

# Indirect Cost Rate Proposal Information Requirements

Please compile and upload the following items to the secure website (<https://edi.maximus.com>) using the unique username and password contained in your Cost Study Notice.

## Fiscal Year Ending September 30, 2023

The following information is required for the preparation of the indirect cost rate based on FY 2022-2023 actual costs. An electronic copy of each data item is requested.

**Preface each data file submitted with the corresponding information item number (i.e., 1 – Clerk of Court Information Form, 2 – Clerk of Court Expenditures, etc.). Data not following this naming convention cannot be accepted.**

All data uploaded/provided will need to follow this naming convention. Any files not following this nomenclature will be returned for adjusting.

		Source of Data		
No.	Description	Clerk of Court	BOCC	Sheriff
1.	<b>Clerk of Court Information Form</b> - Please upload all requested data to <a href="https://edi.maximus.com/">https://edi.maximus.com/</a> . Your specific Username and Password is provided on the transmittal letter. If you are unable to access the site or upload data, please email Susan Gray at <a href="mailto:susangray@maximus.com">susangray@maximus.com</a> .	✓		
2.	<b>Clerk of Court Expenditures</b> – Please provide an electronic report showing the total expenditures by Fund, Cost Center, and object code of expense (i.e., salaries, benefits, supplies, contractual services, etc.). Please include the expenditures for ALL funds. The totals of this report should reconcile back to the total expenditures for all funds reported in the Clerk of Court Audit Report for FY 2023 (please see item No. 3).	✓		
3.	<b>Clerk of Court Annual Comprehensive Financial Report (ACFR)</b> – Please provide an electronic copy of the Clerk of Court audited financial report for the fiscal year ended September 30, 2023.	✓		
4.	<b>Clerk of Court Organization Chart</b> – Please provide an electronic copy of the organization chart that was in effect on September 30, 2023. This may be limited to the top two or three organizational levels of the Clerk of Court's office.	✓		
5.	<b>Significant changes from FY 2022</b> – Please provide a description for any significant changes within the Clerk of Court's office since FY 2022. This could include changes to the organization structure of the Clerk of Court's office, the accounting system, square footage (including new facilities and/or the space assigned to various occupants of the court facilities), fixed assets, changes related to Article V, or any other legislatively required changes.	✓		

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6.	<b>Square footage</b> – Square footage statistics are used in assigning space related costs to the benefiting functions. For each building/facility that the Clerk of Court functions occupy space, please provide an updated report showing the total square footage occupied by each occupant within each building. This should also include space rented or leased. The square footage should be identified to each building occupant, including Clerk of Court, State Attorney, Public Defender, State Court Administrator and Operations, Tax Collector, and any other BOCC unit or agency if located in the building/facility. Please note that this information may also be used for the determination of the Title IV-D courtrooms/hearing rooms unit cost if square footage is separately identified for the courtrooms/hearing rooms. The BOCC facilities management unit will generally be responsible for providing this information.		✓		
7.	<b>Full Time Equivalent (FTE) Employees</b> – The FTE figures provide an allocation statistic used in assigning the costs of several support activities to the benefiting functions. Please provide a table showing the total number of FTEs within the Clerk of Court's office, each constitutional office (i.e., Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections), and the BOCC.	✓	✓		
8.	<b>Listing of all Clerk of Court Employees by Position within each Fund and Cost Center</b> – Please provide a listing of Employees by Position funded from each Fund and Cost Center during FY 2023.	✓			
9.	<b>Listing of All Clerk of Court Employees included within the Random Moment Sampling (RMS) Time Study</b> – Please provide a listing of all Employees by Position included in the RMS Time Study during FY 2023.	✓			
10.	<b>Clerk of Court (elected official) salary and benefits</b> – Per regulations, the Clerk of Court's salary and benefits are not considered an allowable expense. Therefore, please provide a table showing the total actual salary and benefits cost charged to each Fund and Cost Center during FY 2023.	✓			
11.	<b>Statement of County Funded Court-Related Functions:</b> Provide a copy of the completed report/form DFS-A-6-693 as required by Section 29.0085, Florida Statutes, for the Year ended September 30, 2023. Also, please provide a copy of the backup documentation supporting the DFS-A6-693 report.	✓	✓		
12.	<b>BOCC County-Wide Central Service Plan (CWCAP)</b> – Many BOCCs prepare a county-wide central service cost allocation plan (CWCAP) on an annual basis. If a CWCAP has been developed based on the actual expenditures for the fiscal year ended September 30, 2023, please provide an electronic copy of the CWCAP. The CWCAP <b>MUST</b> be prepared in accordance with federal cost principles (i.e., OMB Circular A-87, 2 CFR Part 225, or 2 CFR Part 200). A <b>“Full Cost” Cost Allocation Plan</b>	✓	✓		

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	<b><u>may not be used.</u></b> NOTE: CWCAPs that are based on actual costs prior to FY 2021 may not be used. If the CWCAP is based on actual costs prior to FY 2021, or if the BOCC does not prepare a CWCAP, please refer to items 11 above and 13 below.				
13.	<p><b><u>Situations where the BOCC CWCAP is based on actual costs prior to FY 2021 OR where the BOCC does not prepare a CWCAP OR where the components of cost are not included as a part of the DFS-A6-693.</u></b> If you wish to claim costs associated with certain centralized services (maintenance, utilities, communications, IT support, etc.), please identify each service, provide a short (2 or 3 sentence) description of the service, identify the cost of this service and identify an allocation statistic (e.g., square footage, meter readings, number of staff, etc.) that will allocate the costs to the Clerk of Court's office in proportion to the relative benefit received by the Clerk of Court's office. Items that may fit this requirement include, but are not limited to the following:</p> <ul style="list-style-type: none"> <li>• Maintenance (custodial and/or others – can include contract staff)</li> <li>• Maintenance repairs, supplies, uniform cleaning, etc.</li> <li>• General Building Security as defined by FL DOR, which includes building access security, alarm monitoring, and metal detectors at public access points.</li> <li>• Utilities</li> <li>• Communications</li> <li>• Insurance</li> <li>• Pest control</li> <li>• Elevator maintenance</li> <li>• HVAC services</li> <li>• Risk management services</li> </ul> <p>Please note that this information may also be used for the determination of the Title IV-D courtrooms/hearing rooms unit cost if square footage is separately identified for the courtrooms/hearing rooms.</p>		✓		
14.	<b><u>Building depreciation</u></b> – With the implementation of GASB 34, depreciation is now being computed relating to buildings and fixed assets that meet the government's capitalization threshold. Please provide the FY 2023 annual depreciation amount for each and every building that Clerk of Court functions occupy space. The building may be purchased and owned by the BOCC. The annual depreciation expense may include the cost of the building and any capitalized renovations or improvements. The reported depreciation expense should be reconcilable to the BOCC ACFR and the Clerk of Court Audit Report, as applicable. NOTE: The FY 2023 depreciation	✓	✓		

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	expense may <u>not</u> include any assets acquired with federal dollars. These amounts (if any) must be removed from the reported depreciation expense.				
15.	<b>Clerk of Court Equipment depreciation</b> – Please provide the FY 2023 annual depreciation amount for equipment and other assets assigned to and used by the Clerk of Court's office. The reported depreciation expense should be reconcilable to the BOCC ACFR and the Clerk of Court Audit Report, as applicable. This schedule should include the FY 2023 annual depreciation expense on equipment cost that is equal to or exceeds the government's capitalization threshold established for financial reporting. This listing should include the FY 2023 annual depreciation expense for each organizational unit/cost center of the Clerk of Court's office. This report should not include any assets that have been deposited of prior to September 30, 2023. NOTE: The FY 2023 depreciation expense may <u>not</u> include any assets acquired with federal dollars. These amounts (if any) must be removed from the reported depreciation expense.	✓	✓		
16.	<b>Clerk of Court Fringe benefits</b> – In some counties, the BOCC may pay for some or all fringe benefit costs associated with the Clerk of Court's office. If this is the case in your office, please provide a table showing the amount paid for by the BOCC that is related to the Clerk of Court's office. This figure should <u>not</u> include any amounts that are already included as an expense on the Clerk of Court's financial reports nor directly recovered from the Title IV-D program via the monthly reimbursement invoices submitted to FL DOR.		✓		
17.	<b>BOCC Audit costs</b> – In some counties, the BOCC pays for and records the cost of the annual financial and single audits. If this is the case, please provide the total cost of the audit paid during FY 2023. This figure should <u>not</u> include any amounts that are already included as an expense on the Clerk of Court's financial reports or that is allocated to the Clerk of Court's office through the BOCC CWCAP (if applicable).		✓		
18.	<b>BOCC Legal expenses</b> – In some counties, the cost of legal support is either provided by a centralized BOCC office or paid for and recorded on the BOCC's financial reports as a contractual service. If these services are provided by the BOCC and they are <u>not</u> recorded on the Clerk of Court's financial reports and are <u>not</u> allocated to the Clerk of Court's office through the BOCC CWCAP (if applicable), please provide the FY 2023 actual cost of these services provided to the Clerk of Court's office.		✓		
19.	<b>BOCC Computer networks/services/supplies</b> – In some counties, the cost of computer networks and/or support is provided by the BOCC. If these services are provided by the BOCC and they are <u>not</u> recorded on the Clerk of Court's		✓		

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	financial reports and are <u>not</u> allocated to the Clerk of Court's office through the BOCC CWCAP (if applicable), please provide the FY 2023 actual cost of these services provided to the Clerk of Court's office.			
20.	<b><u>BOCC Workers' Compensation insurance</u></b> – In some counties, the cost of workers' compensation insurance is paid by the BOCC. If these costs are paid by the BOCC and they are <u>not</u> recorded on the Clerk of Court's financial reports and are <u>not</u> allocated to the Clerk of Court's office through the BOCC CWCAP (if applicable), please provide the FY 2023 actual cost of these services provided to the Clerk of Court's office.		✓	
21.	<b><u>Clerk of Court Monthly DOR Reimbursement Invoices</u></b> – Please provide a copy of the actual invoice for each month from October 2022 through September 2023. The Maximus representative may need to review the backup documentation for the invoices, but copies of the backup are not necessary – please have the backup available for Maximus to review if necessary.	✓		
22.	<b><u>Clerk of Court Contracts &gt; \$50,000</u></b> – Any contractual services costs in excess of \$50,000 paid to any one vendor during FY 2023 will need to be separately identified. For any contractual service expenditures paid to a single vendor during FY 2023 that in aggregate is in excess of \$50,000, please provide the name of the vendor, a brief description of the purchased service, and the actual amount(s) recorded to each Fund, Cost Center and object code of expense. The costs to be reported include only contractual services costs and do <u>not</u> apply to temporary employment services or staff augmentation services.	✓		
23.	<b><u>General Building Security Costs</u></b> - In the event a county is unable to distinguish allowable general building security (patrolling/monitoring <u>only</u> the entrances, exits, grounds and/or monitoring security systems for any facility in which the Clerk's staff occupies space) from other more intensive security activities (courtroom security, inmate transfer, jailhouse security...), the following steps can be performed to narrow the larger security costs to the general building security cost. <ul style="list-style-type: none"> <li>Provide a narrative description of the larger pool explaining what costs are collected in the pool and how they are accumulated (showing the amount by object /sub object code and description). <ul style="list-style-type: none"> <li>Any costs related to transfers, capital purchases constitutional officer's compensation...cannot be included in the pool</li> </ul> </li> <li>Exclude any costs from the pool which are not allowable or assignable to Title IV-D activities. Unallowable activities included but are not limited to:</li> </ul>			✓

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No.	Description	Clerk of Court	BOCC	Sheriff
	<ul style="list-style-type: none"> <li>○ Any portion of staff costs and/or contracted (outsourced) costs dedicated to providing security / bailiff services inside courtrooms</li> <li>○ Any portion of staff costs and/or contracted (outsourced) costs dedicated to inmate transfer / inmate security / inmate guarding</li> <li>○ Any portion of staff costs and/or contracted (outsourced) costs dedicated to jailhouse security of any type</li> <li>○ Any portion of staff costs and/or contracted (outsourced) costs dedicated to providing subpoena server/delivery related services</li> <li>• Identify and document the total number of county FTEs in the pool</li> <li>• Identify and document the number of county FTEs specifically assigned to allowable general building security (patrolling/monitoring <i>only</i> the entrances, exits and grounds of the Courthouse and/or monitoring security systems) based upon the usual and customary deployment. <ul style="list-style-type: none"> <li>○ For example; door number one is staffed by 1 security resource 2 hours per day (between 7:00 a.m. to 6:00 p.m.) and 2 security resources 9 hours per day (8:00 a.m. to 5:00 p.m.) and door number two is staffed by 1 resource 9 hours per day (8:00 a.m. to 5:00 p.m.) this would equate to 3.625 FTE (29 hours/8 hours per day).</li> </ul> </li> </ul> <p>In addition to county staffing costs, expenditures for vendors to provide the General Building Security activities are also allowable for inclusion in the indirect cost pool of the ICRP. These costs can include expenditures for alarm monitoring services (ADT, Sonitrol...) and the costs of a Sally Port (if not currently included in the depreciation expense for the building). Time and costs for staff serving as bailiff inside courtrooms are reimbursable and can only be claimed as direct expenditures to the Title IV-D program using the courtrooms/hearing rooms unit cost.</p> <p>In the event these costs relate to security services provided to more than one location, then these costs will need to be broken down to the amount for each facility and separately identified.</p> <p>FL DOR's ability to approve this allocation will depend on the clarity of the explanations and calculations. All documentation of costs and FTEs committed to security should originate from the entity providing the service (i.e., Sheriff...) and not be manipulated in any manner (formatting changes...). In the event</p>			

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	original documentation cannot be obtained, all costs for security services will be excluded from the indirect cost pool. In the event costs for general building security are not separated from more intensive security activities, then the costs for security services cannot be included in the indirect cost rate proposal.			