

**DATE:** June 24, 2009

**TO:** Agency Addressed (No. 18, 2008-2009)

**FROM:** Kimberly D. McMurray, Director  
Division of Accounting and Auditing  
Department of Financial Services

**SUBJECT:** NEW STATE STANDARD REVENUE CATEGORY FOR AMERICAN  
RECOVERY AND REINVESTMENT ACT (ARRA)

To account for ARRA revenues originally receipted from the Federal Government, the following revenue category has been established in FLAIR:

000750 Federal ARRA Grants

All ARRA grant revenue must be recorded in FLAIR using this new revenue category for fiscal year ending June 30, 2009, and each fiscal year thereafter. Subsequent transfers of ARRA funds to another account code within the agency or to another agency should be coded with existing transfer categories. New categories will not be established for the transfer of ARRA funds to other funds/agencies within the state entity. However, if an agency uses a Transaction Code 94 in FLAIR to transfer ARRA funds, the new 000750 category code should be used in the receiving account code. Agencies that have already received ARRA grants in the 2008-2009 fiscal year must reclassify these receipts to this new category code no later than June 30, 2009.

Please e-mail the Accounts Control Section at [newaccountcode@myfloridacfo.com](mailto:newaccountcode@myfloridacfo.com) or contact Rita Smith at (850) 413-5769 if you have any questions or concerns.