

Evaluating Operating and Nonoperating Revenues and Other Inflows

Step 1

Has the GASB provided guidance?

Has the GASB said how the revenue or inflow should be reported?

- Appropriations from another government
- Pell grants
- Health insurance payments
- Interest revenue and lease revenue from leases
- PILOTs
- Research grants
- Grants to be used for student scholarships
- Taxes imposed by a business-type entity
- Passenger facility charges

*Pending

Report as instructed by the GASB

Go to Step 2



Step 2

Is it one of the four existing types of nonoperating?

Is the revenue or inflow one of the following?

- Contribution to permanent or term endowment
- Financing related
- From the disposal of capital assets or inventory
- Investment income

Go to Step 3

Go to Step 4

Step 3

Does the principal ongoing operations exception apply?

Is the revenue or inflow from a transaction that constitutes the fund's or government's principal ongoing operation?

Report as operating

Report as nonoperating

Step 4

Is it a subsidy?

Subsidy criterion 1: Are goods or services provided in return for the inflow?

Report as operating

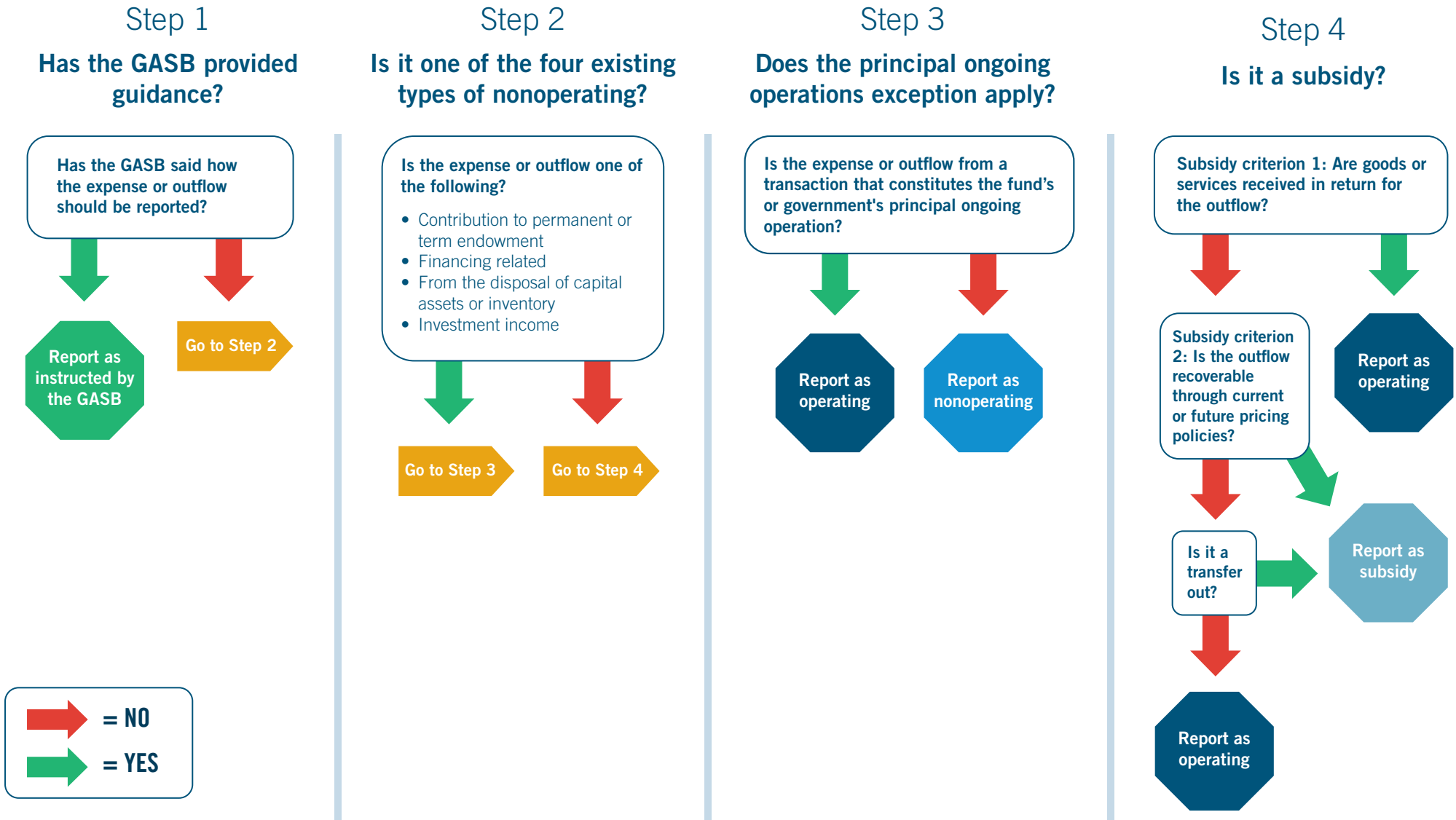
Subsidy criterion 2: Does the inflow directly or indirectly keep current or future fees lower than they otherwise would be?

Is it a transfer in?

Report as subsidy

Report as operating

Evaluating Operating and Nonoperating Expenses and Other Outflows



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