

GASB 68

**B. Summary of Journal Entries
Measurement Year 2020**

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 2020.	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended (MYE) 08/31/19.	PY JE
③	Contributions after the Measurement Date of 8/31/20.	ER
④	Contributions for Measurement Year Ended 08/31/20.	SPABE
⑤	Contribution Adjustments for Measurement Year Ended 08/31/20.	SPABE
⑥	Pension Expense for Measurement Year Ended 08/31/20.	SPABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Year 2020	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Inflows for Measurement Year 2020	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