

Specific Instructions for Completing the
ILCC Form AR-911 (Oct 2014) Excel Workbook

Version 3.01

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The purpose of ILCC Form AR-911 (Oct 2014) Excel Workbook is to collect two years of financial data from each 9-1-1 Emergency Telephone System Board (“ETSB”)/qualified governmental entity/other entity. The form must be electronically filed by October 1, 2014.

OVERALL INSTRUCTIONS

- Insert information only into the cells highlighted in yellow.
- Do not cut and paste information within the form.
- Report information only for the reporting ETSB/qualified governmental entity/other entity (“reporting entity”).

OVERVIEW OF EACH TAB

Tab 1 RE & RB presents the reporting entity’s “Statement of Revenues, Expenditures, and the 9-1-1 Reserve Balance.” Tab 1 also collects system statistics and contact information.

Tab 2 E & E consists of two pages. Tab 2 presents the reporting entity’s “Statement of Expenditures.” Tab 2 is not a list of allowable 9-1-1 expenses and expenditures; the descriptions found on Tab 2 for “Operating Expenses” and “Capital Expenditures” create a list to record where funds were spent. Report only the “Operating Expenses” and “Capital Expenditures” incurred by the reporting entity.

Tab 3 OTHEXP presents the reporting entity’s “Statement of Other Expenses and Expenditures.” Include expenses and expenditures on Tab 3 only when a suitable category cannot be found on Tab 2.

Tab 4 NOI & FT contains the reporting entity’s “Statement of Nonoperating Income (Loss) and Fund Transfers In (Out).” “Nonoperating Income (Loss)” includes any income or loss from an activity entirely unrelated to the reporting entity’s core 9-1-1 operation; the reporting entity would rarely incur and report any “Nonoperating Income (Loss).” “Fund Transfers In (Out)” includes only those amounts transferred between governmental funds. Do not report transfers between budget line items as “Fund Transfers In (Out).”

Tab 5 CEP contains a listing of Anticipated Capital Equipment Purchases of the reporting entity. The total of these purchases are reported on Tab 1, line 27, as “Reserves Earmarked for Capital Equipment Purchases” and reduce the reserve balance to arrive at the “Available 9-1-1 Reserve Balance.”

Tab 6 CAPEQUIP consists of two pages. Tab 6 contains a Record of Capital Equipment acquired and owned by the reporting entity. This record shall include all of the capital equipment that the reporting entity had in service at the end of the “Most Recent Fiscal Year.”

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Tab 7 OC & OI presents information on the reporting entity's Total Operational Costs and information on outsourcing. Total Operational Costs are the total of "Operating Expenses" without capital expenditures and the calculated "Average Annual Expense" of capital equipment items. Tab 7 also collects "Outsourcing Information." If the reporting entity has outsourced any parts of its 9-1-1 function to another entity, the questions should be answered on Tab 7.

Tab 8 SE contains the Statement of Significant Events of the reporting entity. If any significant events have occurred after the end of the most recent fiscal year, insert a narrative describing each event and its fiscal impact. The reporting entity may also use Tab 8 to report any other items of significance.

Tab 9 EX & A presents the Explanations and Allocation Information of the reporting entity. Enter explanations on this Tab. Also enter information about any expenses or expenditures that are jointly incurred or shared with other entities.

Tab 10 REC presents the reconciliation(s) of any differences between the amounts entered on this ILCC Form AR-911 (Oct 2014) and the audit report(s) upon which the ILCC Form AR-911 (Oct 2014) is based.

SPECIFIC INSTRUCTIONS

Tab 1 R E & RB—

- At the top of Tab 1, enter the name of the reporting entity in the cell highlighted in yellow. The form will automatically insert the reporting entity's name on each of the remaining tabs.
- In the header, enter the "Most Recent Fiscal Year Ending Date" and the "2nd Most Recent Fiscal Year Ending Date" into the cells highlighted in yellow. Enter the date as "mm/dd/yy." For example, "11/30/13" will automatically display as "November 30, 2013." The form will automatically insert the two dates where required on the remaining tabs.
- On lines 2 through 9, enter the operating revenues as described for each of the last two fiscal years. The revenue amounts are automatically totaled on line 10.
- Lines 11 through 22 will automatically gather information from other tabs and perform arithmetic calculations to present the "Net Income (Loss) After Transfers" on line 22.
- On line 24, enter the "Beginning 9-1-1 Reserve Balance" for each of the two years. This amount, when added to the "Change in the 9-1-1 Reserve," will produce the "Ending 9-1-1 Reserve Balance" on line 26. Please note that the amounts on line 22 and line 25 are identical. Please also note that the line 24 "Beginning 9-1-1 Reserve Balance" for the "Most Recent Fiscal Year" should equal the line 26 "Ending 9-1-1 Reserve Balance" for the "2nd Most Recent Fiscal Year."
- On lines 26 through 28, the "Most Recent Fiscal Year" "Ending 9-1-1 Reserve Balance" is reduced by the "Reserves Earmarked for Capital Equipment Purchases" from Tab 5 to present the "Available 9-1-1 Reserve Balance" on line 28.

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- On lines 29 through 37, enter the requested system statistics for each of the years. If the number of wireline calls and wireless calls cannot be reported separately, enter the total number of calls on line 29 for wireline calls and enter an explanation on Tab 9. The number of calls reported should be the number of 9-1-1 calls answered and not the number of incidents; if necessary provide an explanation on Tab 9.
- On lines 38 through 40, enter the requested contact information for questions pertaining to the completed ILCC Form AR-911 (Oct 2014).

Tab 2 E & E—

- On lines 2 through 6, enter the described Call Delivery “Operating Expenses” and “Capital Expenditures” for each of the last two fiscal years. On each line, these amounts are automatically totaled in the “Total Expenditures” column. Line 15 calculates the total amounts for Call Delivery. The “Total Expenditures” amounts on line 15 are automatically inserted on Tab 1 at line 12.
- On lines 17 through 47, enter the described Call Taking “Operating Expenses” and “Capital Expenditures” for each of the last two fiscal years. On each line, these amounts are automatically totaled in the “Total Expenditures” column. Line 48 calculates the total amounts for Call Taking. The “Total Expenditures” amounts on line 48 are automatically inserted on Tab 1 at line 13.
- On lines 50 through 63, enter the described Call Dispatch “Operating Expenses” and “Capital Expenditures” for each of the last two fiscal years. On each line, these amounts are automatically totaled in the “Total Expenditures” column. Line 64 calculates the total amounts for Call Dispatch. The “Total Expenditures” amounts on line 64 are automatically inserted on Tab 1 at line 14.
- On lines 66 through 102, enter the described Administrative “Operating Expenses” and “Capital Expenditures” for each of the last two fiscal years. On each line, these amounts are automatically totaled in the “Total Expenditures” column. Line 103 calculates the total amounts for Administrative. The “Total Expenditures” amounts on line 103 are automatically inserted on Tab 1 at line 15.
- Line 104 presents the “Total Itemized Expenditures” by automatically aggregating the amounts on lines 15, 48, 64, and 103.
- Line 105 presents the “Other Expenses and Expenditures” from Tab 3. The “Total Expenditures” amounts on line 105 are automatically inserted on Tab 1 at line 16.

Tab 3 OTHEXP—

- On lines 1 through 50, enter the full descriptions of any other expenses and expenditures that were not reported on Tab 2. Additionally, enter the amounts for “Expenses” and “Capital Expenditures” for each of the years for each item described. On each line, these amounts are automatically totaled in the “Total Expenditures” column.
- Line 51 automatically totals the amounts on lines 1 through 50. The line 51 totals are automatically inserted on Tab 2 at line 105.

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Tab 4 NOI—

- On lines 1 through 25, enter the full descriptions of any Nonoperating Income (Loss) and the amounts for each year in the appropriate column. A positive Nonoperating Income amount should be shown as a positive number; a negative Nonoperating Income amount—a Loss—should be entered as a negative number. A negative number will be automatically displayed within parentheses: “(xxx,xxx)”.
- Line 26 automatically totals the amounts on lines 1 through 25. The line 26 totals are automatically inserted on Tab 1 at line 19.
- On lines 27 through 51, enter the full descriptions of any Transfers In (Out) and the amounts for each year in the appropriate column. Fully describe the reason, as well as the source fund or the recipient fund, as applicable, for each transfer. A “Transfer In” amount should be entered as a positive number; a “Transfer Out” amount should be entered as a negative number. A negative number will automatically be displayed within parentheses: “(xxx,xxx)”.
- Line 52 automatically totals the amounts on lines 27 through 51. The line 52 totals are automatically inserted on Tab 1 at line 21.

Tab 5 CEP—

- On lines 1 through 50, enter the full descriptions of each Anticipated Capital Equipment Purchase, the “Anticipated Purchase Date,” and the “Amount.”
- Line 51 automatically totals the amounts on lines 1 through 50. The line 51 total is automatically inserted on Tab 1 at line 27.

Tab 6 CAPEQUIP—

- On lines 1 through 20, enter a description of each 9-1-1 CALL DELIVERY capital equipment item. Then, enter the “Purchase Price,” “Purchase Date,” “Anticipated Retirement Date,” and “Anticipated Life Span” of each capital equipment item. Seven (7) years has been preloaded as the “Anticipated Life Span”; this value can be changed as required. The final column automatically calculates an “Average Annual Cost” by dividing the “Purchase Price” by “Anticipated Live Span.” Line 21 automatically totals the “Purchase Price” and the “Average Annual Cost.”
- On lines 22 through 41, enter a description of each 9-1-1 CALL TAKING capital equipment item. Then, enter the “Purchase Price,” “Purchase Date,” “Anticipated Retirement Date,” and “Anticipated Life Span” of each capital equipment item. Seven (7) years has been preloaded as the “Anticipated Life Span”; this value can be changed as required. The final column automatically calculates an “Average Annual Cost” by dividing the “Purchase Price” by “Anticipated Live Span.” Line 42 automatically totals the “Purchase Price” and the “Average Annual Cost.”
- On lines 43 through 62, enter a description of each 9-1-1 CALL DISPATCH capital equipment item. Then, enter the “Purchase Price,” “Purchase Date,” “Anticipated Retirement Date,” and “Anticipated Life Span” of each capital equipment item. Seven (7) years has been preloaded as the “Anticipated Life Span”; this value can be changed as required. The final column automatically calculates an “Average Annual

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- Cost” by dividing the “Purchase Price” by “Anticipated Live Span.” Line 63 automatically totals the “Purchase Price” and the “Average Annual Cost.”
- On lines 64 through 83, enter a description of each 9-1-1 ADMINISTRATIVE capital equipment item. Then, enter the “Purchase Price,” “Purchase Date,” “Anticipated Retirement Date,” and “Anticipated Life Span” of each capital equipment item. Seven (7) years has been preloaded as the “Anticipated Life Span”; this value can be changed as required. The final column automatically calculates an “Average Annual Cost” by dividing the “Purchase Price” by “Anticipated Live Span.” Line 84 automatically totals the “Purchase Price” and the “Average Annual Cost.”
 - On lines 85 through 104, enter a description of each Other Expenses and Expenditures capital equipment item. Then, enter the “Purchase Price,” “Purchase Date,” “Anticipated Retirement Date,” and “Anticipated Life Span” of each capital equipment item. Seven (7) years has been preloaded as the “Anticipated Life Span”; this value can be changed as required. The final column automatically calculates an “Average Annual Cost” by dividing the “Purchase Price” by “Anticipated Live Span.” Line 105 automatically totals the “Purchase Price” and the “Average Annual Cost.”
 - Line 106 calculates a total of “Purchase Price” and “Average Annual Cost” for each of the five categories listed above.
 - If additional space is needed, create a separate Excel worksheet that includes the information described above. Then enter the total information for “Purchase Price” and “Average Annual Cost” on the first line of the appropriate category. Submit the additional Excel worksheet with the filing.

Tab 7 OC & OI—

- The amounts on lines 1 through 9 are automatically gathered from other tabs. The amounts for “Operating Expenses” and “Average Annual Expense” on lines 1 through 5 are automatically totaled on each line to arrive at an “Annualized Total Cost.” Line 6 presents the totals for lines 1 through 5. Line 7 presents the “Total Operating Revenues” from Tab 1, line 10. Line 8 presents the “Annualized Total Cost” from line 6. Line 9 presents the automatically calculated “Excess (Deficiency) of Total Operating Revenues over Annualized Total Cost”; the Excess (Deficiency) amount is the result of subtracting line 8 from line 7.
- Line 10 through 17 gather information from those reporting entities that outsource any parts of the 9-1-1 function to other entities.
- If the space provided on lines 11, 13, 15, and 17 is not large enough for a complete answer, provide the information in a separate electronic document in Portable Document Format (PDF). Note the use of a separate PDF document on the appropriate line on Tab 7; submit the PDF document with the filing.

Tab 8 SE—

- Report any significant events that have occurred after the end of the most recent fiscal year on Tab 8. Insert a narrative describing each event and its fiscal impact. Identify any dollar amounts of the fiscal impact as actual or estimated. Any other items of significance may also be reported on Tab 8.

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- If additional space is needed, provide the information in a separate electronic document in Portable Document Format (PDF). Note the use of a separate PDF document on the line 1 of Tab 8; submit the PDF document with the filing.

Tab 9 EX & A—

- Report all Explanations on Tab 9. Required explanations are noted on various lines throughout this report and in the separately provided Descriptions of Accounts.
- Report Allocation Information on Tab 9. If any expenses or expenditures are incurred jointly or shared with other entities, identify the expense or expenditure by description, tab number, and line number. Describe the cost allocation methodology used, show the dollar amounts allocated, and list the names of those other entities.
- If additional space is needed, provide the information in a separate electronic document in Portable Document Format (PDF). Note the use of a separate PDF document on the line 1 of Tab 9; submit the PDF document with the filing.

Tab 10 REC—

- On Tab 10, reconcile any differences between the amounts entered on ILCC Form AR-911 (Oct 2014) and the audit report(s) upon which the ILCC Form AR-911 is based. Enter the Tab number and line number for each item being reconciled.
- If additional space is needed, provide the information in a separate electronic document in Portable Document Format (PDF). Note the use of a separate PDF document on the line 1 of Tab 10; submit the PDF document with the filing.

Tabs 7 through 10 direct the creation of a document in Portable Document Format (PDF) if it is necessary to present additional information. If additional information for multiple tabs is presented, combine all of the additional information into a single PDF file before the document is filed electronically.