

**B. GASB 75**  
**Summary of FY2026 Journal Entries**  
Measurement Year Ended 8/31/25

J.E. #'s	Description	Source *
①	Reversal of last year's contributions made after the measurement date of the ending Net OPEB Liability and before the end of the employer's fiscal year 2025	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended 8/31/24	PY JE
③	Contributions and Adjustments for Measurement Year Ended 8/31/25	SOABE
④	Federal Revenue for Measurement Year Ended 8/31/25	SOABE
⑤	OPEB Expense for Measurement Year Ended 8/31/25	SOABE
⑥ to ⑨	Accumulated (Collective) Deferred Outflows for Measurement Year 2025	SOABE
⑩ to ⑬	Accumulated (Collective) Deferred Inflows for Measurement Year 2025	SOABE
⑭	Contributions after the Measurement Date of 8/31/25	ER
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense for Measurement Year 2025	SOBP
<p><b>* Source Legend</b></p> <p><b>PY JE - Prior year journal entry</b></p> <p><b>SOABE - Schedule of OPEB Amounts by Employer</b></p> <p><b>SOBP - Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)</b></p> <p><b>ER - Employer Records</b></p>		