

GASB 75
B. Summary of Journal Entries FY21
(Measurement Year 2020)

J.E. #'s	Description	Source *
①	Reversal of last year's contributions made after the measurement date of the ending Net 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 and Adjustments for MYE 08/31/20	PY JE
④	Federal Revenue for MYE 08/31/20	SOABE
⑤	OPEB Expense for MYE 08/31/20	SOABE
⑥ to ⑨	Accumulated (Collective) Deferred Outflows for MYE 08/31/20	SOABE
⑩ to ⑬	Accumulated (Collective) Deferred Outflows for MYE 08/31/20	SOABE
⑭	Contributions after the MYE of 08/31/20 or 06/30/20	ER
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense for MYE 08/31/20	ER
<p style="text-align: center;"><u>* Source Legend</u></p> <div style="border: 1px solid black; background-color: yellow; padding: 2px; margin-bottom: 5px;">PY JE</div> <div style="border: 1px solid black; background-color: pink; padding: 2px; margin-bottom: 5px;">SOABE - Schedule of OPEB Amounts by Employer</div> <div style="border: 1px solid black; background-color: lightgreen; padding: 2px; margin-bottom: 5px;">SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments</div> <div style="border: 1px solid black; background-color: lightblue; padding: 2px;">ER - Employer Records</div>		