

Initial Year Governmental Fund Trial Balance

Column Name	<u>Initial Year Balance Sheet</u>	<u>Interpretation 6 Adjustments</u>	<u>GASB 33 Adjustments</u>	<u>Modified Accrual Adjustments</u>	<u>Adjusted Initial Year Balance Sheet</u>	<u>Accrual Adjustments</u>	<u>Initial Year Restricted Net Assets</u>
Column Number	1010	1020	1030	1040	1050	1060	1070
Column Source	Initial Year Governmental Fund Journal	Initial Year Governmental Fund Journal	Initial Year Governmental Fund Journal	Initial Year Governmental Fund Journal	Columns 1010 + 1020 + 1030 + 1040	Initial Year Governmental Fund Journal	Columns 1050 + 1060
Transaction Type	Initial Year Balance	Interpretation 6 Adjustment	GASB 33 Adjustment	Modified Accrual Adjustment		Accrual Adjustment	
	Note: The initial year balance transactions from the upload from the old GAAP subsystem for schools would appear in this column for each governmental fund.		Note: GASB Statement No. 33 was effective for periods beginning after June 15, 2000 so this column and adjustment type is no longer applicable.		Note: This column flows to column 2010, Prior Year Balance Sheet, on the Modified Accrual Trial Balance		Note: This column flows to column 3010, Restricted Net Assets, on the Restricted Net Assets Trial Balance and to column 4000, Initial Year Restricted Net Assets, on the Initial Year Governmental Consolidation Trial Balance