

**DATE:** November 21, 2006

**TO:** Agency Addressed (No. 04, 2006-2007)

**FROM:** Douglas A. Darling, Director  
Division of Accounting & Auditing  
Department of Financial Services

**SUBJECT:** ADDITIONS AND DELETIONS TO THE STATE STANDARD REVENUE CATEGORIES

Additional State Standard Revenue Categories have been added to facilitate the calculation of General Revenue Service Charges. Agencies should use these categories effective immediately.

The following categories will be used to report Grant Revenues that are exempt from General Revenue Service Charges. These revenues must be specifically exempt from the General Revenue Service Charge calculation pursuant to Florida Statutes, Laws of Florida or letter of exemption from the Governor's Office pursuant to Section 215.24, Florida Statutes (F.S.).

**000810 CITY OR COUNTY GRANTS – NO SERVICE CHARGE**

Used to record grants received from either a city or county government that is specifically exempt from General Revenue Service Charge pursuant to Florida Statutes, Laws of Florida or letter of exemption from the Governor's Office pursuant to Section 215.24, F.S.

**001010 STATE GRANTS – NO SERVICE CHARGE**

Used to record grants received by a state government that is specifically exempt from General Revenue Service Charge pursuant to Florida Statutes, Laws of Florida or letter of exemption from the Governor's Office pursuant to Section 215.24, F.S.

**001110 OTHER GRANTS – NO SERVICE CHARGE**

Used to record grants received from a non-governmental entity that is specifically exempt from General Revenue Service Charge pursuant to Florida Statutes, Laws of Florida or letter of exemption from the Governor's Office pursuant to Section 215.24, F.S.

In addition, the following categories should be used to report transfer activities between state agencies where the receiving agency is currently subject to General Revenue Service Charges.

**001520 TRANSFERS – SUBJECT TO SERVICE CHARGE**

Used to record transfer receipts from other state agencies that are subject to General Revenue Service Charges.

**001620 DISTRIBUTIONS – SUBJECT TO SERVICE CHARGE**

Used to record “Distributions – Transfers Required by Law” receipts from other state agencies that are subject to General Revenue Service Charges.

The following category has been inactivated:

**004800 SALES OF DATA PROCESSING SERVICES**

Agencies should use either **004801 – SALES OF DATA PROCESSING SVCS TO STATE AGENCIES** or **004802 – SALE OF DATA PROCESSING SVCS OUTSIDE STATE GOVT.**

Please contact Michael Alexander at (850) 413-5454, Suncom 293-5454, or [michael.alexander@fldfs.com](mailto:michael.alexander@fldfs.com) if you have any questions.