

DATE: August 19, 2025

TO: Agency Addressed (No.7, 2025-2026)

FROM: Renée Hermeling, Director
Division of Accounting & Auditing
Department of Financial Services

SUBJECT: WORKING TRIAL BALANCE DATABASE REPLACED AND RETIRED

The Department of Financial Services, Division of Accounting and Auditing, has retired the Working Trial Balance (WTB) database. The WTB included the post-closing adjustment report, trial balances, and analytical reports used to prepare financial reporting disclosures and Schedule I reconciliations. The items previously included in WTB are available in the Agency Closing Packages in Workiva and the Statewide Master Adjustment (SWMA) application. Each agency's financial reporting staff has access to the Forms Packages in Workiva and the SWMA application.

If a post-closing adjustment report is needed, it can be provided in pdf or Excel format from the SWMA application by requesting the report from the agency staff with access or from the Statewide Financial Reporting Section at SFRS@MyFloridaCFO.com.

SWMA will open for agency use on Wednesday, August 20, 2025, after all agencies have closed and the unadjusted balanced trial has been submitted to the Florida Auditor General's Office.