



pennsylvania
EMERGENCY MANAGEMENT AGENCY

9-1-1 OFFICE

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

Effective January 1, 2015

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Instructions for Wireless Fund Reconciliation Package SFY 2014-2015

I. General Instructions

Each PSAP shall complete and submit the Wireless Fund Reconciliation Report via the PEMA 9-1-1 Webtool.

The Wireless Fund Reconciliation Report consists of the following:

- Wireless Fund Local Balance Certification
- Schedule A – SFY 2014-2015 Expenditures
- Schedule B – Encumbrances Outstanding 6/30/2015
- Schedule C – Wireless Funds Reallocated
- Schedule D - Reimbursements To County Wireless Fund For Expenses Reported On Previous Reconciliations

The deadline for submitting the Wireless Fund Reconciliation Report is July 17, 2015.

II. Submission Instructions

Please complete the reconciliation worksheets on the PEMA Webtool. There will be separate sections on the Reconciliation Report for the Wireless Fund Local Balance Certification along with Schedules A thru D. Schedules A, B, and D are linked to the Local Balance Certification worksheet. When the Reconciliation Report is complete, submit it by clicking the “Submit Reconciliation Report” button.

III. Required Documentation

Prior to submitting the Reconciliation Report, please upload supporting documentation for the following to the Webtool:

- Signature page of the Local Balance Certification as a PDF document.
- All amounts of \$15,000 or more listed on **Schedules A and B.**
- All line items on **Schedule D.**
- **SFY 2013-2014 Cost Differences** that were not included on Schedule D (i.e., the wireless fund was not reimbursed).
 - For these items, please begin the file name with “SFY13-14” so as to distinguish these documents from SFY14-15 items.

PLEASE NOTE:

Supporting documentation may be uploaded to the Reconciliation Report anytime throughout the year. PSAPs are encouraged to take advantage of this functionality in the Webtool.

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

To expedite the reconciliation process, please provide enough detail to aid PEMA with supporting your claim for Wireless 9-1-1 Funding eligibility.

- Supporting documentation must show that you have incurred an expenditure or legally obligated (encumbered) Wireless 9-1-1 funds.
- Information provided on the supporting documentation should include, but is not limited to: vendor, goods or services, dates, amount, etc.
- Amounts, goods or services, etc. on the supporting documentation should reconcile to the line item on the Reconciliation Report.
 - 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.
 - Examples of an invoice and purchase order are in Exhibit 1.
- Please submit all documentation requested for your SFY 2014-2015 reconciliation regardless if it was submitted for a prior reconciliation or a funding application.

The PEMA 9-1-1 Office may be request additional documentation for any questionable or incomplete items, such as those missing vendor names or dates on the schedules.

Acceptable forms of documentation are described below:

Expenditures

- **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.
- **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 details of the expenditure) 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.
- **Personnel Costs Documentation** – documentation for the total amount of personnel costs and benefits reported for the fiscal year must include:

- **Payroll Reports:** The department or cost center totals page(s) of a report from the county's payroll system showing fiscal year-to-date totals by department for salaries/wages, FICA, health insurance, retirement and other employee costs and benefits as of 6/30/2015.
 - If the county's fiscal year ends on 12/31, include year-to-date reports as of 6/30/2014, 12/31/2014 and 6/30/2015.
 - Please do not send an entire payroll register or journal showing individual employee information.
- **General Ledger Reports:** The totals page(s) from a general ledger trial balance report showing totals by department or cost center for salaries/wages, FICA, health insurance, retirement and other employee costs and benefits as of 6/30/2015.
 - If the county's fiscal year ends on 12/31, include year-to-date reports as of 6/30/2014, 12/31/2014 and 6/30/2015.
- 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.
 - For example, if the totals on your documentation do not equal the amounts on your schedules, include a spreadsheet providing details and explaining the difference.

Encumbrances

- **Fully-executed Purchase Orders** – a purchase order is written authorization, signed and dated by an authorized procurement officer of the PSAP or county, given to a vendor. When the vendor agrees to provide goods or services (at the specified price) the purchase order becomes legally binding.
- **Fully-executed Contracts** – contracts must be signed and dated by both the vendor and an authorized procurement officer of the PSAP or county. The entire contract does not need to be submitted but the pages sent must include the contract date and term, description, and price of the goods or services, and signature page.
 - Please ensure deliverables and compensation are detailed enough to show eligibility for Wireless 9-1-1 funding.

Instructions for each section of the Wireless Fund Reconciliation Report are provided on the following pages of this document.

V. Wireless Fund Reconciliation Report Worksheet Instructions

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. It may differ from the ending balance of your SFY 2013-2014 reconciliation as we have modified this to reflect the balance after eligibility review. Please contact the PEMA 9-1-1 Office with any questions.

Line 2 - Wireless funds received from PEMA 7/1/2014 – 6/30/2015

The amount of wireless funds received has been pre-populated for you.

Line 3 – Interest Paid to the Fund 7/1/2014 – 6/30/2015

Enter the total amount of interest revenue paid during SFY 2014-2015.

Lines 4 through 8

These lines are automatically calculated or populated from Schedules A, B, and D, as identified on the form.

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.

Schedule A – SFY 2014-2015 Expenditures

This schedule is used to report eligible expenditures incurred between 7/1/2014 and 6/30/2015. 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 during SFY 2014-2015.
2. Expenditures (payments to vendors) that liquidated encumbrances outstanding on last year’s reconciliation as of 6/30/2014.

Example of Expenditures Liquidating Encumbrance

County issues a purchase order to Verizon on 4/16/2012 for \$445,091.22. There were no payments made on the PO in SFY 2013-2014.		
Outstanding encumbrance reported on last year’s Schedule B for SFY 2013-2014		\$445,091.22
Payment made to Verizon for this PO on 8/31/2014	Report on Schedule A - SFY 2014-2015 Expenditures	100,000.00
Payment made to Verizon for this PO on 12/31/2014	Report on Schedule A - SFY 2014-2015 Expenditures	150,000.00
Payment made to Verizon for this PO on 4/30/2015	Report on Schedule A - SFY 2014-2015 Expenditures	50,000.00
Remaining encumbrance as of 6/30/2014	Report on Schedule B – Encumbrances Outstanding 6/30/2015	145,091.22
<i>Any payments made after 6/30/2015 will be reported on next year’s reconciliation for SFY 2015-2016.</i>		

3. 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

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 A: Cost Type (select from list)

- Equipment/System/Service
- LEC
- Personnel
- Shared-Non-Recurring
- Shared-Monthly Recurring

Column B: Cost Category (select from list)

- ALI
- CAD
- Connectivity
- CPE
- GIS/Mapping
- Trunking/Facilities
- Telephony/MIS
- Other Eligible Equip
- Misc/Other Exception
- LEC-ALI/SALI
- LEC-CPE Lease
- LEC-Dedicated Wireless Trunks
- LEC-Line Services
- LEC-Maintenance
- LEC-Selective Routing
- LEC-Tandem Trunks
- LEC-Telco Costs
- LEC-Third Party ALI Provider
- LEC-Other
- Personnel-Benefits
- Personnel-Salary
- Personnel-Training
- Personnel-Travel
- Personnel-Travel for Training Only
- Personnel-Other

Column C: New-Upgrade-Replacement (select from list; not applicable for LEC, Personnel or Shared costs)

- New
- Upgrade
- Replacement
- n/a

Column D: Owned/Leased (select from list; not applicable for LEC or Personnel costs)

- Owned
- Leased
- n/a

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. Only invoices dated 7/1/2014 to 6/30/2015 are acceptable.

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.

Schedule B – Encumbrances Outstanding 6/30/2015

Schedule B is used to report purchase orders issued and contracts signed on or prior to 6/30/2015 and still have a remaining balance to be paid. The total amount of Column K (Remaining Amount) will be reported on Line 7 of the Wireless Fund Local Balance Certification form.

ITEMS TO BE INCLUDED ON SCHEDULE B

1. Enter any purchase orders issued or signed contracts that were outstanding on 6/30/2015.
2. Any prior year encumbrances that are no longer valid.
 - Please be sure to remove the encumbrance by entering the outstanding amount as a negative and comment on the reason for change.

COMPLETING SCHEDULE B

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.

Columns A, B, C and D:

These columns are the same selections as referenced in the instructions for Schedule A.

Column E: Purchase Order #

Enter the purchase order number.

Column F: Purchase Order or Contract Date

Enter the purchase order or contract date. The date may be no later than 6/30/2015.

Column G: Vendor Name

Enter the vendor name on the purchase order or contract. Please provide the company that will be providing the wireless goods or services.

Column H: Description

Enter a brief but specific description of the goods or services ordered. The description should be specific enough to help justify the item's eligibility for wireless funding. For example, use "monitor for CAD map display" instead of just "monitor".

Column I: Expected Delivery Date

Enter the date the goods or services are expected to be delivered.

Column J: Original Amount Obligated to Wireless Fund

Enter the original amount of the purchase order or contract.

Column K: Amount Outstanding 6/30/2015

Enter the unexpended portion of the purchase order or contract that remains as an encumbrance on the Wireless Fund.

Schedule C – Wireless Funds Reallocated

Schedule C is used to report all approved reallocations of Wireless funds, between 7/1/2014 and 6/30/2015, for purchases or anticipated purchases of eligible goods or services.

Please note: Information reported on Schedule C is not automatically reflected on the Local Balance Certification and Schedule A. Any reallocation of funds should also be reported as an expenditure on Schedule A.

COMPLETING SCHEDULE C

Column A: Date of County's Notification to PEMA

Enter the date the County/PSAP notified PEMA of the intent to reallocate funds.

Column B: Description of Original Item

Describe the item that was originally approved on the Funding Application.

Column C: Amount of Original Item

Enter the amount for the item that was originally approved on the Funding Application.

Column D: Revised Amount Needed for Original Item

If the funds were reallocated because the original item cost less than the amount approved, enter the amount that the original item actually cost. If the original item will not be purchased at all, enter zero.

Column E: Description of New Item

Describe the new item that was or will be purchased. The description should be specific enough to help justify the item's eligibility for use of the Wireless Fund.

Column F: Amount from Original Item Reallocated to New Item

Enter the amount reallocated to the new item.

Column G: Unused Amount Remaining from Original Item

This column is automatically calculated and represents the remaining balance of the original item.

- $\text{Column G} = \text{Column C} - \text{Column D} - \text{Column F}$

Schedule D – Reimbursements to Wireless Fund for Expenses Reported On Previous Reconciliations

Schedule D is used to report ineligible or undocumented expenses that have been reimbursed to a PSAPs restricted Wireless 9-1-1 Fund during SFY 2014/2015 as a result of previous reconciliations.

- Reimbursement means that an accounting entry has been posted to transfer an amount from the general fund (or other appropriate fund) to the wireless fund.
- Please provide documentation of the funds transfer.

The total amount of Column K (Amount Charged) will be reported on Line 4 of the Wireless Fund Local Balance Certification form.

Please note: If you now have documentation that supports these cost differences as eligible wireless expenditures:

1. Please submit these documents to the PEMA 9-1-1 Office as separate files from documents for the FY 2014-2015 reconciliation.
2. Include **Appendix A – Cost Differences** of the county’s **Report of Reconciled Wireless Funds for State Fiscal Year 2013-2014** as a cover sheet
 - a. Please note the items for which you are sending supporting documentation.
 - b. When you upload the documents to the PEMA Webtool, the name of the file should begin with “SFY13-14”. (Example: “SFY13-14 DWD Mechanical Invoice.xls”)

COMPLETING SCHEDULE D

Instructions for each column are the same as for Schedule A.

Exhibit 1 – Example Invoice and Purchase Order

 <p>PRINT-O-STAT A DOCUMENT MANAGEMENT COMPANY</p> <p>York, PA • Allentown, PA • Catonsville, MD Chantilly, VA • Hanover, PA • Hunt Valley, MD King of Prussia, PA • Lancaster, PA Mechanicsburg, PA • Pittsburgh, PA</p>		<p>FEDERAL EMPLOYER IDENTIFICATION # 23-1440076</p> <p>Please pay on this invoice. Mail your remittance to: PRINT-O-STAT, INC. P.O. Box 15055 York, PA 17405-7055</p> <p>This address is for payments only. Please refer all other correspondence to your local POS office.</p>		<table border="1"> <tr> <td>Invoice</td> <td>M0054030</td> </tr> <tr> <td>PAGE</td> <td>1</td> </tr> <tr> <td>DATE</td> <td>07/01/2009</td> </tr> </table>		Invoice	M0054030	PAGE	1	DATE	07/01/2009
Invoice	M0054030										
PAGE	1										
DATE	07/01/2009										
<p>SOLD TO 9052-01 [REDACTED]</p>		<p>[Signature]</p> <p>Act 56</p>		<p>SHIP TO 9052-01 [REDACTED]</p>							
CUSTOMER PO#	SHIP DATE	SALESPERSON		TERMS	TAX CODE						
2009-0049	07/01/2009	[REDACTED]		NET 30 DAYS	PA						
DOCUMENT #	WAREHOUSE	FREIGHT		SHIP VIA							
00111931	Print-O-Stat Mechanicsburg	FPD & ADD		BEST WAY							
ITEM / DESCRIPTION	ORDERED	SHIPPED	BACKORDER	UM	PRICE	PER	EXTENSION				
06651C DESIGNJET Z6100-42" PRINTER Serial Numbers: AB031012B	1	1	0	EA	7445.45	EA	7,445.45				
076RIS2101 GRAPHTEC IS200 SCANNER Serial Numbers: SMY91889010	1	1	0	EA	7796.10	EA	7,796.10				
<p>DROP SHIP LIFTGATE NEEDED - GROUND LEVEL NO INSTALL</p> <p>Additional Charges: Freight</p>							400.00				
<p>Did you know we are now an Autodesk Reseller? Please call your local Print-O-Stat office for more info.</p>											
Received By _____				MERCHANDISE	FREIGHT	TAX	TOTAL DUE				
<p>PRINT-O-STAT, INC. RESERVES THE RIGHT TO CHARGE 1.5% INTEREST PER MONTH ON ALL ACCOUNTS NOT PAID WITHIN OUR TERMS OF NET 30 DAYS.</p>				15,241.55	400.00	0.00	15,641.55				
<p>ORIGINAL - WHITE OFFICE - GREEN SALES - BLUE ACCOUNTING - YELLOW PACKING LIST - PINK</p>							FG85 2/09				

EQUAL OPPORTUNITY EMPLOYER

PURCHASE ORDER



PURCHASE ORDER NO.

17303

This number must appear on all shipping papers, packages, correspondence and invoices

MAIL INVOICE IN DUPLICATE

BID or Q.Q. NO Bid #80 of 2008
VENDOR NO. V11460

FOR INQUIRIES REGARDING THIS PURCHASE ORDER OR ACCOUNTS PAYABLE CALL

DATE OF PURCHASE ORDER

4/14/2008

To
Inter-Act Public Safety Systems
45 Patton Avenue

Asheville NC 28801

Ship To Bill To

THIS INFORMATION MUST APPEAR ON ALL SHIPPING LABELS & INVOICES

[Redacted shipping information]

PURCHASE ORDER NUMBER AND CONSIGNEE MUST BE CLEARLY SHOWN ON ALL INVOICES, SHIPPING DOCUMENTS, SHIPMENTS, CORRESPONDENCE, AND RELATED PAPERS.

Same

Requisition No. 8790	F.O.B.
Req. Date 4/14/2008	Requisition By [Redacted]

Account No	Qty Req'd	Description and Specification	Unit Price	Total Amount
063-012011-004051	1	Computer Aided Dispatch System Software	1,700,000.00	1,700,000.00

\$1,700,000.00

COUNTY OF ERIE IS EXEMPT FROM ALL STATE SALES TAX BY STATE LAW

MERCHANDISE NOT CONFORMING TO SPECIFICATIONS WILL BE RETURNED AT VENDOR'S EXPENSE.

IMPORTANT

1. INVOICE EACH PURCHASE ORDER SEPARATELY. ITEMS ON THIS PURCHASE ORDER MUST NOT BE BILLED WITH THOSE ON OTHER PURCHASE ORDERS.
2. NO CHARGE FOR PACKING OR FREIGHT WILL BE ALLOWED EXCEPT WHEN SPECIFIED ON ORDER OR APPROVED BY THE DIRECTOR OF PURCHASING.
3. SUBSTITUTIONS CHANGES AND PRICES OTHER THAN SPECIFIED ABOVE MUST BE AUTHORIZED IN WRITING BY THE DIRECTOR OF PURCHASING.

[Redacted signature area]

White-Vendor Copy Blue-Receiving Copy Pink-Requisitioner's Copy Yellow- Purchasing Copy

Exhibit 2 – Example of “Appendix A - Cost Differences”

(From the County’s “Report of Reconciled Wireless Funds for Fiscal Year 2013-2014”)

Ineligible amounts must be reimbursed to the county’s wireless fund. Documentation for amounts with no or insufficient documentation must be submitted with the FY 2014-2015 reconciliation; otherwise, these amounts must also be reimbursed to the wireless fund.

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