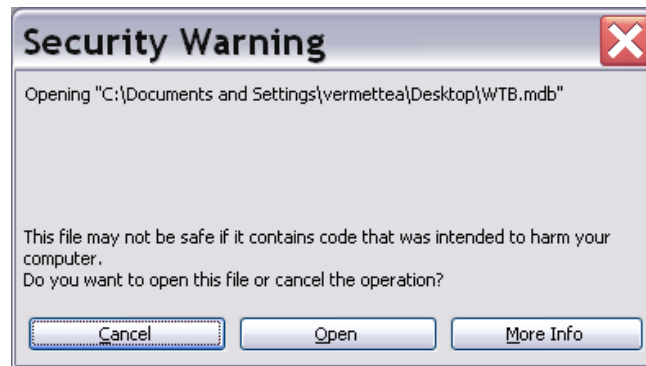


## Working Trial Balance Instructions

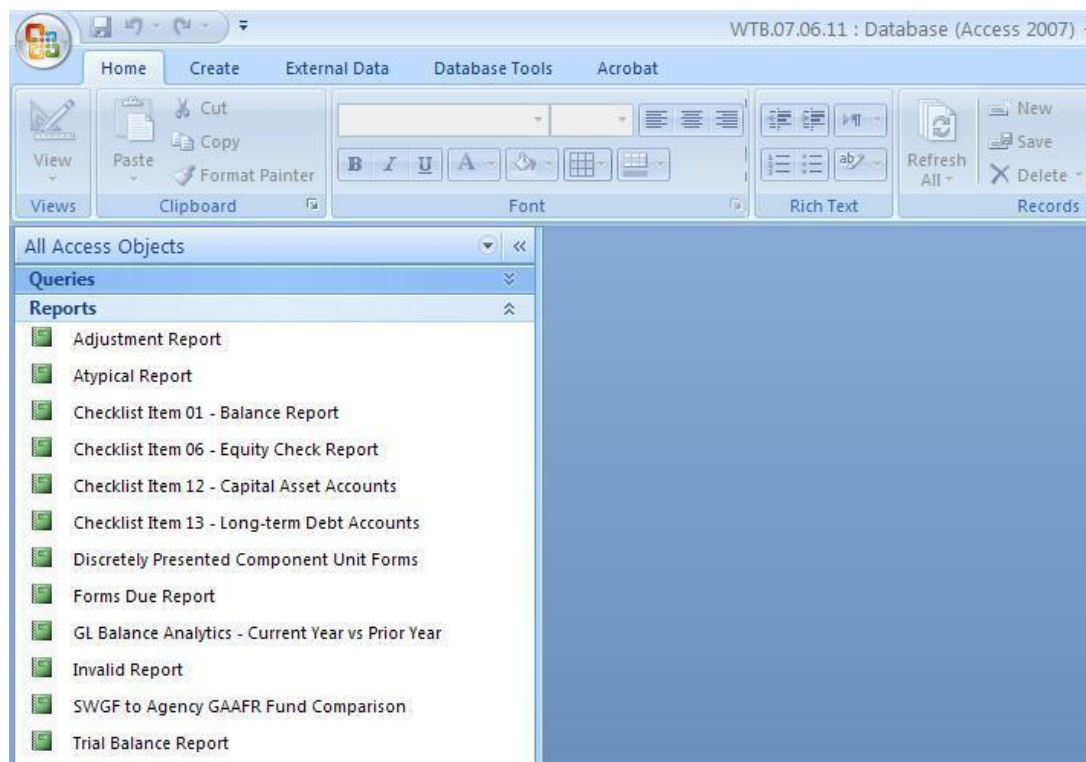
Working Trial Balance (WTB) is an Access database that serves two purposes. First, the WTB database provides the trial balance to import into Form30.mdb (refer to instructions for Form30.mdb). Second, the WTB database is used to provide various reports to support state agencies and component units with fulfilling CAFR requirements. SFRS updates the WTB database on the web each time a batch of post-closing adjustments is processed. SFRS notifies SWFS contacts via email when the WTB is updated on the web.

### Getting Started

1. Download the WTB Access database from the SFRS website and save on local drive. The WTB database file on the web is a zip file. The zip file contains two versions of the database, "WTB" for users of Access 2007/2010 and "WTB 2003" for users of Access 2003. It must be extracted from WinZip and saved as an Access file before using.
2. Once the database is saved locally, double click on the Access file to open the WTB database. A dialog box should appear asking if you want to Open the file or Cancel the operation. Click Open to open the database.




3. Once the database is open, reports will be listed as indicated by the small green icon to the left of each report name.



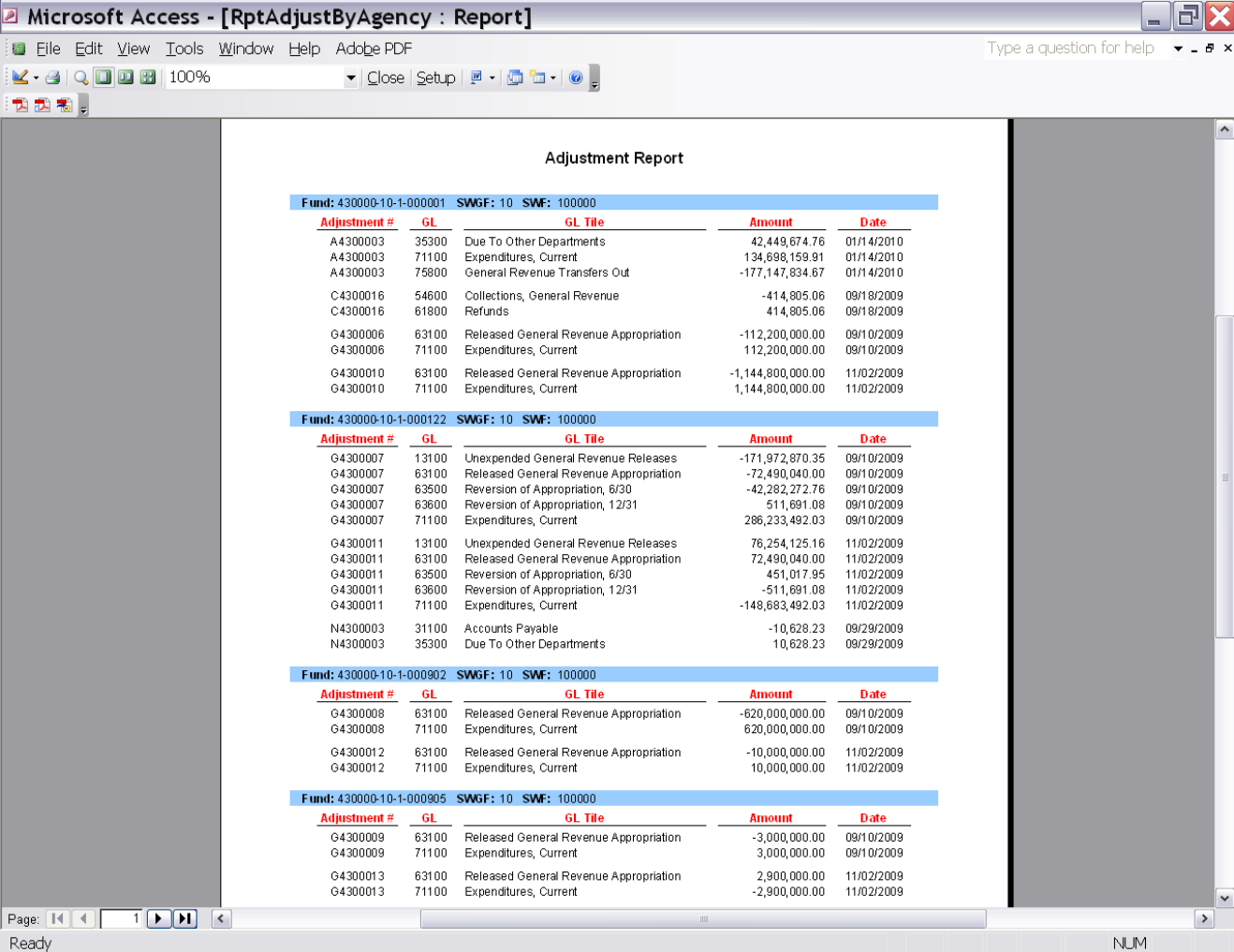
## Using the Reports

1. To run a report, double click on the name of the report. A box will appear asking you to "Enter OLO". Enter the six digit OLO and click OK.



The dialog box is titled "Enter Parameter Value" and contains a text input field with the value "430000". It has "OK" and "Cancel" buttons at the bottom.

2. After clicking OK, the report for the OLO entered should populate the screen. To view the multiple pages of the report, click on the right facing arrow in the bottom left corner of the screen.



The screenshot shows a Microsoft Access window titled "Microsoft Access - [RptAdjustByAgency : Report]". The report is titled "Adjustment Report" and displays a table of adjustments. The table is organized into four sections, each with a header row: "Fund: 430000-10-1-000001 SWGF: 10 SWF: 100000", "Fund: 430000-10-1-000122 SWGF: 10 SWF: 100000", "Fund: 430000-10-1-000902 SWGF: 10 SWF: 100000", and "Fund: 430000-10-1-000905 SWGF: 10 SWF: 100000". Each section contains a table with columns for "Adjustment #", "GL", "GL Title", "Amount", and "Date".

Fund: 430000-10-1-000001 SWGF: 10 SWF: 100000				
Adjustment #	GL	GL Title	Amount	Date
A4300003	35300	Due To Other Departments	42,449,674.76	01/14/2010
A4300003	71100	Expenditures, Current	134,698,159.91	01/14/2010
A4300003	75900	General Revenue Transfers Out	-177,147,834.67	01/14/2010
C4300016	54600	Collections, General Revenue	-414,805.06	09/18/2009
C4300016	61800	Refunds	414,805.06	09/18/2009
G4300006	63100	Released General Revenue Appropriation	-112,200,000.00	09/10/2009
G4300006	71100	Expenditures, Current	112,200,000.00	09/10/2009
G4300010	63100	Released General Revenue Appropriation	-1,144,800,000.00	11/02/2009
G4300010	71100	Expenditures, Current	1,144,800,000.00	11/02/2009

Fund: 430000-10-1-000122 SWGF: 10 SWF: 100000				
Adjustment #	GL	GL Title	Amount	Date
G4300007	13100	Unexpended General Revenue Releases	-171,972,870.35	09/10/2009
G4300007	63100	Released General Revenue Appropriation	-72,490,040.00	09/10/2009
G4300007	63500	Reversion of Appropriation, 6/30	-42,282,272.76	09/10/2009
G4300007	63600	Reversion of Appropriation, 12/31	511,691.08	09/10/2009
G4300007	71100	Expenditures, Current	286,233,492.03	09/10/2009
G4300011	13100	Unexpended General Revenue Releases	76,254,125.16	11/02/2009
G4300011	63100	Released General Revenue Appropriation	72,490,040.00	11/02/2009
G4300011	63500	Reversion of Appropriation, 6/30	451,017.95	11/02/2009
G4300011	63600	Reversion of Appropriation, 12/31	-511,691.08	11/02/2009
G4300011	71100	Expenditures, Current	-148,683,492.03	11/02/2009
N4300003	31100	Accounts Payable	-10,628.23	09/29/2009
N4300003	35300	Due To Other Departments	10,628.23	09/29/2009

Fund: 430000-10-1-000902 SWGF: 10 SWF: 100000				
Adjustment #	GL	GL Title	Amount	Date
G4300008	63100	Released General Revenue Appropriation	-620,000,000.00	09/10/2009
G4300008	71100	Expenditures, Current	620,000,000.00	09/10/2009
G4300012	63100	Released General Revenue Appropriation	-10,000,000.00	11/02/2009
G4300012	71100	Expenditures, Current	10,000,000.00	11/02/2009

Fund: 430000-10-1-000905 SWGF: 10 SWF: 100000				
Adjustment #	GL	GL Title	Amount	Date
G4300009	63100	Released General Revenue Appropriation	-3,000,000.00	09/10/2009
G4300009	71100	Expenditures, Current	3,000,000.00	09/10/2009
G4300013	63100	Released General Revenue Appropriation	2,900,000.00	11/02/2009
G4300013	71100	Expenditures, Current	-2,900,000.00	11/02/2009

3. To close out of a report, click the small X in the upper right hand corner of the screen. This will take you back to the Reports tab on the main database screen.

4. Note that some reports may take a minute or two to display as the queries supporting the report execute. If a report does not display immediately, monitor the “running query” status bar in the lower right corner of Microsoft Access.

## **Reports Available**

### **1. Adjustment Report**

- Post closing adjustments by OLO

### **2. Atypical Report**

- Report by OLO of all general ledger code balances that are atypical (e.g. a receivable GL with a credit balance rather than the typical debit balance; a revenue GL with a debit balance rather than the typical credit balance)
- Can be utilized to support compliance with SWFS Compliance Checklist Item #14 – Analytical Procedures

### **3. Checklist Item #1 – Balance Report**

- Report by OLO of all funds that are out of balance
  - Sum of general ledger codes 1XXXX through 7XXXX does not equal zero
  - Sum of general ledger codes 8XXXX and 9XXXX does not equal zero
- Can be utilized to support compliance with SWFS Compliance Checklist Item #1 – Funds in Balance

### **4. Checklist Item #6 – Equity Check Report**

- Report by OLO of funds for which the sum of current year 5XXXX accounts does not equal prior year ending equity (sum of 5XXXX, 6XXXX and 7XXXX accounts)
- Can be utilized to support compliance with SWFS Compliance Checklist Item #1 – Fund Beginning Equity

### **5. Checklist Item #12 – Capital Asset Report**

- Report by OLO of checklist item #12 general ledger codes for which the sum of operating account balances (GL 10, 20, 30, and 40) does not equal the capital asset fund balance (SWGf=80)
- Can be utilized to support compliance with SWFS Compliance Checklist Item #12 – Capital Asset Fund Accounts

### **6. Checklist Item #13 – Long-Term Debt Report**

- Report by OLO of checklist item #13 general ledger codes for which the sum of operating account balances (GL 10, 20, 30, and 40) does not equal the long-term debt fund balance (SWGf=90)
- Can be utilized to support compliance with SWFS Compliance Checklist Item #13 – Long-Term Debt Fund Accounts

### **7. Discretely Presented Component Unit Forms**

- Report by OLO with information regarding component unit forms due
  - Lists each applicable fund per form and applicable general ledger code balances per fund

### **8. Forms Due Report**

- Report by OLO with information regarding forms due
  - Lists each applicable fund per form and applicable general ledger code balances per fund

### **9. GL Balance Analytics – Current Year vs. Prior Year**

- Report by OLO listing GL codes which have “new” use (no prior year balance)
  - Lists each applicable fund and GL balances for new use GL codes
  - Can be utilized to assist in identifying possible incorrect GL code use and/or to identify GL codes that need to be adjusted to zero balance

**10. Invalid Report**

- Report by OLO of general ledger code balances that are not valid for the fund type/state fund combination and balances that are not valid for year-end reporting
- Can be utilized to support compliance with SWFS Compliance Checklist Item #14 – Analytical Procedures

**11. SWGf to Agency GAAFR Fund Comparison**

- Report by OLO of funds in which the SWGF and agency GAAFR fund classification differ
- Can be utilized to help ensure that accounting follows SWGF when agency GAAFR and SWGF differ

**12. Trial Balance Report**

- Report of fund trial balances by OLO