

prepared by _____

Southwest GA Regional Commission
Adjusting Journal Entries

24880

Page 1

reviewed by _____

02/07/20 10:43 AM

Reference	Type	Date Account Number	Description	Debit	Credit	Workpaper
	Adjusting	06/30/19				
		999-11-1399	Deferred Outflows - GASB 68	768,278.00		
		999-12-2700	Net Pension Liability - GASB 68		1,394,647.00	
		999-12-2600	Deferred Inflows - GASB 68		397,106.00	
		999-13-3410	Beginning Net Position - GASB 68	1,002,689.00		
		999-51-2410	Pension Exp Adj - GASB 68	20,786.00		
			Record GASB 68 assets, liabilities and net assets			
	Adjusting	06/30/19				
		222-33-4300	State Grants & Contracts - Capital		172,076.12	
		222-54-2200	Capital Outlay - Vehicles	172,076.12		
			Record vehicles purchased by GDOT on entity's behalf			
		TOTAL		<u>1,963,829.12</u>	<u>1,963,829.12</u>	