

**Governmental Restricted Net Assets Trial Balance**

<u>Column Name</u>	<u>Prior Year Restricted Net Assets</u>	<u>Prior Period Adjustments</u>	<u>Adjusted Prior Year Restricted Net Assets</u>	<u>Modified Accrual Reversing</u>	<u>Accrual Reversing</u>	<u>Cash Transactions</u>	<u>Modified Accrual Adjustments</u>	<u>Accrual Adjustments</u>	<u>Audit Adjustments</u>	<u>Reclassifications</u>	<u>Program Revenue Reclassifications</u>	<u>Calculate Change in Net Assets</u>	<u>Entity-Wide Statements</u>
<b>Column Number</b>	3010	3020	3025	3027	3030	3040	3045	3050	3055	3077	3080	3088	3090
<b>Column Source</b>	Governmental Restricted Net Assets Journal	Governmental Restricted Net Assets Journal	Column 3010 + 3020	Modified Accrual Journal	Governmental Restricted Net Assets Journal	Cash Upload or Cash Journal	Modified Accrual Journal	Governmental Restricted Net Assets Journal	Governmental Restricted Net Assets Journal	Governmental Restricted Net Assets Journal	Program Revenue Journal	System Generated (hidden)	Columns 3010 thru 3080
<b>Transaction Type</b>	Prior Year Balance	Prior Period Adjustment		(Modified Accrual) Reversing	Reversing	Cash Upload, Manual Cash Transactions, Adjustments, Audit Adjustments	(Modified Accrual) Adjustment	Adjustment	Audit Adjustment	Reclassification	Program Revenue		
	Note: If applicable this column includes column 1070, Initial Year Restricted Net Assets, from the Initial Year Governmental Fund Trial Balance.	Note: This column is specific to this trial balance. Any transaction entered here will NOT be reflected in the Initial Year Governmental Fund Trial Balance.		Note: This column flows from column 2040, Reversing, from the Modified Accrual Trial Balance.		Note: This column flows from column 1120, Adjusted Cash Actual, from the Budgetary Worksheet.	Note: This column flows from column 2060, Adjustments, from the Modified Accrual Trial Balance.						