USING THE GAAP PORTAL

Introduction

The GAAP Portal provides a mechanism for state agencies to provide investment-related data to OBM Financial Reporting. The GAAP Portal provides the ability to download and upload documents based on GASB requirements.

By using the GAAP Portal, state agencies uniformly submit deposit and investment data to OBM.

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Using Schedule A-2 (d) Workers Compensation Enterprise Fund
How to work with Schedules that so not have Screens

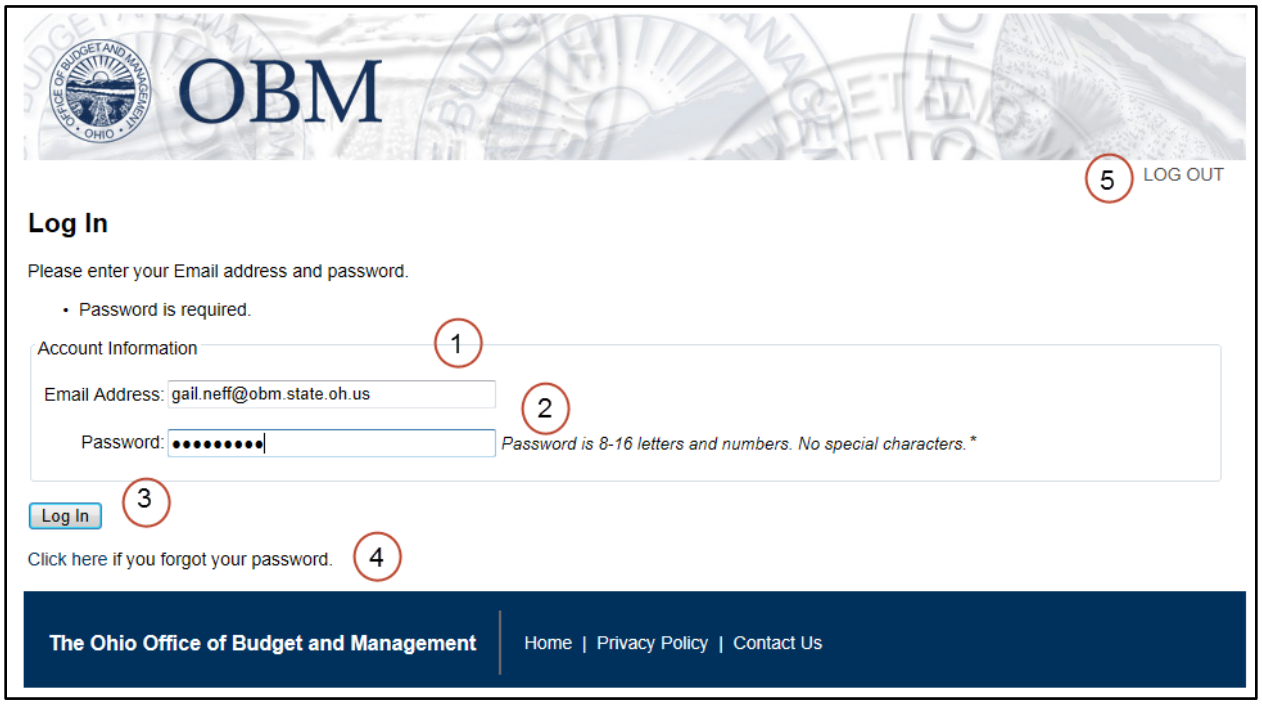
Logging Into the GAAP Portal

http://gaap.obm.ohio.gov/Account/Login.aspx?cmd=Logout

Financial Reporting assigns the user permission to access the GAAP Portal. Send an email to the OBM Financial Reporting Accountant for the agency to request access. An email returns with sign in credentials. Once received, proceed with logging in instructions.

The OBM GAAP Portal Log In screen displays:

Example:



1 Enter **email address**.

2 Enter **password**.

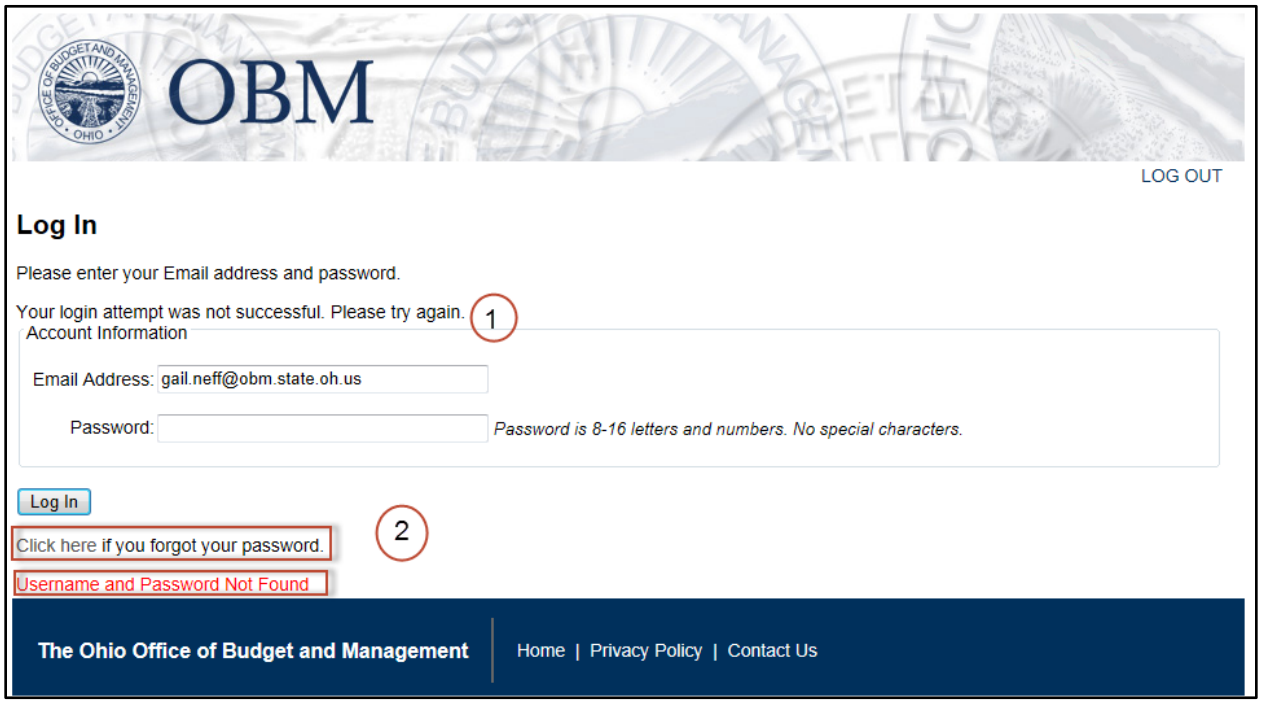
3 Click the **Log In** button.

4 If the **password** is forgotten, click the “click here” link. The system sends an email to reset the password.

5 Log out by clicking the **LOG OUT** link at the top right of the screen.

Note To login for the first time, an email must be received with a temporary password, and a link to the GAAP Portal website. Click on the link in the email to see the first time login screen. On this screen in the email, there are fields to enter the temporary password. Set the personal password, select and answer a security question.

Note If the message displays "**Username and Password Not Found**" follow **Step 1** and then **Step 2**, if needed.

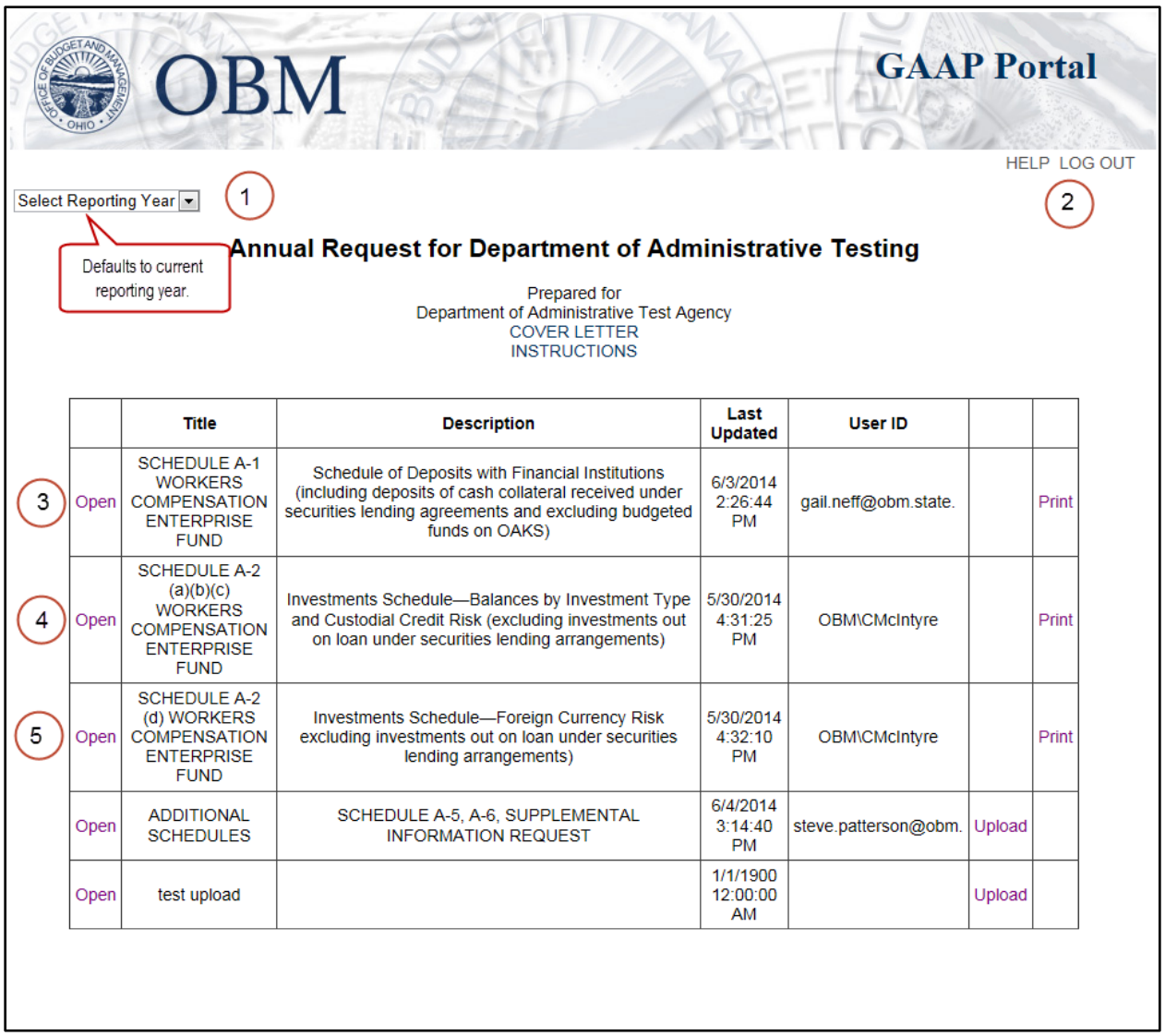


1 This message is received if either the email address or the password is incorrect. Try re-entering, but if it still does not work go to Step 2.

2 If the password is not valid, a red message displays. Click the "**Click here**" link to request a reset of the password. Follow the login instructions when the email is received with a link to the reset-login with a temporary password. If still unable to reset the password, contact the agency's OBM Financial Reporting Accoutant.

GAAP Portal Table of Contents

Example:



	Title	Description	Last Updated	User ID		
Open	SCHEDULE A-1 WORKERS COMPENSATION ENTERPRISE FUND	Schedule of Deposits with Financial Institutions (including deposits of cash collateral received under securities lending agreements and excluding budgeted funds on OAKS)	6/3/2014 2:26:44 PM	gail.neff@obm.state.		Print
Open	SCHEDULE A-2 (a)(b)(c) WORKERS COMPENSATION ENTERPRISE FUND	Investments Schedule—Balances by Investment Type and Custodial Credit Risk (excluding investments out on loan under securities lending arrangements)	5/30/2014 4:31:25 PM	OBM\CMcIntyre		Print
Open	SCHEDULE A-2 (d) WORKERS COMPENSATION ENTERPRISE FUND	Investments Schedule—Foreign Currency Risk excluding investments out on loan under securities lending arrangements)	5/30/2014 4:32:10 PM	OBM\CMcIntyre		Print
Open	ADDITIONAL SCHEDULES	SCHEDULE A-5, A-6, SUPPLEMENTAL INFORMATION REQUEST	6/4/2014 3:14:40 PM	steve.patterson@obm.	Upload	
Open	test upload		1/1/1900 12:00:00 AM		Upload	

The initial screen that displays serves as the **Table of Contents**, showing which Schedules have been started or completed.

Each agency will see only those schedules that correspond to their agency's required documents.

1 The Portal defaults to current reporting year.

2 The LOG OFF option is on all screens at the top right. Using the LOG OUT button provides a clean exit from the Portal and should be used for security.

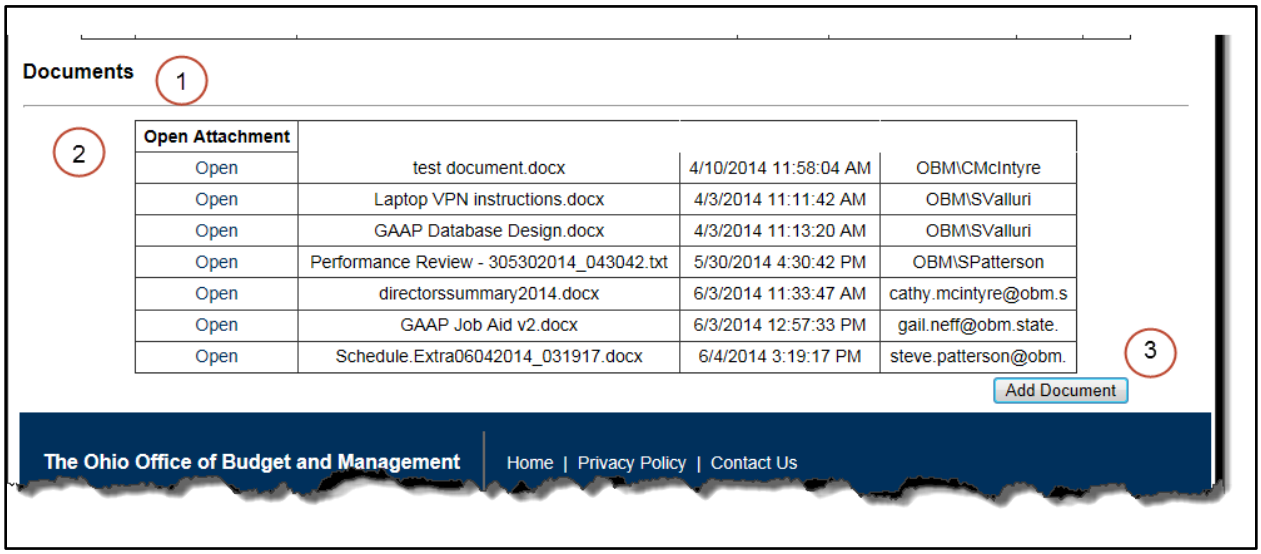
3 In this example, the SCHEDULE A-1 WORKERS COMPENSATION ENTERPRISE FUND has been saved. **Note: Last Update** field to the right of the **Description**. To view the schedule, click on **Open**.

4 and 5 - the additional Schedules shown in this example function the same as #3. The number 4 is the open link for Schedule A-2(a)(b)(c). The number 5 is the open link for Schedule A-2(d).

Note Some schedules open as forms in the Portal, and some schedules open separately as Word or Excel documents. When you click "Open," and the schedule opens in Word or Excel, you also see an "Upload" link to the right of the Description. Complete and save the document on your computer. Once the document is completed, you can upload back into the GAAP Portal by clicking the corresponding "Upload" link, following the screen prompts to upload the document. The prompts are explained in the "**How to Work with Schedules that do not have Screens**" section on the last page of this job aid. Once you upload a schedule you can see your User ID associated with it in the User ID field.

Documents Section

Example:



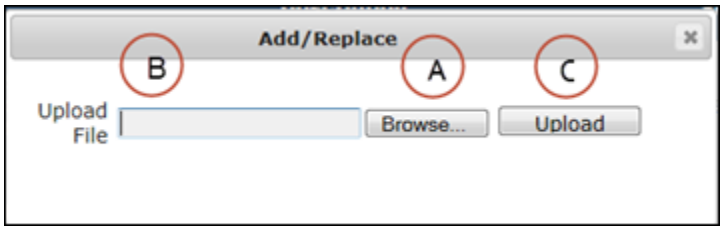
Open Attachment			
Open	test document.docx	4/10/2014 11:58:04 AM	OBM\CMcIntyre
Open	Laptop VPN instructions.docx	4/3/2014 11:11:42 AM	OBM\SValluri
Open	GAAP Database Design.docx	4/3/2014 11:13:20 AM	OBM\SValluri
Open	Performance Review - 305302014_043042.txt	5/30/2014 4:30:42 PM	OBM\SPatterson
Open	directorssummary2014.docx	6/3/2014 11:33:47 AM	cathy.mcintyre@obm.s
Open	GAAP Job Aid v2.docx	6/3/2014 12:57:33 PM	gail.neff@obm.state.
Open	Schedule.Extra06042014_031917.docx	6/4/2014 3:19:17 PM	steve.patterson@obm.

1 The Documents Section at the bottom of the screen allows the user to upload documents to the GAAP Portal without having a corresponding schedule. The Documents Section allows access to any documents that Financial Reporting has emailed to the agency and to post documents back to Financial Reporting, eliminating any emailing of documents back and forth.

2 The user can "**Open**" the document for further review or update. The box gives information about the file: **File Name**, **Last Updated** date and time, and the **User ID** of the last person to add the document.

Notice that the **Name** of the document is the document file name. The contents can be anything needed to be submitted to OBM Financial Reporting.

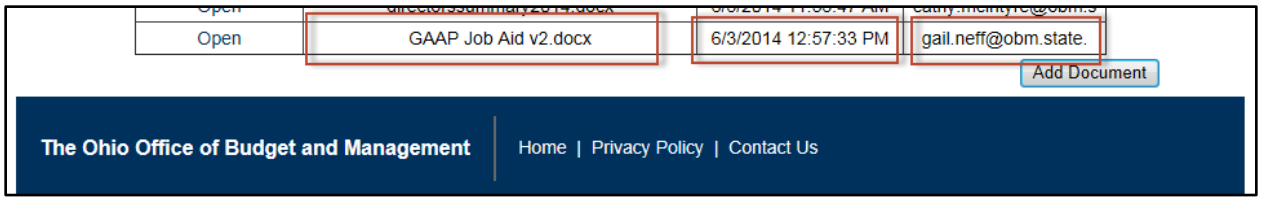
3 When ready to upload one of these documents after update or creation, click the **Add Document** button. The Add/Replace dialog box opens.



A Click the **Browse** button. Locate the file needed.

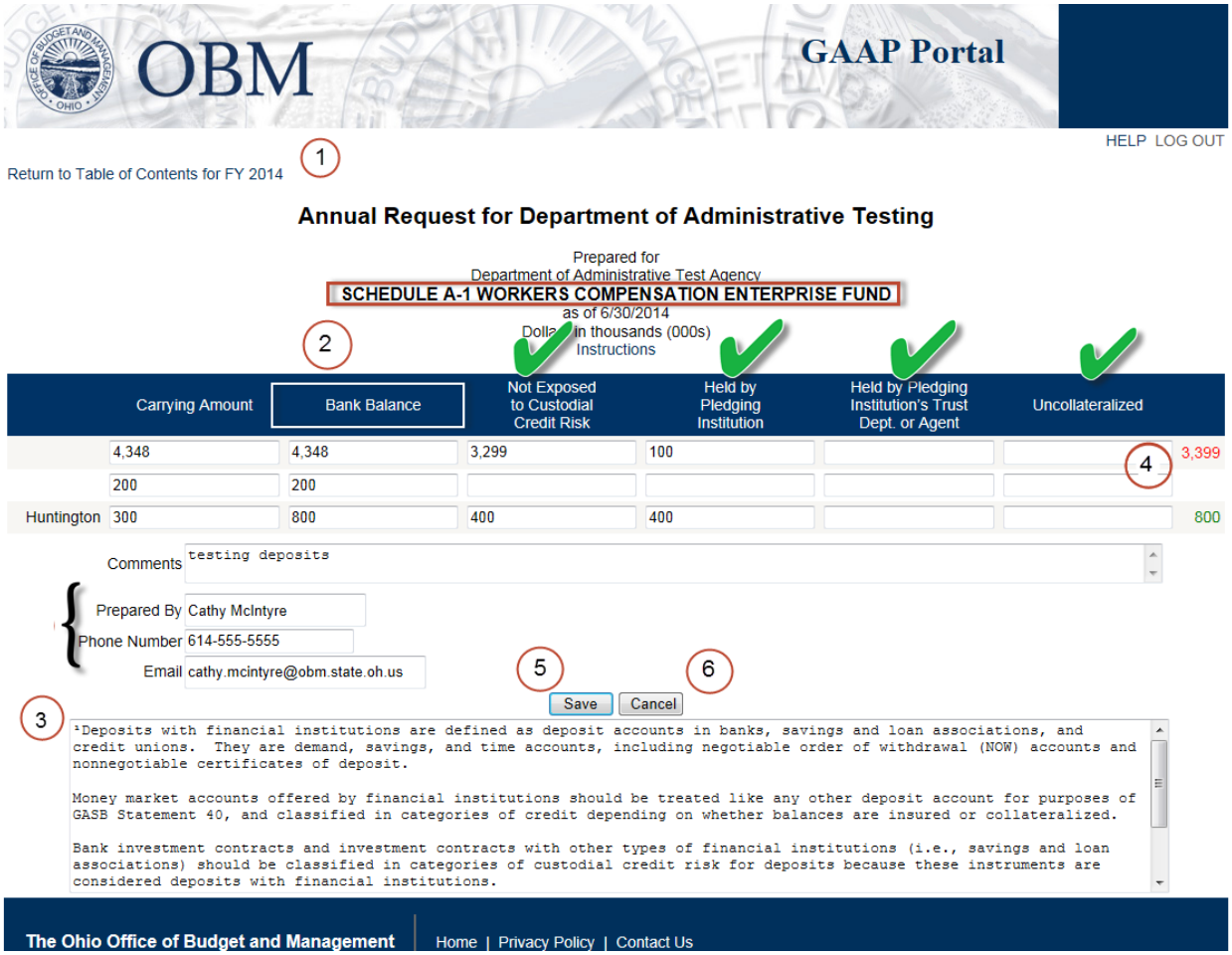
B Verify the **Upload File** name selected.

C Click the **Upload** button. When the screen refreshes, the document displays in the list.



Using Schedule A-1 Workers Compensation Enterprise Fund

Example:



1 Returns to the **GAAP Portal Table of Contents** screen.

2 The **Bank Balance** is the amount of funds (in thousands) (000s) held in the bank. The **Bank Balance** is determined by adding the fields maked with the ✔.

3 **Schedule Instructions**: read carefully before completing the schedule.

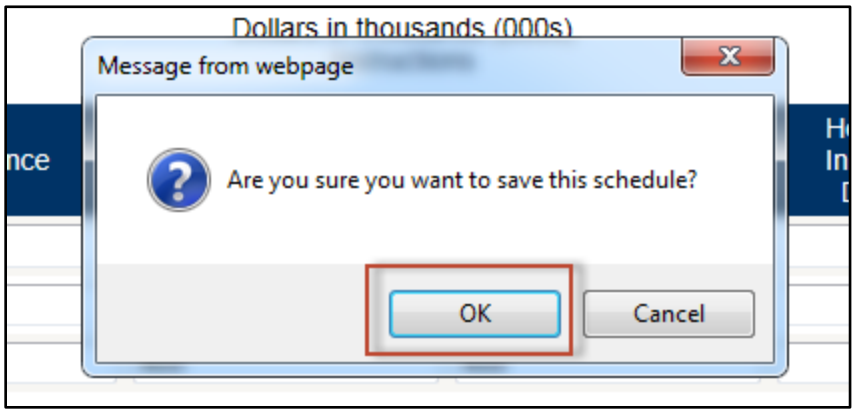
4 If the four fields indicated do not add up to the **Bank Balance**, the difference is expressed by a **red** number. In this example the **Bank Balance** is short by $3,399 (in thousands).

The Huntington line is in balance and shows the number as **green**, indicating the amounts entered add up to the **Bank Balance**.

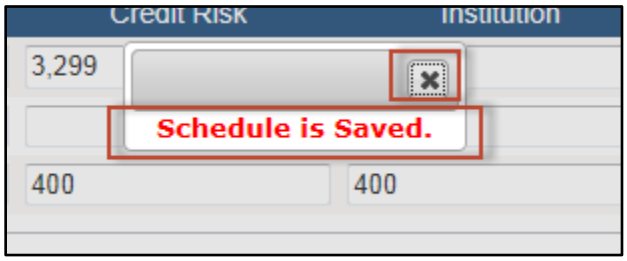
5 When ready to save the schedule and have read the Instructions below the **Save** and **Cancel** buttons, click the **Save** button.

6 To cancel the numbers on the screen and not submit a **Save**, click the **Cancel** button.

When you click the **Save** button, the screen displays "Are you sure you want to save this schedule?" Click **OK**.



This dialog box tells you that the **Save** was successful. Click the **"X"** to close the dilaog box.



6 This information is carried forward and filled automatically.

1 Return to the **GAAP Portal Table of Contents** screen and click the next **Schedule** to work with.

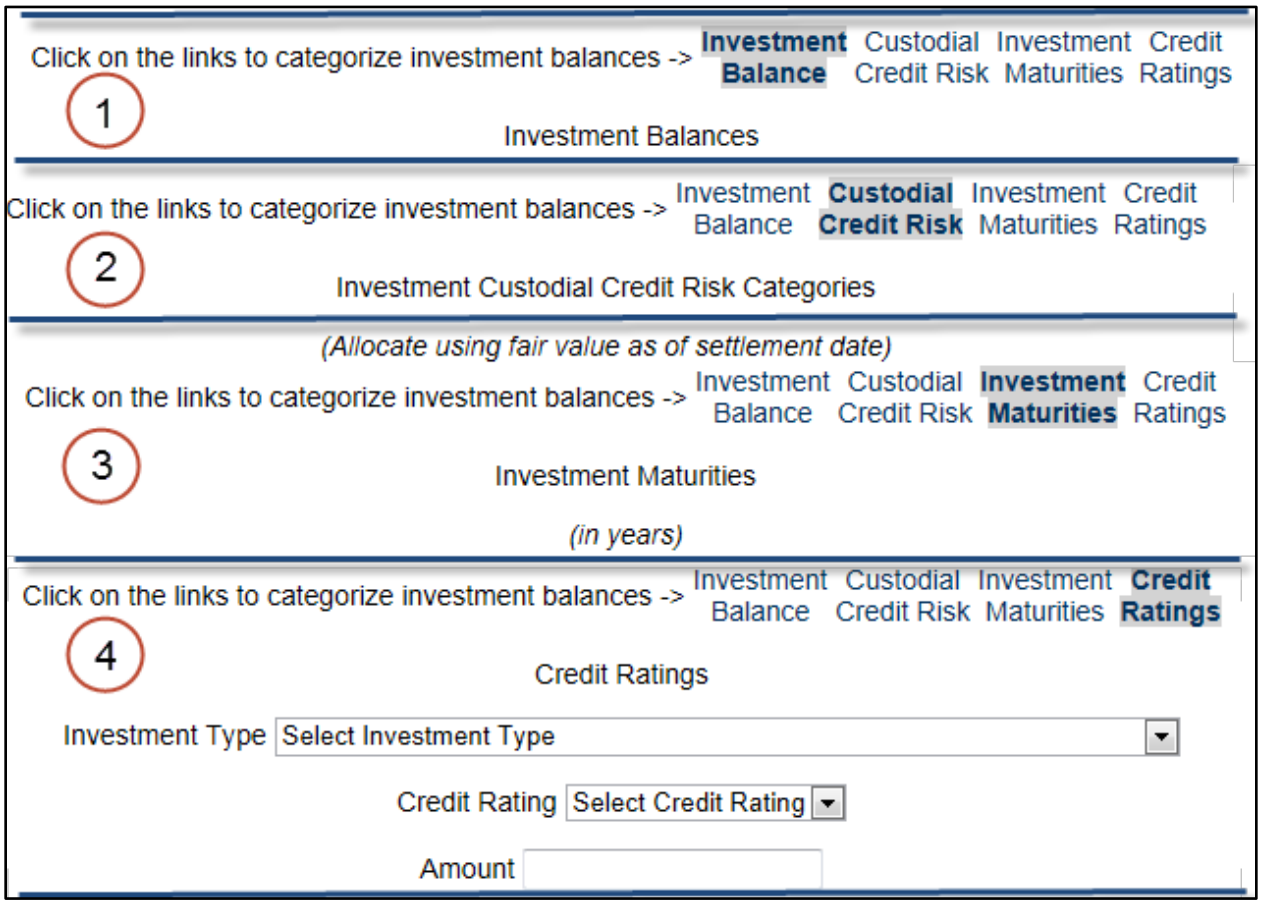
Using Schedule A-2 (a)(b)(c) Workers Compensation Enterprise Fund

Example:

The set of instructions for the 4 screens that make up the Investment Schedules are described in the following section.

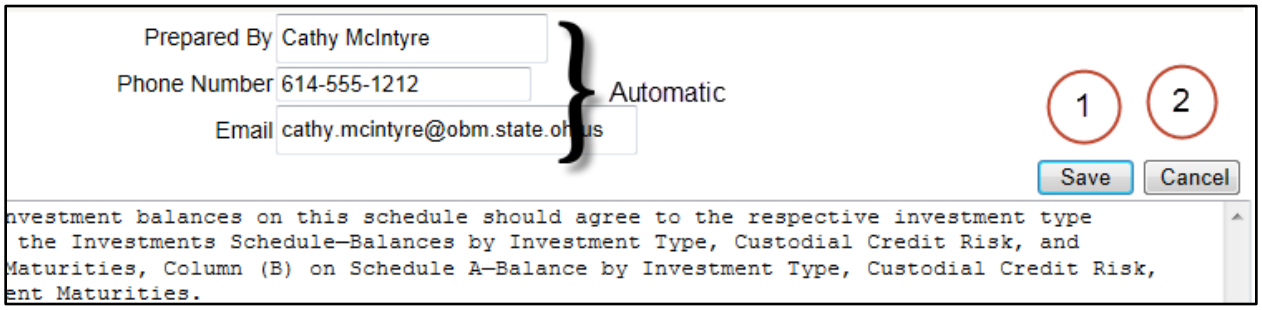
An important point to remember is that each agency has a set of Schedules tailored to their needs. What one agency sees is not necessarily what another agency sees. The data is always agency specific.

In addition, depending on which fields are supplied on one Schedule determines the amounts in a related table.



1 2 3 4 Each heading highlighted in gray corresponds to a form of the Schedule A-1 **Investment Schedules.** Clicking the higlighted link brings up the corresponding form.

Note This information is provided basd on the sign in credentials.



1 At the bottom of each screen is a **Save** button when ready to save the data.

2 Also present is a **Cancel** button to reset the data entry fields.

Investment Balance

Example:

Prepared for
Department of Administrative Test Agency
SCHEDULE A-2 (a)(b)(c) WORKERS COMPENSATION ENTERPRISE FUND
6/30/2014
Dollars in thousands (000s)
Instructions

Click on the links to categorize investment balances -> **Investment Balance** Custodial Investment Credit Credit Risk Maturities Ratings

Investment Balances

1

Investment Type	Total Investment Balance
Bonds Mutual Funds	1,248,267
Certificates of Deposit	200
Commercial Paper	300
Common and Preferred Stock	5,090,287
Corporate Bonds and Notes	4,566,374
Corporate Bonds and Notes-strips	
Equity Mutual Funds	
International Investments-Commingled Equity Funds	
International Investments-Foreign Bonds	1,453,075
International Investments-Foreign Stocks	
International Investments-High-Yield and Emerging Markets Fixed Income	
Life Insurance	
Mortgage and Asset-Backed Securities	54,822
Municipal Obligations	
Partnerships and Hedge Funds	

1 Data entry fields for Investment Balances. These fields are specific to the agency.

Custodial Credit Risk

Example:

SCHEDULE A-2 (a)(b)(c) WORKERS COMPENSATION ENTERPRISE FUND
6/30/2014
Dollars in thousands (000s)
Instructions

Click on the links to categorize investment balances -> Investment Balance | **Custodial Credit Risk** | Investment Maturities | Credit Ratings

Investment Custodial Credit Risk Categories

(Allocate using fair value as of settlement date)

Investment Type	Total Investment Balance	Not Exposed to Custodial Credit Risk	Held by the Counterparty and not in the Agency/Univ Name	Held by the Counterparty's Trust Dept. or Agent and not in the Agency/Univ Name	
Certificates of Deposit	200				
Commercial Paper	300				
Common and Preferred Stock	5,090,287		1		
Corporate Bonds and Notes	4,566,374				
Corporate Bonds and Notes-strips					2
International Investments-Foreign Bonds	1,453,075	1,454,408			1,454,408
International Investments-Foreign Stocks					
International					

1 Data enrty fields for **Custodial Credit Risk**. They are specific to the agency.

2 Notice the out-of-balance amount in **red**. This is handled by making adjustments to the figures. When the field is in balance, there is no number displayed.

Investment Maturities

Example:

Department of Administrative Test Agency

SCHEDULE A-2 (a)(b)(c) WORKERS COMPENSATION ENTERPRISE FUND

6/30/2014

Dollars in thousands (000s)

Instructions

Click on the links to categorize investment balances -> Investment Balance | Custodial Credit Risk | **Investment Maturities** | Credit Ratings

1 Investment Maturities 2

(in years)

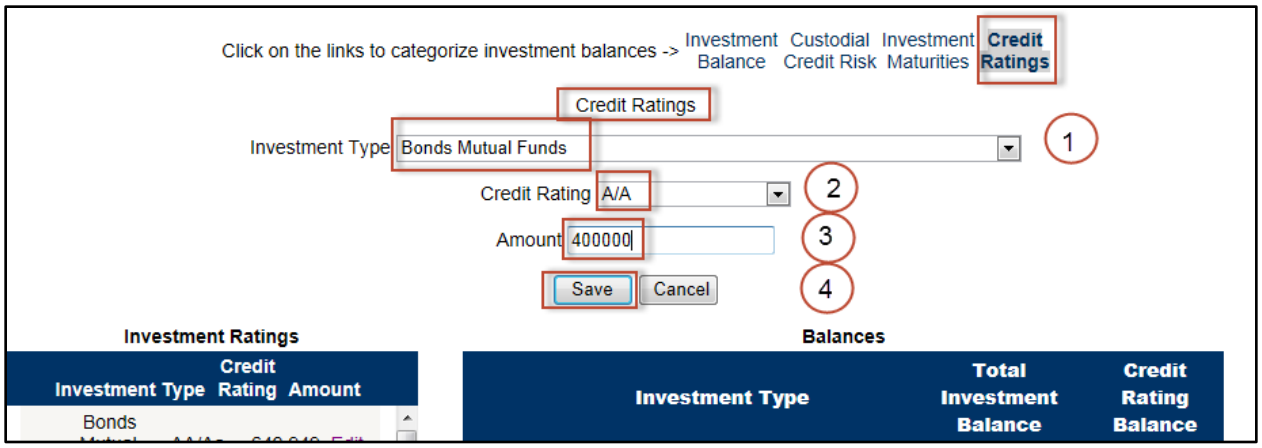
Investment Type	Total Investment Balance	Less Than 1	1-5	6-10	More than 10	
Bonds Mutual Funds	1,248,267		48,004	1,200,263		1,248,267
Certificates of Deposit	200					
Commercial Paper	300					
Corporate Bonds and Notes	4,566,374	230	195,257	465,673	3,905,214	4,566,374
Corporate Bonds and Notes-strips						
International Investments-Foreign Bonds	1,453,075		130,779	173,530	1,148,766	1,453,075
International Investments-						

1 Data entry fields for Investment Maturities. They are specific to the agency.

2 When the data enrty fields are in balance the totals display in green.

Credit Ratings

Example:



1 If reporting **Credit Ratings**, select the **Investment Type** using the drop down list.

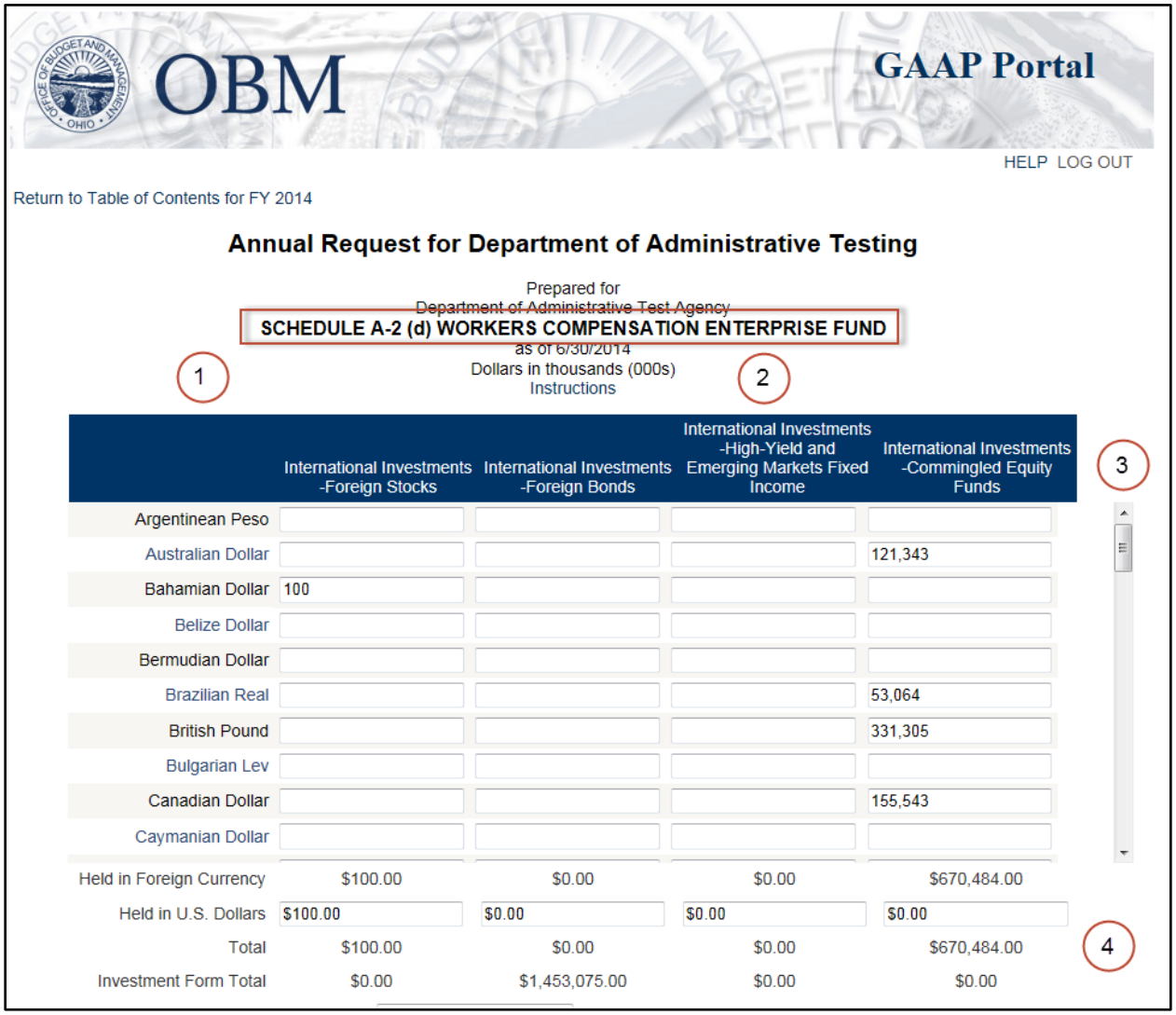
2 Select the **Credit Rating** for the **Investment Type** selected by clicking the drop down list.

3 Enter the **Amount** associated with the **Investment Type** selected.

4 Click **Save**. The user can enter as many **Investment Types** as required.

Using Schedule A-2 (d) Workers Compensation Enterprise Fund

Example:



OBM GAAP Portal

HELP LOG OUT

Return to Table of Contents for FY 2014

Annual Request for Department of Administrative Testing

Prepared for
Department of Administrative Test Agency
SCHEDULE A-2 (d) WORKERS COMPENSATION ENTERPRISE FUND
as of 6/30/2014
Dollars in thousands (000s)
Instructions

1 2 3 4

	International Investments -Foreign Stocks	International Investments -Foreign Bonds	International Investments -High-Yield and Emerging Markets Fixed Income	International Investments -Commingled Equity Funds
Argentinean Peso				
Australian Dollar				121,343
Bahamian Dollar	100			
Belize Dollar				
Bermudian Dollar				
Brazilian Real				53,064
British Pound				331,305
Bulgarian Lev				
Canadian Dollar				155,543
Caymanian Dollar				
Held in Foreign Currency	$100.00	$0.00	$0.00	$670,484.00
Held in U.S. Dollars	$100.00	$0.00	$0.00	$0.00
Total	$100.00	$0.00	$0.00	$670,484.00
Investment Form Total	$0.00	$1,453,075.00	$0.00	$0.00

1 **Countries** are listed on the left.

2 Enter **dollar amounts** in thousands (000s).

3 Use the left scroll bar to see the rest of the listed **countries**.

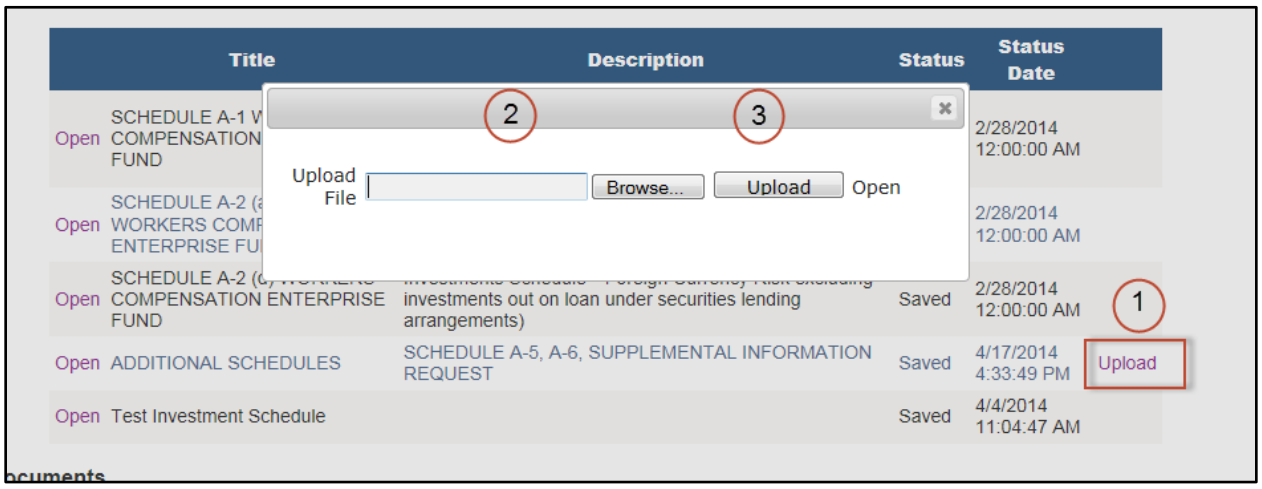
4 The **Totals** for all of the **countries** are on the bottom of the screen.

How to work with Schedules that do not have Screens

Example:

In the screen shot below, there are no screens for the Additional Schedules; they must be uploaded as needed.

1 Click the **Upload** link on the **Additional Schedules** line. The system asks for the name of the file to be uploaded to the GAAP Schedule database.



2 Click **Browse** to locate the file.

3 Click the **Upload** button.