

7900 Other Resources/Non-Operating Revenues

Other resources include sale of bonds, sale of real and personal property, proceeds from capital leases, operating transfers in, etc.

R 7911 Issuance of Bonds

This code is used to record the face amount of bonds that are issued.

R 7912 Sale of Real and Personal Property

This code is used to classify amounts received from the sale of land, buildings, equipment, furniture, vehicles, etc., accounted for through Governmental Fund Types and Expendable Trust Funds.

R 7913 Proceeds from Capital Leases

This code is used to classify amounts (net of initial or down payments) on contracts for capital leases. This represents the remaining balance to be paid at the time the capital lease is entered into. Such amounts are classified as Other Resources, not as revenue.

R 7914 Loan Proceeds - Governmental Fund Types and Expendable Trust Funds Only (Non-Current)

This code is used to classify amounts of proceeds from long-term loans that will not be repaid during the current year. The entire amount of loan proceeds is recorded in this code at the time of receipt. Such receipts are classified as Other Resources, and not as revenue.

R 7915 Operating Transfers In

This code is used to classify operating transfers from other funds of the school district.

R 7916 Premium or Discount on Issuance of Bonds

This code is used to classify the premium or discount on the issuance of bonds.

R 7917 Prepaid Interest

This code is used to classify prepaid interest in connection with the issuance and/or defeasance of bonds.

R 7918 Special Items

This code is used to classify special items in accordance with GASB Statement No. 34. Included are transactions or events within the control of school district administration that are either unusual in nature or infrequent in occurrence, including sale of certain general governmental capital assets; sale or lease of mineral rights, including oil and gas; sale of infrastructure assets; or significant forgiveness of debt by a financial institution.

R 7919 Extraordinary Items

This code is used to classify extraordinary items in accordance with GASB Statement No. 34. Included are transactions or events that are both unusual in nature and infrequent in occurrence, including insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; insurance proceeds to cover costs related to an environmental disaster; or a large bequest to a small government by a private citizen.

R 7949 Other Resources

This code is used to record other resources not classified above.

R 7957 Contributed Capital

This code is used to record amounts in connection with transactions involving the “invested in capital assets, net of related debt” component of net assets, including transactions to record additional capital assets that are transferred to an enterprise fund.

R 7989 Other Non-Operating Revenues

This code is used to classify amounts received from other non-operating revenue sources.