GAAP Reporting Instructions Wdesk Guide & Help

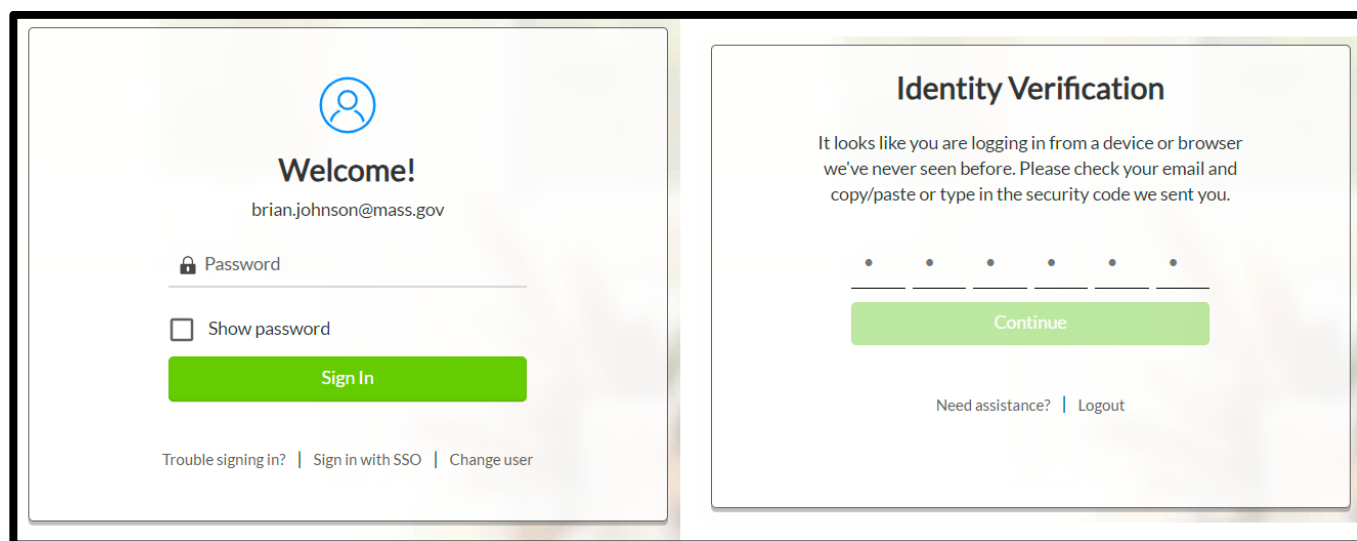## How to get to GAAP Reporting Transmittal in Wdesk

The preferred browser to use Wdesk is Chrome. Alternatively, the Edge browser is also compatible with Wdesk, but Chrome works best.

Website link and login

Link: https://app.wdesk.com/home/

This is the login screen for Wdesk, **please enter your email address and password***. You also might be prompted for an identity verification, which you will get an email with a 6-digit code to enter.

*If you have not been set up with a Wdesk account yet, have your CFO email your name and email address to CTRGAAPReporting@mass.gov and request access. Follow the steps once you receive in the welcome and password reset emails from Workiva. Please note that the email you receive to set-up the account is only valid for 24 hours. If you were unable to set-up your account within the 24 hour limit, please email CTRGAAPReporting@mass.gov so the welcome email can be resent.

How to navigate Wdesk

Once you have logged in, the first page you see is the home page and any recent files you have opened. On the left hand side is a toolbar for quick access to this home page and the files page. **Click on the "Files" icon** to see the listing of folder available to access.
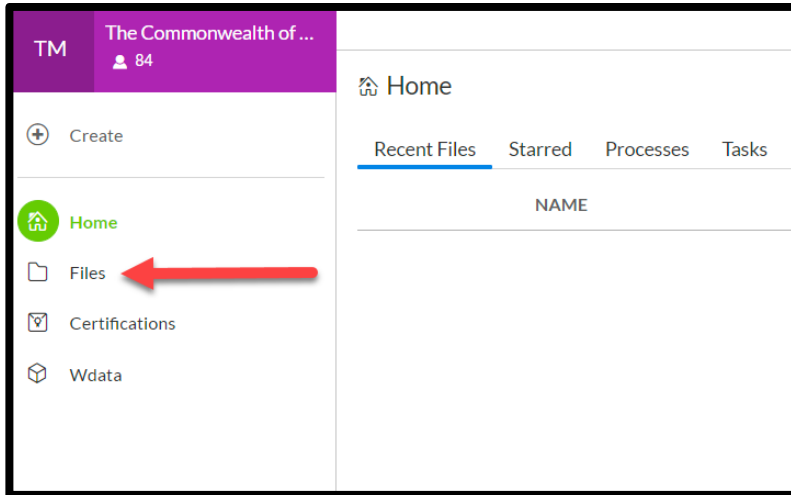

To get to the GAAP Reporting Transmittal for your department, first **click on Files, then click on the folder called "FY2023 GAAP Reporting"** From here you should see only one file, called FY2023 GAAP Transmittal. You can **star the file** (star icon to the left of the sheet name) so that you can easily get back to the file from the homepage using the starred tab at the top. See below screenshots for the starred page. **Clicking on the filename will open up the worksheet.**
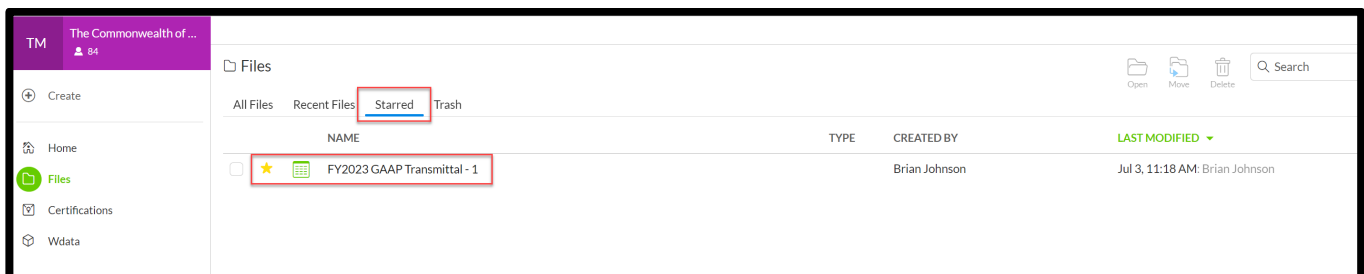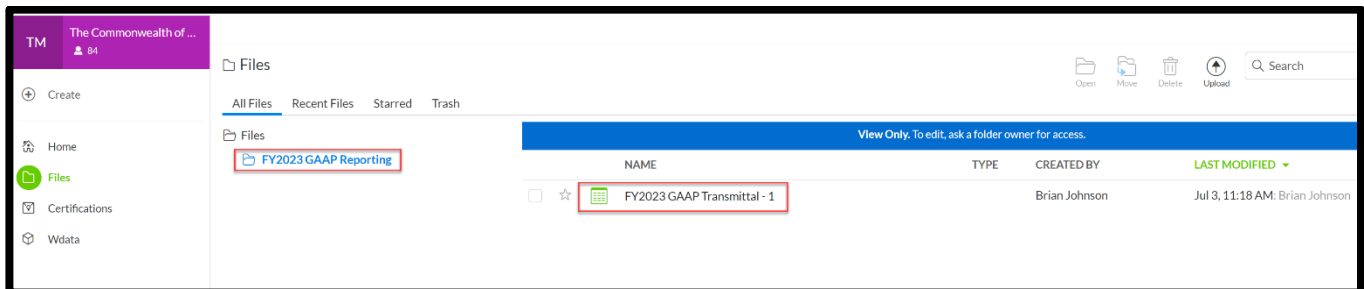
Features of Wdesk

Ribbon

Most of the ribbon at the top will be locked because the cells you will be entering data into are locked for editing. There is one tab group called View that can be helpful. The Show/Hide section allows you to show/hide the source and formula triangles, gridlines, formulas, comments, and attachments.
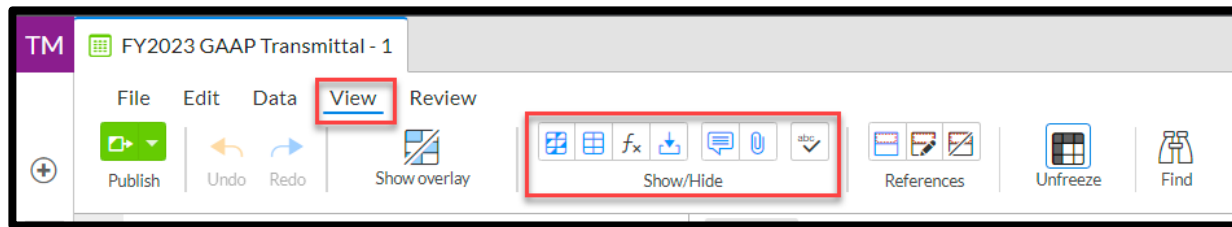

Right Side Toolbar (see right)

On the right-hand side is the toolbar for different features within the worksheet. The three main features you might be using are **comments, history, and attachments**.

 Comments can be very useful, just like in Excel, to let others know about certain cells and any additional information. You can also @ someone to notify someone about a comment you posted. For example, you can @CathyHunter and type in your comment, and Cathy will get an email message saying you sent a comment on this particular worksheet and displays the comment. Please note that there is no space between @ and the name of the person that you are sending comments to. A very useful tool to get in touch with anyone from the financial reporting team.
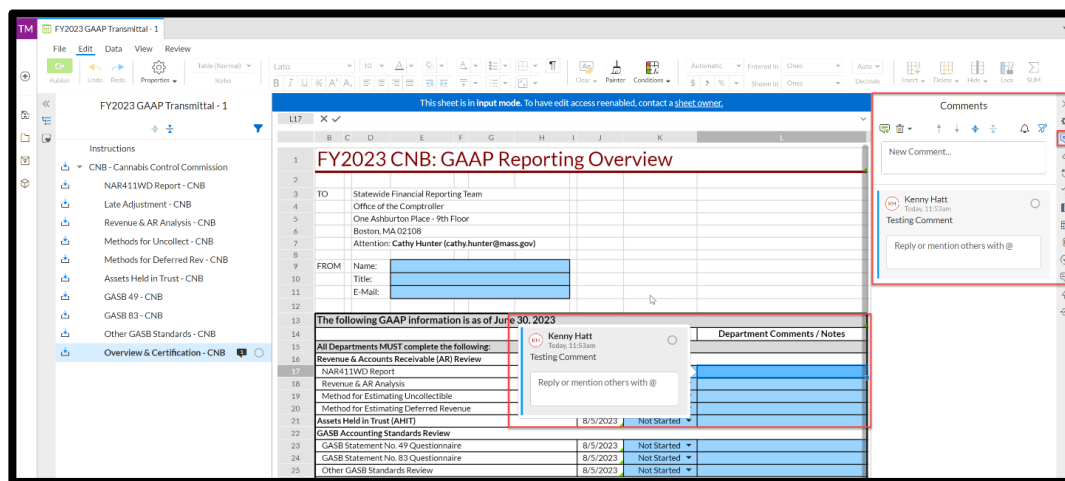
 Another feature is the **history section**, which will show worksheet-wide changes and who made the changes. By clicking on previous history points in time you can go back to see that version. You can also see cell-by-cell the history of each cell to see how it has changed and by whom.

There is also the **attachment section**, where you can select a cell and attach an excel document, word document, pdf, or even an email message to that cell. That way you can provide further backup or more information about certain numbers, if necessary.


Outline

On the left-hand side is the **Outline** of the worksheet. Each department will only be granted access to see their own GAAP Reporting Transmittal sheets, along with the Instructions sheet. **You click on the arrow to the left of your department's name** and either collapse or expand to see the sheets below your department name. The number of comments also are shown to the right of the name of the sheet, along with a **status indicator**, which can be used by anyone to **indicate different statuses like "Not Started", "In Progress", and "Submitted by Department". The other two "Reviewed by SFR" and "Final" are used by the SFR team.**

Entering in data

Each sheet for your department will be in input mode, which you can see by the blue bar at the top of each sheet. Input mode allows only data entry into the worksheet in predetermined cells, which are highlighted in blue. Any cell highlighted in green indicates a prior year number or a formula. **Only the blue highlighted areas are allowed for data entry**, which is to prevent accidental adding or deleting rows/columns, changing formulas, or any formatting. If there are any incorrect amounts for prior year or formula based cells, or if you need to enter information where you can't, please put a comment in the cell(s) and @CathyHunter in the comment.

Auto save and publish changes

While you are entering in data into the various sheets, **everything auto saves in the Wdesk application**. There are some cells, indicated by the blue triangle at the top left of the cell, which are source links to cells in other workbooks in Wdesk (going to the combining sheets or the ACFR document itself). When there is a red bar below the blue triangle, this means there is a change to the cell that needs to be shared to update the cells linked in other workbooks. **You can share changes by hitting the publish button at the top left**.
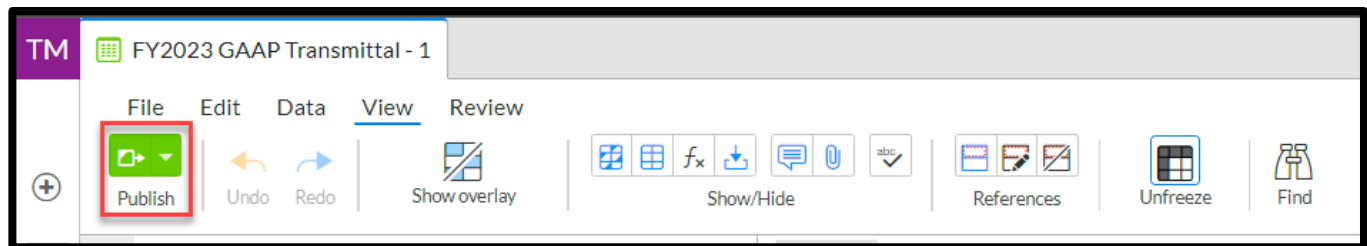
Instructions for each GAAP Reporting Transmittal Section

As mentioned previously, each sheet for the GAAP Transmittal is in input mode. This mode restricts any changes to the format of the sheet and any edits to cells that are not designated as input cells. If a cell is an input cell, you can only enter and delete information in that cell. These cells are highlighted in blue. Any cell that is highlighted in light green are cells that perform calculations.

Below are the details and steps to perform when completing each sheet for the GAAP Reporting Transmittal.

NAR411WD Report

This sheet will detail your department's revenues by Fund, Revenue Category, and Revenue Source. Prior year revenue is shown in column G, current year revenue is shown in column I, and outstanding receivables is shown in column K. All of those amounts come directly from MMARS transactions. These amounts are also locked and can't be adjusted. Pending receivables are inputted in column M, uncollectibles are inputted in column O, and deferred revenue is inputted in column Q. Please enter all numbers as positive amounts.

After submitting the GAAP Reporting Transmittal, you need to make adjustments to the pending / uncollectible / deferred amounts entered and submitted, please contact the Statewide Financial Reporting team.

REV SOURCE	REVENUE SOURCE NAME	PRIOR FY22 REVENUE	CURRENT FY23 REVENUE	BFY23 O/S RECEIVABLES	PENDING O/S RECEIVABLES	UNCOLLECTIBLES	DEFERRED
	Report ID: NAR411WD	COMMONWEALTH OF MASSACHUSETTS					
	Run Date: 04/26/2023	ACCOUNTS RECEIVABLE REVENUE REPORT BY DEPARTMENT					
	Run Time: 03/23/2023	THROUGH FISCAL PERIOD 99 FOR FY2023					
	DEPT: CNB CANNABIS CONTROL COMMISSION						
FUND: 0699 CASH SWEEP CLEARING FUND							
REV CATEGORY: 07 OTHER REVENUE							
6900	MISC	$0.00	$41,615.00	$0.00			
REV CATEGORY 07 TOTAL		$0.00	$41,615.00	$0.00	$0.00	$0.00	$0.00
FUND 0699 TOTAL		$0.00	$41,615.00	$0.00	$0.00	$0.00	$0.00
FUND: 2001 MARIJUANA REGULATION FUND							
REV CATEGORY: 04 DEPARTMENTAL							
0500	FEES	$6,450,000.00	$3,160,000.00	$0.00			
0531	FEES	$292,000.00	$140,000.00	$0.00			
0532	FEES	$30,000.00	$20,000.00	$0.00			
0534	FEES	$0.00	$1,000.00	$0.00			
0536	FEES	$64,680.00	$43,780.00	$0.00			
0562	FEES	$5,404,500.00	$2,322,500.00	$0.00			
0571	FEES	$28,000.00	$10,500.00	$0.00			
0608	CHANGE IN BUILDING STRUCTURE FEE	$18,000.00	$1,000.00	$0.00			
0609	CHANGE IN OWNERSHIP OR CONTROL FEES	$43,500.00	$24,500.00	$0.00			
0638	CANNABIS INITIAL APPLICATION	$5,183,530.00	$2,370,863.75	$0.00			
2746	CNB - FINES AND PENALTIES	$570,000.00	$22,275.00	$0.00			
3123	RETAIL MARIJUANA LICENSE	$3,725,000.00	$2,642,000.00	$0.00			
3124	MARIJUANA PRODUCT	$2,283,537.50	$1,431,775.00	$0.00			
3125	MARIJUANA CULTIVATOR LICENSE	$2,900,462.67	$1,527,883.56	$0.00			
3126	MARIJUANA TESTING FACILITY	$195,000.00	$91,000.00	$0.00			
3128	MARIJUANA DELIVERY LICENSE	$24,869.86	$110,000.00	$0.00			
REV CATEGORY 04 TOTAL		$27,213,080.03	$13,919,077.31	$0.00	$0.00	$0.00	$0.00

Revenue & AR Analysis

Analysis on the five Revenue & AR criteria is entered on this sheet. When a revenue source meets any of the five criterions listed at the top of the sheet, the fund, revenue category, revenue source, and the criteria condition will populate in the table below. The department must provide an explanation (in column F) for why that revenue source met that specific condition.

Methods for Uncollectible & Methods for Deferred Rev

If the department has a receivable balance in a particular revenue source, a method for estimating uncollectibles is required. If the department has any deferred revenues to report, a method for estimating the deferred revenue is required.

There are drop down boxes for the fund, revenue category, and revenue source. Alternatively, you can start entering in the code or name of the fund/revenue category/revenue source and the drop down menu will show you options based on what you entered. Please provide the method description in column E-H.

Assets Held in Trust

When the department has cash or other assets held in a trustee capacity (held for someone else's benefit) and it is not reported in MMARS, it is reported in this sheet. Please provide a description of the asset(s) or what facility they are used for in column B, the beginning balance in column D, additions in column F, and deletions in column H. All amounts must be positive for the calculations in column J to work. Please also provide the prior year total reported.

GASB 49 Questionnaire

All departments are required to answer this questionnaire. Please respond with either yes or no to each of the questions asked in column M. Based on your responses, question 5 will populate a "X" next to the result. If the result is anything other than 5a, the financial reporting team will reach out to you for further details.

GASB 83 Questionnaire

All departments are required to answer this questionnaire. Please respond with either yes or no to each of the questions asked in column K. Based on your responses, you either have or don't have an asset retirement obligation (ARO). If you are required to report an ARO, the financial reporting team will reach out to you for further details.

Other GASB Standards

For each GASB statement identified on this sheet, please respond with "Yes" if it applies or "No" if it doesn't apply. The financial reporting team will reach out to your department if any of the GASB statements are applicable.

Overview & Certification

Please fill in the contact information at the top. For each section of the GAAP Reporting Transmittal, indicate the status of the section, either Not Started, In Progress, Completed, or N/A. If you have any additional comments or information to provide, please use the appropriate areas.

Once the entire GAAP Reporting Transmittal is completed, please fill out the certification area at the bottom. The preparer and the approver **MUST** be different individuals. Typing the name/date/title into the prepared/approved is the certification and signature of that person, and that they entered/reviewed all of the information contained in the previous sheets.

Once both preparer & approver have entered their information in the certification area, this signifies your department submitting the GAAP Reporting Transmittal to CTR for review.

Additionally, next to your department's name on the outline (left-hand side of wdesk screen, shown below), please put a status of "Submitted by Department".