# 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 <u>CTRGAAPReporting@mass.gov</u> 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 <u>CTRGAAPReporting@mass.gov</u> 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 <u>Key Resources</u> widget has links to the worksheet(s) and folder(s) that you will be using. See #1 in below screenshot.

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

The <u>Assigned Tasks</u> 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, **<u>Recent Files</u>** and **<u>Starred Files</u>** 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

toolbar.

 Image: workiva

 Image: Create

 Home

 Home

 Processes

 Tasks

 Comments

 Files

 GAAP Packages - FY2025 v

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

Key Resources 1 Comments 2 Assigned Tasks 3 1 1 FY2025 GAAP Transmittal - 1 AUTHOR UPDATED LOCATION w TITLE DUE DATE + ASSIGNEE D No comments No tasks 4 4 Recent Files 1 Starred Files

on the left-hand side

Home

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### 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.

<u>File</u> – 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.

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<u>Edit</u> – 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.

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<u>View</u> – 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.

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	23 GASD Statement No. 51 Questionnaire	8/16/2024				
	34 G458 Statement No.83 Questionnaire	8/16/2024				
	25 Other GASE Standards Review	8/16/2024				
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	77 NAR411WU	8/16/2024	10			
	28					
	29 List of additional information to be emailed (CTRG)	APReporting@mass.pov) or malled in:				

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.

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# 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.

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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.







5 Approval

Return

Due May 21, 2025 Brian Johnson :

Approve

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).

Report	t ID: NAR411WD	CC	MMONWEALTH O	F MASSACHUSETTS		Certifica	ation
Run D	ute: 07/15/2025	ACCOUNTS	RECEIVABLE REVEN	UE REPORT BY DEP	ARTMENT	Prepared By:	Date:
Asoft	Date: 07/14/2025	TH	ROUGH FISCAL PER	IOD 99 FOR FY2025	5		
DEPT	WEL DEPARTMENT OF TRANSITIONAL ASSISTANCE						
RE	EV REVENUE SOURCE NAME	PRIOR FY24 REVENUE	CURRENT FY25 REVENUE	BFY25 O/S RECEIVABLES	PENDING O/S RECEIVABLES	UNCOLLECTIBLES	DEFERRED
FUN	D: 0010 GENERAL FUND						
REV	/ CATEGORY: 03 FEDERAL GRANTS AND REIMBURSE						
52	220 TRANS. ASSIS. FOR NEEDY FAM.	\$14,634,769.00	\$4,849,435.90	\$0.00			
52	224 TANF FFP CHILD CARE INC/ELIG	\$230,800,000,00	\$182,075,000.00	\$0,00			
52	229 FED OPERAT REIMB-MED ASSIST AD	\$13,022,376.00	\$11,370,005.00	\$0.00			
52	231 FFP EARLY CHILDHOOD ED/DOE	\$125,618,345.98	\$122,519,187.16	\$0.00			
52	232 FED OPERAT-FOOD STAMP T-13	\$128,957.77	\$63,380.90	\$0.00			
52	FOOD STAMP ADMIN	\$71,833,330.76	\$87,288,702.75	\$0.00			
52	290 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	
REV	CATEGORY: 04 DEPARTMENTAL						
35	000 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	
REV	CATEGORY: 07 OTHER REVENUE						
69	NOD MISC	\$58,373.28	\$174,914.90	\$0.00			
69	N01 MISC-REFUNDS	\$0.00	\$23.345.21	\$0.00			
69	210 MISC-AFDC-RECOVERIES	\$14,629.51	\$12,760.81	\$0.00			
69	211 MISC-GR-RECOVERIES	\$1,227,265.44	\$491,406.76	\$0.00			
40	MISC COMMISSIONS/ROYALTIES	\$110,000,00	#455 076 65	60.00			

#### 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.

Analysis criteria is po	ulated below based or	NAR411WD tab. Criteria 4 &	5 is populated after uncollectible & defe	rred amounts are entered.		
NOTE: Fund 0100/T1	00 analysis is done thro	ugh the Stat AR process, not in	cluded below.			
Certif	cation	1. Change between FY2024 and	FY2025 revenue is greater than \$10,000,000	AND 10%		
Prepa	red By:	2. FY2025 revenue is greater that	an \$5,000,000 AND there is no AR amount		1	
		<ol><li>Receivable is greater than \$2,</li></ol>	500,000 AND greater than 10% of the FY202	5 revenue	1	
D	ate:	<ol> <li>Uncollectible is greater than \$</li> </ol>	500,000 AND greater than 10% of the FY202	5 AR amount	]	
		5. Deferred revenue is greater the	han \$500,000 AND greater than 10% of the F	2025 AR amount		
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			
	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			4	1		

#### 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.

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1	FY2025 WEL:	Methods I	For Estimating U	Incollectible	S							
3	Certificat	tion	Provide a method for estima	ting uncollectibles for all	I revenues sources that have a r	eceivable balance						
5	Prepared By:	Date:	Any uncollectible amounts pos they will <u>NOT</u> affect existing M Off@mass.gov) to process write	ted to the 411WD Report IMARS receivable balance e-offs of existing receivable	(column O) sheet are just an estim s. You will need to contact the No es in MMARS.	ate for Financial Re n-Tax Revenue team	porting purposes, (NTR-Write-					
,	Fund	Rev Cat	Source	Method Description		1	1					
8	I I	•	-									
9	0010 General Fund 0100 Federal Grants Fund											
1	0300 Expendable Trust Fund - External 0600 Agency Fund	-	-									
2	0889 Cash Sweep Clearing Fund											
4	-					1	1					
5	CTR Reviewer Comments:											
7	-	-	-									
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8 C	D E	F	G H	1
FY2025 WEL: Assets Held in Ti	rust (AHIT)			
"Assets Held in Trust" are cash and other assets which the Common canteen and gift funds, property, and bank accounts. Departmental	wealth holds in a truste detail concerning asset	e capacity for third s held in trust is ordi	parties. Examples inclu inarily organized by as	ide patien set type. F
all patient bank accounts will be organized together, with detail sup	port showing each indi	vidual patient's name	e and account balance	
GAAP reporting for AHIT is needed only for those assets that are he Funds already deposited with the Treasurer's Office and recorded v	eld at the department/f ria a CR document <b>shou</b>	acility/local bank an Id not be reported o	d are not accounted fo or they will be double o	r through ounted.
The department should provide explanations for significant fluctual 1. FY2025 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than the FY2025 balance is \$500,000 greater or less than the FY2024 balance is \$500,000 greater or less than th	tions in total assets held ance.	f in trust according t	to the following criteria	x:
2. FY2025 additions or deletions are more than \$1,000,000 and 10	% greater or less than t	he corresponding an	nount reported in FY2	024.
	Note: Please enter a	all amounts below as F	POSITIVE amounts	
Description/Facility	Begin FY	Additions	Deletions	1
			-	
CURRENT YEAR TOTALS	_	-	-	
CORRENT TEAR TOTALS:	-	-		
variance of CY Begin Balance to PY Ending Balance:	-			
PRIOR YEAR TOTALS:	- 1	-	-	
Explanations for significant fluctuations in AHIT:				
1		Certif	ication	
				_

#### 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 (if new), additions in column F, and deletions in column H. **All amounts must be positive for the calculations in column J to work.** 

#### 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, the questionnaire will stop you to skip the rest of the questions or continue on. If there is a "Yes" in part 5, the financial reporting team will reach out to you for further details via email. Departments that had a GASB 49 liability last year will automatically receive an email in July for the additional details.

12	$X \checkmark f_x$	
	A B C D E F G H I J K	L M
	CASP Statement 49 (M/EL)	
	GASD Statement 47 (WEL)	
	EV2025 Pollution Remediation Obligation Questionnaire	
	Trees Fondton Kenediation Obligation Questionnaire	
	Governmental Accounting Standards No. 49 - Accounting and Financial Reporting for Pollution Remedial GASB 49 addresses pollution (including contamination) remediation obligations, which are obligation the current or potential detrimental effects of <i>resisting</i> pollution. GASB 49 excludes pollution <u>preventive</u> with respect to current operations, and future pollution remediation activities that are required upon	tion Obligations ns of activities to addre on or control obligation n retirement of an asse
	Examples of obligation activities are: site assessments, clean up spills of hazardous wastes or hazard obligations to remove contamination such as asbestos. In addition, pollution remediation <b>outlays</b> in attributable to pollution remediation activities (for example, payroll and benefits, equipment and fac and other professional services) and may include estimated indirect outlays (including general overh	ous substances, and clude all direct outlays ilities, materials, and le ead).
		Select Respons
	t Demind annual to mustion	From Drop Dow
	* Required response to question	Tes / NO
	1. Does your agency know or reasonably believe that you have a polluted or contaminated site?*	
	2. Has your agency had the following:	
	a. Compelled to take remediation action because of an imminent endangerment?*	
	b. Violated a pollution prevention-related permit or license?*	
	c. Been named, or does evidence indicate that your agency will be named, by a regulator as a	
	responsible party or potentially responsible party (PRP) for remediation, or as a government	
	responsible for sharing cost? *	
	d. Been named, or does evidence indicate that your agency will be named, in a lawsuit to compel	
	participation in pollution remediation?*	
	<ul> <li>Commenced or legally obligated itself to commence pollution remediation?*</li> </ul>	
	e. Commenced, or regary obligated risen, to commence politiciton remediation:	
	STOP - If you answered NO to all parts of questions 1 and 2, no disclosure is required	

#### 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.

A       B       C       D       E       F       G       H       I       J       K       L         1       CASES Statement Statute	M ic-Public
Image: Standards No. 51 - Accounting and Financial Reporting for Intangible Assets.         Governmental Accounting Standards No. 51 - Accounting and Financial Reporting for Intangible Assets.         GASB 51 defines transgible assets as assets that possess all of the following characteristics:         - Lack of physical substance         - Nonfinancial numerical excerning beases as assets that possess all of the following:         - Lack of physical substance         - Nonfinancial numerical excerning beases assets except or the following:         - Assets frequing from nease transactions reported by lessees (GASB 97, Leases),         - Assets for an operator resulting from public-private and public-public public GASB 94, Public-Private and public-pri	ic-Public
2         FY2025 Intangible Assets Questionnaire           3         FY2025 Intangible Assets Questionnaire           4         Governmental Accounting Standards No. 51 - Accounting and Financial Reporting for Intangible Assets. GASB 31 defines intangible assets as assets that possess all of the following characteristics: - Nonfinancial nature (non monetary)           5         - Has an initial usel life extending beyond a single reporting period           GASB 51 applies to all intangible assets except for the following: - Assets that usel life extending beyond asingle reporting period           GASB 51 applies to all intangible assets except for the following: - Assets that meet the discription its personaling characteristics: (I the assets meet the definition of investments, - Assets of an operator resulting from blace transactions reported by lessness (GASB 97, Leaves). - Assets resulting from base person resulting from public-private and public-private and Pub Partnerships). - d. Assets resulting from subscription-based information technology arrangements (GASB 96, SBITAs).           6         The intangible asset include: easements, water rights, timber rights, patents, trademarks, and internally generat assets (IGIA).           7         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.           16         The Financial Reporting team will reach out to gather further details.*	ic-Public
4     Governmental Accounting Standards No. 51 - Accounting and Financial Reporting for Intangible Assets. GASB 31 defines intrangible assets as assets that possess all of the following characteristics: - Nonfinancial nature (non monetary)       5     - Has an initial useful life extending beyond a single reporting period       GASB 31 applies to all intrangible assets except for the following: - Assets that useful life extending beyond a single reporting period       GASB 51 applies to all intrangible assets except for the following: - Assets that meet the discription it the proceeding characteristics. If the assets meet the definition of investments. - Assets of an operator resulting from black-private and public-private and Public-Private and Pub Partnerships). - d. Assets resulting from subscription-based information technology arrangements (GASB 94, Public-Private and Pub Partnerships). - d. Assets resulting from subscription-based information technology arrangements (GASB 94, SBITAs).       6     The intangible asset include: easements, water rights, timber rights, patents, trademarks, and internally generat assets (IGIA).       7     Selecc       9     * Required response to question       10     * Required response to question       11     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.       15     The Financial Reporting team will reach out to gather further details.*       16     The Financial Reporting team will reach out to gather further details.*	ic-Public
Governmental Accounting Standards No. 51 - Accounting and Financial Reporting for Intraguible Assets.         GASB 51 defines as assets that possess all of the following characteristics:           - Lack of physical substance         - Nonfinancial intraguible assets as assets that possess all of the following characteristics:           - Lack of physical substance         - Nonfinancial intraguible assets assets that possess all of the following:           - Assets for subtrace from monetary)         - Has an initial useful life extending beyond a single reporting period           GGASB 51 applies to all intragible assets except for the following:         - Assets studing from lasset transactions reported by [essecs] (GASB 94, Bublic-Private and Public-Private	ic-Public
d. Assets resulting from subscription-based information technology arrangements (GASB 96, SBITA6).     The intangible asset must have service utility - the asset must be useful in generating information, monetary assets or of     abilities to use.     Examples of intangible assets include: easements, water rights, timber rights, patents, trademarks, and internally generat     assets (IGIA).     Selec     P     Required response to question         To explore the boltom of this sheet.     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.	
Required response to question     Required response to question     Required response to question     Prom I     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.	her forms of ed intangible
8     Selec       9     * Required response to question       10     * Required response to question       11     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       15     sign the questionnaiter at the bottom of this sheet.       16     "The Financial Reporting team will reach out to gather further details."       17     If you answered YES to question 1, answer the remaining questions below.	
9     * Required response to question     Y       10     * Required response to question     Y       11     1. Does your agency know or reasonably believe that you have an intangible asset as described above?*     Y       13     STOP - If you answered NO to question 1, you can skip the remaining questions and please     Stop - If you answered NO to question 1, answer       16     *The Financial Reporting team will reach out to gather further details.*     If you answered YES to question 1, answer the remaining questions below.	t Response
10     * Required response to question     Y       11     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       15     sign the questionnaire at the bottom of this sheet.       16     "The Financial Reporting team will reach out to gather further details."       17     If you answered YES to question 1, answer the remaining questions below.	rop Downs
11       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         14       STOP - If you answered NO to question 1, you can skip the remaining questions and please         15       sign the questionnaire at the bottom of this sheet.         16       "The Financial Reporting team will reach out to gather further details."         17       If you answered YES to question 1, answer the remaining questions below.	es/No
1. Does your agency know or reasonably believe that you have an intragiole asset as described above?"     13     STOP - If you answered NO to question 1, you can skip the remaining questions and please     is 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.	
STOP - If you answered NO to question 1, you can skip the remaining questions and please           15         sign the questionnaire at the bottom of this sheet.           16         "The Financial Reporting team will reach out to gather further details."           17         If you answered YES to question 1, answer the remaining questions below.	
15         sign the questionnaire at the bottom of this sheet.           16         "The Financial Reporting team will reach out to gather further details."           17         If you answered YES to question 1, answer the remaining questions below.	
The Financial Reporting team will reach out to gather further details.*      If you answered YES to question 1, answer the remaining questions below.	
17 If you answered YES to question 1, answer the remaining questions below.	
in you mistrered i to to question at answer the remaining questions below.	
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:	
71 72 a legal	
24 b. Contractual	
26 c. Regulatory	
28 d Technological	
/4 / / / / / / / / / / / / / / / / / /	
30 e. Other factor(s)	



#### 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.

FYZUZ:	2 VVE	L: Othe	r GAS	PR Star	idards	Kevie	ew				
								_			
•	GASB State	ment 48 - Sale	s and Pledge	es of Receivab	les and Futur	e Revenues	and Intra-E	intity Tra	insfers of A	ssets and Fut	ure Revenu
Does your depa future revenues If yes, please pro below:	rtment have for an imme ovide furthe	any transactio ediate cash flov r details in the	n(s) that wou ? Please an notes section	uld be conside nswer Yes or N n below and th	red exchangi lo above. le Statewide l	ng a interest Financial Rep	in expected oorting tear	d cash flo m will rea	ws from co ach out. Fu	llecting specifi rther details of	c receivabl GASB 48 a
Paragraph 3 of t flows generated l resources but, ne financial reportin credit as security	he statemer by collecting vertheless, pi ig standards for its own d	nt: this statemer specific receivab ledges or commi that apply to all lebt or the debt o	it establishes les or specific ls future cash intra-entity tr of a componei	standards for 1 c future revenue n flows generate ransfers of asse nt unit.	ransactions in es. It also conta ed by collecting ets and future r	which a gove ins provision specific futu evenues. This	rnment reco s that apply re revenues. Statement	eives, or is to certain In additio does not o	entitled to, n situations on, this Stati apply to a ge	resources in exe in which a gove ement establish overnment's ple	change for f rnment doe les accounti dge of its —
Paragraph 5 fur continuing involv transferor) retain	ther states: rement with t is or relinquis	determining wh the receivables o thes (to the trans	ether a transa r future reven feree) control	action should b nues transferre l over the recei	e reported as a 1. A significant vables or futur	sale rather th aspect of tha revenues tra	nan a collate t assessmer nsferred.	eralized bo it is the de	orrowing rea agree to whi	quires an assess ch the selling/pl	ment of a g edging gove
•	GASB State	ment 87 - Leas	es & 94 - Pu	blic-Private a	nd Public-Pul	lic Partners	hips and A	vailabilit	y Payment	Arrangement	s
Paragraph 1 of 0 government and to procure govern Paragraph 6 of 0	3ASB94: Pu another part mental servi GASB 94: So	blic-private and y that are engag ices. me PPPs are ser	public-public ed in providin vice concessi	: partnerships, i ng services to a on arrangemen	collectively refi government's ts (SCAs). An S	rred to herei constituents. CA is a PPP a	nafter as PP Availability rrangement	Ps, compr payment between	rise a wide v arrangemer a transferoi	ariety of arrang nts (APAs) also f r and an operate	ements betw wwe been us
following criteria a. The transfero significant consid b. The operator c. The transfero and the prices or d. The transfero	are met: or conveys to leration, such collects and or determines rates that ca or is entitled	the operator the h as an up-front is compensated s or has the abilit in be charged for to significant res	right and rel xayment, inst by fees from y to modify o the services. idual interest	lated obligation tallment payme third parties. or approve which t in the service (	to provide pu nts, a new faci h services the utility of the ur	blic services t lity, or improv operator is re derlying PPP	hrough the vernents to a quired to pro asset at the	use and op an existing ovide, to v eend of th	peration of a g facility. whom the op ne arrangem	an underlying P perator is requir ent.	PP asset in ed to provid
Paragraph 7 of 0 maintaining, or o	3ASB 94: Ar perating an u	1 APA is an arran Inderlying nonfil	gement in wh nancial asset ;	hich a governm for a period of	ent compensat time in an exch	es an operato ange or excho	r for activit inge-like tra	ies that m insaction.	ay include a	designing, const	ructing, fin
Notes from De	partment	/ CTR Review	er:								
	Ce	rtification									

#### **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 <u>MUST</u> 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.

A B	C D E	FG	H I	J K	L
EV'	2025 WELC		anemitte	Report	
F 12	2025 WEL. G	AAF II	distinua	пкерога	ing Over view
Departe	ment Point of Contact				
Name:				1	
Title:				NOTE: In order	r to submit the GAAP Transmit
Email:				CTR, please be s	sure to sign off below and subm
				right, the cir	cle with a checkmark, shows y
CTR As	signed Analyst:				assigned task.
Name:	Brian Johnson			1	
Email:	brian.johnson@mass.gov				
The fo	llowing GAAP informatic	on is as of June ?	30, 2025		
			Due Date	Status	Department Comments / No
All Dep	artments MUST complete the	following:			
Revenu	e & Accounts Receivable (AR)	Review:			
NAR4	11WD Report		8/8/2025	· ·	
Reven	ue & AR Analysis		8/8/2025		
Metho	d for Estimating Uncollectible		8/8/2025		
Metho	d for Estimating Deferred Rev	enue	8/8/2025	· ·	
Assets	Held in Trust (AHIT)		8/8/2025	· ·	
GASB A	ccounting Standards Review:				
GASB	Statement No. 49 Questionnai	ire	8/8/2025		
GASB	Statement No. 51 Questionnai	ire	8/8/2025	· ·	
GASB	Statement No. 83 Questionnai	re	8/8/2025		
Other	GASB Standards Review		8/8/2025		
Decentr	alized/Multi-Facility Forms (L	OMH, DMR, DPH us	e only)		
NAR41	1WU		8/8/2025	<u> </u>	
List of /	difficient information to be er	mailed (CTRGAAP)	Poporting@mass.gr	and an mailed in:	
LIDE OF G	aditional mormation to be en	Jalieu (c. norve -	(epor ungernassigo	v) or maneu in.	
		T			
CTR Re	viewer Notes:				
		GAAP T	ransmittal Over	all Certification	
	Note: The certification	n below requires t	he approver to be a	a different individual	I than any of the preparer(s)
	By typing your name	date, and title in	to the space below	vou are certifying y	ou have reviewed the entire
	GAAP Tran	nsmittal and all th	e information is ac	curate to the best of	your knowledge.
				-	
Primar	y Preparer:	Date:		litle:	
	Approver	Date:	-	Title:	
<ul> <li>Dent.</li> </ul>	ADDITIVET	Date		11Urea -	