1,573.91			1,573.91
Direct	031 Police	30200 Police Task Force Fund	31321401 POL Task Force Interest			4,882.95			4,882.95
Direct	031 Police	30200 Police Task Force Fund	31321403 POL Achilles Task Force Key	4,271.50	1,646.97				5,918.47
Direct	031 Police	30200 Police Task Force Fund	31321406 POL Violent Crime TF Key	32,973.28	10,881.47				43,854.75
Direct	031 Police	30200 Police Task Force Fund	31321407 POL DEA Task Force Key	151,550.81	54,641.85				206,192.66
Direct	031 Police	30200 Police Task Force Fund	31322503 POL MDHA Patrol TF Key	393,461.46	138,768.75	33,127.32		176,956.89	742,314.42
Direct	031 Police	30200 Police Task Force Fund	31722203 POL Mid TN Jnt Fug Task Force	40,339.26	15,026.50				55,365.76
Direct	031 Police	30200 Police Task Force Fund	31722205 POL MDHA Cayce Pl	94,772.24	32,750.89				127,523.13
Direct	031 Police	30200 Police Task Force Fund	31722206 POL MDHA Sudekum Napier	97,077.75	34,629.71				131,707.46
Direct	031 Police	30200 Police Task Force Fund	31722207 POL MDHA Edgehill Housing	43,048.97	17,405.88				60,454.85
Direct	031 Police	30200 Police Task Force Fund	31722300 POL MDHA Records	462.35	149.37			191.48	803.20
Direct	031 Police	32231 Police Grant Fund	31330100 POL Grants Interest			4,026.98			4,026.98
Direct	031 Police	32231 Police Grant Fund	31330850 POL ICAC Grant FY08	97,336.83	39,120.84	11,533.12	70,000.00		217,990.79
Direct	031 Police	32231 Police Grant Fund	31330960 POL VOCA Victime Intervention	311,344.72	132,640.63	55,617.29			499,602.64
Direct	031 Police	32231 Police Grant Fund	31331540 POL Governor Hwy Safety Grt 13	258,351.38	94,063.39	1,443.74			353,858.51
Direct	031 Police	32231 Police Grant Fund	31332660 POL*GREAT 2010	(13,345.04)	(2,688.92)				(16,033.96)
Direct	031 Police	32231 Police Grant Fund	31332695 POL THS Motorcycle Grant	2,362.91	472.23				2,835.14
Direct	031 Police	32233 Police VOCA OFS Grant	31340100 POL VOCA OFS Grant	105,738.77	31,493.48	1,020.90			138,253.15
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31406010 POL * TrainingAcademyFacLst			19,593.17	169,795.11		189,388.28
Direct	031 Police	40009 GSD FY10 Capital Projects Fund	31409010 POL * Crime Lab FY10			6,240.92			6,240.92
Direct	031 Police	40016 GSD FY16 Capital Projects	31401016 POL South Police Precinct			3,425.45			3,425.45
Direct	031 Police	40016 GSD FY16 Capital Projects	31402016 POL Family Justice Center	16,028.17	4,316.58	250,297.38	137,391.38		408,033.51
Direct	031 Police	40016 GSD FY16 Capital Projects	31403016 POL Public Safety Campus-Murf			(288.43)	22,471.60		22,183.17
Direct	031 Police	40016 GSD FY16 Capital Projects	31404016 POL Family Justice Center-ITS			88,990.49	293,957.51		382,948.00
Direct	031 Police	40018 GSD FY18 Capital Projects	31401018 POL Body/Dash Cameras			61,369.36	590,183.28		651,552.64
Direct	031 Police	61200 Police Impound	31522000 POL URT Vehicle Impound			375,000.00			375,000.00
Direct	031 Police Total			133,243,010.57	46,374,026.84	28,687,566.61	2,073,540.65	1,161,313.00	211,539,457.67
Direct	032 Fire	10101 GSD General	32114110 FIR GSD Fire Support	697,475.45	261,242.55				958,718.00
Direct	032 Fire	10101 GSD General	32114210 FIR GSD EMS Support	1,076,866.44	405,244.77	744,109.47			2,226,220.68
Direct	032 Fire	10101 GSD General	32114310 FIR GSD Fire Hyd Inspect Forms			107,605.00			107,605.00
Direct	032 Fire	10101 GSD General	32114510 FIR GSD Logistics	562,469.42	209,412.35	3,305,750.39		9,661.50	4,087,293.66
Direct	032 Fire	10101 GSD General	32114710 FIR GSD Training	1,203,791.46	442,943.42	68,916.95			1,715,651.83
Direct	032 Fire	10101 GSD General	32115210 FIR GSD Specialized Services	569,073.66	204,244.28	2,621.75			775,939.69
Direct	032 Fire	10101 GSD General	32115410 FIR GSD EMS Operations	21,804,990.98	8,241,590.91	74,477.68			30,121,059.57
Direct	032 Fire	10101 GSD General	32115510 FIR GSD Fire Operations	8,254,252.11	3,198,706.98	22,604.89			11,475,565.98
Direct	032 Fire	10101 GSD General	32116210 FIR GSD Pub Fire Educ-Com Srvc			15,603.40			15,603.40
Direct	032 Fire	10101 GSD General	32116310 FIR GSD Fire Prevention	1,157,107.86	426,905.12	13,159.21			1,597,172.19
Direct	032 Fire	10101 GSD General	32160110 FIR GSD IT Systems	420,808.47	125,666.10	1,880,401.84			2,426,876.41
Direct	032 Fire	10101 GSD General	32160210 FIR GSD Facilities Maint	445,772.66	169,177.83	1,211,115.76			1,826,066.25
Direct	032 Fire	10101 GSD General	32160710 FIR GSD Occup Health & Safety	353,979.59	122,187.91	110,556.82			586,724.32
Direct	032 Fire	10101 GSD General	32160810 FIR GSD Admin	1,208,243.05	386,100.97	42,484.19			1,636,828.21
Direct	032 Fire	18301 USD General	32194510 FIR USD Logistics	455,322.22	193,310.65	3,636,479.67			4,285,112.54
Direct	032 Fire	18301 USD General	32195510 FIR USD Fire Operations	46,153,409.51	17,711,701.19	46,092.62			63,911,203.32
Direct	032 Fire	18301 USD General	32196010 FIR USD Administration			660,157.50			660,157.50
Direct	032 Fire	18301 USD General	32196210 FIR USD Pub Fire Educ-Com Srvc	165,348.82	46,400.20				211,749.02
Direct	032 Fire	18301 USD General	32196310 FIR USD Fire Prevention	1,271,249.88	445,548.69	554.58			1,717,353.15
Direct	032 Fire	18301 USD General	32197011 FIR USD Facilities Mgmt			278,384.82			278,384.82
Direct	032 Fire	30003 General Fund 4% Reserve	32214400 4% FIR Medical Supply			182,704.48	208,976.30		391,680.78
Direct	032 Fire	30003 General Fund 4% Reserve	32214600 4% FIR Pers Equip Logis			493,294.29			493,294.29
Direct	032 Fire	30003 General Fund 4% Reserve	32260100 4% FIR ALOB Info Tech			154,360.75			154,360.75
Direct	032 Fire	30003 General Fund 4% Reserve	32260200 4% FIR ALOB Facility Mgmt			527,546.46			527,546.46
Direct	032 Fire	30048 FIR Fire Dept Donations	32700500 FIR Donations			4,600.00	59,714.00		64,314.00
Direct	032 Fire	30081 Hurricane Harvey Texas 2017	32703200 FIR Hurricane Harvey TX 2017			144.09			144.09
Direct	032 Fire	30085 Hurricane Florence 2018	32703220 FIR Hurricane Florence 2018	100,944.12	27,927.06	9,704.66			138,575.84
Direct	032 Fire	32232 FIR Fire Grant Fund	32301360 FIR FY18 TN Highland Rim Grant				52,999.94		52,999.94
Direct	032 Fire	32232 FIR Fire Grant Fund	32301370 FIR FY19 TN Highland Rim Grant				84,349.85		84,349.85
Direct	032 Fire	32232 FIR Fire Grant Fund	32301375 FIR FY19 TN HighlndRim-Trailer			5,500.00			5,500.00
Direct	032 Fire	32232 FIR Fire Grant Fund	32301380 FIR FY19 TN HighlndRimTrailer2			8,969.75			8,969.75
Direct	032 Fire	32232 FIR Fire Grant Fund	32301385 FIR FY19 TN HighlndRimAmbuBus			1,019.58			1,019.58
Direct	032 Fire	32232 FIR Fire Grant Fund	32301386 FIR FY19 TN HighlndRimTraining			3,675.00			3,675.00
Direct	032 Fire	32232 FIR Fire Grant Fund	32301387 FIR FY19 TN HighlndRimTent			9,419.20			9,419.20
Direct	032 Fire	32232 FIR Fire Grant Fund	32301500 FIR 2018 State Farm Arson Dog				25,000.00		25,000.00
Direct	032 Fire	40011 GSD FY11 Capital Projects Fund	32404011 FIR 3800 Charlotte Move				860,000.00		860,000.00
Direct	032 Fire	40015 GSD FY15 Capital Projects	32401015 FIR Master Plan Implementation			227,548.50	208,006.45		435,554.95
Direct	032 Fire	40016 GSD FY16 Capital Projects	32401016 FIR Master Plan Implementation	8,014.09	2,365.65	125,144.52	2,354,813.77		2,490,338.03

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

Sum of Total Expense				Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers			
Direct	032 Fire	40202 GSD Capital Improvement Plan	32402001 FIR Relocate Firehouse			46,500.00			46,500.00		
Direct	032 Fire Total			85,909,119.79	32,620,676.63	14,021,207.82		3,853,860.31	9,661.50	136,414,526.05	
Direct	033 Codes Administration	10101 GSD General	33101000 COD Administration			(341.25)				(341.25)	
Direct	033 Codes Administration	10101 GSD General	33120010 COD Code Enforce't Key Product	224,113.36	86,521.58	55,310.66				365,945.60	
Direct	033 Codes Administration	10101 GSD General	33120110 COD Const'n/Land Use Key Produ	1,345,550.12	473,995.67	125,099.79				1,944,645.58	
Direct	033 Codes Administration	10101 GSD General	33120140 COD SexuallyOrientedBusBd Key	59,465.92	18,931.57	10,676.90				89,074.39	
Direct	033 Codes Administration	10101 GSD General	33120210 COD Better N'hoods Key Product	1,237,677.69	468,967.71	532,442.18		200,000.00		2,439,087.58	
Direct	033 Codes Administration	10101 GSD General	33120310 COD Building Code Inspections	2,132,841.43	912,234.13	363,270.73				3,408,346.29	
Direct	033 Codes Administration	10101 GSD General	33120410 COD Board Supp Serv Key Produc			73,528.03				73,528.03	
Direct	033 Codes Administration	10101 GSD General	33120510 COD Info Sharing Key Product	615,577.77	210,984.35	140,938.32				967,500.44	
Direct	033 Codes Administration	10101 GSD General	33120610 COD Admin Payroll Authorizatio	335,844.52	106,438.30	68,686.45				510,969.27	
Direct	033 Codes Administration	10101 GSD General	33121000 COD Alarm Registration	116,821.88	23,457.81	54,563.91				194,843.60	
Direct	033 Codes Administration	30600 Demolition Fund	33701000 COD Demolition Projects			96,487.00				96,487.00	
Direct	033 Codes Administration	40013 GSD FY13 Capital Projects Fund	33401013 COD Tech for KIVA Syst Upgrade			126,000.00		401,465.00		527,465.00	
Direct	033 Codes Administration Total			6,067,892.69	2,301,531.12	1,646,662.72		401,465.00	200,000.00	10,617,551.53	
Direct	034 Beer Board	10101 GSD General	34101000 BBD Administration			3,151.25				3,151.25	
Direct	034 Beer Board	10101 GSD General	34102000 BBD Permit Application Program	227,437.96	97,078.27	35,207.13				359,723.36	
Direct	034 Beer Board	10101 GSD General	34102100 BBD Inspection Program	45,912.18	22,298.05	14,029.45				82,239.68	
Direct	034 Beer Board	30003 General Fund 4% Reserve	34201000 4% BBD Beer Board			2,457.84				2,457.84	
Direct	034 Beer Board Total			273,350.14	119,376.32	54,845.67				447,572.13	
Direct	035 Agricultural Extension	10101 GSD General	35102000 AGE Family and Consumer Sc Pro	65,657.93	2,591.24	20,699.68				88,948.85	
Direct	035 Agricultural Extension	10101 GSD General	35102100 AGE Agriculture/Horticulture P	120,329.38	23,836.61	25,200.66				169,366.65	
Direct	035 Agricultural Extension	10101 GSD General	35102200 AGE 4H/Youth Dev Program	52,749.00	4,035.31	7,163.23				63,947.54	
Direct	035 Agricultural Extension Total			238,736.31	30,463.16	53,063.57				322,263.04	
Direct	037 Social Services	10101 GSD General	37121000 SOC Homeless Services Program	290,585.20	98,676.41	25,128.94				414,390.55	
Direct	037 Social Services	10101 GSD General	37121100 SOC Support Homelessness Comm			728.00				728.00	
Direct	037 Social Services	10101 GSD General	37121200 SOC Homeless Impact Division	479,603.90	174,157.44	1,184,152.30				1,837,913.64	
Direct	037 Social Services	10101 GSD General	37122300 SOC Nutrition Program						709,600.00	709,600.00	
Direct	037 Social Services	10101 GSD General	37122400 SOC Family Services	1,172,603.62	460,115.47	129,695.59		89,009.48		1,851,424.16	
Direct	037 Social Services	10101 GSD General	37122500 SOC Burial Assistance Program	19,605.52	6,853.16	403,063.89				429,522.57	
Direct	037 Social Services	10101 GSD General	37122600 SOC Warming Shelter	30,176.15	257.38	39,204.40				69,637.93	
Direct	037 Social Services	10101 GSD General	37122700 SOC Community Partnership					197,637.02		197,637.02	
Direct	037 Social Services	10101 GSD General	37123000 SOC Planning & Coordination Pr	327,792.90	114,233.47	23,079.08				465,105.45	
Direct	037 Social Services	10101 GSD General	37125200 SOC Executive Leadership	631,044.44	183,579.79	91,766.69				906,390.92	
Direct	037 Social Services	30003 General Fund 4% Reserve	37201000 4% SOC Social Services			9,690.69		31,395.25		41,085.94	
Direct	037 Social Services	30137 SOC MHC Special Donations	37712100 SOC Project Homeless Connect			42.94		3,120.00		3,162.94	
Direct	037 Social Services	30137 SOC MHC Special Donations	37712200 SOC How's Nashville			10,683.69				10,683.69	
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312300 SOC MHC MDHA CDBG			43,408.55			4,271.18	47,679.73	
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312400 SOC CABHI Grant			94,814.64				94,814.64	
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312501 SOC HMIS Administrator	20,081.30	3,557.38				2,363.87	26,002.55	
Direct	037 Social Services	32137 Social Srv Homelessness Grant	37312600 SOC Youth Homeless Program	16,397.57	3,175.98	4,633.23			(2,397.48)	21,809.30	
Direct	037 Social Services	32237 Social Services Grant Fund	37322300 SOC Nutrition Program	458,415.59	212,553.83	754,148.38			335,119.34	1,760,237.14	
Direct	037 Social Services Total			3,446,306.19	1,257,160.31	2,814,241.01		321,161.75	1,048,956.91	8,887,826.17	
Direct	038 Health	10101 GSD General	38150271 HEA Population Health Bureau	164,418.55	50,603.02	4,512.18				219,533.75	
Direct	038 Health	10101 GSD General	38151001 HEA Behavioral Health Services	376,575.13	149,145.12	11,661.07				537,381.32	
Direct	038 Health	10101 GSD General	38151032 HEA Public Health Clinics	1,085,316.50	393,217.49	233,515.68				1,712,049.67	
Direct	038 Health	10101 GSD General	38151034 HEA Family Planning Clinic Fee			50,729.27				50,729.27	
Direct	038 Health	10101 GSD General	38151036 HEA Maternal Child Adolescent	222,899.69	84,268.38	10,669.46				317,837.53	
Direct	038 Health	10101 GSD General	38151041 HEA WIC			195.58				195.58	
Direct	038 Health	10101 GSD General	38151042 HEA CSFP	11,287.50	4,027.02	8,001.20				23,315.72	
Direct	038 Health	10101 GSD General	38151046 HEA Children Special Services			460.39				460.39	
Direct	038 Health	10101 GSD General	38151051 HEA Oral Health Svcs	497,651.06	153,913.15	82,315.29				733,879.50	
Direct	038 Health	10101 GSD General	38151072 HEA Epidemiology Research	288,907.58	123,052.62	19,757.58				431,717.78	
Direct	038 Health	10101 GSD General	38151091 HEA Correctional Health Svcs	140,516.46	50,221.89	8,287.68				199,026.03	
Direct	038 Health	10101 GSD General	38151111 HEA Forensic Med Exam Office			460,792.53				460,792.53	
Direct	038 Health	10101 GSD General	38151121 HEA Tuberculosis Elimination	328,811.41	108,900.21	29,982.13				467,693.75	
Direct	038 Health	10101 GSD General	38151131 HEA STD/HIV Prevent&Interventn	504,591.18	143,708.32	47,378.26				695,677.76	
Direct	038 Health	10101 GSD General	38151141 HEA Commable Disease Emer Prep	380,080.14	116,663.41	2,850.50				499,594.05	
Direct	038 Health	10101 GSD General	38151151 HEA Community Develop and Plan	176,321.93	75,333.96	4,946.15				256,602.04	
Direct	038 Health	10101 GSD General	38151171 HEA Project Access Nashville	163,525.75	58,490.08	12,220.26				234,236.09	
Direct	038 Health	10101 GSD General	38151172 HEA Community Health Admin	52,105.08	27,996.92	2,049.32				82,151.32	
Direct	038 Health	10101 GSD General	38151173 HEA Pharmacy	66,677.41	14,159.75	102,771.42				183,608.58	
Direct	038 Health	10101 GSD General	38151181 HEA Health Care for Homeless			355,200.00				355,200.00	
Direct	038 Health	10101 GSD General	38151201 HEA Air Quality	205,272.14	82,497.96	12,692.52				300,462.62	
Direct	038 Health	10101 GSD General	38151203 HEA Air Pollution	181,967.67	59,955.47	21,508.92		23,391.00		286,823.06	

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

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	10101 GSD General	38151222 HEA Animal Services All Other	1,461,040.58	498,473.58	655,421.88		27,746.05	2,642,682.09
Direct	038 Health	10101 GSD General	38151224 HEA Engineering Svce Investiga	147,921.36	52,520.40	6,030.46			206,472.22
Direct	038 Health	10101 GSD General	38151226 HEA Ofc Environmental Health	142,466.48	34,614.14	1,047.16			178,127.78
Direct	038 Health	10101 GSD General	38151227 HEA School Health	601,356.60	244,041.67	10,552.83			855,951.10
Direct	038 Health	10101 GSD General	38151233 HEA Food & Public Fac Protectn	1,186,716.45	492,790.41	52,504.41			1,732,011.27
Direct	038 Health	10101 GSD General	38151234 HEA Animal Welfare			100,000.00			100,000.00
Direct	038 Health	10101 GSD General	38151235 HEA The Family Center			50,000.00			50,000.00
Direct	038 Health	10101 GSD General	38151236 HEA Walk Bike Nashville			36,880.89			36,880.89
Direct	038 Health	10101 GSD General	38151237 HEA Conexon Americas			50,000.00			50,000.00
Direct	038 Health	10101 GSD General	38151238 HEA Trevecca Nazarene Univ			49,298.92			49,298.92
Direct	038 Health	10101 GSD General	38151239 HEA Mental Health Cooperative			440,400.00			440,400.00
Direct	038 Health	10101 GSD General	38151241 HEA Pest Mgmt Svcs	187,922.62	71,976.72	11,768.65			271,667.99
Direct	038 Health	10101 GSD General	38160110 HEA ALOB InformationTechnology	368,099.70	117,128.11	1,499,746.50			1,984,974.31
Direct	038 Health	10101 GSD General	38160210 HEA ALOB Facilities Mgmt	609,815.00	285,050.47	549,507.98		132,400.00	1,576,773.45
Direct	038 Health	10101 GSD General	38160310 HEA ALOB Human Resources	315,490.69	94,098.38	38,807.03			448,396.10
Direct	038 Health	10101 GSD General	38160410 HEA ALOB Finance	884,250.72	315,741.91	114,244.45			1,314,237.08
Direct	038 Health	10101 GSD General	38160610 HEA ALOB Records Mgmt Services	380,611.87	152,670.54	181,395.82			714,678.23
Direct	038 Health	10101 GSD General	38160810 HEA ALOB Executive Leadersh	950,739.72	271,194.94	4,616.41			1,226,551.07
Direct	038 Health	10101 GSD General	38161000 HEA Nonpayroll Exp Clearing			72.17			72.17
Direct	038 Health	30003 General Fund 4% Reserve	38201000 4% HEA Health Department			70,792.08	83,164.01		153,956.09
Direct	038 Health	30006 Animal Control Donations	38701000 HEA Animal Control Donations			40,368.84			40,368.84
Direct	038 Health	30072 Animal Education and Welfare	38702000 HEA Animal Education/Welfare			625.00			625.00
Direct	038 Health	30204 Health Title V Clean Air Act	38700100 HEA Title V Clean Air Act	95,948.84	17,186.26	687.93		(4,173.59)	109,649.44
Direct	038 Health	30206 Health Clean Air Permit Prgm	38700200 HEA Clean Air Permit Prgm	152,097.76	65,780.98	1,646.27		4,173.59	223,698.60
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350261 HEA TennCare Kids Grant	348,985.14	128,313.35	55,320.39		40,112.56	572,731.44
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350263 HEA TENnder Care Welcome Baby			497.99			497.99
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350265 HEA Tobacco Settlement	63,700.87	28,112.63	(79,652.00)			12,161.50
Direct	038 Health	32200 HEA Health Dept Grant Fund	38350400 HEA HIV PreP	2,270.88	173.72	884.44			3,329.04
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351015 HEA Health Start Grant	162,775.86	69,968.42	31,262.33		20,954.41	284,961.02
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351016 HEA HUGS Grant	398,702.35	128,358.38	21,841.59		58,130.19	607,032.51
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351018 HEA CSS Care Coordination Gr	402,575.31	152,581.71	42,497.80		39,315.32	636,970.14
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351020 HEA Immunization Svcs Grant	213,895.13	87,906.73	6,269.62		20,533.35	328,604.83
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351021 HEA Family Planning Grant	611,188.32	236,975.37	16,936.31			865,100.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351027 HEA School Hea Gr CAH AllOther	3,257,714.24	1,316,223.23	164,174.37			4,738,111.84
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351031 HEA ChildCare Immunization Aud	16,131.62	5,161.62	34.89		2,135.01	23,463.14
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351034 HEA Breast & Cerv Cancer	68,723.16	20,761.57	2,385.79		277.64	92,148.16
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351037 HEA Minority AIDS Initiative	16,989.10	6,181.83	215,724.97		15,506.39	254,402.29
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351043 HEA CSFP Grant	62,969.07	23,708.35	106.26			86,783.68
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351044 HEA WIC Grant	2,932,179.38	1,191,284.50	176,194.54		358,066.78	4,657,725.20
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351045 HEA Healthy Start Initiative	4,954.58	1,558.73	63,463.87			69,977.18
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351053 HEA Oral HealthTDH Grant	511,286.97	206,458.94	105,433.18		65,805.48	888,984.57
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351060 HEA Fetal Infant Mortality Rat	174,384.42	67,304.30	23,543.22		24,992.95	290,224.89
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351064 HEA Child Safety Seat			6,288.36			6,288.36
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351082 HEA Cities Readiness Grant	29,858.75	7,315.58	73,839.60			111,013.93
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351087 HEA Hospital PreparednessGrant	51,432.28	24,267.13	474.47			76,173.88
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351123 HEA TB Drug Study Grant	13,073.53	4,170.63	746.15			17,990.31
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351124 HEA TB Outpatient Grant	911,566.45	353,716.97	99,584.22		181,307.86	1,546,175.50
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351128 HEA TB Epidemiologic Studies	40,946.82	8,311.55	1,134.06		4,453.08	54,845.51
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351133 HEA STD Grant STD	129,360.40	53,897.98	20,952.61		4,691.61	208,902.60
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351134 HEA HIV AIDS Grant	317,504.33	121,202.12	9,498.18		11,551.35	459,755.98
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351137 HEA Ryan White Grant	280,452.97	78,169.93	3,292,476.73		145,064.59	3,796,164.22
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351138 HEA HIV Rapid Testing	85,394.93	15,906.40	3,356.95		2,180.11	106,838.39
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351139 HEA Ryan White Medical Service	66,612.36	34,340.07	3,844.65			9,068.88
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351146 HEA Emerg Preparedness Grant	238,310.97	96,517.10	168,194.36		72,974.39	575,996.82
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351163 HEA Health Promotion CPHE ALO	120,313.18	57,702.74	151.46		3,431.40	181,598.78
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351166 HEA Tobacco Grant	29,368.43	13,370.72			931.40	43,670.55
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351174 HEA CDC 1807 Grant			15,843.63			15,843.63
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351204 HEA 103 Grant	45,814.55	16,295.00	33,386.72		3,758.22	99,254.49
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351205 HEA 105 Grant	177,681.67	85,973.95	53,239.77	51,800.75	15,101.60	383,797.74
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351216 HEA Environ Health Specialists	56,598.96	18,256.12	1,185.83		14,508.73	90,549.64
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351218 HEA Food Inspector Training			1,716.55			1,716.55
Direct	038 Health	32200 HEA Health Dept Grant Fund	38351219 HEA Animal Ctrl Medical Svcs			20,437.94			20,437.94
Direct	038 Health	32200 HEA Health Dept Grant Fund	38360450 HEA Grant in Aid	328,655.37	85,194.28	309,518.44			723,368.09
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361800 HEA Child Fatality Review Serv			1,444.67			1,444.67
Direct	038 Health	32200 HEA Health Dept Grant Fund	38361900 HEA Prenatal Presumptive Eligi	132,750.76	51,643.27	4,206.29			188,600.32

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362000 HEA Viral Hepatitis Grant	57,746.78	28,773.45	1,439.57		3,676.17	91,635.97
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362300 HEA Mosquito Control & Surveil			272.00			272.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362400 HEA SEE US NACHO Grant	11,633.00	2,325.44	2,000.03			15,958.47
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362500 HEA ACE Initiatv MonroeHarding	14,034.19	5,073.61	21.57			19,129.37
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362600 HEA Petsmart Charities Grant			29,932.33			29,932.33
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362800 HEA Rachel Ray Heartworm Grant			8,220.00			8,220.00
Direct	038 Health	32200 HEA Health Dept Grant Fund	38362900 HEA Safe Coalition Grant			13,087.40			13,087.40
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363000 HEA March of Dimes OneKeyQuest			24,930.28			24,930.28
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363100 HEA HIV/AIDS Early Interv Serv	22,857.43	8,081.13			2,710.10	33,648.66
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363200 HEA PPHF Grant	86,710.52	32,262.63	165,910.63			284,883.78
Direct	038 Health	32200 HEA Health Dept Grant Fund	38363300 HEA Friends of MACC			2,626.80			2,626.80
Direct	038 Health Total			24,829,508.60	9,283,224.46	10,665,794.88	158,355.76	1,281,385.62	46,218,269.32
Direct	039 Public Library	10101 GSD General	39101010 LIB Administrative Support	1,180,635.22	429,117.66	297,294.86			1,907,047.74
Direct	039 Public Library	10101 GSD General	39101020 LIB Public Relations	171,680.55	65,029.28	80,406.24			317,116.07
Direct	039 Public Library	10101 GSD General	39101030 LIB Technical Services	764,793.52	276,564.84	2,383,504.32			3,424,862.68
Direct	039 Public Library	10101 GSD General	39101050 LIB Conference Center	146,797.08	52,009.71	281.16			199,087.95
Direct	039 Public Library	10101 GSD General	39101060 LIB Interlibrary Loan	43,786.55	15,355.36	8,760.58			67,902.49
Direct	039 Public Library	10101 GSD General	39101070 LIB Special Collections	486,906.45	191,135.78	3,937.74			681,979.97
Direct	039 Public Library	10101 GSD General	39101080 LIB Community Engagement	153,007.99	47,094.60	3,182.56			203,285.15
Direct	039 Public Library	10101 GSD General	39101090 LIB Limitless Libraries	368,477.39	167,554.81	1,307,951.62			1,843,983.82
Direct	039 Public Library	10101 GSD General	39102000 LIB Operation and Maintenance	1,568,676.45	651,718.46	2,065,421.64			4,285,816.55
Direct	039 Public Library	10101 GSD General	39102100 LIB Production Services	111,131.23	45,306.21	59,923.80			216,361.24
Direct	039 Public Library	10101 GSD General	39103203 LIB BW Circulation	324,451.54	155,169.08	17,065.93			496,686.55
Direct	039 Public Library	10101 GSD General	39103206 LIB BW Children's Services	287,713.03	119,838.54	5,441.26			412,992.83
Direct	039 Public Library	10101 GSD General	39103207 LIB Reference Services	742,825.12	267,787.98	1,466.49			1,012,079.59
Direct	039 Public Library	10101 GSD General	39103211 LIB Teen Services	219,301.57	79,054.42	2,488.54			300,844.53
Direct	039 Public Library	10101 GSD General	39103212 LIB Digital Inclusion	75,511.32	21,772.44	1,794.26			99,078.02
Direct	039 Public Library	10101 GSD General	39103213 LIB Performing Artists	206,373.95	92,049.83	48.00			298,471.78
Direct	039 Public Library	10101 GSD General	39103230 LIB Public Technology Program	126,754.50	53,007.29				179,761.79
Direct	039 Public Library	10101 GSD General	39103240 LIB Studio NPL	168,190.06	64,020.68	179.21			232,389.95
Direct	039 Public Library	10101 GSD General	39103303 LIB Hermitage Branch	596,166.34	244,829.22	91,185.45			932,181.01
Direct	039 Public Library	10101 GSD General	39103304 LIB Edmondson Branch	557,370.28	196,931.66	89,069.54			843,371.48
Direct	039 Public Library	10101 GSD General	39103305 LIB Bellevue	663,254.75	265,263.04	9,503.78			938,021.57
Direct	039 Public Library	10101 GSD General	39103310 LIB Bordeaux	426,326.60	174,191.58	66,719.36			667,237.54
Direct	039 Public Library	10101 GSD General	39103315 LIB North Library	129,045.43	45,607.46	15,165.27			189,818.16
Direct	039 Public Library	10101 GSD General	39103320 LIB Donelson	218,997.46	95,513.39	28,443.83			342,954.68
Direct	039 Public Library	10101 GSD General	39103325 LIB East	166,572.94	69,522.57	25,580.19			261,675.70
Direct	039 Public Library	10101 GSD General	39103330 LIB Edgehill	163,967.08	68,293.37	12,117.08			244,377.53
Direct	039 Public Library	10101 GSD General	39103335 LIB Goodlettsville	335,516.36	132,195.36	41,583.47			509,295.19
Direct	039 Public Library	10101 GSD General	39103340 LIB Green Hills	777,221.71	305,012.08	88,011.33			1,170,245.12
Direct	039 Public Library	10101 GSD General	39103345 LIB Hadley Park	106,496.67	46,257.06	15,495.78			168,249.51
Direct	039 Public Library	10101 GSD General	39103350 LIB Inglewood	251,025.16	111,693.23	24,064.73			386,783.12
Direct	039 Public Library	10101 GSD General	39103355 LIB Looby	114,601.36	53,035.38	31,424.99			199,061.73
Direct	039 Public Library	10101 GSD General	39103360 LIB Madison	572,610.22	239,769.06	67,051.14			879,430.42
Direct	039 Public Library	10101 GSD General	39103365 LIB Old Hickory	94,915.07	37,304.96	14,115.30			146,335.33
Direct	039 Public Library	10101 GSD General	39103370 LIB Pruitt	139,526.66	61,551.15	32,215.92			233,293.73
Direct	039 Public Library	10101 GSD General	39103375 LIB Richland Park	229,067.24	89,854.78	20,336.71			339,258.73
Direct	039 Public Library	10101 GSD General	39103380 LIB Southeast	554,050.65	219,521.75	8,392.28			781,964.68
Direct	039 Public Library	10101 GSD General	39103385 LIB Thompson Lane	242,799.29	106,111.67	23,667.77			372,578.73
Direct	039 Public Library	10101 GSD General	39103390 LIB Watkins Park	77,395.72	27,693.55	1,168.69			106,257.96
Direct	039 Public Library	10101 GSD General	39103401 LIB Archives	236,408.50	81,787.08	30,485.05			348,680.63
Direct	039 Public Library	10101 GSD General	39104061 LIB Equal Access	206,514.95	63,544.32	44,876.02			314,935.29
Direct	039 Public Library	10101 GSD General	39104081 LIB Web Computer Literacy ILS	417,477.26	154,273.97	143,017.94			714,769.17
Direct	039 Public Library	10101 GSD General	39104083 LIB Shared Systems Program	330,583.02	132,078.29	130,203.00			592,864.31
Direct	039 Public Library	10101 GSD General	39104121 LIB Nash After-Zones Alliance	143,644.54	42,934.23	2,880,918.21			3,067,496.98
Direct	039 Public Library	10101 GSD General	39104151 LIB Bringing Books to Life	109,906.29	40,518.55	829.41			151,254.25
Direct	039 Public Library	10101 GSD General	39104200 LIB CommunityEnhancement Grnts				200,000.00		200,000.00
Direct	039 Public Library	30003 General Fund 4% Reserve	39201000 4% LIB Public Library			2,942,137.37			2,942,137.37
Direct	039 Public Library	30401 Library Services	39300100 LIB Library Services Interest			623.33			623.33
Direct	039 Public Library	30401 Library Services	39304010 LIB TOP Grant			2,700.00			2,700.00
Direct	039 Public Library	30401 Library Services	39304013 LIB Technology Upgrade Key			5,623.20		312.40	5,935.60
Direct	039 Public Library	30401 Library Services	39304030 LIB Volunteer Service Grant			1,110.00			1,110.00
Direct	039 Public Library	30401 Library Services	39304043 LIB Disadv Grant- LCO Prog Key			5,760.00		640.00	6,400.00
Direct	039 Public Library	30401 Library Services	39304045 LIB Gen Lib Svcs GrantKey			45,500.00			45,500.00
Direct	039 Public Library	30401 Library Services	39304065 LIB EAP Deaf Hear Grant Key	52,491.61	11,708.39	23,800.00			88,000.00

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

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Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	30401 Library Services	39304094 LIB IYL Neighborhood Builders	65,780.91	19,377.27				85,158.18
Direct	039 Public Library	30404 Library Special Projects	39706110 LIB Special Projects Interest					3,676.81	3,676.81
Direct	039 Public Library	30404 Library Special Projects	39706120 LIB E Rate Projects			15,807.89			15,807.89
Direct	039 Public Library	30404 Library Special Projects	39706130 LIB Other Special Projects			1,206.13		2,811.60	4,017.73
Direct	039 Public Library	30404 Library Special Projects	39706160 LIB Faith Hill Literacy Funds			567.28			567.28
Direct	039 Public Library	30404 Library Special Projects	39706170 LIB Hebrew Foundation Funds			833.19			833.19
Direct	039 Public Library	30404 Library Special Projects	39706180 LIB King Collection Funds			(93.84)			(93.84)
Direct	039 Public Library	30404 Library Special Projects	39706190 LIB Biography Funds			806.95			806.95
Direct	039 Public Library	30404 Library Special Projects	39706200 LIB Childrens Book Funds			5,289.98			5,289.98
Direct	039 Public Library	30404 Library Special Projects	39706220 LIB Nash Rm Bk/Spec Proj Funds			288.79			288.79
Direct	039 Public Library	30404 Library Special Projects	39706230 LIB Photography Book Funds			432.65			432.65
Direct	039 Public Library	30404 Library Special Projects	39706240 LIB Unrestricted Foundation Bk			350,097.66			350,097.66
Direct	039 Public Library	30404 Library Special Projects	39706270 LIB Bordeaux LINKS FoundationB			2,182.48			2,182.48
Direct	039 Public Library	30404 Library Special Projects	39706280 LIB Children/YA Programming Fo			281,182.36			281,182.36
Direct	039 Public Library	30404 Library Special Projects	39706290 LIB Hermitage Kay Family Found			1,796.01			1,796.01
Direct	039 Public Library	30404 Library Special Projects	39706310 LIB Young Adult Prog Funds			820.69			820.69
Direct	039 Public Library	30404 Library Special Projects	39706330 LIB Health Care Book Funds			11,663.38			11,663.38
Direct	039 Public Library	30404 Library Special Projects	39706340 LIB Edmondson Pk Spec Prog Fds			2,060.16			2,060.16
Direct	039 Public Library	30404 Library Special Projects	39706350 LIB Classics/Poetry/Drama Fds			1,522.45			1,522.45
Direct	039 Public Library	30404 Library Special Projects	39706400 LIB East Spec Program Funds			950.87			950.87
Direct	039 Public Library	30404 Library Special Projects	39706410 LIB Madison Spec Prog Funds			2,705.15			2,705.15
Direct	039 Public Library	30404 Library Special Projects	39706430 LIB History&Geography Book Fds			16,279.29			16,279.29
Direct	039 Public Library	30404 Library Special Projects	39706450 LIB Bellevue Spec Program Fund			482.68			482.68
Direct	039 Public Library	30404 Library Special Projects	39706460 LIB Donelson Spec Program Fund			100.00			100.00
Direct	039 Public Library	30404 Library Special Projects	39706470 LIB Edgehill Spec Program Fund			375.00			375.00
Direct	039 Public Library	30404 Library Special Projects	39706480 LIB Goodlettsville Spec Prog			1,187.23			1,187.23
Direct	039 Public Library	30404 Library Special Projects	39706490 LIB Green Hills Spec Prog Fund			1,846.73			1,846.73
Direct	039 Public Library	30404 Library Special Projects	39706500 LIB Hadley Park Spec Program			1,654.31			1,654.31
Direct	039 Public Library	30404 Library Special Projects	39706510 LIB Inglewood Spec Program Fds			980.00			980.00
Direct	039 Public Library	30404 Library Special Projects	39706520 LIB Looby Spec Program Funds			1,701.80			1,701.80
Direct	039 Public Library	30404 Library Special Projects	39706530 LIB North Spec Program Funds			1,250.00			1,250.00
Direct	039 Public Library	30404 Library Special Projects	39706540 LIB Old Hickory Spec Program			887.40			887.40
Direct	039 Public Library	30404 Library Special Projects	39706560 LIB Richland Park Spec Prog			1,085.96			1,085.96
Direct	039 Public Library	30404 Library Special Projects	39706570 LIB Southeast Spec Prog Funds			4,249.26			4,249.26
Direct	039 Public Library	30404 Library Special Projects	39706590 LIB Watkins Park Spec Program			865.00			865.00
Direct	039 Public Library	30404 Library Special Projects	39706600 LIB Special Events			6,378.21			6,378.21
Direct	039 Public Library	30404 Library Special Projects	39706610 LIB Archives Friends Funds			2,299.00			2,299.00
Direct	039 Public Library	30404 Library Special Projects	39706620 LIB Bellevue Friends Funds			7,164.22			7,164.22
Direct	039 Public Library	30404 Library Special Projects	39706630 LIB Bordeaux Friends Funds			415.81			415.81
Direct	039 Public Library	30404 Library Special Projects	39706640 LIB Donelson Friends Funds			499.64			499.64
Direct	039 Public Library	30404 Library Special Projects	39706650 LIB East Friends Funds			871.56			871.56
Direct	039 Public Library	30404 Library Special Projects	39706660 LIB Edgehill Friends Funds			329.47			329.47
Direct	039 Public Library	30404 Library Special Projects	39706670 LIB Edmondson Pk Friends Funds			475.00			475.00
Direct	039 Public Library	30404 Library Special Projects	39706680 LIB Goodlettsville Friends Fun			3,477.17			3,477.17
Direct	039 Public Library	30404 Library Special Projects	39706690 LIB Green Hills Friends Funds			35,943.95			35,943.95
Direct	039 Public Library	30404 Library Special Projects	39706700 LIB Hadley Park Friends Funds			472.22			472.22
Direct	039 Public Library	30404 Library Special Projects	39706710 LIB Hermitage Friends Funds			4,781.90			4,781.90
Direct	039 Public Library	30404 Library Special Projects	39706720 LIB Inglewood Friends Funds			1,480.75			1,480.75
Direct	039 Public Library	30404 Library Special Projects	39706730 LIB Looby Friends Funds			49.77			49.77
Direct	039 Public Library	30404 Library Special Projects	39706750 LIB Madison Friends Funds			944.18			944.18
Direct	039 Public Library	30404 Library Special Projects	39706760 LIB Main Friends Funds			1,305.60			1,305.60
Direct	039 Public Library	30404 Library Special Projects	39706770 LIB North Friends Funds			950.00			950.00
Direct	039 Public Library	30404 Library Special Projects	39706780 LIB Old Hickory Friends Funds			668.15			668.15
Direct	039 Public Library	30404 Library Special Projects	39706790 LIB Pruitt Friends Funds			100.00			100.00
Direct	039 Public Library	30404 Library Special Projects	39706800 LIB Richland Park Friends Fnds			3,124.16			3,124.16
Direct	039 Public Library	30404 Library Special Projects	39706810 LIB Southeast Friends Funds			348.29			348.29
Direct	039 Public Library	30404 Library Special Projects	39706830 LIB Thompson Ln Friends Funds			645.00			645.00
Direct	039 Public Library	30407 LIB NAZA JAG Grant	39304100 LIB NAZA JAG Grant	9,905.60	3,350.83	20,341.86			33,598.29
Direct	039 Public Library	40013 GSD FY13 Capital Projects Fund	39401013 LIB Bellevue Lib Constr/Equip			9,374.45			9,374.45
Direct	039 Public Library	40015 GSD FY15 Capital Projects	39401015 LIB *Miscellaneous Maintenance			1,445.75			1,445.75
Direct	039 Public Library	40016 GSD FY16 Capital Projects	39401016 LIB *Miscellaneous Maintenance			5,077.71			5,077.71
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39401017 LIB Maintenance			407,152.50	66,718.00		473,870.50
Direct	039 Public Library	40017 GSD FY17 Capital Projects	39402017 LIB New Donelson Library			935,850.79	2,371,447.91		3,307,298.70
Direct	039 Public Library	40018 GSD FY18 Capital Projects	39401018 LIB Planning - Hadley Park			15,876.40			15,876.40
Direct	039 Public Library	40118 GSD FY18B Capital Projects	39401118 LIB Facilities Master Plan			527,586.69	1,275,410.74		1,802,997.43

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39401119 LIB Richland Park Branch Plan			22,412.80			22,412.80
Direct	039 Public Library	40119 GSD FY19B Capital Projects	39402119 LIB Library Main Renovations			31,713.00			31,713.00
Direct	039 Public Library Total			15,136,653.19	5,933,312.22	15,964,665.24	3,913,576.65	7,440.81	40,955,648.11
Direct	040 Parks	10101 GSD General	40101110 PAR Design/Construction Projec	239,859.00	99,731.63	4,920.52			344,511.15
Direct	040 Parks	10101 GSD General	40101210 PAR Grass Mowing Sessions	3,327,607.63	1,562,095.91	1,733,191.09		13,878.36	6,636,772.99
Direct	040 Parks	10101 GSD General	40101220 PAR Facility Repair Sessions	1,082,569.71	539,070.68	3,081,455.09			4,703,095.48
Direct	040 Parks	10101 GSD General	40101230 PAR Landscaping Sessions	805,941.92	336,616.42	163,625.17			1,306,183.51
Direct	040 Parks	10101 GSD General	40101240 PAR Custodial Sessions	1,033,508.47	443,410.73	381,028.94			1,857,948.14
Direct	040 Parks	10101 GSD General	40101310 PAR Usage Permits	171,888.55	73,298.51	7,274.41			252,461.47
Direct	040 Parks	10101 GSD General	40101410 PAR Miles of Greenway Trails	97,398.52	29,302.40	4,976.92			131,677.84
Direct	040 Parks	10101 GSD General	40103110 PAR Park Police Patrols	1,204,413.15	440,182.62	130,901.41			1,775,497.18
Direct	040 Parks	10101 GSD General	40104110 PAR Comm Ctr Drop-in Activitie	4,927,714.41	1,599,011.81	175,599.81			6,702,326.03
Direct	040 Parks	10101 GSD General	40104130 PAR Comm Recreation Seasonal	343,599.91	26,285.42				369,885.33
Direct	040 Parks	10101 GSD General	40104140 PAR Comm Pools Aquatics	45,177.67	3,456.11	39,806.75			88,440.53
Direct	040 Parks	10101 GSD General	40104310 PAR Organized Sports Leagues			1,583.26			1,583.26
Direct	040 Parks	10101 GSD General	40104330 PAR Organized Sports Seasonal	3,708.00	377.03	2,722.51			6,807.54
Direct	040 Parks	10101 GSD General	40104410 PAR Special Events Metro	77,151.88	24,951.93	12,844.58			114,948.39
Direct	040 Parks	10101 GSD General	40104415 PAR After Hours Special Events	720,742.49	262,433.67				983,176.16
Direct	040 Parks	10101 GSD General	40105110 PAR Comm Info Service	82,477.68	23,363.02	4,720.79			110,561.49
Direct	040 Parks	10101 GSD General	40106110 PAR Arts/History Classes	488,971.23	161,525.66	26,415.89			676,912.78
Direct	040 Parks	10101 GSD General	40106130 PAR Arts & History Seasonal	12,271.17	938.74				13,209.91
Direct	040 Parks	10101 GSD General	40106210 PAR Environmental Ed Prog	913,057.61	339,470.85	33,460.29		21,037.55	1,307,026.30
Direct	040 Parks	10101 GSD General	40106230 PAR Environmental Ed Seasonal	34,919.54	2,671.38				37,590.92
Direct	040 Parks	10101 GSD General	40106240 PAR Instructors	354,108.31	32,928.43	130,214.42			517,251.16
Direct	040 Parks	10101 GSD General	40107210 PAR Personnel Transactions	148,108.95	41,834.21	26,856.92			216,800.08
Direct	040 Parks	10101 GSD General	40107310 PAR Payment Approvals	292,926.08	128,946.68	929,603.83			1,351,476.59
Direct	040 Parks	10101 GSD General	40107410 PAR Purchasing Transactions	34,199.66	25,520.07	11,444.16			71,163.89
Direct	040 Parks	10101 GSD General	40107610 PAR Dept Leadership Sessions	249,492.33	81,042.11	32,453.17		188,900.00	551,887.61
Direct	040 Parks	10101 GSD General	40107710 PAR Safety Inspections	112,065.16	22,922.01	17,729.48			152,716.65
Direct	040 Parks	10101 GSD General	40107800 PAR Non Allocated Fin Trans			334.94			334.94
Direct	040 Parks	10101 GSD General	40150110 PAR Ted Rhodes Golf Course	412,155.66	150,003.65	151,228.52			713,387.83
Direct	040 Parks	10101 GSD General	40150120 PAR Ted Rhodes Golf Seasonal	26,977.42	2,063.78				29,041.20
Direct	040 Parks	10101 GSD General	40150210 PAR Harpeth Hills Golf Course	554,427.03	233,171.97	232,686.92			1,020,285.92
Direct	040 Parks	10101 GSD General	40150220 PAR Harpeth Hills Golf Seasona	45,830.16	3,506.01				49,336.17
Direct	040 Parks	10101 GSD General	40150310 PAR Two Rivers Golf Course	473,025.55	208,842.24	154,641.88			836,509.67
Direct	040 Parks	10101 GSD General	40150320 PAR Two Rivers Golf Seasonal	44,172.76	3,379.17				47,551.93
Direct	040 Parks	10101 GSD General	40150410 PAR Shelby Park Golf Course	341,379.27	140,731.57	60,076.89			542,187.73
Direct	040 Parks	10101 GSD General	40150420 PAR Shelby Golf Seasonal	17,099.40	1,308.11				18,407.51
Direct	040 Parks	10101 GSD General	40150510 PAR Warner Golf Course	124,699.84	46,921.32	62,547.23			234,168.39
Direct	040 Parks	10101 GSD General	40150520 PAR Warner Golf Seasonal	8,589.36	657.08				9,246.44
Direct	040 Parks	10101 GSD General	40150610 PAR McCabe Golf Course	760,420.10	276,685.32	214,463.80			1,251,569.22
Direct	040 Parks	10101 GSD General	40150620 PAR McCabe Golf Seasonal	46,221.86	3,535.94				49,757.80
Direct	040 Parks	10101 GSD General	40150710 PAR Vinny Links Golf Course	34,511.14	14,027.86	50,485.48			99,024.48
Direct	040 Parks	10101 GSD General	40150720 PAR Vinny Links Golf Seasonal	8,448.93	646.35				9,095.28
Direct	040 Parks	10101 GSD General	40150810 PAR Parthenon	401,452.80	147,588.53	240,164.57		2,825.16	792,031.06
Direct	040 Parks	10101 GSD General	40150820 PAR Parthenon Seasonal	1,597.57	122.23				1,719.80
Direct	040 Parks	10101 GSD General	40150910 PAR Wave Country			331,273.80			331,273.80
Direct	040 Parks	10101 GSD General	40150920 PAR Wave Country Seasonal	298,090.84	22,860.61	16,595.03			337,546.48
Direct	040 Parks	10101 GSD General	40151010 PAR Sportsplex	1,244,719.33	452,360.68	876,926.55			2,574,006.56
Direct	040 Parks	10101 GSD General	40151020 PAR Sportsplex Seasonal	177,420.52	17,845.53				195,266.05
Direct	040 Parks	10101 GSD General	40151210 PAR Hamilton Creek Marina	103,153.28	44,709.89	34,739.90			182,603.07
Direct	040 Parks	30003 General Fund 4% Reserve	40201000 4% PAR Parks			14,241.43			14,241.43
Direct	040 Parks	30003 General Fund 4% Reserve	40220100 4% PAR Structures/Facilities			640,859.60	1,282,429.27	159,363.84	2,082,652.71
Direct	040 Parks	30003 General Fund 4% Reserve	40230300 4% PAR Cultural Recreation			32,618.29			32,618.29
Direct	040 Parks	30003 General Fund 4% Reserve	40230400 4% PAR Revenue Producing Fac.			64,815.96			64,815.96
Direct	040 Parks	30087 Parks Donations Fund	40701200 PAR Memorial Benches			16,481.50			16,481.50
Direct	040 Parks	30087 Parks Donations Fund	40701210 PAR Memorial Trees			5,181.00			5,181.00
Direct	040 Parks	30087 Parks Donations Fund	40701220 PAR Donations Interest			10.55			10.55
Direct	040 Parks	30215 Finance Innovation Investment	40701500 PAR Summer Basketball			150.10			150.10
Direct	040 Parks	30801 Parks Special Projects	40170100 PAR Special Project Admin			29,651.65			29,651.65
Direct	040 Parks	30801 Parks Special Projects	40170500 PAR Tree Replacement			21,493.75			21,493.75
Direct	040 Parks	30801 Parks Special Projects	40170600 PAR Contribution to Parks			(1,345.72)			(1,345.72)
Direct	040 Parks	30801 Parks Special Projects	40301000 PAR Contribute-Recreation	210.00	32.92	90,170.31			90,413.23
Direct	040 Parks	30801 Parks Special Projects	40301100 PAR Belmont-Easley Recreation	13,919.56	1,064.86				14,984.42
Direct	040 Parks	30801 Parks Special Projects	40301200 PAR Parthenon Cowan 2018			31,269.25			31,269.25

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

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	040 Parks	30801 Parks Special Projects	40782400 PAR NAZA Afterschool Program	45,100.00	6,433.47	123,210.47			174,743.94
Direct	040 Parks	30801 Parks Special Projects	40782500 PAR Disabilities Program	9,238.11	2,261.31	24,702.05			36,201.47
Direct	040 Parks	30802 Parks Resale Inventory	40180000 PAR Resale Inventory			801,633.08		1,230,760.86	2,032,393.94
Direct	040 Parks	30802 Parks Resale Inventory	40700900 PAR Golf Cart Rentals			424,795.52			424,795.52
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40383870 PAR NRPA Healthy OutOfSchool17			6,357.44	1,176.10		7,533.54
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783132 PAR FWOP Staffing Grant 01	80,623.64	19,465.35	1,321.86			101,410.85
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783142 PAR Warner SWEAT Grant 01	20,551.45	1,572.20				22,123.65
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783610 PAR TwoRiversMansion Staffg-14	14,601.75	2,825.16				17,426.91
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783630 PAR TwoRiversMans Seasn15-16	2,471.70	189.08				2,660.78
Direct	040 Parks	32300 PAR Parks Dept Grant Fund	40783640 PAR TWSM Monument Grant 2017				18,233.50		18,233.50
Direct	040 Parks	33000 PAR Parks Master Plan	40704101 PAR Master Plan Proj Mgmt	114,553.47	39,244.70	165.00			153,963.17
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40403011 PAR Greenway Projects				141,002.44		141,002.44
Direct	040 Parks	40011 GSD FY11 Capital Projects Fund	40406011 PAR *Centennial Prk MasterPlan			678.48			678.48
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40401013 PAR Greenway Projects				1,637.50		1,637.50
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40408013 PAR Dog Parks			27,385.50	15,251.50		42,637.00
Direct	040 Parks	40013 GSD FY13 Capital Projects Fund	40409013 PAR Deferred Maintenance			31,131.76			31,131.76
Direct	040 Parks	40014 GSD FY14 Capital Projects	40403014 PAR Centennial Prk Master Plan				(103,120.05)		(103,120.05)
Direct	040 Parks	40014 GSD FY14 Capital Projects	40404014 PAR Shelby Park Master Plan			1,870.63	28,622.13		30,492.76
Direct	040 Parks	40014 GSD FY14 Capital Projects	40409014 PAR Deferred Maintenance			20,722.58	166,802.29	146,535.04	334,059.91
Direct	040 Parks	40015 GSD FY15 Capital Projects	40401015 PAR Greenway Projects			12,932.31	12,583.19		25,515.50
Direct	040 Parks	40015 GSD FY15 Capital Projects	40402015 PAR Warner Park Master Plan			(2,485.65)	117,000.00		114,514.35
Direct	040 Parks	40015 GSD FY15 Capital Projects	40404015 PAR Open Space			2,335.43			2,335.43
Direct	040 Parks	40015 GSD FY15 Capital Projects	40405015 PAR Stones River/Ravenwood			1,400.00	1,073,343.90		1,074,743.90
Direct	040 Parks	40015 GSD FY15 Capital Projects	40406015 PAR Deferred Maintenance			76,500.75	213,422.00	7,428.13	297,350.88
Direct	040 Parks	40015 GSD FY15 Capital Projects	40408015 PAR Madison/SE Community Ctr			18,448.25			18,448.25
Direct	040 Parks	40016 GSD FY16 Capital Projects	40401016 PAR Greenway Projects				1,118,694.49		1,118,694.49
Direct	040 Parks	40016 GSD FY16 Capital Projects	40402016 PAR Open Space			18,125.84	(655,370.00)		(637,244.16)
Direct	040 Parks	40016 GSD FY16 Capital Projects	40403016 PAR Maintenance			165,510.12	108,933.65		274,443.77
Direct	040 Parks	40016 GSD FY16 Capital Projects	40404016 PAR Madison Community Ctr			21,626.31	135,400.50	34,066.18	191,092.99
Direct	040 Parks	40016 GSD FY16 Capital Projects	40405016 PAR Southeast Community Ctr			6,588.75	325,273.00		331,861.75
Direct	040 Parks	40016 GSD FY16 Capital Projects	40408016 PAR Nashville Zoo				2,474,792.24		2,474,792.24
Direct	040 Parks	40017 GSD FY17 Capital Projects	40401017 PAR Greenways			3,837.75	674,972.77		678,810.52
Direct	040 Parks	40017 GSD FY17 Capital Projects	40403017 PAR Centennial Park				(378,959.96)		(378,959.96)
Direct	040 Parks	40017 GSD FY17 Capital Projects	40404017 PAR Land Acquisition			10,071.25	706,541.00		716,612.25
Direct	040 Parks	40017 GSD FY17 Capital Projects	40405017 PAR Soccer Fields			50,512.74	419,718.63	34,066.18	504,297.55
Direct	040 Parks	40017 GSD FY17 Capital Projects	40406017 PAR Maintenance/Small Park Imp			394,232.73	1,808,870.31		2,203,103.04
Direct	040 Parks	40018 GSD FY18 Capital Projects	40401018 PAR Hadley Tennis Bubble				20,370.90		20,370.90
Direct	040 Parks	40018 GSD FY18 Capital Projects	40402018 PAR Antioch Comtmty Ctr Renovat				12,551.93		12,551.93
Direct	040 Parks	40018 GSD FY18 Capital Projects	40403018 PAR Fairground Soccer Greenway				1,940,737.60		1,940,737.60
Direct	040 Parks	40018 GSD FY18 Capital Projects	40404018 PAR Plan/Design Projects				239,548.85		239,548.85
Direct	040 Parks	40018 GSD FY18 Capital Projects	40405018 PAR Bellevue Community Ctr	6,096.68	2,367.45	30,984.61	7,168,548.67		7,207,997.41
Direct	040 Parks	40118 GSD FY18B Capital Projects	40401118 PAR Capital View Park Dev				1,021,478.56		1,021,478.56
Direct	040 Parks	40118 GSD FY18B Capital Projects	40403118 PAR Bellevue CommCtr & IceRink	11,322.27	4,396.96	37,452.02	11,976,564.55		12,029,735.80
Direct	040 Parks	40118 GSD FY18B Capital Projects	40404118 PAR General Maint County Wide			780,341.07	380,621.41		1,160,962.48
Direct	040 Parks	40119 GSD FY19B Capital Projects	40401119 PAR Deferred Maint			37,067.40	328,463.77		365,531.17
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421040 PAR Golf Improvement			134,716.37			134,716.37
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421050 PAR Centennial Master Plan Sup				509,138.26		509,138.26
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421080 PAR Cumberland Pk Roof Claim			817.95			817.95
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421100 PAR O'Neil Beaman Park Barn 17				16,343.00		16,343.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421110 PAR Friends of Beaman Barn 17				20,000.00		20,000.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421120 PAR Greenways Beaman Barn 17				10,000.00		10,000.00
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421130 PAR Greenways GaleLn Picnic 17				26,258.50		26,258.50
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421210 PAR FOWP Allee Study				21,729.50		21,729.50
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421230 PAR Greenways HCA 440 2018				118,445.49		118,445.49
Direct	040 Parks	40440 Parks Non-Bond Funded CapProj	40421270 PAR TDEC Capitol View LPRF 18				28,276.49		28,276.49
Direct	040 Parks	73180 Cecil R Crawford Endowment	01604000 PAR Cecil R Crawford Endowment			39,939.15			39,939.15
Direct	040 Parks Total			22,246,960.48	8,152,209.33	13,611,073.86	33,564,776.13	1,838,861.30	79,413,881.10
Direct	041 Arts Commission	10101 GSD General	41105000 ART Basic Grants				2,470,840.00		2,470,840.00
Direct	041 Arts Commission	10101 GSD General	41106000 ART Public Art & Artist Devel	84,537.34	34,425.10	257,199.90			376,162.34
Direct	041 Arts Commission	10101 GSD General	41106100 ART Cultural Vitality Index	157,106.78	54,845.82	140,978.57			352,931.17
Direct	041 Arts Commission	10101 GSD General	41106200 ART Grants Development	121,958.53	37,978.59	16,122.30			176,059.42
Direct	041 Arts Commission	10101 GSD General	41106250 ART Organizational Development	84,994.53	31,367.06	72,628.53			188,990.12
Direct	041 Arts Commission	30003 General Fund 4% Reserve	41201000 4% ART Arts Commission			10,370.01			10,370.01
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310260 ART TAC Arts Build Communities			5,180.00	28,855.38		34,035.38
Direct	041 Arts Commission	32241 ART Arts Commission Grant Fund	41310270 ART TAC Major Cultural Inst	29,960.00	2,291.95	43,248.05			75,500.00

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	041 Arts Commission	40009 GSD FY10 Capital Projects Fund	41401010 ART Public Art	213,115.39	82,789.44	34,928.43	199,416.34		530,249.60
Direct	041 Arts Commission Total			691,672.57	243,697.96	580,655.79	2,699,111.72		4,215,138.04
Direct	042 Public Works	10101 GSD General	42141110 PW GSD Developer Services	804,454.60	259,008.73	22,616.21			1,086,079.54
Direct	042 Public Works	10101 GSD General	42141210 PW GSD Traffic Engineering	789,183.65	279,171.43	9,733.86			1,078,088.94
Direct	042 Public Works	10101 GSD General	42141310 PW GSD Right of Way Permits	299,553.32	104,692.75	2,228.85			406,474.92
Direct	042 Public Works	10101 GSD General	42141410 PW GSD Park Spaces Off Street	79,412.31	25,625.61	91.40			105,129.32
Direct	042 Public Works	10101 GSD General	42141420 PW GSD Park Spaces On Street	390,093.88	199,011.82	49,578.34			638,684.04
Direct	042 Public Works	10101 GSD General	42141510 PW GSD Street Construction	966,958.38	322,766.40	8,153.60			1,297,878.38
Direct	042 Public Works	10101 GSD General	42141610 PW GSD Sidewalk Construction	24,269.63	4,583.83	165.56			29,019.02
Direct	042 Public Works	10101 GSD General	42141710 PW GSD ITS Construction	182,526.26	70,671.64	36.60			253,234.50
Direct	042 Public Works	10101 GSD General	42142110 PW GSD Roadway Maintenance	6,455,873.61	2,730,347.00	1,245,593.59			10,431,814.20
Direct	042 Public Works	10101 GSD General	42142180 PW GSD Film and Special Events	464,847.72	170,676.31	137,525.24			773,049.27
Direct	042 Public Works	10101 GSD General	42142210 PW GSD Emergency Response	225,764.17	88,464.47				314,228.64
Direct	042 Public Works	10101 GSD General	42142710 PW GSD Traffic Signal Maint	893,603.64	364,965.25	543,401.29			1,801,970.18
Direct	042 Public Works	10101 GSD General	42142832 PW GSD Traffic Sign & Marking	516,505.40	242,305.05	273,880.30			1,032,690.75
Direct	042 Public Works	10101 GSD General	42144110 PW GSD Cust Serv Resp & Supp	282,107.10	110,963.71	687.88			393,758.69
Direct	042 Public Works	10101 GSD General	42145210 PW TL Enforcement	100,937.89	33,383.91	355.90			134,677.70
Direct	042 Public Works	10101 GSD General	42145230 PW TL Permitting	248,530.35	100,439.63	42,859.91			391,829.89
Direct	042 Public Works	10101 GSD General	42161000 PW NonPayrollExp Clearing			59,830.56			59,830.56
Direct	042 Public Works	10101 GSD General	42161110 PW GSD Administration	1,335,382.14	417,937.81	3,402,156.02		5,715,300.00	10,870,775.97
Direct	042 Public Works	18301 USD General	42192170 PW USD Roadway All Other	1,050,547.77	456,519.00	7,995,375.90			9,502,442.67
Direct	042 Public Works	18301 USD General	42197110 PW USD Administration			178,592.48		14,606,300.00	14,784,892.48
Direct	042 Public Works	30003 General Fund 4% Reserve	42201000 4% PW GSD Public Works				38,972.50		38,972.50
Direct	042 Public Works	30003 General Fund 4% Reserve	42204000 4% PW Div of Roads			23,371.62	602,363.00		625,734.62
Direct	042 Public Works	30003 General Fund 4% Reserve	42206000 4% PW Div of Equipment			1,188,130.74	19,147.50	234,491.62	1,441,769.86
Direct	042 Public Works	30003 General Fund 4% Reserve	42245000 4% PW TL Transportation			11,800.00			11,800.00
Direct	042 Public Works	30501 Solid Waste Operations	42801200 PW WM Education/Pub Relations	69,661.69	21,622.76	137,328.88			228,613.33
Direct	042 Public Works	30501 Solid Waste Operations	42803100 PW WM Metro Collection	826,202.02	376,108.90	13,754,430.07			14,956,740.99
Direct	042 Public Works	30501 Solid Waste Operations	42803300 PW WM Downtown Business Coll	137,994.02	67,083.56	96,728.20			301,805.78
Direct	042 Public Works	30501 Solid Waste Operations	42803500 PW WM Front Loader Coll	252,664.27	109,358.58	5,160.75			367,183.60
Direct	042 Public Works	30501 Solid Waste Operations	42803600 PW WM Dead Animal Coll	39,201.24	25,488.62	1,239.20			65,929.06
Direct	042 Public Works	30501 Solid Waste Operations	42803700 PW WM Brush Collection	1,247,500.34	604,186.07	2,091.29			1,853,777.70
Direct	042 Public Works	30501 Solid Waste Operations	42804200 PW WM Downtown Bus Recycling	270,746.51	104,874.36				375,620.87
Direct	042 Public Works	30501 Solid Waste Operations	42804300 PW WM Curbside Recycling	812,345.29	307,264.78	92,455.77			1,212,065.84
Direct	042 Public Works	30501 Solid Waste Operations	42804510 PW WM Drop Off Recycle Centers	272,318.47	104,403.51	1,362.08	210,347.18		588,431.24
Direct	042 Public Works	30501 Solid Waste Operations	42804520 PW WM Convenience/Recycle Ctrs	493,682.18	209,560.43	1,724,996.59			2,428,239.20
Direct	042 Public Works	30501 Solid Waste Operations	42804710 PW WM Compost Program	48,570.13	21,372.88	757,629.98			827,572.99
Direct	042 Public Works	30501 Solid Waste Operations	42804800 PW WM Household Hazardous Waste	94,144.81	34,586.68	164,128.88			292,860.37
Direct	042 Public Works	30501 Solid Waste Operations	42804900 PW WM Tire Program	24,119.50	15,121.70				39,241.20
Direct	042 Public Works	30501 Solid Waste Operations	42805200 PW WM Landfill Engineering	77,962.86	22,150.02	326,531.76			426,644.64
Direct	042 Public Works	30501 Solid Waste Operations	42805300 PW WM Bordeaux Gas Utilization			3,815.41			3,815.41
Direct	042 Public Works	30501 Solid Waste Operations	42861110 PW WM Administration	827,401.64	230,047.54	3,440,650.61		636,800.00	5,134,899.79
Direct	042 Public Works	30502 Solid Waste Grant	42301300 PW Solid Waste Haz Grant			279,040.00			279,040.00
Direct	042 Public Works	30502 Solid Waste Grant	42301500 PW Solid Waste Rebate Grant			125,650.00			125,650.00
Direct	042 Public Works	30502 Solid Waste Grant	42301800 PW KAB Grant			39,999.98			39,999.98
Direct	042 Public Works	30502 Solid Waste Grant	42302000 PW Special Litter Grant			44,290.60			44,290.60
Direct	042 Public Works	30503 Public Works Tire Waste	42701300 PW Solid Waste Tires			559,967.45			559,967.45
Direct	042 Public Works	30508 Public Works Sidewalk	42701100 PW PedestrianBenefitZone 10			257,407.84			257,407.84
Direct	042 Public Works	30508 Public Works Sidewalk	42702100 PW PedestrianBenefitZone 3			501,488.64			501,488.64
Direct	042 Public Works	30508 Public Works Sidewalk	42702110 PW PedestrianBenefitZone 4			68,120.00			68,120.00
Direct	042 Public Works	30508 Public Works Sidewalk	42703000 PW PedestrianBenefitZone 7			22,800.00			22,800.00
Direct	042 Public Works	30508 Public Works Sidewalk	42704100 PW PedestrianBenefitZone 6			289,561.52			289,561.52
Direct	042 Public Works	30508 Public Works Sidewalk	42704110 PW PedestrianBenefitZone 8			1,172,814.64			1,172,814.64
Direct	042 Public Works	30508 Public Works Sidewalk	42705100 PW PedestrianBenefitZone 5			231,733.12			231,733.12
Direct	042 Public Works	30508 Public Works Sidewalk	42705110 PW PedestrianBenefitZone 16			213,589.20			213,589.20
Direct	042 Public Works	30508 Public Works Sidewalk	42705120 PW PedestrianBenefitZone 15			132,679.18			132,679.18
Direct	042 Public Works	30508 Public Works Sidewalk	42705130 PW PedestrianBenefitZone 1			322,752.08			322,752.08
Direct	042 Public Works	30508 Public Works Sidewalk	42705140 PW PedestrianBenefitZone 2			143,338.96			143,338.96
Direct	042 Public Works	30508 Public Works Sidewalk	42705150 PW PedestrianBenefitZone 9			72,730.48			72,730.48
Direct	042 Public Works	30508 Public Works Sidewalk	42705160 PW PedestrianBenefitZone 13			101,536.00			101,536.00
Direct	042 Public Works	30508 Public Works Sidewalk	42705170 PW PedestrianBenefitZone 14			71,136.00			71,136.00
Direct	042 Public Works	30509 PW Surplus Parking Fund	42341400 PW Surplus Parking Funds			4,178,307.59	276,709.19	3,098,902.00	7,553,918.78
Direct	042 Public Works	30511 Public Works Paving	42707000 PW Paving			5,005,912.87			5,005,912.87
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42402010 PW Bridges GSD			0.29			0.29
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42404010 PW Information Systems GSD			136,763.62			136,763.62

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

Sum of Total Expense		Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	042 Public Works	40009 GSD FY10 Capital Projects Fund	42409010 PW Sidewalks GSD			(3,013.24)	3,225.00		211.76
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42402011 PW Bridges GSD			90.85			90.85
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42405011 PW Paving/Resurfacing GSD			34,065.58			34,065.58
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42407011 PW Bikeways GSD			4,292.92			4,292.92
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42416011 PW 28th/31st Ave Conn GSD			12,390.00			12,390.00
Direct	042 Public Works	40011 GSD FY11 Capital Projects Fund	42418011 PW Traffic Signals/Equip GSD			27,335.94			27,335.94
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42401013 PW Sidewalks GSD			483,969.20	204,399.37		688,368.57
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42402013 PW Paving/Resurfacing GSD			22,750.33			22,750.33
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42403013 PW Bikeways GSD			247,246.68			247,246.68
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42404013 PW Bridges GSD			162.38			162.38
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42405013 PW Corridor Redevelopment GSD			473,469.06			473,469.06
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42406013 PW Road Projects GSD			445,983.92			445,983.92
Direct	042 Public Works	40013 GSD FY13 Capital Projects Fund	42407013 PW Signalization GSD			82,883.53			82,883.53
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42401014 PW Sidewalks GSD			817,892.93	64,770.48		882,663.41
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42402014 PW Paving/Resurfacing GSD			549,995.32			549,995.32
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42403014 PW Bikeways GSD			13,228.28			13,228.28
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42406014 PW Road Projects GSD			106,815.49			106,815.49
Direct	042 Public Works	40014 GSD FY14 Capital Projects	42407014 PW Signalization GSD			27,069.10			27,069.10
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42401015 PW Sidewalks GSD			3,238,594.77	58,473.00		3,297,067.77
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42402015 PW Paving/Resurfacing GSD			3,103,582.97			3,103,582.97
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42403015 PW Traffic/Signal Controls GSD			763,977.31			763,977.31
Direct	042 Public Works	40015 GSD FY15 Capital Projects	42404015 PW Bridges GSD			242,327.87			242,327.87
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42401016 PW Sidewalks GSD			548,867.80	420,940.23		969,808.03
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42402016 PW Paving GSD			788,196.65			788,196.65
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42403016 PW Traffic/Signal Controls GSD			40,365.67			40,365.67
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42404016 PW Roads Bridges Bikeways GSD			1,374,735.97		30,000.00	1,404,735.97
Direct	042 Public Works	40016 GSD FY16 Capital Projects	42406016 PW SWalk Paving Rdwy-Recall			1,358,948.07	1,575.09		1,360,523.16
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42401017 PW Sidewalks GSD			3,214,702.91	15,406.48		3,230,109.39
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42402017 PW Paving GSD			3,939,018.65			3,939,018.65
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42403017 PW Bikeways GSD			157,735.91			157,735.91
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42404017 PW Bridges GSD			5,476,061.58			5,476,061.58
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42405017 PW Station Blvd Project GSD			450,158.38			450,158.38
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42407017 PW Traffic Signalization GSD			1,169,845.75			1,169,845.75
Direct	042 Public Works	40017 GSD FY17 Capital Projects	42408017 PW Road Reconstruction GSD			46,231.00			46,231.00
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42401018 PW Paving GSD			20,414,305.74			20,414,305.74
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42402018 PW Sidewalks GSD			2,543,315.58			2,543,315.58
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42403018 PW Bikeways GSD			1,230,883.52			1,230,883.52
Direct	042 Public Works	40018 GSD FY18 Capital Projects	42404018 PW Roadway Reconstructn/Improv			1,906,567.63			1,906,567.63
Direct	042 Public Works	40118 GSD FY188 Capital Projects	42401118 PW Century Farms Access Roads			3,982,270.00			3,982,270.00
Direct	042 Public Works	40118 GSD FY188 Capital Projects	42402118 PW Roadway Construct & Improve			26,893.13			26,893.13
Direct	042 Public Works	40118 GSD FY188 Capital Projects	42403118 PW Traffic Management Program			1,561,305.20			1,561,305.20
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42401119 PW Paving Program			3,899,660.74			3,899,660.74
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42403119 PW Road Program			478,790.52			478,790.52
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42404119 PW Bridges Program			1,808,855.76			1,808,855.76
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42407119 PW Traffic Calming			90,419.60			90,419.60
Direct	042 Public Works	40119 GSD FY19B Capital Projects	42409119 PW East Bank/Cowan-Infrastrct			650,879.33	192.00		651,071.33
Direct	042 Public Works	40300 GSD Public Works Construction	42412013 PW Development Infrastructure			245,580.75			245,580.75
Direct	042 Public Works	40300 GSD Public Works Construction	42412014 PW Harding Place Sidewalks			151,049.00			151,049.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412020 PW Sidewalks Lebanon Pike			39,765.90			39,765.90
Direct	042 Public Works	40300 GSD Public Works Construction	42412021 PW Roadway Maint Dickerson Pk			141,375.20			141,375.20
Direct	042 Public Works	40300 GSD Public Works Construction	42412026 PW McGavock Pk RR Xing 3502215			9,936.37			9,936.37
Direct	042 Public Works	40300 GSD Public Works Construction	42412028 PW Old Hickory RR Xing 348670G			11,993.15			11,993.15
Direct	042 Public Works	40300 GSD Public Works Construction	42412050 PW BRT Lite Murfreesboro Pike			60,360.00			60,360.00
Direct	042 Public Works	40300 GSD Public Works Construction	42412060 PW BRT Lite Gallatin Road			124,557.97			124,557.97
Direct	042 Public Works	40300 GSD Public Works Construction	42412070 PW McCrory Lane Road Repair			742,296.61			742,296.61
Direct	042 Public Works	44116 GSD PW FY16 S/F Capital Proj	42431016 PW GSD Library Parking Garage				49,550.58		49,550.58
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42408010 PW USD Roadway Projects			2,643.50			2,643.50
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42410010 PW USD Sidewalks			(929.41)	8,800.00		7,870.59
Direct	042 Public Works	48009 USD FY10 Capital Projects Fund	42481010 PW SWalk Paving Rdwy-Recall			817.42			817.42
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42406011 PW USD Paving/Resurfacing			12,507.75			12,507.75
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42410011 PW USD Sidewalks			20.36			20.36
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42414011 PW USD Multi Fam Refuse/Recycl			10,465.00			10,465.00
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42415011 PW USD Refuse/Recycle Contain			9.26			9.26
Direct	042 Public Works	48011 USD FY11 Capital Projects Fund	42481011 PW SWalk Paving Rdwy-Recall			301,276.13			301,276.13
Direct	042 Public Works	48017 USD FY17 Capital Projects Fund	42481017 PW Solid Waste Study			80,295.00			80,295.00

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

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	042 Public Works	48113 USD FY13B Capital Projects	42480113 PW * USD Sidewalks				17,005.00		17,005.00	
Direct	042 Public Works Total			20,605,066.79	8,234,764.74	119,464,481.62	1,991,876.60	24,321,793.62	174,617,983.37	
Direct	044 Human Relations Commission	10101 GSD General	44100210 HRC Civil Rights Compliance			529.00			529.00	
Direct	044 Human Relations Commission	10101 GSD General	44100310 HRC Advoc Comp and Educ ACE	267,788.64	82,199.29	144,258.17			494,246.10	
Direct	044 Human Relations Commission Total			267,788.64	82,199.29	144,787.17			494,775.10	
Direct	047 Criminal Justice Planning	10101 GSD General	47102000 CJP Reporting Program	343,524.65	96,467.54	64,997.69			504,989.88	
Direct	047 Criminal Justice Planning Total			343,524.65	96,467.54	64,997.69			504,989.88	
Direct	049 Office of Emergency Management	10101 GSD General	49101000 OEM Administration	280,052.27	78,854.18	230,406.81		188,350.00	777,663.26	
Direct	049 Office of Emergency Management	30003 General Fund 4% Reserve	49201000 4% OEM Office of Emergency Mgt			8,360.97	27,229.75		35,590.72	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301015 OEM Port Security FY16/17			318,046.87			318,046.87	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301050 OEM *Homeland Security FY14-16			(427.66)			(427.66)	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301080 OEM Homeland Security FY15-18			(1,387.07)			(1,387.07)	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301200 OEM Homeland Security FY16-19			57,020.22			57,020.22	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301210 OEM Homeland Security FY17			126,199.25			126,199.25	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301230 OEM Emerg Mgmt Perf Grant 2018	215,430.44	122,917.33	252.23			338,600.00	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301240 OEM Homeland Security FY18-21			17,096.51			17,096.51	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301250 OEM TN Highland Rim OEM Grant			10,724.24			10,724.24	
Direct	049 Office of Emergency Management	32250 OEM Grant Fund	49301260 OEM 2019 NFL Draft NCVC Grant	5,800.00		4,200.00			10,000.00	
Direct	049 Office of Emergency Management Total			501,282.71	201,771.51	770,492.37	27,229.75	188,350.00	1,689,126.34	
Direct	051 Office of Family Safety	10101 GSD General	51101000 OFS Office of Family Safety	807,018.30	259,039.48	602,271.50		12,134.59	1,680,463.87	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303000 OFS Arrest Grant	39,692.26	9,999.67	22,153.46			71,845.39	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303100 OFS VOCA FJC Navigator/Advocat	77,480.68	23,055.24	79,848.77		18,235.00	198,619.69	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303400 OFS STOP Fatality Review Grant	52,000.00	15,302.75	16,218.59			83,521.34	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303410 OFS NDTVRI Conference Travel			13,349.82			13,349.82	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51303420 OFS ICJR Grant	46,153.92	15,908.64	19,606.36			81,668.92	
Direct	051 Office of Family Safety	32051 OFS Grant Fund	51304000 OFS Cherished Hearts Grant	22,865.36	5,548.19	22,371.38			50,784.93	
Direct	051 Office of Family Safety	32104 OFS Donations Fund	51301000 OFS Donations			118.79			118.79	
Direct	051 Office of Family Safety	32233 Police VOCA OFS Grant	51303300 OFS VOCA Victim Svc Coordntr	380,347.32	120,039.34	65,621.65			566,008.31	
Direct	051 Office of Family Safety Total			1,425,557.84	448,893.31	841,560.32	18,235.00	12,134.59	2,746,381.06	
Direct	052 Community Oversight Board	10101 GSD General	52100100 COB Community Oversight Board	37,018.21	5,247.20	21,506.50			63,771.91	
Direct	052 Community Oversight Board Total			37,018.21	5,247.20	21,506.50			63,771.91	
Direct	060 Farmer's Market	30003 General Fund 4% Reserve	60201000 4% FAR Farmer's Market						28,895.84	
Direct	060 Farmer's Market	40119 GSD FY19B Capital Projects	60402119 FAR Farmers Mkt HVAC Replace					125,017.37	125,017.37	
Direct	060 Farmer's Market	40460 Farmers Mkt Non-Bonded CapProj	60400440 FAR NonBond Fd Capital Projs					900,000.00	900,000.00	
Direct	060 Farmer's Market	60152 Farmers Market	60511000 FAR Facility Mgmt Program	293,093.07	62,581.99	1,319,074.74		63,600.00	1,738,349.80	
Direct	060 Farmer's Market	60152 Farmers Market	60511210 FAR TAEP Grant 10-11			2,500.00			2,500.00	
Direct	060 Farmer's Market	60152 Farmers Market	60511400 FAR Grow Local Kitchen			888.68			888.68	
Direct	060 Farmer's Market	60152 Farmers Market	60512000 FAR Marketing Service Program			66,781.65		30,000.00	96,781.65	
Direct	060 Farmer's Market	60152 Farmers Market	60513000 FAR Non Alloc Financial Trans					292,749.09	292,749.09	
Direct	060 Farmer's Market Total			293,093.07	62,581.99	1,418,140.91	292,749.09	1,118,617.37	3,185,182.43	
Direct	061 Municipal Auditorium	30003 General Fund 4% Reserve	61201000 4% MUN Municipal Auditorium			123,982.89			123,982.89	
Direct	061 Municipal Auditorium	60161 Municipal Auditorium	61501510 MUN Administration	550,716.08	176,053.67	1,084,797.24	377,206.09	83,100.00	2,271,873.08	
Direct	061 Municipal Auditorium Total			550,716.08	176,053.67	1,208,780.13	377,206.09	83,100.00	2,395,855.97	
Direct	062 State Fair Board	10101 GSD General	01101646 ADM State Fair Subsidy					300,000.00	300,000.00	
Direct	062 State Fair Board	30003 General Fund 4% Reserve	62201000 4% BFC State Fair					43,214.94	43,214.94	
Direct	062 State Fair Board	40017 GSD FY17 Capital Projects	62401017 BFC Fairgrounds Improvements					12,393,052.39	12,393,052.39	
Direct	062 State Fair Board	40019 GSD FY19 Cap Projs RS2018-1328	62401019 BFC Buildings & Facilities Imp			402.20		9,070,600.61	9,071,002.81	
Direct	062 State Fair Board	60156 State Fair	62507000 BFC Tennessee State Fair Prog			(9,232.19)			(9,232.19)	
Direct	062 State Fair Board	60156 State Fair	62507200 BFC Corporate Sales Program	996,334.94	398,629.09	1,686,537.19	369,974.26	193,500.00	3,644,975.48	
Direct	062 State Fair Board Total			996,334.94	398,629.09	1,677,707.20	369,974.26	22,000,367.94	25,443,013.43	
Direct	064 Sports Authority	10101 GSD General	64101100 SPO Sports Authority Admin			843,200.00			843,200.00	
Direct	064 Sports Authority	30276 SPA Pub Fac Arena Revenue 98	64301000 SPA Pub Fac Arena Rev 98			8,768,011.72	235,377.50		9,003,389.22	
Direct	064 Sports Authority	30277 SPA Stadium Capital	64702100 SPA Stadium Capital Proj Exp				(42,297.07)		(42,297.07)	
Direct	064 Sports Authority	30281 SPA Stadium \$2 Ticket Tax	64720200 SPA Stadium \$2 Ticket Tax Exps			1,708,960.99			1,708,960.99	
Direct	064 Sports Authority	30286 SPA Arena Capital Improv Rev	64740100 SPA Arena Capital Improv Rev				2,540,319.14		2,540,319.14	
Direct	064 Sports Authority	30287 SPA Stadium Improv 15 Revenue	64730300 SPA Stadium Improv 15 Revenue					1,598,170.55	1,598,170.55	
Direct	064 Sports Authority	30350 SPA Ballpark Revenue 2013A	64701100 SPA Ballpark Revenue 2013A			2,000.00		1,780,743.48	1,782,743.48	
Direct	064 Sports Authority	30351 SPA Ballpark Revenue 2013B	64701200 SPA Ballpark Revenue 2013B			121,000.00		951,008.45	1,072,008.45	
Direct	064 Sports Authority	31282 SPA Pub Imp Stadium Revenue 04	64100400 SPA Stadium Revenue			4,715,908.50			4,715,908.50	
Direct	064 Sports Authority	33064 SPA Sports Auth Grant Fund	64303200 SPA * Spec Event PIP Prg Trt			2,842.99			2,842.99	
Direct	064 Sports Authority	40019 GSD FY19 Cap Projs RS2018-1328	64401019 SPA MLS Infrastructure				101,545.00		101,545.00	
Direct	064 Sports Authority	40297 SPA NHC Contr Bellevue IceRink	64401420 SPA NHC Contr Bellevue IceRink				1,000,000.00		1,000,000.00	
Direct	064 Sports Authority	49964 SPA CAFR Elimination	64409999 SPA CAFR Elimination					(4,329,922.48)	(4,329,922.48)	
Direct	064 Sports Authority	60008 SPA Sports Authority - CU	64303000 SPA Facilities Management	192,956.56	82,375.55	550,530.11			825,862.22	
Direct	064 Sports Authority	60287 SPA Arena Working Capital	64208000 SPA Arena Working Capital						5,889,258.00	

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	064 Sports Authority	91264 SPA Bonded Debt & Interest	64708000 SPA Bonded Debt & Interest	1,536.80					1,536.80
Direct	064 Sports Authority	91364 SPA General Fixed Assets	64709000 SPA General Fixed Assets				17,131,773.50		17,131,773.50
Direct	064 Sports Authority Total			194,493.36	82,375.55	22,601,712.31	20,966,718.07	-	43,845,299.29
Direct	065 Water and Sewer	27312 W&S Debt Service	65550000 W&S Debt Service			4,824.21	39,822,254.85	4,549,433.16	44,376,512.22
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801100 W&S SW Delray-WHamilton Buyout				1,231,780.50		1,231,780.50
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801120 W&S SW Benzing/ParkTerr Buyout				74,103.37		74,103.37
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801140 W&S SW Pennington Bend Buyout				2,273.00		2,273.00
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801170 W&S SW SevereRepetitiveLossAcq				20,446.71		20,446.71
Direct	065 Water and Sewer	37039 W&S SW Flood 2010 Home Buyouts	65801190 W&S SW Mill Creek RiskMgt Proj				24,773.35		24,773.35
Direct	065 Water and Sewer	40017 GSD FY17 Capital Projects	65401017 W&S FY17 StormwaterHomeBuyouts			4,400.00	859,640.13		864,040.13
Direct	065 Water and Sewer	41113 W&S GSD StormwaterS/F FY13BCap	65411113 W&S Stormwater Program				(12,223.80)		(12,223.80)
Direct	065 Water and Sewer	41118 W&S GSD StormwaterS/F FY18BCap	65411118 W&S Stormwater FY18B SF Projs				642,478.89		642,478.89
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530040 W&S Commercial Paper COI			185,099.40			185,099.40
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530103 W&S CWWTP Misc Imprv	248,023.46	97,923.91				345,947.37
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530106 W&S OMH WTP Misc Imprv	65,305.12	23,602.65				88,907.77
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530107 W&S KRH WTP Misc Imprv	58,117.25	22,429.55				80,546.80
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530132 W&S WRES Misc Improvements	23,978.70	8,654.37				32,633.07
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65530177 W&S Laboratory Upgrades	8,266.39	3,422.14				11,688.53
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572120 W&S Ext & Replace Debt Service			1,014,554.14			1,014,554.14
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572130 W&S Ext & Replace Capital				77,124,824.56		77,124,824.56
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572150 W&S Capital Comm EQP					2,915,437.64	2,915,437.64
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572160 W&S Capital MIS Upgr	341,557.03	119,763.44		(461,320.47)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572171 W&S Capital Meter Prog	418,780.69	190,713.03		(609,493.72)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572225 W&S Financial Support Capital	267,940.36	113,378.05		(381,318.41)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572271 W&S Engr Admin - Capital	119,239.88	38,046.57		(157,286.45)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572272 W&S Engr Desgin - Capital	1,390,170.33	482,784.34	630.34	(1,872,954.67)		630.34
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572274 W&S Engr OAP Sup - Capital	501,788.54	152,779.96		(654,568.50)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572276 W&S Engr Planning - Capital	887,487.10	313,013.78	1,404.06	(1,200,500.88)		1,404.06
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572281 W&S Engr Inspection - Capital	1,361,597.88	476,947.35		(1,838,545.23)		(0.00)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572310 W&S Water Maint - Capital	15,225.51	5,941.70		(21,167.21)		0.00
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572435 W&S Lead Serv Repl	817,178.12	293,212.71		(1,110,390.83)		-
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572592 W&S Capital SPS Impr	339,053.30	131,219.08				470,272.38
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572627 W&S Capital DCWWTP Impro	123,180.45	42,422.73		(1,342,082.61)		(1,176,479.43)
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572652 W&S Capital WCWWTP Imprv	30,743.67	12,960.47				43,704.14
Direct	065 Water and Sewer	47335 W&S Extension & Replacement	65572660 W&S Capital Biosolids Mgmt	73,289.97	29,489.40				102,779.37
Direct	065 Water and Sewer	47410 W&S Construction Cap Proj FY10	65490001 W&S FA Closeout Transfers					126,597,978.61	126,597,978.61
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65403010 W&S Stormwater S/F FY10 CapPrj			296,072.84	11,029,043.40		11,325,116.24
Direct	065 Water and Sewer	49110 W&S GSD Stormwater S/F FY10Cap	65405010 W&S Stormwater Fairgrounds				1,194,981.00		1,194,981.00
Direct	065 Water and Sewer	67311 W&S Revenue	65525000 W&S Revenue			560,089.06		232,012,877.46	232,572,966.52
Direct	065 Water and Sewer	67311 W&S Revenue	65525199 W&S CAFR Eliminations					(363,160,289.23)	(363,160,289.23)
Direct	065 Water and Sewer	67331 W&S Operating	65501100 W&S Administration			1,523,371.00			1,523,371.00
Direct	065 Water and Sewer	67331 W&S Operating	65555030 W&S ALOB IT Application Supp	541,278.24	189,366.65	3,206,426.20			3,937,071.09
Direct	065 Water and Sewer	67331 W&S Operating	65555110 W&S Building Cleanings	151,594.33	32,309.37	435,104.85			619,008.55
Direct	065 Water and Sewer	67331 W&S Operating	65555210 W&S General Administration	384,937.84	117,328.02	69,425.81			571,691.67
Direct	065 Water and Sewer	67331 W&S Operating	65555330 W&S General Accounting	738,953.36	265,159.95	1,555,058.96			2,559,172.27
Direct	065 Water and Sewer	67331 W&S Operating	65555410 W&S Procurement Svcs	177,014.51	69,173.27	121,690.66			367,878.44
Direct	065 Water and Sewer	67331 W&S Operating	65555420 W&S Central Stores Inv ProcPrgr			(1,617.47)			(1,617.47)
Direct	065 Water and Sewer	67331 W&S Operating	65555510 W&S Oper Admin Key	200,842.79	58,449.32	43,908.99			303,201.10
Direct	065 Water and Sewer	67331 W&S Operating	65555520 W&S Admin Security	171,763.61	52,773.43	33,962.37			258,499.41
Direct	065 Water and Sewer	67331 W&S Operating	65555540 W&S Stormwater Security			(9,739.87)			(9,739.87)
Direct	065 Water and Sewer	67331 W&S Operating	65555570 W&S OHUD Administration			10,061.77			10,061.77
Direct	065 Water and Sewer	67331 W&S Operating	65555610 W&S Safety Train Session	73,574.55	29,476.49	11,943.03			114,994.07
Direct	065 Water and Sewer	67331 W&S Operating	65555620 W&S Occupation Health Svcs			3,648.95			3,648.95
Direct	065 Water and Sewer	67331 W&S Operating	65555630 W&S Skills Train & Coordin			31,723.29			31,723.29
Direct	065 Water and Sewer	67331 W&S Operating	65555710 W&S ALOB Exec Leade Key	1,058,565.15	325,953.26	883,414.39		5,988,700.00	8,256,632.80
Direct	065 Water and Sewer	67331 W&S Operating	65555720 W&S ALOB Communication Svcs	190,621.86	67,810.06	55,319.50			313,751.42
Direct	065 Water and Sewer	67331 W&S Operating	65555740 W&S KVB Median Irrigation			1,730.44			1,730.44
Direct	065 Water and Sewer	67331 W&S Operating	65555855 W&S Transfers			300.00			300.00
Direct	065 Water and Sewer	67331 W&S Operating	65555910 W&S Billing & Collections/Lobby	369,616.93	168,374.27	1,396,434.15	40,200.00		1,974,625.35
Direct	065 Water and Sewer	67331 W&S Operating	65556010 W&S Meter Reading Key Product	347,255.04	140,169.74	95,256.28			582,681.06
Direct	065 Water and Sewer	67331 W&S Operating	65556110 W&S Cash / Payment Processing	146,587.15	51,206.33	108,381.04			306,174.52
Direct	065 Water and Sewer	67331 W&S Operating	65556210 W&S Permits Key				(241.26)		(241.26)
Direct	065 Water and Sewer	67331 W&S Operating	65556310 W&S Phone Center Key	1,104,050.59	426,694.00	26,453.44			1,557,198.03
Direct	065 Water and Sewer	67331 W&S Operating	65556410 W&S W&S Field Activ Key	1,506,222.13	644,653.53	941,070.56	(28,066.12)		3,063,880.10
Direct	065 Water and Sewer	67331 W&S Operating	65556440 W&S Cust Svcs Gen Admin	121,645.14	42,313.63	361,741.87			525,700.64

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

Sum of Total Expense			Object Type							
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total	
Direct	065 Water and Sewer	67331 W&S Operating	65556510 W&S Planning/Locating Key			20.25			20.25	
Direct	065 Water and Sewer	67331 W&S Operating	65556520 W&S Fleet Svcs Coordinator	205,292.23	89,771.06	14,107.68			309,170.97	
Direct	065 Water and Sewer	67331 W&S Operating	65556530 W&S System Svcs Gen Admin	474,532.30	176,506.60	7,774,945.46		5,003,755.37	13,429,739.73	
Direct	065 Water and Sewer	67331 W&S Operating	65556540 W&S Admin Supp Svcs	(4,201.50)		182.17			(4,019.33)	
Direct	065 Water and Sewer	67331 W&S Operating	65556610 W&S Sewer Maint Key Day Cre	2,224,325.58	851,687.05	111,857.90	(202,238.01)		2,985,632.52	
Direct	065 Water and Sewer	67331 W&S Operating	65556810 W&S Water Maint Key Day Crew	5,576,414.77	2,204,188.67	1,243,095.03	(1,245,342.92)		7,778,355.55	
Direct	065 Water and Sewer	67331 W&S Operating	65556820 W&S Water Maint Day Repair			244.16			244.16	
Direct	065 Water and Sewer	67331 W&S Operating	65556840 W&S Water Maint Night Repair			16.00			16.00	
Direct	065 Water and Sewer	67331 W&S Operating	65557010 W&S Comm & Contract Key	5,024.17	2,223.48	40.20			7,287.85	
Direct	065 Water and Sewer	67331 W&S Operating	65557020 W&S Engineering Admin	599,897.72	214,047.35	219,690.64			1,033,635.71	
Direct	065 Water and Sewer	67331 W&S Operating	65557030 W&S Consent Decree Compl OAP	90,197.06	24,911.89	712.25			115,821.20	
Direct	065 Water and Sewer	67331 W&S Operating	65557110 W&S Devel Review Key	867,451.45	294,179.03	200,749.76	(696,647.16)		665,733.08	
Direct	065 Water and Sewer	67331 W&S Operating	65557210 W&S Inspection Key			980.68			980.68	
Direct	065 Water and Sewer	67331 W&S Operating	65557310 W&S Sys Imprv & Plan Key			1.44			1.44	
Direct	065 Water and Sewer	67331 W&S Operating	65557910 W&S Sewer Pump Stat Operations	32,796.43	9,862.73	5,581,468.92			5,624,128.08	
Direct	065 Water and Sewer	67331 W&S Operating	65557920 W&S Telemetry & Controls	223,110.48	85,461.20	1,695.67			310,267.35	
Direct	065 Water and Sewer	67331 W&S Operating	65557930 W&S Sewer Pump Stat Maint	1,694,508.71	678,732.79	1,729,917.08	(58,841.87)		4,044,316.71	
Direct	065 Water and Sewer	67331 W&S Operating	65558010 W&S Dry Creek Repairs Key	364,184.06	153,782.78	472,455.81			990,422.65	
Direct	065 Water and Sewer	67331 W&S Operating	65558020 W&S Central Repairs Key	2,209,982.18	852,358.16	1,363,915.48			4,426,255.82	
Direct	065 Water and Sewer	67331 W&S Operating	65558030 W&S Whites Creek Repairs Key	291,121.96	127,898.42	222,794.64			641,815.02	
Direct	065 Water and Sewer	67331 W&S Operating	65558310 W&S Wastewater Dry Creek Key	1,037,573.51	396,771.42	3,253,271.44			4,687,616.37	
Direct	065 Water and Sewer	67331 W&S Operating	65558320 W&S Wastewater Central Key	3,104,390.78	1,123,369.92	12,651,865.24			16,879,625.94	
Direct	065 Water and Sewer	67331 W&S Operating	65558330 W&S Wastewater Whites Cr Key	778,620.32	312,054.64	1,852,307.36			2,942,982.32	
Direct	065 Water and Sewer	67331 W&S Operating	65558340 W&S Dry Creek Administration	26,466.53	25,980.29	6,647.36			59,094.18	
Direct	065 Water and Sewer	67331 W&S Operating	65558350 W&S Central Administration	76,502.24	20,471.16	3,866.14			100,839.54	
Direct	065 Water and Sewer	67331 W&S Operating	65558360 W&S Whites Creek Administratio	21,624.30	16,011.51	4,430.57			42,066.38	
Direct	065 Water and Sewer	67331 W&S Operating	65558510 W&S Laboratory Administration	103,031.62	62,639.33	76,260.01			241,930.96	
Direct	065 Water and Sewer	67331 W&S Operating	65558520 W&S Laboratory Analysis	486,833.15	166,339.26	511,088.53	(1,359.88)		1,162,901.06	
Direct	065 Water and Sewer	67331 W&S Operating	65558530 W&S Environmental Compliance	363,075.07	132,811.06	488,410.36			984,296.49	
Direct	065 Water and Sewer	67331 W&S Operating	65558730 W&S Sec WW Central Key			(260.82)			(260.82)	
Direct	065 Water and Sewer	67331 W&S Operating	65558830 W&S Stadium Storm SPS MaintRp				(1,473.22)		(1,473.22)	
Direct	065 Water and Sewer	67331 W&S Operating	65558840 W&S Hamilton Cr Park Plant				(1,888.63)		(1,888.63)	
Direct	065 Water and Sewer	67331 W&S Operating	65559010 W&S Telemetry & Controls	134,657.67	55,139.67	87,351.51			277,148.85	
Direct	065 Water and Sewer	67331 W&S Operating	65559020 W&S Pump Stations			2,315,463.54			2,315,463.54	
Direct	065 Water and Sewer	67331 W&S Operating	65559030 W&S Reservoir General	218,345.37	98,827.23	1,100,852.81			1,418,025.41	
Direct	065 Water and Sewer	67331 W&S Operating	65559040 W&S Water Pump Station Maint	578,778.07	236,004.69	154,960.43			969,743.19	
Direct	065 Water and Sewer	67331 W&S Operating	65559210 W&S Laboratory Administration	81,647.52	29,728.77	1,004.10			112,380.39	
Direct	065 Water and Sewer	67331 W&S Operating	65559220 W&S Lab Analysis Water Key	542,829.46	205,252.86	15,688.83			763,771.15	
Direct	065 Water and Sewer	67331 W&S Operating	65560010 W&S Omohundro Plant MaintKey	588,106.16	238,024.40	477,676.60			1,303,807.16	
Direct	065 Water and Sewer	67331 W&S Operating	65560020 W&S KRHarrington Maint Key	488,267.06	187,913.60	436,457.86			1,112,638.52	
Direct	065 Water and Sewer	67331 W&S Operating	65560210 W&S Omohundro Operations	1,496,350.63	564,309.55	6,199,993.46			8,260,653.64	
Direct	065 Water and Sewer	67331 W&S Operating	65560220 W&S Omohundro Administration	81,536.19	39,819.05	69,149.99			190,505.23	
Direct	065 Water and Sewer	67331 W&S Operating	65560230 W&S Omohundro Rechlorination	175,528.67	64,563.05	9,837.78			249,929.50	
Direct	065 Water and Sewer	67331 W&S Operating	65560240 W&S Harrington Admin	298,939.36	109,302.41	20,145.30			428,387.07	
Direct	065 Water and Sewer	67331 W&S Operating	65560260 W&S OHUD Water Plant Ops			4,540.52			4,540.52	
Direct	065 Water and Sewer	67331 W&S Operating	65560270 W&S KR Harrington Operations	712,585.80	294,631.29	5,817,964.60			6,825,181.69	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582000 W&S SW Stormwater Revenue			277,438.30		24,439,147.55	24,716,585.85	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582500 W&S SW Non-Infrastructure Fas	425,907.89	142,727.30			574,407.16	1,143,042.35	
Direct	065 Water and Sewer	67411 W&S SW Stormwater Revenue	65582700 W&S SW Elimination					(24,439,147.55)	(24,439,147.55)	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581740 W&S SW Strmwater Vehicles O&M					1,107,936.10	1,107,936.10	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581750 W&S SW Stormwater Pump Station			12,473.53			12,473.53	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581800 W&S SW Gen Admin	434,195.19	152,416.53	1,449,855.47		4,834,200.00	6,870,667.19	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581810 W&S SW Devel Review & Permit	1,070,281.85	390,568.93	387,890.49			1,848,741.27	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581820 W&S SW Master Plan	192,526.16	77,230.59	6,890.19			276,646.94	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581830 W&S SW Routine Maint	2,369,053.48	959,011.24	1,527,507.87			4,855,572.59	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581840 W&S SW Water Quality	1,169,938.97	408,906.23	891,997.13			2,470,842.33	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581850 W&S SW Remedial Maint	380,223.04	138,477.87	36,277.07			554,977.98	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581860 W&S SW RM C Class Projects			3,805,416.57			3,805,416.57	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581870 W&S SW Street Sweeping Program			814,037.23			814,037.23	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581880 W&S SW Capital Projects NonBnd			113,408.54	(237,000.00)		(123,591.46)	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581890 W&S SW Parks Asst Home Buyout	101,378.73	7,755.43	37.12			109,171.28	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581910 W&S SW Watershed Improvement			48,803.50			48,803.50	
Direct	065 Water and Sewer	67431 W&S SW Stormwater Operating	65581980 W&S SW Soil Conservation	49,610.10	16,279.65	6,175.05			72,064.80	
Direct	065 Water and Sewer Total			46,818,889.46	17,678,866.69	76,848,217.06		119,931,847.91	20,424,436.27	281,702,257.39
Direct	067 General Hospital	30003 General Fund 4% Reserve	67201000 4% GHO General Hospital				511,670.14		511,670.14	

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	067 General Hospital	40119 GSD FY19B Capital Projects	67401119 GHO Misc Repairs Maint Equipmt			1,649,822.76			1,649,822.76
Direct	067 General Hospital Total					1,649,822.76	511,670.14		2,161,492.90
Direct	068 District Energy System (DES)	10101 GSD General	01101218 ADM District Energy System					1,640,300.00	1,640,300.00
Direct	068 District Energy System (DES)	28203 DES Debt Service 2012A	68113000 DES Debt Service 2012A				1,359,018.55	25,122.14	1,384,140.69
Direct	068 District Energy System (DES)	28204 DES Debt Service GO Bonds	68591000 DES Debt Service GO Bonds				80,015.98	1,559,514.59	1,639,530.57
Direct	068 District Energy System (DES)	49107 DES MCC Infrastructure FY11 CP	68403010 DES MCC Infrastructure CP			31,479.98		1,585.75	33,065.73
Direct	068 District Energy System (DES)	49109 DES FY10 Self-Funding Cap Proj	68401010 DES Misc Service Projects			84,270.15		10,573.92	94,844.07
Direct	068 District Energy System (DES)	49116 USD DES FY16 S/F Capital Projs	68401016 DES FY16 Misc Service Projects			87,552.85		635,360.10	722,912.95
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512000 DES Revenue					18,795,093.19	18,795,093.19
Direct	068 District Energy System (DES)	68200 DES Revenue Account (Oper)	68512100 DES CAFR Eliminations					(24,406,423.97)	(24,406,423.97)
Direct	068 District Energy System (DES)	68201 DES Oper General Acct	68511000 DES Oper General Account	160,085.49	43,294.54	13,483,955.49	2,351,930.33	6,096,389.93	22,135,655.78
Direct	068 District Energy System (DES)	68202 DES Oper EDS Repair&Replace	68513000 DES Oper EDS Repair&Replace			309,670.51		2,490.28	312,160.79
Direct	068 District Energy System (DES)	68206 DES Operating Reserve	68517000 DES Operating Reserve			61,652.15		69,208.66	130,860.81
Direct	068 District Energy System (DES) Total			160,085.49	43,294.54	14,058,581.13	3,790,964.86	4,429,214.59	22,482,140.61
Direct	070 Community Education Commission	10101 GSD General	70101000 CEC Community Education Admin	198,452.54	67,121.38	132,212.20			397,786.12
Direct	070 Community Education Commission	10101 GSD General	70101100 CEC Cohn Adult Community Ed			80,532.80			80,532.80
Direct	070 Community Education Commission	30170 Community Education Commission	70701000 CEC Community Educ Commission			41,120.90			41,120.90
Direct	070 Community Education Commission Total			198,452.54	67,121.38	253,865.90			519,439.82
Direct	071 Convention Center Authority	23100 CCA Debt Service 2010A-1	71130100 CCA Debt Service 2010A-1				5,588,418.75		5,588,418.75
Direct	071 Convention Center Authority	23101 CCA Debt Srvc Reserve 2010A-1	71130150 CCA Debt Service Resrv 2010A-1					53,185.89	53,185.89
Direct	071 Convention Center Authority	23200 CCA Debt Service 2010A-2	71130200 CCA Debt Service 2010A-2				11,324,472.46		11,324,472.46
Direct	071 Convention Center Authority	23201 CCA Debt Srvc Reserve 2010A-2	71130250 CCA Debt Service Resrv 2010A-2					159,520.23	159,520.23
Direct	071 Convention Center Authority	23300 CCA Debt Service 2010B	71130300 CCA Debt Service 2010B				35,054,621.65		35,054,621.65
Direct	071 Convention Center Authority	23301 CCA Debt Service Reserve 2010B	71130350 CCA Debt Service Reserve 2010B					426,954.81	426,954.81
Direct	071 Convention Center Authority	29999 CCA Debt Service CAFR	71130105 CCA Debt Service CAFR				(12,563,441.30)		(12,563,441.30)
Direct	071 Convention Center Authority	30031 Hotel Occ Convention Ctr 2007	01103310 ADM HOT Conv Ctr 2007 S2 Tax			21,269,191.98			21,269,191.98
Direct	071 Convention Center Authority	30041 HOT Event and Marketing	01103510 ADM HOT Event and MarketingTax			4,175,000.00			4,175,000.00
Direct	071 Convention Center Authority	30042 Hotel Occ Conv Ctr 1% Tax	01103250 ADM HOT Convention Ctr 1% Tax			14,540,227.90			14,540,227.90
Direct	071 Convention Center Authority	30043 Hotel Occ Conv Ctr 2007 1% Tax	01103255 ADM HOT Conv Ctr 2007 1% Tax			12,995,527.89			12,995,527.89
Direct	071 Convention Center Authority	30044 Hotel Tourist Promotion	01103280 ADM HOT Tourist Promotion			25,964,223.74			25,964,223.74
Direct	071 Convention Center Authority	30045 Hotel Occupancy Tourist Relate	01103290 ADM HOT Tourist Related			14,540,222.41			14,540,222.41
Direct	071 Convention Center Authority	30046 Hotel Occupancy General Fnd 1%	01103200 ADM HOT General Fund 1%					14,555,496.18	14,555,496.18
Direct	071 Convention Center Authority	30047 Hotel Occ 2007 1% SecondaryTDZ	01103260 ADM HOT 2007 1% Secondary TDZ				1,544,687.09		1,544,687.09
Direct	071 Convention Center Authority	30171 CCA Surplus Revenue 2010B	71130400 CCA Surplus Revenue 2010B			2,631,290.17		12,001,033.49	14,632,323.66
Direct	071 Convention Center Authority	30406 CCA CMHOF Maintenance Reserve	71701000 CCA CMHOF Connector Maint Rsvr			206,647.00			206,647.00
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440100 CCA Davidson Prefunction					(51,234.46)	(51,234.46)
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440200 CCA Concourse& Market Addition						146,271.05
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440300 CCA MCC Building Improvements						1,470,956.84
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440400 CCA NCC Redevelopment Garage						7,162,148.53
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440500 CCA NCC Redevel Conference Fac						697,549.78
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440600 CCA Lafayette Property						8,806,979.98
Direct	071 Convention Center Authority	40471 CCA Non-Bond Funded Cap Proj	71440700 CCA Bollard Project						3,927,458.84
Direct	071 Convention Center Authority	49999 CCA Capital Project CAFR	71400105 CCA Capital Project CAFR					(221,427,392.39)	(221,427,392.39)
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511100 CCA MCC Event Services	856,249.49	238,239.56	25,970.72			1,120,459.77
Direct	071 Convention Center Authority	60271 Music City Center Operations	71511150 FIN MCC Event Services	163,956.21	56,312.31	1,104.00			221,372.52
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512100 CCA MCC Engineering	1,033,855.57	272,213.63	5,710,210.44			7,016,279.64
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512200 CCA MCC Facilities	1,406,069.07	437,404.89	1,331,274.48			3,174,748.44
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512250 FIN MCC Facilities	65,096.99	33,789.91				98,886.90
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512300 CCA MCC Technology	332,695.29	102,964.86	854,092.11			1,289,752.26
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512350 FIN MCC Technology	207,192.13	69,886.47	1,104.00			278,182.60
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512400 CCA MCC Safety/Security	1,161,410.68	370,541.74	1,458,274.64			2,990,227.06
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512450 FIN MCC Safety/Security/Parkg	137,438.52	49,712.82				187,151.34
Direct	071 Convention Center Authority	60271 Music City Center Operations	71512500 CCA MCC Parking	310,724.85	71,512.75	517,322.13			899,559.73
Direct	071 Convention Center Authority	60271 Music City Center Operations	71513100 CCA MCC Food & Beverage			380,913.15			380,913.15
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514100 CCA MCC Sales Program	253,810.07	45,783.11	122,740.48			422,333.66
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514150 FIN MCC Sales Program	577,032.60	150,527.17	2,760.00			730,319.77
Direct	071 Convention Center Authority	60271 Music City Center Operations	71514200 CCA MCC Marketing & Public Rel	158,439.94	34,469.30	34,349.52			227,258.76
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515100 CCA MCC Finance & Admin	685,749.25	169,265.24	1,426,885.05			2,281,899.54
Direct	071 Convention Center Authority	60271 Music City Center Operations	71515150 FIN MCC Finance & Admin	254,719.26	66,212.93	1,104.00			322,036.19
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516100 CCA MCC Administration	560,883.45	(12,945.83)	501,704.73			1,049,642.35
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516150 FIN MCC Administration	693,051.31	134,502.16	1,104.00			828,657.47
Direct	071 Convention Center Authority	60271 Music City Center Operations	71516200 CCA MCC Purchasing/DBE	246,253.75	69,819.25	10,000.33			326,073.33
Direct	071 Convention Center Authority	60271 Music City Center Operations	71520100 CCA MCC FA/Debt				16,481,839.04		16,481,839.04
Direct	071 Convention Center Authority	63100 CCA Revenue 2010A	71530100 CCA Revenue 2010A					73,426,069.12	73,426,069.12
Direct	071 Convention Center Authority	63300 CCA Revenue 2010B	71530300 CCA Revenue 2010B					113,326,448.70	113,326,448.70

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	071 Convention Center Authority Total			9,104,628.43	2,360,212.27	108,703,244.87	69,431,631.18	14,555,496.18	204,155,212.93
Direct	075 Metro Action Commission (MAC)	10101 GSD General	01101204 ADM Metro Action Commission					5,474,900.00	5,474,900.00
Direct	075 Metro Action Commission (MAC)	30003 General Fund 4% Reserve	75201000 4% MAC			(1,861.13)			(1,861.13)
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	01700111 ADM MAC CAFR Consolidate					(4,997,980.01)	(4,997,980.01)
Direct	075 Metro Action Commission (MAC)	31500 MAC Admin & Leasehold	75701000 MAC Admin & LH Oper	876,620.72	255,604.73	1,527,194.26	246.34	3,750,308.71	6,409,974.76
Direct	075 Metro Action Commission (MAC)	31501 MAC Local Programs	75303100 MAC Fan and Cooling			1,735.44			1,735.44
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75302140 MAC Head Start	8,672,557.91	3,323,256.79	2,317,904.30		582,523.20	14,896,242.20
Direct	075 Metro Action Commission (MAC)	31502 MAC Headstart Grant	75308450 MAC Early Head Start	703,077.37	285,896.69	596,151.90		60,000.00	1,645,125.96
Direct	075 Metro Action Commission (MAC)	31503 MAC LIHEAP Grant	75303101 MAC LIHEAP	232,880.04	90,855.14	4,368,266.69		362,151.33	5,054,153.20
Direct	075 Metro Action Commission (MAC)	31504 MAC CSBG Grant	75303201 MAC CSBG Emergency Services	654,848.72	266,341.40	431,091.17		165,084.08	1,517,365.37
Direct	075 Metro Action Commission (MAC)	31505 MAC Summer Food Program	75303300 MAC Summer Food	160,442.92	41,132.74	261,822.21		(41,231.72)	422,166.15
Direct	075 Metro Action Commission (MAC)	31506 MAC CACFP	75302200 MAC CACFP	246,681.73	80,003.18	728,860.17		76,397.52	1,131,942.60
Direct	075 Metro Action Commission (MAC)	31508 MAC BF/AF Care Program	75302300 MAC HS B/F & A/F Care	251,127.44	33,528.60	6,251.93		39,421.32	330,329.29
Direct	075 Metro Action Commission (MAC)	31511 MAC Parent Club Federal Funds	75705000 MAC Parent Club Federal Fd					4,585.22	4,585.22
Direct	075 Metro Action Commission (MAC)	31512 MAC Community Srvc Assistance	75704000 MAC Community Srvc Assistance			189,253.16		15,440.59	204,693.75
Direct	075 Metro Action Commission (MAC)	31514 MAC ComSrv Poverty Summit	75306100 MAC ComSrv PovertySummit(CSPS)			12,688.41		3,250.00	15,938.41
Direct	075 Metro Action Commission (MAC)	31519 MAC Share the Warmth	75308540 MAC Share the Warmth Program			9,163.92			9,163.92
Direct	075 Metro Action Commission (MAC)	40018 GSD FY18 Capital Projects	75401018 MAC Repairs/Major Maintenance			955,827.75	226,453.40		1,182,281.15
Direct	075 Metro Action Commission (MAC) Total			11,798,236.85	4,376,619.27	11,404,350.18	226,699.74	5,494,850.24	33,300,756.28
Direct	076 Nashville Career Advancement Center (N)	10101 GSD General	01101213 ADM NCAC Local Match	44,101.53	10,697.51	15,636.35		346,207.86	416,643.25
Direct	076 Nashville Career Advancement Center (N)	10101 GSD General	01101687 ADM SummerYouth Employ Prg					60,867.84	60,867.84
Direct	076 Nashville Career Advancement Center (N)	10101 GSD General	01101691 ADM NCAC Nash Constr Readiness	177,401.48	81,215.58	183,185.96		6,385.96	448,188.98
Direct	076 Nashville Career Advancement Center (N)	31000 NCAC Expenditure Clearing	76342010 NCAC Cost Pool Clearing	105,737.84	35,107.67	21,470.51			162,316.02
Direct	076 Nashville Career Advancement Center (N)	31005 NCAC One Stop Operations	76340170 NCAC One Stop DES 02J5 AllOth			37,437.23			37,437.23
Direct	076 Nashville Career Advancement Center (N)	31009 NCAC Other Grants	76340630 NCAC Local&NYAW AO YouthDevel	192,295.09	29,192.23	27,083.76		1,428.92	250,000.00
Direct	076 Nashville Career Advancement Center (N)	31009 NCAC Other Grants	76341000 NCAC Local NYAW AO ALOB	5,269.49	382.36	90,784.12		350.30	96,786.27
Direct	076 Nashville Career Advancement Center (N)	31009 NCAC Other Grants	76701110 NCAC OpportunityNow Foundation	523,557.52	15,784.12	31,890.71			571,232.35
Direct	076 Nashville Career Advancement Center (N)	31009 NCAC Other Grants	76701120 NCAC VOCA Grant	4,289.23	1,366.95	2,625.08			8,281.26
Direct	076 Nashville Career Advancement Center (N)	31200 NCAC WIA Youth PY13	76362125 NCAC WIA Youth PY13			(300.00)			(300.00)
Direct	076 Nashville Career Advancement Center (N)	31231 NCAC WIA Dislocated Wkr PY 17	76362470 NCAC WIA Dislocated Wkr PY17			-			-
Direct	076 Nashville Career Advancement Center (N)	31235 NCAC WIOA Adult FY17	76362490 NCAC WIOA Adult FY17			-			-
Direct	076 Nashville Career Advancement Center (N)	31241 NCAC Incumbent Worker FY17	76372430 NCAC Incumbent Worker FY17			(10,145.00)			(10,145.00)
Direct	076 Nashville Career Advancement Center (N)	31243 NCAC DSLWK PY17	76372450 NCAC DSLWK PY17	6,835.09	2,434.27	(794.60)			8,474.76
Direct	076 Nashville Career Advancement Center (N)	31245 NCAC Youth PY18	76372470 NCAC Youth PY18	53,089.73	14,080.53	378,368.30		75,628.58	521,167.14
Direct	076 Nashville Career Advancement Center (N)	31246 NCAC Adult FY18	76372480 NCAC Adult FY18	75,022.61	21,834.62	87,069.84		33,637.61	217,564.68
Direct	076 Nashville Career Advancement Center (N)	31247 NCAC DSLWK FY18	76372490 NCAC DSLWK FY18	59,925.12	15,374.51	298,402.14			373,701.77
Direct	076 Nashville Career Advancement Center (N)	31247 NCAC DSLWK FY18	76372495 NCAC Adult Transfer			159,229.47			159,229.47
Direct	076 Nashville Career Advancement Center (N)	31249 NCAC SNAP 18	76372510 NCAC SNAP 18			40,626.00		3,409.44	44,035.44
Direct	076 Nashville Career Advancement Center (N)	31250 NCAC NMTWDB Grant	76372520 NCAC NMTWDB	364,328.48	122,211.60	3,022,432.34			3,508,972.42
Direct	076 Nashville Career Advancement Center (N)	31251 NCAC Transition Funds	76372521 NCAC Transition Funds	26,606.81	5,939.23	177,679.42			210,225.46
Direct	076 Nashville Career Advancement Center (N)	31252 NCAC Admin Transition Funds	76372522 NCAC Admin Transition Funds	39,731.32	13,153.67	228.53			53,113.52
Direct	076 Nashville Career Advancement Center (N)	31253 NCAC RESEA FY19	76372523 NCAC RESEA FY19	156.88	12.01	2,730.19			2,899.08
Direct	076 Nashville Career Advancement Center (NCAC) Total			1,678,348.22	368,786.86	4,565,640.35		527,916.51	7,140,691.94
Direct	077 Metro Development & Housing Authority	10101 GSD General	01101693 ADM MDHA VASH Pilot Program			65,154.23			65,154.23
Direct	077 Metro Development & Housing Authority	10101 GSD General	01101998 ADM MDHA Prop Tax Increments			9,280,781.88			9,280,781.88
Direct	077 Metro Development & Housing Authority	18301 USD General	01191998 ADM MDHA Prop Tax Increments			2,163,615.28			2,163,615.28
Direct	077 Metro Development & Housing Authority	30003 General Fund 4% Reserve	77201000 4% MDHA			93,537.00			93,537.00
Direct	077 Metro Development & Housing Authority	40017 GSD FY17 Capital Projects	77401017 MDHA Infrastructure Improv-Hsg			3,014,250.48			3,014,250.48
Direct	077 Metro Development & Housing Authority	40209 GSD FY10 Non-BAB Capital Projs	77411010 MDHA African Am Museum				3,835,284.05		3,835,284.05
Direct	077 Metro Development & Housing Authority (MDHA) Total					14,617,338.87	3,835,284.05		18,452,622.92
Direct	078 Metropolitan Transit Authority (MTA)	10101 GSD General	01101304 ADM Subsidy MTA			48,635,900.00			48,635,900.00
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78403013 MTA Murfreesboro Road BRT			319,965.88			319,965.88
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78407013 MTA Music City Circuit Buses			2,260.00			2,260.00
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78408013 MTA Grant Matches Special			20,989.28			20,989.28
Direct	078 Metropolitan Transit Authority (MTA)	40013 GSD FY13 Capital Projects Fund	78409013 MTA RTA - Property Improvements			4,390.46			4,390.46
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78401014 MTA * The AMP			284,973.47			284,973.47
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78405014 MTA Grant Match-RTA thru MTA14			580,800.80			580,800.80
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78408014 MTA* Paratransit Vehicles			316,569.32			316,569.32
Direct	078 Metropolitan Transit Authority (MTA)	40014 GSD FY14 Capital Projects	78409014 MTA Myatt Building Renovations			248,748.30			248,748.30
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78402015 MTA Building Renovations			1,515,203.79			1,515,203.79
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78403015 MTA BRT Lite Infrastructure			189,747.37			189,747.37
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78404015 MTA RTA - Grant Match			350,000.00			350,000.00
Direct	078 Metropolitan Transit Authority (MTA)	40015 GSD FY15 Capital Projects	78406015 MTA Replacement Buses/Vehicles			6,709,834.49			6,709,834.49
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78401016 MTA Replacement Buses			7,277,500.00			7,277,500.00
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78402016 MTA - Grant Match			800,243.68			800,243.68

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

Sum of Total Expense			Object Type				Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	Grand Total
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78403016 MTA Paratransit Vehicles			982,548.68			982,548.68
Direct	078 Metropolitan Transit Authority (MTA)	40016 GSD FY16 Capital Projects	78404016 MTA RTA - Grant Match			202,616.94			202,616.94
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78401017 MTA Replacement Buses			10,033,115.01			10,033,115.01
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78402017 MTA Grant Matches			1,620,432.43			1,620,432.43
Direct	078 Metropolitan Transit Authority (MTA)	40017 GSD FY17 Capital Projects	78403017 MTA * Fare Collection System			2,941,776.53			2,941,776.53
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78401018 MTA Access Ride Replacements			39,987.00			39,987.00
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78402018 MTA Replacement Buses			4,658,659.80			4,658,659.80
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78406018 MTA Fare Collection System			1,199,873.23			1,199,873.23
Direct	078 Metropolitan Transit Authority (MTA)	40018 GSD FY18 Capital Projects	78408018 MTA Engineering Studies - MTA			328,926.14			328,926.14
Direct	078 Metropolitan Transit Authority (MTA)	60002 MTA-Component Unit	78501000 MTA Administration	214,999.98	54,646.27	751.88			270,398.13
Direct	078 Metropolitan Transit Authority (MTA) Total			214,999.98	54,646.27	89,265,814.48			89,535,460.73
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80106000 MNPS Debt Service			692,273.63	99,607,689.33		100,299,962.96
Direct	080 Metro Nashville Public Schools (MNPS)	25104 MNPS Debt Service	80109104 MNPS Debt Srv General Revenue			781,964.25			781,964.25
Direct	080 Metro Nashville Public Schools (MNPS)	30053 POL ARRA 2009 JAG Grant	80305030 MNPS* ARRA 2009 JAG Grant				2,610.56		2,610.56
Direct	080 Metro Nashville Public Schools (MNPS)	35039 MNPS Flood 2010	80700510 MNPS NAECC56 Litton MS			24,036.12			24,036.12
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701003 MNPS CLASS Fiscal			116,146.25			116,146.25
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701015 MNPS ELL Program Donations			1,543.32			1,543.32
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701016 MNPS Guidance Donations			48,221.77			48,221.77
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701019 MNPS Dollar General-325GlenHS	12,225.00	935.21	249.17			13,409.38
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701021 MNPS CMA-Keep the MusicPlaying			165,046.51			165,046.51
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701024 MNPS School Choice Festival			16,061.63			16,061.63
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701025 MNPS MMU - NPEF			81,049.88			81,049.88
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701030 MNPS School Staff Dev Donation			390.88			390.88
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701035 MNPS Q5CB Interest Payment					1,618,699.30	1,618,699.30
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701045 MNPS STAR Awards	140.00	10.71	28,879.79			29,030.50
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701047 MNPS Student Visit Honorarium			62,747.08			62,747.08
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701051 MNPS NBPTS i3 grant	38,323.00	6,643.74	1,853.52			46,820.26
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701070 MNPS Shape the State-Antioch M			(462.90)			(462.90)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701073 MNPS Predators Foundation			4,430.62			4,430.62
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701075 MNPS Big Machine Label - MMU			66,833.64	4,297.00		71,130.64
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701081 MNPS Maplewood-Ingersol Rand	425.00	72.55	20,200.00			20,697.55
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701084 MNPS FFA - Whites Creek			19,645.48			19,645.48
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701085 MNPS PearlCohn-Caterpilla			(30.00)			(30.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701093 MNPS ECMC - Antioch HS			24,593.90			24,593.90
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701094 MNPS Restorative Peace Centers			1,089.33			1,089.33
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701096 MNPS Vanderbilt Univ NU GRANT	54,790.21	27,095.12				99,418.02
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701097 MNPS Dollar General-828 EL	5,079.36	854.36	585.70		17,532.69	6,519.42
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701098 MNPS TCRS Pension Contribution			14,096,974.15			14,096,974.15
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701099 MNPS TN Arts Comm-STS			3,000.00			3,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701100 MNPS Capital Exp-outside reven			523,217.49	1,404,536.84		1,927,754.33
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701103 MNPS Bellsouth E-Rate			443,899.60			443,899.60
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701116 MNPS Adult Voc Ed Training			12,922.99			12,922.99
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701140 MNPS Music & Arts Prog	3,492.50	630.92	14,562.37			18,685.79
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701145 MNPS Dual Enrollment Program			7,096.00			7,096.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701148 MNPS Grammy Foundation	34,698.88	4,752.47	11,228.33			50,679.68
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701153 MNPS Dell - STEAM			4,920.00			4,920.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701155 MNPS TSU Agriculture Bioscienc	11,080.00	1,982.65	5,992.65			19,055.30
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701162 MNPS Shape the State-Marshall			(980.00)			(980.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701166 MNPS Clear the Air-Pearl Cohn			1,135.48			1,135.48
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701171 MNPS Robotic - Antioch HS			(5,324.01)			(5,324.01)
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701200 MNPS NoVo Foundation SEL			91,699.66			91,699.66
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701237 MNPS CTE Work Based Learning	6,885.00	1,193.52	11,223.85			19,302.37
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701308 MNPS Caterpillar Fall Hamilton			6,150.00			6,150.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701550 MNPS Rockefeller SEL Maplewood			4,977.50			4,977.50
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701615 MNPS Overton RISE			9,895.70			9,895.70
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701705 MNPS Project Lit Summit	478.55	91.54	2,273.49			2,843.58
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80701787 MNPS Duke Energy- Whites Creek			12,444.79			12,444.79
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702001 MNPS Library School Donations			12,374.91			12,374.91
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702004 MNPS Edgenuity NCAA Eligibilit			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702007 MNPS IT Dept Dell Technology			121,693.50	161,511.89		283,205.39
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702028 MNPS Communities In Schools			139,199.39			139,199.39
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702035 MNPS Charter School Office	908,844.51	162,420.78	22,593.44			1,093,858.73
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702036 MNPS Charter School Office App			2,620.01			2,620.01
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702045 MNPS Bookkeeper Training Donat			899.28			899.28
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702550 MNPS Maplewood GEODIS OHL Auto	6,499.69	811.31	689.00			8,000.00

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702787 MNPS Whites Creek Rockefeller			1,775.00			1,775.00
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80702929 MNPS Before/AfterCare PreKCtr	336,470.93	55,010.63	72,145.43			463,626.99
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80703550 MNPS Maplewood Bridgestone			133.26			133.26
Direct	080 Metro Nashville Public Schools (MNPS)	35119 MNPS Special Projects	80704550 MNPS Maplewood GEODIS OHL Scho	4,135.31	748.91	14,733.65			19,617.87
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101001 MNPS Director of Schools	871,595.78	225,608.41	771,452.18			1,868,656.37
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101002 MNPS Curriculum & Instruction	4,698,679.01	1,301,497.83	4,996,450.85			10,996,627.69
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101003 MNPS Purchasing	639,357.62	215,367.33	15,856.59			870,581.54
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101004 MNPS Accounting	1,251,055.82	465,529.39	10,243.35			1,726,828.56
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101006 MNPS Human Resources & Org Dev	4,558,314.59	1,024,411.65	1,867,403.89			7,450,130.13
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101007 MNPS Information Technology	7,920,396.90	2,841,855.07	4,769,391.73			15,531,643.70
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101008 MNPS Student Assignment Svcs	651,695.73	232,369.87	227,033.98			1,111,099.58
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101010 MNPS Discipline Services	1,850,768.00	582,034.84	498,971.46			2,931,774.30
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101011 MNPS Chief Operating Officer	184,619.72	56,188.24				240,807.96
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101014 MNPS Instructional Support	5,420.44	957.64				6,378.08
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101015 MNPS Business and Facility Svc	244,939.92	60,609.89	99,714.57			404,724.38
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101016 MNPS Guidance	351,775.05	108,315.82	32,276.81		4,018,074.30	4,510,441.98
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101017 MNPS Operations			21,778,565.17			21,778,565.17
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101018 MNPS Library Media & Tech			7,788.39			7,788.39
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101019 MNPS Textbook Services			2,219,743.42			2,219,743.42
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101020 MNPS School Social Work	2,744,570.83	956,599.20	81,566.15			3,782,736.18
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101022 MNPS Transportation	4,391,125.57	1,715,486.34	6,594,391.74			12,701,003.65
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101023 MNPS Construction	403,798.31	103,043.34	445,416.79			952,258.44
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101025 MNPS Attendance	553,693.34	208,527.49	8,656.79			770,877.62
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101026 MNPS Student Family Services	1,885,051.36	900,209.63	31,178.71			2,816,439.70
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101037 MNPS Info Mgmt & Decision	3,277,165.49	1,370,540.88	73,867.25			4,721,573.62
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101028 MNPS Community Achieves	1,277,532.61	412,455.82	154,348.44			1,844,336.87
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101030 MNPS Special Leave		1,000.00	1,178.30			1,178.30
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101033 MNPS Smaller Learning Comm SLC	199,657.39	55,354.50	421,669.60			676,681.49
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101036 MNPS Student Services	168,226.77	49,310.92	225.72			217,763.41
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101037 MNPS Career & Technical Edu	243,453.25	67,777.29	208,805.62			520,036.16
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101038 MNPS Curriculum & Instruction	753,295.63	215,071.47	52,151.12			1,020,518.22
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101043 MNPS School Audit	428,432.21	184,976.52	70,732.02			684,140.75
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101044 MNPS Insurance and Retirement	692,478.11	341,645.89	18,812.19			1,052,936.19
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101045 MNPS Business Office	1,144,579.16	233,517.19	5,581,428.61		1,442,000.00	8,401,524.96
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101046 MNPS Mail and Delivery	527,765.64	277,000.59	259,658.70			1,064,424.93
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101047 MNPS Pupil Personnel	3,860,608.17	1,337,901.55	59,459.99			5,257,969.71
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101048 MNPS Library Services	115,231.98	29,476.75	341,722.69	50,955.12		537,386.54
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101050 MNPS Homebound	91,134.10	30,189.21	57,671.58			178,994.89
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101051 MNPS Hearing Impaired	(2,072.47)	(1,425.51)				(3,497.98)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101052 MNPS Speech	(1,544.20)	(5,707.26)				(7,251.46)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101053 MNPS Employee Relations	472,461.88	111,763.38	1,907.39			586,132.65
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101055 MNPS Research and Evaluation	1,039,590.02	322,395.53	1,644,308.13			3,006,293.68
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101056 MNPS Family Information Center	431,280.42	193,683.83	9,876.54			634,840.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101061 MNPS Athletic Department			613,384.79			613,384.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101064 MNPS Exceptional Education	8,741,836.23	3,150,057.12	6,174,658.04		731,046.94	18,797,598.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101066 MNPS Board Members	290,210.24	89,143.23	107,275.07	307.60		486,936.14
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101067 MNPS Curriculum&Instruction-VS	900.00	160.29				1,060.29
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101068 MNPS Magnet Schools	900.00	161.28				1,061.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101071 MNPS Curriculum&Instruction-ES	2,800.00	500.02				3,300.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101072 MNPS Curriculum&Instruction-MS	1,900.00	340.82				2,240.82
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101073 MNPS Curriculum&Instruction-HS	3,900.00	695.46				4,595.46
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101074 MNPS Federal Programs	197,670.87	57,339.36	41,336.24			296,346.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101080 MNPS Division Teaching & Learn	936,344.21	252,426.03	70,644.05			1,259,414.29
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101083 MNPS* Supply Center	147.38	29.47	5,406.60			5,583.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101085 MNPS Maintenance	7,909,535.79	3,415,904.28	6,688,712.29	12,399.96	128,820.18	18,155,372.50
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101088 MNPS Communications	887,475.54	257,203.68	129,460.87			1,274,140.09
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101090 MNPS County Pension Employees			649,403.86			649,403.86
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101091 MNPS City Pension Employees			351,092.12			351,092.12
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101093 MNPS Metro Pension Employees			22,963,140.45		4,285,000.00	27,248,140.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101095 MNPS Bus Drivers	7,094,220.75	3,279,001.70				10,373,222.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101100 MNPS Margaret Allen Middle	2,207,275.03	766,271.59	160,459.71			3,134,006.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101105 MNPS Anqui Elementary	2,394,689.19	874,712.10	146,037.70			3,415,438.99
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101110 MNPS Antioch High	8,274,505.90	2,658,928.19	839,550.48			11,772,984.57
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101111 MNPS Antioch Middle	3,445,978.92	1,215,892.74	327,681.05			4,989,552.71
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101114 MNPS W A Bass Adult Program	346,831.65	103,129.22	12,941.94			462,902.81

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

Sum of Total Expense			Object Type					Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers		
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101115 MNPS*Bailey Middle			68,034.52			68,034.52	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101116 MNPS W A Bass ALC	887,842.49	292,341.95	3,964.15			1,184,148.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101117 MNPS Transitions at Bass	404,160.18	124,210.22	149,403.62			677,774.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101120 MNPS Jere Baxter Middle	1,297,329.92	417,002.93	183,072.31			1,897,405.16	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101122 MNPS Lakeview Elementary	2,783,463.49	964,170.21	311,187.32			4,058,821.02	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101130 MNPS Bellevue Middle	3,158,085.04	1,162,863.90	333,676.96			4,654,625.90	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101135 MNPS Bellshire Elementary	1,870,124.33	687,109.03	175,124.09			2,732,357.45	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101142 MNPS The Big Picture School	1,417,580.50	475,530.33	193,107.06			2,086,217.89	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101145 MNPS Norman Binkley Elementary	2,963,084.66	1,053,110.96	191,025.21			4,205,220.83	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101150 MNPS*Bordeaux Elementary	(152.24)	(27.14)	8,460.22			8,280.84	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101152 MNPS Ivanetta H Davis ELC	1,095,950.18	390,249.33	98,278.48			1,584,477.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101155 MNPS*Brick Church Middle			32,382.64			32,382.64	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101165 MNPS Buena Vista Elementary	1,708,957.02	554,580.03	132,795.59			2,396,332.64	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101175 MNPS Ida B Wells Elementary	2,008,097.79	595,590.84	138,540.13			2,742,228.76	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101180 MNPS*Cameron Middle			45,695.82			45,695.82	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101182 MNPS Cane Ridge High	7,448,967.57	2,542,818.96	731,709.25			10,723,495.78	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101184 MNPS Cane Ridge Elementary	2,678,837.49	906,417.89	251,404.24			3,836,659.62	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101185 MNPS Carter-Lawrence Elem	1,593,261.17	528,267.61	110,914.83			2,232,443.61	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101186 MNPS Casa Azafran ELC	475,626.35	149,860.49	155,191.19			780,678.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101187 MNPS*Jere Baxter ALC			1,905.69			1,905.69	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101200 MNPS Chadwell Elementary	1,830,858.83	586,492.01	193,950.53			2,611,301.37	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101205 MNPS Charlotte Park Elementary	2,448,607.85	818,993.52	184,360.50			3,451,961.87	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101211 MNPS The Academy-Old Cockrill	756,047.67	275,343.03	59,522.45			1,090,913.15	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101215 MNPS Cockrill Elementary	2,139,461.31	718,608.47	157,487.91			3,015,557.69	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101220 MNPS* Cohn Adult High School			59,238.18			59,238.18	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101225 MNPS Cole Elementary	3,923,366.96	1,344,201.14	190,938.06			5,458,506.16	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101230 MNPS Hattie Cotton Elementary	1,580,919.04	464,277.02	148,226.83			2,193,422.89	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101235 MNPS Crieve Hall Elementary	2,308,393.95	842,292.62	140,370.86			3,291,057.43	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101238 MNPS Croft Middle	3,206,690.62	1,140,741.01	219,618.44			4,567,050.07	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101240 MNPS Cumberland Elementary	1,565,598.04	483,981.46	57,698.09			2,107,277.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101242 MNPS Nashville School of Arts	2,452,018.41	834,589.10	437,818.28			3,724,425.79	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101252 MNPS Dodson Elementary	2,606,099.60	844,494.33	131,101.17			3,581,695.10	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101260 MNPS Donelson Middle	3,660,307.85	1,312,394.03	298,411.96			5,271,113.84	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101265 MNPS Dupont Elementary	2,205,333.57	795,692.09	134,558.90			3,135,584.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101270 MNPS Dupont Hadley Middle	3,139,650.56	1,198,307.44	277,784.20			4,615,742.20	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101275 MNPS Dupont Tyler Middle	2,899,629.57	977,534.03	236,723.26			4,113,886.86	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101278 MNPS Eagle View Elementary	2,372,592.77	826,982.84	307,458.15			3,507,033.76	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101280 MNPS Eakin Elementary	2,986,960.82	1,048,667.60	113,280.56			4,148,908.98	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101284 MNPS McGruder Assess Center			14,673.56			14,673.56	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101285 MNPS John Early Museum Magnet	1,696,515.98	588,580.18	205,390.22			2,490,486.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101290 MNPS East Nashville Magnet	3,012,486.75	1,030,980.23	134,550.96			4,178,017.94	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101295 MNPS East Middle			255,190.99			255,190.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101296 MNPS East Nash Middle	1,652,340.16	530,628.50	291,289.39			2,474,258.05	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101308 MNPS Fall-Hamilton Elementary	1,999,198.00	667,638.32	190,089.67			2,856,925.99	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101310 MNPS J E Moss Elementary	4,207,557.34	1,402,197.36	269,673.04			5,879,427.74	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101315 MNPS Gateway Elementary	1,562,581.39	570,851.51	176,807.90			2,310,240.80	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101320 MNPS Glenciff Elementary	2,620,954.68	893,245.75	64,998.82			3,579,199.25	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101325 MNPS Glenciff High School	5,221,003.00	1,742,513.17	774,061.42			7,737,577.59	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101330 MNPS Glendale Elementary	2,026,744.28	759,456.25	89,607.85			2,875,808.38	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101335 MNPS Glengarry Elementary	2,119,651.48	741,577.81	194,029.87			3,055,259.16	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101340 MNPS*Glenn Elementary	12,427.68	3,266.53	85,824.08			101,518.29	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101345 MNPS Glenview Elementary	2,960,407.48	1,014,654.96	203,055.42			4,178,117.86	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101350 MNPS Goodlettsville Elementary	1,936,508.16	669,899.17	115,128.70			2,721,536.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101355 MNPS Goodlettsville Middle	2,702,662.63	928,606.72	264,070.68			3,895,340.03	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101360 MNPS Gower Elementary	3,250,385.36	1,255,311.05	188,142.78			4,693,839.19	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101365 MNPS Gra Mar Middle	1,722,951.21	578,621.18	216,434.14			2,518,006.53	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101370 MNPS Granbery Elementary	3,496,334.08	1,255,934.46	162,031.34			4,914,299.88	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101375 MNPS Alex Green Elementary	1,714,111.02	588,953.96	129,910.69			2,432,975.67	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101380 MNPS Julia Green Elementary	2,347,719.09	828,509.34	142,363.67			3,368,592.10	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101395 MNPS Harpeth Valley Elementary	3,524,883.47	1,349,639.91	171,875.37			5,046,398.75	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101397 MNPS Harris-Hillman Special Ed	2,227,855.04	804,148.06	167,110.07			3,199,113.17	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101400 MNPS Haynes Middle	1,431,458.67	512,360.15	216,153.67			2,159,972.49	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101405 MNPS Haywood Elementary	3,276,151.02	1,102,586.61	213,878.55			4,592,616.18	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101410 MNPS Head Middle	2,491,464.49	901,034.72	192,119.72			3,584,618.93	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101415 MNPS Hermitage Elementary	2,086,896.45	755,531.12	132,949.09			2,975,376.66	

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101419 MNPS Cambridge Early Learning	47,813.38		4,230.23	3,792.92		55,836.53
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101420 MNPS Hickman Elementary	2,660,526.05		937,829.84	183,442.30		3,781,798.19
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101422 MNPS TheAcademy-Hickory Hollow	746,840.82		244,012.72	86,799.79		1,077,653.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101434 MNPS H G Hill Middle	3,255,618.97		1,121,191.09	220,410.58		4,597,220.64
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101435 MNPS Hillsboro High	5,694,927.19		2,021,656.90	464,781.38		8,181,365.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101440 MNPS Hillwood High	5,051,360.73		1,727,377.23	590,365.58		7,369,103.54
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101448 MNPS Cora Howe School	1,735,897.25		659,506.86	126,912.11		2,522,316.22
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101450 MNPS Hume-Fogg High	3,540,656.68		1,294,744.59	467,823.58		5,303,224.85
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101451 MNPS Hull Jackson Elementary	2,392,324.74		853,626.50	182,443.34		3,428,394.58
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101452 MNPS Hunters Lane High	5,898,751.27		1,982,829.17	718,589.06		8,600,169.50
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101454 Available				9,205.19		9,205.19
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101455 MNPS Inglewood Elementary	1,334,479.93		455,771.05	177,412.45		1,967,663.43
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101460 MNPS Andrew Jackson Elementary	2,530,494.66		1,061,056.02	157,154.30		3,748,704.98
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101465 MNPS Joelton Elementary	1,588,179.19		604,761.19	117,827.22		2,310,767.60
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101470 MNPS Joelton Middle	1,485,538.83		463,695.89	185,779.07		2,135,013.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101475 MNPS*Johnson School				83,878.02		83,878.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101480 MNPS Johnson ALC	1,620,104.90		533,302.66	29,300.33		2,182,707.89
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101485 MNPS Jones Paideia	1,505,896.18		514,985.31	116,580.66		2,137,462.15
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101495 MNPS Tom Joy Elementary	2,286,522.52		742,184.96	192,891.44		3,221,598.92
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101496 MNPS A Z Kelley Elementary	3,863,964.10		1,493,103.65	286,245.79		5,643,313.54
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101497 MNPS Martin Luther King Magnet	4,591,074.73		1,460,113.20	448,817.23		6,500,005.16
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101498 MNPS John F Kennedy Middle	3,691,084.87		1,155,201.53	367,525.07		5,213,811.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101500 MNPS Robert E Lillard Elem	1,761,489.76		634,678.96	123,281.79		2,519,450.51
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101505 MNPS*Kirkpatrick Elementary				(2,047.38)		(2,047.38)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101510 MNPS Isaac Litton Middle	2,298,317.89		854,485.72	275,233.20		3,428,036.81
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101520 MNPS Lockeland Elementary	1,505,314.10		553,325.57	90,190.31		2,148,829.98
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101522 MNPS Ruby Major Elementary	2,477,571.89		904,327.63	198,556.32		3,580,455.84
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101525 MNPS* McCann ALC				538.00		538.00
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101530 MNPS McGavock Elementary	1,598,037.03		523,671.28	146,278.26		2,267,986.57
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101535 MNPS McGavock High	9,932,739.93		3,544,495.53	988,881.99		14,466,117.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101535 MNPS McKissack Middle	2,052,657.26		670,261.54	222,821.42		2,945,740.22
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101540 MNPS McMurray Middle	3,748,912.79		1,278,103.56	370,052.93		5,397,069.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101545 MNPS Madison Middle School	2,654,009.44		883,840.46	477,232.57		4,015,082.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101548 MNPS Special Ed Early Childhood	234,626.09		76,201.25			310,827.34
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101550 MNPS Maplewood High	3,749,345.44		1,248,164.42	358,256.91		5,355,766.77
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101551 MNPS Thurgood Marshall Middle	3,938,479.33		1,283,726.29	430,342.61		5,652,548.23
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101552 MNPS Henry C Maxwell Elem	2,930,804.27		949,112.55	188,594.38		4,068,511.20
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101555 MNPS Meigs Middle Magnet	2,835,707.20		1,037,713.97	194,983.29		4,068,404.46
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101560 MNPS Dan Mills Elementary	2,637,600.49		964,228.74	186,883.01		3,788,712.24
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101562 MNPS Middle College High Sch	612,786.12		216,968.86	85,669.30		915,424.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101563 MNPS John Trotwood Moore MS	3,223,922.13		1,083,521.48	370,673.84		4,678,117.45
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101575 MNPS Thomas A Edison Elem	3,170,808.33		1,156,788.22	170,671.39		4,498,267.94
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101576 MNPS Mt View Elementary	3,260,706.21		1,138,814.51	241,350.61		4,640,871.33
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101577 MNPS Apollo Middle	3,658,321.35		1,274,624.21	454,238.50		5,387,184.06
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101585 MNPS Murrell School	1,318,920.08		439,766.59	71,492.61		1,830,179.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101590 MNPS Napier Elementary	1,849,981.92		618,920.81	136,907.40		2,605,810.13
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101595 MNPS Neelys Bend Elementary	1,606,806.08		530,416.94	161,093.01		2,298,316.03
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101600 MNPS*Neelys Bend Middle	18,508.35		5,885.29	39,104.49		63,498.13
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101610 MNPS Old Center Elementary	2,066,703.48		741,982.20	122,155.51		2,930,841.19
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101612 MNPS William Henry Oliver MS	4,089,003.23		1,472,289.78	338,586.51		5,899,879.52
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101613 MNPS The Academy at Opry Mills	603,790.23		221,580.25	35,024.90		860,395.38
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101615 MNPS John Overton High	8,483,649.15		2,949,920.52	862,746.52		12,296,316.22
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101618 MNPS Paragon Mills Elementary	3,122,165.86		1,075,960.51	252,069.24		4,450,195.61
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101620 MNPS Park Avenue Elementary	2,118,783.27		691,743.73	158,276.83		2,968,803.83
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101632 MNPS Pearl Cohn High	3,179,090.37		998,626.06	462,566.79	171.98	4,640,455.20
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101640 MNPS Pennington Elementary	1,749,087.14		640,794.33	129,228.91		2,519,110.38
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101650 MNPS Percy Priest Elementary	2,421,127.04		985,313.69	155,337.30		3,561,778.03
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101655 MNPS Martin Profess Dev Ctr	1,204,488.81		421,498.04	1,213,572.74		2,839,559.59
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101665 MNPS Robertson Academy	298,066.95		106,797.17	45,597.05		450,461.17
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101670 MNPS Rosebank Elementary	1,655,371.62		574,904.47	123,856.60		2,354,132.69
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101675 MNPS Rose Park Middle	1,992,665.26		677,156.88	203,358.52		2,873,180.66
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101680 MNPS* Ross Elementary	6,779.22		3,252.44	7,574.88		17,606.54
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101681 MNPS Ross Early Learning Ctr	1,309,810.31		441,514.32	120,239.79		1,871,564.42
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101682 MNPS May Werthan Shayne Elem	3,348,300.14		1,230,445.99	231,516.02		4,810,262.15
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101685 MNPS Shwab Elementary	1,873,570.38		671,253.81	126,317.63		2,671,141.82

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

Sum of Total Expense			Object Type				Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101686 MNPS Smith Springs Elem	2,627,057.25		900,383.19	183,451.96		3,710,892.40
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101690 MNPS Stanford Elementary	2,324,739.56		922,053.48	208,381.35		3,455,174.39
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101704 MNPS Stratford STEM Magnet MS	10,752.00		1,824.77	69,903.51		82,480.28
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101705 MNPS Stratford STEM Magnet HS	4,958,233.85		1,664,165.80	372,243.24		6,994,642.89
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101710 MNPS Stratton Elementary	2,601,195.94		885,739.01	250,983.70		3,737,918.65
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101715 MNPS Sylvan Park Elementary	2,292,866.34		831,667.81	148,971.64		3,273,505.79
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101717 MNPS Tulip Grove Elementary	2,509,380.76		971,315.21	140,243.05		3,620,939.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101718 MNPS The Cohn Learning Center	1,043,720.04		346,518.30	112,286.14		1,502,524.48
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101725 MNPS Tusculum Elementary	3,568,947.94		1,227,311.36	183,572.91		4,979,832.21
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101730 MNPS Two Rivers Middle	1,879,729.93		649,543.14	199,488.06		2,728,761.13
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101735 MNPS Una Elementary	3,598,958.77		1,211,436.76	260,241.87		5,070,637.40
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101748 MNPS Nashville Virtual School	932,720.45		270,456.06	166,143.36		1,369,319.87
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101755 MNPS Warner Elementary	1,484,198.23		475,035.69	125,428.04		2,084,661.96
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101765 MNPS Waverly Belmont ES	2,310,979.95		777,334.35	189,123.44		3,277,437.74
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101770 MNPS West End Middle	2,439,699.38		845,334.17	303,154.40		3,588,187.95
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101775 MNPS Westmeade Elementary	2,132,951.68		784,088.21	134,624.67		3,051,664.56
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101783 MNPS Creswell Middle Prep SOA	1,941,645.24		689,970.87	245,324.91		2,876,941.02
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101784 MNPS Robert Churchwick Museum	2,048,055.65		622,220.95	118,533.33		2,788,809.93
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101787 MNPS Whites Creek High	3,107,150.77		1,057,966.13	560,289.46		4,725,406.36
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101790 MNPS John B Whitsett Elem	2,187,497.80		753,985.07	123,559.19		3,065,042.06
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101805 MNPS Wright Middle	3,677,060.34		1,235,208.01	235,172.66		5,147,441.01
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101828 MNPS ELL	3,223,376.20		904,927.45	699,837.98		4,828,141.63
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101835 MNPS Safety and Security	1,783,833.96		642,829.26	518,507.40		2,945,170.62
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101865 MNPS Vision	(3,534.57)		679.05			(2,855.52)
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101881 MNPS Day to Day Sub Area I	43,497.32		9,345.52			52,842.84
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101884 MNPS Sub & Clerical Aides	12,074.99		951.58			13,026.57
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101888 MNPS Staff Development				1,371.61		1,371.61
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101894 MNPS BEP Teacher Supply				1,385,306.92		1,385,306.92
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101925 MNPS Fixed Assets & Inventory	1,238,814.38		465,316.19	376,988.90		2,081,119.47
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80101995 MNPS Special Ed Bus Sub	9,491,809.44		4,267,211.76			13,759,021.20
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80111000 MNPS General Revenue				6,470,407.73		6,470,407.73
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80122045 MNPS Project 22 Transportation	720,422.69		139,469.17	(708,645.88)		151,245.98
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80150045 MNPS Project 50				550,093.95	330.00	130,130,607.17
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80160045 MNPS Project 60	430,547.37		131,154.77	(63,195.17)		498,506.97
Direct	080 Metro Nashville Public Schools (MNPS)	35131 MNPS General Purpose	80198045 MNPS Project 98	98,423.89		12,149.54	104,935.78		215,509.21
Direct	080 Metro Nashville Public Schools (MNPS)	35133 MNPS Unemployment Comp	80704000 MNPS Unemployment Compensation				317,272.00		317,272.00
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701181 MNPS Cameron College Prep				6,500,185.94		6,500,185.94
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701286 MNPS East End Prep				8,877,641.36		8,877,641.36
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701305 MNPS Explore! Community				2,986,925.23		2,986,925.23
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701457 MNPS Intrepid Prep				5,862,630.23		5,862,630.23
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701499 MNPS KIPP Kirkpatrick ES(KIRK)				4,914,480.64		4,914,480.64
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701501 MNPS KIPP Nash College Prep ES				2,648,834.29		2,648,834.29
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701502 MNPS KIPP Academy				3,777,729.20		3,777,729.20
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701503 MNPS KIPP Nash College Prep MS				3,889,086.41		3,889,086.41
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701504 MNPS KIPP Collegiate High Sch				3,968,510.20		3,968,510.20
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701506 MNPS Knowledge Academies				2,735,832.25		2,735,832.25
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701507 MNPS LEAD Prep Southeast				7,142,145.09		7,142,145.09
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701508 MNPS LEAD Academy				4,378,684.99		4,378,684.99
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701511 MNPS Knowledge Academies HS				3,598,055.88		3,598,055.88
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701512 MNPS KA at the Crossing				2,923,335.60		2,923,335.60
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701517 MNPS Liberty Collegiate				4,544,261.18		4,544,261.18
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701589 MNPS Nash Academy of Computer				2,963,134.51		2,963,134.51
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701592 MNPS Nashville Classical				4,055,179.18		4,055,179.18
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701594 MNPS Nash Preparatory				3,499,550.81		3,499,550.81
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701605 MNPS New Vision Academy				1,237,286.41		1,237,286.41
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701652 MNPS Purpose Prep				3,655,596.84		3,655,596.84
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701660 MNPS Republic High School				6,745,377.32		6,745,377.32
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701667 MNPS Rocketship Nash NE Elem				4,336,804.56		4,336,804.56
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701668 MNPS Rocketship United				5,704,868.37		5,704,868.37
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701687 MNPS Smithson Craighead Acad				1,946,767.49		1,946,767.49
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701695 MNPS Stem Preparatory				5,340,697.40		5,340,697.40
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701696 MNPS STEM Prep HS				4,761,911.56		4,761,911.56
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701712 MNPS STRIVE Collegiate Academy				3,763,030.62		3,763,030.62
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701743 MNPS Valor Flagship Academy				7,484,172.23		7,484,172.23
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80701744 MNPS Valor Voyager Academy				5,298,175.88		5,298,175.88

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

Sum of Total Expense				Object Type			Non Operating		Grand Total
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Expenses	Transfers	
Direct	080 Metro Nashville Public Schools (MNPS)	35135 MNPS Charter School	80706118 MNPS Brick Church College Prep			38,684.00			38,684.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80301711 MNPS*IDEA-Part B Discretion 11			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80302719 MNPS IDEA Preschool FY19	195,195.93	98,893.42	30,755.86		10,291.98	335,137.19
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303716 MNPS*IDEA-Part B FY16			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303717 MNPS*IDEA-Part B FY17	86.78	6.64	(10,258.39)			(10,164.97)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303718 MNPS* IDEA-Part B FY18	10,550.52	912.01	(12,013.23)		550.70	0.00
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303719 MNPS IDEA-Part B FY19	11,282,057.46	4,139,445.19	4,037,058.58		861,443.76	20,320,004.99
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80303720 MNPS IDEA-Part B FY20	(58,594.50)	(7,427.83)	(114.49)			(66,136.82)
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80311719 MNPS IDEA Discr Stwidge FY19			57,824.80		2,513.00	60,337.80
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80312717 MNPS*IDEA Discretionary SPDG			5.95			5.95
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80313719 MNPS SP ED TRANS SCH-WORK FY19	74,139.09	26,208.05	31.61		5,102.10	105,480.85
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80314719 MNPS IDEA-Discretionary FY19	20,384.05	1,559.36				21,943.41
Direct	080 Metro Nashville Public Schools (MNPS)	35137 MNPS IDEA	80322719 MNPS IDEA Discr PreK FY19			16,915.36			16,915.36
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302014 MNPS * Title I FY2013 - 2014			(2,246.95)			(2,246.95)
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302016 MNPS*Title I FY2015 - 2016			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302017 MNPS*Title I FY2016 - 2017			0.00			0.00
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302018 MNPS* Title I FY2017 - 2018	68,732.39	6,317.90	957,693.99		36,119.34	1,068,863.62
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302019 MNPS Title I FY2018 - 2019	14,404,196.64	4,112,716.50	10,565,794.46		985,854.54	30,068,562.14
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80302020 MNPS Title I FY2019 - 2020	(16,042.48)	(4,551.98)				(20,594.46)
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312018 MNPS Title I SIG Priority Sch	705,707.19	177,739.65	2,114,624.05		73,866.60	3,071,937.49
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312107 MNPS Title IA Neglected FY18			100,652.85		2,424.17	103,077.02
Direct	080 Metro Nashville Public Schools (MNPS)	35154 MNPS Title I	80312108 MNPS Title ID Delinquent FY18			297,270.26		5,307.32	302,577.58
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80703000 MNPS Nutrition Svc Commodities			3,255,812.19			3,255,812.19
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705031 MNPS Nutrition Service Central	1,603,657.39	570,609.76	(28,199.94)	4,929.00	6,048.00	2,157,044.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705032 MNPS Nutrition Svc Internal	241,351.64	80,929.90	12,571.25		2,268.00	337,120.79
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705034 MNPS Nutrition Service Subs	4,890.19	374.11			378.00	5,642.30
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705079 MNPS Nutrition Service Roving	66,698.40	53,805.48	2,283.90		756.00	123,543.78
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705100 MNPS Margaret Allen Middle	91,715.46	55,748.65	154,660.47		850.50	302,975.08
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705105 MNPS Amqui Elementary	111,280.46	76,192.34	202,277.79		945.00	390,695.59
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705110 MNPS Antioch High	273,326.05	122,349.30	512,680.85		2,740.50	911,096.70
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705111 MNPS Antioch Middle	143,972.33	82,870.22	286,573.39		1,228.50	514,644.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705118 MNPS Brick Church College Prep	84,816.74	54,732.47	140,564.32		756.00	280,869.53
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705120 MNPS Jere Baxter Middle	79,239.84	36,356.34	102,253.02		567.00	218,416.20
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705122 MNPS Lakeview Elementary	100,135.21	37,232.57	217,399.33	113,121.28	1,039.50	468,927.89
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705130 MNPS Bellevue Middle	77,994.35	46,165.33	127,112.57		756.00	252,028.25
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705135 MNPS Bellshire Elementary	87,963.86	35,961.81	145,390.07		818.37	270,134.11
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705142 MNPS The Big Picture School			10,938.92			10,938.92
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705145 MNPS Norman Binkley Elementary	103,436.38	49,069.49	215,123.25		1,039.50	368,668.62
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705152 MNPS Ivanetta H Davis ELC	72,381.08	27,725.97	117,521.29		661.50	218,289.84
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705165 MNPS Buena Vista Elem EO	75,247.99	32,360.15	111,364.52		534.87	219,507.53
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705175 MNPS Ida B Wells Elementary	74,279.49	22,418.15	130,000.10	46,119.40	629.37	273,446.51
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705181 MNPS Cameron College Prep	164,620.50	56,214.42	269,672.83		1,606.50	492,114.25
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705182 MNPS Cane Ridge High	217,031.52	109,298.44	451,129.42		1,890.00	779,349.38
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705184 MNPS Cane Ridge Elementary	130,892.39	47,656.73	241,460.73		1,134.00	421,143.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705185 MNPS Carter Lawrence Elem	73,793.61	37,804.53	119,211.84		536.76	231,346.74
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705200 MNPS Chadwell Elementary	63,795.23	31,203.47	124,963.03		440.37	220,402.10
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705205 MNPS Charlotte Park Elementary	104,655.42	74,223.22	172,211.85	84,687.25	945.00	436,722.74
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705215 MNPS Cockrill Elementary	114,572.06	42,885.02	171,255.21		1,134.00	329,846.29
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705225 MNPS Cole Elementary	122,877.27	88,921.29	308,734.82		1,134.00	521,667.38
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705230 MNPS Hattie Cotton Elementary	72,865.11	36,470.05	126,978.71	108,034.00	567.00	344,914.87
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705234 MNPS Creswell Elementary			16.50			16.50
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705235 MNPS Crieve Hall Elementary	52,232.47	16,432.09	84,079.54		442.26	153,186.36
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705238 MNPS Croft Margaret Elise Mid	76,280.10	30,628.27	193,172.88		472.50	300,553.75
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705240 MNPS Cumberland Elementary	104,414.31	37,230.59	134,127.47		945.00	276,717.37
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705242 MNPS Nashville School of Arts	60,960.53	26,553.08	88,117.92		567.00	176,198.53
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705252 MNPS Dodson Elementary	119,069.85	79,009.08	166,770.29		1,039.50	365,888.72
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705260 MNPS Donelson Middle	126,815.44	65,366.86	194,656.31		1,134.00	387,972.61
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705265 MNPS Dupont Elementary	61,003.18	32,293.77	128,652.86	291,273.52	534.87	513,758.20
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705270 MNPS Dupont Hadley Middle	120,163.27	55,477.18	196,372.03		1,039.50	373,051.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705275 MNPS Dupont Tyler Middle	137,877.14	74,097.34	222,473.02	383,766.52	1,134.00	819,348.02
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705278 MNPS Eagle View Elementary	128,553.54	58,296.35	262,654.13		945.00	450,449.02
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705280 MNPS Eakin Elementary	80,569.28	44,281.39	191,556.22		820.26	317,227.15
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705285 MNPS John Early Museum Magnet	76,307.20	40,300.88	106,522.34		631.26	223,761.68
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705286 MNPS East End Preparatory	130,163.67	74,096.03	351,302.40		1,228.50	556,790.60
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705290 MNPS East Nashville Magnet	130,200.45	65,642.89	153,920.34	311,317.98	945.00	662,026.66

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

Sum of Total Expense				Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses		Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705296 MNPS East Nash Magnet Middle	88,599.40	36,195.42	119,473.97			661.50	244,930.29
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705308 MNPS Fall Hamilton Elem EO	78,233.84	37,794.44	181,880.15			567.00	298,475.43
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705310 MNPS J E Moss Elementary	185,772.76	78,648.37	396,846.19			1,323.00	662,590.32
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705315 MNPS Gateway Elementary	52,398.84	23,600.50	86,025.85			440.37	162,465.56
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705320 MNPS Glenciff Elementary	109,145.64	38,685.74	192,548.83			756.00	341,136.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705325 MNPS Glenciff High	168,505.22	40,925.76	305,823.25			1,606.50	516,860.73
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705330 MNPS Glendale Elementary	40,725.96	38,130.44	78,925.93			253.26	158,035.59
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705335 MNPS Gengary Elementary	100,562.18	55,024.20	182,269.95			756.00	338,612.33
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705340 MNPS Glenn Elementary EO			3,477.54				3,477.54
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705345 MNPS Glenview Elementary	183,919.18	123,550.24	295,619.77			1,512.00	604,601.19
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705350 MNPS Goodlettsville Elementary	73,246.36	27,000.15	129,880.31		20,970.12	567.00	251,663.94
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705355 MNPS Goodlettsville Middle	90,564.94	50,172.76	191,170.65			661.50	332,569.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705360 MNPS Gower Elementary	124,672.56	90,830.56	147,542.92			1,007.37	364,053.41
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705365 MNPS Gra Mar Middle	105,695.13	52,601.57	146,618.63			756.00	305,671.33
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705370 MNPS Granbery Elementary	81,002.22	61,428.03	133,495.32			629.37	276,554.94
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705375 MNPS Alex Green Elementary	92,151.71	66,184.33	126,979.71			850.50	286,166.25
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705380 MNPS Julia Green Elementary	47,290.18	20,421.71	62,243.78			378.00	130,333.67
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705395 MNPS Harpeth Valley Elementary	73,561.75	46,164.24	128,145.02			629.37	248,500.38
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705397 MNPS Harris-Hillman Special Ed	43,742.08	30,340.52	62,637.11		20,138.13	345.87	157,203.71
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705400 MNPS Haynes Middle	68,601.13	44,673.82	109,196.04			472.50	222,943.49
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705405 MNPS Haywood Elementary	170,579.31	63,945.33	269,217.44		107,878.08	1,134.00	612,754.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705410 MNPS Head Middle Magnet	101,261.22	60,579.00	125,086.24			756.00	287,682.46
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705415 MNPS Hermitage Elementary	71,123.04	38,690.02	144,705.51			631.26	255,149.83
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705419 MNPS Cambridge Early Learning	47,491.34	32,514.75	61,460.29			440.37	141,906.75
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705420 MNPS Hickman Elementary	106,099.41	71,712.87	208,540.05			945.00	387,297.33
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705425 MNPS HighlandHghts KIPP	672.22	52.69	336.06				1,060.97
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705434 MNPS H G Hill Middle	112,834.58	58,206.58	216,798.43			1,134.00	388,973.59
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705435 MNPS Hillsboro High	92,533.41	45,264.24	129,947.06			661.50	268,406.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705440 MNPS Hillwood High	170,247.10	61,223.78	272,271.95			1,417.50	505,160.33
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705448 MNPS Cora Howe School	35,974.35	9,421.12	43,044.92			156.87	88,597.26
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705450 MNPS Hume Fogg Magnet	69,287.35	28,333.03	104,082.61			567.00	202,269.99
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705451 MNPS Hull Jackson Montessori	98,491.89	40,525.77	149,664.55			567.00	289,249.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705452 MNPS Hunters Lane High	207,596.15	97,615.53	296,860.63			1,890.00	603,962.31
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705455 MNPS Inglewood Elementary	50,522.60	17,367.12	119,716.83			378.00	187,984.55
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705460 MNPS Andrew Jackson Elementary	67,582.34	35,315.03	120,760.11			534.87	224,192.35
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705465 MNPS Joelton Elementary	84,454.52	65,819.42	100,397.09			567.00	251,238.03
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705470 MNPS Joelton Middle	86,022.45	35,618.52	129,257.29			661.50	251,559.76
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705475 MNPS Johnson School			8,704.85				8,704.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705480 MNPS Johnson ALC	33,766.39	18,888.41	44,429.01			251.37	97,335.18
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705485 MNPS Jones Paideia	67,760.76	31,644.07	106,111.51			534.87	206,051.21
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705495 MNPS Tom Joy Elementary	102,371.15	48,592.30	213,667.77			756.00	365,387.22
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705496 MNPS A Z Kelley Elementary	130,676.38	53,423.51	349,034.29			1,134.00	534,268.18
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705497 MNPS Martin Luther King Magnet	114,757.06	58,694.72	161,185.64			945.00	335,582.42
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705498 MNPS Kennedy Middle	129,761.75	56,087.67	233,584.87			1,103.76	420,538.05
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705499 MNPS KIPP Kirkpatrick	89,320.17	27,458.06	196,208.71			850.50	313,837.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705500 MNPS Robert E Lillard Elem	75,410.17	26,992.35	131,893.62		265,422.02	756.00	500,474.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705502 MNPS KIPP Academy	99,480.63	47,142.82	245,667.67			945.00	393,236.12
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705503 MNPS KIPP Nash College Prep MS	112,159.48	44,253.12	241,818.21			756.00	398,986.81
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705507 MNPS Lead Prep Southeast	94,291.05	37,554.88	221,308.93			945.00	354,099.86
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705508 MNPS LEAD Academy	12,787.46	1,801.17	33.63			189.00	14,811.26
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705510 MNPS Isaac Litton Middle	70,990.32	18,712.43	142,108.24			472.50	232,283.49
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705520 MNPS Lockeland Elementary	27,485.54	5,819.58	61,582.95			189.00	95,077.07
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705522 MNPS Ruby Major Elementary	68,638.73	26,163.96	191,233.75			567.00	286,603.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705530 MNPS McGavock Elementary	54,510.81	23,536.54	117,482.41			534.87	196,064.63
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705532 MNPS McGavock High	225,115.47	140,191.06	481,422.39		46,614.00	2,173.50	895,516.42
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705535 MNPS McKissack Middle	88,734.54	41,055.80	121,791.13			756.00	252,337.47
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705540 MNPS McMurray Middle	161,712.83	81,864.92	301,190.19			1,795.50	546,583.44
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705545 MNPS Madison Middle School	111,737.53	38,978.40	198,789.12			912.87	350,417.92
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705550 MNPS Maplewood High	98,438.31	45,801.01	186,064.84			945.00	331,249.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705551 MNPS Thurgood Marshall Middle	129,084.72	50,944.66	260,303.50			1,323.00	441,655.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705552 MNPS Maxwell Elementary	142,476.88	73,158.83	252,532.80			1,323.00	469,491.51
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705555 MNPS Meigs Middle Magnet	91,305.31	54,137.34	101,395.09			756.00	247,593.74
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705560 MNPS Dan Mills Elementary	57,253.05	23,230.30	101,601.95			472.50	182,557.80
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705562 MNPS Middle College High Sch			71.98				71.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705563 MNPS John Trotwood Moore MS	60,590.16	28,648.66	95,337.14		19,766.13	440.37	204,782.46

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705575 MNPS Thomas A Edison Elem	131,058.63	68,733.66	326,981.72		1,290.87	528,064.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705576 MNPS Mt View Elementary	131,645.10	45,728.83	270,915.86		1,323.00	449,612.79
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705577 MNPS Apollo Middle	141,376.56	45,190.41	272,542.35		1,134.00	460,243.32
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705580 MNPS Murphy ALC			222.03			222.03
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705585 MNPS Murrell School	46,077.87	16,413.65	32,544.51		315.63	95,351.66
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705590 MNPS Napier Elementary EO	116,291.50	40,978.81	188,823.19		850.50	346,944.00
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705592 MNPS Nashville Classical	66,956.26	32,327.02	148,369.20		661.50	248,313.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705595 MNPS Neelys Bend Elementary	86,048.24	40,274.65	110,537.76		661.50	237,522.15
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705601 MNPS Neelys Bend College Prep	95,832.28	80,007.33	145,661.28		756.00	322,256.89
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705610 MNPS Old Center Elementary	84,465.58	52,953.44	161,777.22		631.26	299,827.50
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705612 MNPS William Henry Oliver MS	90,294.00	49,606.28	173,987.39		850.50	314,738.17
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705615 MNPS Overton High	203,401.20	72,367.22	449,042.64		2,079.00	726,890.06
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705618 MNPS Paragon Mills Elementary	164,037.83	94,780.44	272,339.23		1,323.00	532,480.50
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705620 MNPS Park Avenue Elementary EO	146,631.63	61,837.74	261,289.40		1,512.00	471,270.77
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705632 MNPS Pearl Cohn High	74,318.13	30,728.15	136,443.82	6,644.41	472.50	248,607.01
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705640 MNPS Pennington Elementary	62,360.21	26,352.21	129,790.75		534.87	219,038.04
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705650 MNPS Percy Priest Elementary	48,786.09	34,576.24	79,312.69		345.87	163,020.89
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705670 MNPS Rosebank Elementary	61,199.68	18,324.06	114,876.37		472.50	194,872.61
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705675 MNPS Rose Park Middle	50,987.60	16,669.60	79,701.52		440.37	147,799.09
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705680 MNPS Ross Elementary			576.62			576.62
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705681 MNPS Ross Early Learning Ctr	52,611.03	20,540.68	90,450.87		567.00	164,169.58
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705682 MNPS May Werthan Shayne Elem	102,218.57	50,507.95	152,406.55		850.50	305,983.57
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705685 MNPS Shawb Elementary	83,647.90	28,136.00	156,686.19		661.50	269,131.59
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705686 MNPS Smith Springs Elem	140,351.90	65,501.36	222,543.55	3,926.07	1,134.00	433,456.88
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705690 MNPS Stanford Elementary	62,243.49	23,517.52	90,726.08		536.76	177,023.85
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705696 MNPS Stem High School	147,806.79	57,535.03	333,722.11		1,701.00	540,764.93
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705705 MNPS Stratford STEM Magnet HS	160,816.72	75,732.62	278,076.42		1,512.00	516,137.76
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705710 MNPS Stratton Elementary	103,919.49	40,832.23	202,297.06		1,009.26	348,058.04
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705715 MNPS Sylvan Park Elementary	34,333.41	9,303.87	85,474.10		378.00	129,489.38
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705717 MNPS Tulip Grove Elementary	89,876.67	48,701.24	148,761.93		756.00	288,095.84
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705718 MNPS The Cohn Learning Center			796.36			796.36
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705725 MNPS Tusculum Elementary	204,766.00	95,275.58	324,649.40		1,890.00	626,580.98
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705730 MNPS Two Rivers Middle	102,098.59	40,573.14	158,774.19		945.00	302,390.92
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705735 MNPS Una Elementary	142,177.18	62,171.17	271,617.34		1,323.00	477,288.69
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705755 MNPS Warner Elementary EO	69,927.34	30,536.37	104,899.42		567.00	205,930.13
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705765 MNPS Waverly Belmont ES	58,571.64	33,245.02	129,954.80		440.37	222,211.83
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705770 MNPS West End Middle	41,624.73	24,787.98	85,291.41	117,358.85	378.00	269,440.97
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705775 MNPS Westmeade Elementary	68,271.50	32,949.58	119,040.11	80,876.23	631.26	301,768.68
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705783 MNPS Creswell Middle Prep SOA	88,924.70	49,685.22	118,129.53		756.00	257,495.45
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705784 MNPS Robert Churchwell Museum	85,921.44	32,409.96	156,159.06		756.00	275,246.46
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705787 MNPS Whites Creek High	108,199.93	53,600.80	164,313.24	278,590.33	945.00	605,649.30
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705790 MNPS John B Whitsitt Elem	105,403.97	29,037.37	184,719.90		756.00	319,917.24
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705805 MNPS Wright Middle	126,373.59	50,048.60	244,146.52		945.00	421,513.71
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705810 MNPS Nutrition Svcs Warehouse	204,924.57	85,197.08	119,471.73	10,355.16	567.00	420,515.54
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705834 MNPS Nutr Serv Roving Cashiers	103,198.22	51,098.58	4,157.36		1,134.00	159,588.16
Direct	080 Metro Nashville Public Schools (MNPS)	35158 MNPS School Lunchroom	80705838 MNPS Nutrition Svc Roving Mgrs	18,221.99	7,144.13	435.49		378.00	26,179.61
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80301510 MNPS Title IIA-NonPublic			328,976.39		12,567.47	341,543.86
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304418 MNPS* Title III FY2018		(63.84)	321.63		1,875.70	2,133.49
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304419 MNPS Title III FY2019	1,032,486.64	308,969.26	473,960.47		80,896.68	1,896,313.05
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304420 MNPS Title III FY2020	(16,235.36)	(5,864.98)				(22,100.34)
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80304518 MNPS Title III Immigrant Disc	60,722.98	20,722.17	115,305.74		189.00	196,939.89
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80307407 MNPS NCLB Consolidated Admin	1,914,601.02	601,675.45	169,285.16		113,790.44	2,799,352.07
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308015 MNPS*Title II A FY2014 - 2015			-			-
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308017 MNPS*Title II A FY2016 - 2017			20,587.26		360.43	20,947.69
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308018 MNPS*Title II A FY2017 - 2018	4,577.50	785.62	143,902.78		6,377.75	155,643.65
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308019 MNPS Title II A FY2018 - 2019	1,755,927.23	582,114.57	656,097.41		122,965.24	3,117,104.45
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80308020 MNPS Title II A FY2019 - 2020	(47,126.74)	(16,617.58)	(562.75)			(64,307.07)
Direct	080 Metro Nashville Public Schools (MNPS)	35160 MNPS Other Title Grants	80309010 MNPS II-A Principal Pipeline	32,500.00	5,684.67	81,394.78		3,276.97	122,856.42
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307019 MNPS ROTC USAF FY 19	177,787.19	40,001.37				217,788.56
Direct	080 Metro Nashville Public Schools (MNPS)	35164 MNPS ROTC	80307119 MNPS ROTC ARMY FY 19	100,181.61	15,824.71				116,006.32
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80301217 MNPS ACE Initiative	108,919.14	30,704.12	54,151.35		8,251.65	202,026.26
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303118 MNPS* CSH FY2018			12,268.88			12,268.88
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303119 MNPS CSH FY2019	173,743.88	47,899.68	12,374.65		661.50	234,679.71
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80303120 MNPS CSH FY2020	(3,727.92)	(862.73)				(4,590.65)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305014 MNPS * LEAPS Lottery - Ed FY14			-			-

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305018 MNPS*LEAPS Lottery for Ed FY18	2,968.22		240.29	(3,468.15)		(259.64)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305019 MNPS LEAPS Lottery for Ed FY19	194,897.90		37,902.62	250,547.44	12,772.00	496,119.96
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305617 MNPS* FRC FY2017				(216.15)		(216.15)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305618 MNPS* FRC FY2018				(0.06)		(0.06)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80305619 MNPS FRC FY2019				227,238.45		227,238.45
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308517 MNPS* TN Safe Schools FY17				(1,703.72)		(1,703.72)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308518 MNPS* TN Safe Schools FY18	2,595.68		489.75	(7,885.43)		(4,800.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308519 MNPS TN Safe Schools FY19	216,564.16		33,729.38	181,558.74	11,423.40	462,862.79
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80308520 MNPS TN Safe Schools FY20	(2,340.52)		627.26			(1,713.26)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80309519 MNPS Safe Sch Equip FY19					935,895.70	935,895.70
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311172 MNPS TN ARTS Spoken Word grant				1,185.00		1,185.00
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311219 MNPS VOCA Grant FY19	65,468.15		18,259.10	19,529.79	4,699.13	107,956.17
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80311220 MNPS VOCA Grant FY20	2,617.43		1,071.63			3,689.06
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80313518 MNPS Read to be Ready Coaching				1,474.63		1,474.63
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314018 MNPS Priority School State Gr	11,000.00		1,880.24	358,081.74	52,326.66	423,288.64
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80314119 MNPS School Level Impr Grant	28,665.49		4,573.18	340,729.74		373,968.41
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315019 MNPS PreK State FY19	2,760,224.88		969,562.27		164,284.82	3,894,071.97
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315417 MNPS Read to be Ready				(581.24)		(581.24)
Direct	080 Metro Nashville Public Schools (MNPS)	35200 MNPS Other State Grants	80315418 MNPS Read to be Ready Summer18	414,154.19		69,282.15	182,271.97		665,708.31
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304017 MNPS* Homeless Education FY17				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304018 MNPS* Homeless Education FY18				(127.80)	127.80	(0.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304019 MNPS Homeless Education FY19	93,613.80		35,279.51	150,338.93	12,272.08	291,504.32
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80304020 MNPS Homeless Education FY20	(2,160.32)		849.83			(1,310.49)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313217 MNPS* CarlPerkins FY2017				(210.00)		(210.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313218 MNPS* CarlPerkins FY2018	712.50		81.09	21,076.71	878.36	22,748.66
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313219 MNPS Carl Perkins FY19	54,327.15		6,915.53	1,510,175.54	20,626.57	1,592,044.79
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313449 MNPS*Math& Science Prtn FY2016				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313459 MNPS*Math& Science Prtn FY2017				(9,876.33)	9,876.33	(0.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80313469 MNPS Math& Science Prtn FY2018	17,737.50		2,976.51	436,009.21	16,602.68	473,325.90
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315216 MNPS Preschool Expansion	3,649,505.96		1,343,300.97	1,219,137.68	566,469.82	6,778,414.43
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315313 MNPS Gear Up Nashville FY13	224,933.18		52,482.24	262,878.64	20,015.06	560,309.12
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315314 MNPS GEAR UP TN 3.0	28,934.20		5,865.73	45,657.61	3,245.38	83,702.92
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80315319 MNPS Gear Up Nashville FY19	55,358.63		21,513.83	199,638.47	8,495.46	285,006.39
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316118 MNPS FY18 Izone Grant	164,038.50		39,444.99	381,683.03	22,513.16	607,679.68
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316517 MNPS* SIG IV FY 2017				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316518 MNPS* SIG IV FY 2018	14,307.50		2,195.67	234,442.36	8,539.21	259,484.74
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316519 MNPS SIG IV FY 2019	537,850.31		165,468.62	264,452.04	40,539.85	1,008,310.82
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316520 MNPS SIG IV FY 2020	1,419.09		(419.26)			999.83
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316599 MNPS* 21st Century CLC FY15				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316617 MNPS*21st CCLC Cohort3 FY17				(504.90)		(504.90)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316618 MNPS*21st CCLC Cohort3 FY18	(3,221.90)		(975.90)	(248.30)		(4,446.10)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316619 MNPS 21st CCLC Cohort FY19	256,393.51		59,788.41	75,693.19	16,645.07	408,520.18
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316620 MNPS 21st CCLC Cohort FY20	(3,439.62)		998.86			(2,440.76)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316717 MNPS* 21stCCLC-PreK FY17				(156.73)		(156.73)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316718 MNPS* 21stCCLC-PreK FY18	(4,661.46)		(999.76)	1,345.60		(4,315.62)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316719 MNPS 21stCCLC-PreK FY19	223,136.60		38,064.69	27,938.99	13,394.09	302,534.37
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316720 MNPS 21stCCLC-PreK FY20	(1,858.51)		396.97			(1,461.54)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316816 MNPS*21stCCLC Cohort2 FY16				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316817 MNPS* 21stCCLC Cohort2 FY17				(7,654.15)	189.00	(7,465.15)
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80316818 MNPS* 21stCCLC Cohort2 FY18	0.25		0.09			0.34
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80322019 MNPS Student Support-Academic				4,835.77		4,835.77
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80326416 MNPS* Focus Sch Title I-A FY16				-		-
Direct	080 Metro Nashville Public Schools (MNPS)	35300 MNPS Other Federal Grants	80326417 MNPS Focus Sch Title I-A FY17				(125.00)		(125.00)
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301015 MNPS Project Prevent	6,336.09		1,936.45	544,390.32	20,932.47	573,595.33
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80301019 MNPS CDC Cooperative Agreement	83,776.79		22,700.34	19,499.89	4,494.41	130,471.43
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303516 MNPS GROW STEM	290,838.60		70,038.98	233,143.00	24,235.21	618,255.79
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80303518 MNPS EIR Pyramid Model	366,911.59		114,036.43	796,348.45	48,480.46	1,325,776.93
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306901 MNPS Magnet Schools Asst	1,054,155.62		295,072.46	1,569,616.63	93,015.08	3,011,859.79
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80306916 MNPS*Farm to School Initiative				19,676.95	882.73	20,559.68
Direct	080 Metro Nashville Public Schools (MNPS)	35400 MNPS Other Federal Direct	80313017 MNPS Music and Art City	75,331.29		19,992.07	229,930.62	13,815.94	339,069.92
Direct	080 Metro Nashville Public Schools (MNPS)	45009 * MNPS FY10 Capital Projects	01403009 ADM MNPS*FY10 Capital Proj Rev				4,827.16		4,827.16
Direct	080 Metro Nashville Public Schools (MNPS)	45013 MNPS FY13 Capital Projects	80405513 MNPS*Stratford High Renovation				(6,651.03)		(6,651.03)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405014 MNPS*Goodlettsville Mid Replac					(15.40)	(15.40)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405314 MNPS*Technology Improvements				(152.82)		(152.82)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80405614 MNPS*Asbestos Environ Abatemnt				(7.95)		(7.95)

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

Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80406014 MNPS*HVAC Upgrades/Replacement			(13,559.00)			(13,559.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45014 MNPS FY14 Capital Projects	80406314 MNPS*Security Upgrades			(2,214.82)			(2,214.82)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404215 MNPS Overton Cluster ES			161,958.70	375,316.59		537,275.29
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404315 MNPS*Ruby Major Elem Addition				(20,762.50)		(20,762.50)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404415 MNPS MLK Magnet Addition			(1,496.00)	950,738.10		949,242.10
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404515 MNPS*Bordeaux Demo/Pre-K			(2,832.00)	(2,832.00)		(5,664.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80404915 MNPS Hume-Fogg HS Renovation			(592,446.60)	742,268.04		149,821.44
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405015 MNPS Tusculum Elem Replacement				1,810,476.28		1,810,476.28
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405515 MNPS*ADA Compliance Maint/Upgr			(6,469.96)	20,145.38		13,675.42
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80405615 MNPS*Asbestos Environ Upgrades				(3,991.00)		(3,991.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406215 MNPS*Maint-Steam Water Sewer P			(3,358.26)			(3,358.26)
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406515 MNPS Casework/Furn./Lab Upgrad				338,911.64		338,911.64
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406815 MNPS* Crieve Hall ES-options				121,909.70		121,909.70
Direct	080 Metro Nashville Public Schools (MNPS)	45015 MNPS FY15 Capital Projects	80406915 MNPS* N Binkley ES-options				23,516.00		23,516.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404216 MNPS*Whites Crk Pool-Repairs				(9.00)		(9.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404416 MNPS MLK Reno/Addition			3,515.11			3,515.11
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404816 MNPS*School Site Improvements			(127.50)			(127.50)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80404916 MNPS*Interior Bldg Improvemnts			(55,171.25)			(55,171.25)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405116 MNPS* ADA Compliance				16,822.00		16,822.00
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405416 MNPS Planning for Hillsboro				13,518.30		13,518.30
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405516 MNPS Planning for Hillwood			463,520.30	1,200.00		464,720.30
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405616 MNPS*Electrical Upgrades			(4,280.00)			(4,280.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405716 MNPS*SE Early Learn Center				(20.00)		(20.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80405916 MNPS Emergency Constr/Conting			699,863.37	(478,613.35)		221,250.02
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406116 MNPS* Pennington ES Addition			22,934.78	133,974.23		156,909.01
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406216 MNPS* HVAC Upgrades			(19,950.00)			(19,950.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406316 MNPS Rosebank ES Reno			7,735.47	44,005.27		51,740.74
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406516 MNPS* Transportation				(627.00)		(627.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406616 MNPS Cane Ridge Area ES			64,829.46	623,209.03		688,038.49
Direct	080 Metro Nashville Public Schools (MNPS)	45016 MNPS FY16 Capital Projects	80406816 MNPS Overton Reno/Addition			11,009.20	504,345.07		515,354.27
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404017 MNPS McMurray MS Renovation			165,568.38	6,121,299.79		6,286,868.17
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404217 MNPS* Antioch HS Addition/Reno				440,096.81		440,096.81
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404317 MNPS* East Magnet Stadium Upgr			42,193.43	477,161.67		519,355.10
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404417 MNPS Glendiff HS Stadium Upgr				7,027.00		7,027.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80404817 MNPS*School Site Improvements			(6,324.00)			(6,324.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405017 MNPS* Plumbing Upgrades			(2,100.00)			(2,100.00)
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405117 MNPS ADA Improvements			5,327.40	98,459.52		103,786.92
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405217 MNPS NSA-Planning				2,450.00		2,450.00
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405317 MNPS*Exterior Bldg Improvement			75,524.89			75,524.89
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405417 MNPS Hillsboro HS Renovation			803,368.62	12,230,011.03		13,033,379.65
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405517 MNPS Hillwood HS Planning			1,375,771.84	80,436.99		1,456,208.83
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405717 MNPS*Casework Furn Lab Upgrade			862.53	163,954.97		164,817.50
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80405917 MNPS EmergencyContingencyFunds			16,332.16	(204,320.12)		(187,987.96)
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406117 MNPS Pennington Elem Renovate				1,451,701.63		1,451,701.63
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406217 MNPS Facilities Assessment Rpt			377,175.46			377,175.46
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406417 MNPS* Technology			1,223,575.64			1,223,575.64
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406517 MNPS Transportation				504,075.97		504,075.97
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406617 MNPS* L&L School Site Upgrades			12,760.29	28,249.52		41,009.81
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406717 MNPS* Roof Repair Replacement			180,747.62			180,747.62
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406817 MNPS Overton HS Renovation			2,285.02	1,085,736.33		1,088,021.35
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80406917 MNPS Environmental Remediation			12,007.24			12,007.24
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80407017 MNPS*L&L School Space Upgrades				84,473.72		84,473.72
Direct	080 Metro Nashville Public Schools (MNPS)	45017 MNPS FY17 Capital Projects	80407117 MNPS HVAC Upgrades			531,897.12			531,897.12
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80401018 MNPS Hillsboro HS Phase 2			17,160.24	21,049,407.94		21,066,568.18
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80404018 MNPS ADA Compliance				98,757.59		98,757.59
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80405018 MNPS Asbestos/Environmtl			65,586.82			65,586.82
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80406018 MNPS Bus and Fleet				101,699.90		101,699.90
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80407018 MNPS Electrical Upgrades			308,071.62			308,071.62
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80408018 MNPS Emerg Constrctn/Contngncy			55,691.66	1,269,646.16		1,325,337.82
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80409018 MNPS Exterior Bldg Improvemts			182,633.60			182,633.60
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80412018 MNPS Interior Bldg Improvement			467,191.08			467,191.08
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80413018 MNPS Paving Upgrades			33,106.00			33,106.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80414018 MNPS Plumbing Upgrades			50,560.53			50,560.53
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80415018 MNPS Roof Repair Replacement			159,522.00			159,522.00
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80417018 MNPS Tech Facility Infrastr Im			241,381.43			241,381.43

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

Sum of Total Expense				Object Type					
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	080 Metro Nashville Public Schools (MNPS)	45018 MNPS FY18 Capital Projects	80418018 MNPS HVAC Upgrades/Repairs			3,031,037.46			3,031,037.46
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80401118 MNPS Hillsboro HS Phase 2			363,513.53	625,466.41		988,979.94
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80405118 MNPS Emergency Contngncy				230,514.30		230,514.30
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80406118 MNPS Interior Bldg Improvement			151,683.00			151,683.00
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80407118 MNPS Paving Upgrades			110,604.50			110,604.50
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80408118 MNPS Roof Repair Replacement			291,411.05			291,411.05
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80409118 MNPS Tech Facility Infrastr Im			(231,154.91)	16,432.00		(214,722.91)
Direct	080 Metro Nashville Public Schools (MNPS)	45118 MNPS FY18B Capital Projects	80411118 MNPS Bus and Fleet				1,735,887.66		1,735,887.66
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80401119 MNPS Hillwood HS Phase 1				813,540.51		813,540.51
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80402119 MNPS School Imprvmnts Small Pr			261,244.09	263,917.27		525,161.36
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80405119 MNPS Interior Building Imprvmt			631,182.98			631,182.98
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80406119 MNPS HVAC Upgrades			2,176,466.64	12,777.00		2,189,243.64
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80407119 MNPS Plumbing Upgrades			1,037,583.11			1,037,583.11
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80408119 MNPS Electrical Upgrades			643,481.53			643,481.53
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80409119 MNPS Exterior Building Imprvmt			388,032.01			388,032.01
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80410119 MNPS School Safety Security			106,276.83			106,276.83
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80411119 MNPS Bus Fleet Replacement				479,347.86		479,347.86
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80412119 MNPS Maplewood Athletic Upgrad			495.00	795,251.39		795,746.39
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80413119 MNPS Site Improvements			230,200.51	15,137.68		245,338.19
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80414119 MNPS Roof Repair Replacements			342,637.08			342,637.08
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80415119 MNPS Paving Upgrades			75,478.00	174,221.50		249,699.50
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80416119 MNPS Enviromntl Remedtn Test			8,415.00			8,415.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80417119 MNPS Casework Furn Lab Upgrade			100,000.00	399,416.58		499,416.58
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80418119 MNPS Tech Improve Replace	55,680.87	6,183.84	3,347,481.67	2,238,935.62		5,648,282.00
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80419119 MNPS ADA Compliance			24,778.00	12,321.45		37,099.45
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80420119 MNPS Cntrl Srvc Furniture Equ				41,432.86		41,432.86
Direct	080 Metro Nashville Public Schools (MNPS)	45119 MNPS FY19B Capital Projects	80424119 MNPS Schools R12 Project				150,165.45		150,165.45
Direct	080 Metro Nashville Public Schools (MNPS)	45318 MNPS GSD GO Imp Bonds CP 2018	01414018 ADM MNPS GO Imp Bonds CP 2018			492,084.69		215,489,802.51	215,981,887.20
Direct	080 Metro Nashville Public Schools (MNPS)	45999 MNPS Cap Proj (CP YE Rpt Only)	01419000 ADM MNPS CP YE Rpt Only					(215,489,802.51)	(215,489,802.51)
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80501044 MNPS Prof Insurance Trust	216,787.31	84,381.20	124,185,498.99	(88,554.96)		124,398,112.54
Direct	080 Metro Nashville Public Schools (MNPS)	55145 MNPS Prof Employees Trust	80701944 MNPS Daily Grind Cafe	66,982.90	30,960.09	61,318.91			159,261.90
Direct	080 Metro Nashville Public Schools (MNPS)	55146 MNPS Print Shop	80501021 MNPS Printing	82,730.19	33,199.44	276,778.46			392,708.09
Direct	080 Metro Nashville Public Schools (MNPS)	75270 MNPS Emergency Asst FD-Athletc	80601270 MNPS Emerg Asst Athletics			2,995.09	9,723.41		12,718.50
Direct	080 Metro Nashville Public Schools (MNPS)	75271 MNPS Charlotte & Elbert Brooks	80602271 MNPS Charlotte-Elbert Brooks			1,000.00			1,000.00
Direct	080 Metro Nashville Public Schools (MNPS)	75274 MNPS Mark S. Cockrill Medall Fd	80602274 MNPS Mark S Cockrill Medall			2.16			2.16
Direct	080 Metro Nashville Public Schools (MNPS)	75282 MNPS Nt. Adms James Schlrsp Fd	80602282 MNPS Nettie Adams James Schola			100.00			100.00
Direct	080 Metro Nashville Public Schools (MNPS)	75284 MNPS Bill Wise Scholarship Fnd	80601284 MNPS Bill Wise Scholarship			500.00			500.00
Direct	080 Metro Nashville Public Schools (MNPS)	95232 MNPS Bonded Debt & Interest	01750100 ADM General MNPS Debt			(65,000.00)			(65,000.00)
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	01705000 MNPS*General Fixed Assets			6,733,478.64			6,733,478.64
Direct	080 Metro Nashville Public Schools (MNPS)	95242 MNPS General Fixed Assets	80700300 MNPS General Fixed Assets				(23,023,852.01)		(23,023,852.01)
Direct	080 Metro Nashville Public Schools (MNPS) Total			511,286,641.63	179,434,295.11	491,502,711.98	139,719,811.64	145,504,896.91	1,467,448,357.27
Direct	083 Industrial Development Board	30083 Industrial Development Brd-CU	83701000 IDB Industrial Dev Board-CU			333.78	27,341,960.21		27,342,293.99
Direct	083 Industrial Development Board Total					333.78	27,341,960.21		27,342,293.99
Direct	090 Debt Service	20115 GSD Debt Service	90101000 DS GSD Debt Service			955,133.88	158,504,060.44		159,459,194.32
Direct	090 Debt Service	20115 GSD Debt Service	90101100 DS GSD Debt Service CP Activit			801,062.23	3,644,486.84		4,445,549.07
Direct	090 Debt Service	20115 GSD Debt Service	90109115 DS GSD Debt Service Revenue			402,168.69			402,168.69
Direct	090 Debt Service	20283 SPA Stadium Debt Srvc 04/13B	90110400 SPA Debt Service Ref Bds 2013B				3,992,537.55		3,992,537.55
Direct	090 Debt Service	20283 SPA Stadium Debt Srvc 04/13B	90110800 SPA Debt Service Ref Bds 2014				708,100.00		708,100.00
Direct	090 Debt Service	20299 SPA Arena Debt Service 2012B	90110300 SPA DS Arena Refunding 2012B			10,274.06	1,628,625.60		1,638,899.66
Direct	090 Debt Service	20300 SPA Stadium Debt Service 2012A	90110200 SPA Stadium Debt Service 2012A				1,706,487.20		1,706,487.20
Direct	090 Debt Service	20301 SPA Arena Debt Service 2013A	90110500 SPA Arena Debt Service 2013A				1,084,337.91		1,084,337.91
Direct	090 Debt Service	20302 SPA Ballpark Debt Service 2013A	90110600 SPA Ballpark Debt Service 2013A				3,547,068.76		3,547,068.76
Direct	090 Debt Service	20303 SPA Ballpark Debt Service 2013B	90110700 SPA Ballpark Debt Service 2013B				777,551.27		777,551.27
Direct	090 Debt Service	20304 SPA Stadium DS Reserve 15	90110900 SPA Stadium DS Reserve 15			259.50	1,290,477.22		1,290,736.72
Direct	090 Debt Service	28315 USD Debt Service	90191000 DS USD Debt Service			34,216.57	19,730,093.46		19,764,310.03
Direct	090 Debt Service	28315 USD Debt Service	90191100 DS USD Debt Service CP Activit			122,888.28	91,988.72		214,877.00
Direct	090 Debt Service	28315 USD Debt Service	90199315 DS USD Debt Srv General Rev			164,811.74			164,811.74
Direct	090 Debt Service Total					2,490,814.95	196,705,814.97		199,196,629.92
Direct	091 Emergency Communication Center	10101 GSD General	91110010 ECC 911 Comm Sys Key Product	562,332.35	171,062.52	44,451.22			777,846.09
Direct	091 Emergency Communication Center	10101 GSD General	91110110 ECC Training Acad Key Product	226,286.57	81,816.56	111,509.42			419,612.55
Direct	091 Emergency Communication Center	10101 GSD General	91110210 ECC Results Man Key Product	313,481.00	96,031.17	1.80			409,513.97
Direct	091 Emergency Communication Center	10101 GSD General	91110410 ECC Operations Pub Life Safety	4,251,134.78	1,505,249.37	52.50			5,756,436.65
Direct	091 Emergency Communication Center	10101 GSD General	91110710 ECC Info Support Key Product	4,251,527.23	1,503,905.44	52.50			5,755,485.17
Direct	091 Emergency Communication Center	10101 GSD General	91112010 ECC Leadership & Accreditation	240,909.33	53,571.86	594,077.03			888,558.22
Direct	091 Emergency Communication Center	10101 GSD General	91112210 ECC Admin	243,772.89	94,829.70	1.80			338,604.39

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

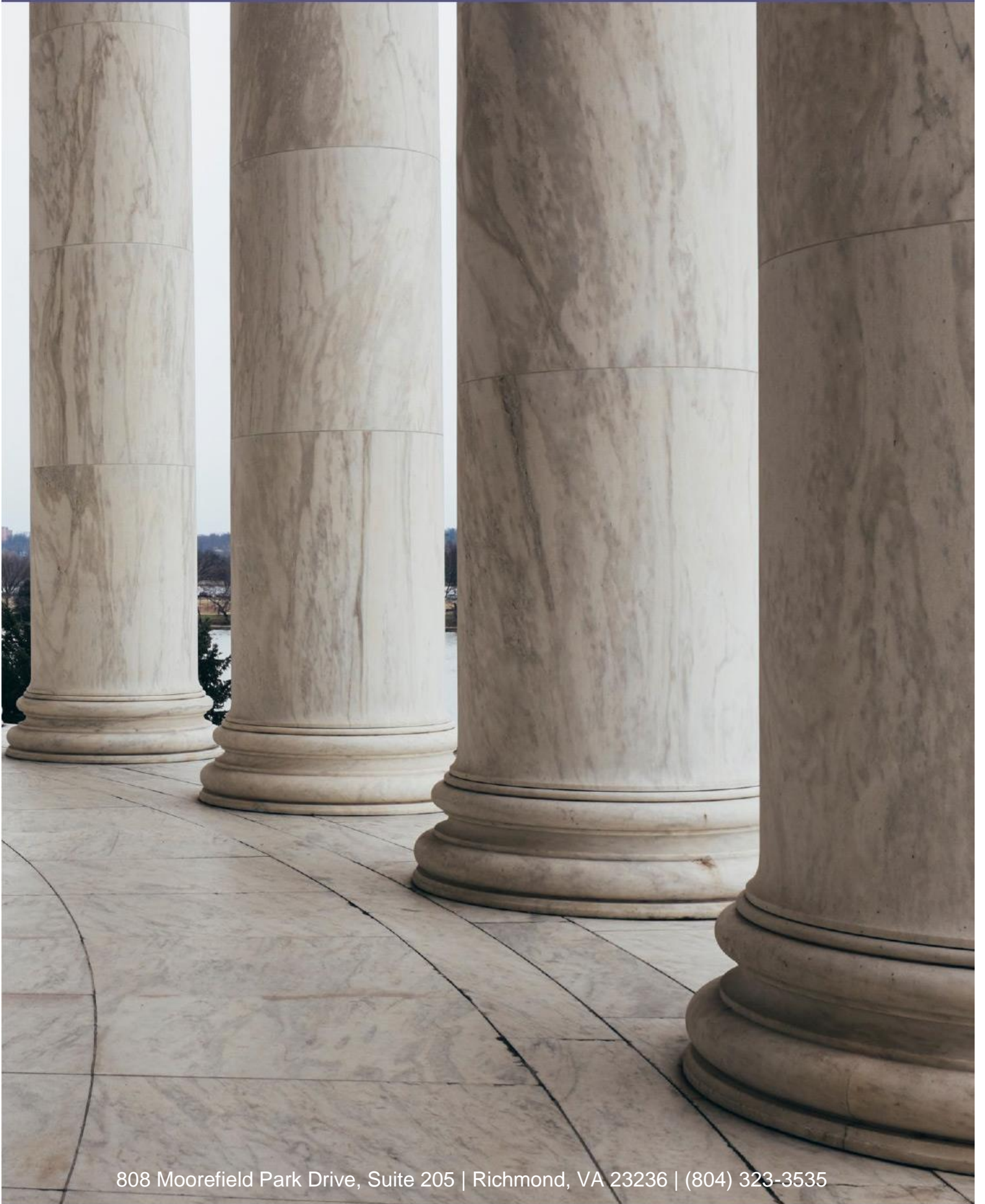
Sum of Total Expense			Object Type						
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	091 Emergency Communication Center Total			10,089,444.15	3,506,466.62	750,146.27			14,346,057.04
Direct	Bordeaux Long-Term Care	10101 GSD General	01101432 ADM Subsidy BLTC Mgmt Contract			3,492,008.00			3,492,008.00
Direct	Bordeaux Long-Term Care Total					3,492,008.00			3,492,008.00
Direct	Flood	30039 Flood 2010	01700510 ADM Flood 2010 Interest			600,243.27			600,243.27
Direct	Flood	30039 Flood 2010	06701510 LAW Flood 2010			73,928.76			73,928.76
Direct	Flood Total					674,172.03			674,172.03
Direct	Hospital Authority	10101 GSD General	01101426 ADM Subsidy Hospital Authority			44,006,004.81			44,006,004.81
Direct	Hospital Authority Total					44,006,004.81			44,006,004.81
Direct	Knowles Home	10101 GSD General	01101433 ADM Knowles Home Mgmt Contract			1,851,390.14			1,851,390.14
Direct	Knowles Home Total					1,851,390.14			1,851,390.14
Direct	Medical Examiner	10101 GSD General	01101614 ADM Forensic Medical Examiner			4,884,213.09			4,884,213.09
Direct	Medical Examiner Total					4,884,213.09			4,884,213.09
Direct	All Other	10101 GSD General	01101117 ADM Regional Transit Authority				320,200.00		320,200.00
Direct	All Other	10101 GSD General	01101118 ADM Econ/Job Incentive Dell				500,000.00		500,000.00
Direct	All Other	10101 GSD General	01101136 ADM Econ/Job Incentive UBS			360,500.00			360,500.00
Direct	All Other	10101 GSD General	01101137 ADM Econ/Job Incentive HCA Cap			764,500.00			764,500.00
Direct	All Other	10101 GSD General	01101141 ADM Econ/Job Incentive Warner			14,000.00			14,000.00
Direct	All Other	10101 GSD General	01101142 JUS Youth Violence Init				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101143 ADM Coordntd Pre-K Initiative				354,028.66		354,028.66
Direct	All Other	10101 GSD General	01101221 ADM Subsidy Nashville Arena			1,867,541.69			1,867,541.69
Direct	All Other	10101 GSD General	01101222 ADM Stadium Maintenance			1,000,000.00			1,000,000.00
Direct	All Other	10101 GSD General	01101225 ADM GSD Debt Transfer-Stadium					3,200,000.00	3,200,000.00
Direct	All Other	10101 GSD General	01101237 ADM Commuter Rail				1,500,000.00		1,500,000.00
Direct	All Other	10101 GSD General	01101315 ADM PayPlan Improvements					12,800.00	12,800.00
Direct	All Other	10101 GSD General	01101326 ADM Property Tax Relief Progm				2,604,009.30		2,604,009.30
Direct	All Other	10101 GSD General	01101416 ADM Subsidy Advance Planning			173,000.00		50,700.00	223,700.00
Direct	All Other	10101 GSD General	01101499 ADM GSD General Revenue			0.24			0.24
Direct	All Other	10101 GSD General	01101502 ADM Contr Nashville Symphony				15,000.00		15,000.00
Direct	All Other	10101 GSD General	01101503 ADM Contr Adventure Sci Ctr				175,000.00		175,000.00
Direct	All Other	10101 GSD General	01101505 ADM Contr Legal Aid Society				168,975.60		168,975.60
Direct	All Other	10101 GSD General	01101506 ADM Contr Partnership 2020				349,998.47		349,998.47
Direct	All Other	10101 GSD General	01101521 ADM Contr Humane Assoc				12,500.00		12,500.00
Direct	All Other	10101 GSD General	01101534 ADM Contr Sister Citys				80,000.00		80,000.00
Direct	All Other	10101 GSD General	01101555 ADM Contr Second Harvest				200,000.00		200,000.00
Direct	All Other	10101 GSD General	01101557 ADM Contr Hermitage				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101578 ADM Barnes Affordable HsgTrust					10,000,000.00	10,000,000.00
Direct	All Other	10101 GSD General	01101587 ADM Contr Alignment Nashville				150,000.00		150,000.00
Direct	All Other	10101 GSD General	01101613 ADM Correctional Healthcare			12,323,375.84			12,323,375.84
Direct	All Other	10101 GSD General	01101620 ADM Contr Boy Girls Club				29,900.00		29,900.00
Direct	All Other	10101 GSD General	01101631 ADM Contr Fifty Forward				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101638 ADM TSU Foundation				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101645 ADM Entrepreneur Center				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101650 ADM Small Business Incentive				200,000.00		200,000.00
Direct	All Other	10101 GSD General	01101658 ADM Self-Insured Excise Tax			70,204.09			70,204.09
Direct	All Other	10101 GSD General	01101661 ADM Nashville Civic Design Ctr				125,000.00		125,000.00
Direct	All Other	10101 GSD General	01101662 ADM Nashville Educ Comm ArtsTV				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101663 ADM In Full Motion				249,873.00		249,873.00
Direct	All Other	10101 GSD General	01101670 ADM Nash LGBT Chamber				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101671 ADM Nash Black Chamber				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101672 ADM TN Latin American Chmbr				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101673 ADM Nash Area Hispanic Chmbr				25,000.00		25,000.00
Direct	All Other	10101 GSD General	01101675 ADM Educ Equal Opportunity				5,000.00		5,000.00
Direct	All Other	10101 GSD General	01101678 ADM Ballpark Debt Srvc Contrib			600,000.00			600,000.00
Direct	All Other	10101 GSD General	01101686 ADM Public Educ Fndtn				275,000.00		275,000.00
Direct	All Other	10101 GSD General	01101687 ADM SummerYouth Employ Prg	1,056,441.76	168,529.28	1,473,371.62	140,789.50		2,839,132.16
Direct	All Other	10101 GSD General	01101688 ADM Plant the Seed Garden Prog				50,000.00		50,000.00
Direct	All Other	10101 GSD General	01101995 ADM Tax Increment Payment-IDB			1,009,901.11			1,009,901.11
Direct	All Other	10101 GSD General	01101996 ADM Transfer 4% Funding					32,472,605.30	32,472,605.30
Direct	All Other	10101 GSD General	01102151 ADM Schools Paraprof/APTesting					2,000,000.00	2,000,000.00
Direct	All Other	10101 GSD General	01102160 ADM Operating Xfer Debt Servic					49,069,800.00	49,069,800.00
Direct	All Other	10103 MIP Metro Investment Pool	01116000 ADM MIP Expense			694,425.99			694,425.99
Direct	All Other	18301 USD General	01191326 ADM Property Tax Relief				262,359.94		262,359.94
Direct	All Other	30005 Central Business Imp District	01701000 ADM Cntrl Business Imp Distrct			2,852,987.75			2,852,987.75
Direct	All Other	30064 CBID Fee Event and Marketing	01104100 ADM CBID Fee Event & Marketing			1,100,000.00			1,100,000.00
Direct	All Other	30082 Hurricane Irma Florida 2017	01703300 ADM Irma Hurr Revenue				893.55		893.55

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

Sum of Total Expense				Object Type					
Indirect / Direct	Cost Allocation Plan	Fund No. & Description	Security BU No. & Description	Salaries & Wages	Fringe Benefits	Operating Expenses	Non Operating Expenses	Transfers	Grand Total
Direct	All Other	30085 Hurricane Florence 2018	01703310 ADM Hurricane Florence Rev			2,361.88			2,361.88
Direct	All Other	30130 DA Mediation Services Fund	01105100 ADM Contr Mediation Services				101,749.08		101,749.08
Direct	All Other	35300 MNPS Other Federal Grants	01700110 ADM Education Svc Eliminations					(288,392.27)	(288,392.27)
Direct	All Other	38005 Gulch Central Business Imp Dst	01781000 ADM Gulch Cntrl Business ImpDt			472,132.02			472,132.02
Direct	All Other	39005 So Nash Central Business ImpDt	01791000 ADM So Nash Cntrl Bus Imp Dstr			28,811.45			28,811.45
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01407010 ADM * AABirch Closeout			109,692.90	20,833.90		130,526.80
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01409010 ADM Major Maint Facilities			19,684.49			19,684.49
Direct	All Other	40009 GSD FY10 Capital Projects Fund	01411010 ADM Metro Southeast			2,768.00	20,089.37		22,857.37
Direct	All Other	40011 GSD FY11 Capital Projects Fund	01412011 ADM Admin Projects Recall			87,961.03			87,961.03
Direct	All Other	40018 GSD FY18 Capital Projects	01403018 ADM Affordable Housing				4,002.00		4,002.00
Direct	All Other	40192 *GSD GO Bonds 2018 Excess Fund	01424018 ADM * GSD GO Bonds 2018 Excess			(387,912.23)		125,983,335.60	125,595,423.37
Direct	All Other	40318 GSD GO Imp Bonds CP 2018	01404018 ADM GO Imp Bonds CP 2018			962,445.00		421,466,234.41	422,428,679.41
Direct	All Other	40400 GSD Externally Funded Cap Proj	01440400 ADM GSD Ext Funded CapProj Int			46,263.11			46,263.11
Direct	All Other	42999 GSD Cap Proj (CP YE Rpt Only)	01409000 ADM GSD CP YE Rpt Only					(521,451,326.30)	(521,451,326.30)
Direct	All Other	48318 USD GO Imp Bonds CP 2018	01484018 ADM USD GO Imp Bonds CP 2018			29,786.72			11,484,448.49
Direct	All Other	48999 USD Cap Proj (CP YE Rpt Only)	01499000 ADM USD CP YE Rpt Only					(11,432,858.81)	(11,432,858.81)
Direct	All Other	90231 GSD Bonded Debt & Interest	01700401 ADM GSD GEN Debt	13,838.13					13,838.13
Direct	All Other	90231 GSD Bonded Debt & Interest	01700402 ADM GSD FIS Debt	107,163.07					107,163.07
Direct	All Other	90231 GSD Bonded Debt & Interest	01700403 ADM GSD JUS Debt	85,417.13					85,417.13
Direct	All Other	90231 GSD Bonded Debt & Interest	01700404 ADM GSD LAW Debt	(1,348,422.50)					(1,348,422.50)
Direct	All Other	90231 GSD Bonded Debt & Interest	01700405 ADM GSD FIR Debt	252,869.10					252,869.10
Direct	All Other	90231 GSD Bonded Debt & Interest	01700406 ADM GSD REG Debt	(85,996.42)					(85,996.42)
Direct	All Other	90231 GSD Bonded Debt & Interest	01700408 ADM GSD WEL Debt	13,442.70					13,442.70
Direct	All Other	90231 GSD Bonded Debt & Interest	01700409 ADM GSD HEA Debt	(354,237.82)					(354,237.82)
Direct	All Other	90231 GSD Bonded Debt & Interest	01700410 ADM GSD LIB Debt	60.89					60.89
Direct	All Other	90231 GSD Bonded Debt & Interest	01700411 ADM GSD PWO Debt	(138,189.85)					(138,189.85)
Direct	All Other	90231 GSD Bonded Debt & Interest	01700412 ADM GSD REC Debt	3,930.10					3,930.10
Direct	All Other	90241 GSD General Fixed Assets	01700300 ADM General Fixed Assets				56,536.14		56,536.14
Direct	All Other	90241 GSD General Fixed Assets	01700301 ADM GEN Fixed Assets				(6,121,447.09)		(6,121,447.09)
Direct	All Other	90241 GSD General Fixed Assets	01700302 ADM FIS Fixed Assets				741,708.15		741,708.15
Direct	All Other	90241 GSD General Fixed Assets	01700303 ADM JUS Fixed Assets				1,482,899.86		1,482,899.86
Direct	All Other	90241 GSD General Fixed Assets	01700304 ADM LAW Fixed Assets				(48,119,981.20)		(48,119,981.20)
Direct	All Other	90241 GSD General Fixed Assets	01700305 ADM FIR Fixed Assets				(796,905.05)		(796,905.05)
Direct	All Other	90241 GSD General Fixed Assets	01700306 ADM REG Fixed Assets				5,970.62		5,970.62
Direct	All Other	90241 GSD General Fixed Assets	01700308 ADM WEL Fixed Assets				1,521,690.87		1,521,690.87
Direct	All Other	90241 GSD General Fixed Assets	01700309 ADM HEA Fixed Assets				1,239,005.45		1,239,005.45
Direct	All Other	90241 GSD General Fixed Assets	01700310 ADM LIB Fixed Assets				(1,169,863.19)		(1,169,863.19)
Direct	All Other	90241 GSD General Fixed Assets	01700311 ADM PWO Fixed Assets				(6,830,646.47)		(6,830,646.47)
Direct	All Other	90241 GSD General Fixed Assets	01700312 ADM REC Fixed Assets				(19,621,101.99)		(19,621,101.99)
Direct	All Other	98431 USD Bonded Debt & Interest	01790405 ADM USD FIR Debt	142,652.21					142,652.21
Direct	All Other	98431 USD Bonded Debt & Interest	01790411 ADM USD PWO Debt	(2,041.07)					(2,041.07)
Direct	All Other Total			(253,072.57)	168,529.28	25,678,696.25	(69,072,825.08)	122,567,346.42	79,088,674.30
Direct Total				1,014,133,464.14	362,397,456.34	1,758,708,886.31	650,863,127.44	411,480,720.36	4,197,583,654.59
Grand Total				1,054,489,695.97	434,747,850.76	1,846,016,213.97	676,052,345.92	469,912,615.30	4,481,218,721.92

All Monetary Values are US Dollars
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