

DIVISION OF ACCOUNTS AND REPORTS

POLICY MANUAL

Revision Date 07/01/11

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SUBJECT

Uniform Revenue Classification Accounts

PURPOSE

To identify and define the receipt classifications prescribed by the Director of Accounts and Reports for use in the state's accounting system.

AUTHORITATIVE REFERENCES

K.S.A. 75-3728

GENERAL INFORMATION

Introduction

K.S.A. 75-3728 makes the Director of Accounts and Reports responsible for formulating a central accounting system and maintaining central accounting records. This statute requires state agencies to maintain uniform classifications of accounts and reports as prescribed by the Director. This statute further requires the Director to design, revise, and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all state agencies.

Each receipt is classified in the accounting system at a primary, intermediate, and detail level through the use of account codes. These classifications facilitate the various levels of reporting detail required for budgetary, financial, management, or other reports.

Six primary receipt classifications are prescribed. The first five are for receipts that are classified as revenue to the agency and the sixth is for non-revenue receipts. Intermediate classifications are assigned within each primary classification. Within each intermediate classification are the detail classifications used to code accounting transactions.

The primary six agency receipt classifications are:

4100 *Taxes:* Compulsory contributions imposed by the state for the purpose of financing services for the common public benefit.

4200 *Agency Earnings:* Amounts collected for merchandise sold, for services performed, for granting the privilege of engaging in a business or occupation, or for purposes of regulation.

4300 *Revenue from the Use of Money and Property:* Amounts received as compensation for the use of state owned money and property.

4400 *Gifts, Donations, and Federal Grants:* Gifts, donations, grants, and contributions received from private and public sources to aid in the support of a specific function of government or other governmental activity.

4500 *Other Revenue:* Revenue receipts not classified elsewhere.

4600 *Non-Revenue Receipts:* All sources of receipts that do not constitute revenue.

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To determine the proper account code for a receipt, first select the primary classification in the above listing that best describes the receipt. Then, locate the primary classification in the account code listing below. Review the intermediate classifications within the primary classification and select the specific revenue account code (i.e. detail classification) that best describes the receipt.

Disbursement Transactions Requiring a Revenue Account Code

Certain disbursement transactions are recorded in the state's accounting system as reductions to revenue rather than as expenditures. For example, a refund to a vendor for an overpayment of a fee is recorded in the accounting system as a revenue reduction rather than an expenditure. These disbursement transactions require a revenue account code, rather than an expenditure account code, when coding these transactions for processing in the accounting system. Likewise, certain receipt transactions are recorded in the accounting system as expenditure reductions rather than revenues and require the use of an expenditure account code.

Specific transaction codes have been established in the accounting system to process these transactions. State agencies should be aware of coding requirements for individual transaction codes and, specifically, whether each transaction code used requires a revenue account code or an expenditure account code.

PROCEDURES

None.

CONTACT SOURCES

1. Requests to establish, revise, or delete receipt classifications or definitions should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Financial Integrity Team

2. Requests for assistance in determining the receipt classification for a particular receipt should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Audit Services Team

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REVENUE CLASSIFICATION ACCOUNTS

4100 TAXES

A compulsory contribution imposed by the state for the purpose of financing services performed for the common public benefit. Taxes include levies against property, income, sales, use, ownership, gross receipts, payrolls, or other bases against which a levy is made to produce money for the support of the state.

***41000** *Property Taxes (Ad Valorem)*

410110	Real Estate and Other Property Tax
410120	Motor Vehicle Tax
410170	Accrued Ad Valorem Property Tax
410200	Intangible Tax
410300	Motor Carrier (rolling stock)

***41100** *Income and Inheritance Taxes*

411110	Corporate Income Tax
411120	Corporate Estimated Tax
411210	Individual Income Tax
411220	Individual Tax Withholdings
411230	Individual Estimated Tax
411240	Homestead Property Tax Refund
411250	Oil Lease Operator Property Tax Refund
411300	Inheritance Tax
411310	Estate Tax
411400	Privilege Tax - on Net Income of Certain Financial Institutions
411410	Privilege Estimated Tax - Income of Financial Institutions
411600	SKILL Program Income Tax Withholding

***41200** *Sales, Use, Ownership and Other Excise Taxes*

412100	State Sales Tax
412110	Consumers' Compensating Tax
412120	Retailers' Compensating Tax
412150	Local Sales Tax
412160	Local Compensating Use Tax
412180	Clean Drinking Water Fee
412200	Cigarette
412310	Gasoline Tax
412320	Special Fuels Tax
412330	Liquefied Petroleum Tax
412340	E85 Fuels Tax
412380	Trip Permits
412390	Interstate Motor Fuel (IFTA)
412410	Cereal Malt Beverages
412421	Liquor Enforcement

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412422	Liquor Gallonage Tax
412423	Liquor - Caterer or Drinking Establishment
412511	Excise Tax on Retail Sales of New Tires
412512	Excise Tax for Rental or Lease of Motor Vehicles
412520	Motorboat Registration
412551	Severance Tax on Coal
412553	Severance Tax on Oil
412554	Severance Tax on Gas
412561	Marijuana Tax
412562	Controlled Substances Tax
412571	Racetrack Facility Admission Tax
412572	Racetrack Facility Admission Local Tax
412700	Motor Vehicle Registration
412710	Mortgage Registration Fees
412800	Tobacco Products Tax
412900	Corporate Franchise Tax

***41300** *Gross Receipts Taxes*

413100	Car Companies and Owners
413200	Express Companies
413300	Insurance Premiums - Foreign
413310	Insurance Premiums - Firemen's
413320	Insurance Premiums - State Fire Marshall
413330	Insurance Premiums - Domestic
413340	Insurance Premiums - Retaliatory
413400	Call Bingo Games Tax
413410	Bingo Card Distributor's Tax
413500	Transient Guest Tax
413600	Musical and Dramatic Compositions Tax
413700	Pari-mutuel Wagering Tax
413710	Pari-mutuel Wagering Tax on Simulcast Races
413800	Dry-cleaning Services Environmental Surcharge
413900	Other Gross Receipts Taxes

***41400** *Payroll Taxes*

414100	Employment Security Contributions
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4200 AGENCY EARNINGS

Amounts collected for merchandise sold, for services performed, for granting the privilege of engaging in a business or occupation, or for the purpose of regulation.

***42000** *Service Charges* - Revenue received as compensation for services provided.

420100 *Charges for Inspections, Supervisions, Examinations and Audits:* Revenue from fees, assessments or other charges made for audits, supervisions, inspections, or examinations of services, materials, functions or activities as required by law. This includes: charges for examinations of banks, credit unions, insurance companies, and saving and loan companies; charges for inspections of liquid fuel carriers, commercial feeding stuffs, packing plants, and slaughterhouses; charges for audits of securities issued; assessments for supervision of oil and gas production, plugging of oil or gas wells and dry holes, and various other charges and fees resulting from these services.

420200 *Charges for Technical and Skilled Services Other than Inspections:* Revenue from skilled and technical services provided, including testing of seeds, farm pond surveys, irrigation plant surveys, grading of agricultural products, water analysis, laboratory services, and other technical or skilled services.

420210 *Charges for Technical and Skilled Services - DISC Operating Charge:* Reimbursement to the Division of Information Systems and Communications (DISC) for services provided that represent the basic operating costs which is limited to costs defined by federal cost reimbursement regulations.

420220 *Charges for Technical and Skilled Services - DISC Capital Charges:* Reimbursement to the Division of Information Systems and Communications (DISC) for that portion of services provided that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations.

420300 *Charges for Services in Connection with Corporations (including insurance companies) and Other Organizations:* Revenue from fees and charges in connection with corporate capitalization (except annual stock tax), corporate charter fees and renewal certificates, electric co-op fees, annual reports of labor organizations, insurance company charter fees, admission and annual charges (except premium taxes), renewal of insurance company certificates of authority, savings and loan company incorporation, merger, and charter fees.

420310 Charges for Franchise Filing Fee

420400 *Charges for Clerical Services, Issuance of Certificates and Copies:* Revenue from entry fees, extradition fees, recording fees, bond registration fees, candidate fees, trade-mark registration fees, brand

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- registrations, garnishment fees, recording bonds and oaths of notary publics, marriage license registrations, birth and death certificates, and copies of laws, regulations, bond records, documents, papers or certificates (except motor vehicle registration duplicates or copies).
- 420500 *Charges for Education and Libraries:* Revenue from educational, library, and related activities including: tuition, enrollment fees, registrations, library fees and fines, laboratory fees for educational studies, student activity charges, extension division charges, commencement fees, and student fees (except health care charges).
- 420610 *Care and hospitalization:* Including room and board, at medical and corrective institutions
- 420620 Student Health Fees at State Colleges and Universities
- 420690 Other Miscellaneous Fees for Care and Hospitalization of Persons
- 420710 Admissions to Fairgrounds
- 420720 Admissions to Athletic Events
- 420730 Admissions to Plays & Concerts
- 420740 Admissions to Historic Sites
- 420790 Other Admissions
- 420800 *Capitol Area and KANS-A-N Telephone System Operating Charges:* Payments to the Division of Information Systems and Communications (DISC) for that portion of state agency Capitol Area Complex and KANS-A-N telephone services which provided that represent the basic operating costs which is limited to costs defined by federal cost reimbursement regulations.
- 420810 *Capitol Area and KANS-A-N Telephone System Capital Charges:* Payments to the Division of Information Systems and Communications (DISC) for that portion of state agency Capitol Area Complex and KANS-A-N telephone services provided that represent the cost of capitol improvements and other costs which are not allowable under federal cost reimbursement regulations.
- 420910 *Collection Assistance Fee:* Revenue from the collection assistance fee imposed on the gross proceeds of debt collection by setoff.
- 420920 *Bond Registration Fees and Commissions:* Commissions and bond registration fees collected by the State Treasurer as fiscal agent for public entities authorized to issue bonds.
- 420930 *Other Service Charges - DISC Operating Charge:* Reimbursement to the Division of Information Systems and Communications (DISC) for that portion of other service charges from all other services not classified elsewhere that represent the basic operation costs which is limited to costs defined by federal cost reimbursement regulations.
- 420950 *Other Service Charges - DISC Capital Charge:* Reimbursement to the Division of Information Systems and Communications (DISC) for that

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portion of other service charges from all other services not classified elsewhere that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations.

420970 *Central Mail Service Operating Charge - DISC:* Reimbursement to the Division of Information Systems and Communications (DISC) for that portion of central mail services provided that represent the basic operation costs which is limited to costs defined by federal cost reimbursement regulations.

420980 *Central Mail Service Capital Charge - DISC:* Reimbursement to the Division of Information Systems and communications (DISC) for that portion of central mail services provided that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations.

420990 *Other Service Charges:* Revenue received from all other service charges not classified elsewhere.

***42100** *Licenses, Permits and Registrations -* Revenue collected for granting the privilege of engaging in a business or for purposes of regulation.

421100 *Occupational Licenses, Permits and Registrations - Personal Services:* Includes personal services provided by: certified public accountants, lawyers, medical doctors, dentists, engineers, court reporters, architects, pharmacists, chiropractors, real-estate brokers and salesmen, and funeral directors.

421110 *Occupational Licenses, Permits and Registrations - Business:* Includes businesses such as: cigarette wholesalers and retailers, cereal malt beverage wholesalers, motor vehicle fuel distributors, bonded warehousemen, milk and cream brokers, handlers of dairy products, packing house operators, hotel and restaurant operators, and alcoholic beverage wholesalers and retailers; registration of livestock remedies, highway privileges, and other licenses required by statute to engage in business activities; and surety bond fees collected from vendors of fishing and hunting licenses.

421120 *Occupational Licenses, Permits and Registrations - Motor Carrier:* Revenue from licenses and permits issued for the operation of motor carriers including KCC regulatory fees, emergency clearance permits, and port of entry fees.

421130 *Occupational Licenses, Permits and Registrations - Special Vehicle Permits:* Revenue from special vehicle permits issued to authorize movement of trucks and vehicles that exceed the legal width and length limits.

421150 *Occupational Licenses, Permits and Registrations - Bingo License Application and Registration Fees:* Revenue from applications and registrations to operate or conduct bingo games.

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421160	Political Action Committee Fees
421170	Lobbyist Fees
421180	Candidate Fees
421190	<i>Occupational Licenses, Permits and Registrations – Other Business:</i> Revenue from other licenses, permits or registrations issued for business purposes not classified elsewhere.
421200	<i>Non-occupational Licenses, Permits and Registrations - Hunting, Fishing, and Trapping:</i> Hunting, fishing and trapping licenses (See source code 421260 for Big Game Permits).
421210	<i>Non-occupational Licenses, Permits and Registrations - Motor Vehicle Operation:</i> Operator and chauffeurs licenses.
421260	<i>Non-occupational Licenses, Permits and Registrations - Big Game Permits:</i> Deer, turkey, elk and antelope permits.
421270	<i>Non-occupational Licenses, Permits and Registrations - Migratory Waterfowl Fees:</i> Fees received from the sale and issuance of migratory waterfowl habitat stamps to persons hunting or taking migratory waterfowl within the state.
421290	<i>Non-occupational Licenses, Permits and Registrations - Other:</i> Non-business licenses, permits or registrations not classified elsewhere, such as state park permits and gas refund permit fees.

***42200** *Sale of Commodities* - Revenue received as compensation for merchandise sold by the state.

422100	<i>Manufactured Products:</i> Revenue from the printing of material by the state printer, and sales of soap, tobacco, paint, motor vehicle license plates, and other products manufactured in state institutions.
422110	Manufactured Products Including Printing Surcharge (Division of Printing)
422200	<i>State Printed Matter and Publications:</i> Revenue from selling documents such as session laws, agency and departmental publications, lists, and reports.
422300	Farm, Garden, and Orchard Crops and Dairy Products Produced or Processed
422400	<i>Livestock and Poultry:</i> Revenue from selling cows, horses, swine, chickens, turkeys, or other livestock and poultry.
422500	<i>Salvage, Scrap, Obsolete and Condemned Materials:</i> Revenue received from selling salvage, scrap, paper, magazines or obsolete materials.

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422600 *Usable Condemned Equipment:* Revenue from selling equipment such as automobiles, office equipment, household equipment, machinery and other usable items.

422700 *Sale of Meals and Processed Foods:* Revenue received from cafeteria, dining room, or restaurant sales, or any sale of processed or prepared foods at state institutions except revenue received for care and hospitalization of persons.

422900 *Other Sundry Articles and Commodities:* Revenue from the sale of commodities not classified elsewhere such as the sale of water from reservoirs, state flags and banners.

***42400** *Lottery Ticket Sales* - Proceeds received from lottery retailers for the sale of lottery tickets.

424010 Lottery Ticket Sales

424020 Lottery Sales, Unbilled

***42500** *Departmental or Agency Sales*

425010 *Departmental or Agency Sales:* Revenues received for services and materials furnished other divisions and departments of an agency or to other state agencies where such services or materials are not classified elsewhere.

425020 *Departmental or Agency Sales - DISC Operating Charge:* Reimbursement to the Division of Information Systems and Communications (DISC) for that portion of services and materials furnished other divisions and departments of an agency or to other state agencies where such services or materials are not classified elsewhere that represent the basic operating costs which is limited to costs defined by federal cost reimbursement regulations.

425030 *Departmental or Agency Sales - DISC Capital Charge:* Reimbursement to the Division of Information Systems and Communications (DISC) for that portion of services and materials furnished other divisions and departments of an agency or to other state agencies where such services or materials are not classified elsewhere that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations.

***42700** *Incentive Program Receipts*

427020 Incentive Program - AFDC Child Support Program

4300 REVENUE FROM THE USE OF MONEY AND PROPERTY

Revenue received as compensation for the use of state-owned money or property.

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***43000** *Interest, Dividends, Premiums and Discounts* - Revenue received from investing or loaning money and premiums received on securities sold. This includes gain or loss on KPERS Investments. The gain or loss on KPERS investments is calculated as the difference between the adjusted cost of the principal and the fair value determined at the end of the current accounting period.

430100	<i>Interest on State Treasury Deposits</i> : Revenue from interest earned on State Treasury deposits of state-owned or controlled moneys in state depositories.
430110	Interest on State Treasury Operating Account
430130	Unclaimed Property Investment Earning
430140	Interest Earnings from Link Deposit Programs
430150	Average Daily Balance Interest Earnings (Director of Accounts and Reports Only)
430200	Interest on State Treasury Idle Funds Investments
430210	Interest on State Treasury Investments
430220	Interest on State Agency Investments
430230	Interest Earnings on Agency Bank Accounts
430240	Interest on Pooled Money Investment Board Loans to State Agencies
430260	Amortization of Premiums/Discounts on Securities Purchased
430430	Accrued Interest Receivable
430440	Cash Equivalent Income
430450	STIF (KAR) Income
430460	U.S. Treasury Bonds Income
430470	U.S. Agencies Income
430480	U.S. Corporate Bonds Income
430490	International Bond Income
430500	International Equity Income
430510	Domestic Equity Income
430520	Real Return Income
430530	Real Estate Income
430540	Limited Partnership Income
430550	Derivatives Income
430560	Securities Lending Income
430570	Miscellaneous Investment Income
430640	Cash Equivalent Realized Gain or Loss
430650	STIF (KAR) Realized Gain or Loss
430660	U.S. Treasury Bonds Realized Gain or Loss
430670	U.S. Agencies Realized Gain or Loss
430680	U.S. Corporation Bonds Realized Gain or Loss
430690	International Bond Realized Gain or Loss
430700	International Equity Realized Gain or Loss
430710	Domestic Equity Realized Gain or Loss
430720	Real Return on Realized Gain or Loss
430730	Real Estate Realized Gain or Loss
430740	Limited Partner Realized Gain or Loss
430750	Derivatives Realized Gain or Loss
430770	Realized Other Investment Gain or Loss
430800	Unrealized Investment Gain or Loss
430900	<i>Other Interest, Dividends, Premiums and Discounts</i> : Interest, dividends

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and premiums received on deposits, investments, loans, sales contracts or from any other source not classified elsewhere.

***43100** *Rents and Royalties* - Revenue received from the use of property and royalties from granting oil, gas, mineral, and sand rights.

431100 *Rent - Unimproved Land*: Revenue received from renting unimproved land and pastures.

431200 *Rent – Real Estate and Buildings*: Revenue received for renting or leasing state-owned buildings, cottages, residences or farms.

431300 *Rent - Halls and Rooms in State Buildings*: Revenue from renting school dormitories, exhibit and concession space, office space, and space in warehouses, garages, and armories.

431400 *Oil, Gas, Mineral, and Sand Royalties*: Royalties, rents, and bonuses received from the lease of land for oil, gas, or mineral rights, from producing oil and gas wells, and from removal of minerals and sand from state land or properties.

431500 Sale of Rights to Manuscripts

431600 Sale of Permission to Quote Copyrighted Material

431710 Capitol Complex Building Rental Fees - Operating Fees

431720 Capitol Complex Building Rental Fees - Capital Fees

431900 *Other Rents and Royalties*: Rents and royalties received from the rental of state-owned equipment, docks and wharves at state-owned lakes, percentages received from concessions, pay telephone commissions, parking fees at colleges and universities and state owned parking lots, film rental, trailer parking fees at state parks, cabin lot permits at state parks, and yearly rental of cabin lots.

4400 GIFTS, DONATIONS AND FEDERAL GRANTS

Gifts, donations, grants, and contributions received from private and public sources to aid in the support of a specific function of government or other governmental activity.

***44000** *Federal Grants* - Amounts received from the federal government to aid in the support of a specific function of government.

440100 Federal Grant – Operating
440102 Federal Operating Grant – Local Support
440103 Federal Operating Grant – General Government
440200 Federal Grant – Capital
440300 Federal Sub-grant from Non-state Organizations

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***44100** *All Other Non-Federal Grants, Gifts, Donations and Contributions*

- 441010 *All Other Operating Grants, Gifts, Donations and Contributions:*
Amounts received from private and public sources, other than the federal government, for use in support of specific functions of government or for use in other governmental activities.
- 441040 All Other Capital Grants, Gifts, Donations and Contributions

4500 OTHER REVENUE

All items of revenue not classified elsewhere such as: Fines, forfeitures, court costs, filing fees, escheats, special assessments, performance bonds, unclaimed property receipts, canceled and outlawed warrants, and delinquency charges on student loans.

***45100** *Workers' Compensation Assessments*

- 451100 Workers' Compensation Fund Assessments
- 451200 Workers' Compensation Fund - Non-Dependent Deaths
- 451300 Workers' Compensation Division Assessments
- 451400 State Workers' Compensation Contributions

***45200** *Health Care Stabilization Fund Assessments*

- 452100 Health Care Premium Surcharge
- 452200 Health Care Provider Insurance Availability Plan Profits

***45300** *Court Costs and Filing Fees*

- 453020 Indigent Defense Service Deductions from Docket Fees
- 453040 District Court Clerk Fees
- 453050 Law Enforcement Training Center Deductions from Docket Fees
- 453060 Kansas Commission on Peace Officer Standards and Training Deductions from Docket Fees
- 453070 Supervision Court Fees

***45400** *Fines, Penalties, Forfeitures and Assessments*

- 454010 Fines, Penalties and Forfeitures - District Courts
- 454030 Investment Income on District Court Accounts
- 454040 Alcohol and Drug Safety Action Program Assessments
- 454090 Other Fines, Penalties, and Forfeitures

***45500** *Unclaimed Property Receipts*

- 455010 *Unclaimed Property Receipts:* Moneys remitted to the State Treasurer under the provisions of K.S.A. 58-3901 *et seq.* Examples of unclaimed property are: traveler's checks, money orders, unclaimed funds of life insurance corporations, any demand, savings or matured time deposit made in this state with a banking corporation, funds or other tangible or

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intangible personal property removed from safe deposit boxes after a period of time following expiration of the lease or rental period, and such other properties as defined by the Unclaimed Property Act.

***45600** *State Leave Payment Reserve Fund Assessments*

456010 *State Leave Payment Assessment:* Moneys receipted to pay compensation for accumulated sick leave on retirement from state service.

***45900** *Other Revenue* - All other items of revenue not classified elsewhere.

459020 *Bad Debts Recovered:* Moneys collected on accounts and taxes receivable written-off by an agency and assigned to the Director of Accounts and Reports.

459030 Breakage Proceeds

459040 Unclaimed Winning Ticket Proceeds

459050 Environmental Assurance Fee

459060 Water Protection Fee Based On Water Sold at Retail by a Public Water Supply System

459070 Water Protection Fee Based on Water Appropriated for Industrial Use Pursuant to a Permit

459080 Water Protection Fee Based on Water Appropriated for Stock Watering Pursuant to a Permit

459090 Other Miscellaneous Revenue

459100 Payroll Deposits In

459110 Environmental Release Fee for Dry-cleaning Solvents

459120 Convenience Fee for Accepting Credit Cards

4600 NON-REVENUE RECEIPTS

All sources of receipts that do not constitute revenue.

***46000** *Borrowings* - Amounts received from bonds and notes issued.

460210 *Revenue Bond Proceeds Issued at Par:* The paramount received from the issuance of revenue bonds.

460220 *Accrued Interest on Revenue Bonds Issued:* The interest portion accumulated from the issue date of the bonds to the sale settlement date.

460230 *Bond Premiums/Discounts:* The amount of the discount or premium for bonds sold at more than par (premiums) or less than par (discount).

460240 Accredited Value from Capital Accumulator Bonds

460310 *Certificates of Participation Proceeds:* The principal amount received from the issuance of Certificates of Participation.

460320 *Accrued Interest on Certificates of Participation Issued:* The amount of interest accrued from the issue date of the Certificate of Participation to

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the settlement date.

460330 *Certificates of Participation Premiums/Discounts*: The amount of the premium or discount for Certificates of Participation where the proceeds received exceed the certificate face amount (premium) or are less than the face amount (discount).

460600 *Loan Proceeds*: Money received from borrowings such as loans made by the Pooled Money Investment Board from the State Treasury to a state agency.

460900 *Other Borrowings*: All other borrowing of funds, which are not classified elsewhere.

460910 Certificate of Indebtedness

***46100** *Receipts from the Conversion of Assets* - Receipts from the sale of real estate or investments and insurance reimbursements.

461100 *Sale of Fixed Assets*: Receipts from the sale of state-owned property.

461190 Sale of asset gain or loss

461200 *Insurance Reimbursements*: Reimbursements for damages to or losses of state property or money.

461300 Investments Sold – Matured

461310 Reverse Repurchase Agreements Sold

461790 Investment Clearing

461900 *Other Asset Conversions*: Amounts received from the conversion of all other assets not classified elsewhere.

***46200** *Reimbursements and Refunds* - Receipts from reimbursements and refunds.

462100 Estate Recovery Program

462110 *Recovery of Current Fiscal Year Expenditures*: Amounts recovered for damages to state highways from permittees, aid to dependent children recovered from beneficiaries, or recovery of other current fiscal year expenditures.

462120 *Recovery of TIAA-CREF Remittances*: Amounts recovered from TIAA-CREF from the repurchase of annuity contracts.

462140 *Interim Assistance Reimbursements*: Amounts recovered from assistance payments to clients who are determined eligible to receive supplemental security income.

462150 *General Medical Recoveries*: Amounts recovered from overpayment of general medical assistance.

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462160	<i>Medical Audit Recoveries:</i> Amounts collected as a result of audits of medical providers.
462180	<i>Interchange of Governmental Employees Payroll Cost Reimbursements:</i> Used by the sending agency to record the reimbursement received from the receiving agency for the employee's payroll costs incurred by the sending agency under the Interchange of Governmental Employees Act. These reimbursements should be reflected in the fund(s) from which the employee was paid.
462210	Petty Cash Advance Refund
462220	Imprest Fund Advance Refund
462270	Temporary Imprest Advance Fund
462290	Other Advance Refund
462300	<i>Accrued Interest on Investments Purchased:</i> The amount paid for the accrued interest on securities purchased.
462400	<i>Reimbursements and Refunds (other than sales) from Other State Agencies:</i> Receipts from other state agencies sharing in a current or capital expenditure.
462610	Reimbursement of Principal Loan Amount from a Public Utility
462620	Reimbursement of Principal Loan Amount from Local Units of Government
462690	Reimbursement of Other Principal Loan Amounts
462700	Reimbursement of Expenses Incurred in Administering the Municipal Investment Pool Fund
462710	Federal Indirect Cost Reimbursement
462720	Restitution
462730	Subrogation
462740	Refunds
462900	<i>Other Reimbursements and Refunds:</i> All other reimbursements and refunds not classified elsewhere.

***46300** *KPERS Pension and Social Security Assessments*

463000	Pension Assessment – Local Government
463100	Employee Contributions
463200	Employer Contributions
463240	Employer Penalty
463250	Employer Contributions after Retirement
463300	Insurance Contributions
463400	Optional Life Insurance
463600	Purchase of Prior Service Credit
463700	Recovery Prior Fiscal Year Monthly Benefits
463720	Recovery Prior Fiscal Year Withdrawals
463730	Recovery Partial Lump-Sum Option – Retirement Benefits
463780	Recovery Prior Fiscal Year Death Benefits

*Intermediate Classification – Do not use; A more detailed classification must be used.

DIVISION OF ACCOUNTS AND REPORTS

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463790 Recovery of Prior Fiscal Year Administrative Expenses

***46400** *Trusts*

464010 *Trusts*: Funds (cash or cash value of securities) received from public or private sources for the purpose of establishing the principal of a public trust, deposit or agency fund. Includes moneys received from the federal government for student loan programs.

***46500** *Accrued Receivables*

465010 Accrued Receivables for Children's Initiatives
465020 Accrued Receivables for State Economic Development Initiatives
(SEDIF)
465030 Accrued Receivables for Health Care Access
465040 Accrued Receivables for Correctional Institutional Building Fund
465050 Accrued Receivables for Kansas Endowment for Youth
465060 Accrued Receivables for 27th Paycheck

***46700** *Suspense*

467010 *Suspense*: Amounts received for which information is not immediately available to permit proper classification of the receipt.
467020 Suspense - SRS Client Pass Thru Receipts
467030 Suspense – For E-Checks

***46900** *Other Nonrevenue Receipts* - Recovery of prior year expenditures and any other nonrevenue receipts not classified elsewhere.

469010 Recovery of prior fiscal year expenditures
469030 MLPP Non-Revenue Receipts
469040 Federal Recoveries
469090 Other Non-Revenue receipts