

# Annual Financial Report Receipt Code and Classifications

Guidance for Analysis of General Revenue Sources per the American Rescue Plan and US Treasury Guidance  
 State Board of Accounts, July 7, 2021

## Receipt

Code	High Level Classification	Detail Classification	
R101	Taxes and Intergovernmental	General Property Taxes	Y
R102	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Certified Shares	Y
R103	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT)	Y
R104	Taxes and Intergovernmental	County Option Income Tax (COIT)	Y
R105	Taxes and Intergovernmental	Local Income Tax (LIT) for Levy Freeze	Y
R106	Taxes and Intergovernmental	Food and Beverage Tax	Y
R107	Taxes and Intergovernmental	Innkeepers Tax	Y
R108	Taxes and Intergovernmental	Other Taxes	A
R109	Taxes and Intergovernmental	ABC Excise Tax Distribution	Y
R110	Taxes and Intergovernmental	Casino/Riverboat Distribution	Y
R111	Taxes and Intergovernmental	Cigarette Tax Distribution	Y
R112	Taxes and Intergovernmental	Financial Institution Tax distribution	Y
R113	Taxes and Intergovernmental	Local Road and Street Distribution	Y
R114	Taxes and Intergovernmental	Vehicle/Aircraft Excise Tax Distribution	Y
R115	Taxes and Intergovernmental	Major Moves Distribution	Y
R116	Taxes and Intergovernmental	Motor Vehicle Highway Distribution	Y
R119	Taxes and Intergovernmental	State, Federal, and Local Payments in Lieu of Taxes	Y
R121	Taxes and Intergovernmental	County Funds for Soil/Water Operations	Y
R122	Taxes and Intergovernmental	State Funds for Soil/Water Operations	Y
R123	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	Y
R124	Taxes and Intergovernmental	Local Option Income Tax (LOIT) for Public Safety	Y
R125	Taxes and Intergovernmental	County Adjusted Gross Income Tax (CAGIT) Additional Distributions	Y
R126	Taxes and Intergovernmental	County Option Income Tax (COIT) Additional Distributions	Y
R127	Taxes and Intergovernmental	County Economic Development Income Tax (CEDIT) Additional Distributions	Y
R128	Taxes and Intergovernmental	Inheritance Tax	Y
R129	Taxes and Intergovernmental	Federal and State Grants and Distributions - Highways and Streets	A
R130	Taxes and Intergovernmental	Federal and State Grants and Distributions - Culture and Recreation	A
R131	Taxes and Intergovernmental	Federal and State Grants and Distributions - Economic Development	A
R132	Taxes and Intergovernmental	Federal and State Grants and Distributions - Health and Welfare	A
R133	Taxes and Intergovernmental	Federal and State Grants and Distributions - Public Safety	A
R134	Taxes and Intergovernmental	Federal and State Grants and Distributions - Other	A
R135	Taxes and Intergovernmental	Commercial Vehicle Excise Tax Distribution (CVET)	Y
R136	Taxes and Intergovernmental	ABC Gallonage Tax Distribution	Y
R137	Taxes and Intergovernmental	Wheel Tax/Surtax Distribution	Y
R138	Taxes and Intergovernmental	Local Income Tax (LIT) Certified Shares	Y
R139	Taxes and Intergovernmental	Local Income Tax (LIT) for Public Safety	Y
R140	Taxes and Intergovernmental	Local Income Tax (LIT) for Economic Development	Y
R141	Taxes and Intergovernmental	Local Income Tax (LIT) for Special Purposes	Y

Exclude all Federal grants and Distributions

R142	Taxes and Intergovernmental	Local Income Tax (LIT) Supplemental Distribution	Y	
R201	Licenses and Permits	Electrical and Plumbing Licenses and Permits	Y	
R202	Licenses and Permits	Food and Amusement Licenses and Permits	Y	
R203	Licenses and Permits	Planning, Zoning, and Building Permits and Fees	Y	
R204	Licenses and Permits	Watercraft Licenses and Permits	Y	
R205	Licenses and Permits	Gun Permits	Y	
R206	Licenses and Permits	Sign Permits	Y	
R207	Licenses and Permits	Street and Curb Cuts Permits	Y	
R208	Licenses and Permits	Dog Licenses	Y	
R209	Licenses and Permits	Other Licenses and Permits	A	
R210	Licenses and Permits	Cable TV Licenses	Y	
R211	Licenses and Permits	County Health Department Licenses and Permits	Y	
R401	Charges for Services	County Auditor Services	Y	
R402	Charges for Services	County Recorder Services	Y	
R403	Charges for Services	County Sheriff Services	Y	
R404	Charges for Services	County Treasurer Services	Y	
R405	Charges for Services	Health Department Services	Y	
R406	Charges for Services	Street Maintenance and Other Transportation Fees	A	Exclude public mass transportation fees
R407	Charges for Services	911 Telephone Service	Y	
R408	Charges for Services	Emergency Medical Services Fees	Y	
R409	Charges for Services	Document and Copy Fees	Y	
R410	Charges for Services	Fire Protection Contracts and Service Fees	Y	
R411	Charges for Services	Park and Recreation Receipts	Y	
R412	Charges for Services	Parking Receipts	Y	
R413	Charges for Services	Rental of Property	Y	
R414	Charges for Services	Federal, State, and Local Reimbursement for Services	N	
R416	Charges for Services	Garbage/Trash/Recycling/Landfill Fees and Charges	Y	
R417	Charges for Services	Airport Receipts	Y	
R418	Charges for Services	Cemetery Receipts	Y	
R419	Charges for Services	Storm Water Fees	A	Exclude gas, water, electric utility fees and public mass
R420	Charges for Services	Sewage Fees	Y	
R421	Charges for Services	Metered or Measured Sales and Services	A	
R422	Charges for Services	Unmetered Sales and Services	A	
R423	Charges for Services	Other Charges for Services, Sales, and Fees	A	
R424	Charges for Services	County Surveyor Services	Y	
R425	Charges for Services	Police Protection Contracts and Service Fees	Y	
R502	Fines, Forfeitures, and Fees	Court Costs and Fees	Y	
R503	Fines, Forfeitures, and Fees	Other Fines and Forfeitures	A	
R505	Fines, Forfeitures, and Fees	Other Court and Clerk Receipts	A	
R506	Fines, Forfeitures, and Fees	Business Personal Property Exemption Local Service Fee	Y	Include sewage and solid waste penalties only. Other utilities are not considered part of general revenue sources.
R801	Utility Penalties	Utility Penalties	A	
R901	Other Receipts	Sale of Investments	N	
R902	Other Receipts	Earnings on Investments and Deposits	Y	
R903	Other Receipts	Proceeds from Tax Anticipation Warrants	N	

R904	Other Receipts	Proceeds from Borrowing other than Tax Anticipation Warrants	N
R905	Other Receipts	Sale of Capital Assets	Y
R906	Other Receipts	Refunds and Reimbursements	N
R907	Other Receipts	Benefit Plan Contributions	N
R908	Other Receipts	Donations, Gifts, and Bequests	Y
R909	Other Receipts	Payroll Fund and Clearing Account Receipts	N
R910	Other Receipts	Transfers In - Transferred from Another Fund	N
R911	Other Receipts	Interfund Loans - Borrowed from Another Fund	N
R912	Other Receipts	Interfund Loans - Repayment from Another Fund	N
R913	Other Receipts	Other Receipts	A
R914	Other Receipts	Grants and Distributions from Non-Governmental Entities	Y

N
Y
N
N
Y
N
N
N
N
A
Y

Exclude sale of investments, proceeds from tax anticipation warrants or other borrowing, refunds and reimbursements, payroll and clearing account transactions, transfers in from another fund, interfund loans, proceeds with agency or private trust

This Chart is provided by the State Board of Accounts as a guide for analyzing general revenue sources under the American Rescue Plan Act. Each unit of government must make its own determination as to which revenue sources should be included in the calculation of revenue reduction based its reading of the American Rescue Plan Act provisions.

Sources:

- American Rescue Plan Act
- US Treasury Interim Final Rule
- US Treasury Frequently Asked Questions (ARPA)

Y - if classified correctly, this category will be included in the revenue calculation per US Treasury Guidance

N - If classified correctly, this category will NOT be included in the revenue calculation per US Treasury Guidance

A - Anaylze transactions in this category to determine if transactions should be included or excluded per US Treasury Guidance.