# SUBJECT

Uniform General Ledger Revenue Classification Account Codes

**PURPOSE**

To identify and define the general ledger receipt account codes prescribed by the Department of Administration for use in SMART, the Statewide Management, Accounting and Reporting Tool.

**AUTHORITATIVE REFERENCES**

K.S.A. 75-3728

**GENERAL INFORMATION**

***Introduction***

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

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 supplier 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.

**CONTACT SOURCES**

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

Department of Administration

Office of Accounts and Reports

[Financial Integrity Team](https://admin.ks.gov/offices/accounts-reports/directory)

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

Department of Administration

Office of Accounts and Reports

[Statewide Agency Audit Services Team](https://admin.ks.gov/offices/accounts-reports/directory) (Email: [ARpreaudit@ks.gov](mailto:ARpreaudit@ks.gov))

**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 (Agency 300)

***\*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 (Agency 276, 565, 709)

412200 Cigarette

412240 Electronic Cigarette Tax

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

412422 Liquor Gallonage Tax

412423 Liquor - Caterer or Drinking Establishment

412511 Excise Tax on Retail Sales of New Tires (Agency 264)

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

412720 Commercial Vehicle Fees (Agency 565)

412800 Tobacco Products Tax

412900 Corporate Franchise Tax

***\*41300 Gross Receipts Taxes***

413100 Car Companies and Owners

413200 Express Companies

413300 Insurance Premiums - Foreign

413301 Insurance Premiums - HMO (K.S.A. 40-3213)

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

413420 Raffle Registration Receipts

413500 Transient Guest Tax

413600 Musical and Dramatic Compositions Tax

413700 Pari-mutuel Wagering Tax (Agency 553)

413710 Pari-mutuel Wagering Tax on Simulcast Races (Agency 553)

413800 Dry-cleaning Services Environmental Surcharge (Agency 264)

413900 Other Gross Receipts Taxes

***\*41400******Payroll Taxes***

414100 Employment Security Contributions

## 4200 AGENCY EARNINGS

Amounts collected for merchandise sold, services performed, granting the privilege of engaging in a business or occupation, or 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 (OITS & DofA Operating Charges): Reimbursement to the Office of Information Technology Services (OITS) or the Department of Administration (DofA) for services provided that represent the basic operating costs which is limited to costs defined by federal cost reimbursement regulations. (Agency 173, 335)

420220 Charges for Technical and Skilled Services (OITS Capital Charges): Reimbursement to OITS for the portion of services provided that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. (Agency 335)

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 (Agency 622)

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 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: Includes room and board, at medical and correctional institutions

420620 Student Health Fees at State Universities

420690 Other Miscellaneous Fees for Care and Hospitalization of Persons

420710 Admissions to Fairgrounds

420720 Admissions to Athletic Events

420730 Admissions to Plays and Concerts

420740 Admissions to Historic Sites

420790 Other Admissions

420800 OITS Voice and Data network connection (Operating Charges): Payments to OTIS for the portion of state agency OITS Voice and Data network connection services provided that represent the basic operating costs which is limited to costs defined by federal cost reimbursement regulations. (Agency 335)

420810 OITS Voice and Data network connection (Capital Charges): Payments to OTIS for the portion of state agency OITS Voice and Data network connection services provided that represent the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. (Agency 335)

420910 Collection Assistance Fee: Revenue from the collection assistance fee imposed on the gross proceeds of debt collection by the Setoff Program. (Agency 173)

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. (Agency 173, 670)

420930 Other Service Charges - OITS (Operating Charges): Reimbursement to OITS for the 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 335)

420950 Other Service Charges - OITS (Capital Charges): Reimbursement to OITS for the 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 335)

420970 Central Mail Service - Office of Printing & Mailing (OPM) (Operating Charges): Reimbursement to OPM for the 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)

420980 Central Mail Service - Office of Printing & Mailing OPM (Capital Charges): Reimbursement to OPM for the portion of central mail services provided that represents the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. (Agency 173)

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. (Agency 276)

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

421160 Political Action Committee Fees (Agency 247)

421170 Lobbyist Fees (Agency 247)

421180 Candidate Fees (Agency 247)

421190 Occupational Licenses, Permits and Registrations – Other Business: Revenue from other licenses, permits or registrations issued for business purposes not classified elsewhere.

421200 Non-occupational Licenses, Permits and Registrations - Hunting, Fishing, and Trapping Licenses: (See account 421260 for big game permits). (Agency 710)

421210 Non-occupational Licenses, Permits and Registrations - Motor Vehicle Operation: Operator and chauffeurs licenses.

421260 Non-occupational Licenses, Permits and Registrations - Big Game Permits: Deer, turkey, elk, and antelope permits. (Agency 710)

421270 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)

421290 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.

***\*42200******Sale of Commodities***

Revenue received as compensation for merchandise sold by the state.

422100 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.

422110 Manufactured Products Including Printing Surcharge (Agency 173)

422200 State Printed Matter and Publications: Revenue from selling documents such as session laws, agency and departmental publications, lists, and reports.

422300 Farm, Garden, Orchard Crops and Dairy Products Produced or Processed

422400 Livestock and Poultry: Revenue from selling cows, horses, swine, chickens, turkeys, or other livestock and poultry.

422500 Salvage, Scrap, Obsolete and Condemned Materials: Revenue received from selling salvage, scrap, paper, magazines, or obsolete materials.

422600 Usable Condemned Equipment/Furnishings: Revenue from selling non-capital assets such as furniture, office equipment, household equipment and other usable items. (Includes proceeds received for items sold through State Surplus).

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 (Agency 450)

424020 Lottery Sales, Unbilled (Agency 450)

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

425010 Departmental or Agency Sales: Revenues received for services and materials furnished to 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 - OITS (Operating Charge): Reimbursement to OITS for the 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 335)

425030 Departmental or Agency Sales - OITS (Capital Charge): Reimbursement to OITS for the 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 335)

***\*42700*** ***Incentive Program Receipts***

427020 Incentive Program - AFDC Child Support Program (Agency 629)

***4300 REVENUES FROM THE USE OF MONEY AND PROPERTY***

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

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

430110 Interest on State Treasury Operating Account (Agency 670)

430130 Unclaimed Property Investment Earning (Agency 670)

430140 Interest Earnings from Link Deposit Programs (Agency 670)

430145 Interest Earnings from City Utility Loan Program (670)

430150 Average Daily Balance Interest Earnings (Agency 173)

430200 Interest on State Treasury Idle Funds’ Investments (Agency 670, 671)

430210 Interest on State Treasury Investments (Agency 670)

430220 Interest on State Agency Investments

430230 Interest Earnings on Agency Bank Accounts

430240 Interest on Pooled Money Investment Board Loans to State Agencies (Agency 670)

430260 Amortization of Premiums/Discounts on Securities Purchased

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 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

***\*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) (Agency 173)

431720 Capitol Complex Building Rental Fees (Capital Fees) (Agency 173)

431800 Capital Lease Revenue (Charges for Services)

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, 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 or sub-granted from an outside source. Sub-grants of federal funds between state agencies should be coded as a transfer, rather than revenue. (See Policy Manual 5,002)

440100 Federal Grant – Operating

440102 Federal Operating Grant – Local Support

440103 Federal Operating Grant – General Government

440200 Federal Grant – Capital

440300 Federal Sub-grants from Non-State Organizations

***\*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 escheated checks, and delinquency charges on student loans.

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

451100 Workers' Compensation Fund Assessments (Agency 331)

451200 Workers' Compensation Fund - Non-Dependent Deaths (Agency 331)

451300 Workers' Compensation Division Assessments (Agency 296)

451400 State Workers' Compensation Contributions

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

452100 Health Care Premium Surcharge (Agency 270)

452200 Health Care Provider Insurance Availability Plan Profits (Agency 270)

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

453020 Indigent Defense Service Deductions from Docket Fees (Agency 328, 670)

453030 Appellate Court Docket Fees

453040 District Court Clerk Fees

453050 Law Enforcement Training Center Deductions from Docket Fees (Agency 682)

453060 Kansas Commission on Peace Officer Standards and Training Deductions from Docket Fees (Agency 529)

453070 Supervision Court Fees

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

454010 Fines, Penalties and Forfeitures - District Courts

454030 Investment Income on District Court Accounts (Agency 670)

454040 Alcohol and Drug Safety Action Program Assessments (Agency 629, 670)

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. 58-3934 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)

***\*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. (Agency 173)

***\*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 Setoff Program. (Agency 173)

459030 Breakage Proceeds (Agency 553)

459040 Unclaimed Winning Ticket Proceeds (Agency 553)

459050 Environmental Assurance Fee (Agency 264)

459060 Water Protection Fee Based on Water Sold at Retail by a Public Water Supply System (Agency 709)

459070 Water Protection Fee Based on Water Appropriated for Industrial Use Pursuant to a Permit (Agency 709)

459080 Water Protection Fee Based on Water Appropriated for Stock Watering Pursuant to a Permit (Agency 709)

459090 Other Miscellaneous Revenue

459100 Payroll Deposits In

459110 Environmental Release Fee for Dry-cleaning Solvents (Agency 264)

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 par amount 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

460250 Issuance of Refunding Bonds

460260 Premium/Disclosure of Refunding Bonds

460270 Payment to Refund Bonds ESCR Agency

460310 Certificates of Participation Proceeds: The principal amount received from the issuance of Certificates of Participation. (Agency 173)

460320 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)

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 (Agency 670)

460920 Issuance of Capital Lease - ACFR

***\*46100 Receipts from the Conversion of Assets***

Receipts from the sale of capital assets, real estate, investments, or insurance reimbursements.

NOTE: The SMART Asset Management module allows the proceeds received from the sale of

an asset to be recorded when a ‘Retirement by Sale’ transaction is recorded. The actual deposit for the cash received is not recorded in the Asset Management module. The cash

transaction is recorded via the Accounts Receivable module as a deposit, which then posts to the GL Actuals Ledger in the General Ledger module. (There is no integration between the

actual receipt/deposit and the Asset Management module.)

461100 Sale of Capital Assets: Receipts from the sale of state-owned property. (Includes proceeds received for capital assets sold through State Surplus).

461150 Capital Lease Gain or Loss (Other Revenues)

461190 Sale of Asset Gain/Loss (Depreciated Gain/Loss is calculated and recorded through the SMART Asset Management module).

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 (Agency 264)

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. (Agency 629)

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

462160 Medical Audit Recoveries: Amounts collected as a result of audits of medical providers.

462180 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.

462210 Refund of Advances for Petty Cash Funds

462220 Refund of Advances for Imprest Funds

462270 Refund of Temporary Imprest Advances for Payroll

462290 Refund of Advances Not Classified Elsewhere

462300 Accrued Interest on Investments Purchased: The amount paid for the accrued interest on securities purchased.

462400 Reimbursements and Refunds (other than sales) from Other State Agencies: 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 (Agency 082)

462740 Refunds

462900 Other Reimbursements and Refunds: All other reimbursements and refunds not classified elsewhere.

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

463000 Pension Assessment – Local Government

463100 Employee Contributions

463190 Employee Drop Contributions

463200 Employer Contributions

463240 Employer Penalty

463250 Employer Contributions after Retirement

463290 Employer Drop Contributions

463300 Insurance Contributions

463400 Optional Life Insurance

463600 Purchase of Prior Service Credit

463630 Purchase of Prior Service Credit – Tier 3 (Agy 365)

463710 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

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 (Agency 629)

465020 Accrued Receivables for State Economic Development Initiatives (Agency 300)

465030 Accrued Receivables for Health Care Access

465040 Accrued Receivables for Correctional Institutional Building Fund

465050 Accrued Receivables for Kansas Endowment for Youth (Agency 629)

465060 Accrued Receivables for 27th Paycheck

465070 Accrued Receivables Expanded Lottery and Racing Funds (Agency 450)

***\*46700 Suspense***

467010 Suspense: Amounts received for which information is not immediately available to permit proper classification of the receipt.

467020 Suspense - DCF Client Pass Thru Receipts (Agency 629)

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 (Agency 173)

469040 Federal Recoveries

469090 Other Non-Revenue Receipts

469095 Pension/Other Post-Employment Benefits Non-Payment – Principal

469096 Pension/Other Post-Employment Benefits Non-Payment – Interest