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

SERVICE CHARGES: Revenue received as compensation for services provided:
- 213320 Ins Premiums - Fire Marshall
- 220200 Technical And Skilled Services
- 220210 Due to Other Funds
- 220400 Returned Check Charges
- 220451 Deductions Remit by Regents EE
- 220500 Fees
- 225051 Service Center Fees-Sponsored
- 220610 Student Health Campus Fee
- 220620 Student Health Services Fees
- 220720 Admissions To Athletic Events
- 220730 Admissions To Plays & Concerts
- 220790 Other Admissions
- 220900 Recovery Of Damages
- 220990 Other Service Charges

SALE OF COMMODITIES: Revenue received as compensation for merchandise sold.
- 222100 Manufactured Products
- 222200 State Publications
- 222300 Farm And Dairy Products
- 222500 Salvaged Materials
- 222600 Usable Condemned Equipment
- 222700 Dining Hall Income
- 222710 Summer School Dining
- 222720 Summer Conference Dining
- 222900 Other Commodity Sales

INTER-DEPARTMENTAL SALES (FOR SERVICE CLEARING FUND ONLY)
- 225010 Inter-Departmental Sales
- 225011 Inter-Dept Sales - Sponsored
- 225012 Administrative Overhead

REVENUE FROM THE USE OF MONEY AND PROPERTY: Revenue received as compensation for the use of state owned money or property.

INTEREST, DIVIDENDS, PREMIUMS, AND DISCOUNTS: Revenue received from investing money and premiums received on securities.
- 230150 Average Daily Balance Interest
- 230220 Int State Agency Invest
- 230230 Interest On Imprest Fund Acct
- 230260 Amort Prem Disc On Securities
- 230900 Other Interest
**RENTS AND ROYALTIES:** Revenue received from use of property and royalties from owned rights.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>231300</td>
<td>Rent Halls &amp; Rooms St Bldgs</td>
</tr>
<tr>
<td>231310</td>
<td>Summer School Rental</td>
</tr>
<tr>
<td>231320</td>
<td>Summer Conference Rental</td>
</tr>
<tr>
<td>231600</td>
<td>Sale Of Permission To Quote</td>
</tr>
<tr>
<td>231900</td>
<td>Other Rents And Royalties</td>
</tr>
<tr>
<td>231910</td>
<td>Income From Royalty Distrib</td>
</tr>
</tbody>
</table>

**FEDERAL GRANTS:** Amounts received from the federal government to aid in support of research and education.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>240500</td>
<td>Income, Federal Grants</td>
</tr>
</tbody>
</table>

**OTHER GRANTS**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>241000</td>
<td>Income, Not From Federal Grant</td>
</tr>
<tr>
<td>241040</td>
<td>Ext Cap Or Property Income</td>
</tr>
</tbody>
</table>

**OTHER REVENUE:** All items of revenue not classified elsewhere

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>253050</td>
<td>Law Enf Trng Ctr Docket Fees</td>
</tr>
<tr>
<td>254090</td>
<td>Other Fines Penalties Forfeit</td>
</tr>
<tr>
<td>259090</td>
<td>Other Income</td>
</tr>
<tr>
<td>259120</td>
<td>Convenience Fee Credit Cards</td>
</tr>
<tr>
<td>259130</td>
<td>Agency Funds - Debt Service</td>
</tr>
</tbody>
</table>

**NON-REVENUE RECEIPTS:** All sources of receipts that do not constitute revenue.

**BORROWINGS:** Money received from the issuance of revenue bonds. The principal and interest of the bonds are to be paid solely from earnings. These bonds are usually issued in connection with some public service enterprise.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>260210</td>
<td>Revenue Bond Issue At Par</td>
</tr>
<tr>
<td>260230</td>
<td>Bond Premiums/Discounts</td>
</tr>
</tbody>
</table>

**RECEIPTS FROM THE CONVERSION OF ASSETS**

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>261100</td>
<td>Sale Of Land Bldgs &amp; Other Re</td>
</tr>
<tr>
<td>261200</td>
<td>Insurance Reimbursements</td>
</tr>
<tr>
<td>261300</td>
<td>Investment Proceeds</td>
</tr>
<tr>
<td>261900</td>
<td>Other Asset Conversions</td>
</tr>
<tr>
<td>262210</td>
<td>Refund of Advances Pety Cash</td>
</tr>
<tr>
<td>262110</td>
<td>Recovery Of Current Fy Exp</td>
</tr>
</tbody>
</table>

**REFUND OF ADVANCES:** The reimbursement of a fund for advances made from it to another fund. The refund of advances for establishing Petty Cash Funds, Imprest Funds, and Independent Parcel Delivery Service Advance Funds will reduce or close out these Funds.

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>262210</td>
<td>Refund of Advances Petty Cash</td>
</tr>
<tr>
<td>262290</td>
<td>Refund of Advances--Other</td>
</tr>
<tr>
<td>262300</td>
<td>Accrued Int on Inv Purchased</td>
</tr>
</tbody>
</table>
262400 Reimb From Other St Agency
262710 Indirect Cost Reimbursement
262780 Overhead Distribution
262790 Overhead Return Ukans Projects
262900 Other Refunds And Reimbsmnts

**TRUSTS**
- 264000 Sales Tax Deposits
- 264050 Sales Tax Out Of State

**TRANSFERS**: 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.

- 266010 Operating Transfers In
- 266020 Operating Transfers Out
- 266050 Fed Subgrant Transfer In
- 266070 Op Transfer In Interest Alloc
- 266080 Op Transfer Out Interest Alloc
- 266090 State Gen Fund Revenue Xfer

**SUSPENSE**
- 267010 Suspense
- 267051 Beak 'Em Bucks Recovery
- 267500 Beak 'Em Bucks Returned Echeck
- 269010 Recovery Of Prior Fy Exp
- 264010 Trusts
- 260900 Other Borrowings
- 269090 Other Nonrevenue Receipts

**OTHER NON REVENUE RECEIPTS**: Recovery of prior year expenditures and any other non revenue receipts not classified elsewhere.

- 225501 Long Distance Income
- 225502 Kansan Credit Card
- 225504 Lines & Equipment Income
- 225505 Swb Yellow/White Pages
- 225506 Data Macs Income
- 225507 Voice Macs Income
- 225508 Video/Catv Macs Income
- 225509 Video Conferenceing Income
- 225510 Catv Income
- 225511 Data Cable Sales
- 225512 Voice Cable Sales
- 225513 Data Connection & Security Inc
- 225514 Student Monthly Phone Service
- 225515 Student Long Distance Income
- 225517 Stouffer Monthly Phone Service
- 225518 Stouffer Long Distance
- 225519 Stouffer Catv
- 225520 Stouffer Data Connections
- 225521 Network Activations
- 225522 Contract Revenues
- 225523 Wireless Access Fees
- 225524 Repair-Labor-Fo
225525 Repair-Labor-Contract Vendor
225526 Repair-Labor-Nts
225527 Stouffer Mo Svc W/Cid
225528 Comp Sys-Ethernet Cards-Desktop
225529 Comp Sys-Ethernet Cards-Laptop
225530 Cellular Mo Charges
225531 Cellular 1X Equip Purchases
225532 Network Construction Materials