

The Council published the following philosophy on the allowable use of 911 funds in 2012.

“Generally, it is considered permissible to use 911 funds to buy electronic equipment, software, GIS technical support and data, technical support services, software and hardware maintenance, training, and telecommunications services that are directly related to a PSAP receiving, processing and transmitting a 911 call. The legislature has prohibited the use of 911 funds for buildings, chairs, tables, building renovation and repairs, and for mobile and portable radios which would include pagers.

Use of 911 funds for the purchase of dispatch console equipment designed specifically for use in a PSAP for 911 and radio operations should be acceptable (including 24/7 dispatch chairs) as are logging recorders, emergency generators, Uninterruptible Power Supply systems, Computer Aided Dispatch systems, and radio base stations used by a PSAP to support its operations. Use of 911 funds for training that is directly related to the performance of 911 and dispatching duties in a PSAP is acceptable. If the training is part of a conference package presented by APCO or NENA that is related to “911 services”, generally, use of 911 funds to pay for registration fees and costs of attendance (meals, mileage and room) would be appropriate. If the training is clearly for non-PSAP related operations such as firearms certification, emergency vehicle operation or general supervisory training not related to PSAP operations, it will be considered an inappropriate use.”

In accordance with this philosophy, it is the policy of the Council that all expenditures will be viewed in the light of the expenditures relation to the **receiving, processing and transmitting of a 911 call**. In general, the use of 911 funds must have a direct relationship to the performance of 911 and emergency communications functions performed by PSAP personnel who receive, process and transmit 911 calls to emergency responders.

The Kansas 911 Act provides the following eight categories as allowable expenditures:

1. Implementation of 911 services (**New Services**)
2. Purchase of **911** equipment and upgrades
3. Maintenance and license fees for **911** equipment
4. Training of personnel (**PSAP personnel**)
5. Monthly recurring charges billed by service suppliers (**911 Service**)
6. Installation, service establishment and nonrecurring start-up charges billed by the service supplier (**New service**)
7. Charges for capital improvements and equipment or other physical enhancements to the **911** system
8. The **original** acquisition and installation of road signs designed to aid in the delivery of emergency service

Emphasis added

**Kansas 911 Coordinating Council
Summary
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Revenue					
Telcom Income	\$1,784,092.50	\$0.00	\$7,105,777.21	\$0.00	(\$7,105,777.21)
Prepay Fee Income	134,678.53	0.00	688,783.58	0.00	(688,783.58)
PSAP 911 Services Payments	263,749.16	0.00	1,015,484.48	0.00	(1,015,484.48)
Interest Income	5,515.18	0.00	28,813.23	0.00	(28,813.23)
Total Revenue	\$2,188,035.37	\$0.00	\$8,838,858.50	\$0.00	(\$8,838,858.50)
PSAP Expenses					
PSAP Payments	1,589,325.77	0.00	6,183,715.48	0.00	(6,183,715.48)
PSAP Minimum Quarterly Payments	95,000.00	0.00	380,000.00	0.00	(380,000.00)
Total PSAP Expenses	\$1,684,325.77	\$0.00	\$6,563,715.48	\$0.00	(\$6,563,715.48)
Operating Expenses					
Personnel Contracts	17,552.28	33,174.25	69,369.67	132,697.00	328,721.33
Council Meeting Expenses	3,603.93	666.67	3,867.29	2,666.68	4,132.71
Committee Meeting Expenses	400.62	533.33	1,681.78	2,133.32	4,718.22
LCPAContract	10,625.00	10,625.00	42,500.00	42,500.00	85,000.00
Other Administrative Costs	657.91	6,049.33	15,493.07	24,197.32	57,098.93
Total Operating Expenses	\$32,839.74	\$51,048.58	\$132,911.81	\$204,194.32	\$479,671.19

**Kansas 911 Coordinating Council
Summary
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Contractual Costs					
AT&T Service Contracts	329,567.92	374,999.99	1,581,252.17	1,499,999.96	2,918,747.83
Other Contract Costs	41,615.99	111,475.01	172,180.99	445,900.04	1,165,519.01
Total Contractual Costs	\$371,183.91	\$486,475.00	\$1,753,433.16	\$1,945,900.00	\$4,084,266.84
Total Expenses	2,088,349.42	537,523.58	8,450,060.45	2,150,094.32	(1,999,777.45)
Other Income					
Investment Interest/Dividends	73,091.66	0.00	73,091.66	0.00	(73,091.66)
Gain/Loss on Investment	(76,142.82)	0.00	(76,142.82)	0.00	76,142.82
Total Other Income	(\$3,051.16)	\$0.00	(\$3,051.16)	\$0.00	\$3,051.16
Other Expense					
Investment Fees	90,740.43	0.00	90,740.43	0.00	(90,740.43)
Total Other Expense	\$90,740.43	\$0.00	\$90,740.43	\$0.00	(\$90,740.43)
Net Other Income and Expense	(\$93,791.59)	\$0.00	(\$93,791.59)	\$0.00	\$93,791.59
Net Change in Net Assets	\$5,894.36	(\$537,523.58)	\$295,006.46	(\$2,150,094.32)	(\$6,745,289.46)
Operating Expense Percentage			1.71%		

**Kansas 911 Coordinating Council
911 State Fund
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Revenue					
Telcom Income	\$1,784,092.50	\$0.00	\$7,105,777.21	\$0.00	(\$7,105,777.21)
PSAP 911 Services Payments	0.00	0.00	15,000.00	0.00	(15,000.00)
Interest Income	3,185.47	0.00	13,497.21	0.00	(13,497.21)
Total Revenue	\$1,787,277.97	\$0.00	\$7,134,274.42	\$0.00	(\$7,134,274.42)
PSAP Expenses					
PSAP Payments	1,589,325.77	0.00	6,183,715.48	0.00	(6,183,715.48)
PSAP Minimum Quarterly Payments	95,000.00	0.00	380,000.00	0.00	(380,000.00)
Total PSAP Expenses	\$1,684,325.77	\$0.00	\$6,563,715.48	\$0.00	(\$6,563,715.48)

**Kansas 911 Coordinating Council
911 State Fund
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Operating Expenses					
Other Administrative Costs	267.91	0.00	1,094.04	0.00	(1,094.04)
Total Operating Expenses	\$267.91	\$0.00	\$1,094.04	\$0.00	(\$1,094.04)
Total Expenses	1,684,593.68	0.00	6,564,809.52	0.00	(6,564,809.52)
Other Income					
Investment Interest/Dividends	13,071.26	0.00	13,071.26	0.00	(13,071.26)
Gain/Loss on Investment	(13,874.46)	0.00	(13,874.46)	0.00	13,874.46
Total Other Income	(\$803.20)	\$0.00	(\$803.20)	\$0.00	\$803.20
Other Expense					
Investment Fees	16,180.90	0.00	16,180.90	0.00	(16,180.90)
Total Other Expense	\$16,180.90	\$0.00	\$16,180.90	\$0.00	(\$16,180.90)
Net Other Income and Expense	(\$16,984.10)	\$0.00	(\$16,984.10)	\$0.00	\$16,984.10
Net Change in Net Assets	\$85,700.19	\$0.00	\$552,480.80	\$0.00	(\$552,480.80)

**Kansas 911 Coordinating Council
911 Grant Fund
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Revenue					
Prepay Fee Income	\$134,678.53	\$0.00	\$688,783.58	\$0.00	(\$688,783.58)
PSAP 911 Services Payments	263,749.16	0.00	1,000,484.48	0.00	(1,000,484.48)
Interest Income	2,329.71	0.00	15,316.02	0.00	(15,316.02)
Total Revenue	\$400,757.40	\$0.00	\$1,704,584.08	\$0.00	(\$1,704,584.08)
Operating Expenses					
Personnel Contracts	17,552.28	33,174.25	69,369.67	132,697.00	328,721.33
Council Meeting Expenses	3,603.93	666.67	3,867.29	2,666.68	4,132.71
Committee Meeting Expenses	400.62	533.33	1,681.78	2,133.32	4,718.22
LCPA Contract	10,625.00	10,625.00	42,500.00	42,500.00	85,000.00
Other Administrative Costs	390.00	6,049.33	14,399.03	24,197.32	58,192.97
Total Operating Expenses	\$32,571.83	\$51,048.58	\$131,817.77	\$204,194.32	\$480,765.23
Contractual Costs					
AT&T Service Contracts	329,567.92	374,999.99	1,581,252.17	1,499,999.96	2,918,747.83
Other Contract Costs	41,615.99	111,475.01	172,180.99	445,900.04	1,165,519.01
Total Contractual Costs	\$371,183.91	\$486,475.00	\$1,753,433.16	\$1,945,900.00	\$4,084,266.84
Total Expenses	403,755.74	537,523.58	1,885,250.93	2,150,094.32	4,565,032.07

**Kansas 911 Coordinating Council
911 Grant Fund
For the Four Months Ending Monday, April 30, 2018**

	Current Period	Current Period Budget	Current YTD	Budget YTD	FY 18 Budget Remaining
Other Income					
Investment Interest/Dividends	60,020.40	0.00	60,020.40	0.00	(60,020.40)
Gain/Loss on Investment	(62,268.36)	0.00	(62,268.36)	0.00	62,268.36
Total Other Income	(\$2,247.96)	\$0.00	(\$2,247.96)	\$0.00	\$2,247.96
Other Expense					
Investment Fees	74,559.53	0.00	74,559.53	0.00	(74,559.53)
Total Other Expense	\$74,559.53	\$0.00	\$74,559.53	\$0.00	(\$74,559.53)
Net Other Income and Expense	(\$76,807.49)	\$0.00	(\$76,807.49)	\$0.00	\$76,807.49
Net Change in Net Assets	(\$79,805.83)	(\$537,523.58)	(\$257,474.34)	(\$2,150,094.32)	(\$6,192,808.66)

KANSAS 911 COORDINATING COUNCIL
Balance Sheet
Monday, April 30, 2018

	<u>Current YTD</u>
Assets:	
Cash	
911 State Fund	\$3,387,782.18
911 Grant Fund	2,001,138.53
Total Cash	<u>5,388,920.71</u>
Investments	
911 State Fund Investments	1,983,015.90
911 Grant Fund Investments	8,923,192.51
Total Investments	<u>10,906,208.41</u>
Accounts Receivable	226,387.57
Prepaid Expenses	103,476.88
Accrued Revenues	
Accrued Receivables	31,272.90
Accrued Receivables - Telecom Payments	1,752,352.80
Accrued Receivables - Prepaid Wireless Fees	135,646.29
Total Accrued Revenues	<u>1,919,271.99</u>
Total Assets	<u><u>18,544,265.56</u></u>
Liabilities	
Accounts Payable	44,334.09
Accrued Expenses	
Accrued Accounts Payable - PSAP Payments	3,095,695.62
Accrued Accounts Payable - PSAP Minimum Payments	377,154.98
Accrued Accounts Payable - Arrears	200,173.70
Accrued Accounts Payable	112.64
Total Accrued Expenses	<u>3,673,136.94</u>
Deferred Revenue	<u>2,103,329.17</u>
Total Liabilities	5,820,800.20
Equity	
Fund Balance - Unrestricted	12,723,465.36
Total Liabilities and Equity	<u><u>18,544,265.56</u></u>

**Kansas 911 Coordinating Council
Bank Activity
As of April 30, 2018**

Fund	2/28/2018 Balance	March Receipts	March Payments	3/31/2018 Balance
911 State Fund	\$ 2,989,151.88	\$ 1,896,005.03	\$ 1,491,338.13	\$ 3,393,818.78
911 Grant Fund	<u>\$ 2,229,748.88</u>	<u>\$ 179,527.89</u>	<u>\$ 406,571.02</u>	<u>\$ 2,002,705.75</u>
Total	<u><u>\$ 15,399,487.55</u></u>	<u><u>\$ 2,075,532.92</u></u>	<u><u>\$ 1,897,909.15</u></u>	<u><u>\$ 5,396,524.53</u></u>