



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: ADAM 2016-01, Computer Controls for WebGAAP
Date: June 24, 2016

The ADAM 2016-01, Computer Controls for WebGAAP is attached.

The AOS Information Systems Audit (ISA) division performed testing of the WebGAAP system concurrent with the Service Organization Controls (SOC 1) review of the North West Ohio Computer Association, NWOCA, for the period from April 1, 2015 through March 31, 2016. The Web GAAP software is owned by the AOS; however, it was developed by and is maintained by staff at NWOCA. This memo applies to audits of Web GAAP compilations for audit periods ending 12/31/15 and 06/30/16.

The ADAM provides an overview of WebGAAP and describes the scope of ISA's testing.

Please review this ADAM at your earliest convenience. Questions regarding the nature and extent of ISA's procedures can be directed to the Assistant Chief Auditor of ISA, Maria Jackson, at 614-644-0504 and all other questions relating to this memo can be directed to the Center for Audit Excellence.



Dave Yost • Auditor of State

AUDIT DIVISION ADVISORY MEMO 2016-01

TO: Audit Division Staff, Office Managers
FROM: Maria Jackson, Asst. Chief Auditor, Information Systems Audit (ISA)
DATE: June 24, 2016
RE: Computer Controls for Web GAAP

ISA performed testing of the Web GAAP system concurrent with the Service Organization Control (SOC 1) review of the Northwest Ohio Computer Association (NWOCA) for the period from April 1, 2015 through March 31, 2016. The Web GAAP software is owned by the AOS; however, it was developed by and is maintained by staff at NWOCA. This memo applies to audits of Web GAAP compilations for audit periods ending 12/31/15 and 06/30/16.

Web GAAP Application Overview

Web GAAP is a web-based application that resides on servers at the NWOCA. It is a stand-alone application used by Ohio schools, counties, cities and other governmental entities to convert from cash basis accounting to modified and full accrual for GASB 34 reporting requirements. The application was originally designed to assist school entities and/or their GAAP converters in preparing GAAP-based financial statements according to the GASB 34 reporting requirements. The Web GAAP application consists of a program to upload cash basis data from a client-generated file, a journal entry system, trial balance calculation (i.e., posting GAAP conversion journal entries), and reports. The financial statement GAAP conversion structure is defined by the Auditor of State LGS section. Each entity type uses a different chart of accounts: school, county, or city. In addition, users have a limited ability to customize some of the aesthetics for an entity's reports.

Legacy Cash Reports

Legacy Cash Reports were developed to meet school entity cash reporting and audit needs because the 4502 reports have been phased out of the USAS application.

ISA's procedures provide assurance for certain trial balance procedures listed in the AOS Specimen Audit Program, *Other General Procedures Applicable During Fieldwork*:

- Auditors can be assured that Web GAAP generated reports will properly reflect all cash transactions, once uploaded. The attached User Control Consideration (UCC) describes a method for our auditors to compare total (i.e., all funds') cash postings for school consortia entities. However, these procedures will not work for counties, cities, or other

non-consortia school entities. Audit staff must develop other procedures to help assure there are no errors when “non-school” entities upload cash transactions into Web GAAP. Because of the inherent consistency IT processing provides, this testing for non-school entities need not be extensive. However, audit staff should trace totals, and certain funds’ account totals from the “non-school” entity’s cash system into the Web GAAP system.

- Auditors can also be assured that Web GAAP generated reports accurately cross-foot GAAP conversion and other journal entries, and roll up fund statements into the entity wide statements. The ISA procedures can also reduce the extent of substantive testing required, in that auditors need not spend time footing and cross-footing Web GAAP generated reports. In other words, auditors need not apply “SARMAT” tests to Web GAAP reports.

Scope of ISA work

ISA tested relevant general controls using the control objectives listed in the Record of Computer Environment and Controls (RCEC). ISA also tested relevant application controls using the control objectives listed in the Record of Application Controls (RAC).

In addition, ISA obtained the cash upload file for a sample school entity. For the city selected for testing the cash data was manually entered, it was not uploaded. Using audit software, and manual procedures, ISA performed work to meet the following objectives:

1. *Confirm the cash transactions in the Web GAAP system matched the cash upload file produced by the entity.*
2. *Confirm the proper classification of cash transactions based on the entity’s fund classification and the transaction listing.*
3. *Confirm the Journal Entry reports footed and transactions were in balance (i.e. debits equal credits).*
4. *Confirm the Trial Balance related journal entries rolled up to the trial balances based on the same parameters used to test the cash transactions.*
5. *Confirm the cash and accrual journal entries rolled up to the respective fund level statements based on the same parameters used to test the cash transactions and trial balances.*
6. *Confirm the cash, accrual journal and governmental activity journal entries rolled up to the entity-wide statements based on the same parameters used to test the cash transactions, trial balances, and fund level statements.*
7. *Confirm the prior year ending balance sheet detail is carried forward to the current year’s prior year balance sheet when a new year is opened.*
8. *Confirm the cash upload file produced by the school district as an option in the USAS application was a complete listing of cash transactions in USAS. (Applicable to school districts only.)*

9. *Confirm the proper classification of cash-only transactions based on the school district's fund classification and the transaction listing as shown in the legacy cash reports. (Applicable to school districts only.)*
10. *Confirm the 'Other' legacy cash reports, available only to schools, summarize data as intended. (Applicable to school districts only.)*

A detailed description of the control objectives, controls tested and work performed has been organized in a familiar SOC 1 format and is available in the following shared folder:

S:_Audit\ISA XREFS\WEB GAAP

User Control Consideration for Clients using USAS

The following additional testing should be performed for audits of entities using USAS (i.e., school districts, ESCs, some community schools). Because there is a risk the file generated from USAS could be altered or corrupted before it is uploaded into Web GAAP, auditors should compare selected USAS totals to Web GAAP uploaded totals to ensure they agree.

Include comparisons of ending fund balances because this helps ensure other line items are accurate. The last page of this document illustrates reports that may be used for this testing.

Please direct all questions regarding the nature and extent of ISA's procedures to the Assistant Chief Auditor of ISA and all other questions relating to this Memo to your consultant in the Center for Audit Excellence.

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

1. Contact the district to request the FINSUMM USAS report.

The FINSUMM report is a summary of cash accounts detailing the fund beginning balance, year-to-date expenditures and receipts, current fund balance, current encumbrances and the unencumbered fund balance.

The following instructions can be provided to the district contact to generate the FINSUMM report:

To access the USAS program type: \$ RUN OECN\$BUD:USARPT

At the \$ prompt, select FINSUMM from the main menu or in the menu system type: Menu>FINSUMM

In the report prompts select:

- o *Summary or detail report: Detail (D)*
- o *Sort Option: Fund/SCC (FS)*

Request the report output (preferable format is pdf report)

Adobe Acrobat Standard - [FINSUMM3 (2).PDF]

Date: 07/27/2006
Time: 2:46 pm

Shaker Heights City Schools
Financial Report by Fund
FY 06 - JUNE 2006

Page: 1
(FINSUM)

Fund #	Fund Description	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance	Bank Code	
001 0000	GENERAL	12,130,087.90	5,171,861.72	77,002,451.90	6,531,000.15	78,120,728.16	12,012,811.64	2,732,195.51	9,279,616.13	1
001 9201	GENERAL/OPTED SUPPLEMENTAL	13,304.34	13,304.34	0.00	0.00	0.00	0.00	0.00	0.00	1
001 9202	GENERAL/REAL PROPERTY TIP	67,031.65	67,031.65	0.00	0.00	0.00	0.00	0.00	0.00	1
TOTAL FOR Fund 001 - GENERAL:										
		13,210,423.89	5,091,845.73	76,923,115.91	6,531,000.15	78,120,728.16	12,012,811.64	2,732,195.51	9,279,616.13	
002 0000	BOND RETIREMENT	1,167,074.24	182,059.62	2,861,163.35	483,057.97	2,152,032.71	1,896,204.88	0.00	1,896,204.88	1
TOTAL FOR Fund 002 - BOND RETIREMENT:										
		1,167,074.24	182,059.62	2,861,163.35	483,057.97	2,152,032.71	1,896,204.88	0.00	1,896,204.88	
004 9001	2005 BONDS - SITE	23,736.00	124,528.36	722,316.95	0.00	717,447.95	29,605.00	29,605.00	0.00	1
004 9002	2005 BONDS - CODE	0.00	0.00	252,634.14	0.00	263,034.14	0.00	0.00	0.00	1
004 9003	2005 BONDS - MARGERY	28,857.50	1,400.00	21,683.00	0.00	49,140.50	1,400.00	1,400.00	0.00	1
004 9004	2005 BONDS - ROOFING	27,480.00	0.00	65,928.30	0.00	27,480.00	65,928.30	22,646.00	43,282.30	1
004 9005	2005 BONDS - EXTERIOR	50,490.00	0.00	53,568.21	75,441.12	240,884.69	553,070.45	549,270.45	3,800.00	1
004 9006	2005 BONDS - WINDOWS & DOORS	45,037.23	0.00	611,406.21	109,582.49	868,286.02	721,893.72	721,893.72	0.00	1
004 9007	2005 BONDS - INTERIORS	585,521.74	1,239,293.29	1,790,777.98	54,788.14	1,191,794.57	1,184,505.15	1,178,792.15	5,713.00	1
004 9008	2005 BONDS - POOLS	0.00	0.00	8,491.68	0.00	8,491.68	0.00	0.00	0.00	1
004 9009	2005 BONDS - PLUMBING	45,461.85	0.00	72,437.12	0.00	57,637.35	40,461.62	40,450.00	11.62	1
004 9010	2005 BONDS - HVAC	7,676.00	45,952.75	145,032.19	1,110.00	107,864.44	44,843.75	44,843.75	0.00	1

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report


2. Log into the Web GAAP Application

GAAP Login - Microsoft Internet Explorer provided by The Office of the Auditor of State of Ohio

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites Home Printer Mail Word Pad Internet Explorer Bluetooth

Address <http://gasb34sys.auditor.state.oh.us/gaap/login.asp> Go Auditor of State

 **Ohio Auditor of State - GAAP Reporting System**
Based on the GASB-34 Reporting Model

Home Journal Entry Reports Setup Admin Logout

Login

Username

Password

Login

Forgotten your [password?](#)

Client Requirements and Recommendations

To use this web application, your browser must meet the following requirements:

- Microsoft Internet Explorer 4.0 or higher, or Netscape 4.7 or higher is required.
- You must have "JavaScript" enabled.
- You must have "cookies" enabled.

Please contact your DA-Site if you need a Username and Password for the GAAP reporting system.

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start | Internet | 8:53 AM

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report


3. Selected the entity and fiscal year. (example is Shaker Heights CSD, fiscal year 2006).

Select Entity/Year - Microsoft Internet Explorer provided by The Office of the Auditor of State of Ohio

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites Recycle Bin Mail Print Word Pad Internet Explorer Bluetooth

Address http://gasb34sys.auditor.state.oh.us/gaap/start.asp Go Auditor of Sta

 Ohio Auditor of State - GAAP Reporting System
Based on the GASB-34 Reporting Model

Home Journal Entry Reports Setup Admin Logout

Select Entity Year

Welcome Gia Kauffman

Select the entity and fiscal year you wish to work on.

Entity: Shaker Heights CSD/School District Fiscal Year: 2006 Select

Copyright © 2002 - Ohio, Auditor of State

Done Internet

start RAC WebGAAP Cash File ... Select Entity/Year - M...

8:55 AM

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report


4. Go to the Reports menu by selecting Reports from the Main Menu or the navigation menu at the top.

ODE/AOS-LGS GAAP Home Page - Microsoft Internet Explorer provided by The Office of the Auditor of State of Ohio

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites Recycle Bin Mail Print Word Pad Internet Options Bluetooth

Address http://gasb34sys.auditor.state.oh.us/gaap/default.asp Go Auditor of Sta

 Ohio Auditor of State - GAAP Reporting System
Based on the GASB-34 Reporting Model

Home Journal Entry Reports Setup Admin Logout

Current Entity: Shaker Heights CSD - 2006

GAAP Main Menu

- [Journal Entry](#)
- [Reports](#)
- [Setup](#)
- [Administration](#)
- [Select a Different Entity or Year](#)

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Done Internet

start RAC WebGAAP Cash File ... ODE/AOS-LGS GAAP ... 8:56 AM

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

5. Select Cash Journal Report.

Reports - Microsoft Internet Explorer provided by The Office of the Auditor of State of Ohio

File Edit View Favorites Tools Help

Address http://gasb34sys.auditor.state.oh.us/gaap/reports/

Ohio Auditor of State - GAAP Reporting System
Based on the GASB-34 Reporting Model

Home Journal Entry Reports Setup Admin Logout

Current Entity: Shaker Heights CSD - 2006

GAAP Journal Entry Reports

- [Cash Journal Report](#)
- [Initial Year Governmental Fund Journal Report](#)
- [Initial Year Governmental Consolidation Journal Report](#)
- [Modified Accrual Journal Report](#)
- [Governmental Restricted Net Assets Journal Report](#)
- [Program Revenue Journal Report](#)
- [Full Accrual Journal Report](#)
- [Governmental Consolidation Journal Report](#)
- [General Capital Assets Journal Report](#)
- [General Debt Consolidation Journal Report](#)
- [Cash Flow Journal Report](#)
- [Component Unit Journal Report](#)

Trial Balance Calculation

Trial Balance calculations were last performed on 5/3/2007 2:13:13 PM by Cadillac G Gard (108)

The calculated trial balance is out of date. You must calculate the trial balance before any of the reports below will reflect changes to the journal entries or funds.

start RAC WebGAAP Cash File ... Reports - Microsoft I... 8:58 AM

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

6. In the Cash Journal Report options screen, select:
- Include Trans Type: Cash Upload
 - Format: Display
 - The remaining report options should be set to include all (nothing should be selected).
 - Hit Submit (which is behind the format drop down menu in the print screen example).

The screenshot shows a web browser window titled "Cash Journal Report - Microsoft Internet Explorer provided by The Office of the Auditor of State of Ohio". The address bar shows the URL: <http://gasb34sys.auditor.state.oh.us/gaap/reports/Cash/CashJReport.asp>. The page content includes a navigation menu with links for Home, Journal Entry, Reports, Setup, Admin, and Logout. Below the menu, it states "Current Entity: Shaker Heights CSD - 2006". A blue header bar reads "Cash Journal Report".

The main content area contains three columns of selection options:

Include Fund Categories:	Include Fund Types:	Include Fund/SCC:
Governmental Activities Business-Type Activities Fiduciary	General Special Revenue Debt Service Capital Projects Permanent Enterprise Fund Internal Service Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund	001-0000 General (Maj) 001-9201 GENERAL/GIFTED SUPPLEMENTAL (Maj) 001-9202 GENERAL/REAL PROPERTY TIF (Maj) 002-0000 Bond Retirement 002-9205 SERIES 2005 BONDS 003-0000 Capital 004-0000 Building (Maj) 004-9001 2005 BONDS - SITE 004-9002 2005 BONDS - CODE 004-9003 2005 BONDS - MASONRY

Below these columns are additional options:

Include Trans Type: Cash Upload Adjustment Audit Adjustment	Sort by: Entry Number	Format: Display Excel (HTML) Excel (Binary) CSV Tab Delimited
--	--------------------------	--

At the bottom left, there is a copyright notice: "Copyright © 2002 - Ohio, Auditor of State". The Windows taskbar at the bottom shows the Start button, several application icons, and the system tray with the time 9:00 AM.

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

7. In the Cash Journal Listing (display view) scroll to the bottom to view the grand totals.

Note the column headers before beginning to scroll down.

http://gasb34sys.auditor.state.oh.us/gaap/reports/Cash/CashJERptGen.ASP?TT=CT&Sort=1&Format=HTM - Microsoft Internet Explorer p

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites

Address http://gasb34sys.auditor.state.oh.us/gaap/reports/Cash/CashJERptGen.ASP?TT=CT&Sort=1&Format=HTML&JECat=&submit1=Submit Go Auditor of Sta

Shaker Heights CSD
Cash Journal Listing
For the Fiscal Year Ended June 30, 2006

Entry Tran				Begin	Original	Final	Actual	Current	Prior Year	
Fund	Num	Type	Func Obj Rcpt	Description	Balance	Budget	Budget	Encumb	Encumb	
001-0000	1000	CT	1225 432	Uploaded USAS data		146.00	50.00	50.00	0.00	0.00
	1002	CT	1225 471	Uploaded USAS data		953,629.00	108,556.00	97,435.00	11,121.00	19,621.00
	1004	CT	1225 473	Uploaded USAS data		423,688.00	93,673.00	48,998.00	44,675.00	72,024.00
	1006	CT	1225 475	Uploaded USAS data		1,179,076.00	668,241.00	345,968.00	322,272.00	330,985.00
	1008	CT	1225 479	Uploaded USAS data		250.00	0.00	0.00	0.00	0.00
	1010	CT	1225 511	Uploaded USAS data		705.00	21.00	0.00	0.00	21.00
	1012	CT	1225 513	Uploaded USAS data		1,636.00	1,533.00	0.00	572.00	0.00
	1014	CT	1225 541	Uploaded USAS data		352.00	315.00	0.00	167.00	53.00
	1016	CT	1225 542	Uploaded USAS data		188.00	0.00	0.00	0.00	0.00
	1018	CT	1225 560	Uploaded USAS data		385.00	110.00	0.00	0.00	0.00
	1020	CT	1225 640	Uploaded USAS data		732.00	0.00	0.00	0.00	0.00
	1022	CT	1225 690	Uploaded USAS data		1,532.00	0.00	0.00	0.00	0.00
	1024	CT	1226 111	Uploaded USAS data		383,435.00	383,435.00	377,042.00	0.00	0.00
	1026	CT	1226 121	Uploaded USAS data		29,186.00	29,186.00	13,252.00	0.00	0.00
	1028	CT	1226 122	Uploaded USAS data		2,298.00	2,298.00	4,413.00	0.00	0.00
	1030	CT	1226 125	Uploaded USAS data		6,068.00	6,068.00	3,745.00	0.00	0.00
	1032	CT	1226 211	Uploaded USAS data		58,939.00	58,939.00	55,783.00	0.00	0.00
	1034	CT	1226 213	Uploaded USAS data		4,964.00	4,964.00	4,582.00	0.00	0.00
	1036	CT	1226 239	Uploaded USAS data		0.00	133.00	133.00	0.00	0.00
	1038	CT	1226 241	Uploaded USAS data		36,627.00	36,627.00	40,543.00	0.00	0.00
	1040	CT	1226 242	Uploaded USAS data		646.00	646.00	489.00	0.00	0.00
	1042	CT	1226 243	Uploaded USAS data		5,314.00	5,314.00	5,221.00	0.00	0.00
	1044	CT	1226 249	Uploaded USAS data		15,603.00	15,603.00	14,508.00	0.00	0.00

Done Internet

start RAC WebGAAP Cash File ... http://gasb34sys.au ... 9:03 AM

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

8. Agree grand totals to the totals on the FINSUMM report.

Subtotal for: 590-9206		0.00	197,107.00	423,542.00	227,609.00	3,949.00	0.00	
599-9205 8404 CT	3260 419	Uploaded USAS data	USAS Export	0.00	1,837.00	1,837.00	0.00	0.00
9236 CT	4220	Uploaded USAS data	USAS Export	0.00	1,837.00	1,837.00	0.00	0.00
Subtotal for: 599-9205		0.00	0.00	3,674.00	3,674.00	0.00	0.00	
599-9206 8392 CT	1110 519	Uploaded USAS data	USAS Export	0.00	1,454.00	0.00	0.00	0.00
8394 CT	1110 690	Uploaded USAS data	USAS Export	0.00	8,480.00	317.00	0.00	0.00
8400 CT	2510 690	Uploaded USAS data	USAS Export	30,000.00	0.00	0.00	0.00	0.00
8402 CT	2590 890	Uploaded USAS data	USAS Export	104.00	0.00	0.00	0.00	0.00
8406 CT	3260 419	Uploaded USAS data	USAS Export	8,089.00	8,089.00	5,706.00	0.00	0.00
9238 CT	4220	Uploaded USAS data	USAS Export	0.00	18,023.00	6,023.00	0.00	0.00
Subtotal for: 599-9206		0.00	38,193.00	36,046.00	12,046.00	0.00	0.00	
599-9828 370 CT		Uploaded USAS data	USAS Export	366.00				0.00
8390 CT	1110 432	Uploaded USAS data	USAS Export	0.00	366.00	143.00	223.00	0.00
Subtotal for: 599-9828		366.00	0.00	366.00	143.00	223.00	0.00	
599-9850 8388 CT	1110 419	Uploaded USAS data	USAS Export	8,000.00	7,000.00	0.00	3,000.00	0.00
8408 CT	3260 899	Uploaded USAS data	USAS Export	17,000.00	15,000.00	4,000.00	8,000.00	0.00
9240 CT	4220	Uploaded USAS data	USAS Export	0.00	22,000.00	15,000.00	0.00	0.00
Subtotal for: 599-9850		0.00	25,000.00	44,000.00	19,000.00	11,000.00	0.00	
599-9906 8396 CT	1131 419	Uploaded USAS data	USAS Export	3,000.00	0.00	0.00	0.00	0.00
8398 CT	1131 690	Uploaded USAS data	USAS Export	0.00	3,000.00	2,534.00	0.00	0.00
9232 CT	4130	Uploaded USAS data	USAS Export	0.00	3,000.00	3,000.00	0.00	0.00
Subtotal for: 599-9906		0.00	3,000.00	6,000.00	5,534.00	0.00	0.00	
599-9907 9234 CT	4130	Uploaded USAS data	USAS Export	0.00	1,500.00	1,500.00		0.00
Subtotal for: 599-9907		0.00	0.00	1,500.00	1,500.00	0.00	0.00	
Grand total:		27,760,639.00	86,867,012.00	213,423,111.00	197,956,179.00	6,172,356.00	4,031,211.00	

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

Agreeing the GRAND TOTALS

Web GAAP Uploaded Cash Journal

Shaker Heights CSD
Cash Journal Listing
For the Fiscal Year Ended June 30, 2006

Entry Tran	Begin	Original	Final	Current	Prior Year				
Fund Num Type Func Obj Rcpt Description Source JE Category Balance Budget Budget Actual Encumb Encumb									
599-9907 9234 CT	4130	Uploaded USAS data	USAS Export	0.00	1,500.00	1,500.00	0.00		
Subtotal for: 599-9907				0.00	0.00	1,500.00	1,500.00	0.00	0.00
Grand total:				27,760,639.00	86,867,012.00	213,423,111.00	197,956,179.00	6,172,356.00	4,031,211.00

USAS FINSUMM Report

Date: 07/27/2006
Time: 2:46 pm

Shaker Heights City Schools
Financial Report by Fund
FY 06 - JUNE 2006

Page: 18
(FINSUM)

Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance	Code	
Begin Balance	MTD Receipts								
599 9907	FY 07 FEDERAL RESERVE CHALLENGE	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1	
TOTAL FOR Fund 599 - MISCELLANEOUS FED. GRANT FUND		366.14	2,500.00	27,360.20	1,257.20	14,537.66	13,188.68	11,223.08	1,965.60
GRAND TOTALS:		27,760,636.60	6,416,237.95	96,166,350.50	8,887,565.14	101,789,801.71	22,137,185.39	6,172,352.53	15,964,832.86

Comparison Table for Grand Totals:

Column	Web GAAP Uploaded Cash Journal	USAS FINSUMM Report	Difference (rounding differences will occur because Web GAAP report is rounded)
Begin Balance	27,760,639.00	27,760,636.60	2.40
Actual (Receipts and Expenditures)	197,956,179.00	FYTD Receipts: 96,166,350.50 + FYTD Expenditures: 101,789,801.71 197,956,152.21	26.79
Current Encumb	6,172,356.00	6,172,352.53	3.47

How to compare the Web GAAP Uploaded Cash Journal to the USAS FINSUMM Report

Agreeing a Fund/SCC (example Fund 599, SCC 9907)

Web GAAP Uploaded Cash Journal

Shaker Heights CSD
Cash Journal Listing
For the Fiscal Year Ended June 30, 2006

Entry	Tran	Begin	Original	Final	Actual	Current	Prior Year			
Fund	Num Type Func Obj Rcpt	Description	Source	JECategory	Balance	Budget	Budget	Encumb	Encumb	
599-9907	9234 CT	4130 Uploaded USAS data	USAS Export		0.00	1,500.00	1,500.00		0.00	
Subtotal for: 599-9907					0.00	0.00	1,500.00	1,500.00	0.00	0.00
Grand total:					27,760,636.60	60,807,012.00	215,423,111.00	197,950,179.00	6,172,352.53	4,031,211.00

USAS FINSUMM Report

Date: 07/27/2006
Time: 2:46 pm

Shaker Heights City Schools
Financial Report by Fund
FY 06 - JUNE 2006

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(FINSUM)

Fund #	Fund Description	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Bank Fund Balance	Code	
599 9907	FY 07 FEDERAL RESERVE CHALLENGE	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	1	
TOTAL FOR FUND 599 - MISCELLANEOUS FED. GRANT FUND		366.14	2,500.00	27,360.20	1,257.20	14,537.66	13,188.68	11,223.08	1,965.60
GRAND TOTALS:		27,760,636.60	6,416,237.95	96,166,350.50	8,887,565.14	101,789,801.71	22,137,185.39	6,172,352.53	15,964,832.86

Comparison Table for Fund/SCC (599-9907)

Column	Web GAAP Uploaded Cash Journal	USAS FINSUMM Report	Difference (rounding differences will occur because Web GAAP report is rounded)
Begin Balance	0.00	0.00	0.00
Actual (Receipts and Expenditures)	1,500.00	FYTD Receipts: 1,500.00 + FYTD Expenditures: 0.00 1,500.00	0.00
Current Encumb	0.00	0.00	0.00