

GAAP Reporting 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 on the first screen, then your password on the next screen***. You also might be prompted for an identity verification, which you will get an email from notifications@workiva.com, 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 (NEW)


Once you have logged in, the first page you see is the home dashboard. This dashboard has been curated for you so the file(s) you work with and additional information is all in one location, right as you login to Wdesk.

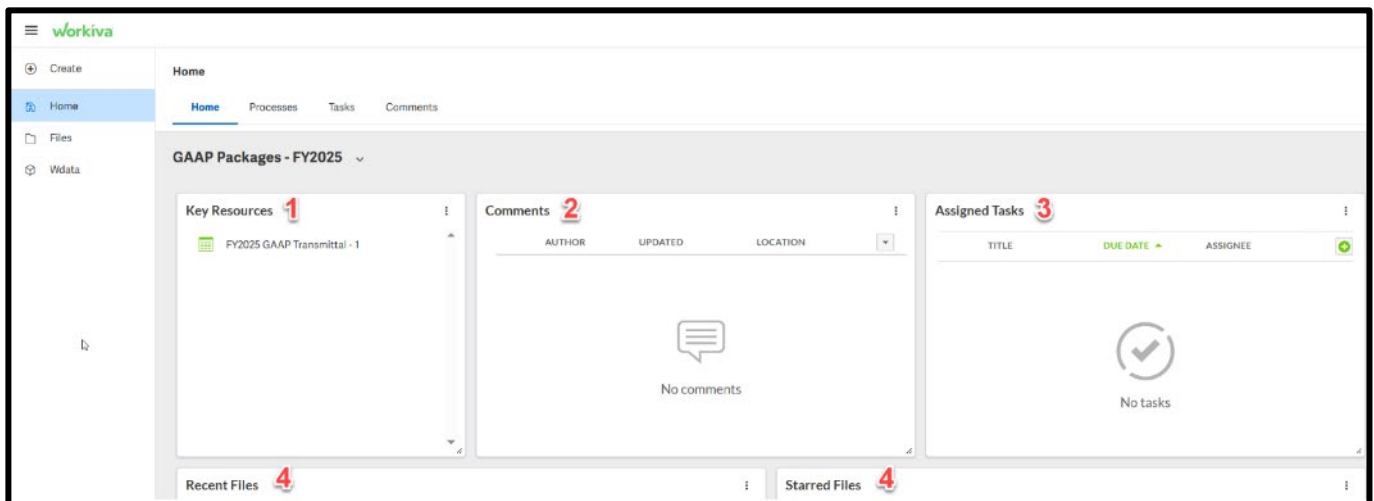
The **Key Resources** widget has links to the worksheet(s) and folder(s) that you will be using. See #1 in below screenshot.

The **Comments** widget will show all open status comments with links directly to where the comment appears. See #2 in below screenshot.

The **Assigned Tasks** widget will show (if you are the primary preparer or approver) the task assigned to complete the GAAP Transmittal. See #3 in below screenshot.

The bottom two widgets, **Recent Files** and **Starred Files** will show any files most recently viewed and any files you have starred. See #4 in below screenshot.

To get back to this dashboard, all you need to do is click on the **Home icon**  Home on the left-hand side toolbar.



To access the GAAP Reporting Transmittal for your department, under Key Resources, **click on the spreadsheet file called “FY2025 GAAP Transmittal”**

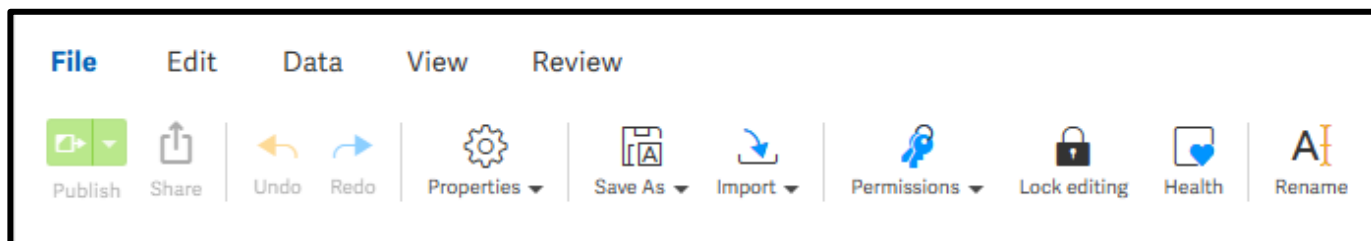
Features of Wdesk (UPDATED)

Ribbon/Toolbar

Features common for each grouping listed below are:

- The Publish button is used to share information you entered into the spreadsheet that is linked directly to another worksheet within the Wdesk application. See [Auto save and publish changes \(page 7\)](#) section below for more details.
- Undo or Redo actions, which has the same functionality as Excel.

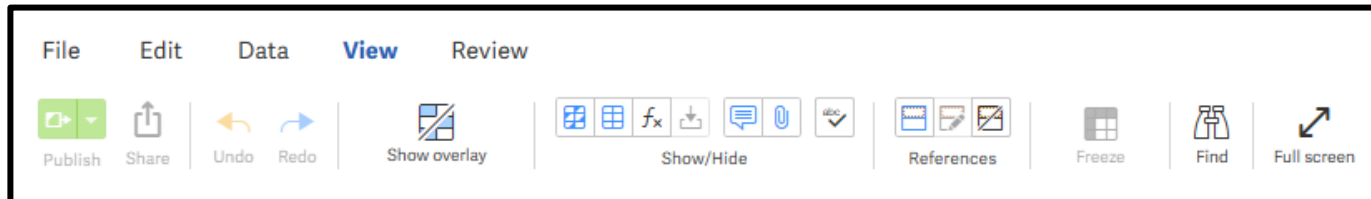
File – This grouping has the “Save As” feature, which allows you to save a copy of the sheet(s) to Excel. See [Exporting to Excel \(page 8\)](#) section below for more details.



Edit – This grouping will be mostly disabled because the sheets will be in input mode. See [Entering data \(page 7\)](#) section below for more details on input mode.



View – This grouping allows you to turn off or on the visual indicators seen on the spreadsheets, see Show/Hide area in the below screenshot. You can also enter Full screen for the Wdesk application within your browser. Once you are in full screen mode, you can exit it with the blue arrow icon (see right) at the bottom right corner of your screen.



Right Side Toolbar (see right)

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



The **Comments** feature in Wdesk, similar to Excel, is a great way to let others know about certain cells and any additional information. You can @ someone to notify them about a comment you posted. For example, you can enter “@CathyHunter”, type in your comment, then post the comment. Please note that there is no space between @ and the name of the person that you are sending comments to. Cathy will then get an email message, notifying her who sent a comment, where the comment is located in Wdesk, and the content of the comment. You can communicate between your team members and CTR staff through comments, as long as they have a Wdesk account.



The screenshot shows the Wdesk interface with a spreadsheet titled "FY2024 CNB: GAAP Transmittal Reporting Overview". A comment box is open over a cell, showing a comment from Brian Johnson. The Comments panel on the right shows the comment details, including the user's name and the content of the comment.



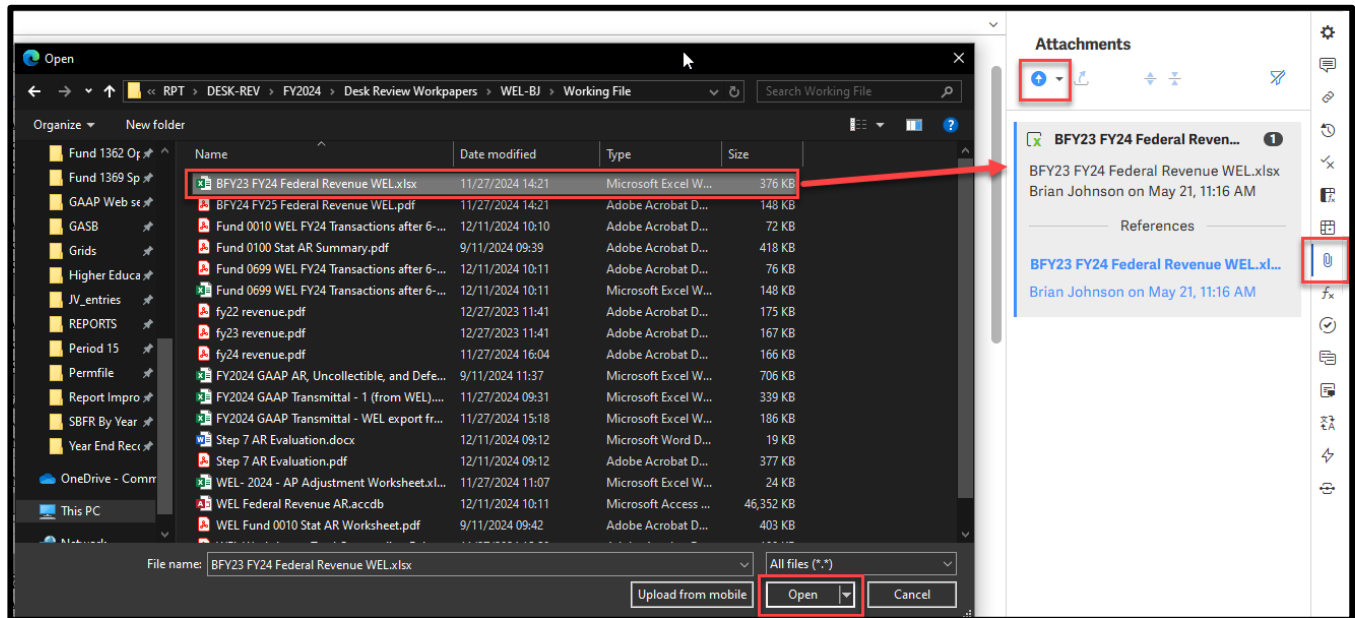
The **History** feature, shows all changes and who made the changes. The Spreadsheet tab allows you to click on previous dates to go back and see previous versions of the spreadsheet. You can also see the history of each cell: how it has changed over time and by whom.

The screenshot shows the Wdesk interface with the same spreadsheet. The History panel on the right is open, showing the history of the selected cell. It lists the user who made the change (Ken Li) and the date (May 2, 2025). The Spreadsheet tab is selected, and the History panel shows the history of the selected cell.



The **Attachment** section is where you can attach an excel document, word document, pdf, or even an email message to a particular cell. This allows departments to provide further backup or more information about certain numbers, if necessary.

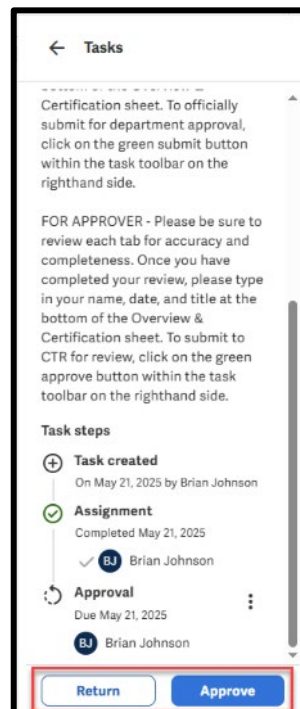
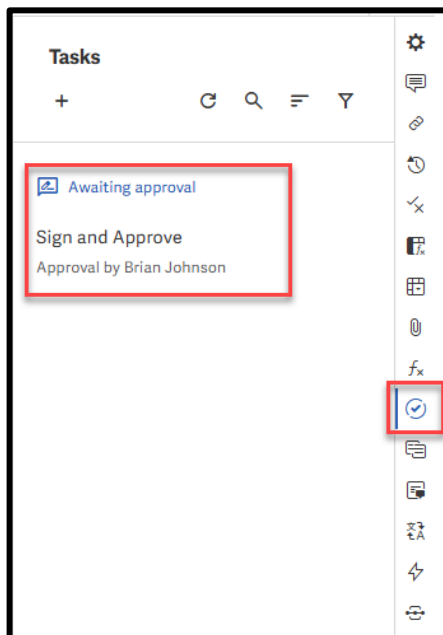
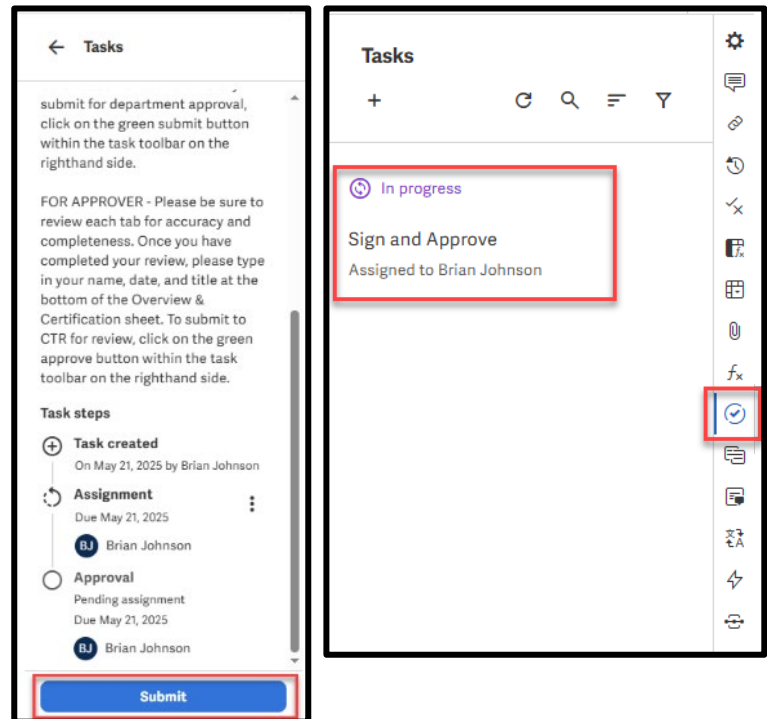
To attach a file in Wdesk, first select the cell you want to attach the file to. Then click on the attachment icon on the right-side toolbar. Click on the blue circle with an up arrow. A Windows Explorer popup will appear, allowing you to find and select which file you want to upload. Once you have selected your file, hit open and the file will import to become an attachment in Wdesk. An orange outline of the cell will appear once completed, showing there is an attachment in that cell.





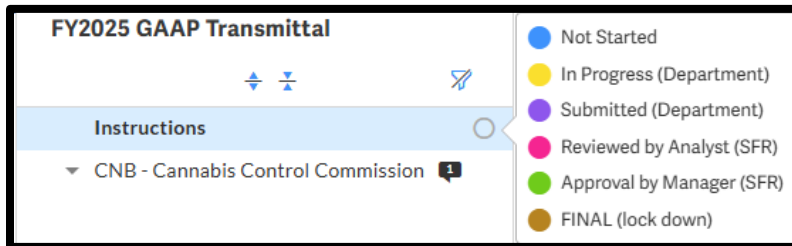
The **Tasks** section is where you can submit and approve tasks that have been assigned to you. The GAAP Transmittal Package workflow for submission to CTR requires the Primary Prepare and Approver to each complete the task assigned to them to officially submit the package. Below are the steps to access and submit/approve your assigned task.

For the Primary Preparer, first click on the **Task** button on the right-side toolbar. You will then see the task assigned to you, saying it is “**In progress**” with the name of the task. **Click on the name of the task** to open the details of the task. Instructions for this task will appear and scrolling down further will show the workflow process from the preparer to the approver. To complete the task, **hit the blue Submit button**. A Workiva notification email will be sent to the approver that there is a task awaiting for his/her approval.



For the Approver, first click on the **Task** button on the right-side toolbar. You will then see the task assigned to you for approval, saying it is “**Awaiting approval**” with the name of the task. **Click on the name of the task** to open the details of the task. Instructions for this task will appear and scrolling down further will show the workflow process from the preparer to the approver. You have two options as approver: one is to **Return** the task back to the preparer to resolve any questions you might have, the other is to **Approve** the task. Once you have hit Approve, this will notify the SFR Analyst that the GAAP Transmittal Package has been submitted.

Left Side- Outline



On the left-hand side is the **Outline** section of the spreadsheet. 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** to either collapse or expand to see the

sheets below your department name. The number of comments are shown to the right of the name of the sheet.

There is also the **status indicator**, which can be used by anyone to indicate the different statuses the particular sheet is currently in. There are **“Not Started”, “In Progress (Department)”, and “Submitted (Department)”**.

Please update the status for each sheet as necessary with those 3 statuses. The other three statuses “Reviewed by Analyst (SFR)”, “Approval by Manager (SFR)”, and “FINAL (lock down)” are for the SFR team internal use only.

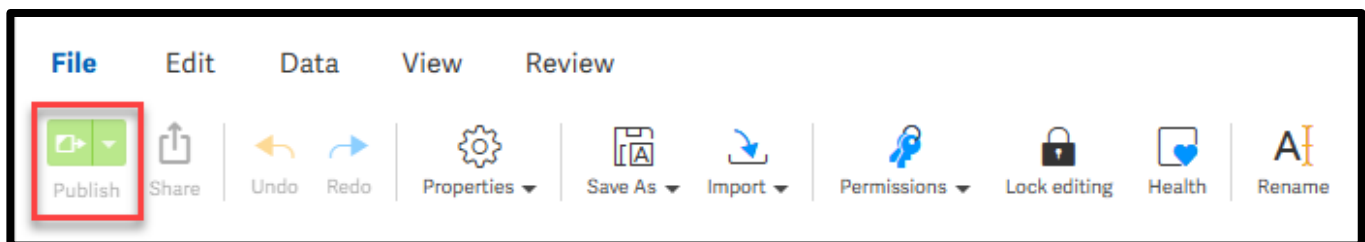
Entering in data

Each sheet for your department will be in “input mode”, which you can see by the blue bar at the top of each sheet (see below screenshot). You do not need to “have edit access reenabled”, that is in reference to the non-input enabled cells. 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.


This sheet is in input mode. To have edit access reenabled, contact a [sheet owner](#).

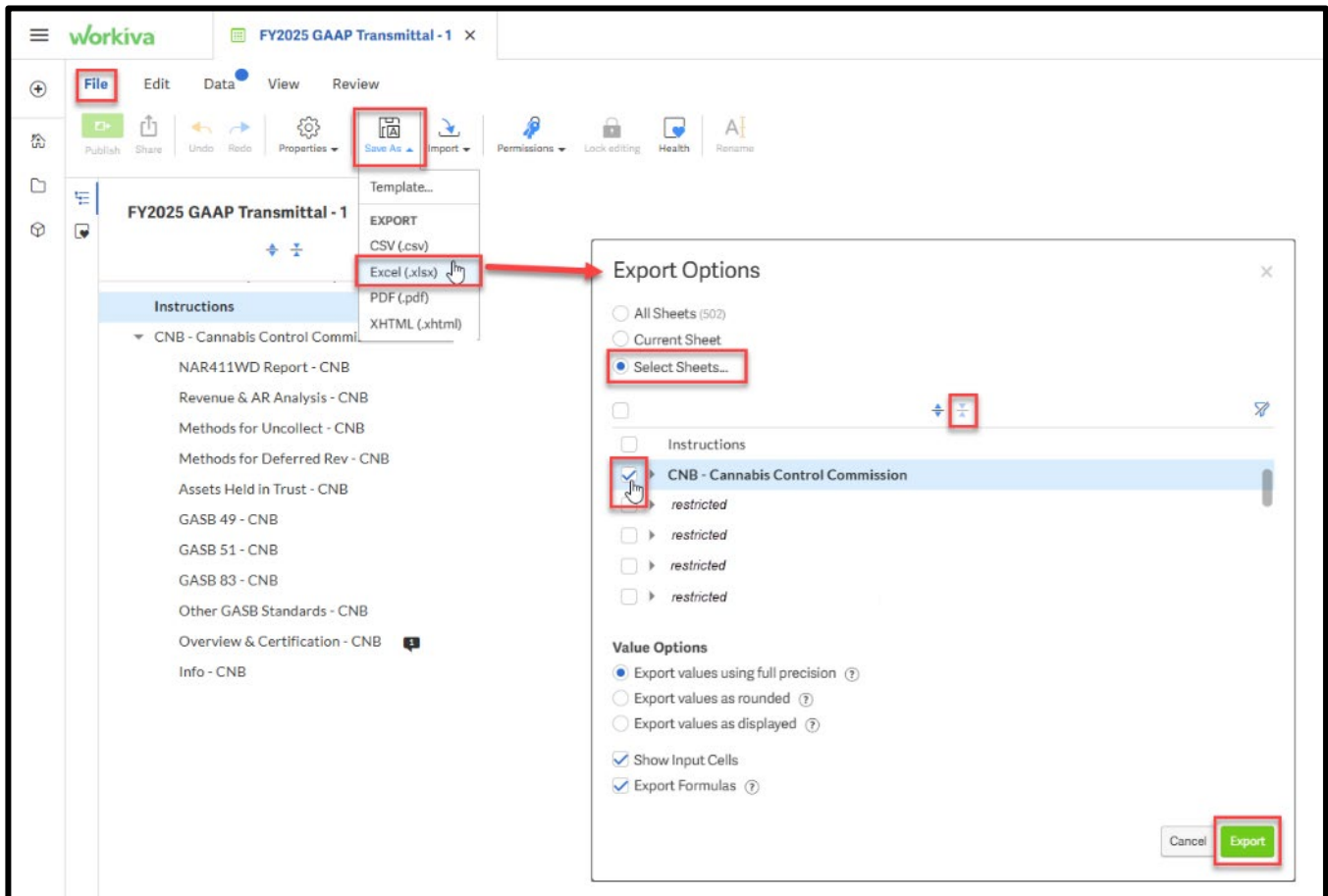
Auto save and publish changes

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. When there is a **red bar** below the blue triangle, this means there is a change to the cell that can be shared to update the cells linked in other workbooks. **You can share changes by hitting the publish button at the top left.**



Exporting to Excel

You can download an Excel version of the GAAP Reporting tabs for your records or to work on it offline. To download, go to the **File** grouping and click on **"Save As"**. You will get a drop-down menu to select different ways to export, one of which is called **"Excel (.xlsx)"**, click on that option. This will bring up a box for your exporting options. You will see a warning at the top of the popup that you are unable to export, ignore that. Click on the option for **"Select Sheets..."** and then **click on the icon to collapse all the sheets**, looks like this:  Then scroll till you find your department and **click on the box to the left**. Finally, **click on the green Export button** at the bottom right. Your browser will download the GAAP Transmittal in Excel format.



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, if you need to make adjustments to the pending / uncollectible / deferred amounts entered and submitted, please contact your Statewide Financial Reporting team analyst (found on the Overview & Certification sheet, cell D9).

The screenshot displays the NAR411WD report for the Commonwealth of Massachusetts, titled "ACCOUNTS RECEIVABLE REVENUE REPORT BY DEPARTMENT THROUGH FISCAL PERIOD 99 FOR FY2025". The report is prepared by the Department of Transitional Assistance (DEPT: WEL). It details revenue by Fund, Revenue Category, and Revenue Source. The data is organized into columns: Report ID, Run Date, As of Date, DEPT, REV SOURCE, REVENUE SOURCE NAME, PRIOR FY24 REVENUE, CURRENT FY25 REVENUE, BIF25 O/S RECEIVABLES, PENDING O/S RECEIVABLES, UNCOLLECTIBLES, and DEFERRED. The report shows revenue for Fund 0010 (General Fund) and Fund 0011 (Departmental). Revenue categories include Federal Grants and Reimburse, Departmental, and Other Revenue. Revenue sources include TRANS. ASSIS. FOR NEEDY FAM., TANF FFP CHILD CARE INC/ELIG, FED OPERAT REIMB-MED ASSIST AD, FFP EARLY CHILDHOOD ED/DOE, FED OPERAT-FOOD STAMP T-13, FOOD STAMP ADMIN, FFP TANF PY COLLECTIONS, MISC, MISC-REFUNDS, MISC-AFDC-RECOVERIES, MISC-GR-RECOVERIES, and MISC-COMMISSIONS/ROYALTIES. The report shows revenue for Prior FY24 and Current FY25, with Outstanding Receivables (BIF25 O/S RECEIVABLES) and Pending Receivables (PENDING O/S RECEIVABLES) also shown. The report is prepared by the Department of Transitional Assistance (DEPT: WEL) and is titled "COMMONWEALTH OF MASSACHUSETTS ACCOUNTS RECEIVABLE REVENUE REPORT BY DEPARTMENT THROUGH FISCAL PERIOD 99 FOR FY2025".

Report ID:	Run Date:	As of Date:	DEPT:	REV SOURCE:	REVENUE SOURCE NAME:	PRIOR FY24 REVENUE	CURRENT FY25 REVENUE	BIF25 O/S RECEIVABLES	PENDING O/S RECEIVABLES	UNCOLLECTIBLES	DEFERRED
FUND: 0010 GENERAL FUND											
REV CATEGORY: 03 FEDERAL GRANTS AND REIMBURSE											
5220	TRANS. ASSIS. FOR NEEDY FAM.					\$14,634,769.00	\$4,849,435.90	\$0.00			
5224	TANF FFP CHILD CARE INC/ELIG					\$230,800,000.00	\$182,075,000.00	\$0.00			
5229	FED OPERAT REIMB-MED ASSIST AD					\$13,022,376.00	\$11,370,005.00	\$0.00			
5231	FFP EARLY CHILDHOOD ED/DOE					\$125,618,345.98	\$122,519,187.16	\$0.00			
5232	FED OPERAT-FOOD STAMP T-13					\$128,957.77	\$63,380.90	\$0.00			
5277	FOOD STAMP ADMIN					\$71,833,330.76	\$87,288,702.75	\$0.00			
5290	FFP TANF PY COLLECTIONS					\$424,367.28	\$186,760.02	\$0.00			
REV CATEGORY 03 TOTAL						\$456,462,146.79	\$408,352,471.73	\$0.00	\$0.00	\$0.00	\$0.00
REV CATEGORY: 04 DEPARTMENTAL											
3300	REIMBURSEMENTS					\$4,566,373.52	\$6,526,410.87	\$0.00			
REV CATEGORY 04 TOTAL						\$4,566,373.52	\$6,526,410.87	\$0.00	\$0.00	\$0.00	\$0.00
REV CATEGORY: 07 OTHER REVENUE											
6900	MISC					\$58,373.28	\$174,914.90	\$0.00			
6901	MISC-REFUNDS					\$0.00	\$23,345.21	\$0.00			
6910	MISC-AFDC-RECOVERIES					\$14,629.51	\$12,780.81	\$0.00			
6911	MISC-GR-RECOVERIES					\$1,227,265.44	\$491,406.76	\$0.00			
6995	MISC-COMMISSIONS/ROYALTIES					\$119,899.38	\$190,978.84	\$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.

FY2025 WEL: 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.					
Certification		1. Change between FY2024 and FY2025 revenue is greater than \$10,000,000 AND 10% 2. FY2025 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 FY2025 revenue 4. Uncollectible is greater than \$500,000 AND greater than 10% of the FY2025 AR amount 5. Deferred revenue is greater than \$500,000 AND greater than 10% of the FY2025 AR amount			
Prepared By:					
Date:					
Fund	Rev Cat	Source	Condition Above	WEL Explanation:	CTR Reviewer Notes:
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5224 TANF FFP CHILD CARE INC/ ELIG	1. Change between FY2023 and FY2024 revenue is greater than \$10,000,000 AND 10%		
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5277 FOOD STAMP ADMIN	1. Change between FY2023 and FY2024 revenue is greater than \$10,000,000 AND 10%		
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5224 TANF FFP CHILD CARE INC/ ELIG	2. FY2024 revenue is greater than \$5,000,000 AND there is no AR amount		
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5229 FED OPERAT REIMB-MED ASSIST AD	2. FY2024 revenue is greater than \$5,000,000 AND there is no AR amount		
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5231 FFP EARLY CHILDHOOD EDJOE	2. FY2024 revenue is greater than \$5,000,000 AND there is no AR amount		
0010 GENERAL FUND	03 FEDERAL GRANTS AND REIMBURSE	5277 FOOD STAMP ADMIN	2. FY2024 revenue is greater than \$5,000,000 AND there is no AR amount		

Methods for Uncollectible & Methods for Deferred Rev

If the department has a receivable balance (outstanding receivable and/or pending AR) in a particular revenue source, a method for estimating uncollectibles is required. If the department has any deferred revenues reported on the 411WD sheet, 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.

FY2025 WEL: Methods For Estimating Uncollectibles			
Certification		Provide a method for estimating uncollectibles for all revenues sources that have a receivable balance	
Prepared By:		Date:	
		Any uncollectible amounts posted to the 411WD Report (column O) sheet are just an estimate for Financial Reporting purposes, they will NOT affect existing MMARS receivable balances. You will need to contact the Non-Tax Revenue team (NTR-Write-Off@mass.gov) to process write-offs of existing receivables in MMARS.	
Fund	Rev Cat	Source	Method Description
0010 General Fund			
0100 Federal Grants Fund			
0300 Expendable Trust Fund- External			
0500 Agency Fund			
0600 Cash Sweep Clearing Fund			
CTR Reviewer Comments:			
CTR Reviewer Comments:			

GASB 51 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, if you are required to report an intangible asset, the financial reporting team will reach out to you for further details via email.

M12 X ✓ f_x													
	A	B	C	D	E	F	G	H	I	J	K	L	M
1	GASB Statement 51 (WEL)												
2	FY2025 Intangible Assets Questionnaire												
3													
4	Governmental Accounting Standards No. 51 - Accounting and Financial Reporting for Intangible Assets. GASB 51 defines intangible assets as assets that possess all of the following characteristics: - Lack of physical substance - Nonfinancial nature (non monetary) - Has an initial useful life extending beyond a single reporting period												
5	GASB 51 applies to all intangible assets except for the following: a. Assets that meet the description in the preceding characteristics, if the assets meet the definition of investments. b. Assets resulting from lease transactions reported by lessees (GASB 87, Leases). c. Assets of an operator resulting from public-private and public-public partnerships (GASB 94, Public-Private and Public-Public Partnerships). d. Assets resulting from subscription-based information technology arrangements (GASB 96, SBITAS).												
6	The intangible asset must have service utility - the asset must be useful in generating information, monetary assets or other forms of abilities to use. Examples of intangible assets include: easements, water rights, timber rights, patents, trademarks, and internally generated intangible assets (IGIA).												
7													
8													
9													
10	* Required response to question												
11													
12	1. Does your agency know or reasonably believe that you have an intangible asset as described above? *												
13	STOP - If you answered NO to question 1, you can skip the remaining questions and please sign the questionnaire at the bottom of this sheet. *The Financial Reporting team will reach out to gather further details* If you answered YES to question 1, answer the remaining questions below.												
14													
15													
16													
17													
18													
19	2. Are there any factors listed below that may limit the useful life of the asset?												
20	Please provide why in space provided below:												
21													
22	a. Legal												
23													
24	b. Contractual												
25													
26	c. Regulatory												
27													
28	d. Technological												
29													
30	e. Other factor(s)												
31													

M18 X ✓ f_x													
	A	B	C	D	E	F	G	H	I	J	K	L	M
1	GASB Statement 83 (WEL)												
2	FY2025 Certain Asset Retirement Obligation Questionnaire												
3													
4	Governmental Accounting Standards No. 83 - Certain Asset Retirement Obligations GASB 83 states an Asset Retirement Obligation (ARO) is "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."												
5	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.												
6													
7													
8													
9													
10													
11													
12													
13													
14	* Required response to question												
15													
16	Step 1 - Determine if an external obligating event has occurred:												
17													
18	Have any of the following occurred?												
19	1) Approval of federal, state, or local laws or regulations *												
20													
21	2) Creation of a legally binding contract *												
22													
23	3) Issuance of a court judgment that imposes a legally enforceable liability on a government to retire a tangible capital asset *												
24													
25													
26													
27	Step 2 - Determine if an internal obligating event has occurred:												
28													
29	Have any of the following occurred?												
30	1) For contamination-related asset retirement obligations, has contamination occurred? For this purpose, contamination is 1) a result of the normal operation of a tangible capital asset, such as nuclear contamination of a nuclear reactor vessel as a result of the normal operation of a nuclear power plant and 2) is NOT in the scope of GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations *												
31													
32													
33													
34	2) For non-contamination related asset retirement obligations:												
35	a) If the pattern of incurrence of the liability is based on the use of the tangible capital asset, the event is putting that capital asset into operation and consuming a portion of the usable capacity by the normal operations of that capital asset. For example, the internal obligating event to recognize a liability for the retirement of a coal strip												
36													
37													

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 via email.

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 via email if any of the GASB statements are applicable.

	A	B	C	D	E	F	G	H	I	J	K	L	M
	<div style="text-align: center;"> FY2025 WEL: Other GASB Standards Review </div>												
1													
2													
3													
4	<div style="background-color: #e6f2ff; padding: 2px;"> GASB Statement 48 - Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues </div>												
5	<p>Does your department have any transaction(s) that would be considered exchanging an interest in expected cash flows from collecting specific receivables or specific future revenues for an immediate cash flow? Please answer Yes or No above. If yes, please provide further details in the notes section below and the Statewide Financial Reporting team will reach out. Further details of GASB 48 are provided below:</p> <p>Paragraph 3 of the statement: <i>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.</i></p> <p>Paragraph 5 further states: <i>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.</i></p>												
6													
7													
8	<div style="background-color: #e6f2ff; padding: 2px;"> GASB Statement 87 - Leases & 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements </div>												
9	<p>Does your department either (i) a contract that conveys control of the right to use a nonfinancial asset (your department is the lessor) or (ii) have an arrangement with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset (infrastructure or capital asset) for a period of time? Please answer Yes or No above. If yes, please provide further details in the notes section below and the Statewide Financial Reporting team will reach out. Further details of GASB 94 are provided below:</p> <p>Paragraph 1 of GASB 94: <i>Public-private and public-public partnerships, collectively referred to hereinafter as PPPs, comprise a wide variety of arrangements between a government and another party that are engaged in providing services to a government's constituents. Availability payment arrangements (APAs) also have been used in practice to procure governmental services.</i></p> <p>Paragraph 6 of GASB 94: <i>Some PPPs are service concession arrangements (SCAs). An SCA is a PPP arrangement between a transferor and an operator in which all of the following criteria are met:</i></p> <ul style="list-style-type: none"> a. <i>The transferor conveys to the operator the right and related obligation to provide public services through the use and operation of an underlying PPP asset in exchange for significant consideration, such as an up-front payment, installment payments, a new facility, or improvements to an existing facility.</i> b. <i>The operator collects and is compensated by fees from third parties.</i> c. <i>The transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services.</i> d. <i>The transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.</i> <p>Paragraph 7 of GASB 94: <i>An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.</i></p>												
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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 preparer/approver section is the certification and signature of that person, and that they entered/reviewed all of the information contained in the previous sheets.

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