

B. GASB 75
Summary of FY2025 Journal Entries
Measurement Year Ended 8/31/24

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 2024	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended 8/31/23	PY JE
③	Contributions and Adjustments for Measurement Year Ended 8/31/24	SOABE
④	Federal Revenue for Measurement Year Ended 8/31/24	SOABE
⑤	OPEB Expense for Measurement Year Ended 8/31/24	SOABE
⑥ to ⑨	Accumulated (Collective) Deferred Outflows for Measurement Year 2024	SOABE
⑩ to ⑬	Accumulated (Collective) Deferred Inflows for Measurement Year 2024	SOABE
⑭	Contributions after the Measurement Date of 8/31/24	ER
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense for Measurement Year 2024	SOBP
<p>* Source Legend</p> <div style="border: 1px solid black; background-color: #FFD700; padding: 2px; margin-bottom: 5px;">PY JE - Prior year journal entry</div> <div style="border: 1px solid black; background-color: #FFB6C1; padding: 2px; margin-bottom: 5px;">SOABE - Schedule of OPEB Amounts by Employer</div> <div style="border: 1px solid black; background-color: #90EE90; padding: 2px; margin-bottom: 5px;">SOBP - Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)</div> <div style="border: 1px solid black; background-color: #ADD8E6; padding: 2px;">ER - Employer Records</div>		