

Modified Accrual Trial Balance

Column Name	<u>Prior Year Balance Sheet</u>	<u>Prior Period Adjustments</u>	<u>Adjusted Prior Year Balance Sheet</u>	<u>Reversing Entries</u>	<u>Cash Transactions</u>	<u>Adjustments</u>	<u>Audit Adjustments</u>	<u>Statement of Changes in Fund Balance</u>	<u>Closing Entries</u>	<u>Balance Sheet</u>
Column Number	2010	2020	2030	2040	2050	2060	2070	2080	2085	2090
Column Source	Modified Accrual Journal	Modified Accrual Journal	Column 2010 + 2020	Modified Accrual Journal	Cash Upload and Cash Journal	Modified Accrual Journal	Modified Accrual Journal	Column 2030 + (2040 thru 2070)	System Generated	Column 2080 + 2085
Transaction Type	Prior Year Balance	Prior Period Adjustment		Reversing	Cash Upload, Manual Cash Transaction, Adjustment, Audit Adjustment	Adjustment	Audit Adjustment			
	Note: If applicable this column includes column 1050, Adjusted Initial Year Balance Sheet, from Initial Year Governmental Fund Trial Balance	Note: These transactions are specific to this trial balance. They do NOT flow to column 3020, Prior Period Adjustments, on the Restricted Net Assets Trial Balance. Any transaction entered here will NOT be reflected in the Initial Year Governmental Fund Trial Balance.		Note: This column flows to column 3027, Modified Accrual Reversing, on the Governmental Restricted Net Assets Trial Balance	Note: This column flows from column 1120, Adjusted Cash Actual, from the Budgetary Worksheet	Note: This column flows to column 3050, Modified Accrual Adjustments, on the Governmental Restricted Net Assets Trial Balance	Note: These transactions are specific to this trial balance. They do NOT flow to column 3055, Audit Adjustments, on the Governmental Restricted Net Assets Trial Balance.			