

**D. GASB 75 FY 2026 T Accounts**  
**Measurement Year Ended 8/31/25**

*Example: Abbott ISD RE #0300*

*See Journal Entries*

**Source Legend**

- PY JE: Prior Year Journal Entry
- ER: Employer Records
- SOABE: Schedule of OPEB Amounts by Employer
- SOBP: Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)

| Year  | JE # | Description   | Source | NET OPEB LIABILITY |            |
|---|------|---|--------|--------------------|------------|
|   |      |   |        | Debit              | Credit     |
| 2026  |      | <b>9/1/24 Beginning Balance Net OPEB Liability - v Ties to Column 3</b> | SOABE  |                    | \$ 566,100 |
| 2026  | ③    | Record Employer Contributions for the current measurement year          | SOABE  | \$ 17,306          |            |
| 2026  | ④    | Record Federal Revenue for the current measurement year                 | SOABE  | -                  |            |
| 2026  | ⑤    | Record OPEB Expense for the current measurement year                    | SOABE  | 81,633             |            |
|   |      |   |        | \$ 98,939          | \$ 566,100 |
| <b>Total Net OPEB Liability at 8/31/25 - v Ties to Column 13.</b> |      |   |        |                    | \$ 467,161 |

| Year  | JE # | Description   | Source       | OPEB EXPENSE |            |
|---|------|---|--------------|--------------|------------|
|   |      |   |              | Debit        | Credit     |
| 2026  | ②    | To reverse the balance of Deferred Inflows at 8/31/24                                     | PY JE ⑩ to ⑬ |              | \$ 619,770 |
| 2026  | ②    | To reverse the balance of Deferred Outflows at 8/31/24                                    | PY JE ⑥ to ⑨ | \$ 211,670   |            |
| 2026  | ⑤    | Record OPEB Expense for the current measurement year (9/1/24 to 8/31/25)                  | SOABE        | -            | 81,633     |
| 2026  | ⑥    | Record Collective Deferred Outflows for the Difference in Actuarial Experience at 8/31/25 | SOABE        |              | 91,395     |
| 2026  | ⑦    | Record Collective Deferred Outflows for the Change in Assumptions at 8/31/25              | SOABE        |              | 57,768     |
| 2026  | ⑧    | Record Collective Deferred Outflows for the Difference in Investment Earnings at 8/31/25  | SOABE        |              | 193        |
| 2026  | ⑨    | Record Collective Deferred Outflows for the Change in Proportionate Share at 8/31/25      | SOABE        |              | 25,906     |
| 2026  | ⑩    | Record Collective Deferred Inflows for Difference in Actuarial Experience at 8/31/25      | SOABE        | 278,221      |            |
| 2026  | ⑪    | Record Collective Deferred Inflows for Change in Assumptions at 8/31/25                   | SOABE        | 191,875      |            |
| 2026  | ⑫    | Record Collective Deferred Inflows for Difference in Investment Earnings at 8/31/25       | SOABE        | 3,066        |            |
| 2026  | ⑬    | Record Collective Deferred Inflows for Change in Proportionate Share at 8/31/25           | SOABE        | 91,415       |            |
|   |      |   |              | \$ 776,247   | \$ 876,665 |
| <b>Total OPEB Expense (Income) for Measurement Year Ended 8/31/25. v Ties to Column 26.</b><br>It may be off a few dollars due to rounding. |      |   |              |              | \$ 100,418 |

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SOABE: Schedule of OPEB Amounts by Employer

SOBP: Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)

| Year  | JE # | Description  | Source  | DEFERRED OUTFLOWS OF RESOURCES |            |
|---|------|--|---------|--------------------------------|------------|
|   |      |  |         | Debit                          | Credit     |
| 2025  |      | Record Contributions made after the measurement date of the ending NOL 8/31/24 and before the end of the fiscal year per GASB 75 paragraph 68.   | PY JE ⑭ | \$ 17,000                      |            |
| 2025  |      | Balance of Difference in Actuarial Experience at 8/31/24   | PY JE ⑥ | 108,502                        |            |
| 2025  |      | Balance of Change in Assumptions at 8/31/24  | PY JE ⑦ | 72,454                         |            |
| 2025  |      | Balance of Difference in Investment Earnings at 8/31/24  | PY JE ⑧ | 543                            |            |
| 2025  |      | Balance of Change in Proportionate Share at 8/31/24  | PY JE ⑨ | 30,171                         |            |
| 2025  |      | <b>Ending Balance of Deferred Outflows of Resources at 8/31/24</b>   |         | <b>\$ 228,670</b>              |            |
| 2026  | ①    | To reverse GASB 75, paragraph 68 journal entry from last year.   | PY JE ⑭ |                                | \$ 17,000  |
| 2026  | ②    | To reverse the balance of Deferred Outflows for Difference in Actuarial Experience at 8/31/24  | PY JE ⑥ |                                | 108,502    |
| 2026  | ②    | To reverse the balance of Deferred Outflows for Change in Assumptions at 8/31/24   | PY JE ⑦ |                                | 72,454     |
| 2026  | ②    | To reverse the balance of Deferred Outflows for Difference in Investment Earnings at 8/31/24   | PY JE ⑧ |                                | 543        |
| 2026  | ②    | To reverse the balance of Deferred Outflows for Change in Proportionate Share at 8/31/24   | PY JE ⑨ |                                | 30,171     |
| 2026  | ⑥    | Record Collective Deferred Outflows for the Difference in Actuarial Experience at 8/31/25  | SOABE   | \$ 91,395                      |            |
| 2026  | ⑦    | Record Collective Deferred Outflows for the Change in Assumptions at 8/31/25   | SOABE   | 57,768                         |            |
| 2026  | ⑧    | Record Collective Deferred Outflows for the Difference in Investment Earnings at 8/31/25   | SOABE   | 193                            |            |
| 2026  | ⑨    | Record Collective Deferred Outflows for the Change in Proportionate Share at 8/31/25   | SOABE   | 25,906                         |            |
| 2026  | ⑭    | Record contributions made after the measurement date of the ending NOL this year and before the end of the reporting entity's current fiscal year in conformance with GASB 75, paragraph 68. (For 8/31 year-ends, this is the contributions from 9/1/25 to 8/31/26.) (For Financial Statements prepared on the Economic Resources Basis, the credit may be to Cash). This is an ESTIMATE ONLY for illustration purposes. | ER      | est. 17,500                    |            |
|   |      |  |         | \$ 403,932                     | \$ 228,670 |
| <b>Total Cumulative Deferred Outflows of Resources for Measurement Year Ended 8/31/25 - To Note Disclosure. v</b> |      |  |         | \$ 175,262                     |            |
| <b>Ties to Column 18 excluding JE ⑭</b>   |      |  |         |                                |            |

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SOBP: Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)

| Year  | JE # | Description  | Source       | DEFERRED INFLOWS OF RESOURCES |                   |
|---|------|--|--------------|-------------------------------|-------------------|
|   |      |  |              | Debit                         | Credit            |
| 2025  |      | Balance of Deferred Inflows for Difference in Actuarial Experience at 8/31/24                | PY JE ⑩      |                               | \$ 282,515        |
| 2025  |      | Balance of Deferred Inflows for Change in Assumptions at 8/31/24                             | PY JE ⑪      |                               | 184,712           |
| 2025  |      | Balance of Deferred Inflows for Difference in Investment Earnings at 8/31/24                 | PY JE ⑫      |                               | 2,128             |
| 2025  |      | Balance of Deferred Inflows for Change in Proportionate Share at 8/31/24                     | PY JE ⑬      |                               | 150,415           |
| 2025  |      | <b>Ending Balance of Deferred Inflows of Resources at 8/31/24</b>                            | <b>SOABE</b> |                               | <b>\$ 619,770</b> |
| 2026  | ②    | To Reverse the balance of Deferred Inflows for Difference in Actuarial Experience at 8/31/24 | PY JE ⑩      | \$ 282,515                    |                   |
| 2026  | ②    | To Reverse the balance of Deferred Inflows for Change in Assumptions at 8/31/24              | PY JE ⑪      | 184,712                       |                   |
| 2026  | ②    | To Reverse the balance of Deferred Inflows for Difference in Investment Earnings at 8/31/24  | PY JE ⑫      | 2,128                         |                   |
| 2026  | ②    | To Reverse the balance of Deferred Inflows for Change in Proportionate Share at 8/31/24      | PY JE ⑬      | 150,415                       |                   |
| 2026  | ⑩    | Record Collective Deferred Inflows for Difference in Actuarial Experience at 8/31/25         | SOABE        |                               | \$ 278,221        |
| 2026  | ⑪    | Record Collective Deferred Inflows for Change in Assumptions at 8/31/25                      | SOABE        |                               | 191,875           |
| 2026  | ⑫    | Record Collective Deferred Inflows for Difference in Investment Earnings at 8/31/25          | SOABE        |                               | 3,066             |
| 2026  | ⑬    | Record Collective Deferred Inflows for Change in Proportionate Share at 8/31/25              | SOABE        |                               | 91,415            |
|   |      |  |              | \$ 619,770                    | \$ 1,184,347      |
| Total Cumulative Deferred Inflows of Resources for Measurement Year Ended 8/31/25 - To Note Disclosure. v<br>Ties to Column 23. |      |  |              |                               | \$ 564,577        |

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SOABE: Schedule of OPEB Amounts by Employer

SOBP: Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)

| Year                              | JE # | Description   | Source  | CONTRIBUTION EXPENSE |                  |
|-----------------------------------|------|---|---------|----------------------|------------------|
|                                   |      |   |         | Debit                | Credit           |
| 2026                              | ①    | To reverse GASB 75, paragraph 68 journal entry from last year.  | PY JE ⑭ | \$ 17,000            |                  |
| 2026                              | ③    | Record Employer Contributions for the current measurement year  | SOABE   |                      | \$ 17,306        |
| 2026                              | ⑭    | Record contributions made after the measurement date of the ending NOL this year and before the end of the reporting entity's current fiscal year in conformance with GASB 75, paragraph 68. (For 8/31 year-ends this is the contributions from 9/1/25 to 8/31/26.) (For Financial Statements prepared on the Economic Resources Basis, the credit may be to Cash). This is an ESTIMATE ONLY for illustration purposes. | ER      | est.                 | 17,500           |
|                                   |      |   |         | \$ 17,000            | \$ 34,806        |
| <b>Total Contribution Expense</b> |      |   |         |                      | <b>\$ 17,806</b> |

| Year                       | JE # | Description   | Source | GRANT EXPENSE |        |
|----------------------------|------|---|--------|---------------|--------|
|                            |      |   |        | Debit         | Credit |
| 2026                       | ⑮    | On-Behalf payments made by the Non-Employer Contributing Entity | SOBP   | XXX,XXX       |        |
| <b>Total Grant Expense</b> |      |   |        | \$ -          |        |

| Year                       | JE # | Description   | Source | GRANT REVENUE |             |
|----------------------------|------|---|--------|---------------|-------------|
|                            |      |   |        | Debit         | Credit      |
| 2026                       | ④    | Record Federal Revenue for the current measurement year         | SOABE  |               | \$ -        |
| 2026                       | ⑮    | On-Behalf payments made by the Non-Employer Contributing Entity | SOBP   |               | XXX,XXX     |
| <b>Total Grant Revenue</b> |      |   |        |               | <b>\$ -</b> |