

**GASB 68**

**B. Summary of FY 2023 Journal Entries**

Measurement Year Ended 8/31/22

J.E. #'s	Description	Source *
①	Reversal of last year's contributions made after the measurement date of the ending Net Pension Liability and before the end of the employer's fiscal year 2022	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended (MYE) 8/31/21	PY JE
③	Contributions after the Measurement Date of 8/31/22	ER
④	Contributions for Measurement Year Ended 8/31/22	SPABE
⑤	Contribution Adjustments for Measurement Year Ended 8/31/22	SPABE
⑥	Pension Expense for Measurement Year Ended 8/31/22	SPABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Year 2022	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Inflows for Measurement Year 2022	SPABE
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense for Measurement Year 2022	SOBP
<p><u>* Source Legend</u></p> <p>PY JE - Prior year journal entry</p> <p>SPABE - Schedule of Pension Amounts by Employer</p> <p>SOBP - Schedule of Non-Employer Contributing Entity On-Behalf Payments</p> <p>ER - Employer Records</p>		