



State of Arizona Accounting Manual

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Revenue Source Accounts

Introduction

Revenue Sources are used to record cash and non-cash receipt transactions entered into AFIS. The following list of Revenue Sources includes all Revenue Sources valid for use on or after the date issued until superseded. This list is updated as needed to reflect changes.

Revenue Sources are generally organized by the following Source Groups:

- 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

Revenue Sources that are shaded are subject to restrictions and generally should not be used by agencies other than those mentioned in the description or have otherwise received the permission of the State Comptroller. Special requirements and other information in the Description follow the pipe symbol (|).

Requests for the addition of a Revenue Source should be directed to the GAO for consideration.

Source Group	Revenue Source	Title	Description
		TAXES	
4110		Sales Taxes	
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>

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Source Group	Revenue Source	Title	Description
4110	4119	Other Sales Taxes	Other sales taxes, including education excise, special education excise, and use tax.
4150		Income Taxes	
4150	4151	Individual Income Tax	A tax on the annual taxable income of individuals. <i>For Department of Revenue use only.</i>
4150	4152	Corporation Income Tax	A tax on the annual taxable income of corporations. <i>For Department of Revenue use only.</i>
4150	4153	Income Tax Withholdings	State Income Tax Withholdings remitted by employers. <i>For Department of Revenue use only.</i>
4160		Motor Vehicle & Fuel Taxes	
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.
4160	4162	Motor Carrier Tax	A tax on gross receipts generated within the State by common and contracted motor carriers.
4160	4165	Motor Vehicle Fuel Tax	A tax imposed on each gallon of motor vehicle fuel.
4160	4166	Underground Storage Tank Contents Tax	A tax imposed upon the contents of underground storage tanks.
4160	4167	Watercraft Fuel Tax	A tax imposed on each gallon of motor vehicle fuel used in watercraft.
4170		Property Taxes	
4170	4171	Real Property Tax – Current Year	A tax imposed on the assessed value of real property. Taxes collected for current year.
4170	4172	Real Property Tax – Prior Years	A tax imposed on the assessed value of real property. Taxes collected for prior years.
4170	4173	In-Lieu Taxes – Boulder Canyon	Payments in lieu of property taxes for Boulder Canyon.
4170	4174	In-Lieu Taxes – Salt River Project	Payments in lieu of property taxes for Salt River Project.
4170	4175	In-Lieu Taxes – Property Minimum School Tax	Payments in lieu of property minimum school taxes.

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Source Group	Revenue Source	Title	Description
4170	4176	In-Lieu Taxes – Other	Payments in lieu of property taxes – other.
4170	4178	Property Minimum School Tax	An additional tax levied on property in school districts not eligible for equalization assistance.
4170	4179	County Education District	A tax levied by counties on property not located in school districts.
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.
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>
4170	4183	Aircraft Taxes	An annual tax assessed based on an aircraft's fair market value. Includes taxes on both active and stored aircraft.
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>
4170	4189	Other Property Tax	Other property taxes levied, including highway rentals, proceeds from sale of property for delinquent taxes, etc.
4190		Other Taxes	
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>
4190	4192	Insurance Premium Tax	A tax on net insurance premiums. <i>For Department of Insurance and Industrial Commission use only.</i>
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 Gaming.</i>
4190	4198	Medicaid Provider Assessment	An assessment imposed on health care items and/or services that is used to provide the non-federal share of Medicaid service payments. <i>Used by AHCCCS and Department of Revenue.</i>
4190	4199	Other Miscellaneous Taxes	All other taxes not included above, including compensation insurance, bingo, etc.

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		INTERGOVERNMENTAL REVENUE	
4210		Federal	
4210	4211	Federal Grants – Operating	Monies received from Federal government agencies (including reimbursements) for operating/non-capital purposes.
4210	4212	Entitlements	Entitlement monies received from Federal agencies. <i>All use requires prior GAO approval.</i>
4210	4213	Federal Grants – Capital	Monies received from Federal government agencies (including reimbursements) to purchase, construct, or renovate capital assets.
4210	4215	Federal ARPA COVID Stimulus	Monies received from Federal government agencies (including reimbursements) for Federal ARPA COVID Stimulus.
4210	4219	Other Federal Financial Assistance	Other Federal financial assistance not included above. <i>All use requires prior GAO approval.</i>
4230		State, Local, & Tribal Government	
4230	4231	State, Local, & Tribal Government Grants – Operating	Grant monies received from another state (non-Arizona), local (of any state), and tribal governments (including reimbursements) for operating/non-capital purposes.
4230	4232	State, Local, & Tribal Government Grants – Capital	Grant monies received from another state (non-Arizona), local (of any state), and tribal governments (including reimbursements) to purchase, construct, or renovate capital assets.
4230	4236	State, Local, & Tribal Government - Other	Other monies received from another state (non-Arizona), local (of any state), and tribal governments.
		SALES & CHARGES FOR SERVICES, GOODS & CAPITAL ASSETS	
4310		Charges for Services – External	
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.

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Source Group	Revenue Source	Title	Description
4310	4313	Investment Management Fees	Fees charged for investment management services.
4310	4314	Filing Fees	Fees charged for filing official documents.
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.
4310	4319	Title Certificate Fees	Fees for the issuance of certificates of title.
4310	4320	Admission & Entry Fees	Fees charged for admission/entry; includes cultural and recreational attractions.
4310	4321	Parking	Charges for parking at various State activities and events.
4310	4322	Commissions	Fees charged for advance ticket sales.
4310	4323	Concessions	Fees charged for various concessions operated on State land or facilities.
4310	4325	Carnival and Midway Revenues	Fees for usage of State land or facilities for carnivals or midways.
4310	4326	Commercial Space	Fees for usage of State land or facilities for regular commercial activities.
4310	4330	Education Registration & Tuition – Resident	Educational registration and tuition fees collected from Arizona residents.
4310	4331	Education Registration & Tuition – Non-Resident	Educational registration and tuition fees collected from non-Arizona residents.
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.
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.
4310	4335	Lottery Revenue	Instant and on-line game ticket sales. <i>For Use by Arizona State Lottery.</i>
4310	4339	Other Fees & Charges for Services	All other fees and charges for services not included in any of the above descriptions.

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Source Group	Revenue Source	Title	Description
4340		Inter-Agency Revenue	
4340	4342	Data Processing	Primarily used by ADOA to record receipts for data processing services provided to State agencies. <i>Should be used on a transfer document with Expenditure Objects 7151.</i>
4340	4343	Building Rent - Capital Outlay Stabilization Fund	Primarily used by ADOA to record Capital Outlay Stabilization Fund (COSF) building rent. <i>Should be used for COSF rent payments; should be used with a transfer document exclusively with Expenditure Object 7211.</i>
4340	4344	Building Rent – Certificate of Participation	Used by ADOA to record Certificate of Participation (COP) building rent receipts from State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 7216.</i>
4340	4345	Risk Management	Primarily used by ADOA to record risk management receipts from State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 7111.</i>
4340	4346	Fleet Management (Motor Pool)	Primarily used by ADOA and/or ADOT to record receipts for fleet management (motor pool) services provided to State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 6521.</i>
4340	4347	Legal	Primarily used by the Attorney General to record receipts for legal services provided to State agencies. <i>Should be used to on a transfer document exclusively with Expenditure Object 6221.</i>
4340	4348	Financial	Used to record receipts for financial services provided to State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 7241.</i>
4340	4349	Personnel Pro-Rata Charges	To record receipts for personnel charges to State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 6183.</i>
4340	4350	Information Technology Pro- Rata Charges	Primarily used to record receipts for information technology planning charges to State agencies. <i>Should be used on a transfer document exclusively with Expenditure Object 6185.</i>
4340	4351	Employee Insurance Contributions	To record receipt of the employee portion of insurance contributions. <i>ADOA use only.</i>

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Source Group	Revenue Source	Title	Description
4340	4352	Employer Insurance Contributions	To record receipt of the employer portion of insurance contributions. <i>ADOA use only.</i>
4340	4355	Retiree Accumulated Sick Leave Pro Rata	To record receipts for future retiree accumulated sick leave payments. <i>Should be used on a transfer document exclusively with Expenditure Object 6189.</i>
4340	4356	Attorney General Legal Charges to State Agencies	To record receipts for legal counsel services for State agencies. <i>Should be used only by the Office of the Attorney General. Should be used on a transfer document exclusively with Expenditure Object 6186.</i>
4340	4358	Building Rent – Privatized Lease to Own	Primarily used by ADOA to record Privatized Lease To Own (PLTO) receipts. <i>Should be used exclusively for PLTO payments; should be used with a transfer document exclusively with Expenditure Object 7212.</i>
4340	4359	Collections Related to AFIS	To be used exclusively for charges imposed related to AFIS. <i>Should be used exclusively with Expenditure Object 7161. Payments should be made by transfer.</i>
4340	4369	Other Inter-Agency Revenue	Inter-agency revenues not included in any of the above. <i>All use requires prior GAO approval.</i>
4370		Charges for Goods	
4370	4371	Subscriptions	Payments received for subscriptions (includes Arizona Highways).
4370	4372	Publications & Reproductions	Payments received for publications and reproductions (includes charges for public information requests).
4370	4373	Surplus Property	Proceeds from sale of State surplus or obsolete property by any State agency. Primarily used by ADOA.
4370	4379	Other Charges for Goods	Receipts from charges for goods not included in above. <i>All use requires prior GAO approval.</i>
4380		Sales of Assets	
4380	4381	Sale of Capital Assets	Proceeds from sale of capital buildings, improvements, land, vehicles and equipment.
4380	4382	Unclaimed Property Sales	Proceeds from sale of unclaimed property. <i>For Department of Revenue use only.</i>

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Source Group	Revenue Source	Title	Description
4380	4383	Gain on Sales of Capital Assets	Gain on sales of capital buildings, improvements, land, vehicles and equipment.
4380	4384	Gain on Sales of Investments	Capital gains on securities, trusts, contracts, stocks, etc.
		LICENSES, PERMITS & FEES	
4410		Licenses	
4410	4411	Motor Vehicle Licenses & Registration	Fees collected for license and registration of motor vehicles. <i>Primarily used by ADOT.</i>
4410	4412	Motor Vehicle Driver's Licenses	Fees collected for issuance of drivers' and chauffeurs' licenses. <i>Primarily used by ADOT.</i>
4410	4413	Motor Carrier Tax Licenses	Fees collected for licenses issued associated with Motor Carrier Tax. <i>Primarily used by ADOT.</i>
4410	4415	Occupational & Professional Licenses	Fees collected for issuance of original or renewed occupational and professional licenses.
4410	4416	Recreational Licenses	Fees collected for issuance of recreational licenses.
4410	4417	Regulatory Licenses	Fees collected for issuance of regulatory licenses.
4410	4419	Other Licenses	Fees collected for issuance of licenses not included above.
4430		Permits	
4430	4431	Motor Vehicle Permits	Fees collected for all motor vehicle permits, including trucks that are oversized and/or overweight.
4430	4432	Camping Permits	Fee collected for camping on State land.
4430	4439	Other Permits	Fee collected for permits not defined elsewhere, including pesticide control, aquifer protection, equine & livestock hauling, etc.
4440		Fees	
4440	4441	Event Wagering Privilege Fees	Fee collected for the privilege of operating event wagering. <i>Primarily used by Dept. of Gaming</i>
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>

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Source Group	Revenue Source	Title	Description
		FINES, FORFEITURES & PENALTIES	
4510		Fines, Forfeitures & Penalties	
4510	4511	Court Assessments	Court imposed monies received as an assessment for violations.
4510	4512	Restitution	Court imposed reimbursement for loss or damage.
4510	4519	Other Fines, Forfeitures, Penalties and Liquidated Damages	Other fines, forfeitures and penalties (court imposed or not) such as litigation costs, confiscated property, parole fees, late registration fees, liquidated damages, etc.
		Other Revenue	
4610		Private Donations & Grants	
4610	4611	Unrestricted Donations	Contributions and donations from non-governmental private or public sources not restricted for a specific purpose.
4610	4612	Restricted Donations	Contributions and donations from non-governmental private or public sources that are for a specific purpose.
4610	4616	Private Grants	Grants from individuals and non-governmental organizations.
4630		Miscellaneous Revenue	
4630	4631	Treasurer's Interest Income	Monies earned from the investment of available funds on deposit with the Treasurer.
4630	4632	Rental Income	Monies earned from rentals including land, buildings, equipment, etc.
4630	4633	Intrastate Utility Revenue Assessment	Annual assessment on public service corporation gross operating revenues derived from intrastate operations.
4630	4634	Other Investment Income	Other earnings on investments. <i>All use requires prior GAO approval.</i>
4630	4635	Loan and Other Interest Income	Monies earned on loans or interest from sources other than the Treasurer's Office.
4630	4636	Commissions	Commissions paid to the State.

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Source Group	Revenue Source	Title	Description
4630	4641	NSF Checks	For State Treasurer use only.
4630	4642	Unfavorable Deposit Errors	For use by the State Treasurer; all other uses require the approval of GAO.
4630	4643	Favorable Deposit Errors	For use by the State Treasurer; all other uses require the approval of GAO.
4630	4644	Forged Warrants	For State Treasurer use only.
4630	4645	Payment Card Transaction Fees Paid	To record transaction fees, such as discounts, paid with respect to the acceptance of payment cards.
4630	4646	Unallocated Revenue-Payment Card Fee Adjustments	Reserved for future use. <i>Do not use without the specific approval of the GAO.</i>
4630	4647	Credit Card Fees Paid	To record fees paid by the State with respect to the acceptance of credit cards.
4630	4649	Credit Card Fee Revenue	To record fees collected by the State with respect to the acceptance of credit cards.
4630	4650	Uncollectible Revenue Adjustment	This is a contra-account to any revenues for bad debts arising from the failure to collect amounts owing to the State for goods or services provided by the State or fines, penalties or taxes imposed by the State.
4630	4651	Allowance for Ticket Returns	A contra account to record return from vendors of unsold lottery tickets. <i>For Lottery use only.</i>
4630	4699	Miscellaneous Receipts	Includes miscellaneous contributions, revenues and receipts not previously listed.
		NON-REVENUE CASH RECEIPTS	
4810		Non-Revenue Cash Receipts	
4810	4811	Bond Proceeds	Use of this Revenue Source must be specifically approved in advance by the GAO.
4810	4812	Certificate of Participation (COP) Proceeds	Use of this Revenue Source must be specifically approved in advance by the GAO.
4810	4813	Grant Anticipation Note Proceeds	Use of this Revenue Source must be specifically approved in advance by the GAO.

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Source Group	Revenue Source	Title	Description
4810	4821	Prior Year Reimbursements (Refunds)	To record reimbursements, refunds, grant/ project revenue, etc., for prior years.
4810	4823	Current Year Reimbursements (Refunds)	To record reimbursements, refunds, grant/ project revenue, etc., for the current year.
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.
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.
	4829	Prior Year Revenue Adjustments	
	4830	Other Financing Sources--Offset to Capital Lease Recording	Default source of revenue for the recording of a capital lease as the lessee through the Initial Debt Accounting Chain Job. The Initial Accounting Chain Job is run when a LEASES or LEASEM document is processed and the record Initial Accounting checkbox is marked on the Debt Instrument section (recommended method for recording debt entries to balance sheet).
4810	4831	GASB 87 Lease Proceeds/Other Financing Sources	Lease proceeds qualified as GASB 87 Lease.
	4871	Residual Equity Transfer	This account is used to move cash from one fund to another. Both funds must be in the same fund group. <i>Use of this account requires the approval of the GAO.</i>
	4872	Credit Card Revenue Clearing	This revenue code should only be used for DADJ and IET documents. The revenue account should be cleared out by the end of the year.
		TRANSFERS-IN	
4900		Transfers-In	
4900	4901	Operating Transfers In	To record all operating transfers in from other State agencies or funds. <i>Must be used on a transfer document exclusively with Expenditure Object 9101.</i>
4900	4902	Indirect Cost Transfers In	Primarily used in the Indirect Cost Recovery Fund to record all indirect cost transfers in from other funds. <i>Must be used on a transfer document exclusively with Expenditure Object 9102.</i>

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Source Group	Revenue Source	Title	Description
4900	4911	Federal Transfers In	To record transfers in of Federal monies. <i>Must be used exclusively with Expenditure Object 9111. All use requires prior GAO approval.</i>
4900	4915	Federal ARPA COVID Stimulus Transfers In	To record transfers in of Federal ARPA COVID stimulus monies from State agencies (including reimbursements). <i>Must be used exclusively with Expenditure Object 9115. All use requires prior GAO approval.</i>