CPAwriter®

Simple Solutions for Complex Tasks

CPAwriter, Inc.
www.cpawriter.com

GOVwriter®

Instruction Manual
2011
(07/29/11)

> **We recommend that all users download and view our eight segment video tutorial at www.cpawriter.com**

GOVwriter®
Instruction Manual
Table of Contents

Instruction Manual
Table of Contents

Practice Aid Links

To link the program to access practice aids or standard document templates, open the program's main page. In the upper section of this page there is a "Practice Aids Settings" function. Users should use the browse function to locate and set the link to their practice aids. These may be in the form of an executable program or simply practice aid templates in folders, like those provided from the user account section of our website. When setting these links, it is important the appropriate box be selected to indicate whether the link is to a document folder or to an executable program.

Once linked, users may access their practice aids while using the program from either the upper menu bar of the trial balance page or from the left menu section of the statement function.

As discussed further in the "Statements" section of this manual under "Text Pages", CPAwriter provides practice aids for opinion and note disclosures templates. These are available for copying from our website. You must have an account and login to access this feature.
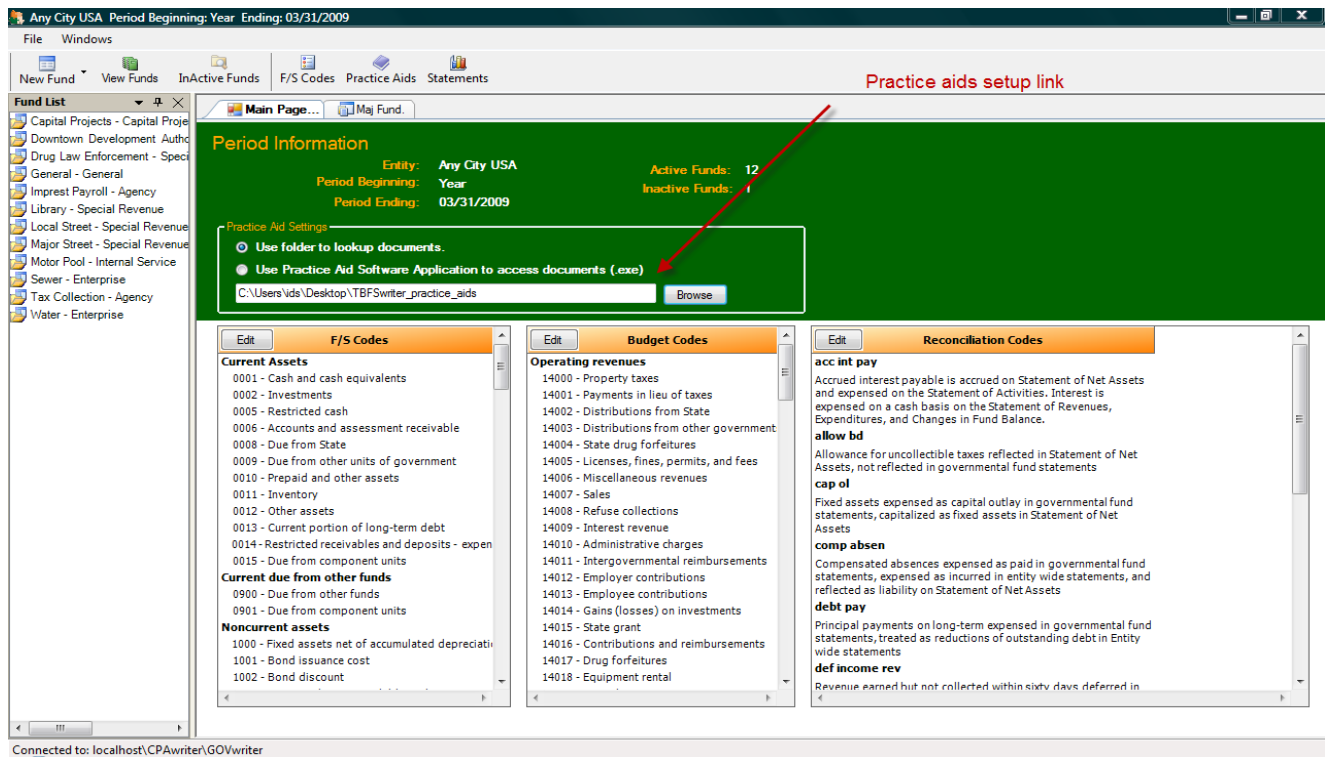
Work Paper Links/ Engagement Management

The program provides for the linkage of each trial balance to a specified file folder for automated access to work paper files and documents associated with the trial balance. This function requires that the user create a linkage using the "Work Paper Path" browser button at the top of the open trial balance.
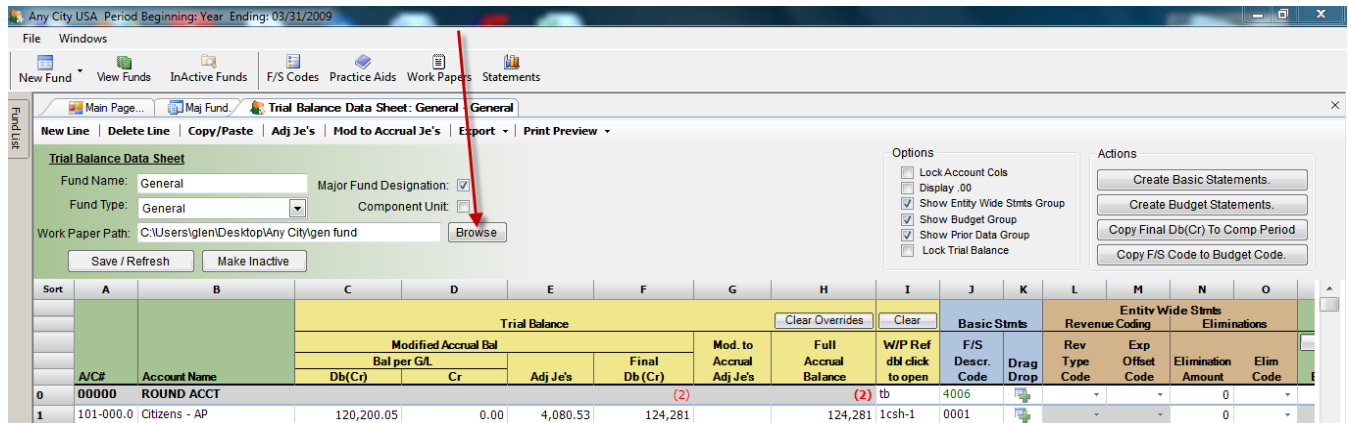
Accessing Work Paper Folders

The linked work paper file may be opened for use by selecting the "Work Papers" function in the upper menu bar. This will open the file or folder linked to this trial balance.
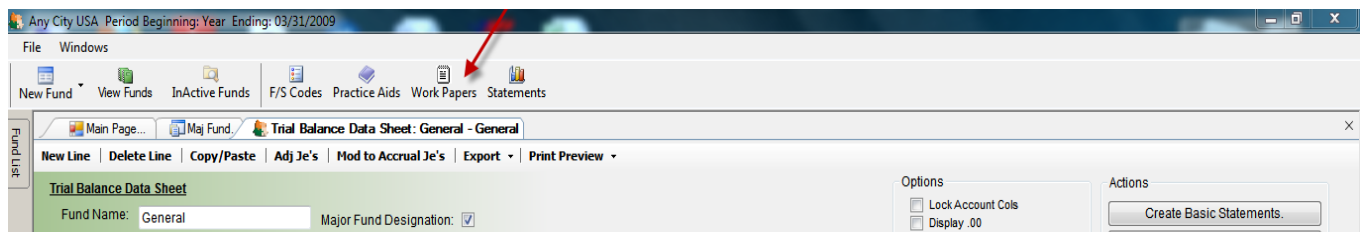
Accessing Individual Documents and Files

The individual rows of the trial balance may be linked to specific files and documents within a linked folder by adding the **exact name** of the file/document as it appears in the trial balance linked folder in the "wp reference" column of the trial balance. To access this linked file/document, simply double click on the filename in the wp reference column. This linkage will open Excel, Word, or PDF files.
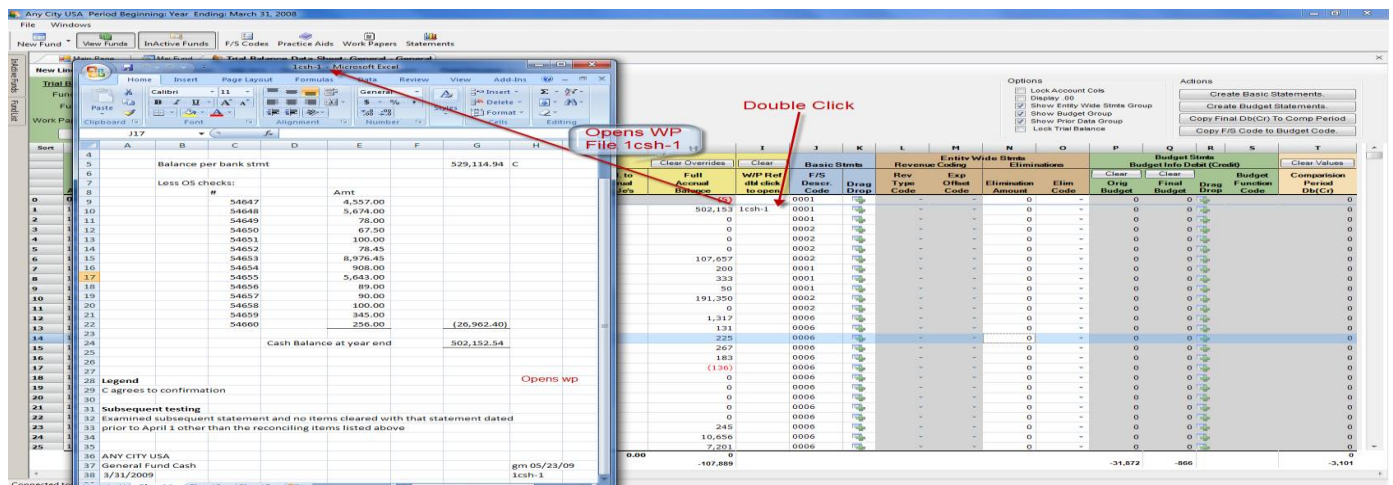
Engagement Folder Worksheets (WS)

Overview
If used fully, the Engagement Folder WSs and the trial balance w/p references will provide a single portal and platform for performing and monitoring your entire engagement. If all of the engagement documents and working papers are properly set up, document reference and practice aid links properly set, an entire engagement may be completed using this single software package.

Set Up and Usage
The Engagement Folder WS, coupled with the trial balance workpaper reference links, are designed to assist users in planning, managing and monitoring their engagements.

In the planning stages of the engagement, users should create an Engagement Folder WS for each aspect (program, internal control, testing, confirmations, annual info, etc.) of the engagement and link that to a file folder which will contain all of the individual documents and workpapers for that segment. This link is established in the upper section of the WS. As an example, a user would set up a "test of transactions" file folder and link the WS path to that folder. Users would then list all tests to be performed on that WS. Each test to be performed would then be linked to the related testing documents or worksheets using the W/P Ref column link. This reference must contain the **exact name** of the file document. Like the W/P reference links in the trial balances, these may be Excel, Word or PDF documents. A typical setup would link a listed engagement step to an Excel workbook containing all of the documents associated with this test (risk assessment, sample selection, testing documentation, testing results and conclusions).

Users will note that, unlike the trial balance, each line on the engagement permits two linkages. The folder path for this second linkage (Prog/other link) is set in the upper section of the WS, just like the w/p linkage. This is intended to allow users to link the individual audit procedures to the audit program or other documents related to this engagement step.

Work Assignment and Time Budgets
Each task line on the WS provides columns for staff assignment, time budgets, and time tracking for each task.

Progress Monitoring and Status Tracking
Like the trial balance references, each reference may be color coded to designate its status. This allows users to readily determine the status of specific task or function by simply noting its color on either the trial balances or the WS listings. The color of the wp or program reference may be changed by right clicking on the reference and choosing a color from the dropdown list. A suggested reference color coding system would be as follows:

Reference color	*Status*
Black	Not started
Blue	Incomplete
Green	Complete-not reviewed
Red	Completed and reviewed

Findings, Notes and Memos
Each line of the Engagement Folder WS has a column for listing any findings, notes or memos. Users would list any audit findings that need to be followed up on or reported. This is also designed to allow users to place "to do" notes and other notations related to specific engagement functions.

Typical Engagement WS setup

To create new WS   To set up worksheet folder links   Line wp linkage ref matches file name **exactly**

Engagement Management WS

Worksheet Name: Tests of Transactions
Worksheet Folder Path: C:\Users\glen\Desktop\glens armada wps   [Browse]
Program/other Path: C:\Users\glen\Desktop\glens armada wps\program   [Browse]

[Save / Refresh]   [Delete]

Sort	A WS/Document Description	B Staff Assigned	C Hours Budgeted	D Actual Hours Expended	E Memo/Notes	F W/P Ref dbl click to open	G Prog/Other dbl click to open
1	Cash receipts test	gm	2.00	2.25	1 (1) deposit not timely	Csh Rec Tst	program
2	Je test	ald	4.00	3.75	1 (1) je w no support	je tst	program
3	Proof of cash-cking	gm	2.00	2.00	none	Prf csh-ck	program
4	Proof of cash-payroll ac	gb	2.00	1.75	none	Prf csh-pay	program
5	Proof of cash-tax ac	gb	2.00	2.25	none	Prf csh-tax	program
6	Permits test	ald	1.00	1.00	none	Perm tst	program
7	Payroll test	ald	4.00	4.00	1 (2) incorrect pay rates used	Pay tst	program
8	Purchase test	gm	4.00	4.50	none	Pusch tst	progarm

Totals 21.00 21.50

Right click to color code to indicate status

Double click to open referenced linked workpaper or document

Accessing Engagement Management WS
The Engagement Management WS will appear in, and may be opened from, the Active Funds List containing the various active trial balances.

Creating or Importing a Trial Balance

Users may create a new trial balance by either importing it using an Excel® spreadsheet or by creating a new blank trial balance for manual entry.

To create a new manual input trial balance simply select the "New Fund" function button in the upper menu bar.

Importing an Existing Trial Balance Using Excel

The trial balance to be imported must be located on the first sheet, if being imported from an Excel workbook.

Edit the worksheet, eliminating any unnecessary data: headings, subtotals, etc.

Excel Formats

Four Column Format

Column A ac# (may be blank)	Column B ac name	Column C debit	Column D credit
101	Cash	2200.00	
102	Accounts rec.	45000.00	
200	Accounts payable		65000.00

Three Column Format

Column A ac# (may be blank)	Column B ac name	Column C debit (credit)
101	Cash	2200.00
102	Accounts rec.	45000.00
200	Accounts payable	(65000.00)

Make certain that each row has a unique ac# <u>or</u> description. Rows with identical ac# <u>and</u> description combinations will cause a loss of rollover code retention benefits for future periods. This is an important time saving feature for future periods. BLANK ROWS ARE TREATED AS INDENTICAL, AND WILL INTERFERE WITH THE IMPORT FUNCTION.

Number Formatting

A specific formatting is not required. However, numbers formatted as "general" appear more correct during import process. If formatted differently, do not be concerned that amounts do not appear to be in proper format on the import screen.

Account Numbers

If there are no entries in the a/c# column, it will not affect the import process. However, column A must be reserved for a/c#, even if there are no entries in that column. **All rows must have an entry in the name column**.

Account numbers, or some similar designations, are recommended to distinguish accounts with identical names in different departments or functions. This distinction will be essential in the

future year's data rollover match-up process. This distinction may be in the form of a dept./function # or an alpha designation (ie: police, fire, etc.) in this column.

There will be an opportunity for additional editing during the import process.

To Import Spreadsheet

From menu bar select "file".
From selection menu choose "utilities" and "import trial balance".

When the import screen appears select "specify file" and identify the source of spreadsheet file to be imported.

If this is to be an overwrite of an existing trial balance, mark the appropriate box and select which fund from drop down arrow in "Fund Name" box.

If this is a new trial balance, enter fund name in Fund Name Box. This name will appear in the statements *exactly* as entered here.

Import Destinations

You will, generally, want to select the import to the "modified accrual" as the destination choice. This is true even for enterprise and other full accrual basis funds. This will retain all trial balance functions, and the modified accrual column will automatically populate the full accrual column. You may also select to import to the comparative data or individual budget columns by selecting those columns as you import destination. **Balance sheet accounts are not necessary for budget column imports. The program will accept budget column imports that are out of balance.**

Make certain that the totals at bottom of the import screen indicate that the data is in balance. An out of balance condition will be indicted by totals displayed in RED.

You may edit the trial balance using the import screen to correct any indicated problems prior to import.

IMPORTANT! Any rows without an entry in the name column will be lost in the final import.

All existing rows on an overwritten trial balance that are not matched in the overwrite process will be appended to the end of the trial balance. To relocate, simply drag and drop using the far left "sort" column row box.
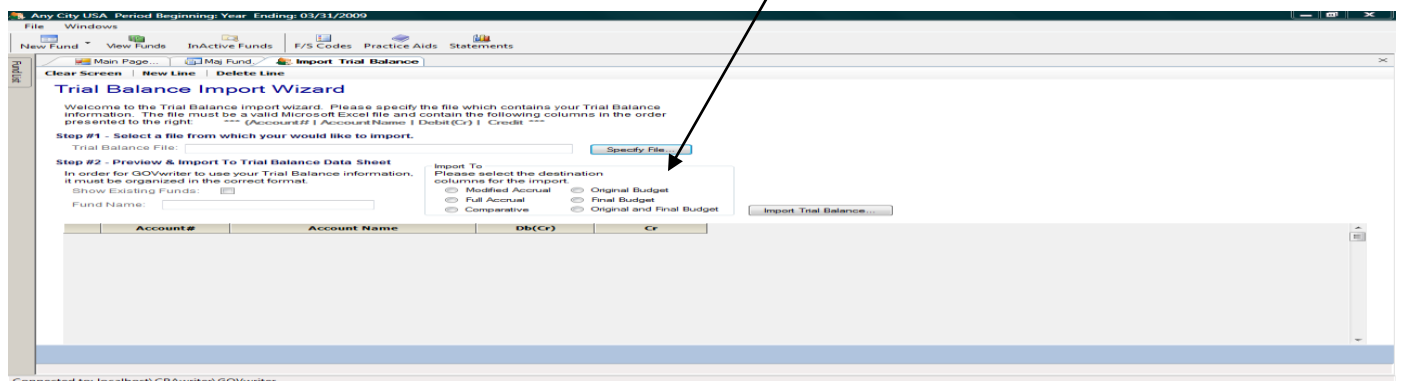
Trial Balance Data Sheet –General Information

Reordering "sort" column

Sort	A	B		C	D	E	F	G	H	I	J	K
							Trial Balance		Clear Overrides		Basic Stmts	
				Modified Accrual Bal				Mod. to	Full		F/S	
				Bal per G/L			Final	Accrual	Accrual	W/P	Descr.	Drag
	A/C#	Account Name		Db(Cr)	Cr	Adj Je's	Db (Cr)	Adj Je's	Balance	Ref	Code	Drop
0	00000	ROUND ACCT					0.00		0.00		0001	
1	101-000.000-001.210	Citizens - AP		502,152.54	0.00		502,152.54		502,152.54		0001	
2	101-000.000-001.230	Citizens - Payroll		0.00	0.00		0.00		0.00		0001	
3	101-000.000-003.200	CD- Citizens First		0.00	0.00		0.00		0.00		0002	
4	101-000.000-003.200	CD - Citizens First		0.00	0.00		0.00		0.00		0002	
5	101-000.000-003.400	CD - Fifth Third		0.00	0.00		0.00		0.00		0002	
6	101-000.000-003.600	CD - Seaway Bank		108,573.22	0.00	(916.28)	107,656.94		107,656.94		0002	
7	101-000.000-004.000	Imprest Cash - Cash Drawer		200.00	0.00		200.00		200.00		0001	
8	101-000.000-004.191	Imprest Cash - Petty Cash		339.78	0.00	(6.35)	333.43		333.43		0001	
9	101-000.000-004.751	Imprest Cash - Pool Cash Draw.		50.00	0.00		50.00		50.00		0001	
10	101-000.000-017.500	La Salle Investment Pool		191,350.06	0.00		191,350.06		191,350.06		0002	
11	101-000.000-017.509	La Salle - Jackson/Kane		0.00	0.00		0.00		0.00		0002	
12	101-000.000-019.000	Taxes Receivable-2006 Del Pers		1,316.51	0.00		1,316.51		1,316.51		0006	
13	101-000.000-020.000	Taxes Receivable-2002 Del Pers		130.89	0.00		130.89		130.89		0006	
	Trial Balance:			3,804,042.61	3,804,042.61	0.00	0.00	0.00	0.00			
	NET (Income) Loss			-64,914			-58,872		-107,889			

Connected to: localhost\CPAwriter\GOVwriter

Out of Balance Conditions
All out of balance conditions are indicated by balances displayed in red.

Displaying/Hiding Columns
In the upper section of the trial balance/data sheet, under the "Options" heading, users will find a series of check boxes that may be used to display or hide various column groups in the trial balance.

Entering Data on Trial Balance Data Sheet
A/c#, names, and modified accrual balances may all be entered manually on the Trial Balance Data Sheet, or they may be imported from an Excel spreadsheet. **The trial balance must be in the "display .00" mode while manual entries are made in the "Bal per G/L" columns.** Full accrual overwrite imports will override computations in the full accrual column. These may be returned to their computed balance amounts by pressing the "clear overrides" button at the top of the full accrual column.

Reordering
The trial balance data sheet may be reordered by placing the curser in the column header at the top of any row, and depressing the left mouse button. This will reorder the trial balance either alphabetically or numerically, based on the data in the column selected. To permanently reorder a row, users should use the row's "sort" column (see above) box to drag and drop the row to a new row location.

Creating Journal Entries

The journal entry functions have an **auto-fill feature** to allow you to type in a portion of the account number or description. However, if the first column is blank or starts with an open space, you must first enter the "space" key and then the beginning of the account selection to activate this feature.

Modified accrual adjusting entries
On the upper tab bar select "Adj Je's" to create and post journal entries in the modified accrual segment of the trial balance. The program will not post journal entries that are out of balance.

Modified accrual to full accrual journal entries
On the upper tab bar select "Mod to Accrual Je's" to create and post journal entries to adjust modified accrual amounts to full accrual amounts for use in the entity-wide financial statements.

When creating modified to full accrual journal entries, you must select and insert a reconciliation code in each row that is not posted to an equity account. The entity-wide to governmental statement reconciliations will not be generated correctly if these are missing.

All modified accrual to full accrual entries should be made in **whole dollars (omit $.00).** These will appear in your entity-wide to fund level reconciliations exactly as entered here.

Creating Financial Statements

The right portion of the trial balance sheet is used to create financial statements.

Creating Basic Statements
Creating financial statement descriptions (F/S CODES)

To create or edit financial statement descriptions for grouping various trial balance accounts, select the "F/S Codes" button in the upper menu bar of the trial balance screen. These may also be edited from the entity's main page. Each description must have a designated type from one of the following:

Current assets	Unrestricted fund equity
Current due from other funds	Operating revenues
Noncurrent assets	Non-operating revenues
Noncurrent due from other funds	Other financing sources, including transfers
Current liabilities	from component units*
Current due to other funds	Transfers from other funds
Noncurrent liabilities	Operating expenses
Noncurrent due to other funds	Non-operating expenses
Invest. in fixed assets net of related debt	Other financing uses, including transfers
Restricted/committed/assigned	to component units
fund equity	Transfers to other funds

* Special and Extraordinary Items
FS Codes 4875-4899 in the "Other financing sources, including transfers from component units" are reserved for Special and Extraordinary Items.

The f/s code number will determine the order that descriptions will appear when the statements are created.

You may insert a line between existing codes by selecting the "New Line" function at the top of the drop down window. You may also edit all existing codes.

You may access and edit this code list from three sources:
- "F/S Codes" from the trial balance/data sheet upper menu bar
- From the "edit" function from the main page tab
- By double clicking on the pop-up statement building windows, while using the drag and drop functions

Creating basic statements by completing "F/S Descr. Code" column

Select "Create Basic Statements" from the top of the trial balance data sheet. This will cause the basic statement allocation pop-up screen to appear. This is a movable, resizable window that you may place anywhere on the screen.

To assign description codes to trial balance accounts either:

Use the drag and drop function button to the right of "F/S Descr. Code" column to drag lines from the trial balance rows and drop them into the desired description codes.

Or

Assign trial balance rows to desired financial statement descriptions by entering the corresponding description code in the "F/S Descr. Code" column.

You may assign multiple rows to a single financial code with one drag and drop by placing the cursor in almost any column of the trial balance, and while depressing the left mouse button, highlighting all rows to be coded. Release mouse button. Place cursor on any drag and drop button within the highlighted group to drag and drop the entire group into the desired code.
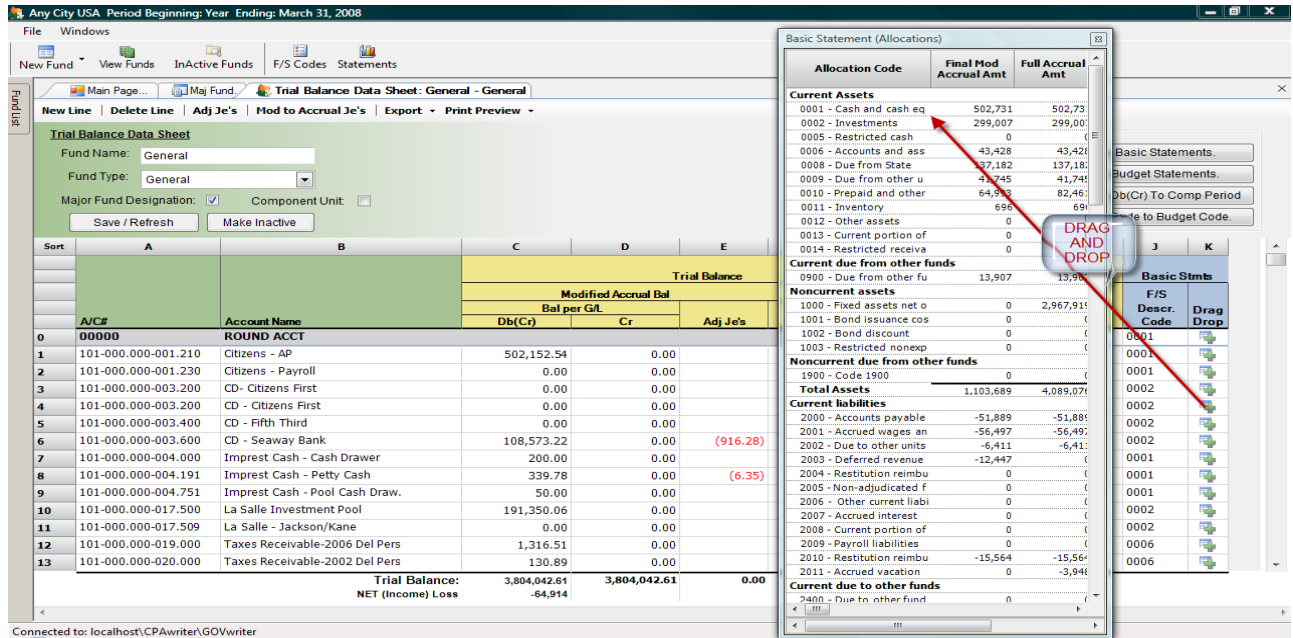
Revenue Coding

In order for revenues to be presented correctly in the entity-wide financial statements, it is essential that users complete the "Revenue Coding" columns of the Trial Balance Data Sheet. You must indicate a revenue type from the drop down selection in the "Rev Type Code" column. For all program revenue types, you must also indicate an expense description to be offset in the Statement of Activities. This will be indicated by selecting an expense description from the drop down list in "Exp Offset Code" column. All revenue items without revenue type codes will be defaulted to "general revenue" type.

Eliminations

Elimination columns are used to designate inter-fund assets and liabilities and inter-fund revenues and expenses that are to be offset in the entity-wide financial statements. All elimination entries should be **entered as positive amounts**. Only one entry needs to be made for each elimination. The offsetting account will automatically be eliminated against the financial statement description entered in the "Elim Code" column. For this reason, the Trial Balance Data Sheet will only permit elimination entries in rows coded for asset and revenue accounts. The **offsetting liability and expense codes** should be entered in the "Elim Code" column**. Do not repeat the coding of the row containing the offset.** For example, a "due from other funds" row would generally have the "f/s descript code" for "due to other funds" as its elimination code.

Helpful Hint
Remember that you will usually eliminate all internal service fund revenues against the expense accounts where they are posted in the governmental funds.

GASB 54 -Fund Balance and General Fund Component Presentations

Fund Balance Designations
Equity FS Codes have been allocated to generate the five fund balance designations as required by GASB 54. The FS Code allocation group "Restricted/Committed and Assigned Equity" has been subdivided into four groups:

Nonspendable	FS Codes 3060-3099
Restricted	FS Codes 3100-3399
Committed	FS Code 3400-3449
Assigned	FS Code 3450-3499

FS Code 3500 is reserved for Unassigned and Unrestricted amounts on the Fund Level Balance Sheets and the Statements of Net Assets. These will be displayed using these designations regardless of the description appearing in the FS Code. **The net change in fund balance is posted to fs code 3500 when statements are generated. It is important that all funds have a row coded as 3500 whose balance, when combined with the net change in fund balance, equals the desired ending unassigned/unrestricted fund balance/net assets. Funds with no unassigned/restricted ending balance should have a trial balance row coded 3500 with a balance equal to the net change in fund balance as either a debit or credit to be offset by this posting.**

The individual descriptions used in the code ranges for the nonspendable and restricted designations will appear in the required detail for the entity-wide and other full accrual Statements of Net Assets. The four fund level categories will be totaled and displayed in the aggregate in the fund level balance sheets. Users will need to disclose the details of these amounts in the notes to the financial statements. A sample of this disclosure has been provided in the default notes provided with the software.

It is important for users to note that the trial balance rows coded as "committed" or "assigned" will require a modified to full accrual entry to move these amounts to a row coded as "Unassigned/Unrestricted" (code 3500) for the full accrual entity-wide Statement of Net Assets.

General Fund-Combining Funds
In order to meet the requirement that certain separate funds maintained by an entity be treated as part of the general fund for reporting purposes. The software builds a Combining Balance Sheet for all general fund components and a Combining Statement of Revenues Expenditures and Changes in Fund Balance for all general fund components. In order to have a fund treated as a general fund component and combined as part of the general fund in the basic statements the fund's type should be set as "general". **Do not designate these funds as "major"**. All "general" funds are automatically treated as "major" and this will cause an ordering problem with the budget statements.

Creating Budget Statements

All credits (revenue budget amounts) should be entered as negative amounts.

A budget statement will be created for all funds having entries in the Budget Statements section of the trial balance/data sheets. The "actual" column of the budget statements will be populated using the modified accrual amounts in the trial balance. Budget entries are only permitted in rows designated with revenue and expense financial description codes in the "F/S Descr. Code" column.

A combined budget statement will be generated for all funds designated with a fund type of "general". Individual fund budget statements for each of these funds are also generated.

Creating budget statements by completing "Budget Function Code" column

Select "Create Budget Statements" from the top of the trial balance data sheet. This will cause the budget statement allocation pop up screen to appear. This is a movable, resizable window that you may place anywhere on the screen.

To assign description codes to trial balance accounts either:
> **Use the drag and drop function button to left of "Budget Function Code" column**
> **to drag lines from the trial balance rows and drop them into the desired**
> **budget codes.**
> > **Or**
> **Assign trial balance rows to desired budget statement codes by entering the**
> **corresponding budget function code in the "Budget Function Code" column.**

You may assign multiple rows to a budget function code with one drag and drop by placing the cursor in almost any column of the trial balance, and while depressing the left mouse button, highlighting all rows to be coded. Release mouse button. Place cursor on any drag and drop button within the highlighted group to drag and drop entire group into the desired code.

If you are using the same revenue and expense descriptions used in the basic financial statements, you may simply select the "Copy F/S Code to Budget Code" function, and all codes will be duplicated from the financial statement build codes. You may also copy the f/s codes list to the budget code list by selecting the "Merge F/S Codes to Budget Code List" at the bottom of the budget code list.
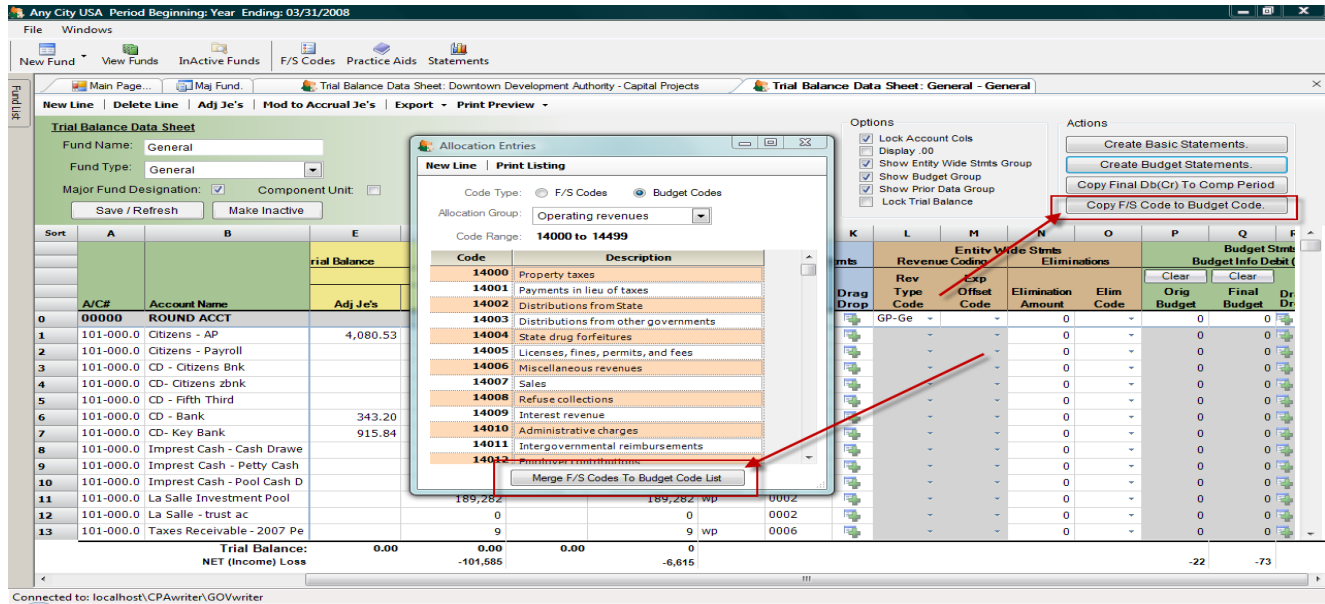
Helpful Hint
When completing the "Orig Budget" and "Final Budget" amounts, it may be unnecessary to enter an amount for each row. It is only necessary to enter a single amount on any line with the appropriate budget function code.

Major Fund Designations

Major fund designations are set by users in the upper left section of the trial balance data sheet. GOVwriter® computes major fund status, based on the trial balance data, as f/s description codes are added to the trial balances. The program's major fund determination computations are available through the "Maj Fund" tab at the top of the trial balance/data sheet. These are not reliable until all trial balances have been coded. **Do not designate general funds as "major"**. All "general" funds are automatically treated as "major" and this will cause an ordering problem with the budget statements.

Helpful Hint
Many users will choose not to designate any fund as major until all trial balances are coded. You may then consult the "Maj Fund" tab schedule to determine which funds you wish to designate as major. Remember that the general fund will need to be designated as major, even if it is not computed as major based on the computational criteria.

Statements

Statements are created from the selection of the "Statement" function button at the top of the trial balance data sheet. **Important, statements may have computational errors if the FS**

Description Code list does not contain at least one description in each of the allocation groups (current assets, current due from other funds, etc.)

Select Statements to be Generated

You may select the statements to be generated from the left section of the statement main page. You will note that some of the Statements of Net Assets may be created in either the classified or non-classified formats.

Enterprise Eliminations

This section of the financial statement main page is used to designate the offsetting enterprise fund whose expenses are to be offset by the revenue elimination coded in the trial balance. This is necessary to properly create the Statement of Activities. If you are required to make an entry here, the revenue half of this elimination will already be displayed. **If there are no pre-displayed amounts in the left portion of this screen, you do not need to make any entries here.**

You may designate more than one fund as the offsetting enterprise fund by selecting the "split line" function at the top of this screen**.**

This must be in balance before the program will allow statements to be generated**.**

Diagnostics

Diagnostics are provided to assist the user in avoiding errors and GAAP departures. As with any program, there are always potential entry and coding errors that will result in inaccurate presentations, and you should review these statements carefully.

The diagnostics are separated into two types. The critical errors are indentified by a red octagon symbol, and the program will not generate statements until these are corrected. Non-critical, cautionary diagnostics indicate conditions that are likely to result in statement errors or GAAP departures. These should be reviewed carefully and corrected where appropriate. To generate statements without correcting these issues, the user should check the "ignore messages" box at the top of this section.

Viewing Statements and Schedules

The various statements and schedules are available for viewing and formatting by selecting the appropriate tabs at the top of the page. These will appear after statements have been generated. They may also be viewed by highlighting the statement from the statement list in the left section of the statement main page.

On each statement page you will note a "Refresh this Stmt" button. The use of this function **will only update the statement being viewed** for any trial balance or coding changes. To update all statements you must use the "Create/Refresh Statement" function at the bottom of the left segment of the statement screen.

Statement Formatting

GOVwriter was designed to allow the user to format and print the final statements in a program that they are most familiar with. With this in mind, the statements are designed to be exported to Excel for final processing.

Certain formatting functions are present in the program, and may be used prior to exporting to Excel. These are apparent at the top of the individual statement pages. These should be used to set up permanent formatting that will be saved for future statement generations.

In addition to the various formatting functions at the top of the pages, you are able to set row heights and column widths on these pages. Once set, these settings will be retained in the program.

Hide/Display Rows and Columns

To hide a row or column, highlight the effected columns or row and right click. This will display a hide/display function. All hidden rows and columns will be highlighted. These cells will be hidden in the Excel workbook.

Formatting Using Preset Styles

Users may set up standard style formatting to be used and applied to all statements. These statement styles consist of preset column widths, row heights, footers, headers, font type, and font size. These are created and saved using the function "Create/Edit Stmt Style" on the financial statement main page. Once created and saved these may be applied using the style selection and application functions at the top of each of the statements. The editing of these preset styles may be secured by a password (see Security/Passwords).

User Added Text to Statement Pages

Users may add their own text to the program generated statement pages. These may be added to any cell that does not have program generated data or text. This will be saved for the specific entity period and appear each time statements are generated. **It is important to note, however, that the program generated text and data will displace user added items if the cell is subsequently occupied by program data. Users should also note that any user added text is fixed as to location. The user added content will always appear in a specific cell location regardless of any changes in the program generated data. The location of user added text will not change to maintain its relevant location if the program data expands or contracts.**

Formatting User Added Text

User added text will appear in the same font used in the body of the statement. This text may be formatted as either italicized or bold by placing your cursor over the text and right clicking to select either, or both of these font options.
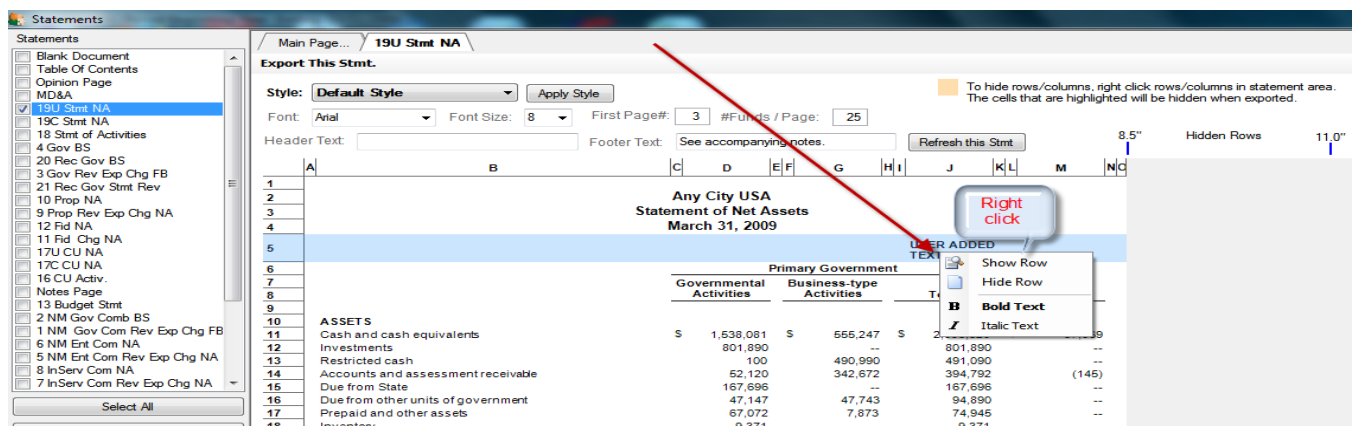

Text Pages: Table of Contents, Opinions, Note Disclosures, MD&A and SAS 115 Reports

The program provides editable text pages for the Table of Contents, Accountant's Opinions, Note Disclosures, MD&A and SAS 115 Reports. The header and page number footers are preset and editable from the top information section of these pages. When a new entity is created standard default templates are added to the database for further editing. In addition, the program provides for a link to whatever practice aid or standard report and note forms are used for this purpose. This function is available in the upper menu section of each trial balance as well as from the lower, left section of the statement pages. To setup these links see the "Practice Aids Link" section of this manual. Users should access these links using this function and use the "copy" and "paste" functions to copy these documents to the program's text pages.

These pages are Microsoft Word® compatible and share many similar editing functions and features. As a result, you may copy or use any Word compatible text document as a source for these pages. In addition to the table of contents, opinion and notes pages the program provides a

blank editable text tab that most users will use to create cover and supplemental information page dividers. When these pages are exported to Excel workbooks with the various statement pages, they will appear in the first tab of the workbook as embedded Word documents exactly as created here. To print these pages simply open from the workbook and use the Word print function. All changes and contents of these pages are saved in the program's database for future statement generation.
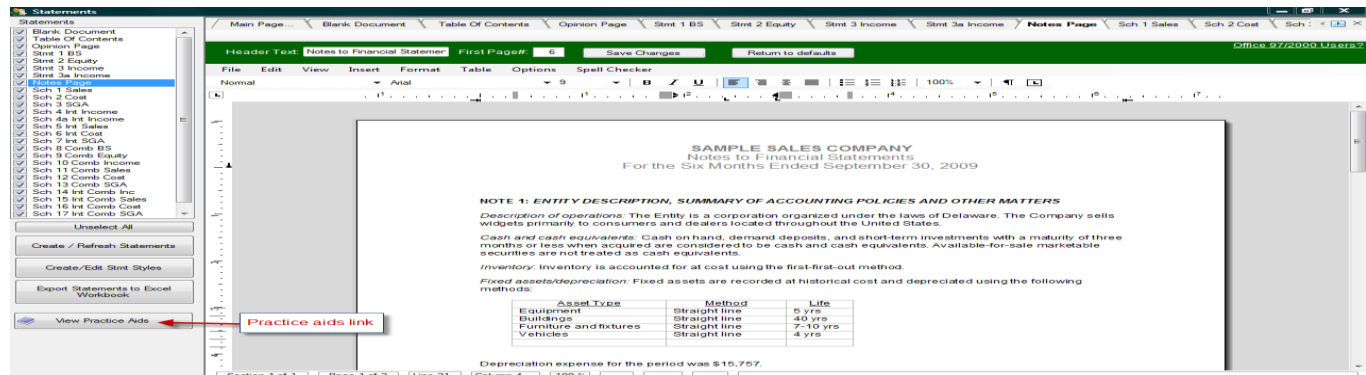
Exporting to Excel

All statements should be exported to Excel for final processing.

All formatting, row heights, and column widths from GOVwriter will be retained in Excel.

It is important to note that all numeric amounts are not formatted as numeric fields when exported to Excel. This is to provide for greater administrative control of the statements as they are formatted in Excel. If a user wishes to perform or insert mathematical functions in Excel, the numeric rows must be highlighted and reformatted as "numeric" fields.

The statements may be exported to Excel as individual worksheets using the "Export This Stmt" function at the top of each individual statement. However, most users will choose to export all statements at one time by using the "Export Statements to Excel Workbook" function, found in the left margin of the statement screen.

Note that the headers, footers, and page numbers create print headers and footers in the Excel worksheets. These will only appear in print previews and when statements are actually printed. They will not be visible on the Excel worksheets.

Copy/Roll-Forward Function and Subsequent Periods (See Appendix A)

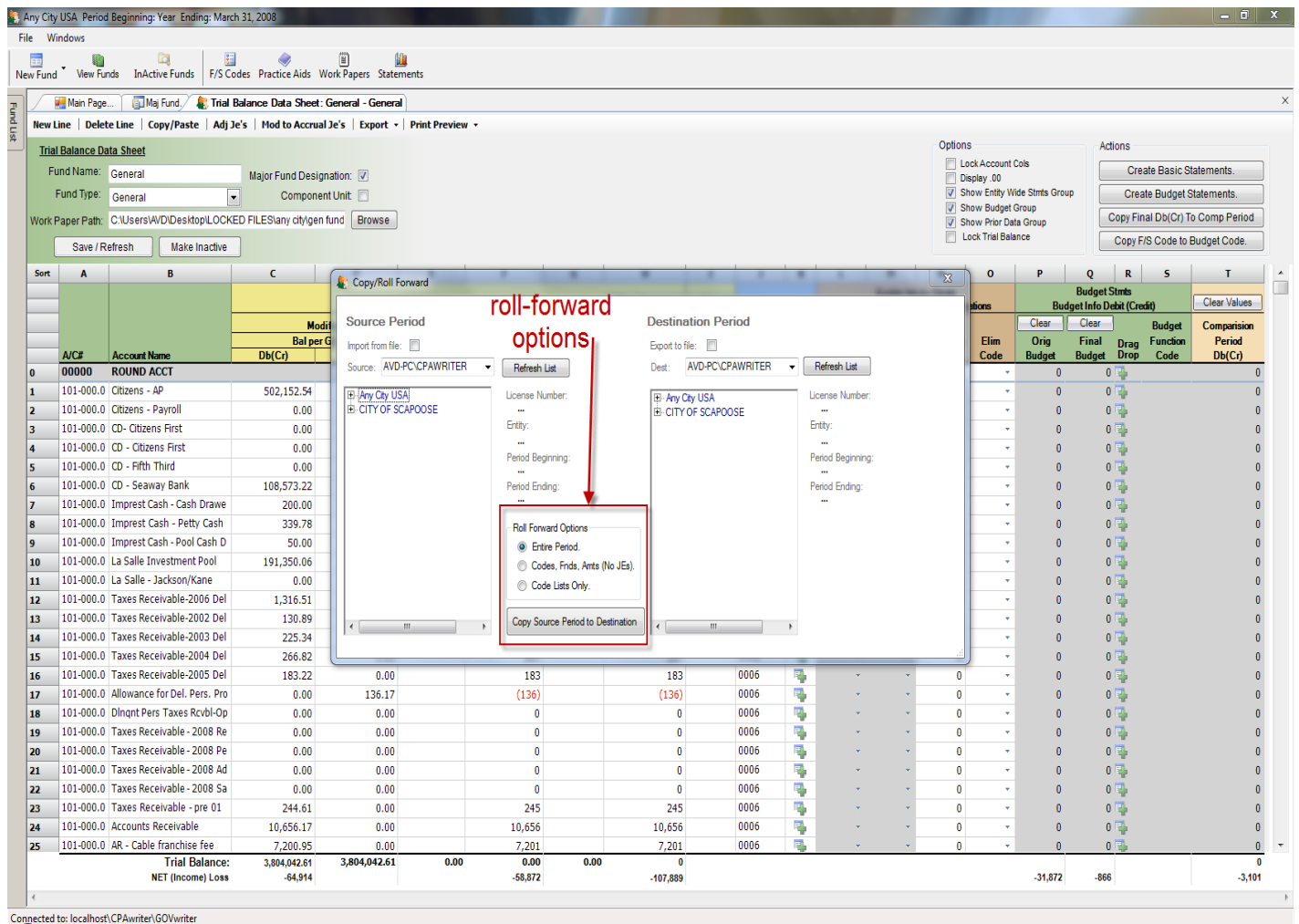*Copy/roll-forward*

Users may roll forward all coding from one period or entity to another by using the copy/roll-forward functions, and then using the overwrite, import function to apply current period data.

To access the roll-forward function, select "file" from the trial balance data sheet or from the main page. Then select "copy/roll-forward" from the "utilities" submenu. This will result in the

display of the "Copy/Roll-forward" window. From here you choose a source of the information you wish to copy forward and a destination entity/period to where you wish to copy this information.

In this window you may choose to either copy forward the entire period; all amounts, trial balance, and trial balance coding; or you may choose to simply copy the three coding lists. If you choose to copy "Codes,Fnds, Amts" all trial balances will be copied, including all accounts, descriptions, and coding to the destination trial balances. This is the option most users will to choose to save coding time in future periods for entities with prior data in the program. The code only option will generally be used to save time by populating the three statement building code lists for new entities. You also may choose to copy the entire trial balances, including all je's, budget and elimination amounts by choosing "Entire Period". This option would be chosen to copy a current active entity/period from one database to another (see Field Use/Portability)

Subsequent Periods

In subsequent periods, for entities with prior data in GOVwriter, a "Codes, Fnds, Amts" roll-forward would be performed, followed by an import of the new trial balances as overwrites to the rolled forward data. This is a very important time savings feature of this program.

When this subsequent overwrite import is complete, all new trial balance accounts will be highlighted to indicate which rows need coding. All previous period coding will remain, and only need to be re-entered or edited for any lines that need different f/s desc. coding than was applied in the prior period.

For this function to work properly, it is important that every line in the trial balance contains unique account#/name combinations. In its overwrite process, GOVwriter identifies each row as a unique line by the use of these two columns. All characters and spaces in these two columns are matched from one period to the next. **The program cannot accomplish this matchup if more than one line within a trial balance contains any lines that, from the first character in the account number column through the last character in the account name column, are identical. Each line within a trial balance must contain at least one unique character or combination of characters in these columns to create a separate line identity.**

Users also need to be aware that any variances in any of these characters from one period to the other will be indentified as different lines, and not matched correctly.

Printing Reports

In addition to the statements, there are other reports that users may want to print.

SOURCE OF COMMON REPORTS	
Report	**Source**
Trial balance reports (see list below)	Print Preview at top of Trial balance
Journal entry reports	Print Listing at top of open je functions
FS codes	Print Listing at top of open fs code function
Major fund analysis	Print function at top of major fund tab
Combining full accrual trial balances	Build statements 18a and 18b in statement function and export to Excel
Revenue coding summaries	Build statements 18c and 18d in statement function and export to Excel
Statement coding allocation window	Export function at top of open trial balance
Budget coding allocation window	Export function at top of open trial balance

Within the trial balance/data sheet there are several report generation functions.

You may print the trial balance by exporting it to Excel by selecting this function from the upper menu bar, in any open trial balance.

The trial balance data sheet may also be printed using the "print preview" function from the upper menu bar of any trial balance. Using this function you may elect to print the trial balance in four formats:
> Trial balance with through the fs code column plus comparative period in account order
> Trial balance in FS Code order, with subtotals for each FS Code
> (This option may also be used to print FS Code **lead schedules**, by generating this report for specified FS Codes)
> Cash flow ws/comparative ws (use this ws to assist with the statement of cash flows)
> Trial balance in Budget Code order, with subtotals for each Budget Code
> Trial balance account entry detail (this report allows for the selection of a specific trial balance account range)

Important. The program cannot generate these reports unless all trial balance lines have an assigned FS Descr Code. It uses these codes to determine the account type for each trial balance row.

Using the "export" function in the trial balance you may also print the **basic statement allocation and budget allocation windows** by exporting them to Excel.

The **diagnostics** are available for export to Excel for printing. This function may be accessed from the export button at the top of the Statement main page.

There are also four schedules generated in the "Statement" function that many users many wish to print. These are as follows:

The enterprise fund combining schedule
The governmental fund combining schedule
The enterprise fund revenue schedule
The governmental fund revenue schedule

These schedules provide statement building details for the entity-wide statements of net assets and statement of activities. These schedules are designed to be exported to Excel and should be printed as described in the statement generation portion of this manual.

The **enterprise eliminations and diagnostics** are available for export to Excel for printing. This function may be accessed from the export button at the top of the Statements main page.

Concurrency and Multiple Users (User Log)

GOVwriter permits simultaneous different users access and usage of different funds within the same entity/period. If you wish to view or use a trial balance for a fund that is already in use by a another user, you may do so by selecting "user log" from the file menu. Using the user log you may release another user's lock on a particular fund. This will permit the simultaneous viewing and usage of a single fund's trial balance by multiple users. **Warning! The program does not automatically update the trial balance for entries or changes made by other users in this mode.** You must refresh the fund's trial balance for it to be updated to reflect another user's entries.

Creating and Editing Entity/Period

In order to add a new entity/period to the database, or to edit an entity's name, period end or period description, you must select "Create/Edit Entity" from the file menu. **The statement period description will appear exactly (case sensitive) as entered here.**

An existing entity may be edited to change the entity's name, period end, and period description using this function.

Trial Balance Lockdown

In order to enhance controls over the statement creation process, GOVwriter provides for a lockdown of the trial balances as they are reviewed and finalized. In the Options box at the top of the trial balance data sheet you will find a "Lock the trial balance" check box. Selecting this function will lockdown the trial balance, preventing any changes or new entries to this trial balance. This lock may be released by selecting "Fund log" from the File menu at the top of the page. The Fund log will identify the user creating the lock and the date and time created. This lock may be released by selecting the fund and choosing the Unlock Fund function on this page.

This function should be used in conjunction with the auto date/time Excel statement export labels to control the statement generation process.

Field Use/Portability (See appendix A)

Each time the program is loaded on a computer it includes one usable entity/period. This may be used to create an entity/period for use at a client's office. Most users will first edit the single entity/period on their computer to conform to the entity/period to be processed. You should then use the program's Copy/Roll-forward function to either initially populate the three code lists for a new entity, or the trial balances for an existing client from your primary home database. Upon return to the network or home database, you will first create a matching entity/period, and again using the Copy/Roll-forward function copy the entity period from your local drive to the home network database. You will want to select the "Copy entire period" option on this return to your primary database. This selection will create an exact duplicate, including all balances and journal entries made at the client's office.

Security/Passwords

GOVwriter has been designed so that certain features may be secured by the use of passwords. **This security function is currently limited to the preset statement styles and the deletion entities.** The activation of this security function will prevent users from inadvertently altering preset statement styles. To activate, simply select the "file" function from the trial balance/data sheet screen. Select "security" and set a security password.

Once set, the program will ask for this password whenever you access any function that has a secure setting. A master password is posted on your account page in the CPAwriter website that will allow access if you have forgotten or misplaced this password.

Contact Information

We thank you for choosing GOVwriter as your trial balance and statement writing tool.

Our support staff is available to assist you Monday-Friday from 9:00 am to 5:00 pm EST at:
Toll free 1-866-241-4433
You should also visit our website regularly for program and instructional updates at:
www.cpawriter.com

We recommend that all users download and view our eight segment video tutorial available at www.cpawriter.com

---

Appendix A - Suggested Import Copy/Roll-forward Import Procedures

Scenario: *New period for existing entity*
1. Create new entity using file "Create/Edit Entity" function.
2. Using file "Copy/Roll-forward" function, copy trial balance "codes, entities and amts only" from last period to new period.
3. Before importing any new trial balance use the "copy final balance to comparative period" function at the top of the trial balance data sheet. This will cause your prior trial balance amounts to be copied to the comparative data column for analytical review.
4. Import the current year-to-date trial balance amounts to the modified accrual columns as overwrites to the amounts that had previously been copied in step 2. This is accomplished by selecting an existing trial balance as your destination in the import process. Check the "Show existing funds" option to select the trial balance to be overwritten.