

Optional: Unit Cost for Title IV-D Hearings Information Requirements

Fiscal Year Ending September 30, 2023

*In an effort to ensure full recoveries from the Title IV-D program, each depository can receive reimbursement for Title IV-D hearings using a unit cost. This unit cost is **optional**, and each depository is encouraged to participate. Maximus will prepare unit costs on behalf of each depository opting in and providing the requisite data.*

The following information is required for the preparation of the courtrooms/hearing rooms unit cost based on FY 2022-2023 actual costs. An electronic copy of each data item is requested. All data uploaded/provided will need to follow this naming convention. Any files not following this nomenclature will be returned for adjusting. Please have these items compiled and forward a copy of these to your Maximus representative at your earliest convenience.

In the event Title IV-D hearings are conducted in the same facility in which the Clerk of the Circuit Court staff occupy space, there may not be a need to provide the requested building square footage (#2) building depreciation (#4), annual building costs (#6) nor the general building (front door) security (#7) reports as long as this information was provided as a part of the Indirect Cost Rate Proposal data submissions. Please note, the expenditures associated with bailiff services provided inside the courtrooms should still be submitted with the other courtroom/hearing room unit cost reports.

Preface each data file submitted with the corresponding information item number (i.e., 1 – Email From the Depository to FL DOR Opting In, 2 – Title IV-D Building Square Footage, etc.). Data not following this naming convention cannot be accepted.

No.	Description	Clerk of Court	BOCC	Sheriff
1.	<u>Email from the Depository to FL DOR Opting In</u> - Please send an email to FL DOR (Kayren Spivey – Karen.Spivey@floridarevenue.com) and Maximus (Susan Gray – susangray@maximus.com) expressing the depository's intent to claim unit costs for Title IV-D hearings.	✓		
2.	<u>Building Square Footage</u> – Identify building(s)/location(s) in which the Title IV-D hearings occur. For each building/facility, provide an updated report showing the total square footage of the building (less common areas) and the total square footage of the courtrooms/hearing rooms in which the Title IV-D hearings occur. This should also include space rented or leased.		✓	
3.	<u>Hearing Counts</u> – Provide the total number of hearings occurring in the courtrooms/hearing rooms in which the Title IV-D hearings occur. Account for all hearings docketed in the courtrooms/hearing rooms used for Title IV-D hearings, whether child support related or not. Quantify the actual number by type of hearing (i.e., Title IV-D and all other, including non-Title IV-D, criminal, civil, traffic, etc.).	✓		

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4.	<p><u>Building depreciation</u> – 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 by location for each building/location in which Title IV-D hearings occur. 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 expense may <u>not</u> include any assets acquired with federal dollars. These amounts (if any) must be removed from the reported depreciation expense.</p>	✓	✓	
5.	<p><u>Court Equipment depreciation</u> – Please provide the FY 2023 annual depreciation amount for equipment and other assets assigned to the courtrooms/hearing rooms in which Title IV-D hearings are held. The reported depreciation expense should be reconcilable to the BOCC ACFR, 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 report should not include any assets that have been disposed 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.</p>	✓	✓	
6.	<p><u>Annual Building Costs</u> – Please identify the total annual FY 2023 actual expenditures/costs associated with buildings/locations which housed the courtrooms/hearing rooms in which Title IV-D hearings are held. Items that may fit this requirement include, but are not limited to the following:</p> <ul style="list-style-type: none"> • Building Rent • Maintenance (custodial and/or others – can include contract staff) • Maintenance repairs, supplies, uniform cleaning, etc. • Utilities • Communications • Property Insurance • Pest control • Elevator maintenance • HVAC services • Risk management services • Telephone systems, video monitors, etc. used specifically inside the courtrooms/hearing rooms that are not capitalized. 		✓	

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7.	<p><u>Building Security Costs</u> - This may include a portion of the costs for front door security for access to the courtrooms/hearing rooms and bailiff costs. Bailiff costs are allowable only for the courtrooms/hearing rooms. A portion of the costs for door security would be in the indirect cost rate proposal (ICRP) as it applies to the Clerk's space, and in the courtrooms/hearing rooms unit cost (CRHR UC) as it applies to the courtrooms/hearing rooms. The combined total should not exceed the total cost of security.</p>			✓