

**GASB 68**  
**B. Summary of Journal Entries**  
**Measurement Year 2019**

J.E. #'s	Description	Source *
①	Reversal of last year's Contributions made after the Measurement date of the Ending OPEB Liability and the before the end of the employer's fiscal year 2019.	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended (MYE) 08/31/18.	PY JE
③	Contributions after the Measurement Date	ER
④	Contributions for Measurement Year Ended 08/31/19.	SPABE
⑤	Contribution Adjustments for Measurement Year Ended 08/31/19.	SPABE
⑥	Pension Expense for Measurement Year Ended 08/31/19.	SOABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Year 2019	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Inflows for Measurement Year 2019	SPABE
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense	SOBP

\* Source Legend

PY JE
SPABE - Schedule of Pension Amounts by Employer
SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments
ER - Employer Records