

Introduction to Web-GAAP

Presented by:
Sue Odenweller, CPA, CFE
October 23, 2009



Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

Web-GAAP

- Discontinue of the 4502 effective FY2010
- Some reports have been added to the Web-GAAP program that are similar (but not identical) to many of the 4502 exhibits /statements.
- Per USAS reporting however, not all 4502 reports are contained in the Web-GAAP program.



What is Web-GAAP...?



Where...?

GAAP URL

- ✦ Visit the homepage for Northwest Ohio Area Computer Services Cooperative (NOACSC) <http://home.noacsc.org/> under "*Fiscal Services*" drop-down... select "*State Auditors Web GAAP*"
- ✦ <https://gasb34sys.auditor.state.oh.us/gaap>
- ✦ **Everyone accessing Web-GAAP must have their own account**
 - » If the district is not currently on Web-GAAP and would like to be please contact your ITC for more information.



Create User Accounts

Each person has personal account

Email requests to usas_liaisons@noacsc.org

First and Last name

Phone number

Email

Access Type needed:

View Legacy Cash reports (Read-only)

Accountants usually have ***update*** access



GAAP Login - Windows Internet Explorer

https://gasb34sys.auditor.state.oh.us/gaap/login.asp

GAAP Login



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

Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

Login

Username

Password

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.

Internet 100%

Is there help...?

- ✓ Web-GAAP Wiki(pedia)
 - ✓ http://gaapwiki.oecn.k12.oh.us/Main_Page

- ✓ Rea & Associates
 - ✦ Sue.odenweller@reacpa.com





WEB-GAAP
Ohio Auditor of State
GAAP Reporting System

page
discussion
view source
history

Main Page

Welcome to the [Web-GAAP](#)  Wiki.
See [Help:Contents](#) for information about using the Wiki.

Main Topics

- [Task Processing Journal Entry](#)
- [Legacy Cash Reports](#)
- [Web-GAAP Contact Information](#)
- [How to gain access to Web-GAAP](#)

navigation

- [Main Page](#)
- [Community portal](#)
- [Current events](#)
- [Recent changes](#)
- [Random page](#)
- [Help](#)

search

Go
Search

toolbox

- [What links here](#)
- [Related changes](#)
- [Special pages](#)
- [Printable version](#)
- [Permanent link](#)



WEB-GAAP
Ohio Auditor of State
GAAP Reporting System

page
discussion
view source
history

Legacy Cash Reports

[Legacy Cash Reports Instructions](#)

[Legacy Cash Reports Overview](#)

[Old 4502 Web-GAAP Alternatives](#)

[Import USAS Cash Activity](#)

[Cash Upload](#)

[Maintain Fund Codes](#)

[Mass Mapping of Funds](#)

navigation

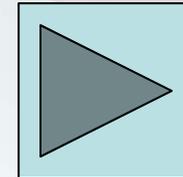
- [Main Page](#)
- [Community portal](#)
- [Current events](#)
- [Recent changes](#)
- [Random page](#)
- [Help](#)

Previously... Option 15 created report that was submitted to ODE (generally performed by the NOACSC)

Now...District data is submitted to ODE via EMIS reporting is due prior to July 30th
USAEMS.txt file



Let's begin with Web-GAAP



Obtaining your District's details

GAAP/GASB34 Data Export

- ◆ This program extracts USAS Account information into a tab-delimited file. This is intended to be used in conjunction with the data upload function.



```
lima2.noacsc.org - Persona
Disconnect Edit Commands Print Hold Security Help
HELP
DO
PS 1
PS 2
PS 3
PS 4
F 00
Insert
Remove
Select
Previous
Next

MAIN
Ohio Education Computer Network
Oct 22 09
Main Menu

1. USAS   OECN USAS System
2. USPS   OECN USPS System
3. EIS    OECN Equipment Inventor
4. OECN   OECN Package
5. CSSR   CSSR Package
6. LOCAL  Locally Defined Menu (U
7. NETWORK Network Applications

Menu
Menu> USAEXP
Menu>
```

```
lima2.noacsc.org - Persona
Disconnect Edit Commands Print Hold Security Help
HELP
DO
PS 1
PS 2
PS 3
PS 4
F 00
Insert
Remove
Select
Previous
Next

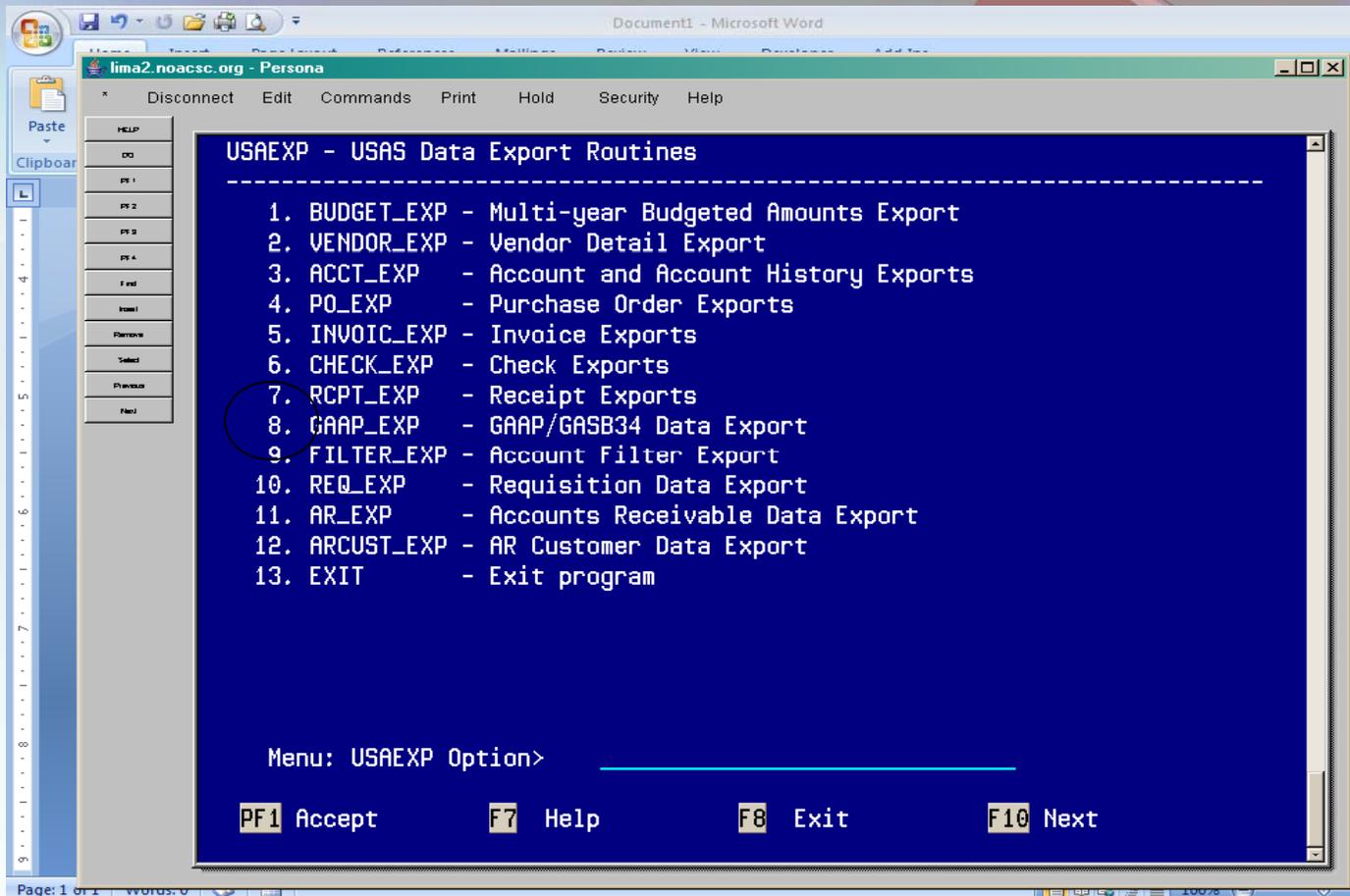
USAS_RPT
OECN USAS System
Oct 22 09
Reporting and Data Exporting Programs

46. STAT_REV  REV accts listing start/stop dates and status. (UDMS)
47. SUMEXP    Summary of Expenditures
48. TRANADV   Transfer and Advance Summary
49. TRNLED    Transaction Ledger Program
50. USAEXP    USAS Data Export Routines
51. USARPT    USAS Reports
52. USASLM    USAS List Maker
53. VENDOR1   Full Vendor Report (UDMS)
54. VENDOR2   Vendor Listing with FYTD Threshold (UDMS)
55. VENDORS   Vendor Listing Report (UDMS)
56. VENLST    Vendor Listing Program

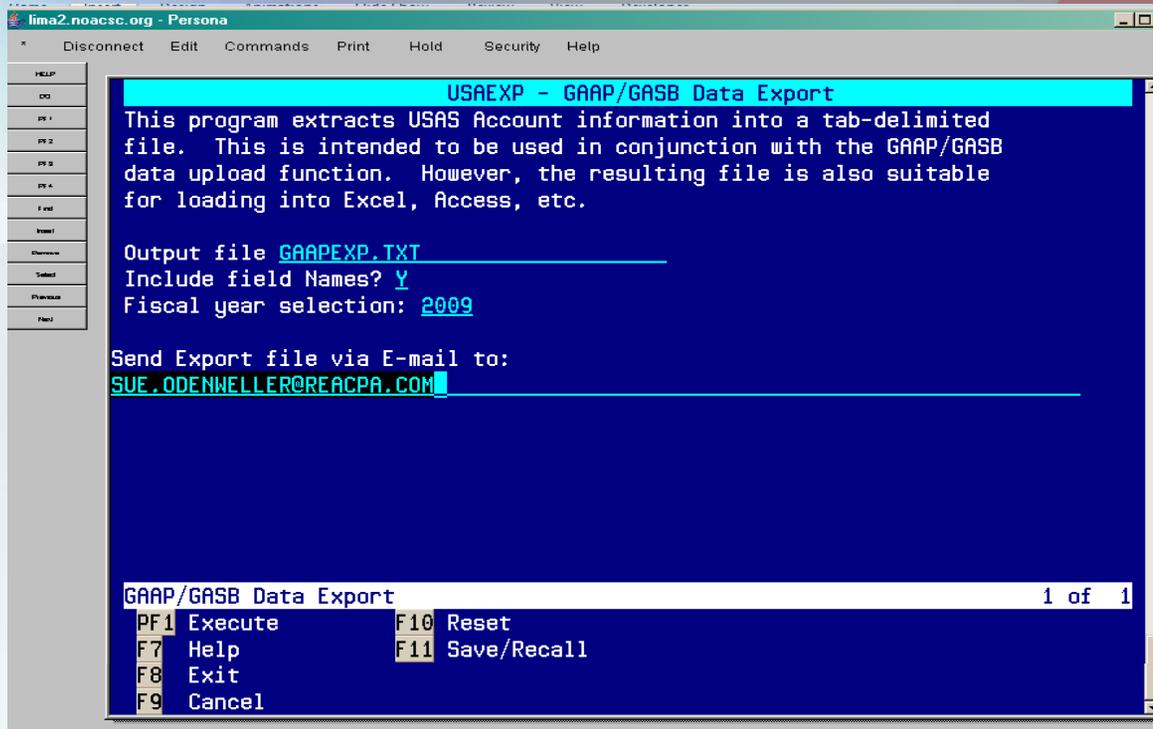
Press <cr> for first screen...

Menu
Menu>
```

Select option 50 "USAEXP"



Select option 8 “GAAP_EXP”



Enter the fiscal year (e.g. 2009) and the email address of the person that does your GAAP or OCBOA reporting. This is the file that will be uploaded into WebGAAP system.

Web-GAAP

Log into system

1st time - will be asked to edit profile

Select entity and fiscal year

- ❖ Open New Fiscal Year (if not already in list)
- ❖ Upload Cash Data (GAAPEXP file from USAS)
(May be done several times)
- ❖ Map Funds; Identify Major Funds (Optional)
Accountants usually do this and may not want districts
to change mapping
Will carry forward from prior year

Generate Reports (“Legacy Cash Reports” option)

❖ CPA Firms may do these steps



GAAP Login - Windows Internet Explorer

https://gasb34sys.auditor.state.oh.us/gaap/login.asp

GAAP Login



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

Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

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Internet 100%



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

[Home](#) [Journal Entry](#) [Reports](#) [Legacy Cash Rpts](#) [Setup](#) [Admin](#) [Logout](#)

Current Entity: Ray and Associates Training School - 2007

Select Entity Year

Welcome Susan Odenweller

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

Entity: Fiscal Year:

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Select the appropriate year



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Setup - Windows Internet Explorer
https://gasb34sys.auditor.state.oh.us/gaap/setup/menu.asp

File Edit View Favorites Tools Help

GAAPWiki System Overview - GAAP... Setup NWOCA Home Page

Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

Current Entity: Ray and Associates Training School - 2007

GAAP Setup

- [Maintain Fund Codes](#)
- [Fund Code Listing](#)
- [Maintain Business-Type Internal Service Fund Allocation](#)
- [Mass Mapping of Funds](#)
- [Determine Major Funds Report](#)
- [Maintain Account Over-rides](#)
- [Maintain Account Order](#)
- [Generate Account Listing for an Account Group](#)
- [Maintain Department Codes](#)
- [Department Code Listing](#)
- [Maintain Component Units](#)
- [Component Unit Listing](#)
- [Edit Entity Profile](#)
- [Open New Fiscal Year](#)
- [Upload Cash Data](#)
- [Copy Prior Year's Manual Cash Transactions to Current Year](#)
- [Flag Entity's Fiscal Year as Completed](#)

Open New Fiscal Year in GAAP Reporting System

New Fiscal Year

Add New Fiscal Year

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From the Setup menu, select Upload Cash Data.

Upload Cash Data

Select the file which contains the cash activity to be Uploaded into GAAP/GASB.

No File for Upload

Exported Cash File Upload Status

Uploaded Exported Cash File	Size	Original Size
C:\Documents and Settings\becher\Desktop\Web-GAAP\GAAPEXP.TXT	62854 bytes	62854 bytes

Continuing, loading exported Cash data to temporary table files ...

Processing Funds ...
Processed: 95
Added: 0

Image:Cash_upload2.gif

Processing Cash Transactions ...
Processed: 805
Added: 805
Rejected due to Invalid Fund: 0

File has been uploaded!

Click on the "Done" button to return to the Setup menu.

Fund Mass Mapping

Beginning Fund:

001-0000: GENERAL FUND

Map To Fund:

001-0000: GENERAL FUND

Submit

Reset

Ending Fund:

001-9415: Spring Sports Complex

001-0000: GENERAL FUND

001-9111: Parity Aid

001-9194: School Bus Purchase Fund

001-9413: Textbook/Instr.Material Set-Aside Fund

001-9414: Capital/Maintenance Set-Aside Fund

001-9415: Spring Sports Complex

002-0000: BOND RETIREMENT Image:massFundMap.JPG

003-0000: PERMANENT IMPROVEMENT FUND

006-0000: LUNCHROOM FUND

006-9003: Fruit & Vegetable Pilot Grant

007-0000: H.B. ROMAKER SCHOLARSHIP FUND

007-9100: SCHOLARSHIP FUND - PEPSI

007-983A: SPECIAL TRUST FUND (FLOWER FUND)

014-9300: ROTARY FUND - OTHER

014-9500: Rotary Fund - Concession stand

014-9600: ROTARY FUND - ATHLETIC

014-9670: Music Rotary Fund

014-9700: ROTARY FUND - CLASSROOM TRIPS

018-981A: ELEMENTARY PUBLIC SCHOOL SUPPORT FUND

018-982A: HIGH SCHOOL PUBLIC SCHOOL SUPPORT FUND

018-983A: Middle School Support Fund

019-9102: Martha Holden Jennings Grant

019-9108: Wellness Grant-NBEC-Even Yr

022-9999: After School Program Fund

200-911A: ART CLUB

200-911I: Quiz Team

200-919A: F.B.L.A.

200-925A: SPANISH CLUB

200-932A: FCCLA

200-933A: FUTURE FARMERS

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Maintain Fund Codes

Format:

Find: Fund-SCC Description

	▲ Fund SCC ▼	▲ Description ▼	▲ Fund Type ▼	▲ Budget ▼	▲ Major ▼	▲ Mapped To ▼
 	001-0000	GENERAL FUND	General	<input type="text" value="Image:Setup1.gif"/>	Yes	
 	001-9002	PARITY AID	General	Yes	Yes	001-0000
 	001-9102	BUS PURCHASE ALLOWANCE	General	Yes	Yes	001-0000
 	002-0000	BOND RETIREMENT FUND	Debt Service	Yes	Yes	
 	003-0000	PERMANENT IMPROVEMENT FUND	Capital Projects	Yes	No	
 	004-0000	BUILDING-HB264 FUND	Capital Projects	Yes	Yes	004-9001
 	004-9001	Building Construction	Capital Projects	Yes	Yes	
 	005-0000	Insurance Replacement	Capital Projects	Yes	No	

ODE/AOS-LGS GAAP Home Page - Windows Internet Explorer

https://gasb34sys.auditor.state.oh.us/gaap/default.asp

File Edit View Favorites Tools Help

ODE/AOS-LGS GAAP Home Page



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

[Home](#) [Journal Entry](#) [Reports](#) [Legacy Cash Rpts](#) [Setup](#) [Admin](#) [Logout](#)

GAAP Main Menu

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

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Internet 100%

Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

Current Entity: Ray and Associates Training School - 2007

Legacy Cash Reports

Governmental Funds

- [Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Permanent Funds](#)
- [Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental \(Few Funds\)](#)

Proprietary Funds

- [Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds](#)
- [Statement of Revenues, Expenses, and Changes in Net Assets - Enterprise Funds](#)
- [Statement of Revenues, Expenses, and Changes in Net Assets - Internal Service Funds](#)
- [Combining Statement of Revenues, Expenses, and Changes in Net Assets - Nonmajor Enterprise Funds](#)
- [Combining Statement of Revenues, Expenses, and Changes in Net Assets - Internal Service Funds](#)

Fiduciary Funds

- [Statement of Changes in Fiduciary Net Assets](#)
- [Combining Statement of Changes in Fiduciary Net Assets - Pension Trust Funds](#)

https://gasb34sys.auditor.state.oh.us/gaop/reports/Statements/LegacyCash.asp?ST=DPG Internet 100%

Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

Current Entity: Ray and Associates Training School - 2007

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Format:
Display

Date & Time Stamp

Submit Reset

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Home Journal Entry Reports Legacy Cash Rpts Setup Admin Logout

Current Entity: Ray and Associates Training School - 2007

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Format:
Display
Excel (HTML)
Excel (Binary)
CSV
Tab Delimited

Date & Time Stamp

Submit Reset

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Web-GAAP Training School
Legacy System Cash Basis Report
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2006

	General	BOND RETIREMENT FUND	All Other Governmental Funds	Total Governmental Funds
REVENUES:				
Property and Other Local Taxes	6,724,532	1,909,668	376,423	9,010,623
Intergovernmental	14,326,046	234,674	1,812,289	16,373,009
Interest	204,060		37,644	241,704
Tuition and Fees	144,339		138,570	282,909
Rent	35,611			35,611
Extracurricular Activities			364,864	364,864
Gifts and Donations	1,929		21,207	23,136
Customer Sales and Services	15,362		761,752	777,114
Payments in Lieu of Taxes	98,931			98,931
Miscellaneous	17,343			17,343
<i>Total Revenues</i>	<u>21,568,153</u>	<u>2,144,342</u>	<u>3,512,749</u>	<u>27,225,244</u>
EXPENDITURES:				
Current:				
Instruction:				
Regular	11,302,204		357,367	11,659,571
Special	2,279,656		572,409	2,852,065
Vocational	386,337		1,000	387,337
Other	674,016		20,602	694,618
Support Services:				

Home Insert Page Layout Formulas Data Review View Developer Add-Ins

Clipboard Font Alignment Number Styles Cells Editing

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<i>Legacy System Cash Basis Report</i>													
2	<i>Statement of Revenues, Expenditures and Changes in Fund Balances</i>													
3	<i>Governmental Funds</i>													
4	<i>For the Fiscal Year Ended June 30, 2009</i>													
5	<hr/>													
6														
7														
8				<u>PERMANENT</u>			<u>NEW K-12</u>		<u>CFAP NEW K-</u>		<u>All Other</u>		<u>Total</u>	
9				<u>IMPROVEMENT</u>			<u>BUILDING</u>		<u>12 BUILDING</u>		<u>Governmental</u>		<u>Governmental</u>	
10	REVENUES:										<u>Funds</u>		<u>Funds</u>	
11	Property and Other Local Taxes		\$ 1,532,623		\$ 140,481						\$ 536,316		\$ 2,209,420	
12	Income Tax		825,209										825,209	
13	Intergovernmental		4,303,930		27,781						515,653		4,847,364	
14	Interest		22,217		3,337		4,181		33,489		4,151		67,375	
15	Tuition and Fees		338,191								37,926		376,117	
16	Rent		1,300										1,300	
17	Extracurricular Activities										89,575		89,575	
18	Gifts and Donations		1,820		8,080						27,580		37,480	
19	Customer Sales and Services										228,069		228,069	
20	Miscellaneous		12,621								4,151		16,772	
21														
22	<i>Total Revenues</i>		7,037,911		179,679		4,181		33,489		1,443,421		8,698,681	
23														
24	EXPENDITURES:													
25	Current:													
26	Instruction:													

Questions?

Comments?

Susan Odenweller, CPA, CFE

Rea & Associates, Inc.

Phone 419.331.1040

Email sue.odenweller@reacpa.com

Website www.ReaCPA.com

