

GASB 68
Summary of Journal Entries
Measurement Year 2015

<u>Category</u>	<u>Source *</u>	<u>J.E. #'s</u>
Contributions after the Measurement Date - Last Year	PY JE	1
Contributions after the Measurement Date - This Year	ER	2
Contributions and Adjustments for Measurement Year	ER	3 and 4
Pension Expense for Measurement Year	SPED	5 thru 9
Deferred Outflows for Measurement Year	SPABE	10 thru 13
Deferred Inflows for Measurement Year	SPABE	14 thru 17
Current Year Amort. of Prior Year's Deferred Outflows\Inflows	PY AS	18 thru 25
On-Behalf Recognition of Grant Revenue and Grant Expense	SOBP	26

*** Source Legend**

PY JE - Prior Year Journal Entry

ER - Employer's Records

SPED - Schedule of Pension Expense Detail

SPABE - Schedule of Pension Amounts by Employer

PY AS - Prior Year Amortization Schedule created by Employer

SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments