The Metropolitan Government of Nashville and Davidson County

*** METRO ***

EXECUTIVE PROGRAM

FULL COST RECOVERY

October 26, 2005
WELCOME TO THE PRIMER ON FULL COST RECOVERY

David Manning, Finance Director
MAXIMUS, Inc.

- One of the Largest Management Consulting Firms in the Nation Serving the Needs of Non-Defense, Public Sector Clients
- Clients in All 50 States, Including 97 of the 100 Largest Cities
- Employees – over 5,000 ~ Revenues in Excess of $650 Million
- Our Mission:
  
  “Helping Government Serve the People”
MAXIMUS, Inc.

- Cost Services Division
  - Formerly David M. Griffith & Associates
  - Specialized in Preparing Cost Allocation Plans
  - Work With Over 2,000 States and Local Governments Annually
  - Worked With METRO Since 1980s
FULL COST RECOVERY

Allocated Costs
And
Cost Allocation Plans
DISCUSSION POINTS

- Review the Metro Government’s Policy for Indirect Cost Planning and Recovery
- Provide an Overview of Cost Allocation
- Review Basic Cost Allocation Guidelines
- Discuss Factors That Affect Allocated Costs
- Review Types of Cost Allocation Plans
- Discuss How Cost Allocation Plans May Be Used
Metro departments and agencies shall develop an annual indirect cost plan.

The cost plan must include both LOCAP and departmental indirect cost allocations.

Indirect cost must be recovered when funding is available, in accordance with applicable terms and regulations.

Departments and agencies shall make provisions for indirect cost recoveries in their grant applications and budgets.

Departmental indirect cost rate proposals and cost allocation plans must be updated annually to reflect changes in relevant costs, submitted in a timely manner as prescribed, and retained on file for audit purposes.

Indirect cost recoveries from grantors shall be deposited into the General Fund.

Policy for Indirect Cost Planning and Recovery

Metro Policy – OMB #1 (9/23/03)
215.195 Agency deposits relating to the Statewide Cost Allocation Plan.---

(1) APPLICATION FOR ALLOCABLE STATEWIDE OVERHEAD.---Each state agency, and the judicial branch, making application for federal grant or contract funds shall, in accordance with the Statewide Cost Allocation Plan (SWCAP), include in its application a prorated share of the cost of services provided by state central service agencies which are reimbursable to the state pursuant to the provisions of Office of Management and Budget Circular A-87. Preparation of the Statewide Cost Allocation Plan and coordination thereof with all applicable parties is the responsibility of the Department of Financial Services. The Department of Financial Services shall ensure that the SWCAP presents the most favorable allocation of central services cost allowable to the state by the Federal Government.

(2) DEPOSIT OF OVERHEAD IN THE GENERAL REVENUE FUND.---If an application for federal grant or contract funds is approved, the state agency or judicial branch receiving the federal grant or contract shall identify that portion representing reimbursement of allocable statewide overhead and deposit that amount into the General Revenue Fund unallocated as directed by the Department of Financial Services. The Department of Financial Services shall be responsible for monitoring agency compliance with this section.

History.--ss. 1, 2, 3, 4, ch. 77-419; s. 1, ch. 78-350; s. 8, ch. 79-190; s. 119, ch. 81-259; s. 1, ch. 83-331; s. 8, ch. 92-142; s. 2, ch. 99-192; s. 44, ch. 2004-305.
50.20
Cost Allocation and Indirect Cost Recoveries

50.20.80
Responsibilities of agencies and institutions administering or expending federal awards

State of Washington operating agencies and institutions, administering or expending federal awards have the following responsibilities:

1. Unless prohibited by federal/state laws or regulations or formal funding limitations (refer to examples in Subsections 50.20.90.b & c), operating agencies are to include the fixed cost allocation from the approved, state central service cost allocation plan in their agency indirect cost/cost allocation pool.

2. Any indirect costs or cost allocation amounts recovered, as a result of a SWCAP cost allocation amount being included in an agency’s indirect rate or cost allocation plan, are to be deposited as a recovery in the state General Fund 001 utilizing revenue source 0448. Refer to examples in Subsection 50.20.90.
STATE OF TEXAS
GOVERNMENT CODE

CHAPTER 2106. INDIRECT COST RECOVERY PROGRAM

§ 2106.003. AGENCY INDIRECT COST RECOVERY PLAN. (a) A state agency that receives federal money or charges a fee for a service it provides shall prepare annually an indirect cost recovery plan.

(b) The plan must include proposals to recover the indirect costs of the agency's programs, including the portion of statewide support service costs allocated to the agency under the statewide cost allocation plan.

(c) A state agency that receives federal money shall also prepare a separate schedule indicating its federally reimbursable indirect costs.

Added by Acts 1993, 73rd Leg., ch. 268, § 1, eff. Sept. 1, 1993.

§ 2106.005. AGENCY RECOVERY OF INDIRECT COSTS. A state agency shall implement its indirect cost recovery plan by:

1. applying for reimbursement for federally reimbursable indirect costs; and

2. when permitted by law, setting fees and billing rates at amounts sufficient to recover the indirect costs of the agency.

Added by Acts 1993, 73rd Leg., ch. 268, § 1, eff. Sept. 1, 1993.

§ 2106.006. GENERAL REVENUE FUND REIMBURSEMENT. (a) Subject to Subsection (c), a state agency shall send to the comptroller for deposit to the credit of the general revenue fund:

1. the amount of federal money received by the agency for federally reimbursable indirect costs to the extent that the indirect costs are statewide allocated costs for which the agency is billed under Section 2106.002(b);

2. the amount the agency has received in fees:

   (A) that in accordance with Section 2106.005(2) should be accounted for as payment for the cost of providing statewide support services to the agency; and

   (B) to the extent the agency is billed for those amounts under Section 2106.002(b);

and

3. any remaining amounts still necessary to pay the amount billed under Section 2106.002(b).
Sec. 4-29b. Use of indirect cost recoveries. Any state agency which receives indirect cost recoveries from federal grant funds or other sources, when such recoveries apply to costs originally paid from the General Fund, shall deposit such cost recoveries with the Treasurer, to the credit of General Fund revenues, unless such deposit is waived by the Secretary of the Office of Policy and Management. This section does not apply to any applicable surcharges on assessments recovered by the state pursuant to sections 12-586g and 12-586f. For purposes of this section "state agency" does not include any constituent unit of the state system of higher education or any state institution of higher education.


History: P.A. 00-192 effective July 1, 2000; June Sp. Sess. P.A. 01-6 provided that section does not apply to certain recoveries under Secs. 12-586g and 12-586f, effective July 1, 2001; June Sp. Sess. P.A. 01-9 changed "overhead charges" to "surcharges" re Secs. 12-586g and 12-586f. effective July 1, 2001.

STATE OF CONNECTICUT OFFICE OF THE STATE COMPTROLLER COST MANUAL

Indirect Costs and Fringe Benefit Cost Recovery Manual

4.1 Provision for Indirect Costs

state agencies are directed to include a provision for indirect costs in all federal and private grant budget proposals and to aggressively negotiate their acceptance as part of the costs of such grants or projects.

Agencies are reminded that OMB Circular A-87 requires that federally assisted programs bear their fair share of indirect costs except where specifically restricted or prohibited by program legislation. Unless specifically required by federal statute, the policies and procedures included within OMB Circular A-87 has the force and effect of law.
For Fiscal Year 2006, Indirect Cost Recoveries are budgeted to be $14,505,200

- Off-setting of Property Taxes ($0.10)
- Additional General Fund Revenues
What Is Cost Allocation?
- Cost Allocation Is the Process of Distributing or Apportioning Costs to a Benefiting “Cost Objective”
Cost Allocation Overview (Continued)

- **Simple Example:**
  - Centrally Located Copier
    - Three Divisions Utilize
    - “Cost to Operate” includes Lease Payments, Repairs & Maintenance, Toner, Paper, Supplies, etc.
    - “Direct Costs”
Copier Example (continued):

- What about electricity used, the space it occupies, the office manager’s time paying related bills, ordering paper & supplies, arranging deliveries and coordinating servicing, etc.?
  - “Indirect Costs”
Cost Allocation Overview (Continued)

- **Copier Example (continued):**
  - How Do We Apportion or Allocate These “Costs”?
    - Equal Distribution (I.E., 1/3rd Each)
      - Good
    - Number of People Using the Copier
      - Better
    - User Codes – Best
      - Measures Actual Usage of the Resource
Copier Example (continued):

- What if we took our copy job to Kinko’s?
  - “Direct Bill” @ 4¢ per copy made
  - How does Kinko’s determine that it should charge 4¢ per copy?
    - Recover “direct costs”
    - Recover “overhead”
    - Provide for “profit”?
"Cost Allocation" Differs From "Direct Billing"

**BUT ...**

"Cost Allocation" Should be Used to Develop "Billing Rates"
Total Costs = Direct + Indirect

- **Direct Costs**
  - Usually Incurred Within the Same Organization Unit
  - Can Be Directly Associated With a Service

- **Indirect Costs**
  - Often Incurred Within Another Organization Unit
  - Cannot Easily Be Associated With the Service Being Costed
  - May Be Centrally Budgeted
  - Incurred for Joint or Common Purpose
Cost Allocation Components

Local Government

Departments Serving Departments
- Finance
- Human Resources
- General Services
- Info Tech Systems
- Central Printing
- Other Central Service Departments

Indirect Costs

Departments Serving the Public
- Police/Fire/EMS
- Public Works
- Parks
- Codes Admin
- Water & Sewer
- Public Library
- Social Services
- Other "Direct" Departments

Direct Costs
Allocating Indirect Costs

- **Allocation Bases**: The Methodology or Statistical Measure by Which Indirect Costs Are Distributed to Other Benefiting Central Services And/or Cost Objectives
  - Examples May Include:
    - Number of Active Employees;
    - Number of Transactions Processed;
    - Square Footage Occupied;
    - Salaries and Wages of Units Supervised;
    - Direct Assignment
Cost Allocation Process

"Central Service" Departments Allocate to Other "Central Service Departments," as well as to themselves.

ALLOCATION BASES

Finance
Human Resources
General Services
Info Tech Systems
Central Printing
Indirect Costs
Police/Fire/EMS
Parks
Water & Sewer
Other Direct Departments
Public Works
Codes Administration
Social Services
"Central Service" Departments Allocate to Other "Central Service Departments," as well as to themselves.
"Central Service" Departments Allocate to Other "Central Service Departments," as well as to themselves.
"Central Service" Departments Allocate to Other "Central Service Departments," as well as to themselves.
Cost Allocation Process

"Central Service" Departments Allocate to Other "Central Service Departments," as well as to themselves.
Reasons for Cost Allocation

- Identify Total Cost of Providing Services ("Full Cost")
- Cost Recovery
  - Federal or State Programs and Grants
  - Special Funds
  - Service or User Fees
  - Insurance or Legal Claims
- Other reasons may include:
  - Recognize cost drivers
  - Analyze outsourcing options
  - Compare with others (e.g., unit costs)
United States Office of Management and Budget (OMB) Circular No. 87 – Purpose:

“Establish principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and Local governments and federally-recognized Indian tribal governments (governmental units)”
Basic Principle

“The principles are designed to provide that Federal awards bear their *fair share* of cost recognized under these principles except where restricted or prohibited by law.” *(emphasis added)*

(Source: OMB Circular No. A-87, Attachment A)
Basic Guidelines for Costs

- To Be Claimed Under Federal Awards, Costs Must Be:
  - “Allowable”
  - “Reasonable”
  - “Allocable”
Allowable Costs

To Be Allowable, Costs Must Meet the Following General Criteria:

- Necessary & reasonable for proper & efficient performance of Federal programs
- Be “allocable” to Federal awards under provisions of this Circular
- Be authorized & not prohibited by State or local laws or regulations
- Conform to limitations imposed by any other Federal FFP regulations
- Be consistent with policies that are uniform for both federally assisted & other activities
- Be accorded consistent costing treatment
- Follow GAAP, unless otherwise prescribed
- Not included as match for another Federal program
- Be net of all applicable credits
Basic Guidelines

Allowable Costs - Examples

- Salary & Wages
- Fringe Benefits
- Depreciation or Use Allowance
- Communications
- Employee Morale, Health and Welfare
- Materials & Supplies
- Legal (except claims against the Federal Government)
- Maintenance & Repair
- Memberships
- Motor Pools
- Plant and Homeland Security
- Training
- Travel
- Insurance
- Interest (with restrictions)
- Professional Services
Basic Guidelines

Unallowable Costs - Examples

- Bad Debts
- Capital Outlay
- Contributions
- Entertainment
- Fund Raising
- Elected Officials
- Contributions to Reserve Funds
- Research & Development Costs
- Fines & Penalties
- Alcoholic Beverages
- Lobbying
- Idle Facilities
- Personal Use Goods & Services
Reasonable Costs

A Cost Is Reasonable If It Meets the Following General Criteria:

- Pass prudent person test
- Recognized as ordinary and necessary
- Constitutes sound business practice, including arms length bargaining
- Reasonably related to market price
- Does not significantly deviate from the government unit’s established practices
Allocable Costs

To Be Allocable, Costs Must Meet the Following General Criteria:

- Only if benefit is received by Federal program;
- All other (non-allowable) activities must receive appropriate allocation of indirect cost;
- May not be “shifted” to other Federal programs, except in cases where costs are allowable under two or more awards’ program agreements;
- If a joint cost, a cost allocation plan or indirect cost proposal is required as in OMB Circular A-87; and
- Ultimately, there must be a relationship between the costs allocated and the benefit derived for that service.
What Affects Allocated Costs?

- Total Allowable Expenditures
- Functional Distribution of Staff Time
- Variations in Usage (Consumption) of Central Service Departments
- Reorganization or Realignments of Departments
- Modification to Allocation Statistics
What Affects Allocated Costs?

- Allowable Expenditures and Cost Adjustments
  - Changes Annually
- Staff Distribution of Time
  - Changes Annually
- Variations in Usage (Consumption)
  - Changes Annually
- Reorganization or Realignments
  - Changes Annually
- Allocation Modification to Allocation Statistics
  - Changes As Needed

ALLOCATED COST

ONE MAXIMUS ~ MOVING FORWARD
A Cost Allocation Plan Is a Set of Documents That Relate to a Process Where Indirect Costs Are Allocated Using a Set of Allocation Methods to “Benefiting Cost Objectives.”

The Purposes of a Cost Allocation Plan Are As Follows:

- They are often the only way to determine the full cost of operating programs.
- They allow an agency (state or local) to ensure that they are recovering all allowable costs incurred by the agency.
- They can provide valuable management data to an agency regarding funding levels and time spent on activities (if time studies are also employed).
Cost Allocation Plans

Two Main Types of Cost Allocation Plans:

- **A Full Cost Plan** May Be Used When Federal Dollars Are Not Involved

- **Omb A-87 Cost Plan** Required If Federal Dollars Are Involved
What is a Full Cost Plan?

- A Full Cost Plan includes costs that may be specifically identified for exclusion as “unallowable” costs under the cost principles contained in OMB Circular A-87.
  - For example, a Full Cost Plan would include “General Government” costs such as the Metro Council and the Office of the Mayor, which are responsible for the executive direction of the Metro departments.
An OMB A-87 Cost Plan Is Prepared in Accordance With OMB Circular A-87 Cost Principles to Document Costs Associated With the Administration of Federal or State Grants and Contracts
Types of OMB A-87 Cost Plans

- Central Service Cost Allocation Plan
- Departmental Cost Allocation Plan
- Indirect Cost Rate Proposal (ICRP)
Central Service Cost Allocation Plan

- **Central Service Cost Allocation Plan**: the documentation prepared by an organization to identify, accumulate, and allocate costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.
  - Commonly referred to as a LOCAP for local governments
Departmental Cost Allocation Plan

- **Departmental Cost Allocation Plan**: the documentation prepared by an organization unit to identify, accumulate, and allocate indirect costs to the cost objectives defined within the department

  - **Departmental Plans Prepared in Metro include:**
    - Police
    - District Attorney
    - Public Works
    - Sheriff
    - Parks
    - Metro Action Commission
    - Nashville Career Advancement Center
    - Health
    - Planning
    - Social Services
Indirect Cost Rate Proposal

- **Indirect Cost Rate Proposal (ICRP):** the documentation prepared by an organization to substantiate its claim for the reimbursement of indirect costs. The proposal is the basis for establishing an indirect cost rate agreement.
  - Where applicable, Metro Departments are responsible for developing and submitting an ICRP that includes both LOCAP and departmental indirect cost allocations to OMB ANNUALLY.
So, Why Do It?

- Well … Metro Policy OMB #1 Requires it!
- Federal and State Cognizant Agencies Require it!
- Recover the “Full Cost” of Administering Federal and State Grants and Contracts
  - Additional General Revenues to the Metro Government
- A Useful “Management Tool” to Assess Operations
  - What Does it “Truly” Cost to Run Operations?
  - “It’s Not Just for Finance Anymore …”
Other Uses of the Cost Allocation Plan

- Charge indirect costs to Federal or State grant programs or special taxing districts.
- Supporting documentation for interfund transfers.
- Useful in budgeting process by identifying which departments are being served and the level of service provided.
- Useful in identifying costs shared between agencies such as buildings (courthouse) or services (jail).
- Provides indirect cost analysis, which when combined with direct costs, is useful in determining fees-for-service.
- Charge central service costs to internal service and enterprise funds.
FULL COST RECOVERY

Direct Billed Costs
Goals

- Define the Purpose and Objectives of Direct Billing for Services That Are Centrally Provided to Metro Departments
- Overview the Business Practices Involved in Direct-billing
  - Rate Setting
  - Billing
  - Operating and Financial Management
- Discuss Best Practices and Trends
- Respond to Your Questions
Direct Billed Services, Internal Service Funds and Enterprise Funds

- Broadly Used Mechanism to Track and Account for the Costs of Services Provided by One Unit of a Government to Other Units Within the Government, or to Outside Parties

- Definitions*:
  - Overall classification is as “Proprietary Funds”, which account for a government's ongoing activities that are similar to those found in the private sector.

* Per GASB Codification Section 1300, NCGA-1
Enterprise Funds – Account for operations (a) that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
Direct Billed Services, Internal Service Funds and Enterprise Funds

- **Internal Service Funds** – Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

**NOTE**: Both Internal Service and Enterprise Funds employ the **accrual** method of accounting – importantly, they include depreciation/ amortization of assets as operating expenses.
In Metro, Example Direct Billed Services Are:

**Internal Service**
- Office of Fleet Management
- Information Systems
- Radio Shop
- School Central Storeroom
- Metro Postal Service
- Real Property Services
- Treasury Management
- Technology Revolving
- Finance Operations
- Human Resources Operations

**Enterprise**
- Nashville Convention Center
- Board of Fair Commissioners
- Farmers Market
- Police Secondary Employment
- Surplus Property Auction

ONE MAXIMUS ~ MOVING FORWARD
Direct Billing is Most Effective When:

- Service Costs Can Be Specifically Identified and Usage Specifically Measured – and When Usage Is “Discretionary” or “Controllable”
- The Service Requires Substantial Capital Investment
- There Is a Need to Accumulate and Actuarially Account for Monetary Reserves
Advantages/Objectives of Direct Billing

- First and Foremost – to Realize the Economies and Efficiencies of Centrally-managed Functions
- Readily Identify the Costs of Centrally Managed Services
- Distribute Costs to Entities Actually Using the Service(s), Based on Actual Measures of Service Usage
- Associate Service Costs With the Departments/programs That Use Them (Better Understand the Full-cost of Those Programs)
Advantages/Objectives of Direct Billing

- Maximize Recovery of Costs Form Non-tax Revenue Sources – Minimize Local Tax Burden
- Accumulate Reserves That Help to Fund Capital Outlays
- Promote Efficient Use of Services by Requiring Departments to Pay the Full Costs of Services
- Enable Comparisons to Private Sector or Alternative Service Providers
OMB A-87 Requirements

- Costs Must:
  - Meet General Requirements for Allowability
  - Be Comprised of the Direct and Allocated Indirect Costs of Each Service
  - Be Charged to Departments Based on “Actual” Expenditures
  - Reflect Extent to Which Customers Actually Utilize Each Service
  - Be Consistent for All Customers
OMB A-87 Requirements for Direct-Billed Costs

- If a “Standard Rate” System Is Used to Charge Costs to Customers (Based on Budgeted Costs), Adjustments Must Be Accorded to Off-set Actual Over/under-recoveries of Costs
- Internal Service Funds May Retain a “Balance” for Working Capital Purposes Equal to 60-days Cash Expenditures
- Why Federal Compliance Is Important to Metro
  - Disallowances
  - Disruption of Administrative Processes
OMB A-87 Requirements for Direct-Billed Costs

- Why Emphasize the Direct Billed Approach for Federal Recoveries:
  - Metro Direct Billed Operations (FY 2006 Budget) - $62 Million
  - Two-year Lag in Recovering Costs Under LOCAP Method
  - Direct-billed Costs Are Much More Likely to Be Claimed for Federal Reimbursement
  - Direct-billed Costs Can Avoid Federal Caps on “Administrative” or “Indirect” Costs in Certain Grants
Determining Service Costs and Setting Billing Rates

- Each Direct-bill Service Provider Prepares a Cost Allocation Plan (Conforming With A-87) To Determine the Full-costs of Each Service:
  - “Direct Costs” Assigned Specifically to the Service They Support
  - “Indirect Costs Allocated Based on Statistical Measures That Realistically Reflect the “Benefit” That Each Service Receives From the Indirect Activity
- Include Depreciation Expense or Amortization of Fixed Assets in Lieu of Capital Outlay Expenditures in Order to Distribute Costs Over the Useful Life of Assets
- Incorporate Actuarially Determined Cost of Risks (Insurance Funds)
Methods of Billing and Recovery

- Standard Rate Billing Systems
- Allocation Billing Systems
Methods of Billing and Recovery
Standard Rate System

- “Standard” Rates Determined Before Year Begins
  - Using Cost Allocation Plan with Budgeted Costs and Forecasted Usage
- Billings Issued Monthly
  - Using Standard Rates and Actual Usage
- Actual Service Costs Determined at Year End
  - Using Cost Allocation Plan and Actual Costs and Usage
- Variances in Recoveries Identified
  - Compare Billings and Costs by Service and Customer
- Billing Adjustments Made
  - If Material and/or Required by OMB A-87
Methods of Billing and Recovery

- Allocation Billing Systems
  - Billings to Customers Based on a Cost Allocation Plan Run for Each Billing Cycle Using Actual Costs and Actual Service Usage
  - No Billing Adjustments Required at Year-end
Methods of Billing and Recovery

- Metro’s Billing Systems
  - Predominately Based on Standard Rates
  - Use a Cost Allocation Plan to Determine Service Costs/Billing Rates
Real and Perceived Limitations

- Real
  - Usage-based Systems Can Discourage/Inhibit Investment in Otherwise Priority Programs
  - Propensity to Subsidize Certain Services
  - Providers React Too Slowly (or Not at All) to Usage Variances That Affect Unit-costs of Services
Real and Perceived Limitations

- Perceived
  - Inter-Departmental “Competition”
  - “We Can Do It Cheaper” - What Is the Full Cost, Really?
  - Double Billing
Best Practices and Trends

- Employ Standardized Cost Allocation and Rate Determination Methods
- Reconcile Actual Costs and Revenues Service-by-Service After the Close of a Fiscal Period (Year)
- Monitor Recoveries at the Service Level – Adjust Rates to Off-set Unanticipated Recovery Variances
- Manage Service Levels – Utilize Service Level Agreements
- Publish Service Catalogs – Clearly Identify Scope of Services and Functions/features Included
- Adopt Customer Service Orientation (“Happy Customers Don’t Complain About Their Bills”.)
Best Practices and Trends

- A Google on “Internal Service Funds” Resulted in 33,000,000 Hits
- A Google on “Enterprise Funds” Resulted in 23,400,000 Hits
- The Des Moines Case
- Impact of Service Consolidations, Especially IT
- Internal Charge-Back in the Private Sector
  - IQPC
Metro Training Opportunities

Training Opportunities Sponsored by OMB
Include:

- Basic Cost Accounting Nov. 11, 2005
- Advanced Cost Accounting (TBA) Based on EBS Implementation
- Effective Grant Budgeting March 9, 2006
- Managerial Cost & Management (TBA)
Continuing Professional Education Certificates Will Be Issued for Today’s Full Cost Primer Session to Requesting Participants.

- Your Signature on the Sign-in Sheet Is Required for Continuing Professional Education Certificates.
- Email requests for CPE to Herbert.Majors@nashville.gov
Questions/Discussion

THANK YOU FOR YOUR PARTICIPATION