

MINUTES OF THE JOINT SESSION OF THE
HOUSE TAXATION AND APPROPRIATIONS COMMITTEES

The meeting was called to order by Chairman Kenny Wilk at 9:00 A.M. on May 1, 2008, in Room 313-S of the Capitol.

All members of the Taxation Committee were present.

Committee staff present:

Chris Courtwright, Legislative Research Department
Gordon Self, Office of Revisor of Statutes
Ryan Hoffman, Legislative Research Department
Scott Wells, Office of Revisor of Statutes
Rose Marie Glatt, Committee Secretary

Conferees appearing before the committee:

Chris Courtwright, Legislative Research Department
Alan D. Conroy, Director, Legislative Research Department

Others attending:

See attached list.

It was noted that minutes from the Taxation meetings on: March 5, 18, 19, 20, 24, were sent electronically to the Taxation committee on March 24st. By consensus they were considered approved on March 31st, 2008. It was further noted that minutes from the Taxation meetings on: March 25 and 26th were sent electronically to the Taxation committee on March 27st. By consensus they were considered approved on April 4th, 2008. Minutes from the Joint Session of House Taxation and Appropriations meeting on May 1, were sent electronically to the Taxation committee on May 1st. By consensus they were considered approved on May 2st, 2008.

Representative Wilk said the reason for the joint session was to explain the discrepancy between the Consensus Revenue Estimates and actual State General Fund Receipts and provide an opportunity to question staff regarding the figures and possible ramifications. He invited Chris Courtwright to the podium for a review of the data.

Chris Courtwright, Legislative Research Department, distributed a memorandum on the State General Fund Receipts Revisions for FY 2008 and FY 2009 (Attachment 1). He explained the consensus process, which involves the Legislative Research Department, Division of the Budget, Department of Revenue, and three consulting economists from state universities. This estimate is the base from which the Governor and the Legislature build the annual budget.

The Consensus Group met April 16, 2008, and decreased the overall estimate for both fiscal years by a combined \$129.9 million relative to a previous estimate made in November. He said the decrease was largely attributable to the new federal stimulus legislation, reduction of SGF interest earnings, and a significant increase in transfers.

Mr. Courtwright said that although economic growth continued through the end of 2007 at a relatively strong pace, indications are that the rate of growth has been slowing substantially during the early months of 2008. As a result of wide variance in many national forecasts with respect to the severity and duration of the looming economic downturn, the level of uncertainty for the balance of 2008 now appears to be much higher than it might have been in the Fall of 2007 relative to many of the key Kansas economic variables. The current 2008 estimates of nominal Kansas Personal Income and Kansas Gross State Product growth of 3.7 and 4.0 percent, respectively, are significantly less than the similar estimates of 5.1 and 5.0 percent used in November. Nevertheless, the expectation of the consensus group is that Kansas will not be affected as dramatically as will the national economy by the impact of turmoil associated with the housing market. Moreover, the relative health of certain key sectors of the state's economy, including agriculture, energy, and aviation manufacturing, will enable Kansas to experience a milder slowdown than the country as a whole.

Mr. Courtwright reviewed the remainder of the memorandum that contained explanations on:

CONTINUATION SHEET

MINUTES OF THE House Taxation Committee at 9:00 A.M. on May 1, 2008 in Room 519-S of the Capitol.

Employment; Agriculture; Oil and Gas; Inflation Rate; Interest Rates; Table 1 - Comparisons of the new FY 2008 and FY 2009 estimates by source with actual receipts from FY 2007; and Tables 2 and 3 - Changes in the estimates by source for each fiscal year.

Alan Conroy, Director, Legislative Research Department, distributed and explained the following data memoranda:

- Comparison of Fiscal Year 2008 and 2007 Actual General Fund Collections
Preliminary *tax only* information, which reflects \$4.6 million below the estimate, provided by the Department of Revenue ([Attachment 2](#)).
- State General Fund Transfers - FY 2009
This report is based on November 2007 and April 2008 Consensus Revenue Estimates and reflects the net transfers in and out of the State General Fund. He explained significant changes in the line items and said some expenditures in the past have been switched to revenue funds ([Attachment 3](#)).
- Total Receipts - FY 2006 and FY 2007
A spreadsheet listing *total taxes and other receipts* that summarizes all revenue sources. A support memorandum, Division of Accounts and Reports Policy and Procedure Manual, lists the sub-object codes - uniform classifications of accounts and reports was distributed ([Attachment 4](#)).

Questions were discussed regarding: The inclusion of University Endowment Funds in the revenue report; the significance of the increase of BioSciences Initiatives; and what the economic historical trends mean to Kansas.

The meeting was adjourned at 9:20 A.M. No further meetings were scheduled.

Joint Meeting
House Appropriations Committee and
House Taxation Committee
May 1, 2008

NAME	REPRESENTING
Elaine Frisbie	Div of the Budget
Kent Olson	Div. of Accts & Reports
David R. Corbin	KDOR
Tom Gortner	AT&T
Mike Murray	Embargo
Wilson Lougher	EVEREST
Mike	DOB
Ben Cleaves	DOB
Bernie Koch	Wichita Metro Chamber of Commerce
Ethel Erickson	KDOT
Kyle Malcolm	KDOT
Mark Gariziani	STATE LIBRARY
John Donley	KS Lusk Ass'n
Howard Smith	Pittsburg State University
Katie Firebaugh	Keamen and Associates
Tom Kube	KASB
Ron Seiber	Ken Law Firm
Ben Burke	Cessna
J. DOUGHERTY	ESU
Bob Vanum	Greater KC Chamber
Ken Egles	O.P. Chamber of Commerce
DK Spideman	FHSU
Tony A. Scott	KSCPA
Reagan Cassinamo	KTPA
W.P. Dittus	SQE

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April 18, 2008

To: Governor Kathleen Sebelius and Legislative Budget Committee
From: Kansas Legislative Research Department
Kansas Division of the Budget
Re: State General Fund Receipts Revisions for FY 2008 and FY 2009

Estimates for revenues to the State General Fund (SGF) are developed using a consensus process that involves the Legislative Research Department, Division of the Budget, Department of Revenue, and three consulting economists from state universities. This estimate is the base from which the Governor and the Legislature build the annual budget. The Consensus Group met on April 16, 2008, and decreased the overall estimate for both fiscal years by a combined \$129.9 million relative to the previous estimate made in November. The revised FY 2008 estimate is \$5.737 billion, and the revised FY 2009 estimate is \$6.021 billion. The revised estimates incorporate the fiscal impact of all 2008 legislation previously signed into law by April 16 or expected to be signed into law shortly thereafter and include significant adjustments relative to the impact of the new federal economic stimulus legislation; a major downward revision in projected SGF interest earnings; and increased transfers.

For FY 2008, the estimate was increased by \$19.3 million, or 0.3 percent, above the November estimate. The overall revised SGF estimate of \$5.737 billion represents a 1.2 percent reduction below final FY 2007 receipts. This result is largely attributable to more than \$200 million in new transfers enacted in 2007; and various other tax cuts and diversions of revenue enacted since 2004.

The revised estimate for FY 2009 of \$6.021 billion was decreased by \$149.2 million, or 2.4 percent below the November estimate. The revised FY 2009 estimate is 5.0 percent above the newly revised FY 2008 figure. Various tax cuts and increased transfers enacted in recent years also influenced the FY 2009 growth rate, as did the new federal stimulus legislation, which is expected to have a negative impact on Kansas income tax receipts well in excess of any positive impact on sales or other excise tax receipts.

Economic Forecast for Kansas

Although economic growth continued through the end of 2007 at a relatively strong pace, indications are that the rate of growth has been slowing substantially during the early months of 2008. As a result of wide variance in many national forecasts with respect to the severity and duration of the looming economic downturn, the level of uncertainty for the balance of 2008 now appears to be much higher than it might have in the Fall of 2007 relative to many of the key Kansas economic variables. The current 2008 estimates of nominal Kansas Personal Income (KPI) and Kansas Gross State Product growth of 3.7 and 4.0 percent, respectively, are significantly less than the similar estimates of 5.1 and 5.0 percent used in November. Nevertheless, expectations are that Kansas will not be affected as dramatically as will the national economy by

the impact of turmoil associated with the housing market. Moreover, the relative health of certain key sectors of the state's economy, including agriculture, energy, and aviation manufacturing will enable Kansas to experience a milder slowdown than the country as a whole. The Consensus estimates contained herein are based on a number of such assumptions regarding a significantly slower rate of growth in the state economy than had been anticipated in November; and the likelihood that higher levels of growth will have resumed by the first half of 2009.

Federal Stimulus Legislation

Since the estimates were made last fall, one significant new development relates to the federal enactment of H. R. 5140, legislation that will provide "recovery rebate credits" to individuals of \$600 (\$1,200 for joint returns) phased out above certain income levels. Additional checks will be available of \$300 per dependent child. Certain low-income individuals and those receiving Social Security or veterans' benefits will also be eligible for \$300. Relative to businesses, the new law provides a bonus depreciation deduction for tax year 2008 of 50 percent of qualified asset costs; and an increase in the applicability of the Section 179 expensing allowance for certain small businesses.

While it is not clear what Kansas households will do with the average \$917 in rebates they will receive, a nationwide Associated Press-Ipsos poll taken at the time the law was approved found that just 19 percent of the people surveyed said they planned to make new purchases with the money; 45 percent said they would use it to pay bills; and another 32 percent said they would save or invest it.

Another very important caveat about the extent to which increased sales tax receipts should be considered "new" money relative to the November estimates relates to the decision by Congress to enact the stimulus package in the first place. Generally, the legislation was crafted in response to fears that the economy is sliding into a recession, something that was not contemplated in November. Reduced consumer confidence and the overall weaker economy are new realities which could tend to offset much, if not all, of the enhanced receipts attributable to expenditures of the rebates. Nevertheless, based on discussions with the Department of Revenue, the SGF sales tax estimates for both fiscal years combined were increased by \$8 million (\$2 million in FY 2008 and \$6 million in FY 2009).

Because Kansas generally begins computation of its income tax liability using federal tax law as a starting point, the new depreciation and expensing provisions allowed under the new federal law automatically will flow through and also affect state income tax receipts.

The Department of Revenue has refined the analysis of the short-term impact of the new federal bonus depreciation and expensing provisions such that the estimated reduction of \$87 million by the end of FY 2009 is now expected to be realized as follows: FY 2008 receipts will be reduced by \$13 million (\$10 million corporation income tax and \$3 million individual); and FY 2009 receipts will be reduced by \$74 million (\$60 million corporation income tax and \$14 million individual). These assumptions are built into the revised estimates for both sources.

Kansas Personal Income

Kansas Personal Income (KPI) in 2007 grew by 6.4 percent over the 2006 level. The growth rate for KPI is expected to fall significantly for 2008 before rebounding slightly in 2009, with the estimates now set at 3.7 and 5.2 percent, respectively. Current estimates are that overall US Personal Income growth will generally track closely with KPI growth.

Employment

Data obtained from the Kansas Department of Labor indicate while the employment picture for Kansas was robust during the first half of 2007, seasonally adjusted non-farm employment remained constant from July 2007 through February 2008. The most recent monthly data show that total Kansas private (non-farm) employment from January 2007 to January 2008 had grown by 1.6 percent; and government employment by 1.4 percent. Growth in manufacturing jobs, professional and business services, and health care and social assistance employment helped fuel much of the growth during 2007. Current estimates by the Department are that private employment, which is expected to increase at a rate of 1.1 percent in FY 2009, will continue to grow faster than government employment for the foreseeable future. The overall Kansas unemployment rate, which was 4.1 percent in CY 2007, is expected to jump to 4.8 percent in CY 2008 before dropping slightly to 4.6 percent in CY 2009.

Agriculture

Although net farm income in 2007 was significantly higher than 2006, the outlook for 2008 is much more uncertain as a result of higher input prices, especially energy costs. The All Farm Products Index of Prices received by Kansas farmers was 147 in March, up from 127 a year earlier. The latest prospective plantings report indicates farmers expect to plant 19.7 million acres of the four major grain crops in 2008, unchanged from 2007. Topsoil and subsoil moisture conditions remain a major concern in several areas of the state.

Oil and Gas

The average price per taxable barrel of Kansas crude oil is now estimated to be \$76 for FY 2008 and \$80 for FY 2009, up substantially from the \$68 per barrel forecast for both years used in November. Significant political tensions in the Middle East and elsewhere and the continued decline in the value of the dollar have accelerated the increased volatility in oil prices and added to the uncertainty about forecasting the price of this commodity. Gross oil production in Kansas, which generally had been declining steadily for more than a decade until FY 2000, has stabilized since that time and is currently forecast to reach 37 million barrels per year by the end of FY 2009. Approximately half of all Kansas oil produced is not subject to severance taxation because of various exemptions in that law.

The price of natural gas is expected to average \$6 per mcf for FY 2008 before increasing to \$7 per mcf for FY 2009, based on an industry source's analysis of futures markets. Factors considered for these estimates included the relationship between crude oil and gas prices, the decline of the dollar, the relatively cold winter of 2007-08 (which helped lead to reduced gas storage levels), and enhanced production techniques from shale formations that are leading to significantly increased production elsewhere in the United States. Kansas natural gas production

in FY 2007 of 371 million cubic feet represented a continuing decrease from the modern era peak of 730 million cubic feet in FY 1996. Production is expected to continue to decline for the foreseeable future as natural gas reserves, especially those in the Hugoton Field, are depleted. The current forecast is for 368 million cubic feet for FY 2008 and 365 million cubic feet for FY 2009.

Inflation Rate

The Consumer Price Index for all Urban consumers (CPI-U) increased by 2.7 percent in 2007, matching the final November forecast. Although the current forecasts for 2008 and 2009 are for inflation to continue at historically moderate levels, 2.9 percent and 2.1 percent, respectively, some analysts have begun expressing concerns that recent aggressive monetary policy initiatives by the Federal Reserve could lead to additional inflationary pressures.

Interest Rates

The Pooled Money Investment Board is authorized to make investments in US Treasury and Agency securities, highly rated commercial paper, repurchase agreements and certificates of deposit in Kansas banks. In FY 2007, the state earned 5.27 percent on its SGF portfolio. The average rate of return forecasted for FY 2008 is 4.80 percent. For FY 2009, the forecasted rate is 2.31 percent (down substantially from the 4.25 percent rate assumed in November).

Economic Forecasts

	<u>CY 07</u>	<u>CY 08*</u>	<u>CY 09*</u>
KPI Growth	6.4%	3.7%	5.2%
Inflation (CPI-U)	2.7%	2.9%	2.1%

	<u>FY 07</u>	<u>FY 08*</u>	<u>FY 09*</u>
SGF Interest	5.27%	4.80%	2.31%
Oil and Gas			
Oil Price per bbl	\$59.10	\$76.00	\$80.00
Gross Prod. (000)	35,432	36,500	37,000
Gas Price per mcf	\$5.36	\$6.00	\$7.00
Gas Taxable Value	1,853,692	2,097,600	2,427,250
* Estimated			

Attached Tables

Table 1 compares the new FY 2008 and FY 2009 estimates by source with actual receipts from FY 2007. Tables 2 and 3 show the changes in the estimates by source for each fiscal year.

State General Fund Receipts Estimates

FY 2008. The revised estimate of SGF receipts for FY 2008 is \$5.737 billion, an increase of \$19.3 million from the previous estimate made in November. Total SGF receipts through March were running \$53.4 million ahead of the previous estimate. The revised estimate is \$72.4 million or 1.2 percent below actual FY 2007 receipts. This result is largely attributable to more than \$200 million in new transfers enacted in 2007 (school finance "lock box" and statewide maintenance and disaster relief); \$36 million in various tax cuts; and a smaller share of sales and use tax receipts' being put in the SGF pursuant to 2004 legislation related to financing for the Comprehensive Transportation Program.

Each individual SGF source was reevaluated independently and consideration was given to revised and updated economic forecasts, collection information from the Departments of Revenue and Insurance, and year-to-date receipts.

The estimate of total taxes was increased by \$41.9 million. Of this amount, new estimates for the individual income tax, sales tax, and severance tax accounted for \$40.9 million. Total taxes, which had grown by 8.0 percent in FY 2007, are now projected to grow by 3.0 percent in FY 2008.

The estimate for individual income taxes was increased by \$17.0 million. Stock market growth throughout 2007 likely has resulted in greater capital gains relative to tax year 2006 liability. Receipts through March were running \$18.1 million ahead of the prior fiscal-year-to-date estimate. The revised FY 2008 estimate now calls for growth of \$238 million, or 8.8 percent, in this source over FY 2007 receipts.

The sales tax estimate, up \$15.2 million over the prior fiscal-year-to-date estimate through March, was increased by \$12 million.

The overall severance tax estimate was increased by a combined \$11.9 million, with \$8.3 million from an increase in the oil estimate and \$3.6 million from an increase in the gas tax.

On the negative side, the estimates for net transfers, agency earnings, and interest were decreased by \$10.9 million, \$7.7 million, and \$4.0 million, respectively. The transfer to the Biosciences Authority will be \$14.4 million more than had been anticipated in November.

Downward adjustments to estimates for tax sources included the cigarette tax (\$3.5 million); the estate tax (\$3.0 million); and the compensating use tax (\$3.0 million).

Details of the current year's revised estimate are reflected in Table 2.

FY 2009. SGF receipts are estimated to be \$6.021 billion in FY 2009, a decrease of \$149.2 million relative to the November estimate. The new FY 2009 figure is \$284.3 million or

5.0 percent above the newly revised FY 2008 estimate. But the growth rate for total taxes is expected to drop to only 0.4 percent in FY 2009.

The most significant revision to the FY 2009 estimate relates to the impact of the new federal stimulus law. As noted previously, the corporation and individual income tax estimates were reduced by a combined \$74 million in FY 2009 as a result of the new law's anticipated impact.

The individual income tax forecast also takes into consideration far more sluggish growth in the economy, KPI, and the stock market. The corporation income tax receipts estimate also takes into account the expectation of decelerating growth in corporate profits for 2008 relative to 2007. As a result, the overall individual income tax estimate was reduced by \$34 million; and the corporation income tax estimate by \$65 million for FY 2009.

Other significant reductions to tax sources include the compensating use tax (\$12.0 million); the cigarette tax (\$5.5 million); the sales tax (\$4.0 million); and the estate tax (\$3.0 million).

As noted previously, the substantial downward revision in the SGF portfolio interest rate (from 4.25 percent to 2.31 percent), coupled with lower SGF balances, caused the projected interest earnings estimate to be reduced by \$40 million. The estimate for net transfers also was decreased by \$7.7 million, with the transfer to the Biosciences Authority expected to be \$22.0 million more than had been anticipated in November. The forecast for agency earnings also was reduced by \$7.7 million.

On the positive side, the severance tax estimate was increased by \$25.5 million, \$13.6 million from oil and \$11.9 million from gas. The only other source estimate increased by more than \$1.0 million is the motor carrier property tax, which was increased by \$1.5 million.

Details of the FY 2009 revisions are shown in Table 3.

FY 2010 and thereafter. Although the Consensus Group will not make its initial estimate for FY 2010 until the fall, worthy of note is the fact that a number of provisions in previously enacted legislation will further reduce SGF receipts beginning in FY 2010:

- Legislation enacted in 2006 that decoupled the Kansas estate tax from the federal law beginning in 2007 and eliminates the Kansas tax altogether in 2010 will reduce receipts relative to the prior law by an estimated \$37 million in FY 2010; \$47 million in FY 2011; and \$52 million in FY 2012.
- Legislation enacted in 2007 that phases out the franchise tax will reduce receipts relative to the prior law by an estimated \$26.5 million in FY 2010; \$37.0 million in FY 2011; and \$48.0 million in FY 2012.
- Legislation enacted in 2006 relative to a property tax exemption for business machinery and equipment is expected to further reduce motor carrier property tax receipts to the SGF by \$3.9 million in FY 2010; \$5.6 million in FY 2011; and \$7.4 million in FY 2012.

- Additional legislation enacted in 2005 will reduce severance tax receipts to the SGF by \$12.5 million in FY 2010; \$16.6 million in FY 2011; and \$20.7 million in FY 2012.

Accuracy of Consensus Revenue Estimates

For 33 years, SGF revenue estimates for Kansas have been developed using the consensus revenue estimating process. Besides the three state agencies identified on the first page, the economists currently involved in the process are Joe Sicilian from the University of Kansas, Ed Olson from Kansas State University, and John Wong from Wichita State University. Each of the agencies and individuals involved in the process prepared independent estimates and met on April 16, 2008, to discuss estimates and come to a consensus for each fiscal year.

STATE GENERAL FUND ESTIMATES

Fiscal Year	Adjusted Original Estimate*	Adjusted Final Estimate**	Actual Receipts	Difference from Original Estimate*		Difference from Final Estimate**	
				Amount	Percent	Amount	Percent
1975	--	\$614.9	\$627.6	--	--	\$12.7	2.1%
1976	\$676.3	699.7	701.2	\$24.9	3.7%	1.4	0.2
1977	760.2	760.7	776.5	16.3	2.1	15.8	2.1
1978	830.1	861.2	854.6	24.5	3.0	(6.5)	(0.8)
1979	945.2	1,019.3	1,006.8	61.6	6.5	(12.5)	(1.2)
1980	1,019.3	1,095.9	1,097.8	78.5	7.7	1.9	0.2
1981	1,197.1	1,226.4	1,226.5	29.4	2.5	0.1	0.0
1982	1,351.3	1,320.0	1,273.0	(78.3)	(5.8)	(47.0)	(3.6)
1983	1,599.2	1,366.9	1,363.6	(235.6)	(14.7)	(3.2)	(0.2)
1984	1,596.7	1,539.0	1,546.9	(49.8)	(3.1)	7.9	0.5
1985	1,697.7	1,679.7	1,658.5	(39.2)	(2.3)	(21.3)	(1.3)
1986	1,731.2	1,666.4	1,641.4	(89.8)	(5.2)	(25.0)	(1.5)
1987	1,903.1	1,764.7	1,778.5	(124.6)	(6.5)	13.8	0.8
1988	1,960.0	2,031.5	2,113.1	153.1	7.8	81.6	4.0
1989	2,007.8	2,206.9	2,228.3	220.5	11.0	21.4	1.0
1990	2,241.2	2,283.3	2,300.5	59.3	2.6	17.2	0.8
1991	2,338.8	2,360.6	2,382.3	43.5	1.9	21.7	0.9
1992	2,478.7	2,454.5	2,465.8	(12.9)	(0.5)	11.3	0.5
1993	2,913.4	2,929.6	2,932.0	18.6	0.6	2.4	0.1
1994	3,040.1	3,126.8	3,175.7	135.6	4.5	48.9	1.6
1995	3,174.4	3,243.9	3,218.8	44.4	1.4	(25.1)	(0.8)
1996	3,428.0	3,409.2	3,448.3	20.3	0.6	39.0	1.1
1997	3,524.8	3,642.4	3,683.8	159.0	4.5	41.4	1.1
1998	3,714.4	3,971.0	4,023.7	309.3	8.3	52.7	1.3
1999	3,844.7	4,051.9	3,978.4	133.7	3.5	(73.4)	(1.8)
2000	4,204.1	4,161.0	4,203.1	(1.0)	0.0	42.1	1.0
2001	4,420.7	4,408.7	4,415.0	(5.7)	(0.1)	6.4	0.1
2002	4,674.5	4,320.6	4,108.9	(565.6)	(12.1)	(211.7)	(4.9)
2003	4,641.0	4,235.6	4,245.6	(395.4)	(9.3)	9.9	0.2
2004	4,605.5	4,450.5	4,518.7	(86.8)	(1.9)	68.2	1.5
2005	4,490.5	4,793.8	4,841.3	350.8	7.8	47.5	1.0
2006	4,834.0	5,308.7	5,394.4	560.4	11.6	85.7	1.6
2007	5,144.0	5,721.3	5,809.0	665.0	12.9	87.8	1.5

* The adjusted original estimate is the estimate made in November or December prior to the start of the next fiscal year in July and adjusted to account for legislation enacted, if any, which affected receipts to the SGF.

** The final estimate made in March, April, or June is the adjusted original estimate plus or minus changes subsequently made by the Consensus Estimating Group. It also includes the estimated impact of legislation on receipts.

The table (above) presents estimates compared to actual receipts since FY 1975, the fiscal year for which the current process was initiated. First, the adjusted original estimate is compared to actual collections and then the final estimate is compared to actual receipts.

Concluding Comments

Consensus revenue estimates are based on current federal and state laws and their current interpretation. These estimates will be further adjusted at the conclusion of the 2008 Legislative Session to reflect state legislation enacted after April 16 which affects SGF receipts.

Table 1
Consensus Revenue Estimate for Fiscal Years 2008 and 2009
and FY 2007 Actual Receipts
(Dollars in Thousands)

	FY 2007 (Actual)		FY 2008 (Revised)		FY 2009 (Revised)	
	Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Property Tax:						
Motor Carrier	\$25,812	17.0 %	\$30,500	18.2 %	\$29,500	(3.3) %
Income Taxes:						
Individual	\$2,709,340	14.3 %	\$2,947,000	8.8 %	\$3,071,000	4.2 %
Corporation	442,449	26.3	420,000	(5.1)	325,000	(22.6)
Financial Inst.	31,126	0.2	39,000	25.3	40,000	2.6
Total	\$3,182,915	15.6 %	\$3,406,000	7.0 %	\$3,436,000	0.9 %
Estate Tax	\$55,620	7.4 %	\$47,000	(15.5) %	\$32,000	(31.9) %
Excise Taxes:						
Retail Sales	\$1,766,768	1.8 %	\$1,712,000	(3.1) %	\$1,726,000	0.8 %
Compensating Use	284,981	5.8	272,000	(4.6)	268,000	(1.5)
Cigarette	115,282	(2.2)	110,000	(4.6)	108,000	(1.8)
Tobacco Products	5,305	4.2	5,600	5.6	5,600	--
Cereal Malt Bev.	2,091	--	2,200	5.2	2,200	--
Liquor Gallonage	17,053	2.3	17,600	3.2	17,800	1.1
Liquor Enforcement	47,138	6.6	50,500	7.1	52,000	3.0
Liquor Drink	8,567	7.0	9,200	7.4	9,500	3.3
Corp. Franchise	47,892	2.1	41,000	(14.4)	32,000	(22.0)
Severance	116,025	(13.0)	140,400	21.0	151,300	7.8
Gas	79,624	(17.5)	84,500	6.1	92,600	9.6
Oil	36,401	(1.3)	55,900	53.6	58,700	5.0
Total	\$2,411,103	1.3 %	\$2,360,500	(2.1) %	\$2,372,400	0.5 %
Other Taxes:						
Insurance Prem.	\$114,696	1.4 %	\$119,000	3.8 %	\$119,000	-- %
Miscellaneous	4,601	(22.1)	4,500	(2.2)	3,500	(22.2)
Total	\$119,297	-- %	\$123,500	3.5 %	\$122,500	(0.8) %
Total Taxes	\$5,794,747	8.8 %	\$5,967,500	3.0 %	\$5,992,400	0.4 %
Other Revenues:						
Interest	\$92,276	69.8 %	\$104,000	12.7 %	\$61,000	(41.3) %
Net Transfers	(142,446)		(387,200)		(86,000)	
Agency Earnings	64,467	13.1	52,300	(18.9)	53,500	2.3
Total	\$14,297	(79.3) %	(\$230,900)		\$28,500	112.3 %
Total Receipts	\$5,809,043	7.7 %	\$5,736,600	(1.2) %	\$6,020,900	5.0 %

Table 2
State General Fund Receipts
FY 2008 Revised
Comparison of November 2007 Estimate to April 2008 Estimate
(Dollars in Thousands)

	FY 2008 CRE Est. Revised 11/05/07	FY 2008 CRE Est. Revised 04/16/08	Difference	
			Amount	Pct. Chg.
Property Tax:				
Motor Carrier	\$28,500	\$30,500	\$2,000	7.0 %
Income Taxes:				
Individual	\$2,930,000	\$2,947,000	\$17,000	0.6 %
Corporation	415,000	420,000	5,000	1.2
Financial Inst.	39,000	39,000	--	--
Total	\$3,384,000	\$3,406,000	\$22,000	0.7 %
Estate Tax	\$50,000	\$47,000	(\$3,000)	(6.0) %
Excise Taxes:				
Retail Sales	\$1,700,000	\$1,712,000	\$12,000	0.7 %
Compensating Use	275,000	272,000	(3,000)	(1.1)
Cigarette	113,500	110,000	(3,500)	(3.1)
Tobacco Product	5,500	5,600	100	1.8
Cereal Malt Beverage	2,100	2,200	100	4.8
Liquor Gallonage	17,500	17,600	100	0.6
Liquor Enforcement	49,500	50,500	1,000	2.0
Liquor Drink	9,000	9,200	200	2.2
Corporate Franchise	41,000	41,000	--	--
Severance	128,500	140,400	11,900	9.3
Gas	80,900	84,500	3,600	4.4
Oil	47,600	55,900	8,300	17.4
Total	\$2,341,600	\$2,360,500	\$18,900	0.8 %
Other Taxes:				
Insurance Premiums	\$119,000	\$119,000	\$ --	-- %
Miscellaneous	2,500	4,500	2,000	80.0
Total	\$121,500	\$123,500	\$2,000	1.6 %
Total Taxes	\$5,925,600	\$5,967,500	\$41,900	0.7 %
Other Revenues:				
Interest	\$108,000	\$104,000	(\$4,000)	(3.7) %
Net Transfers	(376,300)	(387,200)	(10,900)	(2.9)
Agency Earnings	60,000	52,300	(7,700)	(12.8)
Total Other Revenue	(\$208,300)	(\$230,900)	(\$22,600)	10.8 %
Total Receipts	\$5,717,300	\$5,736,600	\$19,300	0.3 %

Table 3
State General Fund Receipts
FY 2009 Revised
Comparison of November 2007 Estimate to April 2008 Estimate
(Dollars in Thousands)

	FY 2009 CRE Est.	FY 2009 CRE Est.	Difference	
	Revised 11/05/07	Revised 04/16/08	Amount	Pct. Chg.
Property Tax:				
Motor Carrier	\$28,000	\$29,500	\$1,500	5.4 %
Income Taxes:				
Individual	\$3,105,000	\$3,071,000	(\$34,000)	(1.1) %
Corporation	390,000	325,000	(65,000)	(16.7)
Financial Inst.	40,000	40,000	--	--
Total	\$3,535,000	\$3,436,000	(\$99,000)	(2.8) %
Estate Tax	\$35,000	\$32,000	(\$3,000)	(9) %
Excise Taxes:				
Retail Sales	\$1,730,000	\$1,726,000	(\$4,000)	(0.2) %
Compensating Use	280,000	268,000	(12,000)	(4.3)
Cigarette	113,500	108,000	(5,500)	(4.8)
Tobacco Product	5,500	5,600	100	1.8
Cereal Malt Beverage	2,100	2,200	100	4.8
Liquor Gallonage	17,500	17,800	300	1.7
Liquor Enforcement	51,000	52,000	1,000	2.0
Liquor Drink	9,300	9,500	200	2.2
Corporate Franchise	32,000	32,000	--	--
Severance	125,800	151,300	25,500	20.3
Gas	80,700	92,600	11,900	14.7
Oil	45,100	58,700	13,600	30.2
Total	\$2,366,700	\$2,372,400	\$5,700	0.2 %
Other Taxes:				
Insurance Premiums	\$119,000	\$119,000	\$ --	-- %
Miscellaneous	2,500	3,500	1,000	40.0
Total	\$121,500	\$122,500	\$1,000	0.8 %
Total Taxes	\$6,086,200	\$5,992,400	(\$93,800)	(1.5) %
Other Revenues:				
Interest	\$101,000	\$61,000	(\$40,000)	(39.6) %
Net Transfers	(78,300)	(86,000)	(7,700)	(9.8)
Agency Earnings	61,200	53,500	(7,700)	(12.6)
Total Other Revenue	\$83,900	\$28,500	(\$55,400)	(66.0) %
Total Receipts	\$6,170,100	\$6,020,900	(\$149,200)	(2.4) %

Kansas Department of Revenue

Comparison of Fiscal Year 2008 and 2007 Actual General Fund Collections

(Dollars are in Thousands)
F-Y-T-D Through
April

*Tax receipts only
year-to-date!
based on new
revenue estimates.*

HS Taxation
4-1-08
Attachment 2

	<i>Estimated</i>	<i>Actual</i>	Actual Over/(Under) FYTD Estimate		<i>Prior FY Actual</i>	Actual Over/(Under) Prior FY Actual		FY End
	FYTD - Total	FY To Date	Dollar Change	Percent Change	FYTD - Total	Dollar Change	Percent Change	Estimate Total
Corporate Inc.	\$322,000	\$319,879	(\$2,121)	-0.7%	\$326,543	(\$6,664)	-2.0%	\$420,000
Corporate Franchise	\$31,000	\$30,500	(\$500)	-1.6%	\$31,996	(\$1,496)	-4.7%	\$37,000
Individual Inc.	\$2,243,000	\$2,240,810	(\$2,190)	-0.1%	\$2,048,137	\$192,673	9.4%	\$2,947,000
Financial Inst.	\$27,000	\$26,464	(\$536)	-2.0%	\$21,868	\$4,596	21.0%	\$39,000
Sales	\$1,424,000	\$1,426,064	\$2,064	0.1%	\$1,465,928	(\$39,863)	-2.7%	\$1,712,000
Use	\$224,000	\$223,070	(\$930)	-0.4%	\$236,123	(\$13,053)	-5.5%	\$270,000
Liq. Enforcement	\$40,300	\$40,392	\$92	0.2%	\$37,320	\$3,072	8.2%	\$50,500
Private Club	\$7,200	\$7,239	\$39	0.5%	\$6,732	\$507	7.5%	\$9,200
Cigarette	\$92,500	\$92,243	(\$257)	-0.3%	\$93,551	(\$1,308)	-1.4%	\$110,000
Tobacco	\$4,600	\$4,586	(\$14)	-0.3%	\$4,341	\$245	5.6%	\$5,600
Estate	\$40,500	\$40,175	(\$325)	-0.8%	\$46,410	(\$6,235)	-13.4%	\$47,000
Motor Carrier	\$22,300	\$22,481	\$181	0.8%	\$19,491	\$2,990	15.3%	\$30,500
Alcoholic Liq.	\$14,400	\$14,374	(\$26)	-0.2%	\$14,007	\$367	2.6%	\$17,600
C.M.B.	\$1,840	\$1,828	(\$12)	-0.7%	\$1,715	\$113	6.6%	\$2,200
Oil Severance	\$44,100	\$44,093	(\$7)	0.0%	\$30,511	\$13,582	44.5%	\$55,900
Gas Severance	\$72,900	\$72,866	(\$35)	0.0%	\$60,688	\$12,178	20.1%	\$84,500
Total	\$4,611,641	\$4,607,064	(\$4,576)	-0.1%	\$4,445,360	\$161,704	3.6%	\$5,838,000

Kansas Department of Revenue

Comparison of Fiscal Year 2008 and 2007 Actual General Fund Collections

*Tax receipts only
for April.*

2-2

THRU
April

	<i>Estimated</i>	<i>Actual</i>	Actual Over/(Under) Monthly Estimate		<i>Prior FY Actual</i>	Actual Over/(Under) Prior FY Actual	
	Month - Total	Month To Date	Dollar Change	Percent Change	Month - Total	Dollar Change	Percent Change
Corporate Inc.	\$65,787	\$63,666	(\$2,121)	-3.2%	\$72,752	(\$9,086)	-12.5%
Corporate Franchise	\$11,516	\$11,016	(\$500)	-4.3%	\$13,112	(\$2,096)	-16.0%
Individual Inc.	\$410,854	\$408,664	(\$2,190)	-0.5%	\$369,865	\$38,799	10.5%
Financial Inst.	\$4,333	\$3,797	(\$536)	-12.4%	\$4,909	(\$1,112)	-22.7%
Sales	\$138,763	\$140,827	\$2,064	1.5%	\$141,697	(\$869)	-0.6%
Use	\$19,959	\$19,029	(\$930)	-4.7%	\$19,711	(\$682)	-3.5%
Liq. Enforcement	\$2,802	\$2,894	\$92	3.3%	\$2,513	\$381	15.2%
Private Club	\$579	\$618	\$39	6.7%	\$424	\$194	45.6%
Cigarette	\$10,301	\$10,044	(\$257)	-2.5%	\$8,578	\$1,466	17.1%
Tobacco	\$109	\$95	(\$14)	-12.8%	\$434	(\$339)	-78.1%
Estate	\$3,043	\$2,718	(\$325)	-10.7%	\$3,661	(\$943)	-25.8%
Motor Carrier	\$1,631	\$1,812	\$181	11.1%	\$1,350	\$462	34.2%
Alcoholic Liq.	\$1,478	\$1,452	(\$26)	-1.8%	\$1,487	(\$35)	-2.3%
C.M.B.	\$155	\$143	(\$12)	-7.7%	\$170	(\$27)	-15.9%
Oil Severance	\$4,885	\$4,878	(\$7)	-0.1%	\$1,913	\$2,965	155.0%
Gas Severance	\$8,412	\$8,377	(\$35)	-0.4%	\$6,020	\$2,358	39.2%
Total	\$684,607	\$680,031	(\$4,576)	-0.7%	\$648,595	\$31,435	4.8%

STATE GENERAL FUND TRANSFERS - FY 2009
BASED ON NOVEMBER 2007 AND APRIL 2008 CONSENSUS REVENUE ESTIMATES

		FY 2009		
		November 2007	April 2008	Change
		Estimate	Estimate	
TRANSFERS TO THE STATE GENERAL FUND:				
Department of Administration	Cancelled Warrants	\$ 2,132,897	\$ 2,132,897	\$ -
KPERS	Bond Payment for 13th Check	3,703,152	3,703,152	-
Kansas Lottery	Gaming Revenues Fund	23,040,000	23,040,000	-
	Special Veterans Benefit Game	960,000	960,000	-
Racing and Gaming	Tribal Gaming Program Loan	450,000	450,000	-
Pooled Money Investment Board	PMIB Investment Portfolio Fee Fund	3,300,000	3,700,000	400,000
Securities Commissioner	Transfer Balance	7,148,102	7,148,102	-
	Investor Education Fund	1,000,000	-	(1,000,000)
Department of Education	State Safety Fund	-	1,700,000	1,700,000
	Keeping Education Promises Trust Fund	122,700,000	122,700,000	-
Wichita State University	Housing System Operations Fund	26,350	26,350	-
Board of Regents	Infrastructure Reserve Fund	-	5,000,000	5,000,000
Highway Patrol	Training Center Fund	500,000	500,000	-
Department of Transportation	Highway Fund Transfer for Highway Patrol	30,194,740	31,301,567	1,106,827
	Overhead Payment/Purchasing	210,000	210,000	-
State Fair	Special Cash Fund	200,000	200,000	-
Water Office	Water Marketing Fund	26,381	26,381	-
	Water Supply Storage Assurance	50,913	50,913	-
Department of Agriculture	Grain Warehouse Inspection Fee Fund	-	3,796	3,796
Subtotal-Transfers In		\$ 195,642,535	\$ 202,853,158	\$ 7,210,623
TRANSFERS FROM THE STATE GENERAL FUND:				
Department of Transportation	Special County/City Highway Fund	\$ (10,063,664)	\$ (10,063,664)	\$ -
	Loan Repayment from 2003 Session	(30,896,209)	(30,896,209)	-
Dept. of Education	School District Cap. Improvements Fund	(74,500,000)	(74,238,000)	262,000
Water Plan Agencies	State Water Plan Fund	(6,000,000)	(6,000,000)	-
State Fair	Capital Improvements	(300,000)	(300,000)	-
	Special Cash Fund	(200,000)	(200,000)	-
Board of Regents	Regents Faculty of Distinction Program	(5,000,000)	(5,000,000)	-
	Regents Research Corporation Bonds	(9,583,000)	(9,583,000)	-
Attorney General	Tort Claims	(2,653,651)	(2,640,623)	13,028
	Interstate Water Litigation Fund	(1,560,000)	(1,560,000)	-
Department of Administration	Federal Cash Management Fund	(1,700,000)	(1,500,000)	200,000
	Statewide Maintenance and Disaster Relief	-	-	-
Biosciences Authority	Biosciences Initiative	(25,000,000)	(47,000,000)	(22,000,000)
Kansas Dev. Finance Authority	State Housing Trust Fund	-	(4,000,000)	(4,000,000)
Department of Commerce	Goodyear Bond Repayment Fund	(249,349)	-	249,349
Health Care Stab. Fund	Reimbursement for Claims & Expenses	(3,000,000)	(3,000,000)	-
Insurance Department	Repayment to Workers Comp. Fund	(1,000,000)	(1,000,000)	-
State Treasurer	State Treasurer Operating Fund	-	-	-
	Spirit Aerosystems Incentive	(6,800,000)	(6,000,000)	800,000
	Eaton MDH Spec. Qual. Industrial Mfgr Fund	(600,000)	(600,000)	-
	Innovia Tax Incentive	(275,000)	-	275,000
	Cessna Incentive	-	(4,150,000)	(4,150,000)
	Tax Increment Finance Replacement Fund	(965,662)	(965,662)	-
	Learning Quest Matching Funds	(100,000)	(100,000)	-
	Property Tax Reimb. To Local Tax Subdiv. ("Slider")	(44,846,000)	(44,846,000)	-
	Infrastructure Maintenance Fee Fund	-	(7,000,000)	(7,000,000)
Racing and Gaming	Racing and Gaming Reserve Fund	(450,000)	(450,000)	-
Dept. of Health & Environment	Repayment to Waste Tire Mgmt. Fund	(250,000)	(250,000)	-
	Repayment to Ungd. Petrol. Trust Fund	(2,500,000)	(2,500,000)	-
Subtotal-Transfers Out		\$ (228,492,535)	\$ (263,843,158)	\$ (35,350,623)
Total Transfers		\$ (32,850,000)	\$ (60,990,000)	\$ (28,140,000)
Interest		(45,450,000)	(25,010,000)	20,440,000
Net Transfers		\$ (78,300,000)	\$ (86,000,000)	\$ (7,700,000)

STATE GENERAL FUND TRANSFERS - FY 2008
BASED ON NOVEMBER 2007 AND APRIL 2008 CONSENSUS REVENUE ESTIMATES

		FY 2008		
		November 2007	April 2008	Change
		Estimate	Estimate	
TRANSFERS TO THE STATE GENERAL FUND:				
Department of Administration	Cancelled Warrants	\$ 2,194,796	\$ 2,194,796	\$ -
KPERS	Bond Payment for 13th Check	3,585,392	3,585,392	-
Kansas Lottery	Gaming Revenues Fund	22,040,000	22,040,000	-
	Special Veterans Benefit Game	960,000	960,000	-
Racing and Gaming	Tribal Gaming Program Loan	450,000	450,000	-
Pooled Money Investment Board	PMB Investment Portfolio Fee Fund	3,066,376	3,066,376	-
Securities Commissioner	Transfer Balance	6,639,899	6,639,899	-
	Investor Education Fund	1,000,000	1,000,000	-
Department of Education	State Safety Fund	1,700,000	1,700,000	-
Emporia State University	Student Union Fund	24,364	24,364	-
	Housing System Operations Fund	2,036	2,036	-
Wichita State University	Housing System Operations Fund	43,510	43,510	-
Highway Patrol	Training Center Fund	500,000	500,000	-
JJA	Prior Year Gaming Fund Distribution Correction	200,000	200,000	-
Revenue	Prior Year Correction to Drug Stamp Tax	135	135	-
Health Care Stabilization Fund	Technical Correction	-	122,584	122,584
Department of Transportation	Highway Fund Transfer for Highway Patrol	30,194,740	30,194,740	-
	Overhead Payment/Purchasing	210,000	210,000	-
State Fair	Special Cash Fund	200,000	200,000	-
Water Office	Water Marketing Fund	26,381	26,381	-
	Water Supply Storage Assurance	50,913	36,398	(14,515)
Subtotal-Transfers In		\$ 73,088,542	\$ 73,196,611	\$ 108,069
TRANSFERS FROM THE STATE GENERAL FUND:				
Department of Transportation	Special County/City Highway Fund	\$ (10,063,664)	\$ (10,063,664)	\$ -
	Loan Repayment from 2003 Session	(30,896,210)	(30,896,210)	-
Dept. of Education	School District Cap. Improvements Fund	(69,515,220)	(69,238,000)	277,220
Water Plan Agencies	State Water Plan Fund	(6,000,000)	(6,000,000)	-
State Fair	Capital Improvements	(300,000)	(300,000)	-
	Special Cash Fund	(200,000)	(200,000)	-
Board of Regents	Regents Faculty of Distinction Program	(4,085,105)	(4,085,105)	-
	Regents Research Corporation Bonds	(8,750,000)	(8,757,827)	(7,827)
	Special Tuition Reimbursement Fund	-	(23,320)	(23,320)
Attorney General	Tort Claims	(2,617,465)	(1,939,109)	678,356
	Interstate Water Litigation Fund	(1,560,000)	(1,560,000)	-
Department of Administration	Federal Cash Management Fund	(1,700,000)	(1,200,000)	500,000
	Statewide Maintenance and Disaster Relief	(60,376,335)	(60,376,335)	-
	State Emergency Fund to SE KS Business Recovery	(5,000,000)	(5,000,000)	-
	State Emergency Fund to Housing Resources Corp.	(5,000,000)	(5,000,000)	-
	State Emergency Fund to Adjutant General	-	(4,118,580)	(4,118,580)
Biosciences Authority	Biosciences Initiative	(25,000,000)	(39,400,000)	(14,400,000)
Kansas Dev. Finance Authority	State Housing Trust Fund	-	(4,000,000)	(4,000,000)
Department of Commerce	Goodyear Bond Repayment Fund	(249,349)	(249,349)	-
	Association Assistance Plan	(500,000)	(500,000)	-
Department of Revenue	Ethyl Alcohol Producer Incentive	(1,000,000)	(1,000,000)	-
Corporation Commission	Kansas Electric Transmission Authority	(1,000,000)	(1,000,000)	-
Health Care Stab. Fund	Reimbursement for Claims & Expenses	(3,000,000)	(3,000,000)	-
Insurance Department	Repayment to Workers Comp. Fund	(1,000,000)	(1,000,000)	-
State Treasurer	State Treasurer Operating Fund	-	(12,279)	(12,279)
	Spirit Aerosystems Incentive	(6,800,000)	(5,000,000)	1,800,000
	Eaton MDH Spec. Qual. Industrial Mfg Fund	(600,000)	(600,000)	-
	Innovia Tax Incentive	(314,186)	(314,186)	-
	Tax Increment Finance Replacement Fund	(965,662)	(1,107,077)	(141,415)
	Learning Quest Matching Funds	(90,000)	(273,916)	(183,916)
	Property Tax Reimb. To Local Tax Subdiv. ("Slider")	(28,300,000)	(25,860,360)	2,439,640
Racing and Gaming	Racing and Gaming Reserve Fund	(450,000)	(450,000)	-
Real Estate Commission	Technical Correction	(756)	(756)	-
Department of Education	Keeping Education Promises Trust Fund	(122,700,000)	(122,700,000)	-
Dept. of Health & Environment	Repayment to Waste Tire Mgmt. Fund	(250,000)	(250,000)	-
	Repayment to Ungd. Petrol. Trust Fund	(2,500,000)	(2,500,000)	-
Wichita State University	Prior Year Correction to Restrictd Fees Fund	(4,590)	(4,590)	-
Subtotal-Transfers Out		\$ (400,788,542)	\$ (417,980,663)	\$ (17,192,121)
Total Transfers		\$ (327,700,000)	\$ (344,784,052)	\$ (17,084,052)
Interest		(48,600,000)	(42,415,948)	6,184,052
Net Transfers		\$ (376,300,000)	\$ (387,200,000)	\$ (10,900,000)

Total Receipts, FY 2006

(dollar amounts in thousands)

	FY 2006 SGF	FY 2006 All Funds	FY 2006 SGF Pct
Property Tax:			
Motor Carriers	\$ 22,056	\$ 22,056	100.00%
General Property	55	40,406	0.14%
Motor Vehicle	1,875	4,687	40.00%
Accrued Ad Valorem Property Tax	0	0	
Total	23,986	67,150	35.72%
Income Taxes:			
Individual	\$ 2,371,253	\$ 2,387,896	99.30%
Corporation	350,201	350,201	100.00%
Financial Inst.	31,058	31,058	100.00%
SKILL Income Tax Withholding	0	13,232	0.00%
Total	\$ 2,752,511	\$ 2,782,388	98.93%
Estate Tax	\$ 51,806	\$ 51,784	100.04%
Excise Taxes:			
Retail Sales - State	\$ 1,736,048	\$ 1,844,744	94.11%
Retail Sales - Local	0	686,465	0.00%
Comp. Use - State	269,250	282,853	95.19%
Comp. Use - Local	0	102,008	0.00%
Gasoline, Special Fuels, Liquefied Petroleum	0	428,002	0.00%
Transient Guest Tax	0	23,523	0.00%
Cigarette	117,899	117,899	100.00%
Tobacco Prod.	5,093	5,093	100.00%
Cereal Malt Bev.	2,090	2,090	100.00%
Liquor Gallonage	16,676	17,508	95.25%
Liquor Enforce.	44,234	44,234	100.00%
Liquor Drink	8,009	31,450	25.47%
Motor Vehicle Registration Fees	0	162,714	0.00%
Mortgage Registration Fees	0	1,204	0.00%
Corp. Franchise	46,898	46,880	100.04%
Severance	133,433	143,476	93.00%
Gas	96,539	103,806	93.00%
Oil	36,893	39,670	93.00%
Total	\$ 2,379,629	\$ 3,940,144	60.39%
Other Taxes:			
Insurance Prem.	\$ 112,207	\$ 127,819	87.79%
Employment Security Contributions	0	344,562	0.00%
Miscellaneous	5,118	20,692	24.73%
Total	\$ 117,325	\$ 493,073	23.79%
Total Taxes	\$ 5,325,257	\$ 7,334,540	72.61%
Agency Inspection, Examination, Audit Fees	5,851	206,021	2.84%
Clerical Services for Certificates and Copies	1,031	21,637	4.76%
Student Tuition	0	478,679	0.00%
Care and Hospitalization (Medical and Corrections)	(4)	80,050	0.00%
License Fees (Including Wildlife and Parks)	4,547	102,894	4.42%
State Service Agency Fees and Charges (DISC, N)	0	34,308	0.00%
Sales of State Property or Products	457	119,510	0.38%
Incentive Program - AFDC Child Support Program	0	26,221	0.00%
Lottery Retailer Net Accounts Receivable	0	131,123	0.00%
Interest, Dividends and Premiums	54,335	204,351	26.59%
Rents of State Property	1,594	90,972	1.75%
Federal Funds	0	3,449,346	0.00%
Grants, Gifts and Donations	0	99,428	0.00%
Workers' Compensation Assessments	200	31,620	0.63%
Health Care Premium Surcharge and Profits	0	23,876	0.00%
Docket Fees, Fines, Penalties and Foreitures	28,831	104,078	27.70%
Unclaimed Property Receipts	11,001	21,827	50.40%
Other Revenue and Fees	1	407,557	0.00%
Investments (book value)	0	351,143	0.00%
Recoveries, Refunds, and Reimbursements	3,040	461,560	0.66%
Accrued Receivables	0	0	0.00%
Net Transfers	(47,372)	814,354	-
Suspense Funds	317	141,071	0.22%
Recovery of Funds and Miscellaneous	148	63,019	0.23%
Total Other Receipts	\$ 63,977	7,464,645	0.86%
TOTAL	\$ 5,389,234	14,799,185	36.42%
Other Receipts:			
Payroll Deposits In and Leave Assessment	0	278,459	0.00%
Agency Funds for Debt Service	1	283,867	0.00%
Revenue Bonds and Premiums	0	418,705	0.00%
Employee and Employer Fringe Benefit Contributio	0	273,511	0.00%
Trusts	0	3,684,993	0.00%
KPERS Bonds	0	0	

NOTES: Details may not add to totals due to rounding.

Total Receipts, FY 2007

(dollar amounts in thousands)

	FY 2007 SGF	FY 2007 All Funds	FY 2007 SGF Pct
Property Tax:			
Motor Carriers	\$ 25,812	\$ 25,812	100.00%
General Property	0	42,789	0.00%
Motor Vehicle	0	4,782	0.00%
Accrued Ad Valorem Property Tax	0	0	
Total	25,812	73,384	35.17%
Income Taxes:			
Individual	\$ 2,709,340	\$ 2,730,569	99.22%
Corporation	442,581	442,324	100.06%
Financial Inst.	31,126	31,126	100.00%
SKILL Income Tax Withholding	0	14,364	0.00%
Total	\$ 3,183,046	\$ 3,218,384	98.90%
Estate Tax	\$ 55,620	\$ 55,620	100.00%
Excise Taxes:			
Retail Sales - State	\$ 1,766,768	\$ 1,934,390	91.33%
Retail Sales - Local	0	679,711	0.00%
Comp. Use - State	284,981	307,635	92.64%
Comp. Use - Local	0	171,838	0.00%
Gasoline, Special Fuels, Liquefied Petroleum	0	433,803	0.00%
Transient Guest Tax	531	26,028	2.04%
Cigarette	115,282	115,282	100.00%
Tobacco Prod.	5,305	5,305	100.00%
Cereal Malt Bev.	2,091	2,091	100.00%
Liquor Gallonage	17,053	17,901	95.26%
Liquor Enforce.	47,138	47,138	100.00%
Liquor Drink	8,567	33,834	25.32%
Motor Vehicle Registration Fees	0	169,867	0.00%
Mortgage Registration Fees	0	1,258	0.00%
Corp. Franchise	47,892	47,891	100.00%
Severance	116,025	143,476	80.87%
Gas	79,624	85,617	93.00%
Oil	36,401	39,141	93.00%
Total	\$ 2,411,632	\$ 4,137,449	58.29%
Other Taxes:			
Insurance Prem.	\$ 113,805	\$ 129,841	87.65%
Employment Security Contributions	0	273,395	0.00%
Miscellaneous	5,493	15,399	35.67%
Total	\$ 119,298	\$ 418,635	28.50%
Total Taxes	\$ 5,795,408	\$ 7,903,473	73.33%
Agency Inspection, Examination, Audit Fees	6,166	103,712	5.95%
Clerical Services for Certificates and Copies	1,150	23,501	4.89%
Student Tuition, Including Libraries	3	529,081	0.00%
Care and Hospitalization (Medical and Corrections)	(258)	77,763	-0.33%
License Fees (Including Wildlife and Parks)	4,714	98,360	4.79%
State Service Agency Fees and Charges (DISC, Mail, Phone)	0	118,782	0.00%
Sales of State Property or Products	261	130,452	0.20%
Incentive Program - AFDC Child Support Program	0	32,220	0.00%
Lottery Retailer Net Accounts Receivable	0	125,925	0.00%
Interest, Dividends and Premiums	92,276	274,088	33.67%
Rents of State Property	1,117	94,341	1.18%
Federal Funds	0	3,386,977	0.00%
Grants, Gifts and Donations	0	105,704	0.00%
Workers' Compensation Assessments	200	38,647	0.52%
Health Care Premium Surcharge and Profits	0	24,550	0.00%
Docket Fees, Fines, Penalties and Forefeitures	31,364	118,604	26.44%
Unclaimed Property Receipts	15,541	27,841	55.82%
Other Revenue and Fees	19	124,651	0.02%
Investments (book value)	0	312,167	0.00%
Recoveries, Refunds, and Reimbursements	3,092	423,372	0.73%
Accrued Receivables	0	0	0.00%
Net Transfers	(142,446)	794,823	--
Suspense Funds	0	153,941	0.00%
Miscellaneous	436	47,758	0.91%
Total Other Receipts	\$ 13,635	7,167,260	0.19%
TOTAL	\$ 5,809,043	15,070,733	38.55%

Other Receipts:

Payroll Deposits In and Leave Assessment	0	290,653	0.00%
Agency Funds for Debt Service	0	324,536	0.00%
Revenue Bonds and Premiums	0	117,378	0.00%
Employee and Employer Fringe Benefit Contributions	0	650,023	0.00%
Trusts	0	3,883,074	0.00%
KPERS Bonds	0	0	

NOTES: Details may not add to totals due to rounding.

Excludes Certificate of Indebtedness; KPERS Gains, Loss, Interest and Dividends.

Prepared at the Request and Direction of Representative Kenny Wilk
Kansas Legislative Research Department

April 27, 2008

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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
- 1015 Motor Vehicle – 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

- 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
- 1217 Metropolitan Culture District Retailers Sales Tax (Fund 7682)
- 1218 Clean Drinking Water Fee (Agencies 276 and 565)
- 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
 - 1552 Severance Tax on Salt
 - 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)

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- 2118 Candidate Fees (Agency 247 only)
- 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)
- 2128 Non-occupational Licenses, Permits and Registrations - Dark Goose Fees - (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.

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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.

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 Ticket Sales - Revenue Level 2*: Proceeds received from lottery retailers for the sale of lottery tickets.

2401 Lottery Retailer 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

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- 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)
- 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

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- 3160 Sale of Permission to Quote Copyrighted Material
- 3171 Capitol Complex Building Rental Fees - Operating Fees (Agency 173 only)
- 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.

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- 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
- 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

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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)
- 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.

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- *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.
 - 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

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- 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)
- 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

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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
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*

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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*

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

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- 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)
- 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 KIPPS 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

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