

GAAP Reporting Instructions Wdesk Guide & Help

How to get to GAAP Reporting Transmittal in Wdesk

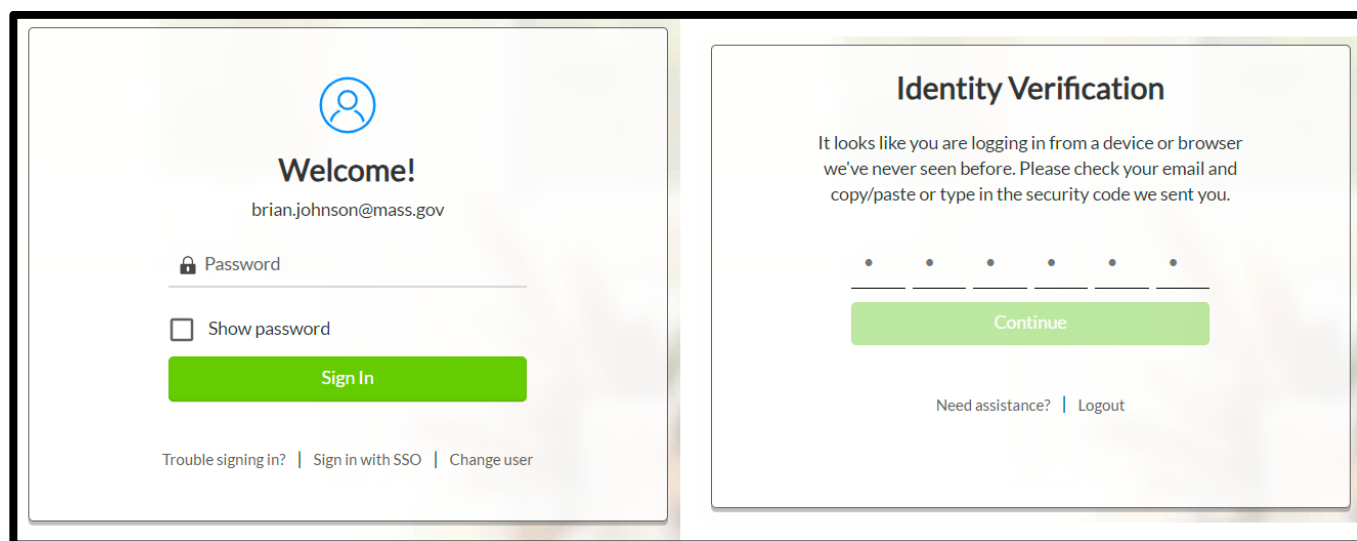
The preferred browser to use Wdesk is Chrome. Alternatively, the Edge browser is also compatible with Wdesk, but Chrome works best.

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.

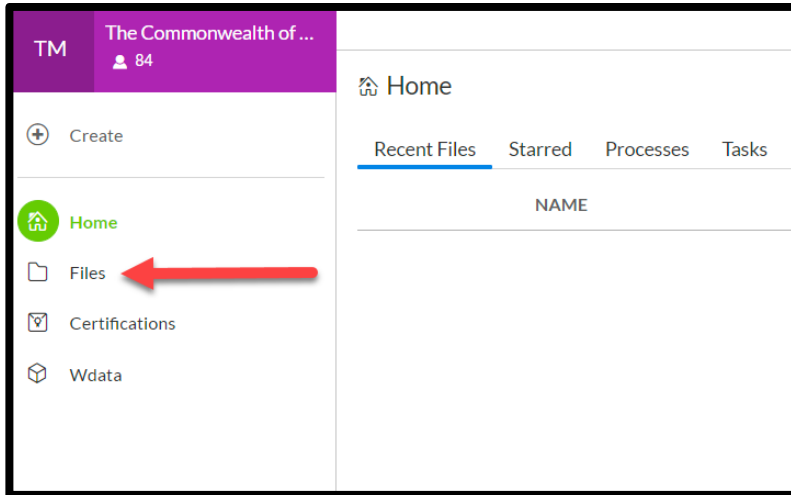
**If you have not been set up with a Wdesk account yet, have your CFO email your name and email address to CTRGAAPReporting@mass.gov and request access. Follow the steps once you receive in the welcome and password reset emails from Workiva. Please note that the email you receive to set-up the account 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.*



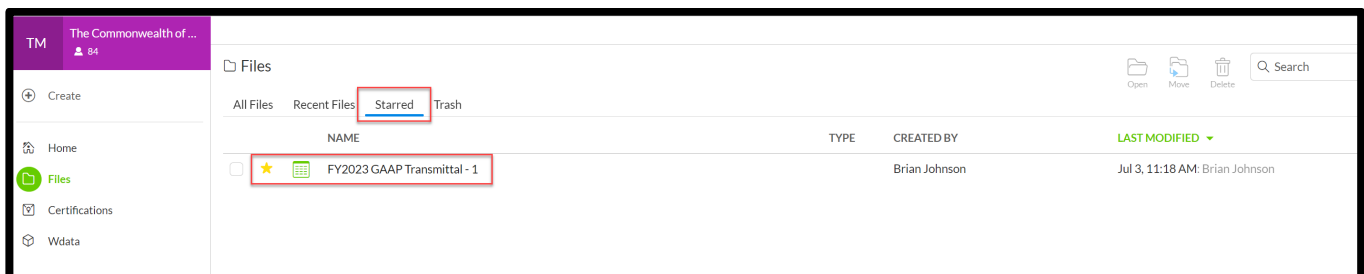
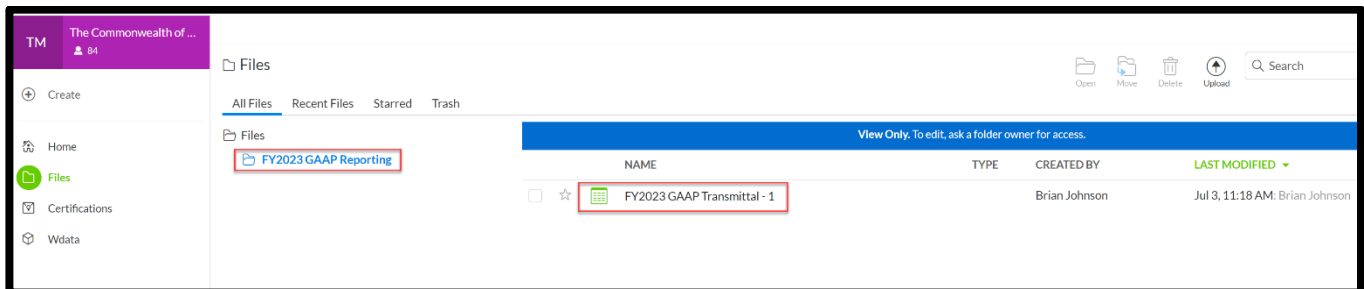
The image shows two side-by-side panels from the Wdesk application. The left panel is the login screen, featuring a blue user icon, the text 'Welcome!' followed by the email 'brian.johnson@mass.gov', a password field with a lock icon, a 'Show password' checkbox, a green 'Sign In' button, and links for 'Trouble signing in?', 'Sign in with SSO', and 'Change user'. The right panel is the 'Identity Verification' screen, which states: 'It looks like you are logging in from a device or browser we've never seen before. Please check your email and copy/paste or type in the security code we sent you.' Below this is a six-dot security code input field and a green 'Continue' button. At the bottom of the right panel are links for 'Need assistance?' and 'Logout'.

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.



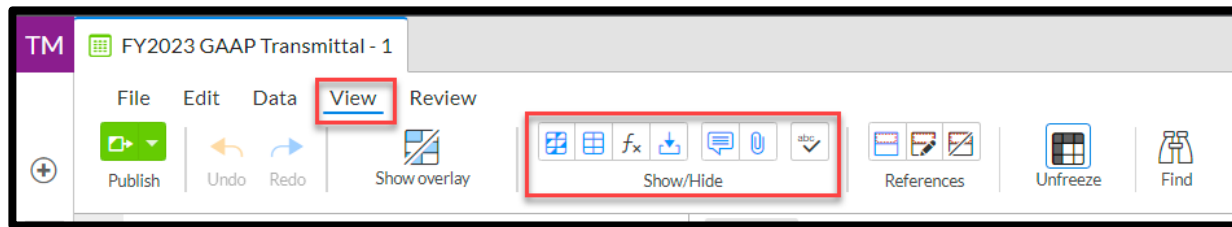
To get to the GAAP Reporting Transmittal for your department, first **click on Files**, then **click on the folder called “FY2023 GAAP Reporting”**. From here you should see only one file, called FY2023 GAAP Transmittal. You can **star the file** (star icon to the left of the sheet name) so that you 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.

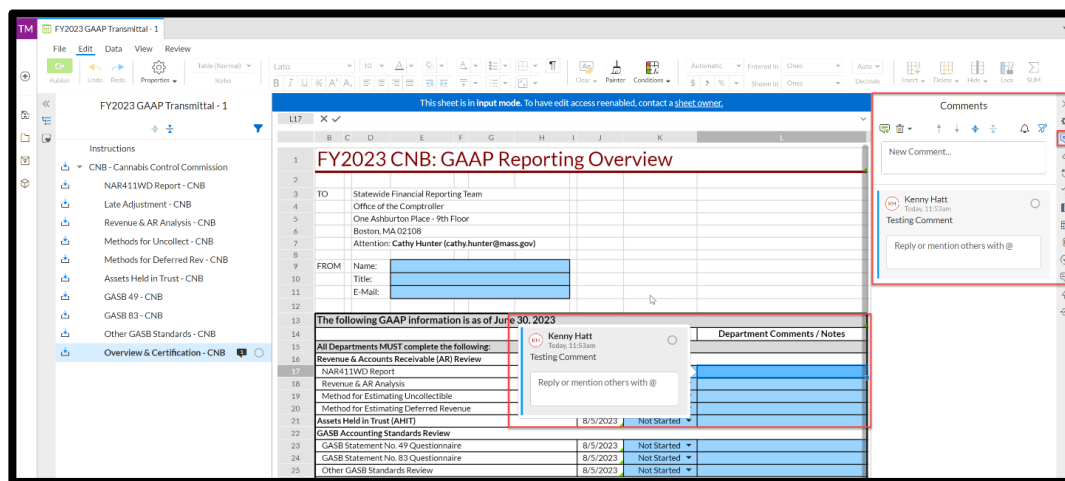


Right Side Toolbar (see right)

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.

FY2023 GAAP Transmittal - 1

This sheet is in input mode. To have edit access reenabled, contact a sheet owner.

FY2023 CNB: GAAP Reporting Overview

TO: Statewide Financial Reporting Team
Office of the Comptroller
One Ashburton Place - 9th Floor
Boston, MA 02108
Attention: Cathy Hunter (cathy.hunter@mass.gov)

FROM: Name: [Redacted]
Title: [Redacted]
E-Mail: [Redacted]

The following GAAP information is as of June 30, 2023

	Due Date	Status	Department Comments / Notes
All Departments MUST complete the following:			
Revenue & Accounts Receivable (AR) Review			
NAR411WD Report	8/5/2023	Not Started	
Revenue & AR Analysis	8/5/2023	Not Started	
Method for Estimating Uncollectible	8/5/2023	Not Started	
Method for Estimating Deferred Revenue	8/5/2023	Not Started	
Assets Held in Trust (AHIT)	8/5/2023	Not Started	
GASB Accounting Standards Review			
GASB Statement No. 49 Questionnaire	8/5/2023	Not Started	
GASB Statement No. 83 Questionnaire	8/5/2023	Not Started	
Other GASB Standards Review	8/5/2023	Not Started	

Cell History

Authorship: [Redacted]

K17 Cell History
JULY 3, 2023

Not Started
Kenny Hatt
Today, 11:55am

Completed
Kenny Hatt
Today, 11:55am

JUNE 29, 2023

Not Started
Brian Johnson
Thursday, 1:42pm



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.

FY2023 GAAP Transmittal - 1

Instructions

- ▼ CNB - Cannabis Control Commission
 - NAR411WD Report - CNB
 - Late Adjustment - CNB
 - Revenue & AR Analysis - CNB
 - Methods for Uncollect - CNB
 - Methods for Deferred Rev - CNB
 - Assets Held in Trust - CNB
 - GASB 49 - CNB
 - GASB 83 - CNB
 - Other GASB Standards - CNB
 - Overview & Certification - CNB

- Not Started
- In Progress
- Submitted by Department
- Reviewed by SFR
- Final

Outline

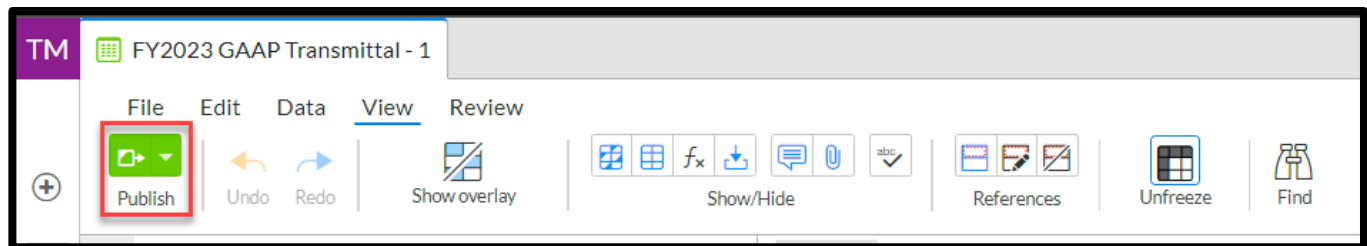
On the left-hand side is the **Outline** of the worksheet. Each department will only be granted access to see their own GAAP Reporting Transmittal sheets, along with the Instructions sheet. **You click on the arrow to the left of your department's name** and either collapse or expand to see the sheets 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.

M11	X	✓	f _x																	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
1	Report ID: NAR411WD					COMMONWEALTH OF MASSACHUSETTS														
2	Run Date: 04/26/2023					ACCOUNTS RECEIVABLE REVENUE REPORT BY DEPARTMENT														
3	Run Time: 03/23/2023					THROUGH FISCAL PERIOD 99 FOR FY2023														
4	DEPT: CNB CANNABIS CONTROL COMMISSION																			
5																				
6	REV	REVENUE SOURCE NAME				PRIOR	CURRENT	BFY23		PENDING		UNCOLLECTIBLES		DEFERRED						
7	SOURCE					FY22 REVENUE	FY23 REVENUE	O/S RECEIVABLES		O/S RECEIVABLES										
8																				
9	FUND: 0699 CASH SWEEP CLEARING FUND																			
10	REV CATEGORY: 07 OTHER REVENUE																			
11	6900	MISC				\$0.00	\$41,615.00	\$0.00												
12																				
13	REV CATEGORY 07 TOTAL					\$0.00	\$41,615.00	\$0.00		\$0.00		\$0.00		\$0.00						
14																				
15	FUND 0699 TOTAL					\$0.00	\$41,615.00	\$0.00		\$0.00		\$0.00		\$0.00						
16																				
17	FUND: 2001 MARIJUANA REGULATION FUND																			
18																				
19	REV CATEGORY: 04 DEPARTMENTAL																			
20	0500	FEES				\$6,450,000.00	\$3,160,000.00	\$0.00												
21	0531	FEES				\$292,000.00	\$140,000.00	\$0.00												
22	0532	FEES				\$30,000.00	\$20,000.00	\$0.00												
23	0534	FEES				\$0.00	\$1,000.00	\$0.00												
24	0536	FEES				\$64,680.00	\$43,780.00	\$0.00												
25	0562	FEES				\$5,404,500.00	\$2,322,500.00	\$0.00												
26	0571	FEES				\$28,000.00	\$10,500.00	\$0.00												
27	0608	CHANGE IN BUILDING STRUCTURE FEE				\$18,000.00	\$1,000.00	\$0.00												
28	0609	CHANGE IN OWNERSHIP OR CONTROL FEES				\$43,500.00	\$24,500.00	\$0.00												
29	0638	CANNABIS INITIAL APPLICATION				\$5,183,530.00	\$2,370,863.75	\$0.00												
30	2746	CNB - FINES AND PENALTIES				\$570,000.00	\$22,275.00	\$0.00												
31	3123	RETAIL MARIJUANA LICENSE				\$3,725,000.00	\$2,642,000.00	\$0.00												
32	3124	MARIJUANA PRODUCT				\$2,283,537.50	\$1,431,775.00	\$0.00												
33	3125	MARIJUANA CULTIVATOR LICENSE				\$2,900,462.67	\$1,527,883.56	\$0.00												
34	3126	MARIJUANA TESTING FACILITY				\$195,000.00	\$91,000.00	\$0.00												
35	3128	MARIJUANA DELIVERY LICENSE				\$24,869.86	\$110,000.00	\$0.00												
36																				
37	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.

FY2023 DOR: Revenue & AR Analysis						
Analysis criteria is populated below based on NAR411WD tab. Criteria 4 & 5 is populated after uncollectible & deferred amounts are entered.						
NOTE: Fund 0100/T100 analysis is done through the Stat AR process, not included below.						
1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%						
2. FY2023 revenue is greater than \$5,000,000 AND there is no AR amount						
3. Receivable is greater than \$2,500,000 AND greater than 10% of the FY2023 revenue						
4. Uncollectible is greater than \$500,000 AND greater than 10% of the FY2023 AR amount						
5. Deferred revenue is greater than \$500,000 AND greater than 10% of the FY2023 AR amount						
Fund	Rev Cat	Source	Condition Above	DOR Explanation:	CTR Reviewer Notes:	
0010 General Fund	01 Taxes	0102 ALCOHOL BEVERAGE	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			
0010 General Fund	01 Taxes	0108 CIGARETTE	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			
0010 General Fund	01 Taxes	0117 ESTATE	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			
0010 General Fund	01 Taxes	0119 INSURANCE CO FIRE PREM	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			
0010 General Fund	01 Taxes	0120 INSURANCE CO LIFE PREM	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			
0010 General Fund	01 Taxes	0132 FINANCIAL INSTITUTIONS	1. Change between FY2022 and FY2023 revenue is greater than \$10,000,000 AND 10%			

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.

FY2023 DOR: Methods For Estimating Uncollectibles							
Provide a method for estimating uncollectibles for all revenues sources that have a receivable balance							
Fund	Rev Cat	Source	Method Description				
		0101 CLUB ALCHOLIC BEVER...					
		0102 ALCOHOL BEVERAGE					
		0103 PERSONAL USE TAX					
		0108 CIGARETTE					
		0112 GASOLINE					
		0113 SPECIAL FUELS (88.24)					
		0114 MOTOR CARRIER (88.24)					
		0117 ESTATE					
		0118 INHERITANCE					
		0119 INSURANCE CO FIRE PR...					
		0120 INSURANCE CO LIFE PR...					

GASB Statement 83 (DOR)

FY2023 Certain Asset Retirement Obligation Questionnaire

GASB 83, paragraph 4 describes an ARO as: "a legally enforceable liability associated with the retirement of a tangible capital asset (that is, the capital asset is permanently removed from service). The retirement of a tangible capital asset encompasses its sale, abandonment, recycling, or disposal in some other manner; however, it does not encompass the temporary idling of a tangible capital asset."

Further, paragraph 5 states:
 Asset retirement obligations result from the normal operations of tangible capital assets, whether acquired or constructed, and include legally enforceable liabilities associated with all of the following activities:
 a. Retirement of tangible capital assets
 b. Disposal of a replaced part that is a component of a tangible capital asset
 c. Environmental remediation associated with the retirement of tangible capital assets that results from the normal operations of those capital assets.

Enter description of the asset(s) under consideration for asset retirement obligation (ARO):

Step 1 - Determine if an external obligating event has occurred:

Have any of the following occurred?

	Select Response From Drop Downs
1) Approval of federal, state, or local laws or regulations	
2) Creation of a legally binding contract	
3) Issuance of a court judgment that imposes a legally enforceable liability on a government to retire a tangible capital asset	

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.

FY2023 CNB: Other GASB Standards Review

If any are applicable, please contact the Statewide Financial Reporting Unit immediately with details

GASB Statement 48 - Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues

Paragraph 3 of the statement: this statement establishes standards for transactions in which a government receives, or is entitled to, resources in exchange for future cash flows generated by collecting specific receivables or specific future revenues. It also contains provisions that apply to certain situations in which a government does not receive resources but, nevertheless, pledges or commits future cash flows generated by collecting specific future revenues. In addition, this Statement establishes accounting and financial reporting standards that apply to all intra-entity transfers of assets and future revenues. This Statement does not apply to a government's pledge of its —full faith and credit as security for its own debt or the debt of a component unit.

Paragraph 5 further states: determining whether a transaction should be reported as a sale rather than a collateralized borrowing requires an assessment of a government's continuing involvement with the receivables or future revenues transferred. A significant aspect of that assessment is the degree to which the selling/pledging government (the transferor) retains or relinquishes (to the transferee) control over the receivables or future revenues transferred.

GASB Statement 51 - Accounting and Financial Reporting for Intangible Assets

Paragraph 2 of the statement: an intangible asset is an asset that possesses all of the following characteristics: a. Lack of physical substance; b. Nonfinancial nature; c. Initial useful life extending beyond a single reporting period.

Paragraph 3 further states: the provisions of this Statement apply to all intangible assets except for the following: a. Assets that meet the description in the preceding paragraph if the assets are acquired or created primarily for the purpose of directly obtaining income or profit; b. Assets resulting from capital lease transactions reported by lessees; c. Goodwill created through the combination of a government and another entity.

Notes from Department / CTR Reviewer:

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.

FY2023 DOR: GAAP Reporting Overview			
TO:	Statewide Financial Reporting Team Office of the Comptroller One Ashburton Place - 9th Floor Boston, MA 02108 Attention: Cathy Hunter (cathy.hunter@mass.gov)		
FROM:	Name:		
	Title:		
	E-Mail:		
The following GAAP information is as of June 30, 2023			
	Due Date	Status	Department Comments / Notes:
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GASB Accounting Standards Review			
GASB Statement No. 49 Questionnaire	8/5/2023		
GASB Statement No. 83 Questionnaire	8/5/2023		
Other GASB Standards Review	8/5/2023		
Decentralized/Multi-Facility Forms (DMH,DMR,DPH use only)			
NAR411WU	8/5/2023		
List of additional information to be emailed (CTRGAAPReporting@mass.gov) or mailed in:			
CTR Reviewer Notes:			
Certification			
The certification below requires the preparer and approver to be different individuals. By typing your name, date, and title into the space below, you are certifying you have entered/reviewed all of the tabs and all the information is accurate to the best of your knowledge.			
Prepared By:	Date:	Title:	
Approved By:	Date:	Title:	

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".

▼ CNB - Cannabis Control Commission
 NAR411WD Report - CNB
 Revenue & AR Analysis - CNB
 Methods for Uncollect - CNB
 Methods for Deferred Rev - CNB
 Assets Held in Trust - CNB
 GASB 49 - CNB
 GASB 83 - CNB
 Other GASB Standards - CNB
 Overview & Certification - CNB

- Not Started
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- Reviewed by SFR
- Final