
SNC 701 Compliance Review Financial Spreadsheet Instructions

PLEASE NOTE: Statements related to “**direct**” costs are for expenses directly and solely charged to 911 funding. “**Indirect**” costs are for charges that benefit more than one project or other shared expenses, with charges split between 911 funding and another funding source. References to “**allowable**” expenses pertain to those on the “Allowable/Disallowable Usage of 911 Surcharge Funds” list, which can be found on the SNC web site at www.michigan.gov/snc.

A financial report must be completed to demonstrate that allowable 911 costs equal or exceed the amount of 911 funding received from the various 911 surcharges.

Sec. 401b (14) A county 9-1-1 charge assessed under subsection (1) must be used only to fund costs approved as allowable in a published report by the committee before to December 1, 2008.

Sec. 406(1) The funds collected and expended under this act shall be expended exclusively for 9-1-1 services and in compliance with the rules promulgated under section 413.

Sec. 408(4)(a) 65% must be disbursed to each county that has a final 9-1-1 plan in place. 40% of the 65% must be distributed quarterly on an equal basis to each county, and 60% of the 65% must be distributed quarterly based on a population per capita basis. A county shall only use money received by the county under this subdivision for 9-1-1 services as allowed under this act. A county shall repay to the fund any money expended under this subdivision for a purpose considered unnecessary or unreasonable by the committee or the auditor general.

The report should separately report all sources of 911 funding (i.e., state and county 911 surcharges, general funds, millage’s). The report should also separately report all allowable 911 expenses (i.e., direct 911 expenses as well as any supportable estimates of indirect 911 expenses) that are related to the time period of this review.

The expenses should be listed at a level of detail that provides a logical separation of different types of costs.

If any of the 911 staff, supervisors’ or managers’ time is devoted to non-911 activities, documentation should be provided that demonstrates how the allowable 911 costs were determined. If any other costs are shared, similar documentation should be provided.

The report should also include references to the specific location on the provided source documents (i.e., general ledgers, other financial reports) that represent the source of the financial information shown on the financial report.

If the amount of allowable 911 expenses is less than the total amount of all 911 surcharges for any review period, documentation should be provided regarding the location and intended use of the excess funds. Also, if there is a current balance of excess 911 surcharge funds from the review period or any prior periods, documentation should be provided to demonstrate that the balance as well as any interest earned was retained for use exclusively for 911 services.

If the amounts reported on the financial report do not match what was previously reported to the SNC for the annual report, an explanation of any differences should be provided.

PLEASE be sure to include any ADDITIONAL documents and reports with the other requested documents that were used in completing the SNC 701.

Row 5- Assumes a calendar year, if not what is the fiscal year? All entries should then follow the fiscal year.

Row 8- The amounts here should agree with the Treasury Distribution Report found at https://www.michigan.gov/taxes/0,4676,7-238-44079_51943_69501-209294--,00.html both of these reports should agree with the documentation provided in the independent audit. If the amounts don't agree, provide reconciliation.

Row 9- Provide a complete accounting of monies received for county 911 operational surcharges. A short description for the remittance processing and banking will be requested during the virtual financial meeting covering line lines 8, 9, and 10.

Row 10- Provide the interest earned on surcharge funds. During the virtual financial meeting a description for the remittance of interest and ledger reconciliation will be requested.

Row 12- Provide the voter approval of the millage and records showing millage collection and availability to the PSAP for paying expenses.

Row 13- Provide records showing general funds and availability to the PSAP for paying expenses.

Row 14- Identify what other is. Please include a written explanation for anything reported in this field. Provide records showing funds and availability to the PSAP for paying expenses. Don't include OTHER SOURCES if the corresponding USE is not reported below.

Row 15- 21 This is a calculated field. No input required.

Row 22- This should correspond with the beginning balance for surcharge funds if there was excess revenue from the previous year.

Row 23-25 This is a calculated field. No input required.

Row 30- Director and Assistant Director that are 100% dedicated to the center. No first line supervisory wages or dispatcher wages should be included on this line. If the answer is "No" to questionnaire Section 2 I A and C, this line should be zero. If the answer is "Yes" to question Section 2 I A, and C, indicate the percentage in questionnaire apply this percentage to the wages and report as a direct expense.

Row 31- This is all first line supervisory wages only. If the answer is "No" to questionnaire line Section 2 I D, this line should be zero. If the answer to questionnaire is other than 100%, apply this percentage to the wages and report as a direct expense.

Row 32- This is all full-time dispatcher wages 100% dedicated. If the answer is "No" to questionnaire line Section 2 I E, this line should be zero. Do not include contracted wages here. If the answer to questionnaire is other than 100%, apply this percentage to the wages and report as a direct expense.

Row 33- This is all part time dispatcher wages 100% dedicated to the center. If the answer is "No" to questionnaire line Section 2 I F, this line should be zero. Do not report contract or temporary wages here. If that answer to questionnaire 20 E 2a is other than 100%, apply this percentage to the wages and report as a direct expense.

Row 34- This is other wages like expenses associated with personnel. This includes uniforms, pre-employment screening, etc. This does not include longevity bonuses, stipends, overtime, holiday, or

vacation payoffs; those costs should be included in wage costs above. Please include a written explanation for anything reported in this field.

Note: If you are not able to break the wages down into the categories list above, please enter them all in one line and provide a written explanation that will correlate to the reports provided for the ledger account items.

Row 35- This is a calculated field. No input required.

Row 37- This is medical, dental, optical, life, and other insurance provided by the center to its employees. If any percentages other than 100% are reported on questionnaire section 2 I, these percentages should be applied to this line item.

Row 38- This is employers' social security contributions provided by the center to its employees. If any percentages other than 100% are reported on questionnaire section 2 I, these percentages should be applied to this line item.

Row 39- This is employers' retirement contributions provided by the center to its employees. If any percentages other than 100% are reported on questionnaire section 2 I, these percentages should be applied to this line item.

Row 40- This is workers' compensation provided by the center to its employees. If any percentages other than 100% are reported on questionnaire section 2 I, these percentages should be applied to this line item.

Row 41- This includes both Federal and State unemployment taxes paid by the center on behalf of its employees. If any percentages other than 100% are reported on questionnaire section 2 I these percentages should be applied to this line item.

Row 42- This includes any other benefit paid by the center on behalf of its employees. If any percentages other than 100% are reported on questionnaire section 2 I these percentages should be applied to this line item. Please include a written explanation for anything reported in this field.

Row 43- This is a calculated field. No input required.

Row 45- Administrative Costs: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item. Contract and temporary employees should be included on this line item. Corresponds to SNC 700 Section 2 I H.

Row 46—IT Support: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item. Contract and temporary employees should be included on this line item. Maintenance and service contracts should NOT be reported here. Corresponds to SNC 700 Section 2 I I i.

Row 47—MSAG Support: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item. Contract and temporary employees should be included on this line item. Maintenance and service contracts should NOT be reported here. Corresponds to SNC 700 Section 2 I I ii.

Row 48- Radio Systems Support: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item.

Contract and temporary employees should be included on this line item. Maintenance and service contracts should NOT be reported here. Corresponds to SNC 700 Section 2 I I iii.

Row 49- CHE Support: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item. Contract and temporary employees should be included on this line item. Maintenance and service contracts should NOT be reported here. Corresponds to SNC 700 Section 2 I I iv.

Row 50- Other Support Costs: If the center does not directly incur the salary/wages/benefits of an employee and the cost is allocated from another government authority, please include in this line item. Contract and temporary employees should be included on this line item. Maintenance and service contract should NOT be reported here. Corresponds to SNC 700 Section 2 I I V. Please include a written explanation for anything reported in this field.

Row 51- This is a calculated field. No input required.

Row 53- Leasehold improvements and construction improvements to the building or grounds housing the center. If payments are made on a building improvement loan, report on this line item. If the costs are shared with another agency, only include prorated costs based on the answer to questionnaire Section 2 II A.

Row 54- This is all utilities expense, excluding telephone or data circuits, needed for the building housing the center and any other structures such as towers. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II B.

Row 55- This is ongoing inspection and maintenance costs for the fire suppression system needed for the building housing the center and any other structures such as towers. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II C.

Row 56- This is for cleaning, maintenance, and trash removal for the building housing the center. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II D.

Row 57- This is telephone or data circuits, excluding all other utilities, needed for the building housing the center and any other structures such as towers. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II E.

Row 58- This is ongoing inspection and maintenance costs and any loan payments for the generator/UPS system for the building housing the center and any other structures such as towers. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II F.

Row 59- This is ongoing property liability insurance costs needed for the building housing the center and any other structures such as towers. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II G.

Row 60- This is ongoing office supply costs needed for the dispatch center. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II H.

Row 61- This is ongoing printing and copying costs needed for the dispatch center. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II I.

Row 62- This is furniture costs needed for the dispatch center. If the costs are shared with another agency, only include the prorated costs based on the answer to questionnaire Section 2 II J.

Row 63- This is any other costs needed for the building housing the dispatch center. If costs are shared with another agency and the agreement is a flat monthly or a cost allocation plan amount that includes various facility costs, include on this line item, and don't report elsewhere. Please include a written explanation for anything reported in this field.

Row 64- This is a calculated field. No input required.

Row 66- This line item is for OTJ training, not funded by SNC Dispatcher Training Funds. If the questionnaire Section 2 III A is "Yes", then report those costs associated with 911 staff.

Row 67- This line is for vender provided training, not funded by SNC dispatcher training funds. If the questionnaire Section 2 III B is "yes", then report those costs associated with 911 staff.

Row 68- This line item for conferences, not funded by SNC dispatcher training funds. If the questionnaire Section 2 III C is "yes", then report those costs associated with 911 staff.

Row 69- This line items is for travel and lodging associated with all other line items in this category, not funded by SNC training funds. If the questionnaire Section III D is "Yes", then report those costs associated with 911 staff.

Row 70- This line item is for memberships (APCO, NENA, MCDA, etc.). If the questionnaire Section III E is "yes", then report those costs associated with 911 staff.

Row 71- This line items is for other training, not funded by SNC dispatcher training funds or reported above. Please include a written explanation for anything reported in this field.

Row 72- This is a calculated field. No input required.

Note Rows 66-71 are associated costs outside of the SNC training funds. Do not include items from the SNC training funds and SNC 510 documentation in these lines.

Row 74- This line item is for purchases of CPE for use by dispatch center employees. If the equipment was financed and not purchased outright, report the loan payment here. See questionnaire Section 2 IV A.

Row 75- This line item is for purchases of remote CPE/modems for use by dispatch center employees. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV B.

Row 76- This line item is for purchases of CAD for use by dispatch center employees. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV C.

Row 77- This line item is for purchases of radio systems (consoles, infrastructure, field equipment, etc.). If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV D.

Row 78- This line item is for LEIN costs typically from the State of Michigan. See questionnaire Section 2 IV E.

Row 79- This line items is for purchases of paging systems for use by center employees. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV F.

Row 80- This line item is for purchases of voice logging equipment. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV G.

Row 81- This line item is for purchases of mobile data systems. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV H.

Row 82- This line item is for purchases of mapping systems/AVL systems. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV I.

Row 83- This line items is for purchases of alarm/security systems. If the equipment was financed and not purchased outright, report the loan payments here. See questionnaire Section 2 IV J.

Row 84- This line item does not include telephones expenses reported on 23 E. See questionnaire Section 2 IV K.

Row 85- Report maintenance and service contracts on this line item for A-J above. See questionnaire Section 2 IV L.

Row 86- Report software licensing or purchases on this line item for A-J above. See questionnaire Section 2 IV M.

Row 87- Report database licensing or purchases on this line item for A-J above. See questionnaire Section 2 IV N.

Row 88- Report any hardware costs not reported above. Please provide a written explanation for anything reported in this field.

Row 89- This is a calculated field. No input required.

Row 91- This line items is for travel for meetings. See questionnaire Section 2 V A.

Row 92- This line item is for travel for MSAG verification and testing. See questionnaire Section 2 V B.

Row 93- This line item is for travel for 911 Public education purposes. See questionnaire Section 2 V C.

Row 94- This line items is for travel NOT reported above. Please include a written explanation for anything documented in this field.

Row 95- This is a calculated field. No input required.

Row 97- This line item is for attorney fees. See questionnaire Section 2 VI A.

Row 98- This line item is for architect fees. See questionnaire Section 2 VI B.

Row 99- This line item is for auditor fees. See questionnaire Section 2 VI C.

Row 100- This line item is for consultant fees. See questionnaire Section 2 VI D.

Row 101- This line item is for insurance fees not included in 21 G. See questionnaire Section 2 VI E.

Row 102- This line item is for other professional service costs. Please include a written explanation for anything documented in this field.

Row 103- This is a calculated field. No input required.

Row 105. This line item is for public information fees. See questionnaire Section 2 VII.

Row 106- This is a catch all for any other costs not reported above. Please include a written explanation for anything documented in this field.

Rows 107-108 This is a calculated field. No input required.