

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 11/16/2009

Date Issued 01/81

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Filing Number 6,002

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SUBJECT

Uniform Receipt Classification Revenue Sub-Object Codes

PURPOSE

To identify and define the receipt classifications prescribed by the Director of Accounts and Reports for use in the Statewide Accounting and Reporting System (STARS).

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 STARS at a primary, intermediate, and detail level through the use of a four-digit revenue sub-object code. 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:

1000 *Taxes*: Compulsory contributions imposed by the state for the purpose of financing services for the common public benefit.

2000 *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.

3000 *Revenue from the Use of Money and Property*: Amounts received as compensation for the use of state owned money and property.

4000 *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.

5000 *Other Revenue*: Revenue receipts not classified elsewhere.

6000 *Non-Revenue Receipts*: All sources of receipts that do not constitute revenue.

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To determine the proper revenue sub-object 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 revenue sub-object code listing beginning on page 4. Review the intermediate classifications within the primary classification and select the specific revenue sub-object code (i.e. detail classification) that best describes the receipt.

Disbursement Transactions Requiring a Revenue Sub-object Code

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

Specific transaction codes have been established in STARS 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 sub-object code or an expenditure sub-object code. State agencies may request STARS Report DAFR8640, Transaction Code Decision Table, using the normal STARS report request procedures to obtain a current listing of transaction codes identified to STARS. This listing provides specific requirements for each transaction code and is useful in coding STARS transactions.

State agencies with on-line capabilities may review transaction codes on-line by accessing Screen 28, Transaction Code Decision Table, through the STARS System Management Menu.

STARS Listing of Revenue Sub-object Codes and STARS On-line Inquiry

State agencies may request either STARS Report DAFR6650, Object Hierarchy, or DAFR8750, Descriptor Table Listing, D34 Revenue Sub-Object Descriptor Table, using the normal STARS report request procedures to obtain a current listing of revenue sub-object codes. The DAFR6650 report lists both expenditure and revenue primary object, intermediate (summary) object, and sub-object codes. The report is sorted in object, summary object, and sub-object order. The DAFR8750 report lists each revenue sub-object code identified to STARS along with the assigned primary classification (shown on the report as "Rev Level 1") and intermediate classification ("Rev Level 2").

State agencies with on-line capabilities may review revenue sub-object codes on-line by accessing Screen 23, Descriptor Table Maintenance/Inquiry (Table ID Number 34, Revenue Sub-object Codes), through the STARS Table Maintenance Menu.

PROCEDURES

None.

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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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Uniform Receipt Classification Source Codes

1000 TAXES - Revenue Level 1

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.

***1001** *Property Taxes (Ad Valorem) - Revenue Level 2*

- 1011 Real Estate and Other Property
- 1012 Motor Vehicle
- 1014 Real Estate and Other Property – State General Fund
- 1017 Accrued Ad Valorem Property Tax

- 1020 Intangible
- 1030 Motor Carrier (rolling stock)

***1101** *Income and Inheritance Taxes - Revenue Level 2*

- 1111 Corporate Income Tax Return Payments
- 1112 Corporate Estimated Tax Payments

- 1121 Individual Income Tax Return Payments
- 1122 Employer's Withholding Tax Remittances
- 1123 Individual Estimated Tax Payments

- # 1124 Homestead Property Tax Relief Refunds (Establishing effective 07-01-2010)
- # 1125 Oil Lease Operator Property Tax Refunds (Establishing effective 07-01-2010)

- 1130 Inheritance
- 1131 Estate Tax
- 1140 Privilege Tax on Net Income of Certain Financial Institutions
- 1141 Privilege Estimated Tax - Income of Financial Institutions
- 1160 SKILL Program Income Tax Withholding (Agency 300 only)

***1201** *Sales, Use, Ownership and Other Excise Taxes - Revenue Level 2*

- 1210 State Sales Tax
- 1211 State Consumers' Compensating Tax
- 1212 State Retailers' Compensating Tax
- 1215 Local Sales Tax
- 1216 Local Compensating Use Tax
- 1218 Clean Drinking Water Fee (Agencies 276, 565 and 709)
- 1220 Cigarette Tax

- 1231 Gasoline Tax Base Rate
- 1232 Special Fuels Tax Base Rate
- 1233 Liquefied Petroleum Tax Base Rate
- 1234 E85 Fuels Tax

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-
- 1238 Trip Permits
 - 1239 Interstate Motor Fuel Taxes (IFTA)
 - 1240 Cereal Malt Beverages
 - 1250 Liquor Enforcement

 - 1261 Liquor Gallonage Tax
 - 1262 Liquor - Club, Caterer or Drinking Establishment

 - 1270 Motor Vehicle Registration
 - 1271 Mortgage Registration Fees

 - 1280 Tobacco Products Tax
 - 1290 Corporate Franchise Tax

 - 1520 Excise Tax on Retail Sales of New Tires (Agency 264 only)
 - 1530 Motorboat Registration

 - 1551 Severance Tax on Coal
 - 1553 Severance Tax on Oil
 - 1554 Severance Tax on Gas

 - 1561 Marijuana
 - 1562 Controlled Substances

 - 1571 Tax on Admissions to Racetrack Facilities (Agency 553 only)
 - 1572 Local Tax on Admissions to Racetrack Facilities (Agency 670 only)

 - 1580 Excise Tax on Gross Receipts for Rental or Lease of Motor Vehicles
- *1301** *Gross Receipts Taxes - Revenue Level 2*
- 1310 Car Companies and Owners

 - 1330 Insurance Premiums - Foreign
 - 1331 Insurance Premiums - Firemen's Relief
 - 1332 Insurance Premiums - State Fire Marshall
 - 1333 Insurance Premiums - Domestic
 - 1334 Insurance Premiums - Retaliatory Taxes

 - 1340 Call Bingo Games Tax
 - 1341 Bingo Card Distributor's Tax

 - 1350 Transient Guest Tax
 - 1360 Musical and Dramatical Compositions Tax
 - 1370 Pari-mutuel Wagering Tax (Agency 553 only)
 - 1371 Pari-mutuel Wagering Tax on Simulcast Races (Agency 553 only)
 - 1380 Dry-cleaning Services Environmental Surcharge (Agency 264 only)
 - 1390 Other Gross Receipts Taxes

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***1401** *Payroll Taxes - Revenue Level 2*

1410 Employment Security Contributions

1520 - 1580 *Sales, Use, Ownership and Other Excise Taxes (Continued)*

See intermediate class 1201 for revenue sub-object codes 1520 - 1580.

2000 AGENCY EARNINGS - Revenue Level 1

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.

***2001** *Service Charges - Revenue Level 2: Revenue received as compensation for services provided.*

2010 *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.

2020 *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.

2021 *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. (Agency 173 only)

2022 *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. (Agency 173 only)

2030 *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.

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- 2031 Charges for Franchise Filing Fee (Agency 622 Only)
- 2040 *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 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).
- 2050 *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).
- 2061 Care and hospitalization, including room and board, at medical and corrective institutions
- 2062 Student health fees at state colleges and universities
- 2069 Other miscellaneous fees for care and hospitalization of persons
- 2071 Admissions to Fairgrounds
- 2072 Admissions to Athletic Events
- 2073 Admissions to Plays & Concerts
- 2074 Admissions to Historic Sites
- 2079 Other Admissions
- 2080 *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. (Agency 173 only)
- 2081 *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. (Agency 173 only)
- 2091 *Collection Assistance Fee:* Revenue from the collection assistance fee imposed on the gross proceeds of debt collection by setoff. (Agency 173 only)
- 2092 *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. (Agency 670 only)
- 2093 *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. (Agency 173 only)

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- 2095 *Other Service Charges - DISC Capital 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 cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. (Agency 173 only)
- 2097 *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. (Agency 173 only)
- 2098 *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. (Agency 173 only)
- 2099 *Other Service Charges*: Revenue received from all other service charges not classified elsewhere.
- *2101** *Licenses, Permits and Registrations - Revenue Level 2*: Revenue collected for granting the privilege of engaging in a business or for purposes of regulation.
- 2110 *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.
- 2111 *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.
- 2112 *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.
- 2113 *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. (Agency 276 only)
- 2115 *Occupational Licenses, Permits and Registrations - Bingo License Application and Registration Fees*: Revenue from applications and registrations to operate or conduct bingo games.
- 2116 Political Action Committee Fees (Agency 247 only)
- 2117 Lobbyist Fees (Agency 247 only)
- 2118 Candidate Fees (Agency 247 only)

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- 2119 *Occupational Licenses, Permits and Registrations - Other*: Revenue from other licenses, permits or registrations issued for business purposes not classified elsewhere.
- 2120 *Non-occupational Licenses, Permits and Registrations - Hunting, Fishing, and Trapping*: Hunting, fishing and trapping licenses (See source code 2126 for Big Game Permits). (Agency 710 only)
- 2121 *Non-occupational Licenses, Permits and Registrations - Motor Vehicle Operation*: Operator and chauffeurs licenses.
- 2126 *Non-occupational Licenses, Permits and Registrations - Big Game Permits*: Deer, turkey, elk and antelope permits. (Agency 710 only)
- 2127 *Non-occupational Licenses, Permits and Registrations - Migratory Waterfowl Fees*: Fees received from the sale and issuance of migratory waterfowl habitat stamps to persons hunting or taking migratory waterfowl within the state. (Agency 710 only)
- 2129 *Non-occupational Licenses, Permits and Registrations - Other*: Non-business licenses, permits or registrations not classified elsewhere, such as state park permits and gas refund permit fees.
- *2201** *Sale of Commodities - Revenue Level 2*: Revenue received as compensation for merchandise sold by the state
- 2210 *Manufactured Products*: 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.
- 2211 *Manufactured Products Including Printing Surcharge* (Division of Printing)
- 2220 *State Printed Matter and Publications*: Revenue from selling documents such as session laws, agency and departmental publications, lists, and reports.
- 2230 *Farm, Garden, and Orchard Crops and Dairy Products Produced or Processed*
- 2240 *Livestock and Poultry*: Revenue from selling cows, horses, swine, chickens, turkeys, or other livestock and poultry.
- 2250 *Salvage, Scrap, Obsolete and Condemned Materials*: Revenue received from selling salvage, scrap, paper, magazines or obsolete materials.
- 2260 *Usable Condemned Equipment*: Revenue from selling equipment such as automobiles, office equipment, household equipment, machinery and other usable items.
- 2270 *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.

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2290 *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.

***2400** *Lottery Revenues - Revenue Level 2*: Proceeds received from lottery and expanded lottery act revenues.

2401 Lottery and Expanded Lottery Act Net Accounts Receivable

***2501** *Departmental or Agency Sales - Revenue Level 2*

2500 *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.

2502 *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. (Agency 173 only)

2503 *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. (Agency 173 only)

***2701** *Incentive Program Receipts - Revenue Level 2*

2702 Incentive Program - SRS AFDC Child Support Program

3000 REVENUE FROM THE USE OF MONEY AND PROPERTY- Revenue Level 1

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

***3001** *Interest, Dividends, Premiums and Discounts - Revenue Level 2*: Revenue received from investing or loaning money and premiums received on securities sold. This includes gain or loss on KPERS Investments (revenue sub-object 3061). 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.

3010 *Interest on State Treasury Deposits*: Revenue from interest earned on State Treasury deposits of state-owned or controlled moneys in state depositories. (Agencies 296 and 670)

3011 Interest on State Treasury Operating Account (670)

3013 Unclaimed Property Investment Earning (Agency 670 only)

3014 Interest Earnings from Link Deposit Programs (Agency 670 only)

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- 3015 Average Daily Balance Interest Earnings (Director of Accounts and Reports Only)
- 3020 Interest on State Treasury Idle Funds Investments (Agency 670 and 671 only)
- 3021 Interest on State Treasury Investments (Agencies 296 and 670 only)
- 3022 Interest on State Agency Investments
- 3023 Interest Earnings on Agency Bank Accounts
- 3024 Interest on Pooled Money Investment Board Loans to State Agencies (Agency 670 only)
- 3026 Amortization of Premiums/Discounts on Securities Purchased
- 3030 *Gain or Loss on Investments Sold*: The gain or loss on investments sold, calculated as the difference between the original cost of the principal investment (book value) and the amount received for the principal at the time of sale. (Note: Losses would be recorded as a negative amount on the accounting document).
- 3051 *Interest and Dividends from Investments*: Interest and dividends earned from investments in securities or from loans of money by the fund. (Agency 365 only)
- 3061 *Gain or Loss on Investments*: The unrealized/realized gain or loss recognized on investments during the current accounting period, calculated as the difference between the adjusted cost of the principal investment and the fair value of the principal investment at the end of the current accounting period. (Agency 365 only)
- 3090 *Other Interest, Dividends, Premiums and Discounts*: Interest, dividends and premiums received on deposits, investments, loans, sales contracts or from any other source not classified elsewhere.
- *3101** *Rents and Royalties - Revenue Level 2*: Revenue received from the use of property and royalties from granting oil, gas, mineral, and sand rights.
- 3110 *Unimproved Land*: Revenue received from renting unimproved land and pastures.
- 3120 *Real Estate and Buildings*: Revenue received for renting or leasing state-owned buildings, cottages, residences or farms.
- 3130 *Halls and Rooms in State Buildings*: Revenue from renting school dormitories, exhibit and concession space, office space, and space in warehouses, garages, and armories.
- 3140 *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.
- 3150 Sale of Rights to Manuscripts
- 3160 Sale of Permission to Quote Copyrighted Material
- 3171 Capitol Complex Building Rental Fees - Operating Fees (Agency 173 only)

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- 3172 Capitol Complex Building Rental Fees - Capital Fees (Agency 173 only)
- 3190 *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.

4000 GIFTS, DONATIONS AND FEDERAL GRANTS - Revenue Level 1

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.

- *4001** *Federal Grants - Revenue Level 2*: Amounts received from the federal government to aid in the support of a specific function of government.
- 4010 *Highways and Bridges (Operating Grants)*: Federal grants and matching funds for building highways and bridges including grants for primary, urban and secondary roads. (Agency 276 only)
- 4014 *Highways and Bridges (Capital Grants)*: Federal Grants and matching funds for building highways and bridges including grants for primary, urban and secondary roads.
- 4020 *Public Health (Operating Grants)*: Federal grants for hospital survey and planning, tuberculosis control, cancer control, heart disease control, children's bureau and grants under the U. S. Public Health Service, the Social Security Act, and grants to the University of Kansas Medical Center.
- 4035 SRS Federal Formula Operating Grants - Child Welfare Services
- 4036 SRS Federal Formula Operating Grants - Aid for Medical Assistance-Assistance
- 4038 SRS Federal Formula Operating Grants - Title IV-D Child Support Enforcement
- 4039 SRS Federal Formula Operating Grants - Vietnamese Refugee
- 4040 *Employment Security Administration (Operating Grants)*: Federal grants received for employment security administration, gathering of labor statistics, and administration of payments to veterans. (Agency 296 & 300 only)
- 4050 *Education and Research (Operating Grants)*: Federal grants received for educational and research programs including, but not limited to, vocational rehabilitation, on-farm training for veterans, instructor salaries, education, educational research, and agricultural research grants.
- 4054 *Education and Research (Capital Grants)*: Federal grants received for educational and research programs including, but not limited to, vocational rehabilitation, on-farm training for veterans, instructor salaries, education, educational research, and agricultural research grants.
- 4066 SRS Federal Formula Operating Grants - Food Stamp Program
- 4069 SRS Other Federal Formula Operating Grants
- 4071 SRS Federal Block Operating Grants - Social Service Assistance Programs
- 4073 SRS Federal Block Operating Grants - Alcohol and Drug Assistance Programs

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4074 SRS Federal Block Operating Grants - Energy Assistance

4090 *Other Federal Grants (Operating Grants):* Federal grants for aid in wildlife restoration, work-study programs, and other grants to aid in the support of specific functions of government not classified elsewhere.

4094 *Other Federal Grants (Capital Grants):* Federal grants for aid in wildlife restoration, work-study programs, and other grants to aid in support of specific functions of government not classified elsewhere.

***4101** *All Other Grants, Gifts, Donations and Contributions - Revenue Level 2*

4100 *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.

4104 *All Other Capital 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.

5000 OTHER REVENUE - Revenue Level 1

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.

***5101** *Workers' Compensation Assessments- Revenue Level 2*

5110 Workers' Compensation Fund Assessments (Agency 331 only)

5120 Workers' Compensation Fund - Non-Dependent Deaths (Agency 331 only)

5130 Workers' Compensation Division Assessments (Agency 296 only)

5140 State Workers' Compensation Contributions

***5201** *Health Care Stabilization Fund Assessments - Revenue Level 2*

5210 Health Care Premium Surcharge (Agency 270 only)

5220 Health Care Provider Insurance Availability Plan Profits (Agency 270 only)

***5301** *Court Costs and Filing Fees - Revenue Level 2*

5302 Indigent Defense Service Deductions from Docket Fees (Agency 328 only)

5304 District Court Clerk Fees (Agencies 140, 171, 206, 349, 629, 670, and 677 only)

5305 Law Enforcement Training Center Deductions from Docket Fees (Agency 682 only)

5306 Kansas Commission on Peace Officer Standards and Training Deductions from Docket Fees (Agency 529 only)

***5400** *Fines, Penalties, Forfeitures and Assessments - Revenue Level 2*

5401 Fines, Penalties and Forfeitures - District Courts (Agency 082, 521 & 670 only)

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- 5403 Investment Income on District Court Accounts (Agency 670 only)
- 5404 Alcohol and Drug Safety Action Program Assessments (Agency 171 and 629 only)
- 5409 Other Fines, Penalties, and Forfeitures

***5501** *Unclaimed Property Receipts - Revenue Level 2*

5500 *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 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. (Agency 670 only)

***5600** *State Leave Payment Reserve Fund Assessments - Revenue Level 2*

5601 *State Leave Payment Assessment:* Moneys receipted to pay compensation for accumulated sick leave on retirement from state service.

***5900** *Other Revenue - Revenue Level 2:* All other items of revenue not classified elsewhere.

- 5901 *Outlawed Warrants:* Cancellation of warrants due to age. (Agency 173 only)
- 5902 *Bad Debts Recovered:* Moneys collected on accounts and taxes receivable written-off by an agency and assigned to the Director of Accounts and Reports. (Agency 173 only)
- 5903 Breakage Proceeds (Agency 553 only)
- 5904 Unclaimed Winning Ticket Proceeds (Agency 553 only)
- 5905 Environmental Assurance Fee (Agency 264 only)
- 5906 Water Protection Fee Based On Water Sold at Retail by a Public Water Supply System (Agency 709 only)
- 5907 Water Protection Fee Based on Water Appropriated for Industrial Use Pursuant to a Permit (Agency 709 only)
- 5908 Water Protection Fee Based on Water Appropriated for Stock Watering Pursuant to a Permit (Agency 709 only)
- 5909 Other Miscellaneous Revenue
- 5910 Payroll Deposits In
- 5911 Environmental Release Fee for Dry-cleaning Solvents (Agency 264 only)
- 5912 Convenience Fee for Accepting Credit Cards
- 5913 Other Revenue – Agency Funds Authorized for Debt Service

6000 NON-REVENUE RECEIPTS - Revenue Level 1

All sources of receipts that do not constitute revenue.

***6001** *Borrowings - Revenue Level 2:* Amounts received from bonds and notes issued.

6021 *Revenue Bond Proceeds:* The paramount received from the issuance of revenue bonds.

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6022 *Accrued Interest on Revenue Bonds Issued:* The interest portion accumulated from the issue date of the bonds to the sale settlement date.

6023 *Bond Premiums/Discounts:* The amount of the discount or premium for bonds sold at more than par (premiums) or less than par (discount).

6024 Accredited Value from Capital Accumulator Bonds

6031 *Certificates of Participation Proceeds:* The principal amount received from the issuance of Certificates of Participation. (Agency 173 only)

6032 *Accrued Interest on Certificates of Participation Issued:* The amount of interest accrued from the issue date of the Certificate of Participation to the settlement date. (Agency 173 only)

6033 *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).

6060 *Loan Proceeds:* Money received from borrowings such as loans made by the Pooled Money Investment Board from the State Treasury to a state agency.

6090 *Other Borrowings:* All other borrowing of funds, which are not classified elsewhere.

6091 Certificate of Indebtedness

***6101** *Receipts from the Conversion of Assets - Revenue Level 2:* Receipts from the sale of real estate or investments, and insurance reimbursements.

6110 *Sale of Land, Buildings and Other Real Estate:* Receipts from the sale of state-owned land, buildings or other real estate.

6120 *Insurance Reimbursements:* Reimbursements for damages to or losses of state property or money.

6130 *Investments (book value):* Amounts received (book value) from investments sold or matured.

6131 *Reverse Repurchase Agreements:* Amounts received from the sale of reverse repurchase agreements.

6171 *Receivables:* Amounts due the fund from the sale or maturity of pension and/or non-pension investments during the current accounting period and for interest and dividends earned where the receipt of money will occur at a subsequent date to the transaction date. (Agency 365 only)

6172 *Investment Decreases (Fair Value):* The fair value of securities held, sold or matured during the current accounting period. (Agency 365 only)

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- 6173 *Sale of Bonds by KPERS (Fair Value)*: The face value of bonds sold, matured, or swapped, during the current accounting period.
- 6179 *Investment Clearing*: The method and amount used in offsetting pension and/or non-pension fund receivables recorded and investments sold, matured or redeemed during the current accounting period (contra to codes 6171 - 6173). (Agency 365 only)
- 6190 *Other Asset Conversions*: Amounts received from the conversion of all other assets not classified elsewhere.
- *6201** *Reimbursements and Refunds - Revenue Level 2*: Receipts from reimbursements and refunds.
- 6210 Estate Recovery Program (Agency 171 and 629 only)
- 6211 *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.
- 6212 *Recovery of TIAA-CREF Remittances*: Amounts recovered from TIAA-CREF from the repurchase of annuity contracts.
- 6214 *Interim Assistance Reimbursements*: Amounts recovered from assistance payments to clients who are determined eligible to receive supplemental security income. (Agency 171 and 629 only)
- 6215 *General Medical Recoveries*: Amounts recovered from overpayment of general medical assistance. (Social and Rehabilitation Services and state hospitals only)
- 6216 *Medical Audit Recoveries*: Amounts collected as a result of audits of medical providers. (Agency 171 and 629 only)
- 6218 *Interchange of Governmental Employees Payroll Cost Reimbursements*: 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.
- 6221 Refund of Advances for Petty Cash Funds
- 6222 Refund of Advances for Imprest Funds
- 6223 Refund of Advances for Independent Parcel Delivery Service Advance Funds
- 6227 Refund of Temporary Imprest Fund Advances for Payroll
- 6229 Refund of Advances Not Classified Elsewhere
- 6230 *Accrued Interest on Investments Purchased*: The amount paid for the accrued interest on securities purchased.
- 6240 *Reimbursements and Refunds (other than sales) from Other State Agencies*: Receipts from other state agencies sharing in a current or capital expenditure.
- 6261 Reimbursement of Principal Loan Amount from a Public Utility

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- 6262 Reimbursement of Principal Loan Amount from Local Units of Government
- 6269 Reimbursement of Other Principal Loan Amounts

- 6270 Reimbursement of Expenses Incurred in Administering the Municipal Investment Pool Fund
- 6271 Federal Indirect Cost Reimbursement
- 6272 Restitution (Agency 082 only) (Fund 2563)
- 6273 Subrogation (Agency 082 only) (Fund 2563)
- 6274 Refunds (Agency 082 only) (Fund 2563)

- 6290 *Other Reimbursements and Refunds:* All other reimbursements and refunds not classified elsewhere.

*6301 *Pension and Social Security Assessments - Revenue Level 2*

- 6300 *Pension Assessments from Local Governments:* Local governmental employee and employer contributions to Social Security and to the Kansas Public Employees Retirement System.
- 6311 Employee Contributions - State
- 6312 Employee Contributions - Local
- 6321 Employer Contributions - State
- 6322 Employer Contributions - Local
- 6324 Employer Penalty - Local
- 6325 Employer Contributions after Retirement - State
- 6326 Employer Contributions after Retirement - Local
- 6331 Insurance Contributions - State
- 6332 Insurance Contributions - Local
- 6341 Optional Life Insurance - State
- 6342 Optional Life Insurance - Local
- 6351 Non-Member Insurance - State
- 6352 Non-Member Insurance - Local
- 6361 Purchase of Prior Service Credit - State
- 6362 Purchase of Prior Service Credit - Local
- 6371 Recovery Prior Fiscal Year Withdrawals
- 6372 Recovery Prior Fiscal Year Deaths
- 6373 Recovery Partial Lump-Sum Option – Retirement Benefits (effective July 1, 2001)
- 6374 Recovery Prior Fiscal Year Monthly Benefits
- 6375 Recovery Prior Fiscal Year Retirant Dividend
- 6376 Recovery Prior Fiscal Year Disability Dividend
- 6377 Recovery Prior Fiscal Year Lump Sum Death Benefit
- 6378 Recovery Prior Fiscal Year Administrative Expenditure

*6401 *Trusts - Revenue Level 2*

- 6400 *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.

*6500 *Accrued Receivables – Revenue Level 2*

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- 6501 Accrued Receivables for Children's Initiatives
- 6502 Accrued Receivables for State Economic Development Initiatives (SEDIF)
- 6503 Accrued Receivables for Health Care Access
- 6504 Accrued Receivables for Correctional Institutional Building Fund
- 6505 Accrued Receivables for Kansas Endowment for Youth
- 6506 Accrued Receivables for 27th Paycheck

***6600** *Transfers - Revenue Level 2:* The amount received into one fund from another for the purpose of increasing one fund and decreasing another fund, or funds, by an equal amount. This includes operating transfers (revenue sub-objects 6601 and 6602) from a fund receiving revenue to a fund or funds through which the resources are to be expended, transfers from the general fund to a special revenue fund or capital projects fund, operating subsidy transfers from the general fund or a special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures. This category also includes residual equity transfers (revenue sub-objects 6603 and 6604), which are non-recurring or non-routine transfers of equity between funds; for example, transfers of residual balances of discontinued funds to the general fund or a debt service fund.

- 6601 Operating Transfers In
- 6602 Operating Transfers Out
- 6603 Residual Equity Transfers In
- 6604 Residual Equity Transfers Out
- 6605 Operating Transfers In - Federal Aid from Other State Agencies
- 6607 Operating Transfers In - Interest Allocation (Director of Accounts and Reports Only)
- 6608 Operating Transfers Out - Interest Allocation (Director of Accounts and Reports Only)
- 6609 State General Fund Revenue Transfer - Statutory Revenue Transfers from the State General Fund (Director of Accounts and Reports Only)
- 6610 State General Fund Demand Transfer - State Fair Capital Improvements Fund (Director of Accounts and Reports Only)
- 6611 State General Fund Demand Transfer - Local Ad Valorem Tax Reduction Fund (Director of Accounts and Reports Only)
- 6612 State General Fund Demand Transfer - School District Income Tax Fund (Director of Accounts and Reports Only)
- 6614 State General Fund Demand Transfer - County and City Revenue Sharing Fund (Director of Accounts and Reports Only)
- 6615 State General Fund Demand Transfer - School District Capital Improvements Fund (Director of Accounts and Reports Only)
- 6616 State General Fund Demand Transfer - State Water Plan Fund (Director of Accounts and Reports Only)
- 6617 Faculty of Distinction Matching Fund (Dir. Of A&R)
- 6619 State General Fund Demand Transfer - State Highway Fund (Director of Accounts and Reports Only)

6620 *Payroll Clearing Fund Transfers In:* The amount transferred into the Board of Regents Institutions' payroll funds from the agency budgetary accounts upon processing Regents' agency payrolls. (Funds in 9800 series)

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6630 *Payroll Consolidating Transfers In:* The amount transferred to the various Department of Administration clearing funds and Board of Regents Institutions' clearing funds from the Board of Regents Institutions' payroll fund accounts upon processing Regents' agencies payrolls and from agency budgetary accounts upon processing SHaRP agency payrolls.

6631 Payroll Transfers of Employee Monies

6632 Payroll Transfers of Employer Monies

***6701** *Suspense- Revenue Level 2*

6700 *Suspense:* Amounts received for which information is not immediately available to permit proper classification of the receipt.

6702 Suspense - SRS Client Pass Thru Receipts

6703 Suspense – For E-Checks

***6900** *Other Nonrevenue Receipts - Revenue Level 2:* Recovery of prior year expenditures and any other nonrevenue receipts not classified elsewhere.

6901 Recovery of prior fiscal year expenditures

6902 Defeased bond payments transfer from trustee

6903 Agency Payments for Certificates of Participation and Master Lease Purchase (Agency 173 only)

6904 SRS Federal Recoveries (Agency 171 and 629 only)

6909 Other nonrevenue receipts