

ADJUSTED INVOICE COMPLETION INSTRUCTIONS

Please read the instructions carefully and completely to ensure you are aware of changes in the process for completing invoices.

INVOICE LINE DESCRIPTIONS & INSTRUCTIONS

You may enter or select information in green-shaded unlocked cells. Some cells are locked to eliminate accidental typing over formulas and text needed. Do not type over any formulas or existing text in the template.

Before submitting an invoice, please complete all green-shaded cells on the invoice template and all applicable tables. If one of the green-shaded cells will not allow you to edit, or if an auto-populated cell doesn't update correctly, please email the Contract Manager before completing your invoice. If you have no information to enter for a specific cell or table, please leave it blank.

HEADER

In the unlocked cells on Row 3, please use the drop-down menus to select the contract #, the Depository county name, the service period, and the invoice number. Also, manually enter the original/previous and adjusted invoice dates.

The contract # is your cooperative agreement number with the Department. The invoice number is a four-digit number created by using the last two digits of the year and the two-digit month of service (e.g., October 2023 is Invoice # 2310; January 2024 is Invoice # 2401).

SECTION 1. TITLE IV-D CHILD SUPPORT PROGRAM EXPENDITURES

In the ORIGINAL or PREVIOUSLY ADJUSTED Column (K), in the green-shaded cells in Sections 1, 2, 3 and in the tables, enter the most recently processed invoice information. If no adjusted invoice has been processed for the month of service, enter the information from the original invoice processed. If an adjusted invoice(s) has been submitted and processed, enter the information from the most recently adjusted invoice.

In the REVISED Column (N), in the green-shaded cells in Sections 1, 2, 3, and the tables, enter the revised invoice information and all the invoice information which remains unchanged.

- Line 1:** This locked cell is auto-populated based on the information you enter on **TABLE 1: PERSONAL SERVICES – TITLE IV-D CHILD SUPPORT STAFFING ALLOCATION**.
- Line 2:** This locked cell is auto-populated based on the information you enter on **TABLE 2: OPERATING EXPENSES**.
- Line 3:** This locked cell is auto-populated based on the information you enter on **TABLE 3: CONTRACTUAL EXPENSES =/ < \$50,000**.
- Line 4:** This locked cell automatically adds Lines 1, 2 and 3 for a subtotal of direct program expenditures.
- Line 5:** Please enter your indirect cost rate with carry-forward for the fiscal year. It is used, along with the total from Line 4, to calculate the indirect costs associated with the Title IV-D child support work performed.

Line 6: This locked cell automatically calculates the indirect costs by multiplying the total from Line 4 by the rate from Line 5.

Line 7: This locked cell is auto-populated based on the information you enter on **TABLE 4: CAPITAL OUTLAY EXPENSES**.

Line 8: This locked cell is auto-populated based on the information you enter on **TABLE 5: CONTRACTUAL EXPENSES > \$50,000**.

Line 9: This locked cell automatically adds Lines 6, 7 and 8 for a subtotal of indirect and other program expenditures.

Line 10: This locked cell automatically adds Lines 4 and 9 for a subtotal of direct, indirect and other program expenditures.

Line 11: Please enter the direct cost [Random Moment Sample (RMS)] reimbursement rate provided to you in the transmittal letter from the Contract Manager. Depositories required to participate in continuous RMS monitoring will receive a letter around the 15th of each month. Depositories who participate in the RMS through other methods (Comparison, Quarterly, or Time Diary) will receive a letter with the RMS rate around the end of April each year. The RMS rate is used, along with the total from Line 10, to calculate the reimbursement amount for expenses included in Section 1 above.

Line 12: This locked cell automatically calculates the reimbursement amount by multiplying the total from Line 10 by the RMS rate from Line 11.

SECTION 2. UNIT COSTS

Line 13: This locked cell is auto-populated based on the information you enter on **TABLE 6: UNIT COST – 100% TITLE IV-D CHILD SUPPORT EXPENSES**.

Line 14: This locked cell automatically calculates the indirect costs associated with the unit costs above by multiplying the total from Line 13 by the rate from Line 5.

Line 15: This locked cell automatically adds Lines 13 and 14 for a subtotal of 100% Title IV-D child support unit costs.

Line 16: This locked cell is auto-populated from the information you enter on **TABLE 7: UNIT COST – COMBINED TITLE IV-D & PRIVATE CHILD SUPPORT EXPENSES**

Line 17: This locked cell automatically calculates the indirect costs associated with the unit costs above by multiplying the total from Line 16 by the rate from Line 5.

Line 18: This locked cell automatically adds Lines 16 and 17 for a subtotal of combined unit costs.

Line 19: Please enter the number of active Title IV-D child support cases in your inventory of cases. [NOTE: If you will not be entering the number of cases, please enter the number "1", for Excel to complete the calculation for Line 22.]

Line 20: Please enter the number of active non-Title IV-D and private child support cases in your inventory of cases.

Line 21: This locked cell automatically adds Lines 19 and 20 for a total of all active cases in your inventory.

Line 22: This locked cell automatically calculates the percentage of active Title IV-D child support cases in your inventory by dividing Line 19 by Line 21.

Line 23: This locked cell automatically calculates the amount of combined costs eligible for reimbursement by multiplying Line 18 by the percentage from Line 22.

Line 24: This locked cell auto-populates based on the information you enter on **TABLE 8: UNIT COST – TITLE IV-D CHILD SUPPORT HEARINGS**.

Line 25: This locked cell automatically adds Lines 15, 23 and 24 for a subtotal of unit cost expenditures.

Line 26: This locked cell automatically adds Lines 12 and 25 for total eligible Title IV-D child support expenditures.

SECTION 3. CALCULATION OF TITLE IV-D CHILD SUPPORT REIMBURSEMENT

Line 27: Please enter the amount of Title IV-D child support fees received.

Line 28: Please enter the amount of interest earned from Title IV-D child support funds retained in Depository accounts.

Line 29: This locked cell automatically adds Lines 27 and 28 for a total of Title IV-D child support program income.

Line 30: This locked cell automatically subtracts Line 29 from Line 26 for a total program costs eligible for reimbursement.

Line 31: This locked cell automatically calculates the reimbursement due by multiplying Line 30 by 66%, which is the approved federal financial participation (FFP) rate available for federally approved expenditures.

SECTION 4. INVOICE CERTIFICATION

Grant rules require a certification of the information being submitted. In the green-shaded cells provided, please enter the name of the preparer and the date the invoice was prepared.

REASON(S) FOR ADJUSTMENT(S)

From the drop-down list in the unlocked green-shaded cells in Row 51, please select the reason for adjusting the invoice. The 8 codes in the drop-down list are the codes approved for entry into the Florida Accounting Information Resource (FLAIR). If more detail is needed, please enter this detail in your submission email.

INVOICE TABLES DESCRIPTIONS & INSTRUCTIONS

To comply with the increased cost monitoring requirements of the US Department of Health and Human Services (HHS), please enter the remaining information in detail into Tables 1 through 8, which will auto-populate the appropriate cells on the invoice.

Invoices are to be submitted on a cash basis. Enter the amounts paid during the service period for which you are invoicing.

In the ORIGINAL or PREVIOUSLY ADJUSTED Column (K), in the green-shaded cells, continue to enter the invoice information from either the original or the most recently adjusted invoice.

In the REVISED Column (N), in the green-shaded cells, continue to enter the revised invoice information.

TABLE 1: PERSONAL SERVICES – TITLE IV-D CHILD SUPPORT STAFFING ALLOCATION

All team members in all offices that might perform a child support function will participate in the RMS exercise. These team members will also be referred to as participants. Other than the exceptions noted below, RMS participation is required for reimbursement and no reimbursement may be requested for team members who are not participants.

Use this table to enter information for all team members assigned either full or part-time to Title IV-D child support casework. In other words, list all participants and the supervisors of participants. Make sure to

include participants who are not working, but receiving paid vacation, sick-leave or other personal time off during the reporting period. Unless the participant is working on multiple reimbursed cost objectives (see below) in a comparison county Depository, the participant should be entered at 100%. Participants may not be delegates.

Supervisors who process Child Support activities AND supervise participants will participate in the RMS and be listed at 100%.

Supervisors who supervise both participants and non-participants and are not participants themselves must be listed with an allocation percentage equal to the percentage of team members supervised who are engaged in child support activities. This supervisor allocation must be recalculated for each service period. Using the employee count from the first day of the service period, compute this percentage by dividing the total number of child support team members (participants) reporting to this supervisor by the total number of team members reporting to this supervisor. Use this allocation to populate Column K in this table. Indicate the team member is a supervisor by including "S" in Column H (Position) before listing their position title. Supervisors who supervise only participants and are not participants themselves must be listed with an allocation percentage of 100%. Supervisors who are not participants may be delegates.

No other team members may be reported on Table 1.

- Special instructions for claiming the costs of team members who work on multiple reimbursed cost objectives (MCO), such as:
 1. child support and an indirect activity;
 2. child support and a unit cost;
 3. an indirect activity and a unit cost;
 4. multiple unit costs; or
 5. multiple indirect activities with different allocation bases:

The Depository has two options for claiming costs:

1. the Depository may claim only the cost that is most beneficial for the Depository, or
2. the Depository must document the team members' time in accord with the standards for personnel documentation found at 45 CFR 75.430 (i). In general, this means keeping time activity reports – detailed timesheets which indicate the amount of time spent on each activity, prepared after-the-fact and attested to by the team member. This documentation must be maintained by the Depository and be available upon request.
3. If you are a comparison county Depository (i.e., you claim 6 or fewer team members, have annual costs less than \$300,000, and have opted for Alternative II under the Treatment of Micro-Offices in the Statistical Methodology section of the Letter of Agreement that is Attachment V to the cooperative agreement,) you must use the timesheet data to adjust the allocation percentage for participants.
 - a. If the team member is claimed on Table 1, enter an allocation percentage equal to the percentage of time spent working on child support activities from the timesheets.
 - b. Indicate the team member works on multiple cost objectives by including "(MCO)" in Column H (Position) before listing their position title.

Reminder: A delegate may not be a participant. A delegate may be a non-participant supervisor claimed on Line 1.

If a team member moves to a section other than child support, include only the salary and benefits for the pay periods the team member was performing child support activities. If the team member moved in the middle of a pay period, pro-rate the salary and benefits amount to the days the team member worked performing child support activities during that particular pay period.

The total dollar amount from this table will auto-populate Line 1 of the monthly invoice.

TABLE 2: OPERATING EXPENSES

Use this table to enter all expenses for the period directly connected with the work performed by the team members listed on Table 1. The allocation percentage may be used to prorate the expenses for a larger group of team members down to the team members listed in Table 1. The total dollar amount from this table will auto-populate Line 2 of the monthly invoice.

Example: 15 participant team members share an office supply cabinet with 35 other team members in a suite. If the total cost of supplies for the suite is \$120 for the month enter \$120 as the total expense and 30% as the allocation percentage.

TABLE 3: CONTRACTUAL EXPENSES =/ < \$50,000

Use this table to enter all expenses for the period that are part of any contracts equal to or less than \$50,000 in a year associated with the work performed by the team members listed on Table 1. The allocation percentage may be used to prorate the expenses for a larger group of team members down to the team members listed in Table 1. The total dollar amount from this table will auto-populate Line 3 of the monthly invoice.

TABLE 4: CAPITAL OUTLAY EXPENSES

Use this table to enter all capital items purchased during the period with an individual cost between \$1,000 and \$5,000 associated with the work performed by the team members listed on Table 1. The allocation percentage may be used to prorate the expenses for a larger group of team members down to the team members listed in Table 1. The total dollar amount from this table will auto-populate Line 7 of the monthly invoice.

TABLE 5: CONTRACTUAL EXPENSES > \$50,000

Use this table to enter all expenses for the period that are part of any contracts greater than \$50,000 in a year associated with the work performed by the team members listed on Table 1. The allocation percentage may be used to prorate the expenses for a larger group of team members down to the team members listed in Table 1. The total dollar amount from this table will auto-populate Line 8 of the monthly invoice.

UNIT COSTS

Depositories may use a unit cost for reimbursement of selected transaction-based costs of services performed by support units which benefit or result from child support activities. Unit costing is used when a support activity is centralized to support several functions within an office, where there is a high volume

of transactions or units, where time and expenses associated with each transaction or unit is relatively the same, and the beneficiary of the services can be identified.

Depositories may not enter the same cost in both the unit cost calculation and the indirect cost rate calculation. For example, Depositories may not enter the postage meter rental cost of an outbound mail unit and then include the same postage meter rental in an overhead pool for office operations.

The costs which comprise a unit cost must also remain separate from the costs captured on Tables 1-5. No cost may be included in tables 1-5 and then be used in computing a unit cost.

Unit costs are reported on Tables 6 and/or 7. Use Table 6 to report unit costs that are applicable to only Title IV-D child support cases and use Table 7 to report unit costs that are applicable to both Title IV-D and non-Title IV-D (private) child support cases. For each unit cost reported on either table, prepare a spreadsheet documenting the total costs included in the production of the units and the total units produced. Maintain this documentation in the Depository office, as the Department will periodically request it as part of the invoice review.

TABLE 6: UNIT COST – 100% TITLE IV-D CHILD SUPPORT EXPENSES

For each line, enter a description of the units, the total number of Title IV-D child support units/transactions and the per unit cost. The total dollar amount from this table will auto-populate Line 13 of the monthly invoice.

TABLE 7: UNIT COST – COMBINED TITLE IV-D & PRIVATE CHILD SUPPORT EXPENSES

For each line, enter a description of the units, the total number of child support units/transactions and the per unit cost. This amount will be allocated to Title IV-D child support reimbursement based upon active caseload. The total dollar amount from this table will auto-populate Line 16 of the monthly invoice.

TABLE 8: UNIT COSTS – TITLE IV-D CHILD SUPPORT HEARINGS

Use this table to enter the number of units and the approved unit cost for the Title IV-D child support Hearings. If you have not submitted your cost data and would like to opt-in, please request submission instructions from the Contract Manager. The total dollar amount from this table will auto-populate Line 24 of the monthly invoice.

FOR ADDING MONTHS TO THE WORKBOOK

1. Right-click the “MMM YY (YYMM)” tab.
2. Select “Move or Copy”.
3. Select “MMM YY (YYMM)” from the list.
4. Click in the box beside “Create a copy” [at bottom of window].
5. Click “OK”.
6. Change tab to appropriate month.
7. Do not type over any formulas in any cells.

TO CHANGE TAB TO CORRECT MONTH

1. Double-click the tab.
2. Enter three-letter month, two-digit year and invoice number. [e.g., OCT 23 (2310)]

TO SUBMIT INVOICE

1. Save spreadsheet. At a minimum, please use your cooperative agreement number, Depository county name and invoice number in the file name. You may add the revision date, as needed. (e.g., 2310 COC01- ALACHUA IV-D Invoice 20231120)
2. Email spreadsheet to FDOR-CS-Invoices@floridarevenue.com and TitleIV-D@purvisgray.com and send a copy to Karen.Spivey@floridarevenue.com.