

MEMO

TO Pennsylvania 9-1-1 Coordinators

FROM 9-1-1 Office
Pennsylvania Emergency Management Agency

DATE January 15, 2016

RE **Information Bulletin 2016-1**
Uniform 9-1-1 Surcharge Reporting Instructions
Interim Funding Period - 8/1/2015 – 12/31/2015

MESSAGE:

The uniform 9-1-1 surcharge, remittance and disbursement procedures took effect on 8/1/2015. An interim funding period from 8/1/2015 – 12/31/2015 has been used to transition the 9-1-1 program to operate on a calendar year. Transitioning the 9-1-1 program to operate on a calendar year has allowed the Annual and Reconciliation Reports to be consolidated into a single reporting requirement; known as the Combined Report. PEMA's intent with consolidating the Reconciliation and Annual Reports is to simplify reporting processes while providing more useful information for decision making purposes in a uniform manner across the Commonwealth. The purpose of this document is to provide instructions for completing the new Combined Report for the interim funding period.

BASIS OF ACCOUNTING:

The Combined report is to be completed using the accrual basis of accounting.

What does this mean to you?

Surcharge revenue will be reported in the period in which the surcharge is billed by the provider. The primary responsibility of the Counties/Cities will be to ensure expenditures and interest earned locally is reported in the proper funding period.

Interest Earned Locally:

The total amount of interest earned locally from August 2015 through December 2015 should be recorded on line 5 of the Uniform 9-1-1 Fund Activity Section of the Combined Report regardless of when the interest revenue was actually received or posted to your bank account.

Expenditures:

Costs for services, goods, and personnel are to be reported as expenditures on Schedule A if these services or items were actually provided between 8/1/2015 – 12/31/2015 rather than when cash was actually exchanged. PSAP expenditures will continue to be reported on Schedule A. The main difference is counties/cities will be ensuring expenditures are reported in the correct funding period. Please note: As part of our transition to Act 12, PSAPs may also use uniform surcharge funds to pay for any calendar year 2015 expenditures using the current eligibility/funding process since these funds were received during the county's 2015 fiscal year. PSAPs may not use uniform surcharge funds to pay for expenses incurred prior to 2015.

COMBINED REPORT OVERVIEW:

Please complete and submit the Combined Report via the PEMA 9-1-1 Webtool.

The Combined Report consists of the following sections:

- Section I: Uniform 9-1-1 Fund Activity
- Section II: Schedule A – Expenditures
- Section III: Annual Report
 - i. 1/1/2015 – 7/31/2015
 - ii. 8/1/2015 – 12/31/2015

SECTION I: UNIFORM 9-1-1 FUND ACTIVITY SECTION INSTRUCTIONS:

1. **Beginning Balance 8/1/2015** – Prepopulated by PEMA.
The amount represents the ending balance as of July 31, 2015 for all 9-1-1 accounts (wireline/VoIP/wireless) as determined through the reconciliation process.

REVENUE:

2. **Formula Payment (October)** – Prepopulated by PEMA. The amount represents the formula based payment from uniform surcharge revenue remitted to the State for August and September 2015.
3. **Formula Payment (January)** – Prepopulated by PEMA. The amount represents the formula based payment from uniform surcharge revenue remitted to the State for October, November and December 2015.
4. **Statewide Interconnectivity Payment(s)** - Prepopulated by PEMA. The amount represents payments disbursed to your PSAP (8/1/2015-12/31/2015) for statewide connectivity projects. **Please note that no statewide interconnectivity funds (15% funds) have been awarded or spent to date.**
5. **Interest Earned** – **PSAP REQUIRED FIELD.** The total amount of interest earned (locally) on 9-1-1 funds for the 8/1/2015 -12/31/2015 funding period.

To enter the total amount of interest earned:

1. Click on the “Edit Required Entries” button above the beginning balance field.
2. Enter the total amount of interest earned and click the “Save” button.

Total Revenue – The amount is automatically calculated. Equals the sum of your Beginning Balance as of 8/1/2015, all funds disbursed to your PSAP by PEMA and any earned interest locally (items 1 thru 5 above) for the 8/1/2015-12/31/2015 funding period.

Total Expenditures – The amount is automatically calculated. The amount equals the sum of all line items entered by the PSAP into Schedule A, Column H.

Balance – The amount is automatically calculated. The amount equals Total Revenue less Total Expenditures.

SECTION II: SCHEDULE A – EXPENDITURES

Complete Schedule A by listing any services provided, personnel costs, or goods obtained between 8/1/2015 -12/31/2015 that were funded by surcharge revenue regardless of when cash is actually exchanged. As part of our transition to Act 12, PSAPs may also use uniform surcharge funds to pay for any calendar year 2015 expenditures using the current eligibility/funding process since these funds were received during the county's 2015 fiscal year. Please remember to include expenditures incurred for the 8/1/2015-12/31/2015 funding period that will not be paid until after 12/31/2015. Please see the following examples:

- *A County/City receives an invoice for services rendered at the PSAP in December 2015. Payment will likely not be issued until January or February. The expenditure should be reported on this reconciliation report since the service was rendered in December.*
- *Rental expenditure should be recognized in the period that the equipment was used. December 2015 rent likely will not be paid until January or February, but the expenditure should be reported on this reconciliation report.*
- *Another example would be personnel expenditures for December. Even though, some of the expenditure may be paid in January, the cost related to December should be reported on this reconciliation report.*

Please Note: Expenditures reported on Schedule A should not exceed the amount of Total Revenue shown on Line 5 of the Uniform 9-1-1 Fund Activity Section. If a PSAP incurs expenditures that exceed the Total Revenue amount, PSAPs should report those expenditures on Line 33 of the “Other Activity” section of the Combined Report.

To enter an expenditure into schedule A:

1. Click the “Create New Expenditure” button to enter a new line item on Schedule A.
2. Populate the following fields:

Cost Type (Columns A):

Populate the Cost Type by making a selection from the drop-down list. The drop-down list reflects the Cost Types shown on the Eligibility Factors List for 8/1/2015 – 12/31/2015.

Cost Category (Columns B):

Populate the Cost Category by making a selection from the drop-down list. The drop-down list reflects the Cost Categories shown on the Eligibility Factors List for 8/1/2015 – 12/31/2015.

Vendor Invoice # (Column C)

Enter the vendor's invoice number for expenditures other than salaries & benefits.

Invoice Date (Column D):

Enter the vendor's invoice date for expenditures other than salaries & benefits.

Vendor Name (Column E):

For each item, enter the vendor name from the invoice.

- The name entered should be the company that provided the goods or services.
- Please do not combine multiple vendors or use the county name as the vendor.
- If the purpose of the expenditure was to reimburse the general fund or another entity, the name of the company that provided the goods or services must still be entered.

Item Description (Column F):

For each item, enter a brief but specific description of the goods or services received.

- The description should be specific enough to help justify the item as eligible when compared to the “Eligible Uses” for the cost category provided on the Eligibility Factors List for 8/1/2015 – 12/31/2015.
- For example, use “monitor for CAD map display” instead of just “monitor”.
- **Please note:** If the purpose of the expenditure was to reimburse the general fund or another entity, a specific description of the goods or services received still needs to be provided. Please do not enter non-specific descriptions such as, “to reimburse general fund”.

Total Amount of Invoice (Column G):

Enter the total amount of the invoice regardless of what items it covers.

- This amount will be used to help identify the document and to determine if it is a partial or full payment.

Amount Charged to 9-1-1 Fund (Column H):

Enter the portion of the invoice that applies to the item described on the schedule and that was paid for out of the Uniform 9-1-1 Fund.

3. You have the option to save or cancel your entry(s). Click the “Save” button to save your entry.

SUPPORTING DOCUMENTATION

Prior to Act 12, supporting documentation was required for all amounts of \$15,000 or more. This requirement is no longer in effect. Following submission of your Combined Report, you will receive a list of randomly selected items from Schedule A regardless of the amount, for which supporting documentation must be submitted. Additionally, supporting documentation will be requested at any time for line items where eligibility or other criteria is not clear. Eligibility is determined by comparing the information entered on Schedule A and/or supporting documentation to the Eligible Uses description on the Eligibility Factors List for 8/1/2015 – 12/31/2015.

To upload supporting documentation to the webtool:

1. After a line item is created on Schedule A, click the “Files” button.
2. Click the “Upload New Files” button.
3. Select the file you want to upload.

Supporting Documentation Guidelines

1. Supporting documentation will be generally considered adequate if the amount, date, vendor and description of the expenditure are provided.
 - a. Generally, this will take the form of an invoice or receipt.
 - b. If an invoice or receipt is not available, PEMA will consider other types of supporting documentation if the amount, date, vendor, description of the expenditure, and proof of payment are provided.
2. For instances when the amount on the supporting documentation does not equal the amount reported on Schedule A, please provide an explanation or spreadsheet showing how the documentation you provided relates to the amounts you reported.

Supporting Documentation Guidelines for Salary & Benefits Costs:

Please submit a report from the county's accounting or payroll system supporting the amount of salaries/wages and benefits entered on the reconciliation report.

- The payroll report(s) should support the amount reported on Schedule A.
- PSAPs may provide a spreadsheet that shows how personnel costs were derived if the amount reported on schedule A differs from the County's payroll report.
- **Please Note:**
 - If only a percentage of an employee's time is spent on 9-1-1 activities, only that percentage should be funded with 9-1-1 surcharge revenue.
 - PSAPs must maintain payroll records showing individual salary & benefit expenditure information for employees funded by the uniform 9-1-1 surcharge.

Supporting Documentation Guidelines if an Invoice or Receipt is not available:

- **Check copies plus other support from vendor** – if you do not have an invoice, a check copy with supporting document(s) from the vendor providing the amount, date, and description is acceptable. Other support from the vendor may include quotes, proposals and correspondence, as long as they indicate what goods or services were provided and the associated cost. Quotes, proposals and correspondence without evidence of payment (i.e. check copies) are not acceptable.
- **Vendor Invoices** – if you submit multiple invoices for a single item on your reconciliation schedule, please provide a summary showing that the total amount on the invoices matches the amount listed on Schedule A.

SECTION III: ANNUAL REPORT 1/1/2015-12/31/2015

Per Act 12, PEMA must report to the General Assembly annually on the revenue and distributions from the fund for the previous year and on compliance with the priorities for 9-1-1 systems in the Commonwealth set by PEMA in consultation with the 9-1-1 Board. Information for the Annual Report to the General Assembly will be compiled from the Combined Reports submitted by the counties/cities to PEMA. Annual Reports will cover revenue, distributions, and priorities on a calendar year basis. Please note that priorities for 9-1-1 systems in the Commonwealth were not established during the interim funding period and therefore have not been included in the Annual Report section of this Combined Report.

The uniform 9-1-1 surcharge, remittance and disbursement procedures took effect on 8/1/2015. An interim funding period from 8/1/2015 – 12/31/2015 was used to transition the 9-1-1 program to a calendar year. Therefore, the Annual Report portion of the Combined Report for 2015 will have two sections. One section will cover will cover 1/1/2015 to 7/31/2015 and the other section will cover 8/1/2015 to 12/31/2015. Instructions for each section are provided below.

9-1-1 FUNDING ACTIVITY – 1/1/2015-7/31/2015

This section is completed in the same manner as you have completed Annual Reports in prior years.

REVENUE:

1. **Wireless Revenue** – Prepopulated by PEMA. Wireless funds disbursed to your PSAP for the 1/1/2015-7/31/2015 funding period.
2. **Wireline Revenue** – **PSAP REQUIRED FIELD**. Landline funds collected by the providers and sent directly to your PSAP for the 1/1/2015-7/31/2015 funding period.
3. **VoIP Revenue received directly from a Provider** - **PSAP REQUIRED FIELD**. VoIP funds collected by the providers and sent directly to your PSAP for the 1/1/2015-7/31/2015 funding period. **Please do not include VoIP monies disbursed to you by PEMA.**
4. **VoIP Revenue disbursed by PEMA** - Prepopulated by PEMA. VoIP funds disbursed by PEMA to your PSAP for the 1/1/2015-7/31/2015 funding period.
5. **Interest earned locally** – **PSAP REQUIRED FIELD**. Interest earned (by your PSAP) on wireless and wireline funds. Also include the interest on the VOIP funds which are sent directly to you by the carriers for the 1/1/2015-7/31/2015 funding period. **Please do not include interest disbursed to you by PEMA.**
6. **Interest payments from PEMA** - Prepopulated by PEMA. Interest earned for the 1/1/2015-7/31/2015 funding period and disbursed to your PSAP by PEMA.
7. **Total Revenue** - The amount will automatically calculate based upon information entered into fields 1-6.

EXPENDITURES

8. **Total 9-1-1 Expenditures including Personnel – PSAP REQUIRED FIELD.** Please report all 9-1-1 expenditures for 1/1/2015 – 7/31/2015 regardless of funding source.

Include all equipment, systems, services or miscellaneous items and **personnel** costs funded by wireline, VOIP, or wireless monies 1/1/2015-7/31/2015. Also include 9-1-1 expenditures that are paid by the County general fund for the same time frame. To enter, choose “Edit Required Entries” block directly below the 9-1-1 FUNDING ACTIVITY – 1/1/2015-7/31/2015 field. Enter the information and save.

9. **Total Personnel Expenditures Only - PSAP REQUIRED FIELD.** Include all salary, benefit, training and travel for training costs of 9-1-1 personnel expended in 1/1/2015-7/31/2015. To enter, choose “Edit Required Entries” block directly below the 9-1-1 FUNDING ACTIVITY – 1/1/2015-7/31/2015 field. Enter the information and save.

To populate PSAP required fields:

- Click the “Edit Required Entries” button.
- Enter the information
- Click “Save”.

UNIFORM 9-1-1 FUNDING ACTIVITY – 8/1/2015 -12/31/2015

10. **Beginning Balance 8/1/2015** – Prepopulated from line 1 of the UNIFORM 9-1-1 FUND ACTIVITY section.

REVENUE:

11. **Uniform Surcharge (Formula Payments)** - Prepopulated from lines 2 & 3 of the UNIFORM 9-1-1 FUND ACTIVITY section.
12. **Statewide Interconnectivity Payments** - Prepopulated from line 4 of the UNIFORM 9-1-1 FUND ACTIVITY section.
13. **Interest Earned** - Prepopulated from line 5 of the UNIFORM 9-1-1 FUND ACTIVITY section.
14. **Total Revenue** – Prepopulated from line 7 of the UNIFORM 9-1-1 FUND ACTIVITY section.

EXPENDITURES: Lines 15 through 26 are prepopulated based on the total amounts entered by Cost Type in Schedule A, column H.

15. Personnel
16. Computer Aided Dispatch (CAD)
17. Customer Premise Equipment (CPE)
18. Radio Systems
19. Connectivity/Infrastructure

20. Voice/Data Recorder
21. Geographic Information Systems (GIS)/Mapping
22. Facilities
23. Office Operations
24. Mass Notification System
25. Public Education
26. Contracted Services

27. **Total Expenditures** – Equals the sum of lines 15 thru 26.

28. **ENDING BALANCE** - Equals line 14 less line 27.

OTHER ACTIVITY (*PSAP REQUIRED FIELDS*)

29. **Was any other type of 9-1-1 income received from 1/1/2015-12/31/2015?** – A “Yes” or “No” answer is required. Other income may include, but is not limited to, municipal service fees between counties for call taking and dispatching services, sales of products (maps, identification cards, etc.), general funds transfers, grant monies, bond issues, tower site revenue, etc., for calendar year 2015.

30. **Amount of Other Income** - If the response to #29 was yes, provide the total amount of other income received.

31. **Description of Other Income** - If the response to #29 was yes, provide an explanation of what generated the other income.

32. **Was any other 9-1-1 expenditures incurred from 8/1/2015-12/31/2015 that were not covered by the Uniform 9-1-1 surcharge?** – A “Yes” or “No” answer is required. Answer “Yes” if your PSAP had expenditures that were not eligible for or funded by uniform 9-1-1 surcharge funding.

33. **Amount of Other Expenditures** - If the response to #32 was yes, provide the total amount of the other expenditures.

34. **Description of Other Expenditures** –If the response to #32 was yes, provide an explanation of the other expenditures.

To populate the “OTHER ACTIVITY” section:

- Click the “Edit Required Entries” button.
- Enter the information
- Click “Save”.

CALL VOLUME INFORMATION - 1/1/2015-12/31/2015 (Populated by PEMA)

35. **Wireless 9-1-1 Calls** – Populated by PEMA from call information collected during the PSAP inventory.
36. **Text-to-9-1-1 Calls** – Populated by PEMA from call information collected during the PSAP inventory.
37. **Wireline 9-1-1 Calls** - Populated by PEMA from call information collected during the PSAP inventory.
38. **VoIP 9-1-1 Calls** - Populated by PEMA from call information collected during the PSAP inventory.
39. **Total 9-1-1 Calls** – The amount will automatically calculate based on the sum of lines 35-38.
40. **Total 10 digit incoming calls** - Populated by PEMA from call information collected during the PSAP inventory.
41. **Total Call Volume** – The amount will automatically calculate based on the sum of lines 39-40. This amount represents the sum of all calls answered by the PSAP in calendar year 2015.

To populate the “CALL VOLUME INFORMATION” section:

- Click the “Edit Required Entries” button.
- Enter the information
- Click “Save”.

CALL VOLUME FILE MANAGER

Calendar year 2015 call volume information is being collected as part of the PSAP inventory required by Act 12. PSAPs are not required to upload call volume documentation for 2015. The call volume functionality is being maintained since call volume documentation will be required in subsequent years.

COUNTY CONTROLLER’S CERTIFICATION

The Certification must be signed and dated by the County Controller or, in the absence of a controller, the County Senior Fiscal Officer responsible for the 9-1-1 funds. The signature and date page must be uploaded electronically as a PDF file to PEMA by utilizing the “Upload Signature File” function.

Upon completing of the Certification upload requirement and completion of all fields within the form please choose “Submit Report”.