

# **Uniform School Accounting System GAAP Subsystem**

## **User Manual**

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

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# Contents

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PREFACE	v
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<b>CHAPTER 1 GAAP REPORTING SUBSYSTEM</b>	<b>1-1</b>
-------------------------------------------	------------

---

1.1 PURPOSE AND SCOPE	1-1
1.2 FEATURES OF THE GAAP SUBSYSTEM	1-1
1.3 GETTING STARTED ON THE GAPRPT SUBSYSTEM	1-3
1.4 JOURNAL ENTRIES AND THE TRIAL BALANCE	1-4
1.5 EXECUTING THE GAAP REPORTING SUBSYSTEM	1-5
1.5.1 Hierarchical GAAP Subsystem Menu Listing _____	1-6

---

<b>CHAPTER 2 USING GAAP SUBSYSTEM MAINTENANCE AND REPORT PROGRAMS</b>	<b>2-1</b>
-----------------------------------------------------------------------	------------

---

2.1 GAAP MAINTENANCE PROGRAMS	2-1
2.2 GAAP REPORT PROGRAMS	2-3

---

<b>CHAPTER 3 GAAP STARTUP</b>	<b>3-1</b>
-------------------------------	------------

---

3.1 BACKGROUND FOR THE CONVERSION PROCESS	3-1
3.1.1 Measurement Focus and Basis of Accounting _____	3-1
3.2 FIRST YEAR GAAP CONVERSION	3-2

## Contents

<b>CHAPTER 4</b>	<b>GAPIIMPORT - GAAP IMPORT PROGRAM</b>	<b>4-1</b>
4.1	SAMPLE IMPORTED CASH TRANSACTIONS	4-1
<b>CHAPTER 5</b>	<b>GAOPEN - GAAP OPENING BALANCE PROGRAM</b>	<b>5-1</b>
5.1	SAMPLE OPENING BALANCE ENTRIES	5-1
<b>CHAPTER 6</b>	<b>GAPCNV - GAAP CONVERSION PROGRAM</b>	<b>6-1</b>
<b>CHAPTER 7</b>	<b>GAPSUB - SUBMIT FINAL GAAP STATEMENTS TO AOS ELECTRONICALLY</b>	<b>7-1</b>
<b>CHAPTER 8</b>	<b>GAP_TRANS - GAAP TRANSFER PROGRAM</b>	<b>8-1</b>
<b>CHAPTER 9</b>	<b>GAPRPT - GAAP MAINTENANCE PROGRAMS</b>	<b>9-1</b>
9.1	GAPACSCN - GAAP ACCOUNT CODE MAINTENANCE	9-4
9.1.1	Sample Run - GAPACSCN _____	9-4
9.2	GAPFCSCN - GAAP FUND CODE MAINTENANCE	9-6
9.2.1	Sample Run - GAPFCSCN _____	9-7
9.3	GAPDPSCN - DEPARTMENT CODE MAINTENANCE	9-10
9.4	GAPMAP - GAAP FUND/SCC MAINTENANCE	9-11
9.4.1	Sample Runs _____	9-12
9.5	GAPCFSCN - CASH FLOW DATA ENTRY SCREEN	9-16
9.5.1	Sample Run - GAPCFSCN _____	9-16

9.6	GAPCJSCN - CASH JOURNAL ENTRY SCREEN	9-17
9.6.1	Sample Run - GAPCJSCN _____	9-18
9.7	GAPGJSCN - GAAP JOURNAL ENTRY SCREEN	9-21
9.7.1	Sample Run - GAPGJSCN _____	9-21
9.8	GAPNOTES	9-24
9.8.1	GAPNOTES - Notes Menu _____	9-24

---

**CHAPTER 10 GAPRPT - GAAP REPORT PROGRAMS 10-1**

10.1	GAPCASH - CASH JOURNAL ENTRY REPORT	10-2
10.2	GAPGJE - GAAP JOURNAL ENTRY REPORT	10-6
10.3	GAPTBAL - GAAP TRIAL BALANCE SHEET	10-10
10.4	GAPOPST - GAAP COMBINED STATEMENT OF REV, EXP, AND FUND BALANCES	10-16
10.5	GAPBAL - COMBINED BALANCE SHEET	10-19
10.6	GAPBUDG - BUDGETARY BUDGET VS ACTUAL REPORT	10-21
10.7	GAPBWRK - GAAP BUDGETARY WORKSHEET	10-24
10.8	GAPCONS - BUDGETARY CONSOLIDATION REPORT	10-29
10.9	GAPCFLOW - GAAP CASH FLOWS	10-34
10.10	GAPNETA - STATEMENT OF CHANGES IN NET ASSETS	10-39
10.11	GAPDPRPT - DEPARTMENT CODE REPORT	10-41

# Contents

10.12	GAPFCRPT - GAAP FUND CODE REPORT	10-42
10.13	GAPMRPT - MAPPING SPECIFICATIONS REPORT	10-44
<hr/>		
CHAPTER 11	GAPLIST - LISTING OF STATE DEFINED GAAP ACCOUNT CODES	11-1
<hr/>		
11.1	ACCESSING THE PROGRAM	11-1
<hr/>		
APPENDIX A	STATE DEFINED GAAP ACCOUNT CODE LISTING FOR SCHOOL DISTRICTS	A-1
<hr/>		
APPENDIX B	STATE DEFINED GAAP CASH FLOW ACCOUNT CODE LISTING FOR SCHOOL DISTRICTS	B-1
<hr/>		
APPENDIX C	STATE DEFINED GAAP ACCOUNT CODE LISTING FOR COUNTY GOVERNMENTS	C-1
<hr/>		
APPENDIX D	STATE DEFINED GAAP CASH FLOW ACCOUNT CODE LISTING FOR COUNTY GOVERNMENTS	D-1
<hr/>		
INDEX		

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# Preface

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## Document Structure

This manual explains and illustrates the use of the main parts of the GAAP subsystem of the Uniform School Accounting System. The GAAP subsystem consists of:

- a program to extract data from USAS account files and create cash journal entries.
- a set of maintenance programs.
- a set of posting programs.
- a set of report programs.

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## Intended Audience

This manual is intended for those individuals who are involved in the GAAP conversion and reporting process.

The primary purpose of the GAAP subsystem is to assist in the conversion of cash based financial statements to statements that conform to Generally Accepted Accounting Principles (GAAP).

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## Related Documents

Auditor of State's Generic School District GAAP Conversion Plan



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# 1 GAAP Reporting Subsystem

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## 1.1 Purpose and Scope

The USAS/GAAP subsystem will assist school districts prepare GAAP based financial statements.

The primary purpose of the GAAP subsystem is to assist in the conversion of cash based financial statements to statements that conform to Generally Accepted Accounting Principles (GAAP).

This subsystem will allow you to extract data from the USAS account file, to map Fund/SCC's imported from USAS to other Fund/SCC's for GAAP reporting, to create opening balance entries, to post summarized cash based transactions, and to post debit/credit transactions. You can then run a set of reports using these transactions that will supply the information needed for a trial balance and the GAAP balance sheet. You have the option of either creating printable reports or spreadsheets.

In this document the term "cash/budgetary level" refers to Fund Based Accounting Principles, while "GAAP level" refers to Generally Accepted Accounting Principles with the use of debit/credit entries.

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## 1.2 Features of the GAAP Subsystem

The GAAP subsystem contains the following extraction, opening, maintenance, and report programs:

Extraction Program	Explanation
GAPIIMPORT	Used at the USAS fiscal year closing to extract data from the USAS account file and create cash journal entries.

  

Opening Program	Explanation
GAOPEN	Used at the USAS fiscal year closing to create the opening balance entries for the new fiscal year, and to generate reversing entries (if desired) for prior fiscal year adjustments.

## GAAP Reporting Subsystem

<b>Conversion Program</b>	<b>Explanation</b>
GAPCNV	If necessary, used to convert GAAP data files to/from Sequential/Index format. This will allow data files to be copied from a mainframe onto a personal computer and then converted back to an index format compatible with the personal computer.

<b>Maintenance Programs</b>	<b>Explanation</b>
GAPCON	This program sets a flag to indicate the correct fiscal year and month for the data being accessed. It also allows selection of school or county chart of accounts, the encumbrance option, and the district or entity name.
GAPACSCN	Used to define GAAP account codes.
GAPFCSCN	Used to define fund type for each cash account.
GAPDPSCN	Used to define department codes. Only available to County Governments choosing to produce CAFR Statements. Not available to school districts.
GAPMAP	Used to map Fund/SCC's that were brought over from USAS into a different Fund/SCC for GAAP reporting purposes.
GAPCFSCN	Used to enter the data necessary to create the cash flows statement. The GAAP system is unable to provide any information for this statement automatically (per AOS instructions).
GAPCJSCN	Used for posting summarized cash based transactions.
GAPGJSCN	Used for posting debit/credit transactions.

<b>Report Programs</b>	<b>Explanation</b>
GAPCASH	Detailed cash transactions.
GAPGJE	Detailed GAAP transactions.
GAPTBAL	Trial balance.
GAPOPST	Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types and similar trust funds. Also gives a combined statement of revenues, expenses, and changes in fund equity, all proprietary fund types and similar trust funds.
GAPBAL	Combined balance sheet - all fund types and account groups.

Report Programs	Explanation
GAPBUDG	Combined statement of revenues, expenditures, and changes in fund balances - Budget versus Actual - all governmental fund types and similar trust funds. Also gives a combined statement of revenues, expenses, and changes in fund equity - Budget versus Actual - all proprietary fund types and similar trust funds.
GAPBWRK	A budgetary worksheet report. Similar to the trial balance but for cash transactions.
GAPCFLOW	This report displays a Statement of Cash Flow using data entered by the district in GAPRPT/GAPCFSCN.
GAPNETA	This report displays a statement of changes in net assets specifically for Investment Trust funds.
GAPDPRPT	This report lists department codes and descriptions entered in GAPRPT/GAPDPSCN. Only available to County Governments choosing to produce CAFR Statements. Not available to school districts.
GAPFCRPT	A report of all of the fund code information entered into GAPFCSCN.
GAPMRPT	Mapping Specificaions Report.
GAPLIST	State Defined GAAP Account Code Listing.

### 1.3 Getting Started on the GAPRPT Subsystem

In order to start up on the the GAPRPT Subsystem the following import and maintenace programs should be used. These programs are used to set up necessary data and parameters, prior to manually entering GAAP/cash journal entries and/or running reports.

1. STARTUP – The GAAP STARTUP chapter presents a number of steps you can take prior to the end of the fiscal year for a "first year conversion" using the GAAP Subsystem.
2. GAPCON – This program sets a flag to indicate the correct fiscal year and month for the data being accessed. It also allows selection of school or county chart of accounts, the encumbrance option, and the district or entity name.
3. GAPIMPORT – This program is run first to create cash journal entries from the district's USAS 4502 data and place them into the GAAP subsystem. Normally, the program will be run once a year as a part of the USAS closing procedure. Cash journal entries could be entered manually, by using the GAPCJSCN program, but usually, GAPIMPORT, would be used.
4. GAOPEN – After the GAAP startup year, this program can be used to create the opening balance entries for the next fiscal year and reversing entries. The district must have used the GAAP Subsystem for entering the prior year's data in order for this program to work.

## GAAP Reporting Subsystem

5. GAPFCSCN – This program is run in order to assign a fund type code to each of the cash funds being used. Using GAPIMPORT will automatically enter the Fund/SCC and will set the fund type code according to 4502 rules. Other fund type codes could be entered through GAPFCSCN.
6. GAPMAP – This program would be run if the district needs to change a Fund/SCC code that was brought over from USAS into a different Fund/SCC code for GAAP reporting purposes. It can also be used to collapse Fund/SCC funds into a single fund. For example, all funds 200 xxxx could be mapped into the fund 200 0000 if that were sufficient for GAAP reporting. GAPMAP will automatically change all of the GAAP/CASH journal entries using the original fund.
7. GAPACSCN – This program allows the district to create additional GAAP account codes, subject to certain restrictions. These codes consist of 5 digits (assigned by the State Auditor's Office) plus an optional additional 2 characters. The additional 2 characters allow the district to add more detail.

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### 1.4 Journal Entries and the Trial Balance

The heart of the GAPRPT Subsystem is the trial balance. Once this report is understood, the rest of the subsystem falls into place.

The trial balance is created from Cash Journal and GAAP Journal entries. Which column a journal entry will be placed into depends on the date of the journal entry and its journal entry type code. The following table shows the various columns of the trial balance and how the journal entries are placed according to the date and journal entry type. The date 06/30/X1 refers to June 30 of the prior fiscal year, while 06/30/X2 is for the current fiscal year.

---

Column Heading	JE Type	Explanation
Prior Year Balance Sheet	OB	Opening balance JE's dated June 30 of prior fiscal year, ie. 06/30/X1
Prior Year Adjustments	AD,AU	Prior year Adjusting JE's, debit and credit, dated June 30 of prior fiscal year, 06/30/X1
Prior Year Adjusted Balance Sheet		Sum of previous two columns, 06/30/X1
Reversing Entries	RE	Current Reversing JE's, debit and credit, current year reversing entries, 07/01/X1
Cash Transactions	CT	Cash JE's converted into GAAP debits/credits, 06/30/X2
Adjustments	AD	Current year Adjustment JE's, debit and credit, 06/30/X2
Audit Adjustments	AU	Current year Audit Adjustment JE's, debit and credit, 06/30/X2

Column Heading	JE Type	Explanation
Financial Statements		Net of "Adjusted Balance" through "Audit Adjustments", 06/30/X2
Closing Entries		Reflects the change in fund equity on modified accrual basis, 06/30/X2
Financial Balance Sheet		Final balance sheet, net of "Financial Statements" and "Closing Entries", 06/30/X2

OB = Opening Balance  
 AD = Adjustment  
 AU = Audit Adjustment  
 RE = Reversing Entry  
 CT = Cash Transaction

## 1.5 Executing the GAAP Reporting Subsystem

In the menu system type:

```
Menu>USAS
Menu>USAS_GAAP
```

The following main menu will appear:

```

-----
                GAAP Reporting Sub-system
-----
1.  GAPIMPORT  Import USAS data into GAAP Sub-system
2.  GAPOPEN   Open New Fiscal Year - Create Opening Balance Entries
3.  GAPRPT    GAAP Maintenance Screens and Reports
4.  GAPLIST   State Defined GAAP Account Code Listing
5.  GAPCNV    Convert GAAP files format (Index, Sequential)
6.  GAPSUB    Submit Final GAAP Statements to AOS Electronically
7.  GAP_TRANS Transfer GAAP subsystem data via Internet Email
-----
  
```

Details of each of the above options are given in the following chapters. Each of these programs can be executed from this menu or can be run separately from the \$ prompt.

## 1.5.1 Hierarchical GAAP Subsystem Menu Listing

The following list shows the structure of accessing the various components of the GPRPT Subsystem.

1. GAPIMPORT Import USAS Data into GAAP Sub-system
2. GAOPEN Create Opening Balance Entries
3. GPRPT GAAP Maintenance Screens and Reports
  1. GAPCON - Establish Configuration Data
  2. REPORTS - GAAP Reports Menu
    1. GAPCASH - Cash Journal Entry Report
    2. GAPGJE - GAAP Accrual Journal Entry Report
    3. GAPTBAL - Trial Balance Report
    4. GAPOPST - Operating Statements Reports
    5. GAPBAL - Balance Sheet Reports
    6. GAPBUDG - Budget vs. Actual Report
    7. GAPBWRK - Budgetary Worksheet Report
    8. GAPCONS - Budgetary Consolidation Report
    9. GAPCFLOW - Cash Flows
    10. GAPNETA - Statement of Changes in Net Assets
    11. GAPFCRPT- GAAP Fund Code Report
    12. GAPMRPT - Mapping Specifications Report
  3. GAPACSCN - GAAP Account Code Maintenance
  4. GAPFCSCN - GAAP Fund Code Maintenance
  5. GAPMAP - GAAP Fund/SCC Mapping Maintenance
  6. GAPCFSCN - Cash Flow Data Entry
  7. GAPCJSCN - Cash Journal Entry
  8. GAPGJSCN - GAAP Accrual Journal Entry
  9. GAPNOTES - Notes to Financial Statements
4. GAPLIST GAAP Account Code Listing (State Defined)
5. GAPCNV GAAP File Conversion Program
6. GAPSUB Submit final GAAP statements to AOS electronically
7. GAP\_TRANS Transfer GAAP subsystem data via Internet Email

# 2

## Using GAAP Subsystem Maintenance and Report Programs

The GAAP Subsystem software provides two main program types for GAAP processing, Maintenance and Report programs.

The GAAP Maintenance Programs are used to set up, maintain, delete information, or post journal entries. An example of a Maintenance Program is GAPGJSCN.

The GAAP Subsystem Report Programs are used to collect data from the GAAP files and generate reports. An example is GAPTBAL.

This chapter describes various aspects of using both the Maintenance and Report Programs in the GAAP Subsystem software. The intention is to inform you of features available in the GAAP software that will permit optimal and efficient use of the software.

### 2.1 GAAP Maintenance Programs

The GAAP Journal Screen (GAPGJSCN) example below is typical of a maintenance program module. This particular module is used to add, delete, or modify GAAP journal entries.

```
Find:      -
      Entry #__-____          Fiscal Year:____

      Date      JE#      Type  Rvrs  Fund  SCC      Reporting
      __/__/__  -____  _    _    _    _      Fund  SCC
      _____

Description: _____ Source/Reference : _____

      Account  Account Description      Debit      Credit
      _____
      _____
      _____

GAPGJSCN - GAAP Journal Entry Maintenance
XX Top          XXX Find          XXX Lockmode
XX Help        XXX Add           XXX Set Defaults
XX Exit        XXX Delete
XXX Next       XXX Modify
```

The following table is an alphabetical listing of function keys and the actions they perform in many of the Maintenance Programs.

## Using GAAP Subsystem Maintenance and Report Programs

Function Key	Action
Add	When the <b>ADD</b> key is pressed, a screen with all field values blank appears. Information can then be entered. Use the <b>TAB</b> key to move from field to field. Once complete, press the <b>ACCEPT</b> key to add the information.
Delete	Bring the record to be deleted up on the screen and press the <b>DELETE</b> key. As a safe guard, the system asks you to press the <b>DELETE</b> key a second time to confirm the deletion.
Exit	Exits you from the program or program module.
Find	Move the cursor to the Find field at the top of the screen and enter the journal # you wish to find, such as OB-00011. Then press the <b>FIND</b> key. That journal record will be brought up on the screen.
Help	Provides on-line help about a specific field the cursor is placed on. The help further defines the field and often provides valid values for the field. A one line message may be displayed across the bottom of your screen or an information window may appear. No further action is necessary to clear the one line help message. The information window can be cleared by pressing the function key noted in the information window.
Lockmode	If you wish to repeat the same operation on a set of records, it is useful to "lock into" the operation by using the <b>LOCKMODE</b> key. Press the <b>LOCKMODE</b> key and then a function key such as <b>MODIFY</b> . (Notice that the <b>LOCKMODE</b> key changes to the <b>EXIT LOCKMODE</b> key.) After you modify a particular record, you are given the options of accepting the modification, not accepting the modification, or exiting the modify mode. If you press the <b>MODIFY</b> or <b>DO NOT MODIFY</b> key, the program will automatically step to the next record in the file remaining in the "modify" mode. This will continue until you press the <b>EXIT MODIFY</b> key. At this point you can press the <b>EXIT LOCKMODE</b> key to unlock lockmode. Lockmode will also work for the Add and the Delete modes.
Modify	Allows you to change data in any of the modifiable fields on this screen. Press the <b>MODIFY</b> key and the modifiable fields will be highlighted on the screen. Use the <b>TAB</b> key to move from field to field. Press the <b>MODIFY</b> key to accept modifications.
Next	Advances you through a file one record at a time. For example, pressing the <b>NEXT</b> key while in GAPGJSCN will advance you through the journals , one at a time starting at the current record and moving to the next journal number on file until the end of the file is reached.
Next and Previous Screen Keys	Some of the programs use more than one screen of information for a single record. In order to move from one screen to another for the same record press the <b>Next screen</b> or the <b>Previous screen</b> key.

## Using GAAP Subsystem Maintenance and Report Programs

Function Key	Action
Set Temporary Defaults	Temporary defaults may be established by pressing the <b>SET DEFAULTS</b> key. At this point an empty formatted screen will appear. Then enter preset values for various fields so that when a new record is created, these values will automatically be filled in. When the GAPRPT program is exited these defaults are removed.
Top	Takes you to the screen of the first journal number on file.

## 2.2 GAAP Report Programs

The GAPTBAL screen displayed below is a typical example of a Report Program.

```

                                GAPTBAL - GAAP Trial Balance Report
Output file:                                GAPTBAL.TXT
Output file type:                           TXT
Print options page? (Y,N)                    Y

- Selection Criteria -
  Combined or individual report? (C,I)
  Governmental, Proprietary, Other, or All? (G,P,O,A)
  Fund/SCC:  ___ ___ ___ ___ ___ ___
  Fund type:  ___ ___ ___ ___

Trail Balance Report                                1 of 1
XXX Execute          XXX Reset
XX  Help             XXX Save/Recall
XX  Exit
XX  Cancel
```

See Chapter 10, GAPERPT - GAAP Report Programs for details of the field options.

The following table is an alphabetical listing of function keys which are common to many of the report programs.

Function Key	Action
Cancel	Exits you from the program or program module. You are asked to press the <b>CANCEL</b> key again if you wish to quit without saving the answer settings you have chosen on the screen. The next time the program is run, the previous field answers will appear on the screen. To save the current answers, use the <b>EXIT</b> key instead of the <b>CANCEL</b> key.

## Using GAAP Subsystem Maintenance and Report Programs

Function Key	Action
Execute	<p>When the <b>[Execute]</b> key is pressed, a menu appears asking how and when you want to execute the program. The following options are available:</p> <ul style="list-style-type: none"><li>• Execute Now Interactively. Selecting this option causes the program to run interactively with results available once it is complete. You cannot continue work on your terminal until the processing is complete.</li><li>• Execute Now in Background. Selecting this option submits the job to batch for execution as soon as system resources become available. When using this option be sure to wait until the job submitted to batch runs to completion before submitting another program that is dependent on the completion of the first job.</li><li>• Execute Later in Background. Selecting this option submits the job for processing at a later time. By default, the job will start after 6:00 pm on the day you submit it. This default can be changed by your System Manager. Contact your A-site if your needs are different from the default.</li></ul> <p>If either of the background options are selected, a confirmation message is displayed on the terminal indicating that the job was submitted and its current status (whether it is starting to execute or holding until a certain time). Your terminal is then freed for you to continue work. At the conclusion of the job, a message will appear on your terminal (assuming you are still logged in) that the job has finished.</p>
Exit	<p>Exits you from the program or program module. You will be asked to press the <b>[EXIT]</b> key again if you wish to save the answer settings you have chosen on the screen. These saved answers will then appear as default values the next time you access the program.</p>
Help	<p>Provides on-line help about a specific field the cursor is placed on. The help further defines the field and often provides valid values for the field. A one line message may be displayed across the bottom of your screen or an information window may appear. No further action is necessary to clear the one line help message. The information window can be cleared by pressing the function key noted in the information window. Some of the help windows in the Report Programs allow you to make selections from the help window which are then transferred automatically to the applicable field on the screen.</p>
Reset	<p>The <b>[RESET]</b> key resets the fields to the default values you started the program with. Use this key to start field input over again.</p>

## Using GAAP Subsystem Maintenance and Report Programs

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Function Key	Action
Save/Recall	The <input type="text" value="SAVE/RECALL"/> key allows you to save all the screen answers that you entered during the current session. Several pop-up windows appear throughout this process. Choose the Save Current Answer option. Then select Save Answers Using a New Name and enter a name or description for your answer set. You then need to select either OK or Cancel. Each time you use the Save/Recall command, a list of the answer sets previously saved will appear. You have the option to bring-up, delete, or rename any of these.

---



# 3

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## GAAP Startup

This chapter will present some of the steps you can take prior to the end of the fiscal year for a "first year conversion".

In the following paragraphs material is quoted from the "Generic School District GAAP Conversion Plan", as prepared by the Office of the Auditor of State of Ohio, in order to give some background for what follows.

---

### 3.1 Background for the Conversion Process

The conversion of cash basis financial statements to statements that conform to generally accepted accounting principles is a process of creating a balance sheet. If the first year for which GAAP statements are going to be prepared is fiscal year 19X2, a balance sheet will have to be prepared at June 30, 19X1, to create starting balances, and again at June 30, 19X2.

Revenues for a fiscal year will include not just the cash received during the year but, as part of the conversion process, will be adjusted to include the amount of the current assets which will be received in the available period. The available period ordinarily is the average time from the invoice date to the date the invoice is paid. Since teachers have two months of earned but unpaid salary at June 30, a sixty day available period might be appropriate.

Expenditures will include not just cash payments, but the amount of the liabilities at year end which will be paid using current available resources.

These increases in revenues and expenditures at year end will be offset by the recognition of similar revenues and expenditures at June 30, 19X1. Although they will have been received or paid in cash during 19X2, they will be recognized as revenues and expenditures of FYX1. This process of pushing revenues and expenditures into the prior fiscal year is accomplished by the use of receivables and payables.

---

#### 3.1.1 Measurement Focus and Basis of Accounting

The criteria which establish when revenues and expenditures/expenses are recognized and reported in a fund is called the basis of accounting. School districts currently use the cash basis of accounting in which revenues are recorded when received in cash, and expenditures are recorded when paid. Under GAAP reporting, the basis of accounting will change and, like the the measurement focus, will differ between governmental and proprietary funds.

Measurable means that the amount of the transaction can be determined, and available means that the cash will be received within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year.

## Governmental Funds

The measurement focus for governmental funds is on the sources and uses of current available resources. Current financial resources include both cash and those other assets which will become cash soon enough after year end to be available to pay for current year operations.

Expenditures are defined as uses of current available financial resources. A use includes not only the payment of cash but also the incurrence of a legal obligation (a liability) whose future payment will require the use of current available financial resources.

The modified accrual basis of accounting is used by all governmental fund types and expendable trust funds. Under this basis, revenues are recognized in the accounting period when they become measurable and available. Expenditures are recognized when the fund liability is incurred.

## Proprietary Funds

The measurement focus for proprietary funds is on profit and loss. The accrual basis of accounting is used for proprietary funds. Under this basis revenues are recognized when earned. Expenditures are not measured. However, expenses, the cost of providing the services, are measured and are recorded when incurred.

To understand the difference between expenditures and expenses, consider the purchase of a truck for \$10,000 with a useful life of 5 years. The purchase of the truck for \$10,000 is a use of financial resources and would be recorded in a governmental fund as an expenditure. However, for a proprietary fund, the purchase of a truck would represent the replacement of one asset (cash) for another. No expense is recorded until the truck is used to provide services. The expense of using the truck for one year, assuming that the truck has no value at the end of its useful life, would be  $\$10,000/5$  or \$2000.

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## 3.2 First Year GAAP Conversion

During the first GAAP year there are a number of preliminary things you can do in order to become familiar with the workings of the GAAP Subsystem and to prepare for the end of year GAAP reports.

Consider the following list of steps:

- 1 (Required) Use GAPCON to set the date for fiscal year 19X2. All of your journal entries (including opening balance sheet adjustments) will go into FY 19X2.

Refer to Chapter 9, GAPRPT - GAAP Maintenance Programs for details.

- 2 (Required) Next, you need to set up your fund codes. Each fund that is to be used for GAAP reporting must be defined in the GAAP subsystem and be assigned a fund type code. You can use GAPFCSCN to add them manually, or run GAPIMPORT to preload them for you. If you use GAPIMPORT it will get your current cash accounts and load them into the fund code screen.

But GAPIMPORT will also load the current cash activity which will not be valid (because they are from the middle of the fiscal year). However, you can use this data on a temporary basis to see how the GAAP Subsystem works. Later you can use the delete option of GAPIMPORT to back out the cash transactions. GAPIMPORT would be run again at the end of the fiscal year to enter the transactions at the correct time.

Refer to Chapter 4, GAPIMPORT - GAAP Import Program for details.

- 3 (Optional) At this point, you may wish to look at the funds, and decide how you want to "map" them together into a single fund for GAAP presentation. For example, you might want all 200 funds with a number of special cost centers to be presented as the fund 200 0000. You can use the GAPMAP screen to define rules for collapsing Fund/SCC's together. The mapping rules that are setup for one fiscal year can be unmapped and/or changed for the same year.

Please see Section 9.4, GAPMAP - GAAP Fund/SCC Maintenance for details.

- 4 (Required)  
**First Year Conversion**

In the GAAP journal screen, GAPGJSCN, for each fund, post your FY 19X1 ending cash balances as "Opening Balance" (type OB) journal entries. The entries should look something like the following:

6/30/19X1	OB-00001	OB 001 0000	Debit	Credit
10100	Equity in Pooled Cash		100000	
34250	Unreserved, Undesignated			100000

### First Year Using GAAP Subsystem

Take your Combining Balance Sheets (or use your trial balances from your work papers) that you prepared under GAAP for FY 19X1. For each fund, post a single "Opening Balance" (type = OB) journal entry which contains the balance sheet figures. The GAPGJSCN program allows up to 999 debit/credit entries on a single JE, so you can post the entire balance sheet onto a single JE. The date on this entry should be 6/30/19X1.

This will put your last year's balance sheet into the "Opening Balance Sheet" column of the trial balance. An example of such an entry might be as follows:

6/30/19X1	OB-00001	OB 406 0000	Debit	Credit
10100	Equity in Pooled Cash		4325.90	
11300	Intergovernmental Receiv		1575.00	
21100	Accounts Payable			612.00
21600	Interfund Payable			2720.00
34110	Reserved for Encumbrances			2093.00
34250	Unreserved, Undesignated			475.90

One thing you may need to deal with is reconciling your chart of accounts with those used by the GAAP subsystem. It's likely that your chart of accounts will not exactly map into the GAAP Subsystem set. In this case you need to find a similar or appropriate account to use. In some cases, you may be able to use GAPACSCN to create your own account by sub-dividing an existing account.

Note that the "fund" that you post this to can be a "mapped to" fund. That is, you don't need to split the balance sheets into fund/scc. The journal entries can be posted to a fund/scc in the same detail as represented by your cash books, or at the fund level that you are reporting under GAAP.

Now go to step 9, since the "first year on GAAP" adjusting entries are already included in your opening balance entries.

See Section 9.7, GAPGJSCN - GAAP Journal Entry Screen for details.

- 5 (Optional) You could now run the trial balance, GAPTBAL, for the general fund (or for any fund(s) you like) and see where the imported cash activity goes. All of the cash activity will go into the "Cash Transactions" and the "Financial Statements" columns of the trial balance.

Refer to Section 10.3, GAPTBAL - GAAP Trial Balance Sheet for details.

- 6 (Optional) You might want to run a "GAAP Accrual Journal Entry Report", GAPGJE, for the same fund. Include all transaction types, and it will print things called "Converted Cash Transactions". This will let you see how the GAAP Subsystem "converts" function/object codes into debit/credit transactions for the trial balance.

See Section 10.2, GAPGJE - GAAP Journal Entry Report for details.

- 7 (Optional) You could also browse through the Cash Journal Entry Screen, GAPCJSCN, or run the Cash Journal report, GAPCASH, to look at the "raw" data that is loaded by GAPIIMPORT.

See Section 9.6, GAPCJSCN - Cash Journal Entry Screen or Section 10.1, GAPCASH - Cash Journal Entry Report for details.

- 8 (Required) At this point you can use GAPGJSCN to enter accrual adjustments for the opening balance.

So far the opening balance sheet contains just cash entries for assets and fund equity. The adjusting entries will be used to modify these to show the following kinds of receivables, payables, and fund equity. (sample list)

- Receivables:
  - Taxes
  - Accounts
  - Intergovernmental
  - Accrued Interest
- Interfund Receivable

- Due from Other Funds
- Prepaid Items
- Inventory Held for Resale
- Materials & Supplies Inventory
- Funds on Deposit with Def Comp Bd
- Advances to Other Funds
- Fixed Assets
  
- Liabilities:
  - Accounts Payable
  - Contracts Payable
  - Accrued Wages
  - Interfund Payable
  - Due to Other Funds
  - Intergovernmental Payable
  - Deferred Revenue
  - Payroll Withholdings
  - Accrued Interest Payable
  - Notes Payable
  - Capital Leases Payable
  - General Obligation Bonds Payable
  
- Fund Equity & Other Credits:
  - Investment in General Fixed Assets
  - Contributed Capital
  - Retained Earnings:
    - Fund Balance:

These journal entries should have a date of 6/30/19X1 and a journal entry type of AD (adjustment). This date and type will cause the entry to be placed in the "Prior Year Adjustments" column on the trial balance.

**Sample Prior Year Adjusting Entries**

6/30/19X1	AR-00001	AD	001 0000	Debit	Credit
	11200	Accounts Receivable		343.32	
	11300	Intergovernmental Rec.		156.00	
	34250	Unreserved, Undesignated			499.32
6/30/19X1	IR-00001	AD	001 0000	Debit	Credit
	11400	Accrued Interest Receivable		639.29	
	34250	Unreserved, Undesignated			639.29
6/30/19X1	DF-00001	AD	001 0000	Debit	Credit
	11500	Interfund Receivable		162.02	
	34250	Unreserved, Undesignated			162.02
6/30/19X1	FA-00001	AD	001 0000	Debit	Credit
	16050	Fixed Assets		6423566.00	
	34250	Invest. in Gen Fixed Assets			6423566.00
6/30/19X1	CA-00001	AD	001 0000	Debit	Credit
	21400	Compensated Absences Pay			3582.02
	34250	Unreserved, Undesignated		3582.02	
6/30/19X1	DG-00001	AD	001 0000	Debit	Credit
	21800	Intergovernmental Payable			12495.55
	34250	Unreserved, Undesignated		12495.55	
6/30/19X1	EN-00001	AD	001 0000	Debit	Credit
	21100	Accounts Payable			1057.70
	21800	Intergovernmental Payable			432.88
	34250	Unreserved, Undesignated		1490.58	
6/30/19X1	WB-00001	AD	001 0000	Debit	Credit
	21300	Accrued Wages & Benef Pay			219083.00
	34250	Unreserved, Undesignated		219083.00	

- 9 (Optional) You could now run the trial balance, GAPTBAL, for the general fund. The first three columns will contain your opening balance, adjustments, and adjusted opening balance sheet.
- 10 (Optional) If you wish, you could also do your reversing entries. These reverse out the payable and receivable entries in preparation for the next fiscal year. These journal entries would have a type of RE and a date of 07/01/19X1.

### Sample Reversing Entries

The following reversing entries are entered in parallel with the above adjusting entries.

7/01/19X1	AR-00002	RE	001 0000	Debit	Credit
	11200	Accounts Receivable			343.32
	42200	Customer Services Revenue	343.32		
	11300	Intergovernmental Rec.			156.00
	41300	Intergovernmental Revenue	156.00		
7/01/19X1	IR-00002	RE	001 0000	Debit	Credit
	11400	Accrued Interest Receivable			639.29
	41500	Interest Revenue	639.29		
7/01/19X1	DF-00002	RE	001 0000	Debit	Credit
	11500	Interfund Receivable			162.02
	41300	Intergovernmental Revenue	162.02		
7/01/19X1	CA-00002	RE	001 0000	Debit	Credit
	61220	Instructional Staff			602.86
	61240	Administration			1991.10
	61250	Fiscal			988.06
	21400	Compensated Absences Pay	3582.02		
7/01/19X1	DG-00002	RE	001 0000	Debit	Credit
	61120	Special			2192.36
	61210	Pupils			1567.12
	61220	Instructional Staff			7320.23
	61240	Administration			920.28
	61250	Fiscal			439.06
	61280	Pupil Transportation			56.50
	21800	Intergovernmental Payable	12495.55		
7/01/19X1	EN-00002	RE	001 0000	Debit	Credit
	61120	Special			112.35
	61230	Board of Education			.32
	61240	Administration			310.31
	61250	Fiscal			307.84
	61280	Pupil Transportation			27.76
	61290	Central			732.00
	21100	Accounts Payable	1057.70		
	21800	Intergovernmental Payable	432.88		
7/01/19X1	WB-00002	RE	001 0000	Debit	Credit
	61120	Special			110500.62
	61210	Pupils			71475.72
	61220	Instructional Staff			30436.25
	61240	Administration			3790.92
	61250	Fiscal			2879.49
	21300	Accrued Wages & Benef Pay	219083.00		

Note that the fixed assets are not reversed out.

- 11 (Optional) You might want to run the trial balance, GAPTBAL, for the general fund again to see the affects of the reversing entries.
- 12 (Optional) You might want to run the reports GAPOPST, GAPBAL, GAPBUDG - to see how the trial balance affects these reports.

## GAAP Startup

See Chapter 10, GAPRPT - GAAP Report Programs for details.

- 13 (Required) If you ran GAPIMPORT in step #2 (or anytime in the middle of the fiscal year), you will need to run GAPIMPORT again, this time using the Delete option to remove the cash activity. At the end of the FY again run GAPIMPORT to capture the actual FY cash activity.

# 4

## GAPIMPORT - GAAP Import Program

---

This program is used to extract data from the district's USAS account file and to create "CT" (Cash Transaction) type journal entries in the GAAP cash journal file.

This program will normally be run once a year as a part of the USAS fiscal year end closing procedure.

Data will be extracted from three types of accounts as follows:

---

<b>Account</b>	<b>Level of Detail</b>	<b>Data Extracted</b>
Cash Accounts	Fund/SCC	July 1 Cash Balance (beginning of current FY)
Budget Accounts	Fund/SCC/ Function/Obj	Fiscal Year to Date (FYTD) Expendable, FYTD Actually Expended, Prior FY Encumbrances, Current Encumbrances
Revenue Accounts	Fund/SCC/Rcpt code	FYTD Receivable, FYTD Actually Received

---

Notice that the budget and revenue data will be collapsed to the above level of detail. For example, all budget accounts with the same Fund/SCC/Function/Object codes will be combined into one cash journal entry.

The posting date will be 06/30 of the selected fiscal year. A description and source will be supplied indicating that the data was imported from USAS using the GAPIMPORT program, and the journal entry prefix will be set to "CT".

### 4.1

## Sample Imported Cash Transactions

---

### Sample Run

To execute the GAPIMPORT program type:

```
$ RUN OECN$BUD:GAPIMPORT
```

at the \$ prompt or in the menu system type:

```
MENU>GAPIMPORT
```

The following screen will appear.

## GAPIMPORT - GAAP Import Program

```

                                GAPIMPORT - Import USAS data
Error output file:                                GAPIMPORT.TXT
Fiscal year importing/deleting for?              1996
Import or Delete? (I,D)                          I
Import from USAS or CSV file? (U,C)              U
CSV import file
Create CSV import file? (Y/N)                    _____
                                                N

Import USAS data into Cash Journal Entries        1 of 1
XX Execute          XXX Reset
XX Help             XXX Save/Recall
XX Exit
XX Cancel

```

**Note: A warning message will be issued if cash transactions are already on file for the fiscal year being imported. GAPIMPORT should not be run twice for the same fiscal year. If this warning appears, it may be necessary to first use the delete option before using the import option.**

The following table explains the entries for fields on this screen:

Field	Explanation
Error Output File	The file name for an error file. Will only be generated if errors were detected during the import or delete process.
Fiscal Year Importing/Deleting For	Fiscal year for which you are importing the USAS data or deleting the cash transaction journal entries.
Import or Delete	Import extracts the USAS account data and creates cash transaction (CT) entries in the GAAP cash journal file for the selected year. Delete removes the cash transaction journal entries on file for the selected fiscal year. If the USAS data was modified after it had been imported to GAAP, then the cash transaction entries may be deleted and the import process re-run. Cash journal entries on file with a transaction type of AD (adjustment) or AU (audit adjustment) will not be deleted.
Import from USAS or CSV file	Do you want to import cash activity from USAS or a CSV (comma separate values) file you have prepared. The CSV option is intended for school districts that do not use the state software USAS system. Contact the SSDT for more information about CSV format in this program.
CSV import file	If importing from CSV, enter name of import file. This field is ignored when importing from USAS. The records in this file must meet specifications from SSDT.

## GAPIMPORT - GAAP Import Program

Field	Explanation
Create CSV import file	This prompt is only applicable if importing from USAS. Y = the resulting CSV file (called USASACCT.CSV) may be transferred to a PC and used to import the USAS cash activity using the Windows version of the software. If this option is selected, the USAS cash activity will not be imported into the GAAP cash journal file. This must be done in a subsequent run of GAPIMPORT selecting to Import from a CSV file and specifying the CSV file name. N = The USAS cash activity will be imported directly into the GAAP cash journal file.

# GAPIMPORT - GAAP Import Program

## Sample Report

The following report, generated by using the GAPCASH report program shows typical cash journal entries generated by the GAPIMPORT program.

This report was run for just the general fund (001 0000) and with the sorting options: FS = Fund/SCC , FR = Function/Receipt, and OB = Object.

Date: 03/25/96		SAMPLE CITY SCHOOLS							Page: 1				
Time: 12:29 pm		GAAP CASH JOURNAL ENTRY REPORT FOR FISCAL YEAR 1996							(GAPCASH)				
SORTED BY Fund-SCC/Func-Rcpt/Object													
Posting	Jrnl	Entry	Func				Balance	Budgeted	Actual	Prior	Current	Exp Pr	
Date	Type	Number	TI	Fnd	SCC	/Rev	Obj		Encumb	Encumb	Encumb		
Func-Rcpt:													
06/30/1996	CT	CT00001	00	001	0000			142931.84					
TOTAL FOR Func-Rcpt :								142931.84	0.00	0.00	0.00	0.00	0.00
Func-Rcpt: 1130													
06/30/1996	CT	CT00018	02	001	0000	1130	111		19551.02	13025.79			
06/30/1996	CT	CT00019	02	001	0000	1130	112			135.00			
06/30/1996	CT	CT00020	02	001	0000	1130	121		283.90				
06/30/1996	CT	CT00021	02	001	0000	1130	122			105.21			
06/30/1996	CT	CT00022	02	001	0000	1130	124		113.55				
06/30/1996	CT	CT00023	02	001	0000	1130	125			105.21			
06/30/1996	CT	CT00024	02	001	0000	1130	131		56.78	315.63			
06/30/1996	CT	CT00025	02	001	0000	1130	211		2899.12	2145.73	104.24		
06/30/1996	CT	CT00026	02	001	0000	1130	241		1000.00	1496.52			
06/30/1996	CT	CT00027	02	001	0000	1130	242		44.16	32.00			
06/30/1996	CT	CT00028	02	001	0000	1130	243			123.90			
06/30/1996	CT	CT00029	02	001	0000	1130	249		137.72	209.31	10.80		
06/30/1996	CT	CT00030	02	001	0000	1130	261		81.94	14.43-	35.57		
TOTAL FOR Func-Rcpt 1130:								0.00	24168.19	17679.87	35.57	162.93	0.00
Func-Rcpt: 1210													
06/30/1996	CT	CT00031	02	001	0000	1210	111		94912.02	70157.83			
06/30/1996	CT	CT00032	02	001	0000	1210	112		284.63	157.50			
06/30/1996	CT	CT00033	02	001	0000	1210	121		1601.89	679.48			
06/30/1996	CT	CT00034	02	001	0000	1210	122		132.56	178.86			
06/30/1996	CT	CT00035	02	001	0000	1210	124		1579.62				
06/30/1996	CT	CT00036	02	001	0000	1210	125		195.50	1455.96			

Date: 03/25/96		SAMPLE CITY SCHOOLS							Page: 9			
Time: 12:29 pm		GAAP CASH JOURNAL ENTRY REPORT FOR FISCAL YEAR 1996							(GAPCASH)			
SORTED BY Fund-SCC/Func-Rcpt/Object												
Posting	Jrnl	Entry	Func				Balance	Budgeted	Actual	Prior	Current	Exp Pr
Date	Type	Number	TI	Fnd	SCC	/Rev	Obj		Encumb	Encumb	Encumb	

## GAPIMPORT - GAAP Import Program

Func-Rcpt: 1213						
06/30/1996 CT CT00521 03 001 0000 1213		9283.83	8610.51			
TOTAL FOR Func-Rcpt 1213:	0.00	9283.83	8610.51	0.00	0.00	0.00
Func-Rcpt: 1410						
06/30/1996 CT CT00522 03 001 0000 1410		9715.62	7447.04			
TOTAL FOR Func-Rcpt 1410:	0.00	9715.62	7447.04	0.00	0.00	0.00
Func-Rcpt: 1832						
06/30/1996 CT CT00526 03 001 0000 1832		19000.00-				
06/30/1996 CT CT00528 03 001 0000 1832		356267.69	280069.16			
06/30/1996 CT CT00529 03 001 0000 1832		52205.98	27926.64			
TOTAL FOR Func-Rcpt 1832:	0.00	389473.67	307995.80	0.00	0.00	0.00
Func-Rcpt: 1839						
06/30/1996 CT CT00527 03 001 0000 1839		6481.98	11770.00			
TOTAL FOR Func-Rcpt 1839:	0.00	6481.98	11770.00	0.00	0.00	0.00
Func-Rcpt: 1890						
06/30/1996 CT CT00523 03 001 0000 1890		2475.50	8785.66			
TOTAL FOR Func-Rcpt 1890:	0.00	2475.50	8785.66	0.00	0.00	0.00
Func-Rcpt: 3110						
06/30/1996 CT CT00524 03 001 0000 3110		996756.44	772056.01			
TOTAL FOR Func-Rcpt 3110:	0.00	996756.44	772056.01	0.00	0.00	0.00
Func-Rcpt: 5300						
06/30/1996 CT CT00525 03 001 0000 5300		202.60	7185.63			
TOTAL FOR Func-Rcpt 5300:	0.00	202.60	7185.63	0.00	0.00	0.00
.						
.						
.						



# 5

---

## GAPOPEN - GAAP Opening Balance Program

This program may be used to create the opening balance entries for the next fiscal year and to generate reversing entries. The district must have used the GAAP Subsystem for entering the prior year's data in order for the program to work properly.

After the GAAP startup year, the normal sequence would be to run the GAPIMPORT program to extract cash transaction data from the district's USAS files. Then the GAPOPEN program could be run to take the previous fiscal year's "final balance sheet" column data (last column in the trial balance) and create opening balance entries in the GAAP journal. (Note, GAPOPEN could even be run prior to the fiscal year closing, provided the closing balance sheet had been completed for the previous year and the GAPCON flag was set to the date for the new fiscal year.)

These entries (debits and credits) will be created automatically during GAPOPEN. The posting date will be 6-30-prior FY and the transaction type will be "OB" (opening balance). The description and source fields will also be supplied with information which will indicate that the entry came from the GAPOPEN program.

In addition, GAPOPEN will automatically generate reversing entries based on the prior fiscal year's adjustments. If an adjusting entry (transaction type AD) has the auto reversing flag set to "Y", and has a date of 06-30-prior FY, then it will be entered as a reversing (RE) entry with a date of 07-01-new FY, when GAPOPEN is run.

### Example of Adjustment and Reversing Entry Dates

For example, suppose the current fiscal year is 1996. Then an adjusting entry has the date 06-30-96, and when GAPOPEN is run, the auto reversed entry would have the date 07-01-1996 (which is in FY1997).

---

## 5.1 Sample Opening Balance Entries

### Sample Run

To execute the GAPOPEN program type:

```
$ RUN OECN$BUD:GAPOPEN
```

at the \$ prompt or in the menu system type:

```
MENU>GAPOPEN
```

The following screen will appear.

## GAOPEN - GAAP Opening Balance Program

```

GAOPEN - Open Fiscal Year

Error output file:                               GAOPEN.TXT
Fiscal year to be opened?                         1995
Open, Delete or Export? (O,D,E)                  0

The following options apply to the EXPORT option only

EXPORT output file:                               EXPORT.TXT
Send Export file via E-mail to:

-----

Generate Opening Balance GAAP Journal Entries for New Fiscal Year
1 of 1

XX Execute      XXX Reset
XX Help         XXX Save/Recall
XX Exit
XX Cancel
    
```

The following table explains the entries for fields on this screen:

Field	Explanation
Error Output File	The file name for an error file. Will only be generated if errors were detected during the opening balance entry creation process.
Fiscal Year	The fiscal year for which you are creating GAAP opening balance entries. The previous fiscal year's final balance sheet data will be used to create opening balance journal entries for the year specified here.
Open, Delete or Export	The Open option creates entries (in the GAAP journal) using the prior year's ending balance sheet information. Reversing entries will also automatically be created for any adjusting entries in the prior fiscal year, which were flagged for automatic reversal. There must be data in the GAAP subsystem for the prior year in order for the GAOPEN program to create opening and reversing entries. The Delete option removes the opening balance and reversing journal entries for the selected fiscal year. This option would be used to remove entries which had been automatically added to the GAAP subsystem in a previous run of GAOPEN for the same fiscal year. If GAOPEN had been run with the OPEN option before the prior year's data was complete, this option could be used to back out entries, and allow the district to re-run the OPEN option using the completed data from the prior fiscal year. The Export option will export the opening balance and reversing entries to a tab-delimited output file. The resulting output file may be uploaded to the web-based GAAP reporting system which is GASB-34 compliant. This option will NOT create any journal entries in the USAS GAAP subsystem
Export Output File	The file name for the tab-delimited export file. An export file will only be created if the Export option is chosen.

# GAOPEN - GAAP Opening Balance Program

Field	Explanation
E-mail	Enter the e-mail address of the person the export file is to be sent to. Multiple email addresses may be entered with the use of commas to separate them.

## Viewing the Opening Balances

After running GAOPEN, the opening balance journal entries may be viewed by either using the GAPGJSCN program or by running the GAPGJE report.

### GAPGJSCN

Screen 1 (of Record 1)

Find: -		Fiscal Year: 1995	
Entry #		Reporting	
Date	JE#	Type	Rvrs
06/30/1994	OB-	1	OB
			-
Fund	SCC	Fund	SCC
001	0000	001	0000
Description: Opening Balance		Source/Ref: GAOPEN	
Account	Account Description	Debit	Credit
1 10100-	Equity in Pooled Cas	459856.66	
2 11100-	Taxes	11767443.00	
3 11200-	Accounts	3402.00	
4 11300-	Intergovernmental	1531013.00	
5 11400-	Accrued Interest	531.00	
6 11500-	Interfund Receivable	89133.00	
7 11600-	Due From Other Funds	11723.00	
8 12200-	Materials and Suppli	144697.00	
GAPGJSCN - GAAP Journal Entry Maintenance			
XX Top	XXX Find	XXX Lockmode	
XX Help	XXX Add	XXX Set Defaults	
XX Exit	XXX Delete		
XX Next	XXX Modify	XX Scroll down	

# GAOPEN - GAAP Opening Balance Program

## Screen 2 (of Record 1)

Find: -							Fiscal Year: 1995	
Entry #							Reporting	
Date	JE#	Type	Rvrs	Fund	SCC	Fund	SCC	
06/30/1994	OB-	1 OB	-	001	0000	001	0000	
Description: Opening Balance				Source/Ref: GAOPEN				
Account	Account Description			Debit	Credit			
9 12300-	Prepaid Items			3327.00				
10 21100-	Accounts Payable				105804.00			
11 21300-	Accrued Wages and Be				2018004.00			
12 21400-	Compensated Absences				77370.00			
13 21800-	Intergovernmental Pa				713550.00			
14 21900-	Deferred Revenue				11575443.00			
15 22900-	Judgments Payable				55939.00			
16 34110-	Reserved for Encumbr				57924.00			
GAPGJSCN - GAAP Journal Entry Maintenance								
XX Top	XXX Find			XXX Lockmode				
XX Help	XXX Add			XXX Set Defaults				
XX Exit	XXX Delete							
XX Next	XXX Modify			XX Scroll down				

## Screen 3 (of Record 1)

Find: -							Fiscal Year: 1995	
Entry #							Reporting	
Date	JE#	Type	Rvrs	Fund	SCC	Fund	SCC	
06/30/1994	OB-	1 OB	-	001	0000	001	0000	
Description: Opening Balance				Source/Ref: GAOPEN				
Account	Account Description			Debit	Credit			
17 34120-	Reserved for Invento				144697.00			
18 34130-	Reserved for Prepaid				3327.00			
19 34300-	Unreserved, Undesign			740932.34				
-								
-								
-								
-								
-								
GAPGJSCN - GAAP Journal Entry Maintenance								
XX Top	XXX Find			XXX Lockmode				
XX Help	XXX Add			XXX Set Defaults				
XX Exit	XXX Delete							
XX Next	XXX Modify			XX Scroll down				

The above is the first of 30 OB records created by running the GAOPEN program.

# GAPOPEN - GAAP Opening Balance Program

## GAPGJE Reoprt

-- Options Summary --

Output file: GAPGJE.TXT  
 Print options page? (Y,N) Y  
 Detail or summary report? (D,S) D  
 Sort options: JP,JT,DT  
 Subtotal options: JP

Date: 04/27/95 SAMPLE CITY SCHOOL DISTRICT Page: 1  
 Time: 3:47 pm GAAP BASIS JOURNAL ENTRY REPORT FOR FISCAL YEAR 1995 (GAPGJE)  
 SORTED BY JE # prefix/JE type/Posting date

JE Number	Posting Date	JE Type	Fnd SCC	Journal Entry Description	Account Description	Acct No	Debit Amt	Credit Amt
JE # prefix: OB								
OB00001	06/30/1994	OB	001 0000	Opening Balance	Equity in Pooled Cash a	10100	459,856.66	
				Source: GAPOPEN	Taxes	11100	11,767,443.00	
					Accounts	11200	3,402.00	
					Intergovernmental	11300	1,531,013.00	
					Accrued Interest	11400	531.00	
					Interfund Receivable	11500	89,133.00	
					Due From Other Funds	11600	11,723.00	
					Materials and Supplies	12200	144,697.00	
					Prepaid Items	12300	3,327.00	
					Accounts Payable	21100		105,804.00
					Accrued Wages and Benef	21300		2,018,004.00
					Compensated Absences Pa	21400		77,370.00
					Intergovernmental Payab	21800		713,550.00
					Deferred Revenue	21900		11,575,443.00
					Judgments Payable	22900		55,939.00
					Reserved for Encumbranc	34110		57,924.00
					Reserved for Inventory	34120		144,697.00
					Reserved for Prepaid It	34130		3,327.00
					Unreserved, Undesignate	34300	740,932.34	
OB00002	06/30/1994	OB	001 9194	Opening Balance	Equity in Pooled Cash a	10100	12,891.37	
				Source: GAPOPEN	Unreserved, Undesignate	34300		12,891.37
OB00024	06/30/1994	OB	002 0000	Opening Balance	Equity in Pooled Cash a	10100	255,796.59	
				Source: GAPOPEN	Unreserved, Undesignate	34300		255,796.59
OB00025	06/30/1994	OB	004 0000	Opening Balance	Equity in Pooled Cash a	10100		42,633.89
				Source: GAPOPEN	Unreserved, Undesignate	34300	42,633.89	
OB00026	06/30/1994	OB	006 0000	Opening Balance	Equity in Pooled Cash a	10100		103,490.86
				Source: GAPOPEN	Intergovernmental	11300	27,886.00	
					Interfund Receivable	11500	32,012.00	
					Inventory Held for Resa	12100	29,401.00	
					Furniture,Fixtures,and	16500	351,623.00	
					Furniture,Fixtures,and	17500		295,569.00
					Accounts Payable	21100		2,838.00
					Accrued Wages and Benef	21300		19,582.00
					Compensated Absences Pa	21400		8,796.00
					Interfund Payable	21600		57,121.00
					Intergovernmental Payab	21800		15,958.00
					Deferred Revenue	21900		28,235.00
					Advances from Other Fun	24100		32,012.00
					Contributed Capital	32100		208,659.00
					Retained Earnings:	33100	266,583.00	
					Unreserved	33190	513,077.00	
					Unreserved, Undesignate	34300	448,321.14	
OB00003	06/30/1994	OB	018 9010	Opening Balance	Equity in Pooled Cash a	10100		145.00
				Source: GAPOPEN	Unreserved, Undesignate	34300	145.00	
OB00004	06/30/1994	OB	018 9011	Opening Balance	Equity in Pooled Cash a	10100		49.95
				Source: GAPOPEN	Unreserved, Undesignate	34300	49.95	
OB00027	06/30/1994	OB	200 9094	Opening Balance	Equity in Pooled Cash a	10100		7.30
				Source: GAPOPEN	Unreserved, Undesignate	34300	7.30	
OB00028	06/30/1994	OB	200 9095	Opening Balance	Equity in Pooled Cash a	10100		46.00
				Source: GAPOPEN	Unreserved, Undesignate	34300	46.00	
OB00029	06/30/1994	OB	200 9330	Opening Balance	Equity in Pooled Cash a	10100	49.64	
				Source: GAPOPEN	Unreserved, Undesignate	34300		49.64

# GAOPEN - GAAP Opening Balance Program

Date: 04/27/95  
Time: 3:47 pm

SAMPLE CITY SCHOOL DISTRICT  
GAAP BASIS JOURNAL ENTRY REPORT FOR FISCAL YEAR 1995  
SORTED BY JE # prefix/JE type/Posting date

Page: 2  
(GAPGJE)

JE Number	Posting Date	JE Type	Fnd SCC	Journal Entry Description	Account Description	Acct No	Debit Amt	Credit Amt
OB00005	06/30/1994	OB	300 0000	Opening Balance	Equity in Pooled Cash a	10100		22,765.00
				Source: GAOPEN	In Segregated Accounts	10210	44,154.00	
					Prepaid Items	12300	9,027.00	
					Accounts Payable	21100		6,659.00
					Reserved for Encumbranc	34110		18,166.00
					Reserved for Prepaid It	34130		9,027.00
					Designated for Prepaid	34200-A3		44,154.00
					Unreserved, Undesignate	34300	47,590.00	
OB00006	06/30/1994	OB	300 9350	Opening Balance	Equity in Pooled Cash a	10100		31.50
				Source: GAOPEN	Unreserved, Undesignate	34300	31.50	
OB00007	06/30/1994	OB	300 9500	Opening Balance	Equity in Pooled Cash a	10100		16,104.03
				Source: GAOPEN	Unreserved, Undesignate	34300	16,104.03	
OB00008	06/30/1994	OB	300 9510	Opening Balance	Equity in Pooled Cash a	10100		110.00
				Source: GAOPEN	Unreserved, Undesignate	34300	110.00	
OB00009	06/30/1994	OB	300 9553	Opening Balance	Equity in Pooled Cash a	10100		6.00
				Source: GAOPEN	Unreserved, Undesignate	34300	6.00	
OB00010	06/30/1994	OB	300 9680	Opening Balance	Equity in Pooled Cash a	10100		2,022.82
				Source: GAOPEN	Unreserved, Undesignate	34300	2,022.82	
OB00011	06/30/1994	OB	300 9681	Opening Balance	Equity in Pooled Cash a	10100		22.81
				Source: GAOPEN	Unreserved, Undesignate	34300	22.81	
OB00030	06/30/1994	OB	402 0000	Opening Balance	Land	16100	55,795.00	
				Source: GAOPEN	Buildings and Building	16300	21,333,449.00	
					Investment in General F	31100		21,389,244.00
OB00012	06/30/1994	OB	402 9094	Opening Balance	Equity in Pooled Cash a	10100		5,189.56
				Source: GAOPEN	Unreserved, Undesignate	34300	5,189.56	
OB00013	06/30/1994	OB	424 9095	Opening Balance	Equity in Pooled Cash a	10100	1,745.00	
				Source: GAOPEN	Unreserved, Undesignate	34300		1,745.00
OB00014	06/30/1994	OB	432 9093	Opening Balance	Equity in Pooled Cash a	10100		487.25
				Source: GAOPEN	Unreserved, Undesignate	34300	487.25	
OB00015	06/30/1994	OB	432 9094	Opening Balance	Equity in Pooled Cash a	10100		431.55
				Source: GAOPEN	Unreserved, Undesignate	34300	431.55	
OB00016	06/30/1994	OB	432 9095	Opening Balance	Equity in Pooled Cash a	10100	3,708.53	
				Source: GAOPEN	Unreserved, Undesignate	34300		3,708.53
OB00017	06/30/1994	OB	447 0000	Opening Balance	Equity in Pooled Cash a	10100	570.44	
				Source: GAOPEN	Unreserved, Undesignate	34300		570.44
OB00018	06/30/1994	OB	572 0000	Opening Balance	Equity in Pooled Cash a	10100		34,744.00
				Source: GAOPEN	In Segregated Accounts	10210	40,851.00	
					Accounts Payable	21100		364.00
					Accrued Wages and Benef	21300		22,700.00
					Intergovernmental Payab	21800		5,721.00
					Reserved for Encumbranc	34110	47.00	
					Designated for Prepaid	34200-A3		40,851.00
					Unreserved, Undesignate	34300	63,482.00	
OB00019	06/30/1994	OB	572 9094	Opening Balance	Equity in Pooled Cash a	10100		13,745.02
				Source: GAOPEN	Unreserved, Undesignate	34300	13,745.02	
OB00020	06/30/1994	OB	572 9095	Opening Balance	Equity in Pooled Cash a	10100	17,442.30	
				Source: GAOPEN	Unreserved, Undesignate	34300		17,442.30
OB00021	06/30/1994	OB	572 9194	Opening Balance	Equity in Pooled Cash a	10100		14.25
				Source: GAOPEN	Unreserved, Undesignate	34300	14.25	
OB00022	06/30/1994	OB	573 0000	Opening Balance	Equity in Pooled Cash a	10100		26,186.00
				Source: GAOPEN	In Segregated Accounts	10210	31,367.00	
					Advances to Other Funds	14100		20,959.00
					Accrued Wages and Benef	21300		5,369.00

Date: 04/27/95  
Time: 3:47 pm

SAMPLE CITY SCHOOL DISTRICT  
GAAP BASIS JOURNAL ENTRY REPORT FOR FISCAL YEAR 1995  
ORTED BY JE # prefix/JE type/Posting date

Page: 3  
(GAPGJE)

JE Number	Posting Date	JE Type	Fnd SCC	Journal Entry Description	Account Description	Acct No	Debit Amt	Credit Amt
					Intergovernmental Payab	21800		954.00
					Reserved for Encumbranc	34110	5,339.00	
					Reserved for Advances	34160	20,959.00	
					Designated for Inventor	34200-A1		31,367.00
					Unreserved, Undesignate	34300	27,170.00	
OB00023	06/30/1994	OB	584 9094	Opening Balance	Equity in Pooled Cash a	10100		752.18
				Source: GAOPEN	Unreserved, Undesignate	34300	752.18	
TOTAL FOR JE # prefix OB:							38,025,872.98	38,025,872.98

# 6

## GAPCNV - GAAP Conversion Program

This program converts GAAP data files from sequential to indexed format or indexed to sequential format depending on the circumstances. This will allow the data files to be copied from a mainframe onto a personal computer and then be converted back to an index format which is compatible with the personal computer.

The program also includes an option to round to whole dollars on cash journal entries when converting from sequential to indexed files. This is primarily used by AOS/LGS auditors when importing school district data for use on the Windows version of the GAAP system.

To execute the GAPCNV program type:

```
$ RUN OECN$BUD:GAPCNV
```

at the \$ prompt or in the menu system type:

```
MENU>GAPCNV
```

### Sample Screen

```
-----  
                                GAPCNV - GAAP File Conversion  
Convert to sequential or indexed format? (S,I)  _  
  
Round to whole dollars on cash journal entries?  _  
Round dollar amounts for which fiscal year?    ____  
  
Convert GAAP Files to/from Sequential Format      1 of 1  
XX Execute          XX Reset  
XX Help            XX Save/Recall  
XX Exit  
XX Cancel
```

If converting to a sequential format, the files must currently be in indexed format. If converting to indexed format, the files must currently be in sequential format.

Choose S (sequential) if porting files from a mainframe to a personal computer or vice-versa.

Choose I (indexed) if the sequential files have been copied onto the mainframe or personal computer that you will be running the GAAP software from.

When converting to indexed format, you have the option to round to whole dollars on cash journal entries. If this option is set to "Y", then only whole dollar amounts will be converted in cash journal entries. This option is ignored when converting to sequential format.

## **GAPCNV - GAAP Conversion Program**

If you choose to round to whole dollars on cash transactions, you must select the fiscal year the rounding should occur on. If there are multiple fiscal years in the sequential file, the amounts for other fiscal years will not be altered.

# 7

## GAPSUB - Submit Final GAAP Statements to AOS Electronically

The GAAP subsystem has the ability to transmit the GAAP statements in electronic format to the Auditor of State (AOS). After the statements are prepared, they may be transmitted to AOS using the GAPSUB option found on the main menu of the GAAP subsystem.

Prior to using GAPSUB, the district must have completed all of the statements (Budget v. Actual, Balance Sheet, Operating Statements, Statement of Cash Flows) and must also have imported the "Notes to the Financial Statements" in text format. All of these are required to create a complete submission.

GAPSUB creates combined financial (GPFS) statements and transmits the data, including Notes to the Financial statements, to AOS via Internet mail. After running GAPSUB, the sender will receive an automated acknowledgment from the AOS computer indicating that your submission has been received. If you do not receive an acknowledgment within a few hours, contact your DAS. Also, if you receive an error message from the "postmaster" that your message was undeliverable, contact your DAS.

### Sample Screen

```
-----
                          GAPSUB - GAAP Submission to AOS
-----
This program submits the GAAP GPFS (combined) statements to AOS
electronically. You should use this program after you have completed
preparation of all the GAAP statements in the system and are ready to
submit the final data to AOS. Note: In order to file a complete set of
statements you must also have completed the 'Statement of Cash Flows'
and imported the 'Notes to the Financial Statements'.

The information will be transferred electronically over the Internet
via electronic mail. If after running this procedure, you receive
an error message from the 'postmaster', contact your DAS personnel.

Fiscal year to submit      _____
Entity identifier          _____
Send file now?            Y

Create Submission of Final Statement to AOS                1 of 1
XX Execute                XX Reset
XX Help                   XX Save/Recall
XX Exit
XX Cancel
```

## GAPSUB - Submit Final GAAP Statements to AOS Electronically

### Field Explanations

Enter the **Fiscal year** of the final statements and notes to be submitted to AOS.

Enter the **Entity identifier**. This is a code assigned by ODE or the Auditors of State to identify your entity. Ohio school districts should use their IRN.

In the **Send file now** field, enter "Y" if you wish to transmit the file immediately. Enter "N" if you wish to run the program without actually transmitting the file to AOS. This is normally only used to run the program in test mode.

# 8

## GAP\_TRANS - GAAP Transfer Program

---

This program may be used to transfer data from the GAAP subsystem to LGS auditors. If the LGS auditors are assisting or performing the GAAP conversion, they may request that the GAAP files be transferred to them for use on the MS-Windows version of GAAP. In this case, they will provide an Internet email address to transfer the files to. This program will prompt for the email address, package the files, and transfer them to the auditor's email account.

To execute the GAP\_TRANS program type:

```
MENU>GAP_TRANS
```

### Sample Screen

```
GAP_TRANSFER  
-----
```

```
      This program extracts your current GAAP journal entries and transmits  
      them to an Internet email address that you enter.  This may be used  
      if you contract with AOS/LGS for GAAP conversion services.  The LGS  
      auditor will retrieve the files and use them on the Windows version  
      of the GAAP software.  After the auditor is finished updating the  
      files, they will be returned to you and you can load them back into  
      your GAAP files.
```

```
      IMPORTANT:  After you transfer the files, you should not make any  
                  changes to your GAAP journal entries or fund codes.  
                  Any changes you make will be lost when the LGS auditor  
                  returns the files to you.
```

```
      Your LGS auditor will provide you with the appropriate Internet  
      email address to use for this process.  The address must be  
      in the form of username@auditor.ohio.gov
```

```
Enter email address: _____
```



# 9

## GAPRPT - GAAP Maintenance Programs

---

The GAPRPT program is used after the GAPIMPORT program is run.

To execute the GAPRPT program type:

```
$ RUN OECN$BUD:GAPRPT
```

at the \$ prompt or in the menu system type:

```
Menu>GAPRPT
```

The first time the program is run, the following menu will appear:

```
GAPRPT - GAAP MAIN MENU
-----
 1. GAPCON      - GAAP Configuration Maintenance
 2. EXIT        - Exit program

Menu: GAPRPT Option>

XXX Accept      XX Help      XX Exit      XXX Next
```

You need to access the configuration data screen, GAPCON, at least one time before the remaining GAPRPT options will appear.

When you select GAPCON, the following screen appears:

## GAPRPT - GAAP Maintenance Programs

```
Fiscal year selected: 1996
Month fiscal year begins: 07
School or County chart of accounts: S
Track expenditures against prior year encumbrances (Y/N): N
District (Entity) name:

GAPCON - GAAP Subsystem Configuration Maintenance
XX  Help
XX  Exit
XXX Modify
```

### You may change either of the following:

Fiscal year selected	Enter the fiscal year you want to work on. The screens and reports will operate on this fiscal year until you change this value.
Month fiscal year begins	Enter the month that the fiscal year begins for the entity. January (01) = County governments July (07) = School districts
School or County chart of accounts	S = School district chart of accounts, C = County chart of accounts
Track expenditures against prior year encumbrances	You are asked if your district tracks expenditures against prior year encumbrances. This information will be used for computing the Fund Balance information at the bottom of the Budget vs. Actual report (GAPBUDG). Enter Y (yes) or N (no).
District (Entity) name	Enter the district or entity name. This is the name that will be used in the report headings.

Pressing the **Modify** key will change the screen functions as follows:

## GAPRPT - GAAP Maintenance Programs

```
Fiscal year selected: 1996

Month fiscal year begins: 07

School or County chart of accounts: S

Track expenditures against prior year encumbrances (Y/N): N

District (Entity) name: Sample City Schools

GAPCON - GAAP Subsystem Configuration Maintenance
XXX Accept
XX Help
XX Do not modify
```

Enter any changes, and then press either the  Accept or the  Do not modify key. Then press the  Exit key to leave the GAPCON option.

This time the following GAPRPT main menu will appear:

```
GAPRPT - GAAP MAIN MENU
-----
 1. GAPCON      - GAAP Configuration Maintenance
 2. REPORTS    - GAAP Reports Menu
 3. GAPACSCN   - GAAP Account Code Maintenance
 4. GAPFCSCN   - GAAP Fund Code Maintenance
 5. GAPMAP     - GAAP Fund/SCC Mapping Maintenance
 6. GAPCFSCN   - Cash Flow Data Entry
 7. GAPCJSCN   - Cash Journal Entry
 8. GAPGJSCN   - GAAP Accrual Journal Entry
 9. GAPNOTES   - Notes to Financial Statements
10. EXIT       - Exit program

Menu: GAPRPT Option>

XXX Accept      XX Help      XX Exit      XX Next
```

Once the initial setting is made in GAPCON, the full menu will appear for each subsequent execution of GAPRPT.

## 9.1 **GAPACSCN - GAAP Account Code Maintenance**

This program allows you to create additional GAAP account codes, subject to certain restrictions. The first five digits of the account code **MUST** be a valid State defined account code. However, two additional characters may be added by a district to give further detail.

Please see the Appendix for a complete table of the current State defined GAAP account codes.

Consider the following example:

State Code	Dist Ext	Descriptor
34210		Designated
34210	A1	Designated for Inventory
34210	A2	Designated for Prepaid Items

**Note: Only an account code at the highest level of detail in the State defined chart is permitted to be extended.**

### Example

Consider the following example taken from the State account code list. Note the extendable and the non-extendable levels.

30000	Fund Equity & Other Credits	(not extendable)
34000	Fund Balances	(not extendable)
34200	Unreserved	(not extendable)
34210	Designated	(extendable)
34250	Unreserved/Undesignated	(extendable)

### 9.1.1 **Sample Run - GAPACSCN**

To execute the program, run GAPRPT and select the GAPACSCN option. A screen similar to the following will appear.

## GAPRPT - GAAP Maintenance Programs

```
Find:      -  
  
  Acct No.   Description  
  34210-A1   Designated for Inventory  
  34210-A2   Designated for Prepaid Items  
  
End of file reached  
  
GAPACSCN - GAAP account code maintenance program  
XX Top           XXX Find           XXX Lockmode  
XX Help          XXX Add            XXX Set Defaults  
XX Exit          XXX Delete  
XXX Next         XXX Modify
```

In order to add extensions to other State defined account codes, press the **Add** function key and enter the code with the two additional characters.

9.2 **GAPFCSCN - GAAP Fund Code Maintenance**

This program is run in order to assign a fund type code to each cash fund that is to be used. It is also used to assign a GAAP account code for the cash fund's expenditures/revenues to be closed into. After all of the cash funds, with a corresponding fund type have been entered, either manually or by the GAPIMPORT program, the program will not be needed unless some modification is to be made.

For GAAP reporting, the funds used will be classified according to fund type as shown in the following table:

Code	Description
10	Governmental Funds
11	General Fund
12	Special Revenue Fund
13	Debt Service Fund
14	Capital Projects Fund
20	Proprietary Funds
21	Enterprise Fund
22	Internal Service Fund
30	Fiduciary Funds
31	Expendable Trust Fund
32	Non-Expendable Trust Fund
33	Agency Fund
34	Investment Trust Fund
40	Account Groups
41	General Fixed Asset Account Group (GFAAG)
42	General Long-Term Debt Account Group (GLTDAG)
60	Component Units
61	Component Units: Governmental
62	Component Units: Proprietary

GFAAG = General Fixed Asset Account Group. Fixed assets used in fund operations such as land, buildings, and equipment.

GLTDAG= General Long-Term Debt Account Group. Long term debt incurred for the acquisition of a General Fixed Asset.

**Note: The Expendable Trust Funds will be included when reporting Governmental type funds, while the Non-Expendable Trust funds will be included when reporting the Proprietary type funds.**

**Using GAPIIMPORT**

When GAPIIMPORT is run, the fund/special cost center code will automatically be entered. The fund type code will be set according to 4502 rules. The budgeted flag will be set to "Y" for all Governmental and Proprietary funds, and "N" for Fiduciary funds and Account groups. This program does nothing with the close field.

**Budgeted or Non-Budgeted Accounts**

The Budget field contains the value "Y" or "N" to indicate whether or not the fund is to be included on the Budgeted vs Actual report. Fiduciary type funds are not budgeted funds; while, governmental and proprietary type funds are budgeted.

**Close Account Field**

This field contains the GAAP account that the fund's expenditures/revenues are to be closed into. If the field is blank, and it is not a Proprietary fund, the fund will be closed by default into 34250 - Fund balance, unreserved, undesignated. If the field is blank, and it is a Proprietary fund, the fund will be closed by default into 33190 - Fund equity, unreserved. However, in some cases, such as Agency funds for example, the fund should be closed into a liability account rather than the fund equity accounts 34250 or to 33190. Entering a liability account code into this field will handle this situation. Only liability or fund equity account codes may be used in the Close field. The liability or fund equity account code may be from the State defined codes which appear in the appendix or a district defined account code appearing in GAPACSCN.

**9.2.1 Sample Run - GAPFCSCN**

When this option is run the first time, a screen such as the following appears:

```

Find:  _____
      Fund Scc

Fund  SCC   Description                               Type  Budget  Close
-----
End of file reached

GAPFCSCN - GAAP Fund Code Maintenance
XX Top          XXX Find          XXX Lockmode
XX Help        XXX Add           XXX Set Defaults
XX Exit        XXX Delete
XXX Next       XXX Modify
    
```

## GAPRPT - GAAP Maintenance Programs

The Fund Type Code is from the above table. The Budget field contains the value "Y" or "N" to indicate whether or not the fund is to be included in the Budgeted vs Actual report. The Close field is left blank or is a value taken from the GAAP account code table given in the appendix or a district defined account code appearing in GAPACSCN.

Use the GAPFCSCN option and then the Add option. Enter the General Fund 001 with SCC 0000. If no description is entered, it will default to that in the REV12 (Revision 12 of the Ohio Auditor's Office Uniform School Accounting System) file. Enter the fund code 11 and "Y" for the fund to be "budgeted". Leave the close field blank. The resulting screen is displayed next:

```

Find:  _____
      Fund  Scs

Fund  SCC  Description                Type  Budget  Close
001  0000  GENERAL FUND                    11    Y      -

End of file reached

GAPFCSCN - GAAP Fund Code Maintenance
XX Top                XXX Find                XXX Lockmode
XX Help               XXX Add                  XXX Set Defaults
XX Exit               XXX Delete
XXX Next              XXX Modify
  
```

All of the cash funds used by the district need to be entered in this program. This is generally done by running the GAAP import program, GAPIMPORT. A sample resulting screen is shown next. More than one screen may be required to contain all of the entries.

```

Find:  _____
      Fund  Scs

Fund  SCC  Description                Type  Budget  Close
001  0000  GENERAL FUND                    11    Y      -
001  9194  GENERAL FUND BUS REIMBURSEMEN  11    Y      -
002  0000  BOND RETIREMENT                 13    Y      -
003  0000  CAPITAL PROJECTS FUND           14    Y      -
004  0000  BUILDING FUND                    14    Y      -
004  9095  HOUSE BILL 264 FUND              14    Y      -
006  0000  LUNCHROOM FUND                   21    Y      -
200  0000  STUDENT ACTIVITY FUND            33    N  22200-
200  925J  FRENCH CLUB                       33    N  22200-
200  928J  SPANISH CLUB                       33    N  22200-
200  941J  NATIONAL HONOR SOCIETY            33    N  22200-
300  0000  ATHLETIC FUND                     12    Y      -
401  0000  AUXILIARY FUND                    33    N      -
402  0000  DPPF FUND                          12    Y      -
499  0001  GENERAL FIXED ASSET ACC. GRP.     41    N      -
499  0002  GENERAL LONG TERM DEBT AG         42    N      -
514  0000  EISENHOWER GRANT FUND             12    Y      -
572  0000  CHAPTER 1 FUND                     12    Y      -
  
```

## GAPRPT - GAAP Maintenance Programs

573	0000	CHAPTER 2 FUND	12	Y	-
584	0000	DRUG FREE FUND	12	Y	-
GAPFCSCN - GAAP Fund Code Maintenance					
XX	Top	XXX Find	XXX Lockmode		
XX	Help	XXX Add	XXX Set Defaults		
XX	Exit	XXX Delete			
XXX	Next	XXX Modify			

If any of these funds are to be closed into a GAAP account other than 34250 (Govt) or 33190 (Prop), then the account code must be entered manually.

---

### 9.3 GAPDPSCN - Department Code Maintenance

Note: This module is only accessible to County Government users and is accessed using the windows version of the GAAP Subsystem. This module is not available to School District users. Only those County Governments choosing to produce CAFR statements need to enter Department Codes through this module.

The GAPDPSCN module is used to maintain user defined Department Codes.

Click on the Add button to add a department code. Highlight an existing code and click on the Modify button to make changes to the description or click the Delete button to delete the code. Click on the Find button and enter a department code to find a particular code.

The GAPDPRPT module prints a report listing all user defined Department Codes and descriptions.

## 9.4 GAPMAP - GAAP Fund/SCC Maintenance

The GAPMAP module allows you to specify mapping rules for reporting the Fund/SCC under GAAP. This allows each district the option to map (or collapse) the Fund/SCC's that were brought over from USAS into a different Fund/SCC for GAAP reporting purposes only. For example, suppose all 200 funds (student activity) have a variety of SCC's on the USAS files to keep each activity separate. However, using the fund 200 0000 is sufficient for the GAAP reporting of transactions on these funds. By using the proper specifications, GAPMAP would automatically change the fund 200 xxxx to report to 200 0000 when producing GAAP reports.

The GAPMAP program will copy mapping specifications from one fiscal year to the next. This means that specifications defined in one year can be copied to the next year and either left "as is", or can be changed, before the mapping occurs for that fiscal year. Thus, the various mapping specifications are "fiscal year dependent", and can be copied/changed from year to year.

In addition, the GAPMAP program can be re-run as many times as desired during a fiscal year. The original fund/SCC's are stored, so that specifications can be changed or even "undone" in the same fiscal year.

It is important to note that the changes made by GAPMAP affect only the GAAP entries in GAPGJSCN and GAPCJSCN, but not the accounts on the district's USAS files.

### Use of Wildcards

It is also possible to use various wildcards when using GAPMAP in order to specify a set of mappings under a single mapping rule. The following wildcards are permitted.

Wildcard	Description
%	Represents a single character. (alphabetic or numeric)
*	Represents any number of characters. (alphabetic or numeric)
#	Represents a single numeric character.
@	Represents a single alphabetic character.

For example, using 200 \* would pick up all transactions with fund 200 and any SCC to be mapped.

Using 200 90#0 would pick up all transactions with fund 200 and for the SCC first character = 9, second character = 0, third character = any digit, and fourth character = 0 to be mapped.

Using 200 9%%@ would pick up all transactions with fund 200 and for the SCC first character = 9, second character = any numeric (or alpha) character, third character = any numeric (or alpha) character, and fourth character = any alphabetic character to be mapped. (That is, only the "alpha" funds would be picked up for mapping.)



- c. For all other funds, keep the same original fund, but collapse the SCC to 0000.

The mapping specifications and the orders are illustrated in the following GAPMAP screen.

Fiscal Year: 1994					
Order #	Original FND SCC	Map into FND SCC	Order #	Original FND SCC	Map into FND SCC
1	007 9001	007 9001	___	___	___
2	014 *	001 0000	___	___	___
3	* *	* 0000	___	___	___
___	___	___	___	___	___
___	___	___	___	___	___
___	___	___	___	___	___
___	___	___	___	___	___

GAPMAP - Mapping for Combining/Redistr. USAS Fund/SCC's for GAAP  
 XX Top                    XX Scroll down    Reporting  
 XX Help  
 XX Exit  
 XX Modify

Using the above processing order, the more detailed account 007 9001 will be mapped first. The next account 014 \* contains less detail because of the \* for the SCC. Finally, the accounts \* \* contain the least amount of detail.

GAPMAP will start through the list of the GAAP/cash journal entry transactions. For each transaction it will read the mapping rules in order 1, 2, 3. If there is a match with a mapping rule, the mapping will take place. GAPMAP then goes to the next GAAP/cash journal entry and starts through the mapping rules from the beginning. This process is repeated one entry at a time through the entire list of GAAP/cash journal entries.

Because of the order #'s used above, transactions using the Fund/SCC of 007 9001 will end up as 007 9001. However, a transaction using the Fund/SCC 007 9002 will be changed to 007 0000.

**NEXT FISCAL YEAR**

Suppose you want to copy the above mapping specifications for FY1994, to be used for FY1995, but without changing all 0014 xxxx funds to fund 001 0000.

First access the GAPCON option of GAPRPT in order to change the fiscal year being used.

# GAPRPT - GAAP Maintenance Programs

When the GAPCON option is selected, the following screen appears:

```
Fiscal year selected: 1994

Month fiscal year begins: 07

School or County chart of accounts: S

Track expenditures against prior year encumbrances (Y/N): N

District (Entity) name:

GAPCON - GAAP Subsystem Configuration Maintenance
XX  Help
XX  Exit
XXX Modify
```

Use the Modify option and change the fiscal year to 1995.

Now select the GAPMAP option. A short pause will occur while the mapping specifications from FY1994 are copied over. Then the following screen will appear:

```
Fiscal Year: 1995

Order  Original  Map into  Order  Original  Map into
#      FND SCC   FND SCC  #      FND SCC   FND SCC

  1    007 9001  007 9001  _____
  2    014 *   001 0000  _____
  3    *  *   *  0000  _____
_____
_____
_____
_____
_____

GAPMAP - Mapping for Combining/Redistr. USAS Fund/SCC's for GAAP
XX Top          XX Scroll down  Reporting
XX Help
XX Exit
XX Modify
```

## GAPRPT - GAAP Maintenance Programs

Now use the Modify option and make any changes you wish. For this example, the resulting screen is as follows:

Fiscal Year: 1995					
Order #	Original FND SCC	Map into FND SCC	Order #	Original FND SCC	Map into FND SCC
1	007 9001	007 9001	_____	_____	_____
2	* *	* 0000	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

GAPMAP - Mapping for Combining/Redistr. USAS Fund/SCC's for GAAP  
XX Top                    XX Scroll down    Reporting  
XX Help  
XX Exit  
XX Modify

When the **Exit** key is pressed, the specified mappings will take place, and the program will return to the main GAPRPT menu.

## 9.5 GAPCFSCN - Cash Flow Data Entry Screen

This option allows you to enter the data used to create the cash flow statement. The GAAP system is unable to provide any information for this statement automatically (per AOS instructions).

The cash flow statement is specific to proprietary fund types. Therefore, the Fund/SCC entered by the user will be validated to ensure that it has been defined as a Proprietary fund in GAPRPT/GAPFCSCN.

A special function key labeled Fiduciary Cash allows you to enter the amounts for Cash and Cash Equivalents, All Fiduciary Funds, and Expendable Trust and Agency Funds. This information is not specific to any Fund/SCC. This data is used for reconciling the Cash and Cash Equivalents value for Non-Expendable Trust Funds.

Please note that line items (account codes) which reduce cash should be entered as positive values. The statement automatically subtracts these values. For example, account codes such as 11210 - 11270, 13160, and 13180 all reduce cash but should be entered as positive values in GAPCFSCN. An exception to this is account code 31100, Operating Income (loss). If it is truly a loss, you must enter it as a negative to reflect the loss.

### 9.5.1 Sample Run - GAPCFSCN

```

Find:          Fund   SCC   Acct          Fiscal year: 1998
-----
Original      Acct
Fund  SCC    Code          Amount  Account description  Mapped
-----
GAPCFSCN - GAAP Cash Flow Data Maintenance
XX Top          XX Find          XX Lockmode
XX Help         XX Add           XX Set Defaults
XX Exit        XX Delete        XX Fid. Cash
XX Next        XX Modify
    
```

The following table explains the entries for fields on this screen:

Field	Explanation
Fund/SCC	The Fund/SCC must be defined as a Proprietary Fund in GAPRPT/GAPFCSCN.
Account Code	Refer to Table A-2, GAAP Cash Flow Account Codes for School Districts in the Appendix of this Manual for a listing of account codes.
Amount	Enter the dollar amount. See note above regarding positive and negative entries.

---

**9.6 GAPCJSCN - Cash Journal Entry Screen**

This option allows you to enter journal entries for summarized cash/budgetary basis transactions from current year operations. Information includes beginning cash balance (by fund), budgeted amounts, actual expenditures, prior year and current encumbrances (by fund/function/object), estimated and actual revenues (by fund/revenue). This information is used to produce "Budget versus Actual" Cash basis statements. It will also be converted into GAAP based information for the "Cash Transactions" on the GAAP based trial balance.

Normally this program will be used to either make adjustments at the budgetary level or make adjustments which are necessary for the conversion of budgetary statements into GAAP statements since GAPIMPORT brings over data as it appears on the school district's files.

Adjusting entries at the budgetary level include items which were charged to the wrong account, were charged at net rather than at gross, or were errors discovered in a succeeding fiscal year.

GAAP adjusting entries may be made to allocate transactions that were appropriately reported in one fund for the budgetary purposes, but are reported in a different fund when applying GAAP principles. Adjustments also may be made to split funds. That is, to take an expenditure out of one fund and place it into another fund.



## GAPRPT - GAAP Maintenance Programs

The following table explains the entries for fields on this screen:

Field	Explanation
Date	Date the entry was posted. Note that the posting date and the journal entry type are used to determine in which column the transaction falls on the trial balance. Please see Section 1.4, Journal Entries and the Trial Balance for more explanation.
JE #	The journal entry number consists of a two character prefix and a 5 digit sequential number, such as: AA00009. The sequential number will automatically be assigned if the field is left blank. The journal entry prefix may be used to track adjustments separately such as: AR - Accounts Receivable, AP - Accounts Payable. Other prefixes may be used as well in order to separate sets of journal entries.
Type	There are 3 possible journal entry types: AD - Adjustment AU - Audit adjustment
TI	Must be one of the following - Cash fund (00), Budget account (02), or Revenue account (03). See table below.
Fund/SCC	This is the fund and special cost center on the entry as it appears on the USAS account file.
Func/Rev	If TI=02, enter the Function Code. If TI=03, enter the Revenue Code.
Obj	If TI=02, enter the Object Code.
Dept	Enter the Department Code. This field only applies to County Governments producing CAFR statements. It is not available to school districts.
Reporting - Fund/SCC	This is the fund and special cost center which the journal entry will be reported under. Initially this code will always match the original fund and SCC. However, the mapping program, GAPMAP, makes it possible to use a different fund and SCC code for GAAP reporting than was used on the USAS files. This field cannot be changed by using the modify option on this screen. Instead, either GAPMAP may be used, or adjusting entries may be posted by using the add option in GAPGJSCN.
Description	Journal entry description.
Source/Ref	Source document or reference for journal entry.

The transaction indicator will determine which fields on the above screen will be used, and for what purpose. The following table gives a summary:

TI	Required Data	Allowed Values
00	Fund, SCC	Description, Source, Beginning Cash Balance
02	Fund, SCC, Function, Object	Description, Source, Budgeted Expenditure, Actual Expenditure, Prior Year Encumbrances, Current Encumbrances, Expenditures Against Prior Year Encumbrances
03	Fund, SCC, Revenue	Description, Source, Estimated Revenue, Actual Revenue

# GAPRPT - GAAP Maintenance Programs

The following is an example of a budget account journal entry:

Find: -									
Entry #__-_____							Fiscal Year:1994		
Date	JE#	Type	TI	Fund	SCC	Func /Rev	Obj	Reporting Fund	SCC
06/30/1993	A1-00001	CT	02	001	0000	1100	100	001	0000
Description: Test Entry									
Source/Reference								:	60-5
Beginning Cash Balance								:	0.00
Budgeted Expenditure/Estimated Revenue								:	10000.00
Actual Expenditure/Revenue								:	100.00
Prior Year Encumbrances								:	500.00
Current Encumbrances								:	100.00
Expenditures Against Prior Year Encumbrances								:	200.00
GAPCJSCN - Cash Journal Entry Maintenance									
XX	Top		XXX	Find		XXX	Lockmode		
XX	Help		XXX	Add		XXX	Set Defaults		
XX	Exit		XXX	Delete					
XXX	Next		XXX	Modify					

The following is an example of a revenue account journal entry:

Find: -									
Entry #__-_____							Fiscal Year:1994		
Date	JE#	Type	TI	Fund	SCC	Func /Rev	Obj	Reporting Fund	SCC
06/30/1993	B1-00001	AD	03	001	0000	3100		001	0000
Description: Test Entry									
Source/Reference								:	80-1
Beginning Cash Balance								:	.
Budgeted Expenditure/Estimated Revenue								:	10000.00
Actual Expenditure/Revenue								:	8000.00
Prior Year Encumbrances								:	.
Current Encumbrances								:	.
Expenditures Against Prior Year Encumbrances								:	.
GAPCJSCN - Cash Journal Entry Maintenance									
XX	Top		XXX	Find		XXX	Lockmode		
XX	Help		XXX	Add		XXX	Set Defaults		
XX	Exit		XXX	Delete					
XXX	Next		XXX	Modify					

## 9.7 GAPGJSCN - GAAP Journal Entry Screen

This option allows you to enter GAAP journal entries as debit/credit entries under the accrual/modified accrual basis. These are identified while converting cash/budget basis statements to an accrual/modified accrual basis. Note that actual receipts/expenditures are recorded on the screens in GAPGJSCN, and not budgeted amounts.

The GAAP journal entries together with the cash journal entries provide the information necessary to create the GAAP financial statements.

Cash journal entries as entered in GAPCJSCN will later be converted into debit/credit entries for use on the GAAP based trial balance. These converted transactions will not appear on the GAPGJSCN screen. However, the GAPGJE report program may be used to see these converted cash transactions.

### 9.7.1 Sample Run - GAPGJSCN

When this option is first run, a screen such as the following appears:

```

Find:      -
      Entry #__-____          Fiscal Year:____

      Date      JE#      Type  Rvrs  Fund  SCC      Reporting
      __/__/__  - - - - -  -    -    -    -    -    -
Description: _____ Source/Reference : _____

      Account  Account Description      Debit      Credit
      _____
      _____
      _____

GAPGJSCN - GAAP Journal Entry Maintenance
XX Top          XXX Find          XXX Lockmode
XX Help        XXX Add           XXX Set Defaults
XX Exit        XXX Delete
XXX Next       XXX Modify
    
```

Field	Explanation
Date	Date the entry was posted. Note that the posting date and the journal entry type are used to determine in which column the transaction falls on the trial balance. Please see Section 1.4, Journal Entries and the Trial Balance for more explanation.

## GAPRPT - GAAP Maintenance Programs

Field	Explanation
JE #	The journal entry number consists of a two character prefix and a 5 digit sequential number, such as: DD00015. The sequential number will automatically be assigned if the field is left blank. The journal entry prefix may be used to track adjustments separately such as: AR - Accounts Receivable, AP - Accounts Payable. Other prefixes may be used as well in order to separate sets of journal entries.
JE Type	There are 4 possible journal entry types: AD - Adjustment AU - Audit adjustment OB - Opening balance RE - Reversing entry
Rvrs	A flag to indicate that, if this is an adjusting (AD) entry, whether it should be automatically reversed for the next fiscal year. Possible values are "Y" or "N" (or blank). The reversing flag is only valid for those journal entries with an AD (adjusting) transaction type, and a posting date for the current fiscal year (07-01-X1 through 06-30-X2.) This flag will be used by GAOPEN to automatically generate reversing entries for the new year.
Original - Fund/SCC	This is the fund and special cost center on the entry as it appears on the USAS account file.
Reporting - Fund/SCC	This is the fund and special cost center which the journal entry will be reported under. Initially this code will always match the original fund and SCC. However, the mapping program, GAPMAP, makes it possible to use a different fund and SCC code for GAAP reporting than was used on the USAS files. This field cannot be changed by using the modify option on this screen. Instead, either GAPMAP may be used or adjusting entries may be posted by using the add option in GAPGJSCN.
Description	Journal entry description.
Source/Ref	Source document or reference for journal entry.
Account #	State defined chart of accounts for GAAP accounting basis. Example: 12100 - Inventory held for resale. In addition the account # might also be extended by the district, using the GAPACSCN program, to include two additional characters. Example: 12100A1 - Inventory to be sold at auction.

# GAPRPT - GAAP Maintenance Programs

The following is an example of a GAAP reversing journal entry:

Find: -								Fiscal Year:1995	
Entry #__-_____									
Date	JE#	Type	Rvrs	Fund	SCC	Reporting Fund	SCC		
07/01/1994	D3-00009	RE	-	001	0000	001	0000		
Description: RECEIVABLES				Source/Reference : 20-03					
Account	Account Description		Debit		Credit				
42200	Customer Services		75,053.00						
41300	Intergovernmental		1,474,222.00						
41700	Tuition and Fees		721.00						
11200	Accounts				5,985.00				
11300	Intergovernmental				1,544,011.00				
GAPGJSCN - GAAP Journal Entry Maintenance									
XX	Top	XXX	Find	XXX	Lockmode				
XX	Help	XXX	Add	XXX	Set Defaults				
XX	Exit	XXX	Delete						
XXX	Next	XXX	Modify						

Find: -								Fiscal Year:1995	
Entry #D3-00015									
Date	JE#	Type	Rvrs	Fund	SCC	Reporting Fund	SCC		
06/30/1995	D3-00015	AD	Y	001	0000	001	0000		
Description: RECEIVABLES				Source/Reference : 20-04					
Account	Account Description		Debit		Credit				
11200	Accounts		3,402.00						
11300	Intergovernmental		1,531,013.00						
42200	Customer Services				33,669.00				
41300	Intergovernmental				1,499,634.00				
41700	Tuition and Fees				932.00				
42900	Miscellaneous				180.00				
GAPGJSCN - GAAP Journal Entry Maintenance									
XX	Top	XXX	Find	XXX	Lockmode				
XX	Help	XXX	Add	XXX	Set Defaults				
XX	Exit	XXX	Delete						
XXX	Next	XXX	Modify						

## 9.8 GAPNOTES

This option allows the "Notes to the Financial Statements" to be attached to the GAAP information. Doing so allows a complete financial report to be submitted to AOS electronically.

GAPNOTES provides three options: IMPORT, EXPORT and EDIT. IMPORT is used to import a text file containing the notes. EXPORT extracts previously loaded notes back into a text file. EDIT allows you to view or edit the notes using the EVE text editor.

The notes are kept separately on a fiscal year basis. The correct fiscal year must be selected prior to importing/exporting notes.

In order to import the notes properly, the notes must exist as a plain text file without any special formatting or word processing characters. Each line of text must not exceed 132 characters.

If you prepare your notes in a word processor on a PC or MAC, you will need to convert the document to plain text prior to importing. The exact mechanism for converting the document to text will vary depending on the word processing application in use. For example, MS Word users should use "Save as" and save the document as type "Text with Layout". All modern word processors have similar features. If you need assistance determining the appropriate conversion method contact your DAS.

### 9.8.1 GAPNOTES - Notes Menu

```
GAPNOTES - Notes Menu
-----
1. IMPORT      - Import Notes from text file
2. EXPORT     - Export/print Notes to text file
3. EDIT       - Edit Notes with text editor
4. EXIT       - Exit

Menu: GAPNOTES Option>

PF4 Accept      F7 Help      F8 Exit      F10 Next
```

# 10 GAPRPT - GAAP Report Programs

To generate the GAAP subsystem reports select the REPORTS option on the main menu. The following Report Menu will appear:

```
GAPRPT - GAAP REPORT MENU
-----
 1. GAPCASH   - Cash Journal Entry Report
 2. GAPGJE   - GAAP Accrual Journal Entry Report
 3. GAPTBAL  - Trial Balance Report
 4. GAPOPST  - Operating Statement Reports
 5. GAPBAL   - Balance Sheet Reports
 6. GAPBUDG  - Budget vs. Actual Report
 7. GAPBWRK  - Budgetary Worksheet
 8. GAPCONS  - Budgetary Consolidation Report
 9. GAPCFLOW - Cash Flows
10. GAPNETA  - Statement of Changes in Net Assets
11. GAPFCRPT - GAAP Fund Code Report
12. GAPMRPT  - Mapping Specifications Report
13. EXIT     - Exit program

Menu: GAPRPT Option>

XXX Accept      XX Help      XX Exit      XXX Next
```

One of the following options must be used for the field, "output file type" when generating these reports.

- TXT - Report Format (default value)
- DTIF - Digital Table Interchange Format
- CSV - Comma Separated Values
- TAB - Tab Delimited Values
- PRN - Comma and " delimited
- WK1 - Lotus 1-2-3 (Version 2.0 or 2.01)

## 10.1 GAPCASH - Cash Journal Entry Report

This report lists all of the Cash journal entries posted from the GAPCJSCN program. A sample report screen follows:

```

                                GAPCASH - Cash Journal Report

Output file:                                GAPCASH.TXT
Optional heading: Sample GAPCASH Report Using Fund 001 0000
Print options page? (Y,N)                   Y

- Sort and Subtotal options -               FS,FR,OB
Sort options                               FR
Subtotal options
Page break options

- Selection Criteria -
Date Selection                             From __/__/____ To __/__/____
Fund/SCC: 001 0000 _____
Fund type: _____
Journal entry prefix: _____
Transaction type: _____

Detail Transactions                          1 of 1
XX Execute                                XXX Reset
XX Help                                  XXX Save/Recall
XX Exit
XX Cancel
    
```

This report was run for just the general fund (001 0000) and with the sorting options: FS = Fund/SCC , FR = Function/Receipt, and OB = Object.

**Note: When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the Save/Recall key to bring up the names of previously saved sets of options.**

### Sort Options

In order to look at the possible sort options, move the cursor to the sort option line and press the Help key. The following pop-up window will appear. You may then enter the desired sort options, separated by commas.

```

-----Sort Items-----
DT - Posting Date                JP - Journal Entry Prefix
SE - Sequential JE Number        FS - Fund/SCC
JT - Journal Entry Type          TI - Transaction Indicator
FR - Function/Receipt            OB - Object
FT - Fund Type

Enter the fields you wish to sort on. If you wish to sort on more
than one field, enter the fields separated by commas.

                FS,FR,OB
Accept                Cancel
    
```

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

### Subtotal Options

In order to look at the possible subtotal options, move the cursor to the subtotal option line and press the **[Help]** key. The following pop-up window will appear. You may then enter the desired subtotal options, separated by commas. Note that the only available subtotal options are precisely the sort options chosen above. This is because you can only subtotal on a sort field.

```

-----Subtotal Items-----
FS - Fund/SCC                    FR - Function/Receipt
OB - Object

Enter the fields you wish to subtotal on. If you wish to subtotal
on more than one field, enter the fields separated by commas.

                FR
Accept                Cancel
    
```

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

### Page Break Options

In order to look at the possible page break options, move the cursor to the page break option line and press the **[Help]** key. The following pop-up window will appear. You may then enter the desired page break options, separated by commas. Note that the only available page break options are precisely the sort options chosen above. This is because you can only do a page break on a sort field.

```

-----Page Break Items-----
FS - Fund/SCC                    FR - Function/Receipt
OB - Object

Enter the fields you wish to subtotal on. If you wish to subtotal
on more than one field, enter the fields separated by commas.

                Accept                Cancel
    
```

## GAPRPT - GAAP Report Programs

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

### Selection Options

The following selection options are available: **Date Selection, Fund/SCC, Fund Type, Journal Entry Prefix, and Transaction Type**. It is important to remember that the selection options use the "and" condition for different options, and the "or" condition for multiple selections within the same option. For example, if you select a date range and also a specific transaction type, then a record must meet both of these conditions in order to be selected for the report. However, if you select two different transaction types, then a record will be selected if it contains either of the types.

The **Date Selection** allows you to enter a range of dates for the cash journal transactions. If the FROM date is blank, all posting dates up to and including the TO date will be included in the report. If the TO date is blank, all posting dates from and including the FROM date will be included in the report.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance for details of these codes.

You may enter up to 4 **Journal Entry Prefixes** to select on. The prefix is the first 2 characters of the Journal Entry number.

You may enter up to 3 **Transaction Types** to select on.

AD - Adjustment  
AU - Audit adjustment  
CT - Cash transaction

### Generating the Report

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **[Execute]** key to begin the program execution.

Sample GAPCASH Report Entries

Date: 03/25/96  
Time: 12:29 pm

SAMPLE CITY SCHOOLS  
GAAP CASH JOURNAL ENTRY REPORT FOR FISCAL YEAR 1996  
Sample GAPCASH Report Using Fund 001 0000  
SORTED BY Fund-SCC/Func-Rcpt/Object

Page: 1  
(GAPCASH)

Posting Date	Jrnl Type	Entry Number	TI	Fnd	SCC	Func /Rev	Obj	Balance	Budgeted	Actual	Prior Encumb	Current Encumb	Exp Pr Encumb
Func-Rcpt:													
06/30/1996	CT	CT00001	00	001	0000			142931.84					
TOTAL FOR Func-Rcpt :								142931.84	0.00	0.00	0.00	0.00	0.00
Func-Rcpt: 1130													
06/30/1996	CT	CT00018	02	001	0000	1130	111		19551.02	13025.79			
06/30/1996	CT	CT00019	02	001	0000	1130	112			135.00			
06/30/1996	CT	CT00020	02	001	0000	1130	121		283.90				
06/30/1996	CT	CT00021	02	001	0000	1130	122			105.21			
06/30/1996	CT	CT00022	02	001	0000	1130	124		113.55				
06/30/1996	CT	CT00023	02	001	0000	1130	125			105.21			
06/30/1996	CT	CT00024	02	001	0000	1130	131		56.78	315.63			
06/30/1996	CT	CT00025	02	001	0000	1130	211		2899.12	2145.73		104.24	
06/30/1996	CT	CT00026	02	001	0000	1130	241		1000.00	1496.52			
06/30/1996	CT	CT00027	02	001	0000	1130	242		44.16	32.00			
06/30/1996	CT	CT00028	02	001	0000	1130	243			123.90			
06/30/1996	CT	CT00029	02	001	0000	1130	249		137.72	209.31		10.80	
06/30/1996	CT	CT00030	02	001	0000	1130	261		81.94	14.43-	35.57	47.89	
TOTAL FOR Func-Rcpt 1130:								0.00	24168.19	17679.87	35.57	162.93	0.00
Func-Rcpt: 1210													
06/30/1996	CT	CT00031	02	001	0000	1210	111		94912.02	70157.83			
06/30/1996	CT	CT00032	02	001	0000	1210	112		284.63	157.50			

Date: 03/25/96  
Time: 12:29 pm

SAMPLE CITY SCHOOLS  
GAAP CASH JOURNAL ENTRY REPORT FOR FISCAL YEAR 1996  
Sample GAPCASH Report Using Fund 001 0000  
SORTED BY Fund-SCC/Func-Rcpt/Object

Page: 9  
(GAPCASH)

Posting Date	Jrnl Type	Entry Number	TI	Fnd	SCC	Func /Rev	Obj	Balance	Budgeted	Actual	Prior Encumb	Current Encumb	Exp Pr Encumb
Func-Rcpt: 1213													
06/30/1996	CT	CT00521	03	001	0000	1213			9283.83	8610.51			
TOTAL FOR Func-Rcpt 1213:								0.00	9283.83	8610.51	0.00	0.00	0.00
Func-Rcpt: 1410													
06/30/1996	CT	CT00522	03	001	0000	1410			9715.62	7447.04			
TOTAL FOR Func-Rcpt 1410:								0.00	9715.62	7447.04	0.00	0.00	0.00
Func-Rcpt: 1832													
06/30/1996	CT	CT00526	03	001	0000	1832			19000.00-				
06/30/1996	CT	CT00528	03	001	0000	1832			356267.69	280069.16			
06/30/1996	CT	CT00529	03	001	0000	1832			52205.98	27926.64			
TOTAL FOR Func-Rcpt 1832:								0.00	389473.67	307995.80	0.00	0.00	0.00
Func-Rcpt: 1839													
06/30/1996	CT	CT00527	03	001	0000	1839			6481.98	11770.00			
TOTAL FOR Func-Rcpt 1839:								0.00	6481.98	11770.00	0.00	0.00	0.00

10.2 **GAPGJE - GAAP Journal Entry Report**

This report lists all of the GAAP journal entries posted from the GAPGJSCN program. A sample report screen using the following options follows:

```

                                GAPGJE - GAAP Journal Report

Output file:                                GAPGJE.TXT
Print options page? (Y,N)                   Y
Optional heading: Sample GAPGJE Report Using Fund 001 0000

- Sort and Subtotal options -
Sort options                                FS,JT
Subtotal options                             JT
Page break options

- Selection Criteria -
Date Selection                               From __/__/____ To __/__/____
Fund/SCC: 001 0000 _____
Fund type: _____
Journal entry prefix: _____
Transaction type: CT _____

Detail Transactions                            1 of 2
XX Execute          XXX Reset
XX Help             XXX Save/Recall
XX Exit
XX Cancel
    
```

```

                                GAPGJE - GAAP Journal Report

GAAP account number: _____

Detail Transactions                            2 of 2
XX Execute          XXX Reset
XX Help             XXX Save/Recall
XX Exit
XX Cancel
    
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the Save/Recall key to bring up the names of previously saved sets of options.

**Sort Options**

In order to look at the possible sort options, move the cursor to the sort option line and press the **[Help]** key. The following pop-up window will appear. You may then enter the desired sort options, separated by commas.

```

-----Sort Items-----
| DT - Posting Date                | JP - Journal Entry Prefix
| SE - Sequential JE Number        | JT - Journal Entry Type
| FS - Fund/SCC                   | FT - Fund Type
| AC - Account Number              |
|
| Enter the fields you wish to sort on. If you wish to sort on more
| than one field, enter the fields separated by commas.
|
|                               FS,JT
| Accept                        Cancel
  
```

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

**Subtotal Options**

In order to look at the possible subtotal options, move the cursor to the subtotal option line and press the **[Help]** key. The following pop-up window will appear. You may then enter the desired subtotal options, separated by commas. Note that the only available subtotal options are precisely the sort options chosen above. This is because you can only subtotal on a sort field.

```

-----Subtotal Items-----
| FS - Fund/SCC                   | JT - Journal Entry Type
|
| Enter the fields you wish to subtotal on. If you wish to subtotal
| on more than one field, enter the fields separated by commas.
|
|                               JT
| Accept                        Cancel
  
```

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

**Page Break Options**

In order to look at the possible page break options, move the cursor to the page break option line and press the **[Help]** key. The following pop-up window will appear. You may then enter the desired page break options, separated by commas. Note that the only available page break options are precisely the sort options chosen above. This is because you can only do a page break on a sort field.

## GAPRPT - GAAP Report Programs

```
-----Page Break Items-----
| FS - Fund/SCC                               JT - Journal Entry Type |
|                                             |
| Enter the fields you wish to do a page break on. If you wish to page |
| break on more than one field, enter the fields separated by commas. |
|                                             |
|           Accept           Cancel           |
|-----|-----|
```

After the choices are entered, press the **[Return]** key. Move the cursor to the "Accept" or to the "Cancel" prompt and press the **[Return]** key again.

### Selection Options

The following selection options are available: **Date Selection, Fund/SCC, Fund Type, Journal Entry Prefix, Transaction Type, and GAAP Account Number.** It is important to remember that the selection options use the "and" condition for different options, and the "or" condition for multiple selections within the same option. For example, if you select a date range and also a specific Fund/SCC, then a record must meet both of these conditions in order to be selected for the report. However, if you select two different Fund/SCC's, then a record will be selected if it contains either of these.

The **Date Selection** allows you to enter a range of dates for the GAAP journal transactions. If the FROM date is blank, all posting dates up to and including the TO date will be included in the report. If the TO date is blank, all posting dates from and including the FROM date will be included in the report.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance for details of these codes.

You may enter up to 4 **Journal Entry Prefixes** to select on. The prefix is the first 2 characters of the Journal Entry number.

You may enter up to 5 **Transaction Types** to select on.

AD - Adjustment  
AU - Audit adjustment  
CT - Cash transaction  
OB - Opening balance  
RE - Reversing entry

# GAPRPT - GAAP Report Programs

You may enter up to 4 **GAAP Account Codes** to select on. Please see, <REFERENCE>(gaprpt\_appendix\ full), for a complete table of the current State defined GAAP account codes.

## Generating the Report

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the Execute key to begin the program execution.

## Sample GAPGJE Report Entries

Date: 03/25/96	SAMPLE CITY SCHOOLS	Page: 1					
Time: 11:36 am	GAAP BASIS JOURNAL ENTRY REPORT FOR FISCAL YEAR 1996	(GAPGJE)					
	Sample GAPGJE Report Using Fund 001 0000						
	SORTED BY Fund-SCC/JE type						
JE Number	Posting Date	JE Type Fnd SCC	Journal Entry Description	Account Desc	Acct No	Db Amt	Cr Amt
JE type: CT							
CX00002	06/30/1996	CT 001 0000	From Cash JE#CT00018	Regular	61110	13,025.79	
			Source: FN:1130/OB:111	Equ in P Cash	10100		13,025.79
CX00003	06/30/1996	CT 001 0000	From Cash JE#CT00019	Regular	61110	135.00	
			Source: FN:1130/OB:112	Equ in P Cash	10100		135.00
CX00005	06/30/1996	CT 001 0000	From Cash JE#CT00021	Regular	61110	105.21	
			Source: FN:1130/OB:122	Equ in P Cash	10100		105.21
CX00007	06/30/1996	CT 001 0000	From Cash JE#CT00023	Regular	61110	105.21	
			Source: FN:1130/OB:125	Equ in P Cash	10100		105.21
CX00008	06/30/1996	CT 001 0000	From Cash JE#CT00024	Regular	61110	315.63	
			Source: FN:1130/OB:131	Equ in P Cash	10100		315.63
CX00009	06/30/1996	CT 001 0000	From Cash JE#CT00025	Regular	61110	2,145.73	
			Source: FN:1130/OB:211	Equ in P Cash	10100		2,145.73
CX00010	06/30/1996	CT 001 0000	From Cash JE#CT00026	Regular	61110	1,496.52	
			Source: FN:1130/OB:241	Equ in P Cash	10100		1,496.52
CX00011	06/30/1996	CT 001 0000	From Cash JE#CT00027	Regular	61110	32.00	
			Source: FN:1130/OB:242	Equ in P Cash	10100		32.00
.							
.							
CX00323	06/30/1996	CT 001 0000	From Cash JE#CT00521	Equ in P Cash	10100	8,610.51	
			Source: Revenue:1213	Tuit and Fees	41700		8,610.51
CX00324	06/30/1996	CT 001 0000	From Cash JE#CT00522	Equ in P Cash	10100	7,447.04	
			Source: Revenue:1410	Interest	41500		7,447.04
CX00325	06/30/1996	CT 001 0000	From Cash JE#CT00523	Equ in P Cash	10100	8,785.66	
			Source: Revenue:1890	Miscellaneous	42900		8,785.66
CX00326	06/30/1996	CT 001 0000	From Cash JE#CT00524	Equ in P Cash	10100	772,056.01	
			Source: Revenue:3110	Intergovernmt	41300		772,056.01
CX00327	06/30/1996	CT 001 0000	From Cash JE#CT00525	Equ in P Cash	10100	7,185.63	
			Source: Revenue:5300	Ref Pr Yr Exp	81500		7,185.63
CX00329	06/30/1996	CT 001 0000	From Cash JE#CT00527	Equ in P Cash	10100	11,770.00	
			Source: Revenue:1839	Customer Serv	42200		11,770.00
CX00330	06/30/1996	CT 001 0000	From Cash JE#CT00528	Equ in P Cash	10100	280,069.16	
			Source: Revenue:1832	Customer Serv	42200		280,069.16
CX00331	06/30/1996	CT 001 0000	From Cash JE#CT00529	Equ in P Cash	10100	27,926.64	
			Source: Revenue:1832	Customer Serv	42200		27,926.64
TOTAL FOR JE type CT:						2,210,257.85	2,210,257.85

### 10.3 GAPTBAL - GAAP Trial Balance Sheet

This report generates a trial balance with the following columns from the GAAP and Cash journal entries (JE's):

Column Heading	Explanation
Prior Year Balance Sheet	Opening balance JE's dated June 30 of prior fiscal year.
Prior Year Adjustments	Prior year Adjusting JE's, debit and credit, dated June 30 of prior fiscal year.
Prior Year Adjusted Balance Sheet	Sum of previous two columns.
Reversing Entries	Current Reversing JE's, debit and credit. Current year reversing entries dated July 01 current fiscal year.
Cash Transactions	Cash JE's converted into GAAP debits/credits dated June 30 of current fiscal year.
Adjustments	Current year Adjustment JE's, debit and credit dated June 30 of current fiscal year.
Audit Adjustments	Current year Audit Adjustment JE's, debit and credit dated June 30 of current fiscal year.
Financial Statements	Net of "Adjusted Balance through "Audit Adjustments" dated June 30 of current fiscal year.
Closing Entries	Reflects the change in fund equity on modified accrual basis dated June 30 of current fiscal year.
Financial Balance Sheet	Final balance sheet, net of "Financial Statements" and "Closing Entries" dated June 30 of current fiscal year.

**Note: Entries in the first three columns of the trial balance are dated June 30 of the prior fiscal year. Entries in all of the remaining columns are from the current fiscal year (07/01/current through 06/30/current).**

Each row of the trial balance contains entries for one of the GAAP account codes along with totals and subtotals at appropriate levels. Please see, Section 1.4, Journal Entries and the Trial Balance for more details of how the journal entry date and type affects where entries are placed on the trial balance sheet.

When running the trial balance option, a screen similar to the following will appear:

```

                                GAPTBAL - GAAP Trial Balance Report

Output file:                                GAPTBAL.TXT
Output file type:                           TXT
Optional heading: _____
Print options page? (Y,N)                    Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)      C
Governmental, Proprietary, Other, or All? (G,P,O,A)
Fund/SCC: 001 0000 _____
Fund type: _____

Trial Balance Report                                1 of 1
XXX Execute          XXX Reset
XX  Help             XXX Save/Recall
XX  Exit
XX  Cancel
    
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the  key to bring up the names of previously saved sets of options.

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

The following selection options are available: **Combined or Individual Report, Governmental or Proprietary or Other funds, Fund/SCC, and Fund Type**. It is important to remember that the trial balance selection options use the "or" condition. For example, you may select a governmental Fund/SCC and a proprietary Fund Type code, and the report will include both types.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may choose to include just **Governmental** funds, just **Proprietary** funds, just **Other** funds (account groups and agency funds), or **All** funds and account groups.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

# GAPRPT - GAAP Report Programs

You may enter up to 11 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

## Generating the Report/Spreadsheet

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **Execute** key to begin the program execution.

## Sample GAPTBAL Report

The resulting balance sheet will contain just the cash transaction (CT) and the opening balance (OB) entries from the GAAP journal file.

Since the report is so large it will be presented in three parts. The headings for each line will be repeated from page one.

### GAPTBAL 1

Date: 03/25/96  
Time: 10:55 am

SAMPLE CITY SCHOOLS  
TRIAL BALANCE FOR FISCAL YEAR 1996  
Combined Report - Governmental

Page: 1  
(GAPTBAL)

Account Description	Balance Sheet		Adjustments		Adjust Balance Sheet	
	Db	Cr	Db	Cr	Db	Cr
Assets and Other Debits:						
Equity in Pooled Cash and Equiv	142931.84				142931.84	
Total Assets and Other Debits:	142931.84				142931.84	
Fund Equity and Other Credits:						
Fund Balances:						
Unreserved:						
Unreserved, Undesignated		142931.84				142931.84
Total Fund Equity & Other Cred:		142931.84				142931.84
Total Liabilities, Fund Equ & Other		142931.84				142931.84
Revenues (Governmental):						
Intergovernmental						
Interest						
Tuition and Fees						
Customer Services						
Miscellaneous						
Total Revenues:						
Expenditures:						
Current:						
Instruction:						
Regular						
Special						
Support services:						
Pupils						
Instructional Staff						
Board of Education						
Administration						
Fiscal						
Operation and Maintenance						
Pupil Transportation						
Central						
Total Expenditures:						
Excess of Rev Over (Under) Expend						
Other Finan Sources & Uses/Nonoper						

GAPRPT - GAAP Report Programs

Refund of Prior Year Expenditures	
Total Other Finan Sources (Uses)/Non	
Excess of Rev & Oth over Exp and Oth	
Fund Balance at Beginning of Year	
Fund Balance at End of Year	

Date: 03/25/96  
Time: 10:55 am

SAMPLE CITY SCHOOLS  
TRIAL BALANCE FOR FISCAL YEAR 1996  
Combined Report - Governmental  
Balance Sheet

Page: 2  
(GAPTBAL)

Account Description	Balance Sheet		Adjust		Adjust Balance Sheet	
	Db	Cr	Db	Cr	Db	Cr
Totals:	142931.84	142931.84				

GAPTBAL 2

Date: 03/25/96  
Time: 10:55 am

SAMPLE CITY SCHOOLS  
TRIAL BALANCE FOR FISCAL YEAR 1996  
Combined Report - Governmental  
Reversing Entries      Cash Transactions

Page: 1  
(GAPTBAL)

	Reversing Entries		Cash Transactions		Adjust		Audit Adjust	
	Db	Cr	Db	Cr	Db	Cr	Db	Cr
Assets and Other Debits:								
Eq in P Cash and Equiv			37443.45					
Total Assets & Other Dbts:			37443.45					
Fund Equ & Other Credits:								
Fund Balances:								
Unreserved:								
Unreserved, Undesignated								
Total Fund Equ & Other Cred:								
Total Liab, Fund Equ & Other								
Revenues (Governmental):								
Intergovernmental				772056.01				
Interest				7447.04				
Tuition and Fees				8610.51				
Customer Services				319765.80				
Miscellaneous				8785.66				
Total Revenues:				1116665.02				
Expenditures:								
Current:								
Instruction:								
Regular				17679.87				
Special				541424.08				
Support services:								
Pupils				289736.34				
Instructional Staff				93232.39				
Board of Education				6040.83				
Administration				103873.60				
Fiscal				23931.84				
Operation and Maintenance				2094.11				
Pupil Transportation				6019.03				
Central				2375.11				
Total Expenditures:				1086407.20				
Excess Rev Over (Under) Exp								30257.82
Other Fin Sources & Uses/Non								
Refund of Prior Year Exp								7185.63

# GAPRPT - GAAP Report Programs

Tot Oth Fin Sourc (Uses)/Non	7185.63
Excess Rev & Oth Exp and Oth	37443.45
Fund Balance at Beg of Year	
Fund Balance at End of Year	

Date: 03/25/96  
Time: 10:55 am

SAMPLE CITY SCHOOLS								Page: 1
TRIAL BALANCE FOR FISCAL YEAR 1996								(GAPTBAL)
Combined Report - Governmental								
Reversing Entries		Cash Transactions		Adjust		Audit Adjust		
Db	Cr	Db	Cr	Db	Cr	Db	Cr	
Totals:		1123850.65		1123850.65				

## GAPTBAL 3

Date: 03/25/96  
Time: 10:55 am

SAMPLE CITY SCHOOLS							Page: 1
TRIAL BALANCE FOR FISCAL YEAR 1996							(GAPTBAL)
Combined Report - Governmental							
Financial Statements		Closing Entries		Balance Sheet			
Db	Cr	Db	Cr	Db	Cr		
Assets and Other Debits:							
Eq in P Cash and Equiv	180375.29			180375.29			
Total Assets & Other Dbts:	180375.29			180375.29			
Fund Equ & Other Credits:							
Fund Balances:							
Unreserved:							
Unreserved, Undesignated	142931.84	37443.45			180375.29		
Total Fund Equ & Other Cred:	142931.84	37443.45			180375.29		
Total Liab, Fund Equ & Other	142931.84	37443.45			180375.29		
Revenues (Governmental):							
Intergovernmental	772056.01	772056.01					
Interest	7447.04	7447.04					
Tuition and Fees	8610.51	8610.51					
Customer Services	319765.80	319765.80					
Miscellaneous	8785.66	8785.66					
Total Revenues:	1116665.02	1116665.02					
Expenditures:							
Current:							
Instruction:							
Regular	17679.87	17679.87					
Special	541424.08	541424.08					
Support services:							
Pupils	289736.34	289736.34					
Instructional Staff	93232.39	93232.39					
Board of Education	6040.83	6040.83					
Administration	103873.60	103873.60					
Fiscal	23931.84	23931.84					
Operation and Maint	2094.11	2094.11					
Pupil Transportation	6019.03	6019.03					
Central	2375.11	2375.11					
Total Expenditures:	1086407.20	1086407.20					
Excess Rev Over (Under) Exp	30257.82	30257.82					
Other Fin Sources & Uses/Non							
Refund of Prior Year Exp	7185.63	7185.63					
Tot Oth Fin Sourc (Uses)/Non	7185.63	7185.63					
Excess Rev & Oth Exp and Oth	37443.45	37443.45					

# GAPRPT - GAAP Report Programs

```

-----
Fund Balance at Beg of Year          142931.84
-----
Fund Balance at End of Year          180375.29
-----

```

Date: 03/25/96  
Time: 10:55 am

```

                                SAMPLE CITY SCHOOLS
                                TRIAL BALANCE FOR FISCAL YEAR 1996
                                Combined Report - Governmental
                                Financial Statements   Closing Entries   Balance Sheet
-----
                                Db           Cr           Db           Cr           Db           Cr
-----
Totals:                          1266782.49  1266782.49  1123850.65  1123850.65  180375.29  180375.29
-----

```

## 10.4 GAPOPST - GAAP Combined Statement of Rev, Exp, and Fund Balances

This report program produces a GAAP basis combined operating statement of revenues, expenditures, and changes in fund balances for a given fiscal year for governmental and similar trust funds and/or a combined operating statement of revenues, expenses, and changes in fund equity for proprietary and similar trust funds. A sample report screen follows:

```

GAPOPST - GAAP Combined Statement of Rev, Exp, and Fund Balances

Output file:                               GAPOPST.TXT
Output file type:                           TXT
Optional heading: _____
Print options page? (Y,N)                   Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)   C
Governmental, Proprietary, or Both? (G,P,B)
Fund/SCC: 001 0000 _____
Fund type: _____

Operating Statements                         1 of 1
XXX Execute           XXX Reset
XX Help              XXX Save/Recall
XX Exit
XX Cancel
    
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the  key to bring up the names of previously saved sets of options.

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

The following selection options are available: **Combined or Combining Report, Governmental or Proprietary funds, Fund/SCC, and Fund Type**. It is important to remember that the operating statement selection options use the "or" condition. For example, you may select a governmental Fund/SCC and a proprietary Fund type code, and the report will include both types.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may choose to include just **Governmental** funds, **Proprietary** funds, or **Both**.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

**Generating the Report/Spreadsheet**

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **Execute** key to begin the program execution.

**Sample GAPOPST Report**

Date: 04/03/96	SAMPLE CITY SCHOOLS		Page: 1
Time: 11:55 am	OPERATING STATEMENT FOR FISCAL YEAR 1996		(GAPOPST)
	Individual Statements of Revenues, Expenditures and Changes in Fund Balances		
	Governmental Fund Types and Similar Trust Funds		
Account Description	Fund/SCC: 001/0000	Fund/SCC: 587/0000	Totals (Memo Only)
Revenues (Governmental):			
Intergovernmental	772,056.01	19,709.00	791,765.01
Interest	7,447.04	0.00	7,447.04
Tuition and Fees	8,610.51	0.00	8,610.51
Customer Services	319,765.80	0.00	319,765.80
Miscellaneous	8,785.66	0.00	8,785.66
Total Revenues:	1,116,665.02	19,709.00	1,136,374.02
Expenditures:			
Current:			
Instruction:			
Regular	17,679.87	0.00	17,679.87
Special	541,424.08	5,115.42	546,539.50
Support services:			
Pupils	289,736.34	1,083.08	290,819.42
Instructional Staff	93,232.39	18,823.74	112,056.13
Board of Education	6,040.83	0.00	6,040.83
Administration	103,873.60	0.00	103,873.60
Fiscal	23,931.84	0.00	23,931.84
Operation and Maintenance of Plant	2,094.11	0.00	2,094.11
Pupil Transportation	6,019.03	0.00	6,019.03
Central	2,375.11	0.00	2,375.11
Total Expenditures:	1,086,407.20	25,022.24	1,111,429.44
Excess of Revenues Over (Under) Expenditures:	30,257.82	5,313.24-	24,944.58
Other Financing Sources:			
Refund of Prior Year Expenditures	7,185.63	0.00	7,185.63
Total Other Financing Sources (Uses)/Non-Oper	7,185.63	0.00	7,185.63
Excess of Rev and Other over Exp and Other...	37,443.45	5,313.24-	32,130.21
Fund Balance at Beginning of Year	142,931.84	8,648.29	151,580.13

## GAPRPT - GAAP Report Programs

-----	-----	-----	-----
Fund Balance at End of Year	180,375.29	3,335.05	183,710.34
-----	-----	-----	-----

Note that the lines of the operating statement agree with corresponding lines of the financial statement column of the trial balance.

## 10.5 GAPBAL - Combined Balance Sheet

This report program produces a GAAP basis combined statement of assets, liabilities, and fund equity for a given fiscal year for all fund types and account groups. A sample report screen follows:

```

GAPBAL - GAAP Combined Balance Sheet - All Fund Types and Acc Groups

Output file:                                GAPBAL.TXT
Output file type:                           TXT
Optional heading: _____
Print options page? (Y,N)                   Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)   C
Governmental, Proprietary, Other or All? (G,P,O,A)
Fund/SCC: 001 0000 _____
Fund type: _____

Combined Balance Sheet                        1 of 1
XXX Execute          XXX Reset
XX  Help            XXX Save/Recall
XX  Exit
XX  Cancel
  
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the  key to bring up the names of previously saved sets of options.

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

The following selection options are available: **Combined or Combining Report, Governmental, Proprietary or Other funds, Fund/SCC, and Fund Type**. It is important to remember that the combined balance sheet selection options use the "or" condition. For example, you may select a governmental Fund/SCC and a proprietary Fund type code, and the report will include both types.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may choose to include just **Governmental** funds, just **Proprietary** funds, just **Other** funds (account groups such as General Fixed Asset and General Long-term Debt), or **All** funds and account groups.

## GAPRPT - GAAP Report Programs

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

### Generating the Report/Spreadsheet

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **Execute** key to begin the program execution.

### Sample GAPBAL Report

Date: 04/03/96	SAMPLE CITY SCHOOLS		Page: 1
Time: 11:56 am	BALANCE SHEET FOR FISCAL YEAR 1996		(GAPBAL)
	Individual Balance Sheet - All fund types and account groups		
Account Description	Fund/SCC: 001/0000	Fund/SCC: 587/0000	Totals (Memo Only)
-----			
Assets and Other Debits:			
Equity in P Cash & Cash Equiv	180,375.29	3,335.05	183,710.34
-----			
Total Assets and Other Debits:	180,375.29	3,335.05	183,710.34
-----			
Fund Equity and Other Credits:			
Fund Balances:			
Unreserved:			
Designated		8,648.29	8,648.29
Unreserved, Undesignated	180,375.29	5,313.24-	175,062.05
-----			
Total Fund Equity & Oth Credits:	180,375.29	3,335.05	183,710.34
-----			
Total Liab, Fund Eq & Oth Credits	180,375.29	3,335.05	183,710.34
-----			

Note that the lines of the balance sheet agree with corresponding lines of the last column of the trial balance.

## 10.6 GAPBUDG - Budgetary Budget vs Actual Report

This report program produces the combined statement of revenues, expenditures and changes in fund balances - budget versus actual - for all governmental and similar trust funds. It creates a similar report of revenues, expenses, and changes in fund equity - budget versus actual - for proprietary and similar trust funds. All of the statements are generated from just the cash basis journal entries. A sample report screen follows:

```

          GAPBUDG - Budget vs. Actual - Rev, Exp, Fund Balances

Output file:                                GAPBUDG.TXT
Output file type:                           TXT
Optional heading: _____
Print options page? (Y,N)                   Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)   C
Report at Function(2)/Object(1) level? (Y,N)   N
Governmental, Proprietary, or Both? (G,P,B)
Fund/SCC:  001 0000  _____

Fund type:  _____

Budgetary Basis Budget vs Actual Comparison           1 of 1
XXX Execute           XXX Reset
XX Help               XXX Save/Recall
XX Exit
XX Cancel

```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the  key to bring up the names of previously saved sets of options.

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

The following selection options are available: **Combined or Combining Report, Report at Function(2)/Object(1) Level, Governmental or Proprietary funds, Fund/SCC, and Fund Type**. It is important to remember that the budget versus actual selection options use the "or" condition. For example, you may select a governmental Fund/SCC and a proprietary Fund type code, and the report will include both types.

You may have the report broken down to the **second level of Function and first level of Object** in support of the Comprehensive Annual Financial Report (CAFR) if you wish. Leaving the field value at "N" (the default) will produce a report which meets the General Purpose Financial Statement (GPFS) guidelines.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

# GAPRPT - GAAP Report Programs

You may choose to include just **Governmental** funds, **Proprietary** funds, or **Both**.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

## Generating the Report/Spreadsheet

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **Execute** key to begin the program execution.

## Sample GAPBUDG Report

Account Description	Revised Budget	Actual	Variance Favorable
Date: 04/03/96			
Time: 11:55 am			
SAMPLE CITY SCHOOLS			
BUDGET Vs. ACTUAL FOR FISCAL YEAR 1996			
Individual Statements of Revenues, Expenditures and Changes in Fund Balances -			
Budget vs. Actual (Budget Basis)			
Governmental Fund Types and Similar Trust Funds			
----- Fund/SCC: 001/0000 -----			
Revenues (Governmental):			
Intergovernmental	996,756.44	772,056.01	224,700.43-
Interest	9,715.62	7,447.04	2,268.58-
Tuition and Fees	9,283.83	8,610.51	673.32-
Customer Services	395,955.65	319,765.80	76,189.85-
Miscellaneous	2,475.50	8,785.66	6,310.16
-----	-----	-----	-----
Total Revenues:	1,414,187.04	1,116,665.02	297,522.02-
-----	-----	-----	-----
Expenditures:			
Current:			
Instruction:			
Regular	24,168.19	17,842.80	6,325.39
Special	645,860.20	572,239.05	73,621.15
Support services:			
Pupils	325,524.34	298,015.63	27,508.71
Instructional Staff	129,975.02	96,125.49	33,849.53
Board of Education	11,233.31	6,047.88	5,185.43
Administration	148,185.05	111,228.46	36,956.59
Fiscal	45,997.06	35,728.21	10,268.85
Oper & Maint of Plant	2,638.68	2,708.31	69.63-
Pupil Transportation	7,769.77	6,101.74	1,668.03
Central	8,696.11	2,915.11	5,781.00
-----	-----	-----	-----
Total Expenditures:	1,350,047.73	1,148,952.68	201,095.05
-----	-----	-----	-----
Excess of Revenues Over			
(Under) Expenditures:	64,139.31	32,287.66-	96,426.97-
-----	-----	-----	-----
Oth Finan Sourc & Uses/Non-Oper			
Other Financing Sources:			
Refund of Prior Year Exp	202.60	7,185.63	6,983.03

## GAPRPT - GAAP Report Programs

Tot Oth Finan Sourc (Uses)/Non-Oper.	202.60	7,185.63	6,983.03
Excess Rev & Oth over Exp and Oth	64,341.91	25,102.03-	89,443.94-
Fund Balances at Beginning of Year	128,286.26	128,286.26	
Prior Year Encumb Approp	14,645.58	14,645.58	
Fund Balance at end of Year	207,273.75	117,829.81	89,443.94-

Note that the expenditures and following lines do not agree with corresponding lines of the trial balance and the operating statement because on this report the expenditures include encumbrances.

## 10.7 GAPBWRK - GAAP Budgetary Worksheet

The budgetary worksheet is designed to give a complete picture of the figures which are used to generate the budget verses actual cash report. This includes the cash figures imported from the district's USAS accounts, any reclassifications and audit adjustments made to these figures, and the use of encumbrances.

When running the GAPBWRK option a screen similar to the following will appear:

```

                                GAPBWRK - Budgetary Worksheet

Output file:                                GAPBWRK.TXT
Output file type:                            TXT
Optional heading: _____
Print options page? (Y,N)                    Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)  C
Report at Function(2)/Object(1) level? (Y,N) N
Governmental, Proprietary, or Both? (G,P,B)
Fund/SCC: 001 0000 _____
Fund type: _____

Budgetary Basis Worksheet                                1 of 1
XXX Execute                XXX Reset
XX Help                    XXX Save/Recall
XX Exit
XX Cancel
    
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the Save/Recall key to bring up the names of previously saved sets of options.

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

The following selection options are available: **Combined or Combining Report, Report at Function(2)/Object(1) Level, Governmental or Proprietary funds, Fund/SCC, and Fund Type.** It is important to remember that the budgetary worksheet selection options use the "or" condition. For example, you may select a governmental Fund/SCC and a proprietary Fund Type code, and the report will include both types.

You may have the report broken down to the **second level of Function and first level of Object** in support of the Comprehensive Annual Financial Report (CAFR) if you wish. Leaving the field value at "N" (the default) will produce a report which meets the General Purpose Financial Statement (GPFS) guidelines.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may choose to include just **Governmental** funds, just **Proprietary** funds, or **Both**.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

**Generating the Report/Spreadsheet**

Look over the answers you have entered on all screens of the report. If you wish to make changes, just move the cursor to the desired line and re-enter. When you are satisfied, press the **Execute** key to begin the program execution.

**Sample GAPBWRK Report**

Date: 05/10/96	SAMPLE CITY SCHOOLS		Page: 1	
Time: 12:40 pm	Combined Governmental Fund Budgetary Worksheet		(GAPBWRK)	
	For Fiscal Year Ended June 30, 1996			
General Fund				
	Cash Transactions		Adjustments	
Account Description	Budget	Actual	Budget	Actual
			Audit Adjustments	
			Budget	Actual
-----				
Revenues (Governmental):				
Intergovernmental	996756.44	772056.01		
Interest	9715.62	7447.04		
Tuition and Fees	9283.83	8610.51		
Customer Services	395955.65	319765.80		
Miscellaneous	2475.50	8785.66		
-----				
Total Revenues:	1414187.04	1116665.02		
-----				
Expenditures:				
Current:				
Instruction:				
Regular	24168.19	17679.87		
Special	645860.20	541424.08		
Support services:				
Pupils	325524.34	289736.34		
Instructional Staff	129975.02	93232.39		
Board of Education	11233.31	6040.83		
Administration	148185.05	103873.60		
Fiscal	45997.06	23931.84		
Oper & Maint of Plant	2638.68	2094.11		
Pupil Transportation	7769.77	6019.03		
Central	8696.11	2375.11		
-----				
Total Expenditures:	1350047.73	1086407.20		
-----				
Excess of Rev Ov (Und) Expen	64139.31	30257.82		
-----				
Other Finan Sour & Uses/Nonop				

## GAPRPT - GAAP Report Programs

Other Financing Sources:		
Refund of Prior Year Exp	202.60	7185.63
-----		
Total Ot Finan Sour (Uses)/Non	202.60	7185.63
-----		
Exces of Rev & Ot ov Exp & Oth	64341.91	37443.45
Fund Bal at Beg of Year	128286.26	
Prior Year Encumb Approp		
-----		
Fund Bal at end of Year	192628.17	37443.45
-----		

All of the entries are dated 06/30/19X2.

Date: 05/10/96  
Time: 12:40 pm

SAMPLE CITY SCHOOLS  
Combined Governmental Fund Budgetary Worksheet  
For Fiscal Year Ended June 30, 1996

Page: 1  
(GAPBWRK)

General Fund

Account Description	Adj Budget	Cash Trans Actual	Prior Yr Encumb	Disb		Budget	Actual	Variance Favorable (Unfavorable)
				Ag PY Encum	Current Encumb			
Revenues (Governmental):								
Intergovernmental	996756.44	772056.01				996756.44	772056.01	(224700.43)
Interest	9715.62	7447.04				9715.62	7447.04	(2268.58)
Tuition and Fees	9283.83	8610.51				9283.83	8610.51	(673.32)
Customer Services	395955.65	319765.80				395955.65	319765.80	(76189.85)
Miscellaneous	2475.50	8785.66				2475.50	8785.66	6310.16
<b>Total Revenues:</b>	<b>1414187.04</b>	<b>1116665.02</b>				<b>1414187.04</b>	<b>1116665.02</b>	<b>(297522.02)</b>
Expenditures:								
Current:								
Instruction:								
Regular	24168.19	17679.87	35.57		162.93	24168.19	17842.80	6325.39
Special	645860.20	541424.08	2058.27		30814.97	645860.20	572239.05	73621.15
Support services:								
Pupils	325524.34	289736.34	2478.58		8279.29	325524.34	298015.63	27508.71
Instructional Staff	129975.02	93232.39	599.44		2893.10	129975.02	96125.49	33849.53
Board of Education	11233.31	6040.83	14.22		7.05	11233.31	6047.88	5185.43
Administration	148185.05	103873.60	4871.36		7354.86	148185.05	111228.46	36956.59
Fiscal	45997.06	23931.84	2088.14		11796.37	45997.06	35728.21	10268.85
Oper & Maint of Plant	2638.68	2094.11			614.20	2638.68	2708.31	(69.63)
Pupil Transportation	7769.77	6019.03			82.71	7769.77	6101.74	1668.03
Central	8696.11	2375.11	2500.00		540.00	8696.11	2915.11	5781.00
<b>Total Expenditures:</b>	<b>1350047.73</b>	<b>1086407.20</b>	<b>14645.58</b>		<b>62545.48</b>	<b>1350047.73</b>	<b>1148952.68</b>	<b>201095.05</b>
Excess of Rev Ov (Und) Expen	64139.31	30257.82				64139.31	(32287.66)	(96426.97)
Other Finan Sour & Uses/Nonop								
Other Financing Sources:								
Refund of Prior Year Exp	202.60	7185.63				202.60	7185.63	6983.03
<b>Total Ot Finan Sour (Uses)/Non</b>	<b>202.60</b>	<b>7185.63</b>				<b>202.60</b>	<b>7185.63</b>	<b>6983.03</b>
Exces of Rev & Ot ov Exp & Oth	64341.91	37443.45				64341.91	(25102.03)	(89443.94)
Fund Bal at Beg of Year	128286.26	128286.26				128286.26	128286.26	
Prior Year Encumb Approp			14645.58		14645.58			
<b>Fund Bal at end of Year</b>	<b>192628.17</b>	<b>165729.71</b>	<b>14645.58</b>		<b>62545.48</b>	<b>207273.75</b>	<b>117829.81</b>	<b>(89443.94)</b>

The **Cash Transactions** column should "tie in" to the financial records of the school district.

The **Adjustments** column is for posting cash reclassifications. These adjustments are limited to those items which were charged to the wrong account or recorded at net on the cash books. For example, if homestead and rollback has been recorded as tax revenue by the district, then it should be reclassified as intergovernment revenue for GAAP. Budgetary adjustments may also be made when the district makes an error when recording a transaction in FYX2, then discovers the error, and corrects it in FYX3.

Entries for cash **Adjustments** and **Audit Adjustments** to cash are made by using the GAPCJSCN (Cash Screen) program.

## GAPRPT - GAAP Report Programs

The remaining columns deal with encumbrances. These include **Prior Year Encumbrances, Distributions Against Prior Year Encumbrances,** and **Current Encumbrances.** How the data is treated depends on how the district handles carry-over encumbrances.

If the district reappropriates prior year carry-over encumbrances, or does not reappropriate and cannot identify payments made against carry-over encumbrances, then the "actual" figures on the budgetary statements will equal the sum of all expenditures made during the year plus the encumbrances outstanding at year end.

However, if the district does not reappropriate carry-over encumbrances and can identify payments made against carry-over encumbrances, the "actual" figures on the budgetary statements will equal all expenditures made during the year, plus encumbrances outstanding at year end, minus the payments made against prior year carry-over encumbrances.

The GAPBWRK worksheet displays all of the the figures which are used in calculating the entries on the budget verses actual cash report. The auditors can use this report to verify how the various entries are obtained.

## 10.8 GAPCONS - Budgetary Consolidation Report

The GAPCONS module produces a Budgetary Consolidation Report which shows the cash activity for each fund prior to mapping and the total of the consolidated fund after mapping. This report can be used for balancing and may be added to the entities work papers.

The report automatically captures funds which are "consolidated funds". A "consolidated fund" is one in which two or more funds are mapped into the fund. The program automatically ignores funds which are not consolidated funds (i.e. when there are no other funds mapped into it).

The selection criteria apply to the fund/scc or fund type of the consolidated fund, not the funds that are being mapped.

```

-----
                                GAPCONS - Cash Consolidation Report
-----
Output file:                                GAPCONS.TXT
Output file type:                          TXT
Optional heading:
Print options page? (Y,N)                  Y

- Selection Criteria -
Report at Function(2)/Object(1) level? (Y,N)    N
Governmental, Proprietary, or Both? (G,P,B)    -
Fund/SCC:  _____
Fund type:  _____

Budgetary Basis Consolidation                1 of 1
XX Execute          XX Reset
XX Help            XX Save/Recall
XX Exit
XX Cancel
-----

```

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

You may have the report broken down to the **second level of Function and first level of Object** in support of the Comprehensive Annual Financial Report (CAFR) if you wish. Leaving the field value at "N" (the default) will produce a report which meets the General Purpose Financial Statement (GPFS) guidelines.

You may choose to include just **Governmental** funds, just **Proprietary** funds, or **Both**.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character

## GAPRPT - GAAP Report Programs

- @ - represents a single alphabetic character

You may enter up to 11 individual **Fund Type** codes to select on.

Sample GAPCONS Report

Date: XX/XX/XX  
Time: 2:27 pm

Sample City Schools

Page: 1  
(GAPCONS)

Budgetary Consolidation Report  
For Consolidated Fund: General Fund  
For the Fiscal Year Ended June 30, 1997

Account Description	----- General Fund -----	
	Budget	Actual
Revenues (Governmental):		
Intergovernmental	195,466.00	202,487.00
Interest	103,000.00	111,144.00
Tuition and Fees	798,300.00	912,664.00
Rent	5,210.00	19,798.00
Property & Other Local Taxes	3,483,000.00	3,684,113.00
-----	-----	-----
Total Revenues	4,584,976.00	4,930,206.00
-----	-----	-----
Expenditures:		
Current:		
Instruction:		
Regular	2,151,354.00	2,025,572.00
Special	763,556.00	743,756.00
Vocational	2,045,308.00	1,808,453.00
Adult/Continuing	33,976.00	25,703.00
Non-Instructional Services	228,220.00	221,000.00
Capital Outlay	738,096.00	733,121.00
-----	-----	-----
Total Expenditures	5,960,510.00	5,557,605.00
-----	-----	-----
Excess of Revenues Over (Under) Expenditures	1,375,534.00-	627,399.00-
-----	-----	-----
Other Financing Sources and Uses		
Other Financing Sources	789,992.00	855,112.00
Other Financing Uses	214,038.00	202,840.00
-----	-----	-----
Total Other Financing Sources (Uses)	575,954.00	652,272.00
-----	-----	-----
Excess of Rev and Other over Exp and Other...	799,580.00-	24,873.00
Fund Balances at Beginning of Year	721,365.00	721,365.00
Prior Year Encumbrances Appropriated	102,059.00	102,059.00
-----	-----	-----
Fund Balance at end of Year	23,844.00	848,297.00
-----	-----	-----

# GAPRPT - GAAP Report Programs

Date: XX/XX/XX  
Time: 2:27 pm

Sample City Schools

Page: 2  
(GAPCONS)

Budgetary Consolidation Report  
For Consolidated Fund: General Fund  
For the Fiscal Year Ended June 30, 1997

Account Description	----- Unclaimed Monies -----	
	Budget	Actual
Revenues (Governmental):		
Intergovernmental		
Interest		
Tuition and Fees		
Rent		9,405.00
Property & Other Local Taxes		
-----	-----	-----
Total Revenues		9,405.00
-----	-----	-----
Expenditures:		
Current:		
Instruction:		
Regular		
Special		
Vocational		
Adult/Continuing		
Non-Instructional Services		
Capital Outlay	175.00	175.00
-----	-----	-----
Total Expenditures	175.00	175.00
-----	-----	-----
Excess of Revenues Over (Under) Expenditures	175.00-	9,230.00
-----	-----	-----
Other Financing Sources and Uses		
Other Financing Sources		
Other Financing Uses		
-----	-----	-----
Total Other Financing Sources (Uses)		
-----	-----	-----
Excess of Rev and Other over Exp and Other...	175.00-	9,230.00
Fund Balances at Beginning of Year	22,901.00	22,901.00
-----	-----	-----
Fund Balance at end of Year	22,726.00	32,131.00
-----	-----	-----

# GAPRPT - GAAP Report Programs

Date: XX/XX/XX  
Time: 2:27 pm

Sample City Schools

Page: 3  
(GAPCONS)

Budgetary Consolidation Report  
For Consolidated Fund: General Fund  
For the Fiscal Year Ended June 30, 1997

Account Description	----- Budget	Consolidated Totals	----- Actual
	-----		-----
Revenues (Governmental):			
Intergovernmental	195,466.00		202,487.00
Interest	103,000.00		111,144.00
Tuition and Fees	798,300.00		912,664.00
Rent	5,210.00		29,203.00
Property & Other Local Taxes	3,483,000.00		3,684,113.00
-----	-----		-----
Total Revenues	4,584,976.00		4,939,611.00
-----	-----		-----
Expenditures:			
Current:			
Instruction:			
Regular	2,151,354.00		2,025,572.00
Special	763,556.00		743,756.00
Vocational	2,045,308.00		1,808,453.00
Adult/Continuing	33,976.00		25,703.00
Non-Instructional Services	228,220.00		221,000.00
Capital Outlay	738,271.00		733,296.00
-----	-----		-----
Total Expenditures	5,960,685.00		5,557,780.00
-----	-----		-----
Excess of Revenues Over (Under) Expenditures	1,375,709.00-		618,169.00-
-----	-----		-----
Other Financing Sources and Uses			
Other Financing Sources	789,992.00		855,112.00
Other Financing Uses	214,038.00		202,840.00
-----	-----		-----
Total Other Financing Sources (Uses)	575,954.00		652,272.00
-----	-----		-----
Excess of Rev and Other over Exp and Other...	799,755.00-		34,103.00
Fund Balances at Beginning of Year	744,266.00		744,266.00
Prior Year Encumbrances Appropriated	102,059.00		102,059.00
-----	-----		-----
Fund Balance at end of Year	46,570.00		880,428.00
-----	-----		-----

## 10.9 GAPCFLOW - GAAP Cash Flows

The GAPCFLOW module will produce a Statement of Cash Flows using the data entered by the district in GAPRPT/GAPCFSCN. This report offers many of the same options seen within the other GAAP reporting modules (GAPTBAL, GAPOPST, etc.).

The "Reconciliation of Cash and Cash Equivalents of Non-Expendable Trust Funds to Balance Sheet" section will only appear on the statement if Non-Expendable trust funds are being reported. This section appears at the end of the statement to aid in balancing the numbers for the Non-Expendable trust fund.

```

-----
                                GAPCFLOW - Cash Flows Statement
Output file:                                GAPCFLOW.TXT
Output file type:                            TXT
Optional heading:
Print options page? (Y,N)                    Y

- Selection Criteria -
Combined (C) or Combining (I) report? (C,I)    C
Fund/SCC:  _____
Fund type:  _____

Statement of Cash Flows                        1 of 1
XX Execute          XX Reset
XX Help             XX Save/Recall
XX Exit
XX Cancel
-----
    
```

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, CSV, TAB, PRN, or WK1 in the **Output Type** field.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

You may enter up to 3 individual **Fund Type** codes to select on. Please see, Section 9.2, GAPFCSCN - GAAP Fund Code Maintenance, for details of these codes.

## Sample GAPCFLOW Report

Date: XX/XX/XX  
Time: 11:27 am

Sample City Schools

Page: 1  
(GAPCFLOW)Combined Statement of Cash Flows  
Proprietary Fund Types and Similar Trust Funds  
For the Fiscal Year Ended June 30, 1996

Enterprise Internal Service Non-Expendable Trust

Increase/(Decrease) in Cash & Cash Equivalent			
Cash Flows from Operating Activities:			
Cash Received from Sales	98,765,432	854,969	
Cash Received from Charges for Services	12,000	9,435,678	
Cash Received from Tuition and Fees	15,000	904,568	
Cash Received from Customers	1,212,300	9,834,675	
Cash Received from Contributions & Donations	1,600	3,245	-1,234,567,890
Cash Received from Rentals	1,500	9,248	
Cash Rcv'd from Quasi-External Trans. w/Other	150		
Other Cash Receipts	4,985		
Cash Pmts. to Suppliers for Goods & Service	-49,853	-345	
Cash Payments for Contract Services	-5,689		-687,984
Cash Payments for Employee Services	-956	-40,571	
Cash Payments for Scholarships	-15,986		-567,985
Cash Payments for Employee Benefits	-40,395,801		-1,234,567,890
Cash Payments for Claims	-51,423		
Other Cash Payments	-5,912		
Net Cash Provided (Used) by Operating Activit	59,487,347	21,001,467	-2,470,391,749
Cash Flows from Noncapital Financing Activiti			
Operating Grants Received	894		
Short Term Loans Received from Other Funds	34,895	4,523	
Repayment of Short-Term Loans from Oth. Funds	-23		
Property Taxes	345	345	
Operating Transfers In	32		
Operating Transfers Out	-98		
Advances In	76		
Advances Out	-100	-765	
Net Cash Provided (Used) by Noncapital Financ	36,021	4,103	
Cash Flows from Investing Activities:			
Interest on Investments	34		89,798
Purchase of Investments	-23		
Sale of Investments	456		
Net Cash Provided (Used) by Investing Activit	467		89,798
Cash Flows from Capital & Related Financing			
Payments for Capital Acquisitions	-546	-643	
Principal Payments on ERI Debt	-30,495		
Interest Payments on ERI Debt	-44		-345
Capital Lease Principal Payments	-34		
Capital Lease Interest Payments	-12		
Net Cash Provided (Used) by Capital & Related	-31,131	-643	-345
Net Increase (Decrease) in Cash & Cash Equiv.	59,492,704	21,004,927	-2,470,302,306
Cash & Cash Equivalents at Beginning of Year	15,000	12,345	
Cash & Cash Equivalents at End of Year	59,507,704	21,017,272	-2,470,302,306

# GAPRPT - GAAP Report Programs

Date: XX/XX/XX  
Time: 11:27 am

Sample City Schools

Page: 2  
(GAPCFLOW)

Combined Statement of Cash Flows  
Proprietary Fund Types and Similar Trust Funds  
For the Fiscal Year Ended June 30, 1996

	Enterprise	Internal Service	Non-Expendable Trust
Reconciliation of Operating Income (loss)			
To Net Cash Provided by (Used for) Operating Activ			
Operating Income (Loss)	4,656	10,000	
Adjustments to Reconcile Operating Income (loss)			
To Net Cash Provided by (Used for) Operating Activ			
Depreciation	-345		
Donated Commodities Used During the Year	-345		
Non-Expendable Trust Fund Interest	234		34,523
(Increase) Decrease in Assets:			
Accounts Receivable	3,984		
Inventory Held for Resale	234	5,646	
Material and Supplies Inventory	2,183,764		
Accrued Interest Receivable	345	564,387	104,351
Intergovernmental Receivable	23,897		
Due from Other Funds	34,985		
Increase (Decrease) in Liabilities:			
Compensated Absences Payable	-59,134		-34,500
Claims Payable	-345		-2,315
Intergovernmental Payable	-309,458		
Pension Obligation		-394,568	-5,005
Interfund Payable	-9,235	-8,797	
Due to Other Funds	-34,596		
Accounts Payable	-345		
Accrued Wages and Benefits	-389,457		
Total Adjustments	1,444,183	166,668	97,054
Net Cash Provided (Used) by Operating Activit	1,448,839	176,668	97,054
Reconciliation of Cash and Cash Equivalents of Non-Expendable Trust Funds to Balance Sheet			
Cash & Cash Equivalents - All Fiduciary Funds		9,876,543,210	
Cash & Cash Equiv - Expendable Trust & Agency		1,234,567,890	
Cash & Cash Equivalents - NonExpendable Trust		8,641,975,320	

Date: XX/XX/XX  
Time: 11:27 am

Sample City Schools

Page: 3  
(GAPCFLOW)

Combined Statement of Cash Flows  
Proprietary Fund Types and Similar Trust Funds  
For the Fiscal Year Ended June 30, 1996  
Totals (Memorandum Only)

Increase/(Decrease) in Cash & Cash Equivalent		
Cash Flows from Operating Activities:		
Cash Received from Sales	99,620,401	
Cash Received from Charges for Services	9,447,678	
Cash Received from Tuition and Fees	919,568	
Cash Received from Customers	11,046,975	
Cash Received from Contributions & Donations	-1,234,563,045	
Cash Received from Rentals	10,748	
Cash Rcv'd from Quasi-External Trans. w/Other	150	
Other Cash Receipts	4,985	
Cash Pmts. to Suppliers for Goods & Service	-50,198	
Cash Payments for Contract Services	-693,673	
Cash Payments for Employee Services	-41,527	
Cash Payments for Scholarships	-583,971	
Cash Payments for Employee Benefits	-1,274,963,691	
Cash Payments for Claims	-51,423	
Other Cash Payments	-5,912	
Net Cash Provided (Used) by Operating Activit	-2,389,902,945	
Cash Flows from Noncapital Financing Activiti		
Operating Grants Received	894	
Short Term Loans Received from Other Funds	39,418	
Repayment of Short-Term Loans from Oth. Funds	-23	
Property Taxes	690	
Operating Transfers In	32	
Operating Transfers Out	-98	
Advances In	76	
Advances Out	-865	
Net Cash Provided (Used) by Noncapital Financ	40,124	
Cash Flows from Investing Activities:		
Interest on Investments	89,832	
Purchase of Investments	-23	
Sale of Investments	456	
Net Cash Provided (Used) by Investing Activit	90,265	
Cash Flows from Capital & Related Financing		
Payments for Capital Acquisitions	-1,189	
Principal Payments on ERI Debt	-30,495	
Interest Payments on ERI Debt	-389	
Capital Lease Principal Payments	-34	
Capital Lease Interest Payments	-12	
Net Cash Provided (Used) by Capital & Related	-32,119	
Net Increase (Decrease) in Cash & Cash Equiv.	-2,389,804,675	
Cash & Cash Equivalentents at Beginning of Year	27,345	
Cash & Cash Equivalentents at End of Year	-2,389,777,330	

# GAPRPT - GAAP Report Programs

Date: XX/XX/XX  
Time: 11:27 am

Sample City Schools

Page: 4  
(GAPCFLOW)

Combined Statement of Cash Flows  
Proprietary Fund Types and Similar Trust Funds  
For the Fiscal Year Ended June 30, 1996  
Totals (Memorandum Only)

-----	-----	-----
Reconciliation of Operating Income (loss)		
To Net Cash Provided by (Used for) Operating Activ		
Operating Income (Loss)	14,656	
-----	-----	-----
Adjustments to Reconcile Operating Income (loss)		
To Net Cash Provided by (Used for) Operating Activ		
Depreciation	-345	
Donated Commodities Used During the Year	-345	
Non-Expendable Trust Fund Interest	34,757	
(Increase) Decrease in Assets:		
Accounts Receivable	3,984	
Inventory Held for Resale	5,880	
Material and Supplies Inventory	2,183,764	
Accrued Interest Receivable	669,083	
Intergovernmental Receivable	23,897	
Due from Other Funds	34,985	
Increase (Decrease) in Liabilities:		
Compensated Absences Payable	-93,634	
Claims Payable	-2,660	
Intergovernmental Payable	-309,458	
Pension Obligation	-399,573	
Interfund Payable	-18,032	
Due to Other Funds	-34,596	
Accounts Payable	-345	
Accrued Wages and Benefits	-389,457	
-----	-----	-----
Total Adjustments	1,707,905	
-----	-----	-----
Net Cash Provided (Used) by Operating Activity	1,722,561	
-----	-----	-----

## 10.10 GAPNETA - Statement of Changes in Net Assets

The GAPNETA option produces a statement of changes in net assets. This statement is specifically for Investment Trust funds. The only selection option available is for specific Fund/SCC's. Otherwise, the report will reflect all Investment Trust funds found on file for the district.

```

-----
                                GAPNETA - Statement of Changes in Net Assets
-----
Output file:                                GAPNETA.TXT
Output file type:                            TXT
Optional heading:                            _____
Print options page? (Y,N)                    Y

- Selection Criteria -
  Combined (C) or Combining (I) report? (C,I)    C
  Fund/SCC:  _____
              _____

Statement of Changes in Net Assets                1 of 1
XX Execute          XX Reset
XX Help             XX Save/Recall
XX Exit
XX Cancel
-----

```

### Selection Options

You may select either a report or a spreadsheet for the output by entering either: TXT, DTIF, WKS, CSV, TAB, PRN, or WK1 in the **Output Type** field.

You may generate a **Combined or Combining** report. The Combining report lists all Fund/SCC combinations separately. The Combined report combines these.

You may enter up to 12 individual **Fund/SCC** combinations to select on. If no Fund/SCC is entered, all will be selected. The following wildcard options are also available:

- % - represents a single character
- \* - represents any number of characters
- # - represents a single numeric character
- @ - represents a single alphabetic character

# GAPRPT - GAAP Report Programs

## Sample GAPNETA Report

Date: 09/14/99  
Time: 1:34 pm

SAMPLE CITY SCHOOLS

Page: 1  
(GAPNETA)

Combined Statement of Changes in Net Assets  
Fiduciary Fund Type  
For the Fiscal Year Ended June 30, 1998

Account Description	Investment Trust Fund	Totals (Memorandum Only)
Operating Revenues:		
Interest		
Investment Income	32,640.00	32,640.00
Total Operating Revenues	32,640.00	32,640.00
Net Increase (Decrease) in Net Assets	32,640.00	32,640.00
Capital Transactions	3,250.00	3,250.00
Total Increase (Decrease) in Net Assets	35,890.00	35,890.00
Net Assets Beginning of Year	150,000.00	150,000.00
Net Assets End of Year	185,890.00	185,890.00

**10.11 GAPDPRPT - Department Code Report**

Note: This report is only accessible to County Government users and is accessed using the windows version of the GAAP Subsystem. This report is not available to School District users.

This option produces a text file of the user defined department codes set up in GAPDPSCN.

**Sample GAPDPRPT Report**

Date: 02/18/1998  
Time: 3:35

Sample County  
GAAP Department Code Listing

Page: 1  
(GAPDPRPT)

Dept Code	Description
11111	Department Code 1 Description
22222	Department Code 2 Description

## 10.12 GAPFCRPT - GAAP Fund Code Report

This report will generate a listing of the GAAP fund codes which have been entered in GAPFCSCN. This 80 column report includes the Fund, SCC, Fund Description, Fund Type Code (and description), Budgeted (Yes or No), and Close To Account.

The report can be sorted either by Fund/SCC (FS) or by Fund Type (FT).

```

                                GAPFCRPT - GAAP Fund Code Report

Output file:                                GAPFCRPT.TXT
Print options page? (Y,N)                   Y
Sort option (FS,FT)                         FS

Fund Code Report                                1 of 1
XXX Execute                                XXX Reset
XX Help                                    XXX Save/Recall
XX Exit
XX Cancel
    
```

**Note:** When running any of the GAAP subsystem reports, you may wish to use a set of screen options which have been previously entered and saved. Press the  key to bring up the names of previously saved sets of options.

Select the desired options or accept the defaults and then press one of the function keys. You have the option to exit the report without executing by pressing the  key twice (to Exit and Save the answers) or by pressing the  key twice (to Exit Without Saving the answers).

Sample GAPFCRPT Report

Date: 05/07/96  
Time: 11:12 am

SAMPLE CITY SCHOOLS  
GAAP FUND CODES REPORT

Page: 1  
(GAPFCRPT)

Fund	Scc	Fund Description	GAAP Fund Type		Budget	Close To
			Code	Description		
001	0000	GENERAL FUND	11-General	Fund	Yes	-
001	9194	GENERAL FUND BUS REIMBURSEMEN	11-General	Fund	Yes	-
002	0000	BOND RETIREMENT	13-Debt	Service Fund	Yes	-
003	0000	CAPITAL PROJECTS FUND	14-Captal	Projects Fnd	Yes	-
004	0000	BUILDING FUND	14-Captal	Projects Fnd	Yes	-
004	9095	HOUSE BILL 264 FUND	14-Captal	Projects Fnd	Yes	-
006	0000	LUNCHROOM FUND	21-Enterprise	Funds	Yes	-
200	0000	STUDENT ACTIVITY FUND	33-Agency	Fund	No	22200-
200	925J	FRENCH CLUB	33-Agency	Fund	No	22200-
200	928J	SPANISH CLUB	33-Agency	Fund	No	22200-
200	941J	NATIONAL HONOR SOCIETY	33-Agency	Fund	No	22200-
300	0000	ATHLETIC FUND	12-Special	Revenue	Yes	-
401	0000	AUXILIARY FUND	33-Agency	Fund	No	-
402	0000	DPPF FUND	12-Special	Revenue	Yes	-
499	0001	GENERAL FIXED ASSET ACC. GRP.	41-GFAAG		No	-
499	0002	GENERAL LONG TERM DEBT AG	42-GLTDAG		No	-
514	0000	EISENHOWER GRANT FUND	12-Special	Revenue	Yes	-
572	0000	CHAPTER 1 FUND	12-Special	Revenue	Yes	-
573	0000	CHAPTER 2 FUND	12-Special	Revenue	Yes	-
584	0000	DRUG FREE FUND	12-Special	Revenue	Yes	-



# 11

---

## GAPLIST - Listing of State Defined GAAP Account Codes

This report is generated by a Datatrieve procedure to give a listing of state defined GAAP account codes. These are given in a hierarchical order (by using indentation), and are the same as listed in the Appendix to the GAAP User Manual.

Any account codes that were extended by the district are not included in this listing.

---

### 11.1 Accessing the Program

The program can only be executed from the Menu system.

At the Menu prompt type the following,

```
MENU>GAPLIST
```

The procedure will begin executing automatically, and the following lines will appear on your screen.

```
The default directory is _CDD$TOP
```

```
GAPLIST - State Defined GAAP Account Code Listing
```

```
This procedure produces a single-spaced, 80 character report of the valid State defined GAAP account codes. The report shows the hierarchy through the use of indentation.
```

```
Output file is GAPLIST.TXT
```



# A

## State Defined GAAP Account Code Listing for School Districts

Code	Description
10000	Assets and Other Debits
10100	Equity in Pooled Cash and Cash Equivalents
10200	Cash and Cash Equivalents
10210	In Segregated Accounts
10220	With Fiscal Agents
10500	Investments
10505	Investments
10510	In Segregated Accounts
10520	With Fiscal Agents
11000	Receivables
11100	Taxes
11200	Accounts
11300	Intergovernmental
11400	Accrued Interest
11500	Interfund Receivable
11600	Due From Other Funds
11700	Notes Receivable
11800	Income Tax
11900	Property & Other Local Taxes
12100	Inventory Held for Resale
12200	Materials and Supplies Inventory
12300	Prepaid Items
13000	Restricted Assets
13100	Equity in Pooled Cash and Cash Equivalents
13200	Cash and Cash Equivalents
13210	In Segregated Accounts
13220	With Fiscal Agents
13300	Investments
13305	Investments
13310	In Segregated Accounts
13320	With Fiscal Agents
14100	Advances to Other Funds
15100	Funds on Deposit with Deferred Compensation Boards
16000	Fixed Assets

## State Defined GAAP Account Code Listing for School Districts

Code	Description
16050	Fixed Assets
16070	Investment in Joint Venture
16100	Land
16200	Land Improvements
16300	Buildings and Building Improvements
16400	Improvements Other Than Buildings
16500	Furniture,Fixtures,and Equipment
16600	Vehicles
16700	Construction in Progress
16800	Textbooks and Library Books
16900	Other Fixed Assets
17000	Accumulated Depreciation
17100	Accumulated Depreciation
17200	Land Improvements
17300	Buildings
17400	Improvements Other Than Buildings
17500	Furniture, Fixtures, and Equipment
17600	Vehicles
17700	Untitled
17800	Textbooks and Library Books
17900	Other Fixed Assets
19000	Other Debits
19100	Amount Available in Debt Service Fund for Retirement of General Obligation Bonds
19200	Amount to be Provided from General Government Resources
19300	Amount to be Provided from Special Resources

## State Defined GAAP Account Code Listing for School Districts

<b>Code</b>	<b>Description</b>
20000	Liabilities
21100	Accounts Payable
21200	Contracts Payable
21300	Accrued Wages and Benefits
21400	Compensated Absences Payable
21500	Retainage Payable
21600	Interfund Payable
21700	Due to Other Funds
21800	Intergovernmental Payable
21900	Deferred Revenue
22100	Undistributed Monies
22200	Due to Students
22300	Payroll Withholdings
22400	Matured Bonds Payable
22500	Matured Interest Payable
22600	Accrued Interest Payable
22700	Notes Payable
22800	Claims Payable
22900	Judgments Payable
23100	Capital Leases Payable
24100	Advances from Other Funds
24200	Deferred Compensation Payable
25100	School Facilities Loan Payable
25200	State Delinquent Property Tax Loan Payable
25300	Energy Conservation Loan Payable
25400	Asbestos Removal Loan Payable
25500	State Operating Loan Payable
25600	Early Retirement Incentive Payable
25700	General Obligation Bonds Payable

## State Defined GAAP Account Code Listing for School Districts

Code	Description
30000	Fund Equity and Other Credits
31100	Investment in General Fixed Assets
31200	Investment in Joint Venture Assets
31300	Net Assets Held in Trust for Pool Participants
31400	Held for Individual Investment Account
32100	Contributed Capital
33100	Retained Earnings
33110	Reserved
33190	Unreserved
34000	Fund Balances
34100	Reserved
34110	Reserved for Encumbrances
34120	Reserved for Inventory
34130	Reserved for Prepaid Items
34140	Reserved for Debt Service Principal
34150	Reserved for Debt Service Interest
34160	Reserved for Advances
34170	Reserved for Notes Receivable
34180	Reserved for Contributions
34190	Reserved for Property Taxes
34191	Reserved for Textbooks and Instructional Material
34192	Reserved for Capital Improvements
34193	Reserved for Budget Stabilization
34194	Reserved for Bus Purchases
34200	Unreserved
34210	Designated
34250	Unreserved/Undesignated
40000	Revenues (Governmental)
41100	Taxes
41300	Intergovernmental
41500	Interest
41600	Increase (Decrease) in Fair Value of Investment
41700	Tuition and Fees
41800	Rent
41900	Extracurricular Activities
42100	Gifts and Donations
42200	Customer Services
42300	Income Tax
42400	Property & Other Local Taxes
42900	Miscellaneous

## State Defined GAAP Account Code Listing for School Districts

<b>Code</b>	<b>Description</b>
50000	Operating Revenues
51100	Tuition
51200	Sales
51300	Charges for Services
51400	Interest ##
51450	Increase (Decrease) in Fair Value of Investment
51460	Investment Income
51500	Other Revenues
51700	Contributions and Donations ##
51800	Refund of Prior Year Expense #
51900	Proceeds from Sale of Fixed Asset #

## State Defined GAAP Account Code Listing for School Districts

Code	Description
60000	Expenditures
61000	Current
61100	Instruction
61110	Regular
61120	Special
61130	Vocational
61140	Adult/Continuing
61190	Other
61200	Support services
61210	Pupils
61220	Instructional Staff
61230	Board of Education
61240	Administration
61250	Fiscal
61260	Business
61270	Operation and Maintenance of Plant
61280	Pupil Transportation
61290	Central
61300	Non-Instructional Services
61310	Food Service Operations !
61320	Community Services !
61330	Enterprise Operations !
61390	Other Operation of Non-Instructional Services !
61400	Extracurricular activities
61410	Academic Oriented Activities !
61430	Occupation Oriented Activities !
61450	Sport Oriented Activities !
61460	School and Public Service Co-Curricular Activities !
63000	Capital Outlay
63100	Site Acquisition Services !
63200	Site Improvement Services !
63300	Architecture and Engineering Services !
63400	Educational Specifications Develop. Services!
63500	Building Acquisition and Construction Services !
63600	Building Improvement Services !
63900	Other Facilities Acquisition and Construction !
64000	Debt Service
64100	Debt Service - Principal
64200	Debt Service - Interest
65000	Intergovernmental

## State Defined GAAP Account Code Listing for School Districts

Code	Description
70000	Operating Expenses
71100	Salaries
71200	Fringe Benefits
71300	Purchased Services
71400	Materials and Supplies
71500	Cost of Sales
71600	Depreciation
71700	Claims
71900	Other
72100	Capital Outlay #
80000	Other Financing Sources and Uses/Nonoperating Revenues and Expenses
81000	Other Financing Sources
81100	Operating Transfers In
81200	Proceeds from Sale of Bonds
81300	Proceeds from Sale of Long-Term Notes
81400	Proceeds from Sale of Fixed Assets
81500	Refund of Prior Year Expenditures #
81600	Inception of Capital Lease
81700	Advances In #
81800	Proceeds from Sale of Notes
81900	Other Financing Sources
83000	Other Financing Uses
83100	Operating Transfers Out
83200	Refund of Prior Year Receipts
83700	Advances Out #
83900	Other Financing Uses #
85000	Non-Operating Revenues
85100	Federal Donated Commodities
85200	Interest
85250	Increase (Decrease) in Fair Value of Investment
85300	Federal and State Subsidies
85400	Gain on Sale of Fixed Assets
85700	Advances In #
85900	Other
87000	Non-Operating Expenses
87100	Interest and Fiscal Charges
87200	Loss on Sale of Fixed Assets
87700	Advances Out #
87900	Other

## State Defined GAAP Account Code Listing for School Districts

---

<b>Code</b>	<b>Description</b>
90000	Other Accounts
91000	Other Credit Accounts
91100	Operating Transfers-In
91300	Residual Equity Transfers-In
91500	Increase in Reserve for Inventory
93000	Other Debit Accounts
93200	Operating Transfers-Out
93400	Residual Equity Transfers-Out
93600	Decrease in Reserve for Inventory
95000	Investment Trust Accounts
95100	Capital Transactions
95200	Distributions to Participants
97000	Capital Contributions
97100	Capital Contributions During the Year
	<b># - Trial balance only, should not appear on GAAP statements.</b>
	<b>## - Nonexpendable and Investment Trust Funds only.</b>
	<b>! - Used internally for CAFR reporting, may not be posted to.</b>

---

# B

## State Defined GAAP Cash Flow Account Code Listing for School Districts

---

**Code/Description**

---

<b>10000</b>	<b>Increase/(Decrease) in Cash and Cash Equivalents:</b>
<b>11000</b>	<b>Cash Flows from Operating Activities:</b>
11110	Cash Received from Sales
11120	Cash Received from Charges for Services
11130	Cash Received from Tuition and Fees
11140	Cash Received from Customers
11150	Cash Received from Contributions and Donations
11160	Cash Received from Rentals
11170	Cash Received from Quasi-External Transactions with Other Funds
11180	Other Cash Receipts
11210	Cash Payments to Suppliers for Goods and Services
11220	Cash Payments for Contract Services
11230	Cash Payments for Employee Services
11240	Cash Payments for Scholarships
11250	Cash Payments for Employee Benefits
11260	Cash Payments for Claims
11270	Other Cash Payments
11999	<i>Net Cash Provided by (Used for) Operating Activities</i>
<b>13000</b>	<b>Cash Flows from Noncapital Financing Activities:</b>
13110	Operating Grants Received
13120	Short Term Loans Received from Other Funds
13130	Repayment of Short-Term Loans from Other Funds
13140	Property Taxes
13150	Operating Transfers In
13160	Operating Transfers Out
13170	Advances In
13180	Advances Out
13999	<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>
<b>15000</b>	<b>Cash Flows from Investing Activities:</b>
15110	Interest on Investments
15120	Purchase of Investments
15130	Sale of Investments
15140	Increase (Decrease) in Fair Value of Investment
15999	<i>Net Cash Provided by (Used for) Investing Activities</i>

## State Defined GAAP Cash Flow Account Code Listing for School Districts

Code/Description	
<b>17000</b>	<b>Cash Flows from Capital and Related Financing Activities:</b>
17110	Payments for Capital Acquisitions
17120	Principal Payments on ERI debt
17130	Interest Payments on ERI debt
17140	Capital Lease Principal Payments
17150	Capital Lease Interest Payments
17999	<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>
19100	<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>
19200	<i>Cash and Cash Equivalents Beginning of Year</i>
19300	<i>Cash and Cash Equivalents End of Year</i>
<b>30000</b>	<b>Reconciliation of Operating Income (loss) to Net Cash Provided by (Used for) Operating Activities:</b>
31100	Operating Income (Loss)
<b>50000</b>	<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>
51100	Depreciation
51200	Donated Commodities Used During the Year
51300	Non-Expendable Trust Fund Interest
51310	Increase (Decrease) in Fair Value of Investment
51400	(Increase) Decrease in Assets:
51410	Accounts Receivable
51420	Inventory Held for Resale
51430	Materials and Supplies Inventory
51460	Accrued Interest Receivable
51470	Intergovernmental Receivable
51480	Prepaid Items
51490	Due from Other Funds
51600	Increase (Decrease) in Liabilities:
51610	Compensated Absences Payable
51620	Claims Payable
51630	Intergovernmental Payable
51660	Deferred Revenue
51670	Pension Obligation
51680	Early Retirement Incentive Payable
51690	Due to other Governments
51710	Interfund Payable
51730	Due to Other Funds
51740	Accounts Payable
51750	Accrued Wages and Benefits
51999	Total Adjustments

## State Defined GAAP Cash Flow Account Code Listing for School Districts

---

<b>Code/Description</b>	
52999	<i>Net Cash Provided by (Used for) Operating Activities</i>
<b>60000</b>	<b>Reconciliation of Cash and Cash Equivalents of Non-Expendable Trust Funds to Balance Sheet</b>
61100	Cash and Cash Equivalents - All Fiduciary Funds
61200	Cash and Cash Equivalents - Expendable Trust and Agency Funds
61300	<i>Cash and Cash Equivalents - Non-Expendable Trust Funds</i>

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# C

## State Defined GAAP Account Code Listing for County Governments

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**Code/Description**

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10000	<i>Assets and Other Debits</i>
10100	Equity in Pooled Cash and Cash Equivalents
10200	Cash and Cash Equivalents
10300	Cash and Cash Equivalents in Segregated Accounts
10400	Cash and Cash Equivalents With Fiscal & Escrow Agents
10500	Investments
10600	Investments in Segregated Accounts
10700	Investments with Fiscal and Escrow Agents
11100	<i>Receivables</i>
11110	Taxes
11120	Accounts
11130	Special Assessments
11140	Interfund
11150	Interest
11160	Rent
11200	Due From Other Funds
11300	Due From Other Governments (Intergovernmental Receivable)
11400	Due From Component Unit
11500	Due From Primary Government
11600	Due From Agency Funds
11700	<i>Due From Agency Funds</i>
11710	Property Taxes
11720	Special Assessments
11730	Accounts
11800	Inventory Held for Resale
12100	Materials and Supplies Inventory
12500	Notes Receivable
13100	Loans Receivable
13200	Allowance for Doubtful Accounts
13300	Due From Others
13500	Deferred Charges
13700	Prepaid Items
14100	Other Assets
14500	<i>Restricted Assets</i>

## State Defined GAAP Account Code Listing for County Governments

Code/Description	
14510	Equity in Pooled Cash and Cash Equivalents
14520	Cash and Cash Equivalents
14530	Cash and Cash Equivalents in Segregated Accounts
14540	Cash and Cash Equivalents With Fiscal & Escrow Agents
14550	Investments
14560	Investments in Segregated Accounts
14570	Investments With Fiscal and Escrow Agents
14580	Accounts Receivable
14590	Due From Other Governments (Intergovernmental Receivable)
15100	Advances to Other Funds
15300	Funds on Deposit with Deferred Compensation Boards
15500	Capital Leases Receivable
15700	Investment in Joint Venture
15900	Art and Museum Exhibits
16100	Fixed Assets
16200	Fixed Assets
16210	Investment in Joint Venture
16220	Land
16230	Land Improvements
16240	Buildings and Building Improvements
16250	Improvements Other Than Buildings
16260	Furniture, Fixtures, and Equipment
16270	Vehicles
16280	Construction in Progress
16290	Other Fixed Assets
16500	Accumulated Depreciation
19100	<i>Other Debits</i>
19110	Amount Available in Debt Service Fund for Retirement of General Obligation Bonds
19120	Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds
19130	Amount To be Provided from General Government Resources
19140	Amount To be Provided from Special Assessments
19150	Amount To be Provided from Component Unit Resources
20000	<i>Liabilities</i>
21100	Accounts Payable
21200	Contracts Payable
21300	Accrued Wages
21400	Compensated Absences Payable
21500	Retainage Payable

## State Defined GAAP Account Code Listing for County Governments

---

<b>Code/Description</b>	
21600	Interfund Payable
21700	Due to Other Funds
21800	<i>Due to Other Funds</i>
21820	Property Taxes
21830	Special Assessments
21840	Accounts
21900	Due to Other Governments (Intergovernmental Payable)
22100	Due to Primary Government
22200	Due to Component Unit
22300	Deferred Revenue
22400	Deposits Held and Due to Others
22500	Payroll Withholdings
22600	Matured Bonds Payable
22700	Matured Interest Payable
22800	Accrued Interest Payable
22900	Notes Payable
23100	Claims Payable
23200	Judgments Payable
23300	<i>Payable from Restricted Assets</i>
23310	Refundable Deposits
23320	Revenue Bonds Payable
23330	Contracts Payable
23340	Retainage Payable
24100	Deferred Compensation Payable
24200	Advances from Other Funds
24300	Capital Leases Payable
24400	Undistributed Assets
24500	Other Liabilities
24600	Landfill Closure/Postclosure Costs Payable
25100	Loans Payable
25200	OPWC Loan Payable
25300	OWDA Loan Payable
25400	EPA Loan Payable
25500	FEMA Loan Payable
25600	Mortgage Loan Payable
25700	Installment Loan Payable
25800	FMHA Loan Payable
26100	Deferred Compensation Payable
27100	Bonds Payable

## State Defined GAAP Account Code Listing for County Governments

<b>Code/Description</b>	
27200	General Obligation Bonds Payable
27300	Revenue Bonds Payable
27400	Special Assessment Debt With Governmental Commitment
27500	Mortgage Revenue Bonds Payable
30000	<i>Fund Equity and Other Credits</i>
31000	Investment in General Fixed Assets
32000	Investment in Art and Museum Exhibits
33100	Investment in Joint Venture Assets
33200	Net Assets Held In Trust for Pool Participants ##
33300	Held for Individual Investment Account ##
35000	Contributed Capital
36000	<i>Contributed Capital</i>
36100	Other Funds
36200	Tap-In Fees
36300	Special Assessments
36400	Customers
36500	Developers
36600	Intergovernmental
37000	<i>Retained Earnings</i>
37100	<i>Reserved</i>
37110	Reserved for Operations and Maintenance
37120	Reserved for Debt Service
37130	Reserved for Renewal and Replacement
37200	Unreserved
38000	<i>Fund Balances</i>
38100	<i>Reserved</i>
38110	Reserved for Encumbrances
38120	Reserved for Inventory
38130	Reserved for Prepaid Items
38140	Reserved for Debt Service Principal
38150	Reserved for Debt Service Interest
38160	Reserved for Advances to Other Funds
38165	Reserved for Assets Held for Resale
38170	Reserved for Notes Receivable
38175	Reserved for Noncurrent Loans Receivable
38180	Reserved for Loan Guaranty
38185	Reserved for Unclaimed Monies
38190	Reserved for Endowments
38200	<i>Unreserved</i>

## State Defined GAAP Account Code Listing for County Governments

Code/Description	
	38210 Designated for _____
	38230 Undesignated
40000	<i>Revenues</i>
41100	Property Taxes
41200	Sales Tax
41300	Permissive MVL Tax
41400	Other Local Taxes
42100	Charges for Services
42500	Licenses and Permits
42700	Fines and Forfeitures
43100	Intergovernmental
43500	Special Assessments
43700	Interest
43800	Increase (Decrease) in Fair Value of Investment
44100	Rent
44500	Donations and Contributions
44700	All Other Revenue
50000	<i>Operating Revenues</i>
51000	Charges for Services
52000	Tap-In Fees
53000	Patient Services
54000	Other Operating Revenues
55000	Interest ##
55500	Increase (Decrease) in Fair Value of Investment
56000	Contributions and Donations ##
57000	Proceeds from Sale of Fixed Asset #
58000	Investment Income ##
60000	<i>Expenditures</i>
61000	<i>Current</i>
61100	<i>General Government</i>
61110	Legislative and Executive
61120	Judicial
61200	Public Safety
61300	Public Works
61400	Health
61500	Human Services
61600	Conservation and Recreation
61700	Economic Development and Assistance
61800	Transportation

## State Defined GAAP Account Code Listing for County Governments

Code/Description	
61900	Urban Redevelopment and Housing
62100	Other
63000	Capital Outlay
64000	Intergovernmental
65000	<i>Debt Service</i>
65100	Principal Retirement
65200	Interest and Fiscal Charges
65300	Advance Refunding Escrow
70000	<i>Operating Expenses</i>
71100	Personal Services
71500	Fringe Benefits
71700	Contractual Services
72100	Materials and Supplies
72500	Claims and Judgments
72700	Closure and Post Closure
73100	Bad Debt
73500	Depreciation
73700	Other Operating Expenses
74100	Capital Outlay #
74500	<i>Debt Service</i>
74510	Principal Retirement #
74700	Interest H
80000	<i>Other Financing Sources and Uses/Nonoperating Revenues and Expenses</i>
81000	<i>Other Financing Sources</i>
81100	Operating Transfers - In
81200	Operating Transfers - In From Component Unit
81300	Operating Transfers - In From Primary Government
81400	Proceeds from Sale of Fixed Assets
81500	Proceeds from _____
81600	Inception of Capital Lease
81700	Other Financing Sources
82100	Proceeds from Sale of Notes #
82200	Proceeds of Loans
82300	<i>Proceeds of Loans</i>
82310	Proceeds of OPWC Loan
82320	Proceeds of OWDA Loan
82330	Proceeds of EPA Loan
82340	Proceeds of FEMA Loan
82400	Proceeds from Sale of Bonds

## State Defined GAAP Account Code Listing for County Governments

<b>Code/Description</b>	
	82500 Proceeds of Refunding Bonds
	82600 Advances - In #
83000	<i>Other Financing Uses</i>
	83100 Payment to Refunded Bond Escrow Agent
	83200 Operating Transfers - Out
	83300 Operating Transfers - Out to Component Unit
	83400 Operating Transfers - Out to Primary Government
	83500 Advances - Out
	83600 Other Financing Uses
85000	<i>Non-Operating Revenues</i>
	85100 Note Proceeds #
	85200 Interest
	85250 Increase (Decrease) in Fair Value of Investment
	85300 Federal and State Grants
	85400 Gain on Sale of Fixed Assets
	85500 Contributions
	85600 Property Taxes
	85700 Advances - In #
	85800 Other
	85900 Bond Proceeds #
87000	<i>Non-Operating Expenses</i>
	87100 Interest and Fiscal Charges
	87200 Loss on Sale of Fixed Assets
	87300 Advances - Out #
	87400 Other
90000	<i>Other Accounts</i>
91000	<i>Other Credit Accounts</i>
	91100 Operating Transfers - In
	91200 Transfers In From Component Units
	91300 Residual Equity Transfers - In
	91400 Increase in Reserve for Inventory
93000	<i>Other Debit Accounts</i>
	93100 Operating Transfers - Out
	93200 Transfers Out to Component Units
	93300 Residual Equity Transfers - Out
	93400 Decrease in Reserve for Inventory
	93500 Depreciation on Fixed Assets Acquired by Contributed Capital
95000	<i>Capital Contributions</i>
	95100 <i>Capital Contributions During the Year</i>

## State Defined GAAP Account Code Listing for County Governments

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**Code/Description**

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	95110	Capital Grants
	95120	Tap-In-Fees
	95130	Special Assessments
	95140	Other Funds
	95150	Developers
	95160	Customers
	95200	Depreciation on Fixed Assets Acquired by Contributed Capital
97000		<i>Investment Trust Accounts ##</i>
	97100	Capital Transactions ##
	97200	Distributions to Participants ##

**# - Trial balance only, should not appear on GAAP statements.**

**## - Nonexpendable and Investment Trust Funds only.**

**H - Hospitals only.**

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# D

## State Defined GAAP Cash Flow Account Code Listing for County Governments

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**Code/Description**

---

<b>10000</b>	<b>Increase/(Decrease) in Cash and Cash Equivalents:</b>
<b>11000</b>	<b>Cash Flows from Operating Activities:</b>
11110	Cash Received from Customers
11120	Cash Received from City
11130	Cash Received from Contributions
11140	Cash Received from Insurance Reimbursement
11150	Cash Received from Interest
11160	Cash Received from Non-Operating Revenues
11170	Cash Received from Other Operating Revenues
11180	Cash Received from Other Sources
11190	Cash Received from Patients and Third Party Payors
11210	Cash Received from Payments in Lieu of Taxes
11220	Cash Received from Premiums
11230	Cash Received from Quasi-External Transactions with Other Funds
11240	Cash Received from Sales/Service Charges
11250	Cash Received from Operating Portion of Tap-In Fees
11350	Customer Deposits Received
11360	Other Cash Receipts
11510	Cash Payments for Administrative Fees
11520	Cash Payments for Claims
11530	Cash Payments for Contractual Services
11540	Cash Payments for Deferred Compensation
11550	Cash Payments for Employee Benefits
11560	Cash Payments for Employee Services
11570	Cash Payments for Employee Services and Benefits
11580	Cash Payments for Goods and Services
11590	Cash Payments for Landfill Closure
11610	Cash Payments for Other Non-Operating Expenses
11620	Cash Payments for Other Operating Expenses
11630	Cash Payments for Personal Services
11640	Cash Payments for Premiums
11650	Cash Payments for Quasi-External Transactions with Other Funds
11660	Cash Payments for Stop-Loss Coverage
11670	Cash Payments to Contractors for Services

## State Defined GAAP Cash Flow Account Code Listing for County Governments

Code/Description	
11680	Customer Deposits Returned
11690	Other Cash Payments
11999	<i>Net Cash Provided by (Used for) Operating Activities</i>
<b>13000</b>	<b>Cash Flows from Noncapital Financing Activities:</b>
13110	Advance from Other Funds
13120	Advances In
13130	Cash Received from Contributions
13140	Cash Received from Operating Grants and Subsidies
13150	Cash Received from Property Tax Levy
13160	Negative Cash Balance Implicitly Financed
13210	Advances Out
13220	Advances to Other Funds
13230	Cash Paid to Grantees
13240	Cash Payments for Grants or Subsidies
13250	Interest Payments
13260	Negative Cash Balance Implicitly Repaid
13310	Operating Transfers In
13320	Operating Transfers Out
13330	Principal Payments
13340	Proceeds from Sale of Bonds
13350	Proceeds from Sale of Notes
13360	Residual Equity Transfer Out
13370	Residual Equity Transfer In
13380	Short Term Loans from Other Funds
13390	Short Term Loans to Other Funds
13410	Transfers from Primary Government
13420	Transfers to Primary Government
13999	<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>
<b>15000</b>	<b>Cash Flows from Capital and Related Financing Activities:</b>
15110	Accrued Interest Received on Bond Issue
15120	Acquisition and Construction of Capital Assets
15130	Capital Contributed From Other Funds
15140	Capital Contributed by Customers
15150	Capital Contributed by Other Governments
15160	Capital Contributed by Special Assessments
15170	Capital Contributions
15180	Cash Proceeds from Exchange of Fixed Assets
15190	Cash Received from Property Tax Levy
15210	Cash Received from Special Assessments

## State Defined GAAP Cash Flow Account Code Listing for County Governments

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**Code/Description**

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15220	Cash Received from Tap-In Fees in Excess of Cost
15230	Net Bond Proceeds Received
15240	Proceeds From Special Assessment Notes
15250	Proceeds from Bond Anticipation Notes
15260	Proceeds from General Obligation Bonds
15270	Proceeds from Insurance on Fixed Assets
15280	Proceeds from Long Term Notes
15290	Proceeds from OPWC Grants
15310	Proceeds from OWDA Loans
15320	Proceeds from Refunding Bonds
15330	Proceeds from Revenue Bonds
15340	Proceeds from Revenue Notes
15350	Proceeds from Sale of Fixed Assets
15360	Proceeds from Sale of Notes
15370	Proceeds from Special Assessment Bonds
15380	Residual Equity Transfers In
15390	Sewer Capacity Charges
15410	Tap In Fees in Excess of Connection Costs
15420	Interest Paid on Bond Anticipation Notes
15430	Interest Paid on Capital Debt
15440	Interest Paid on Capital Leases
15450	Interest Paid on EPA Refunding Loan
15460	Interest Paid on General Obligation Bonds
15470	Interest Paid on Loans Payable
15480	Interest Paid on Long Term Notes
15490	Interest Paid on OPWC Loan
15510	Interest Paid on OWDA Loans
15520	Interest Paid on Revenue Bonds
15530	Interest Paid on Revenue Notes
15540	Interest Paid on Self-Supporting Notes
15550	Issuance Costs paid on Capital Bonds
15560	Other Fiscal Charges Paid
15570	Payment to Refunded Bond Escrow Agent
15580	Principal Paid on Bond Anticipation Notes
15590	Principal Paid on Capital Debt
15610	Principal Paid on Capital Leases
15620	Principal Paid on EPA Refunding Loan
15630	Principal Paid on General Obligation Bonds
15640	Principal Paid on Loans Payable

## State Defined GAAP Cash Flow Account Code Listing for County Governments

Code/Description	
15650	Principal Paid on Long Term Notes
15660	Principal Paid on OPWC Loans
15670	Principal Paid on OWDA Loans
15680	Principal Paid on Revenue Bonds
15690	Principal Paid on Revenue Notes
15710	Principal Paid on Self-Supporting Notes
15999	<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>
<b>17000</b>	<b>Cash Flows from Investing Activities:</b>
17110	Advances of Physicians' Loans
17120	Interest and Dividends on Investments
17130	Proceeds from Sale and Maturities of Investments
17140	Purchase of Investments
17150	Repayment of Physicians' Loans
17160	Increase (Decrease) in Fair Value of Investment
17999	<i>Net Cash Provided by (Used for) Investing Activities</i>
19100	<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>
19200	<i>Cash and Cash Equivalents at Beginning of Year</i>
19300	<i>Cash and Cash Equivalents at End of Year</i>
<b>30000</b>	<b>Reconciliation of Operating Income (loss) to Net Cash Provided by (Used for) Operating Activities:</b>
31100	Operating Income (Loss)
<b>50000</b>	<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:</b>
51100	Changes in Allowance for Uncollectibles
51120	Closure/Postclosure Care
51140	Depreciation
51150	Depreciation and Amortization
51160	Donated Services
51170	Interest Expense
51180	Interest Income
51190	Interest Payments
51210	Increase (Decrease) in Fair Value of Investment
51240	Non-Operating Expenses
51250	Non-Operating Revenues
53100	(Increase)/Decrease in Assets:
53110	Accounts Receivable
53120	Due From Others
53130	Due from Other Funds
53140	Due from Other Governments
53150	Due from Primary Government

## State Defined GAAP Cash Flow Account Code Listing for County Governments

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Code/Description	
53160	Interest Receivable
53170	Inventory Held for Resale
53180	Materials and Supply Inventory
53190	Other Assets
53210	Prepaid Items
53220	Rent Receivable
54100	Increase/(Decrease) in Liabilities:
54110	Accounts Payable
54120	Accrued Wages Payable
54130	Claims Payable
54140	Closure and Postclosure Costs
54150	Compensated Absences Payable
54160	Contracts Payable
54170	Deferred Revenue
54180	Due to Other Funds
54190	Due to Other Governments
54210	Due to Primary Government
54220	Judgments Payable
54230	Other Liabilities
54240	Payroll Withholdings
54250	Refundable Deposits
54260	Retainage Payable
55999	<i>Total Adjustments</i>
57999	<i>Net Cash Provided By (Used for) Operating Activities</i>
<b>60000</b>	<b>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</b>
61100	Cash and Cash Equivalents - All Fiduciary Funds
61200	Less: Cash and Cash Equivalents in Agency Funds
61300	Less: Cash and Cash Equivalents in Expendable Trust Funds
61400	Cash and Cash Equivalents - Nonexpendable Trust Funds

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# Index

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## G

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- GAAP Reporting Subsystem • 1–1
- GAAP Startup • 3–1
- GAAP Subsystem Reports:
  - GAPBAL - Combined Balance Sheet • 10–19
  - GAPBUDG - Budgetary Budget vs Actual Report • 10–21
  - GAPBWRK - GAAP Budgetary Worksheet • 10–24
  - GAPCASH - Cash Journal Entry Report • 10–2
  - GAPCFLOW - GAAP Cash Flows • 10–34
  - GAPCONS - Budgetary Consolidation Report • 10–29
  - GAPDPRPT - Department Code Report • 10–41
  - GAPFCRPT - GAAP Fund Code Report • 10–42
  - GAPGJE - GAAP Journal Entry Report • 10–6
  - GAPMRPT - Mapping Specifications Report • 10–44
  - GAPNETA - Statement of Changes in Net Assets • 10–39
  - GAPOPST - GAAP Combined Statement of Rev, Exp, and Fund Balances • 10–16
  - GAPTBAL - GAAP Trial Balance Sheet • 10–10
- GAPCNV - GAAP Conversion Program • 6–1
- GAPCON- GAAP Configuration Program • 9–1
- GAPIIMPORT - GAAP Import Program • 4–1
- GAPLIST - Listing of State Defined GAAP Account Codes • 11–1
- GAPOPEN - GAAP Opening Balance Program • 5–1
- GAPRPT - GAAP Report Program • 9–1
- GAPSUB - Submit Final GAAP Statements to AOS Electronically • 7–1
- GAP\_TRANS - GAAP Transfer Program • 8–1

---

## M

---

- Maintenance Program Functions:
- Add function key • 2–2
  - Delete function key • 2–2
  - Exit function key • 2–2
  - Find function key • 2–2
  - Help function key • 2–2
  - Lockmode function key • 2–2
  - Modify function key • 2–2
  - Next and previous screen keys • 2–2

Maintenance Program Functions: (cont'd)

- Next function key • 2–2
- Set temporary defaults function key • 2–3
- Top function key • 2–3

---

## R

---

Report Program Functions:

- Cancel function key • 2–3
- Execute function key • 2–4
- Exit function key • 2–4
- Help function key • 2–4
- Reset function key • 2–4
- Save/recall function key • 2–5

---

## U

---

- Using GAAP Subsystem Maintenance and Report Programs • 2–1

