

GASB 75
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 and Adjustments for Measurement Year	PY JE
④	Federal Revenue	SOABE
⑤	OPEB Expense for MYE 08/31/19	SOABE
⑥ to ⑨	Accumulated (Collective) Deferred Outflows for Measurement Year 2019	SOABE
⑩ to ⑬	Accumulated (Collective) Deferred Inflows for Measurement Year 2019	SOABE
⑭	Contributions after the Measurement Date	ER
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense	SOBP

* Source Legend

PY JE

SPOABE - Schedule of OPEB Amounts by Employer

SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments