

GASB 75
B. Summary of Journal Entries
Measurement Year 2018

J.E. #'s	Description	Source *
①	Reversal of last year's Contributions made after the Measurement date of the Beginning OPEB Liability last year and the beginning of the fiscal year 2018.	PY JE
②	Reversal of last year's Contributions made after the Measurement date of the Ending OPEB Liability and the beginning of the employer's fiscal year 2018.	PY JE
③	Eliminate balances of Deferred Outflows and Inflows on balance sheet at 08/31/17.	PY JE
④	Contributions for Measurement Year	SOABE
⑤	Federal Contributions	SOABE
⑥	OPEB Expense for Measurement Year	SOABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Year 2018	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Outflows for Measurement Year 2018	SPABE
⑮	Contributions after the Measurement Date	ER
⑯	On-Behalf Recognition of Grant Revenue and Grant Expense	SOBP

* Source Legend

PY JE

ER - Employer's Records

SPOABE - Schedule of OPEB Amounts by Employer

SOBP - Schedule of NonEmployer Contributing Entity On-Behalf Payments