



**pennsylvania**  
EMERGENCY MANAGEMENT AGENCY

9-1-1 OFFICE

**State Fiscal Year 2014-2015**  
**Instructions for Wireless Fund**  
**Reconciliation Package**

Effective January 1, 2015

**Revised June 29, 2015**

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# Revised Reconciliation Instructions

## SFY 2014/2015

### I. Overview

Act 12 of 2015 was signed into law by Governor Tom Wolf on 6/29/2015. The legislation establishes a new funding program for public safety answering points (PSAPs) across the Commonwealth effective 8/1/2015. The new funding program includes a uniform 911 surcharge fee, a uniform 911 Fund for collecting surcharges, and updated procedures related to remitting and distributing surcharge revenues.

PSAPs should keep in mind that wireless and wireline/VoIP funds will no longer be separated. Any uniform surcharge revenue remitted to the State Treasurer, regardless if the funds are from a wireless, wireline or VoIP provider, will be deposited into the uniform 911 fund. Surcharge revenue collected in the uniform 911 Fund will then be distributed to the PSAPs quarterly using the interim distribution formula provided in Act 12.

The transition to the new funding program requires accurate ending balances under the current funding program for each PSAP's wireless and wireline/VoIP funds. Your ending balances under the current program will be carried forward to the new program as your beginning balance. Your beginning balance will then follow the eligibility guidelines put into place effective 8/1/2015.

Changes are being implemented to the reconciliation process for 7/1/2014 – 7/31/2015. These changes will allow us to close out the current funding program and capture ending balances in a consistent manner across the 69 PSAPs in the Commonwealth.

#### **The following changes to the reconciliation process are in effect immediately:**

1. The SFY 2014/2015 funding period and reconciliation report now cover the timeframe of 7/1/2014 to 7/31/2015.
2. The due date for this Wireless Fund Reconciliation Report is now 9/30/2015.
3. PSAPs shall provide their ending wireline/VoIP account balance for the period ending 7/31/2015.
4. PSAPs shall upload a bank statement or report from the county or city financial system providing the wireless and wireline/VoIP fund balances for the period ending 7/31/2015.
5. Standardized accounting procedures are in effect across all 69 PSAPs.
  - a. Revenue will be recognized in the funding year it was earned.
    - i. Any surcharge revenue received under the current rates should be included on this report.
    - ii. Surcharge revenue to be included on the 7/1/2014 – 7/31/2015 Reconciliation Report:
      1. April, May, and June surcharge revenue received in July.
      2. Any single monthly payment for July received in August or September.
  - b. Expenses are to be recognized in the funding year in which they are used by the PSAP.
    - i. Please report expenditures incurred within the 7/1/2014 – 7/31/2015 timeframe; be sure to include any July 2015 expenditures that will actually be paid after July.
6. For July 2015 expenses, PSAPs may use either the call volume percentage from FY 2014/2015 or FY 2015/2016 to determine the eligible amount of wireless funding.
7. Schedules B, C, and D are no longer required to be completed.

## II. General Instructions

1. Please complete and submit the Wireless Fund Reconciliation Report via the PEMA 9-1-1 Webtool.
  - a. The Wireless Fund Reconciliation Report now consists of the following:
    - i. Wireless Fund Local Balance Certification
    - ii. Schedule A – SFY 2014/2015 Expenditures

**PLEASE NOTE: Schedules B, C, and D are no longer required to be completed.**

2. Click the “Submit Reconciliation Report” button located in the Wireless Fund Local balance Certification to submit your report once the Wireless Fund Local Balance Certification and Schedule A are completed and all required documentation is uploaded.

## III. Required Documentation

**Prior to submitting the Reconciliation Report, please upload the following to the Webtool:**

1. Signature page of the Local Balance Certification as a PDF document.
2. A Bank statement or report from the County or City financial system providing the Wireless and Wireline/VoIP account balances as of 7/31/2015.
3. Supporting documentation for all amounts of \$15,000 or more listed on **Schedule A**.

Following the submission of your Reconciliation Report, the PEMA 9-1-1 Office will send each PSAP a list of randomly selected items between \$5,000 and \$15,000 for which supporting documentation must also be uploaded to the Webtool.

## IV. Supporting Documentation Guidelines

1. Supporting documentation will generally be considered adequate if the amount, date, vendor and description of the expense are provided and it agrees with the information entered in Schedule A.
  - 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 expense, and proof of payment are provided.
  - c. Acceptable documentation for specific expense types or if you do not have an invoice or receipt are discussed on the following page.
2. The amount shown of your supporting documentation must match the amount entered on the line item on the Reconciliation Report.
  - a. **For instances when the amount on the supporting documentation does not equal an amount on the Reconciliation Report:**
    - Please provide an explanation or spreadsheet showing how the documentation you provided relates to the amounts you reported.

3. Please submit all documentation requested for your SFY 2014/2015 reconciliation regardless if it was submitted for a prior reconciliation or a funding application.

**Documentation for specific expense types or situations where an invoice or receipt is not available:**

**Personnel Costs:**

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

- The reports should show fiscal year-to-date totals by department for salaries/wages, FICA, health insurance, retirement and other employee costs and benefits for the period ending 7/31/2015.
- Additionally, provide a spreadsheet that shows any calculations performed on the amounts in the above reports, such as applying the wireless/wireline ratio, to derive the personnel costs reported on your reconciliation schedule.
  - If only a percentage of an employee's time is spent on 911 activities, only that percentage should be funded with 911 surcharge revenue.

**No invoice or receipt?**

- **Check copies plus other support from vendor** – if you don't 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.

## V. Wireless Fund Local Balance Certification

### PSAP/County Name

This field has been pre-populated for you.

### Contact Information

The contact should be the person most familiar with the information in the worksheets. Include their name, email address and phone number.

### Submission Date

Enter the current date.

### Line 1 – Beginning Balance 7/1/2014:

The beginning balance has been pre-populated for you. Please contact the PEMA 9-1-1 Office with any questions.

### Line 2 - Wireless funds received from PEMA 7/1/2014 – 7/31/2015

- The amount of wireless funds received has been pre-populated for you.
- The 1<sup>st</sup> quarter SFY 2015/2016 wireless payment you receive in July will be included in this amount since the revenue is from April, May and June of this year.

### Line 3 – Interest Paid to the Fund 7/1/2014 – 7/31/2015

Enter the total amount of interest revenue paid from 7/1/2014 – 7/31/2015.

### Lines 4 through 8

These lines are automatically calculated or populated from Schedule A as identified on the form.

### Line 9 – Ending Wireline/VoIP balance as of 7/31/2015.

- Enter the ending balance of your wireline/VoIP fund as of 7/31/2015.
- **Wireline/VoIP revenue to be included in this total:**
  - **April, May, and June surcharge revenue received in July.**
  - **Any single monthly payment for July received in August or September.**

### 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 Wireless Fund. The signature and date page must be uploaded electronically as a PDF file to PEMA along with the electronic reconciliation schedules.

### Click on “Upload Signature File” and upload the following:

1. Signature File
2. Bank statement or report from the County or City financial system providing the wireless and wireline/VoIP fund balances for the period ended 7/31/2015.

## VI. Schedule A – Expenditures

Expenditures are to be recognized in the year or accounting period in which they are used or incurred by the PSAP. Please report expenditures incurred within the 7/1/2014 – 7/31/2015 timeframe; be sure to include expenditures incurred but will not be paid until after 7/31/2015. Please see the examples listed below.

### Examples:

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

The total of Column K (Amount Charged) will be reported on Line 5 of the Local Balance Certification:

### **ITEMS TO BE INCLUDED ON SCHEDULE A**

1. All eligible expenditures incurred from 7/1/2014 – 7/31/2015.
2. Corrections to resolve reconciliation differences from SFY 2013-2014
  - Refer to “Appendix A - Cost Differences” from the County’s Report of Reconciled Wireless Funds for State Fiscal Year 2013-2014 for differences that need to be corrected.
  - Report the full amount of the invoice in Column J, but report only the increase or decrease from previously reported expenditures in Column K.

Example: County X reported an expenditure of \$8,000 on its SFY 2013-2014 reconciliation but the supporting invoice was for only \$7,600, resulting in a difference of \$400. The difference should be reported on Schedule A for SFY 2014/2015 as follows:

Total Amount of Invoice (column J)	Amount Charged to Wireless Fund (column K)
7,600	(400)

Note: For this case, the County originally reported \$400 more than the invoice amount; therefore the correction is a negative amount to expenditures.

### **COMPLETING SCHEDULE A**

#### **Columns A – D:**

Populate Columns A through D by making a selection from the drop-down lists.

- The selections are the same classifications used in the SFY 2014/2015 Funding Application.
- Please contact the PEMA 9-1-1 Office if additional rows are needed.

**Column E: Vendor Invoice #**

For each item, enter the vendor's invoice number.

**Column F: Invoice Date**

For each item, enter the vendor's invoice date.

**Column G: Vendor Name**

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

- The name entered should be the company that provided the wireless 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.

**Column H: Description**

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's eligibility for use of the Wireless Fund.
- 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".

**Column I: Equipment Location**

For equipment expenditures, enter the physical location of the equipment, such as a building name and room number.

**Column J: Amount of Invoice**

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.

**Column K: Amount Charged to Wireless Fund**

Enter the portion of the invoice that applies to the item described on the schedule and that was paid for out of the Wireless Fund.

- The Total Current Year Expenditures amount in this column will be automatically carried over to line 5 on the Local Balance Certification form.

NOTE: If paying 6 months of invoices from wireline and the balance from wireless, please note this under the item description section.

## Appendix A: Cost Differences

Sorted by Vendor Name and Document Date

PSAP Name	FY	Transaction Type	Document #	Document Date	Vendor Name	Item Description	PSAP Reported Amount	Eligible	Comments	Doc Rcvd Y/N	Overall Review Results	Difference: PSAP Reported less Overall Review Results
Dickinson County	12-13	Expenditure	123456	07/26/12	Shred-It-All	Paper Shredder	167.69	N	Item is not eligible under wireless program.		0.00	167.69
Dickinson County	12-13	Expenditure	BQ145	04/15/13	Call-Up, Inc.	CPE Maint	23,419.95	P	Applied shared cost ratio.	Y	11,241.58	12,178.37
Dickinson County	12-13	Expenditure	INV23009	11/16/12	Smith's CPA	Tri-ennial audit	3,500.00	Y	No documentation submitted.	N	0.00	3,500.00
Dickinson County	12-13	Expenditure	LCD9893	08/31/12	Enviro-scape	Lawn Service	1,440.00	N	Item is not eligible under wireless program.		0.00	1,440.00
County Total												17,286.06