

GASB 68
B. Summary of Journal Entries
Measurement Year 2018

J.E. #'s	Description	Source *
①	Contributions made after the Measurement Date - Last Year	PY JE
②	Eliminate balances of Deferred Outflows and Inflows currently on balance sheet	ER
③	Contributions made after the Measurement Date - This Year	ER
④ & ⑤	Contributions and Adjustments for Measurement Year	SPABE
⑥	Pension Expense for Measurement Year	SPABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Years 2014 - 2018	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Inflows for Measurement Years 2014 - 2018	SPABE
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense	SOBP

* Source Legend

PY JE - Prior Year Journal Entry
ER - Employer's Records
SPABE - Schedule of Pension Amounts by Employer
SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments