

**GASB 75**  
**B. Summary of FY2023 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 OPEB 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 and Adjustments for Measurement Year Ended 8/31/22	SOABE
④	Federal Revenue for Measurement Year Ended 8/31/22	SOABE
⑤	OPEB Expense for Measurement Year Ended 8/31/22	SOABE
⑥ to ⑨	Accumulated (Collective) Deferred Outflows for Measurement Year 2022	SOABE
⑩ to ⑬	Accumulated (Collective) Deferred Inflows for Measurement Year 2022	SOABE
⑭	Contributions after the measurement date of 08/31/22	ER
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>SOABE - Schedule of OPEB Amounts by Employer</p> <p>SOBP - Schedule of Non-Employer Contributing Entity On-Behalf Payments</p> <p>ER - Employer Records</p>		