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|  ARIZONA ACCOUNTING MANUAL | SECTION IV-B | PAGE 1 | DATE 07/01/11 |
| SUBJECT <p style="text-align: center;">COMPTROLLER REVENUE OBJECTS FY 10 CHART OF ACCOUNTS</p> | | | |

Introduction

Revenue Comptroller Objects (COBJs) are used to record cash and non-cash receipt transactions entered into the Arizona Financial Information System (AFIS). When entering a transaction into AFIS, a COBJ is entered manually. Entering a Transaction Code (TC) systematically infers General Ledger accounts, but does not systematically infer a COBJ.

The following list of Revenue Comptroller Objects includes all active Revenue COBJs valid for use in fiscal year 2010. This list is updated annually, if necessary, to reflect changes for the current fiscal year. The list is sorted by Object Code, Comptroller Source and Group, and Comptroller Object.

Definitions

Comptroller Object: Commonly referred to as COBJ, this represents the lowest level of the General Ledger Account structure for operating statement statewide accounting purposes. It includes revenue, expenditure, transfer and statistical accounts.

Comptroller Source Group: This is used to group Comptroller Objects for reporting purposes.

General Ledger Account: This account identifies the nature of financial activities and balances. The general ledger includes balance sheet and operating accounts (Comptroller General Ledger Accounts) and operating accounts (Comptroller Object Accounts).

Object Code: The Object Code used to group Comptroller Source Groups for reporting purposes. Revenue groups are listed below.

- 4100 Taxes
- 4200 Intergovernmental Revenue
- 4300 Sales & Charges for Services, Goods & Capital
- 4400 Licenses, Permits & Fees
- 4500 Fines, Forfeitures & Penalties
- 4600 Other Revenue
- 4800 Non-Revenue Cash Receipts
- 4900 Transfers-In



SUBJECT

**COMPTROLLER REVENUE OBJECTS
FY 10 CHART OF ACCOUNTS**

| Object | Source Group | COBJ | Title | Description |
|--------|--------------|------|---------------------------------------|--|
| 4100 | | | Taxes | |
| 4100 | 4110 | | Sales Taxes | |
| 4100 | 4110 | 4111 | Transaction Privilege Tax | An excise tax on the right to engage in an occupation or business. This tax is based on the dollar value of sales of movable property (tangible personal property or services). <i>For Department of Revenue use only.</i> |
| 4100 | 4110 | 4119 | Other Sales Taxes | Other sales taxes, including education excise, special education excise, and use tax. |
| 4100 | 4150 | | Income Taxes | |
| 4100 | 4150 | 4151 | Individual Income Tax | A tax on the annual taxable income of individuals. <i>For Department of Revenue use only.</i> |
| 4100 | 4150 | 4152 | Corporation Income Tax | A tax on the annual taxable income of corporations. <i>For Department of Revenue use only.</i> |
| 4100 | 4150 | 4153 | Income Tax Withholdings | State Income Tax Withholdings remitted by employers. <i>For Department of Revenue use only.</i> |
| 4100 | 4150 | 4155 | Urban Revenue Sharing Distributions | Distributions of income tax to local governments in accordance with statutory formula. <i>For Department of Revenue use only.</i> |
| 4100 | 4160 | | Motor Vehicle & Fuel Taxes | |
| 4100 | 4160 | 4161 | Motor Vehicle Tax | A tax levied on the value of a motor vehicle, including motor vehicle minimum tax, motor vehicle tax and motor vehicle tax-shift. Taxes collected for either current year or prior years. |
| 4100 | 4160 | 4162 | Motor Carrier Tax | A tax on gross receipts generated within the State by common and contracted motor carriers. |
| 4100 | 4160 | 4165 | Motor Vehicle Fuel Tax | A tax imposed on each gallon of motor vehicle fuel. |
| 4100 | 4160 | 4166 | Underground Storage Tank Contents Tax | A tax imposed upon the contents of underground storage tanks. |
| 4100 | 4160 | 4167 | Watercraft Fuel Tax | A tax imposed on each gallon of motor vehicle fuel used in watercraft. |
| 4100 | 4170 | | Property Taxes | |
| 4100 | 4170 | 4171 | Real Property Tax – Current Year | A tax imposed on the assessed value of real property. Taxes collected for current year. |



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| Object | Source | | Title | Description |
|--------|--------|------|---|--|
| | Group | COBJ | | |
| 4100 | 4170 | 4172 | Real Property Tax – Prior Years | A tax imposed on the assessed value of real property. Taxes collected for prior years. |
| 4100 | 4170 | 4173 | In-Lieu Taxes – Boulder Canyon | Payments in lieu of property taxes for Boulder Canyon. |
| 4100 | 4170 | 4174 | In-Lieu Taxes – Salt River Project | Payments in lieu of property taxes for Salt River Project. |
| 4100 | 4170 | 4175 | In-Lieu Taxes – Property Minimum School Tax | Payments in lieu of property minimum school taxes. |
| 4100 | 4170 | 4176 | In-Lieu Taxes – Other | Payments in lieu of property taxes – other. |
| 4100 | 4170 | 4178 | Property Minimum School Tax | An additional tax levied on property in school districts not eligible for equalization assistance. |
| 4100 | 4170 | 4179 | County Education District | A tax levied by counties on property not located in school districts. |
| 4100 | 4170 | 4181 | Personal Property Taxes | Ad valorem taxes levied on the assessed valuation of temporary and movable property. Taxes collected for either current year or prior years. |
| 4100 | 4170 | 4182 | Flight Property Tax | A tax levied upon the assessed value of an airline's flight property. <i>For Department of Revenue use only.</i> |
| 4100 | 4170 | 4183 | Aircraft Taxes | An annual tax assessed based on an aircraft's fair market value. Includes taxes on both active and stored aircraft. |
| 4100 | 4170 | 4184 | Private Car Companies Tax | A tax levied on the assessed value of rail-road car company property. <i>For Department of Revenue use only.</i> |
| 4100 | 4170 | 4189 | Other Property Tax | Other property taxes levied, including highway rentals, proceeds from sale of property for delinquent taxes, etc. |
| 4100 | 4190 | | Other Taxes | |
| 4100 | 4190 | 4191 | Luxury Tax | A tax imposed upon the sales of tobacco and certain liquors. <i>Used by the Department of Revenue and other specified agencies.</i> |
| 4100 | 4190 | 4192 | Insurance Premium Tax | A tax on net insurance premiums. <i>For Department of Insurance use only.</i> |
| 4100 | 4190 | 4193 | Estate Tax | A tax imposed upon the transfer of the gross estate of a resident. <i>For Department of Revenue use only.</i> |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4100 | 4190 | 4195 | Pari-Mutuel Tax | A tax on the gross amount of receipts generated by the pari-mutuel method of wagering. <i>Used by Department of Racing.</i> |
| 4100 | 4190 | 4199 | Other Miscellaneous Taxes | All other taxes not included above, including compensation insurance, bingo, etc. |
| 4200 | | | Intergovernmental Revenue | |
| 4200 | 4210 | | Federal | |
| 4200 | 4210 | 4211 | Federal Grants – Operating | Monies received from Federal government agencies (including reimbursements) for operating/non-capital purposes. |
| 4200 | 4210 | 4212 | Entitlements | Entitlement monies received from Federal agencies. All use requires prior GAO approval. |
| 4200 | 4210 | 4213 | Federal Grants – Capital | Monies received from Federal government agencies (including reimbursements) to purchase, construct, or renovate capital assets. |
| 4200 | 4210 | 4215 | Federal Stimulus Revenue Received | ARRA monies received directly from the Federal Government. |
| 4200 | 4210 | 4219 | Other Federal Financial Assistance | Other Federal financial assistance not included above. All use requires prior GAO approval. |
| 4200 | 4210 | 4311 | Participating Federal Reimbursement – ADOT | |
| 4200 | 4210 | 4315 | Federal Grants – ADOT | |
| 4200 | 4230 | | State & Local Government | |
| 4200 | 4230 | 4231 | State & Local Government Grants – Operating | Grant monies received from other State and local governments (including reimbursements) for operating/non-capital purposes. |
| 4200 | 4230 | 4232 | State & Local Government Grants – Capital | Grant monies received from other State and local governments (including reimbursements) to purchase, construct, or renovate capital assets. |
| 4200 | 4230 | 4236 | State & Local Government - Other | Other monies received from other State and local governments. |
| 4300 | | | Sales & Charges for Services, Goods & Capital Assets | |
| 4300 | 4310 | | Charges for Services – External | |



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| Object | Source | | Title | Description |
|--------|--------|------|---|---|
| | Group | COBJ | | |
| 4300 | 4310 | 4312 | Examination Fees | Includes examination fees for all licensed occupations (i.e., contractors, cosmetologists, medical examiners, etc.), charges for inspection of financial institution's accounts and records, and research fees. |
| 4300 | 4310 | 4313 | Investment Management Fees | Fees charged for investment management services. |
| 4300 | 4310 | 4314 | Filing Fees | Fees charged for filing official documents. |
| 4300 | 4310 | 4316 | Inspection Fees | Fees for examinations and inspections, including citrus, livestock, brand recording, cotton abatement, etc. Does not include examination fees for licensed occupations. |
| 4300 | 4310 | 4319 | Title Certificate Fees | Fees for the issuance of certificates of title. |
| 4300 | 4310 | 4320 | Admission & Entry Fees | Fees charged for admission/entry; includes cultural and recreational attractions. |
| 4300 | 4310 | 4321 | Parking | Charges for parking at various State activities and events. |
| 4300 | 4310 | 4322 | Commissions | Fees charged for advance ticket sales. |
| 4300 | 4310 | 4323 | Concessions | Fees charged for various concessions operated on State land or facilities. |
| 4300 | 4310 | 4324 | Midway | Fees for using State land or facilities as a midway. |
| 4300 | 4310 | 4325 | Carnival | Fees for usage of State land or facilities for carnivals. |
| 4300 | 4310 | 4326 | Commercial Space | Fees for usage of State land or facilities for regular commercial activities. |
| 4300 | 4310 | 4330 | Education Registration & Tuition – Resident | Educational registration and tuition fees collected from Arizona residents. |
| 4300 | 4310 | 4331 | Education Registration & Tuition – Non-Resident | Educational registration and tuition fees collected from non-Arizona residents. |
| 4300 | 4310 | 4332 | Other Education Fees | Other educational fees collected, including class fees, summer session fees, teaching fees and other miscellaneous student fees and educational charges. |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4300 | 4310 | 4333 | Institutional Care | Fees collected from government and/or individuals for health and welfare services, including housing, food, custodial, health care revenues, reductions from revenues, charges for services, etc. |
| 4300 | 4310 | 4334 | Private Road Construction | Fees collected for the construction of private roads. |
| 4300 | 4310 | 4335 | Lottery Revenue | Instant and on-line game ticket sales. |
| 4300 | 4310 | 4339 | Other Fees & Charges for Services | All other fees and charges for services not included in any of the above descriptions. |
| 4300 | 4340 | | Inter-Agency Revenue | |
| 4300 | 4340 | 4341 | Telecommunications | Primarily used by ADOA to record receipts for telecommunication services provided to State agencies. Should be used on a transfer document exclusively with COBJ 7171. |
| 4300 | 4340 | 4342 | Data Processing | Primarily used by ADOA to record receipts for data processing services provided to State agencies. Should be used on a transfer document with COBJs 7151, 7152, or 7153. |
| 4300 | 4340 | 4343 | Building Rent - Capital Outlay Stabilization Fund | Primarily used by ADOA to record Capital Outlay Stabilization Fund (COSF) building rent. Should be used for COSF rent payments; should be used with a transfer document exclusively with COBJ 7211. |
| 4300 | 4340 | 4344 | Building Rent – Certificate of Participation | Primarily used by ADOA to record Certificate of Participation (COP) building rent receipts from State agencies. Should be used on a transfer document exclusively with COBJ 7216. |
| 4300 | 4340 | 4345 | Risk Management | Primarily used by ADOA to record risk management receipts from State agencies. Should be used on a transfer document exclusively with COBJ 7111. |
| 4300 | 4340 | 4346 | Fleet Management (Motor Pool) | Primarily used by ADOA to record receipts for fleet management (motor pool) services provided to State agencies. Should be used on a transfer document exclusively with COBJ 6521. |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4300 | 4340 | 4347 | Legal | Primarily used by the Attorney General to record receipts for legal services provided to State agencies. Should be used to on a transfer document exclusively with COBJ 6221. |
| 4300 | 4340 | 4348 | Financial | Used to record receipts for financial services provided to State agencies. Should be used on a transfer document exclusively with COBJ 7241. |
| 4300 | 4340 | 4349 | Personnel Pro-Rata Charges | To record receipts for personnel charges to State agencies. Should be used on a transfer document exclusively with COBJ 6183. |
| 4300 | 4340 | 4350 | Information Technology Pro-Rata Charges | Primarily used to record receipts for information technology planning charges to State agencies. Should be used on a transfer document exclusively with COBJ 6185. |
| 4300 | 4340 | 4351 | Employee Insurance Contributions | To record receipt of the employee portion of insurance contributions. <i>ADOA use only.</i> |
| 4300 | 4340 | 4352 | Employer Insurance Contributions | To record receipt of the employer portion of insurance contributions. <i>ADOA use only.</i> |
| 4300 | 4340 | 4355 | Retiree Accumulated Sick Leave Pro Rata | To record receipts for future retiree accumulated sick leave payments. Should be used on a transfer document exclusively with COBJ 6189. |
| 4300 | 4340 | 4356 | Attorney General Pro Rata | To record receipts for legal counsel services for State agencies. Should be used on a transfer document exclusively with COBJ 6186. |
| 4300 | 4340 | 4357 | ARRA Central Service Revenues | To record the 0.5% ARRA statewide administrative revenues. |
| 4300 | 4340 | 4358 | Building Rent – Privatized Lease to Own | Primarily used by ADOA to record Privatized Lease To Own (PLTO) receipts. Should be used exclusively for PLTO payments; should be used with a transfer document exclusively with COBJ 7212. |
| 4300 | 4340 | 4369 | Other Inter-Agency Revenue | Inter-agency revenues not included in any of the above. <i>All use requires prior GAO approval.</i> |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4300 | 4370 | | Charges for Goods | |
| 4300 | 4370 | 4371 | Subscriptions | Payments received for subscriptions (includes Arizona Highways). |
| 4300 | 4370 | 4372 | Publications & Reproductions | Payments received for publications and reproductions (includes charges for public information requests). |
| 4300 | 4370 | 4373 | Surplus Property | Proceeds from sale of State surplus or obsolete property by any State agency. Primarily used by ADOA. |
| 4300 | 4370 | 4379 | Other Charges for Goods | Receipts from charges for goods not included in above. <i>All use requires prior GAO approval.</i> |
| 4300 | 4380 | | Sales of Assets | |
| 4300 | 4380 | 4381 | Sale of Capital Assets | Proceeds from sale of capital buildings, improvements, land, vehicles and equipment. |
| 4300 | 4380 | 4382 | Unclaimed Property Sales | Proceeds from sale of unclaimed property. <i>For Department of Revenue use only.</i> |
| 4300 | 4380 | 4383 | Gain on Sales of Capital Assets | Gain on sales of capital buildings, improvements, land, vehicles and equipment. |
| 4300 | 4380 | 4384 | Gain on Sales of Investments | Capital gains on securities, trusts, contracts, stocks, etc. |
| 4400 | | | Licenses, Permits & Fees | |
| 4400 | 4410 | | Licenses | |
| 4400 | 4410 | 4411 | Motor Vehicle Licenses & Registration | Fees collected for license and registration of motor vehicles. Primarily used by ADOT. |
| 4400 | 4410 | 4412 | Motor Vehicle Driver's Licenses | Fees collected for issuance of drivers' and chauffeurs' licenses. Primarily used by ADOT. |
| 4400 | 4410 | 4413 | Motor Carrier Tax Licenses | Fees collected for licenses issued associated with Motor Carrier Tax. Primarily used by ADOT. |
| 4400 | 4410 | 4415 | Occupational & Professional Licenses | Fees collected for issuance of original or renewed occupational and professional licenses. |
| 4400 | 4410 | 4416 | Recreational Licenses | Fees collected for issuance of recreational licenses. |
| 4400 | 4410 | 4417 | Regulatory Licenses | Fees collected for issuance of regulatory licenses. |
| 4400 | 4410 | 4419 | Other Licenses | Fees collected for issuance of licenses not included above. |
| 4400 | 4430 | | Permits | |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4400 | 4430 | 4431 | Motor Vehicle Permits | Fees collected for all motor vehicle permits, including trucks that are oversized and/or overweight. |
| 4400 | 4430 | 4432 | Camping Permits | Fee collected for camping on State land. |
| 4400 | 4430 | 4439 | Other Permits | Fee collected for permits not defined elsewhere, including pesticide control, aquifer protection, equine & livestock hauling, etc. |
| 4400 | 4440 | | Fees | |
| 4400 | 4440 | 4449 | Other Fees | Other fees collected. Includes application processing fees if not included with licenses, etc. <i>All other use requires prior GAO approval.</i> |
| 4500 | | | Fines, Forfeitures & Penalties | |
| 4500 | 4510 | | Fines, Forfeitures & Penalties | |
| 4500 | 4510 | 4511 | Court Assessments | Court imposed monies received as an assessment for violations. |
| 4500 | 4510 | 4512 | Restitution | Court imposed reimbursement for loss or damage. |
| 4500 | 4510 | 4519 | Other Fines, Forfeitures & Penalties | Other fines, forfeitures and penalties (court imposed or not) such as litigation costs, confiscated property, parole fees, late registration fees, etc. |
| 4600 | | | Other Revenue | |
| 4600 | 4610 | | Private Donations & Grants | |
| 4600 | 4610 | 4611 | Unrestricted Donations | Contributions and donations from non-governmental private or public sources not restricted for a specific purpose. |
| 4600 | 4610 | 4612 | Restricted Donations | Contributions and donations from non-governmental private or public sources that are for a specific purpose. |
| 4600 | 4610 | 4616 | Private Grants | Grants from individuals and non-governmental organizations. |
| 4600 | 4630 | | Miscellaneous Revenue | |
| 4600 | 4630 | 4631 | Treasurer's Interest Income | Monies earned from the investment of available funds on deposit with the Treasurer. |
| 4600 | 4630 | 4632 | Rental Income | Monies earned from rentals including land, buildings, equipment, etc. |
| 4600 | 4630 | 4633 | Intrastate Utility Revenue Assessment | Annual assessment on public service corporation gross operating revenues derived from intrastate operations. |



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| Object | Source | | Title | Description |
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| | Group | COBJ | | |
| 4600 | 4630 | 4634 | Other Investment Income | Other earnings on investments. <i>All use requires prior GAO approval.</i> |
| 4600 | 4630 | 4635 | Loan and Other Interest Income | Monies earned on loans or interest from sources other than the Treasurer's Office. |
| 4600 | 4630 | 4636 | Commissions | Commissions paid to the State. |
| 4600 | 4630 | 4641 | NSF Checks | For State Treasurer use only. |
| 4600 | 4630 | 4642 | Unfavorable Deposit Errors | For State Treasurer use only. |
| 4600 | 4630 | 4643 | Favorable Deposit Errors | For State Treasurer use only. |
| 4600 | 4630 | 4644 | Forged Warrants | For State Treasurer use only. |
| 4600 | 4630 | 4645 | Payment Card Transaction Fees Paid | To record transaction fees, such as discounts, paid with respect to the acceptance of payment cards. |
| 4600 | 4630 | 4646 | Unallocated Revenue-Payment Card Fee Adjustments | Reserved for future use. <i>Do not use without the specific approval of the GAO.</i> |
| 4600 | 4630 | 4647 | Credit Card Processing Fees Paid | To record processing fees paid with respect to the acceptance of credit cards. |
| 4600 | 4630 | 4649 | Credit Card Convenience Fee Revenue | To record convenience fees collected with respect to the acceptance of credit cards. |
| 4600 | 4630 | 4699 | Miscellaneous Receipts | Includes miscellaneous contributions, revenues and receipts not previously listed. |
| 4800 | | | Non-Revenue Cash Receipts | |
| 4800 | 4810 | | Non-Revenue Cash Receipts | |
| 4800 | 4810 | 4811 | Bond Proceeds | Use of this COBJ must be specifically approved in advance by the GAO. |
| 4800 | 4810 | 4812 | Certificate of Participation (COP) Proceeds | Use of this COBJ must be specifically approved in advance by the GAO. |
| 4800 | 4810 | 4813 | Grant Anticipation Note Proceeds | Use of this COBJ must be specifically approved in advance by the GAO. |
| 4800 | 4810 | 4814 | Treasurer Warrant Note (TWN) Proceeds | Use of this COBJ is restricted to the GAO and the OST. |
| 4800 | 4810 | 4815 | Treasurer Warrant Note (TWN) Proceeds – Issuance of Additional TWNs | Use of this COBJ is restricted to the GAO and the OST. |
| 4800 | 4810 | 4821 | Prior Year Reimbursements (Refunds) | To record reimbursements, refunds, grant/ project revenue, etc., for prior years. |
| 4800 | 4810 | 4823 | Current Year Reimbursements (Refunds) | To record reimbursements, refunds, grant/ project revenue, etc., for the current year. |



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| Object | Source | | Title | Description |
|--------|--------|------|--|--|
| | Group | COBJ | | |
| 4800 | 4810 | 4824 | Credit Card Incentive Revenue – Prior Year | To record revenue associated with incentives paid for the use of the Purchasing Card or the Travel Card in a prior fiscal year. |
| 4800 | 4810 | 4825 | Credit Card Incentive Revenue – Current Year | To record revenue associated with incentives paid for the use of the Purchasing Card or the Travel Card in the current fiscal year. |
| 4900 | | | Transfers-In | |
| 4900 | 4900 | | Transfers-In | |
| 4900 | 4900 | 4901 | Operating Transfers In | To record all operating transfers in from other State agencies or funds. Must be used on a transfer document exclusively with COBJ 9101. |
| 4900 | 4900 | 4902 | Indirect Cost Transfers In | Primarily used in the Indirect Cost Recovery Fund to record all indirect cost transfers in from other funds. Must be used on a transfer document exclusively with COBJ 9102. |
| 4900 | 4900 | 4903 | Treasurer Warrant Notes (TWNs) – Transfers In. | To record the receipt of Treasurer Warrant Notes. For use by GAO and OST only. |
| 4900 | 4900 | 4904 | Transfers In From Treasurer Warrant Note (TWN) Proceeds Fund | For use by GAO and OST only. |
| 4900 | 4900 | 4911 | Federal Transfers In | To record transfers in of Federal monies. Must be used exclusively with COBJ 9111. <i>All use requires prior GAO approval.</i> |
| 4900 | 4900 | 4915 | Federal Stimulus Monies – Transfers In | To record, as a subrecipient, transfers in of ARRA monies. This COBJ must be used exclusively with COBJ 9115. |