“Debt” means: (1) Any liquidated sum due and owing to the State of Kansas, or any state agency, municipality, or foreign state agency which has accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for that sum. A debt shall not include special assessments except when the owner of the property assessed petitioned for the improvement and any successor in interest of such owner of property; or child support (see K.S.A. 75-6202(b)(2)).

Examples of debts include, but are not limited to:

- Ambulance services
- Apartment lease and damages
- Child support
- Continuing education
- Diversionary agreements
- Enrollment fees
- Fines
  - Parking
  - Traffic
- Hospital services
  - Parental obligation
  - Patient obligation
  - Treatment and care
- Independent study
- Insufficient funds checks
- Insurance premiums
- Judgments
  - Civil judgments
  - Court ordered restitutions
  - Criminal judgments
- KPERS withdrawal overpayments
- Late fees
- Library services
  - Fines
  - Materials
  - Overdue books
  - Processing fees
- Liquidated debts
- Overpayment – expense allowances
- Personal telephone calls

- Printing services
- Promissory notes
- Recovery of expenses
- Recreational services
- Salary overpayments
- School fees
  - Books
  - Enrollment
  - Lunches
- Services rendered
- Student health
- Student loans
  - National direct student loans
  - Pell grant repayments
  - Perkins student loans
- Surgery and medicine
- Taxes
  - Drug tax – criminal fraud
  - Individual incomes taxes
  - Inheritance tax and interest
  - Liquor excise tax
  - Motor carrier taxes
  - Personal property taxes
  - Premium tax – foreign
  - Sales tax
  - Unemployment taxes
  - Withholding taxes
- Telecommunications
- Tuition
- Unliquidated debts
- Utility bills
- Workers’ compensation overpayments