

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Computer Controls for WebGAAP

Date: June 24, 2023

The 2023 Computer Controls for Web GAAP is attached.

The AOS Data & Information Technology Audit (DITA) department performed testing of the Web GAAP system for the period from April 1, 2022 through March 31, 2023. The Web GAAP software is owned by the AOS; however, it was developed by and is maintained by the State Software Development Team (SSDT) through a contract between the AOS and the Management Council (MC). This memo applies to audits of Web GAAP compilations for audit periods ending 12/31/22 and 06/30/23.

The memo provides an overview of Web GAAP and describes the scope of DITA's testing.

Please review this ADAM at your earliest convenience.

Questions can be directed to the Center for Audit Excellence.

OHIO AUDITOR OF STATE KEITH FABER



INTEROFFICE MEMORANDUM

To: Audit Division Staff, Office Managers

From: Data and Information Technology Audit (DITA)

Date: June 21, 2023

Subject: Computer Controls for Web GAAP

DITA performed testing of the Web GAAP application system for the period from April 1, 2022 through March 31, 2023.

The AOS owns the Web GAAP software; however, the Statewide Software Development Team (SSDT) developed and continues to maintain the Web GAAP software through a contract between AOS and the Management Council (MC). Web GAAP is a stand-alone, web-based application that currently resides on servers housed at State of Ohio Computer Center (SOCC). Refer to the SOCC SOC 1 report for a description of the physical security Control procedures over the Web GAAP servers. The SOC 1 review of MC includes IT General Controls identified for the Web GAAP application. Refer to the MC SOC 1 report for a description of the IT General Control procedures. This memo applies to audits of Web GAAP compilations for audit periods ending 12/31/22 and 06/30/23.

Web GAAP Application Overview

Web GAAP is a web-based application that resides on servers at the SOCC. 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 GAAP reporting requirements. The application was originally designed to assist school districts and/or their GAAP converters in preparing GAAP-based financial statements according to the GAAP 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's Local Government Services (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.

DITA's procedures provide assurance for certain trial balance procedures listed in the AOS Specimen Audit Program, *Financial Statements - Other*:

- Auditors can be assured that Web GAAP generated reports will properly reflect all cash transactions, once uploaded. The attached Complementary User Entity Control (CUEC) 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 districts. 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 DITA 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 report accuracy testing to Web GAAP reports.

Scope of DITA work

DITA tested relevant IT general controls using the control objectives listed in the Record of Computer Environment and Controls (RCEC). DITA also tested relevant application controls using the control assertions listed in the Record of Controls (RoC).

In addition, DITA obtained the "manual" cash transactions from one "other entity type" and the original cash upload file for one school district. Using audit software, and manual procedures, DITA 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. (Applicable only to the school district tested because the other entity type entered their cash transactions manually.)*
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-R application was a complete listing of cash transactions in USAS-R. (Applicable only to school districts.)*
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 only to school districts.)*
10. *Confirm the 'Other' legacy cash reports, available only to school districts, summarize data as intended. (Applicable only to school districts.)*

Complementary User Entity Control Consideration for Clients using USAS-R

The following additional testing should be performed for audits of entities using USAS-R (i.e., school districts, ESCs, some community schools).

- There is a risk the file generated from USAS-R could be altered or corrupted before it is uploaded into Web GAAP; therefore, auditors should compare selected USAS-R 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 subsequent pages of this document illustrate reports that may be used for this testing.

Please direct all questions regarding this Memo to your consultant in the Center for Audit Excellence.

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

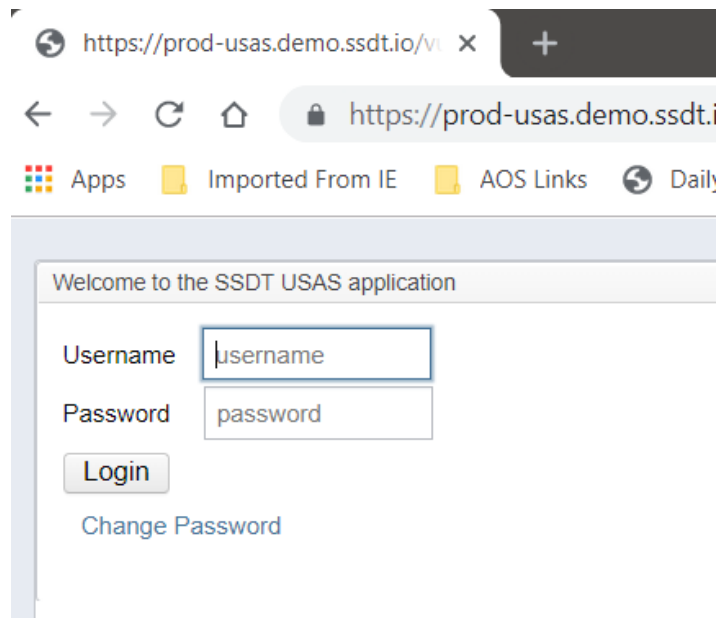
USAS-R (USAS Redesign) Instructions for obtaining Cash Summary USAS-R Report:

Contact the district to request the Cash Summary USAS R Report.

The Cash Summary 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 Cash Summary Report:

To access the USAS Redesign Cash Summary Report: Log into your instance



Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

From the 'Home' screen, Click on Dialog "Show All Reports"



USAS: Cotton (Demo) Schools - admin

Home Core ▾ Transaction ▾ Budgeting ▾ Periodic ▾ Report ▾ Extracts ▾ System ▾ Utilities ▾ USPS Integration ▾

Welcome to the SSDT USAS application

Report Links

Show All Reports

	Report Name	Username
	SSDT Budget Summary	SSDT
	SSDT Disbursement Summary	SSDT

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report






















Once All Reports are showing, scroll down and Select "SSDT Cash Summary" by clicking the down arrow to the left of the report name:

USAS: Cotton (Demo) Schools - admin

Home Core ▾ Transaction ▾ Budgeting ▾ Periodic ▾ Report ▾ Extracts ▾ System ▾ Utilities ▾ USPS Integration ▾

Report Links

Show Only Favorites

	Report Name	Username
	Expenditure Account Report	admin
	John's Budget Summary	admin
	John's Cafeteria Budget Summary	admin
	Outstanding Invoices by Vendor Name by User (2)	admin
	SSDT 1099 Vendor Report	SSDT
	SSDT Account Change Report	SSDT
	SSDT Account Validation Report	SSDT
	SSDT Appropriated Amounts by Cash Account	SSDT
	SSDT Appropriation Expense Worksheet	SSDT
	SSDT Appropriation Summary	SSDT
	SSDT Appropriations and Receivables by Cash Account	SSDT
	SSDT Audit Trail	SSDT
	SSDT Auditable Events	SSDT
	SSDT Budget Account Activity Report	SSDT
	SSDT Budget Expense Worksheet	SSDT
	SSDT Budget Summary	SSDT
	SSDT Budget Summary MOE	SSDT
	SSDT Budget Transactions	SSDT
	SSDT Cash Account History	SSDT
	SSDT Cash Account History Detail	SSDT
	SSDT Cash Summary	SSDT

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

From the next Dialog, Select the format you would like:

PDF (download)

If you would like the entire report, like we need to balance to the WebGAAP Cash Journal, do not add any query parameters.

The image shows a software interface with a 'Generate Report' dialog box open. The background is a dark grey sidebar with a menu (Report, Extracts, System, Utilities, USPS Integration) and a table with columns 'Username' and 'SSDT'. The dialog box is titled 'SSDT Cash Summary' and contains the following fields and options:

- Save and Recall:** A dropdown menu set to 'Most Recent' with icons for refresh, save, and share.
- Report Options:**
 - Format:** A dropdown menu set to 'PDF (download)'.
 - Page Size:** A dropdown menu set to 'Letter'.
 - Orientation:** A dropdown menu set to 'Landscape'.
 - Name:** A text input field containing 'Cash Summary Report'.
 - Summary Report
 - Show Report Options
- Query Parameters:**
 - Fund-SCC (i.e. 006-0000):** An empty text input field.
 - Fund Code (use % for wildcard):** An empty text input field.
 - SCC Code (use % for wildcard):** An empty text input field.
 - Active only? (true/false):** An empty text input field.
 - Filter Name:** An empty text input field.
- Buttons:** A 'Generate Report' button with a download icon and a refresh icon.

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

Click "Generate Report" and report will download. (Example pdf format, shown for documentation purposes Only)

5/6/20 1:15 PM

Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	GENERAL	\$ 2,956,340.42	\$ 250,380.91	\$ 8,897,612.85	\$ 418.17	\$ 8,953,800.14	\$ 2,900,153.13	\$ 1,211,802.20	\$ 1,688,350.93
001-9194	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9197	GENERAL	8,519.96	0.00	0.00	0.00	8,519.96	0.00	0.00	0.00
001-9410	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9906	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9907	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9908	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9909	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
001-9910	GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002-0000	BOND RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002-9000	BOND RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002-9001	BOND RETIREMENT	1,178,680.84	35,000.00	599,381.06	0.00	912,758.61	865,303.29	45,812.55	819,490.74
002-9100	BOND RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002-9101	BOND RETIREMENT	0.00	0.00	205,445.00	0.00	188,806.25	16,638.75	16,638.75	0.00
002-9899	BOND RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
002-9900	BOND RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
003-0000	PERMANENT IMPROVEMENT	230,928.02	5,000.00	138,968.45	0.00	398,792.52	(28,896.05)	14,375.72	(43,271.77)
003-9000	PERMANENT IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
003-9005	PERMANENT IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
003-9206	PERMANENT IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
004-9101	BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
006-0000	FOOD SERVICE	77,439.29	9,142.91	275,267.24	0.00	337,430.92	15,275.61	244,614.24	(229,338.63)
007-9697	SPECIAL TRUST	986.95	0.00	0.00	0.00	0.00	986.95	0.00	986.95

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

Agreeing the GRAND TOTALS WebGAAP Uploaded Cash Journal

CashJEReport-Cash Upload.csv - Excel Brian M. Ohl

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O					
1	North Royalton CSD																			
2	Cash Journal Listing																			
3	For the Fiscal Year 2020																			
4																				
5																				
6																				
7		Entry	Tran													Begin	Original	Final	Current	Prior Year
8	Fund	Num	Type	Func	Obj	Rcpt	Description	Source	JECategory	Balance	Budget	Budget	Actual	Encumb	Encumb					
1756	599-9020	2466	CT	1270	410		Uploaded USAS data	USAS Export			-	18,981.00	18,981.00	-	-					
1757	599-9020	2470	CT	2213	410		Uploaded USAS data	USAS Export			-	1,600.00	1,600.00	-	-					
1758	599-9020	2472	CT	3260	410		Uploaded USAS data	USAS Export			-	3,808.00	3,808.00	-	-					
1759	599-9020	2974	CT			4220	Uploaded USAS data	USAS Export			24,761.00	24,389.00	24,389.00	-	-					
1760	599-9020						Subtotal for: 599-9020				-	24,761.00	48,778.00	48,778.00	-	-				
1761																				
1762	599-9118	2468	CT	1270	410		Uploaded USAS data	USAS Export			24,761.00	-	-	-	-					
1763	599-9118						Subtotal for: 599-9118				-	24,761.00	-	-	-					
1764																				
1765	599-9119	2474	CT	3260	410		Uploaded USAS data	USAS Export			2.00	2.00	2.00	-	-					
1766	599-9119	2476	CT	7420	922		Uploaded USAS data	USAS Export			66.00	66.00	66.00	-	-					
1767	599-9119	2976	CT			4220	Uploaded USAS data	USAS Export			68.00	68.00	68.00	-	-					
1768	599-9119						Subtotal for: 599-9119				-	136.00	136.00	136.00	-	-				
1769	Grand total:									108,887,129.00	170,332,452.00	217,099,637.00	173,951,780.00	43,153,403.00	42,228,879.00					

CashJEReport-Cash Upload

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

USAS-R Cash Summary Report

Cash Summary Report.txt - Excel

File Home Insert Page Layout Formulas Data Review View ACROBAT Tell me what you want to do...

Clipboard: Cut, Copy, Paste, Format Painter

Font: Calibri, 11, Bold, Italic, Underline, Text Color, Background Color

Alignment: Wrap Text, Merge & Center

Number: Accounting, \$, %, .00, .0000

Styles: Accent4, Accent5, Accent6, Comma, Comma [0], Currency

Cells: Insert, Delete, Format, AutoSum, Fill, Clear

Formula Bar: =Encumbrance

	A	B	C	D	E	F	G	H	I
1	Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance
410	590-9011	TITLE II-A - 10/11	-	-	-	-	-	-	-
411	590-9012	TITLE IIA 2011/2012	-	-	-	-	-	-	-
412	590-9013	TITLE IIA 2012/2013	-	-	-	-	-	-	-
413	590-9014	TITLE IIA 2013/2014	-	-	-	-	-	-	-
414	590-9015	TITLE II-A 2014/2015	-	-	-	-	-	-	-
415	590-9016	TITLE II-A 2015/2016	-	-	-	-	-	-	-
416	590-9017	TITLE II-A 2016/2017	-	-	-	-	-	-	-
417	590-9018	TITLE II-A 2017/2018	-	-	-	-	-	-	-
418	590-9019	TITLE II-A 2018/2019	4,604.48	-	6,100.97	-	10,705.45	-	-
419	590-9020	IMPROVING TEACHER QUALITY	-	30,412.20	90,434.64	10,333.10	90,434.64	-	-
420	590-9021	TITLE II-A SUPPORTING EFFECTIVE INSTRUCTION 20/21	-	-	-	-	-	-	-
421	590-9109	TITLE II-A-OHIO PRINCIPAL EVALUATION PROJECT	-	-	-	-	-	-	-
422	599-9009	TITLE II-D - 08/09	-	-	-	-	-	-	-
423	599-9014	DRUG FREE COMMUNITIES SUPPORT PROGRAM	-	-	-	-	-	-	-
424	599-9015	DRUG FREE COMMUNITIES 14/15	-	-	-	-	-	-	-
425	599-9016	DRUG FREE COMMUNITIES 15/16	-	-	-	-	-	-	-
426	599-9017	DRUG FREE COMMUNITIES 16/17	-	-	-	-	-	-	-
427	599-9018	DRUG FREE COMMUNITIES 2017/2018	-	-	-	-	-	-	-
428	599-9019	DRUG FREE COMMUNITIES 2018/2019	-	-	-	-	-	-	-
429	599-9020	TITLE IV-A STUDENT SUPPORT 19/20	-	2,238.70	24,388.81	-	24,388.81	-	-
430	599-9021	TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRICHMENT 20/21	-	-	-	-	-	-	-
431	599-9115	HEALTH CUISINE FOR KIDS CULINARY LAB TRAINING	-	-	-	-	-	-	-
432	599-9118	TITLE IV-A STUDENT SUPPORT 17/18	-	-	-	-	-	-	-
433	599-9119	TITLE IV-A STUDENT SUPPORT 18/19	-	-	68.17	-	68.17	-	-
434	599-9320	OHIO EPA GRANT 11/12	-	-	-	-	-	-	-
435	599-932N	OHIO EPA GRANT - 09/10	-	-	-	-	-	-	-
436			108,887,129.19	1,548,678.69	69,701,259.84	11,435,111.08	104,250,512.44	74,337,876.59	43,153,401.73

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

Comparison Table for GRAND Totals:					
Column	Web GAAP Uploaded Cash Journal	USAS-R Cash Summary Report			Differences (Cash Journal Report from Web GAAP is Rounded)
Beginning Balance	108,887,129.00	Beginning Balance:		108,887,129.00	(0)
		FYTD Receipts:	14,445,947.81		
		FYTD Expenditures:	13,554,697.42		
Actual Receipts & Expenditures:	173,951,780.00	Total Receipts + Expenditures:		173,951,772.28	(0)
Current Encumbrances	43,153,403	Current Encumbrances:		43,153,401.73	(1.27)

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

Agreeing a Fund/SCC (example Fund 599, SCC 9020)

Web GAAP Uploaded Cash Journal

CashJEReport-Cash Upload.csv - Excel Brian M. Ohl

G1760	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Subtotal for: 599-9020															
1	North Royalton CSD														
2	Cash Journal Listing														
3	For the Fiscal Year 2020														
4															
5															
6															
7		Entry	Tran							Begin	Original	Final		Current	Prior Year
8	Fund	Num	Type	Func	Obj	Rcpt	Description	Source	JECategory	Balance	Budget	Budget	Actual	Encumb	Encumb
1756	599-9020	2466	CT	1270	410		Uploaded USAS data	USAS Export			-	18,981.00	18,981.00	-	-
1757	599-9020	2470	CT	2213	410		Uploaded USAS data	USAS Export			-	1,600.00	1,600.00	-	-
1758	599-9020	2472	CT	3260	410		Uploaded USAS data	USAS Export			-	3,808.00	3,808.00	-	-
1759	599-9020	2974	CT			4220	Uploaded USAS data	USAS Export			24,761.00	24,389.00	24,389.00	-	-
1760	599-9020						Subtotal for: 599-9020			-	24,761.00	48,778.00	48,778.00	-	-
1761															
1762	599-9118	2468	CT	1270	410		Uploaded USAS data	USAS Export			24,761.00	-	-	-	-
1763	599-9118						Subtotal for: 599-9118			-	24,761.00	-	-	-	-
1764															
1765	599-9119	2474	CT	3260	410		Uploaded USAS data	USAS Export			2.00	2.00	2.00	-	-
1766	599-9119	2476	CT	7420	922		Uploaded USAS data	USAS Export			66.00	66.00	66.00	-	-
1767	599-9119	2976	CT			4220	Uploaded USAS data	USAS Export			68.00	68.00	68.00	-	-
1768	599-9119						Subtotal for: 599-9119			-	136.00	136.00	136.00	-	-
1769							Grand total:			108,887,129.00	170,332,452.00	217,099,637.00	173,951,780.00	43,153,403.00	42,228,879.00

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

USAS-R Cash Summary Report

Cash Summary Report.txt - Excel

	A	B	C	D	E	F	G	H	I
1	Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTD Expended	FYTD Expended	Fund Balance	Encumbrance
410	590-9011	TITLE II-A - 10/11	-	-	-	-	-	-	-
411	590-9012	TITLE IIA 2011/2012	-	-	-	-	-	-	-
412	590-9013	TITLE IIA 2012/2013	-	-	-	-	-	-	-
413	590-9014	TITLE IIA 2013/2014	-	-	-	-	-	-	-
414	590-9015	TITLE II-A 2014/2015	-	-	-	-	-	-	-
415	590-9016	TITLE II-A 2015/2016	-	-	-	-	-	-	-
416	590-9017	TITLE II-A 2016/2017	-	-	-	-	-	-	-
417	590-9018	TITLE II-A 2017/2018	-	-	-	-	-	-	-
418	590-9019	TITLE II-A 2018/2019	4,604.48	-	6,100.97	-	10,705.45	-	-
419	590-9020	IMPROVING TEACHER QUALITY	-	30,412.20	90,434.64	10,333.10	90,434.64	-	-
420	590-9021	TITLE II-A SUPPORTING EFFECTIVE INSTRUCTION 20/21	-	-	-	-	-	-	-
421	590-9109	TITLE II-A-OHIO PRINCIPAL EVALUATION PROJECT	-	-	-	-	-	-	-
422	599-9009	TITLE II-D - 08/09	-	-	-	-	-	-	-
423	599-9014	DRUG FREE COMMUNITIES SUPPORT PROGRAM	-	-	-	-	-	-	-
424	599-9015	DRUG FREE COMMUNITIES 14/15	-	-	-	-	-	-	-
425	599-9016	DRUG FREE COMMUNITIES 15/16	-	-	-	-	-	-	-
426	599-9017	DRUG FREE COMMUNITIES 16/17	-	-	-	-	-	-	-
427	599-9018	DRUG FREE COMMUNITIES 2017/2018	-	-	-	-	-	-	-
428	599-9019	DRUG FREE COMMUNITIES 2018/2019	-	-	-	-	-	-	-
429	599-9020	TITLE IV-A STUDENT SUPPORT 19/20	-	2,238.70	24,388.81	-	24,388.81	-	-
430	599-9021	TITLE IV-A STUDENT SUPPORT AND ACADEMIC ENRICHMENT 20/21	-	-	-	-	-	-	-
431	599-9115	HEALTH CUISINE FOR KIDS CULINARY LAB TRAINING	-	-	-	-	-	-	-
432	599-9118	TITLE IV-A STUDENT SUPPORT 17/18	-	-	-	-	-	-	-
433	599-9119	TITLE IV-A STUDENT SUPPORT 18/19	-	-	68.17	-	68.17	-	-
434	599-9320	OHIO EPA GRANT 11/12	-	-	-	-	-	-	-
435	599-932N	OHIO EPA GRANT - 09/10	-	-	-	-	-	-	-
436			108,887,129.19	1,548,678.69	69,701,259.84	11,435,111.08	104,250,512.44	74,337,876.59	43,153,401.73

Web GAAP Uploaded Cash Journal Report Comparison to the USAS-R Cash Summary Report

Comparison Table for Fund/SCC (599-9020) Totals:					
Column	Web GAAP Uploaded Cash Journal	USAS-R Cash Summary Report			Differences (Cash Journal Report from Web GAAP is Rounded)
Beginning Balance	0.00	Beginning Balance:		0.00	(0.00)
		FYTD Receipts:	24,388.81		
		FYTD Expenditures:	24,388.81		
Actual Receipts & Expenditures:	48,778.00	Total Receipts + Expenditures:		48,777.62	(0.38)
Current Encumbrances	0.00	Current Encumbrances:		0.00	0.00