

Uniform School Accounting System GAAP Subsystem

System Manager Manual

As Developed By: Ohio Department of Education, State Software
Development Team

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Preface

Document Structure

This manual is directed toward the System Manager using the USAS GAAP Subsystem. The document presents the major file descriptions and data element definitions in the USAS GAAP Subsystem that are intended for use by the System Manager.

Intended Audience

This manual is intended for System Managers.

Related Documents

[USAS GAAP Subsystem User Manual](#)

File Layouts and Data Element Definitions

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GAPACC - GAAP Account Code File

This file contains GAAP account codes which have been defined by the district. Any codes contained in this file are a subset of the State defined GAAP account codes. The district may break down a state defined code into more detail by using GAPACSCN. These codes will then be stored in this file.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPACC.IDX
Record Contains	80 characters
Record Name	Datatrieve: GAAP_ACCOUNT_CODE_REC COBOL: GAPACCT-RECORD
Primary Key Name	Datatrieve: GAAP_ACCOUNT_KEY COBOL: GAPACCT-K-KEY
Datatrieve Domain Name	GAAP_ACCOUNT_CODE

Datatrieve/COBOL Name	Picture	Definition
GAAP_ACCOUNTS GAPACCT-RECORD		
GAAP_ACCOUNT_KEY GAPACCT-KEY		
ACCOUNT_CODE GAPACCT-K-ACCT		
STATE_DEFINED_CODE GAPACCT-K-ACCT-1	X(5)	Five digit State defined GAAP account code.
USER_DEFINED_CODE GAPACCT-K-ACCT-2	X(2)	Used to further define an existing state defined GAAP account code. (Adds a sub-item to the code specified in the five digits.)
Filler	X(1)	
ACCOUNT_DESCRIPTION GAPACCT-DESCR	X(45)	Description for the GAAP account code. Used when creating the General Purpose Financial Statements.
Filler	X(1)	
The remaining fields in this file are automatically set by GAPACSCN. The settings defined in these fields are dependent on the values of the parent GAAP account code (five digit State defined code).		
HEADER_FLAG GAPACCT-HEADER	X(1)	Flag indicating if the GAAP Account Code is a header for subsidiary items. Always contains value of "N".
Filler	X(1)	

GAPACC - GAAP Account Code File

Datatrieve/COBOL Name	Picture	Definition
LEVEL_INDICATOR GAPACCT-LEVEL	X(1)	Contains a value from 2 - 9 and is one more than the State defined GAAP account that is being further defined.
RESTRICTION_INDICATOR GAPACCT-RESTRICTION	X(1)	Indicates whether there are any restrictions for the use of this account code. A value of T indicates trial balance only, should not appear on the General Purpose Financial Statements. A value of N indicates non-expendable trust fund only.
Filler	X(22)	

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GAPCJE - GAAP Cash Journal

This file contains cash based journal entries. Information in this file will be imported from USAS.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPCJE.IDX
Record Contains	159 characters
Record Name	Datatrieve: GAAP_CASH_JOURNAL_REC COBOL: GAPCJE-RECORD
Primary Key Name	Datatrieve: CASH_JOURNAL_ENTRY_KEY COBOL: GAPCJE-KEY
Datatrieve Domain Name	GAAP_CASH_JOURNAL

Datatrieve/COBOL Name	Picture	Definition
CASH_JOURNAL_ENTRIES GAPCJE-RECORD		
CASH_JOURNAL_ENTRY_KEY GAPCJE-KEY		
FISCAL_YEAR GAPCJE-K-FISCAL-YR	X(4)	The fiscal year for which the entry is reported.
JOURNAL_ENTRY_NUMBER GAPCJE-K-JE-NO		
JOURNAL_ENTRY_CODE GAPCJE-K-JE-CODE	X(2)	User defined journal entry prefix. May be alpha or numeric.
SEQUENTIAL_NUMBER GAPCJE-K-JE-SEQNO	9(5)	Numeric journal entry number.
POSTING_DATE GAPCJE-POST	X(8)	Journal entry posting date. Stored in YYYYMMDD format.
TRANSACTION_TYPE GAPCJE-JE-TYPE	X(2)	AD=adjustment AU=audit adjustment CT=cash transaction
TRANSACTION_INDICATOR GAPCJE-TRANS-IND	X(2)	00=cash 02=budget (expenditure) 03=revenue (receipt)
ALTERNATE_KEY GAPCJE-ALTKEY-1		
ALTERNATE_FISCAL_YEAR GAPCJE-AK-FISCAL-YR	X(4)	Fiscal year for which the entry is reported.

GAPCJE - GAAP Cash Journal

Datatrieve/COBOL Name	Picture	Definition
FUND_CODE GAPCJE-AK-FUND	X(3)	USAS fund code. May be the mapped value of the fund if mapping specifications are defined.
SPECIAL_COST_CENTER GAPCJE-AK-SCC	X(4)	USAS special cost center. May be the mapped value of the SCC if mapping specifications are defined.
FUNCTION_REVENUE_CODE GAPCJE-FUNC-REV-CODE	X(4)	USAS function code if transaction indicator=02. Revenue (receipt) code if transaction indicator=03.
OBJECT_CODE GAPCJE-OBJ-CODE	X(3)	USAS object code for transaction indicator=02.
ENTRY_DESCRIPTION GAPCJE-DESCR	X(30)	Journal entry description.
REFERENCE_DOCUMENT GAPCJE-SOURCE	X(15)	Reference document for journal entry.
BALANCE GAPCJE-BALANCE	9(10)V9(2)	Beginning cash balance for fund/SCC when transaction indicator=00.
ESTIMATED_BUDGET GAPCJE-BALANCE	9(10)V9(2)	Budgeted expenditure when transaction indicator=02. Estimated revenue when transaction indicator=03.
ACTUAL_EXPENSE_BUDGET GAPCJE-ACTUAL	9(10)V9(2)	Actual expenditure amount when transaction indicator=02. Actual revenue amount when transaction indicator=03.
PRIOR_YEAR_ENCUMBRANCES GAPCJE-PRIOR-YR-ENCUMB	9(10)V9(2)	Prior year encumbrance when transaction indicator=02
CURRENT_YEAR_ENCUMBRANCES GAPCJE-CURRENT-ENCUMB	9(10)V9(2)	Current year encumbrance value when transaction indicator=02.
EXP_AGAINST_PRIOR_YEAR_ENCUMB GAPCJE-EXP-AGAINST	9(10)V9(2)	Expenditures against prior year encumbrances when transaction indicator=02
ORIGINAL_FUND GAPCJE-ORIGINAL-FUND	X(3)	The original fund reported for this entry.
ORIGINAL_SCC GAPCJE-ORIGINAL-SCC	X(4)	The original special cost center for this entry.
DEPARTMENT_CODE GAPCJE-DEPT-CODE	X(5)	The department code. Specific to County Governments only.
Filler	X(13)	

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GAPFND - GAAP Fund Codes

This file maintains the fund codes used by the GAAP sub-system. The fund code type is defined in order to know if the fund should be considered governmental, proprietary, fiduciary or other.

If an account code is not supplied in the CLOSE_TO_ACCOUNT field, the default closing fund will be used. The following defaults are used by the system:

- Government Funds: 34250
- Proprietary Funds: 33190

The district may specify a GAAP account code (liability or equity) from the State Defined Chart of Accounts or they may use a district defined code which appears in GAPACSCN. If a district defined code is used, the CLOSE_TO_ACCT_USER portion of the CLOSE_TO_ACCOUNT field will be used.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPFND.IDX
Record Contains	65 characters
Record Name	Datatrieve: GAAP_FUND_CODE_REC COBOL: GAPFND-RECORD
Primary Key Name	Datatrieve: FUND_CODE_KEY COBOL: GAPFND-KEY
Datatrieve Domain Name	GAAP_FUND_CODE

Datatrieve/COBOL Name	Picture	Definition
GAAP_FUND_CODE GAPFND-RECORD		
FUND_CODE_KEY GAPFND-KEY		
FUND_CODE GAPFND-K-FIND-CD	X(3)	USAS fund code.
SPECIAL_COST_CENTER GAPFND-K-SCC	X(4)	USAS special cost center.
FUND_DESCRIPTION GAPFND-DESCR	X(30)	Description for fund/SCC. Default is the Blue Book description.

GAPFND - GAAP Fund Codes

Datatrieve/COBOL Name	Picture	Definition
FUND_TYPE GAPFND-FUND-TYPE	X(2)	Defines the classification for the fund/SCC. Valid types are: 11 = general fund 12 = special revenue 13 = debt service 14 = capital projects 21 = enterprise 22 = internal service 31 = expendable trust fund 32 = non-expendable trust fund 33 = agency fund 41 = general fixed asset account group (GFAAG) 42 = general long-term debt account group (GLTDAG)
BUDGETED_FLAG GAPFND-FUND-TYPE	X(1)	Valid values are Y (yes) or N (no). Indicates if the fund/SCC should be included on the Budget versus Actual Report.
CLOSE_TO_ACCOUNT GAPFND-CLOSE-ACCT		
CLOSE_TO_ACCT_STATE GAPFND-CLOSE-ACCT-1	X(5)	Liability or fund equity GAAP account to close the fund to. The first five digits must be from the state defined codes.
CLOSE_TO_ACCT_USER GAPFND-CLOSE-ACCT-2	X(2)	User defined GAAP account code to be used for closing the fund to.
Filler	X(18)	

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GAPGJD - GAAP Journal Entry File

This file contains the detail debit and credit items for each GAAP journal entry.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPGJD.IDX
Record Contains	62 characters
Record Name	Datatrieve: GAAP_DETAIL_JOURNAL_REC COBOL: GAPGJD-RECORD
Primary Key Name	Datatrieve: GAAP_JOURNAL_ENTRY_KEY COBOL: GAPGJD-KEY
Datatrieve Domain Name	GAAP_DETAIL_JOURNAL

Datatrieve/COBOL Name	Picture	Definition
GAAP_JOURNAL_ENTRIES GAPGJD-RECORD		
GAAP_JOURNAL_ENTRY_KEY GAPGJD-KEY		
FISCAL_YEAR GAPGJD-K-FISCAL-YR	X(4)	The fiscal year for which the entry is reported.
JOURNAL_ENTRY_NUMBER GAPGJD-K-JE-NO		
JOURNAL_ENTRY_CODE GAPGJD-K-JE-CODE	X(2)	Prefix used for the journal entry. User defined, alpha or numeric.
SEQUENTIAL_NUMBER GAPGJD-K-JE-SEQNO	9(5)	The sequential journal entry number.
SECONDARY_SEQUENCE_NUMBER GAPGJD-K-SEQNO	9(3)	Detail item sequential number. May be up to 999 detail debit/credit entries for a single journal entry.
ACCOUNT_NUMBER GAPGJD-ACCT-NO		
ACCOUNT_NUMBER_ONE GAPGJD-ACCT-NO-1	X(5)	GAAP account code. Must be a valid account number from the state defined chart of accounts.
ACCOUNT_NUMBER_TWO GAPGJD-ACCT-NO-2	X(2)	District defined GAAP account code. Will only be used if the district further defined a state defined GAAP account code.
DEBIT_AMOUNT GAPGJD-DEBIT-AMT	9(10)V9(2)	Debit value for the entry, may be zero.

GAPGJD - GAAP Journal Entry File

Datatrieve/COBOL Name	Picture	Definition
CREDIT_AMOUNT GAPGJD-CREDIT-AMT	9(10)V9(2)	Credit value for the entry, may be zero.
Filler	X(25)	

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GAPGJH - GAAP Journal Header

This file contains general information about the journal entries. Multiple GAAP journal detail records exist for each header record. The file contains general information about the journal entry e.g., entry number, posting date, and transaction type.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPGJH.IDX
Record Contains	102 characters
Record Name	Datatrieve: GAAP_JOURNAL_HEADER_REC COBOL: GAPGJH-RECORD
Primary Key Name	Datatrieve: HEADER_ENTRY_KEY COBOL: GAPGJH-KEY
Datatrieve Domain Name	GAAP_JOURNAL_HEADER

Datatrieve/COBOL Name	Picture	Definition
HEADER_JOURNAL_ENTRIES GAPGJH-RECORD		
HEADER_ENTRY_KEY GAPGJH-KEY		
FISCAL_YEAR GAPGJH-K-FISCAL-YR	X(4)	Fiscal year corresponding to the journal entry.
JOURNAL_ENTRY_NUMBER GAPGJH-K-JE-NO		
JOURNAL_ENTRY_CODE GAPGJH-K-JE-CODE	X(2)	Journal entry prefix.
SEQUENTIAL_NUMBER GAPGJH-K-JE-SEQNO	9(5)	Journal entry sequential number.
POSTING_DATE GAPGJH-POST	X(8)	Posting date for the transaction.
TRANSACTION_TYPE GAPGJH-JE-TYPE	X(2)	OB = opening balance RE = reversing AD = adjustment AU = audit adjustment
ALTERNATE_KEY GAPGJH-ALTKEY-1		
ALTERNATE_FISCAL_YEAR GAPGJH-AK-FISCAL-YR	X(4)	Fiscal year for journal entry

GAPGJH - GAAP Journal Header

Datatrieve/COBOL Name	Picture	Definition
FUND_CODE GAPGJH-AK-FUND	X(3)	USAS fund code the entry is being posted to.
SPECIAL_COST_CENTER GAPGJH-AK-SCC	X(4)	USAS special cost center the entry is being posted to.
<p>The Alternate Key Fund/SCC may not be the same as the Original Fund/SCC. If the district has specified mapping rules to collapse or combine Fund or SCC's for GAAP reporting, the alternate key will contain the mapped Fund/SCC. The original Fund/SCC is the actual Fund/SCC used when the item was entered into the GAAP subsystem.</p>		
ENTRY_DESCRIPTION GAPGJH-DESCR	X(30)	Journal entry description.
REFERENCE_DOCUMENT GAPGJH-SOURCE	X(15)	The source document or reference for journal entry.
ORIGINAL_FUND GAPGJH-ORIGINAL-FUND	X(3)	The fund which was supplied when imported from USAS.
ORIGINAL_SCC GAPGJH-ORIGINAL-SCC	X(4)	The SCC which was supplied when imported from USAS.
AUTO_REVERSE_FLAG GAPGJH-AUTO-REVERSE	X(1)	A flag (Y, N or blank) which indicates if the entry is to be reversed when GAPOPEN is run. Flag is effective only if the entry type is "AD" and the date is 06-30-current FY.
Filler	X(17)	

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GAPSEQ - GAAP Sequential Journal Entry

This file is used to track the highest sequential number used for the journal entry number in the cash and GAAP journals. This number is used to provide defaults if the user does not specify a sequential journal entry number when adding a journal entry.

File Information

Recording Mode and Medium	ASCII File on Disk
File Organization	Indexed Sequential
File Name	GAPSEQ.IDX
Record Contains	40 characters
Record Name	Datatrieve: GAAP_SEQUENTIAL_NUM_REC COBOL: GAPSEQ-RECORD
Primary Key Name	Datatrieve: SEQUENTIAL_NUMBER_KEY COBOL: GAPSEQ-KEY
Datatrieve Domain Name	GAAP_SEQUENTIAL_NUM

Datatrieve/COBOL Name	Picture	Definition
SEQUENTIAL_NUMBERS		
GAPSEQ-RECORD		
SEQUENTIAL_NUMBER_KEY		
GAPSEQ-KEY		
FISCAL_YEAR	X(4)	Fiscal year
GAPSEQ-FISCAL-YEAR		
CASH_SEQUENTIAL_NUMBER	9(5)	Highest sequential journal entry number used for the cash journal entries.
GAPSEQ-CASH-SEQNO		
GAAP_SEQUENTIAL_NUMBER	9(5)	Highest sequential journal entry number used for the GAAP journal entries.
GAPSEQ-GAAP-SEQNO		
Filler	X(26)	

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