

B. GASB 68
Summary of FY 2026 Journal Entries
 Measurement Year Ended 8/31/25

J.E. #'s	Description	Source *
①	Reversal of last year's contributions made after the measurement date of the ending Net Pension Liability and before the end of the employer's fiscal year 2025	PY JE
②	Eliminate balances of Deferred Outflows and Inflows on balance sheet for Measurement Year Ended 8/31/24	PY JE
③	Contributions after the Measurement Date of 8/31/25	ER
④	Contributions for Measurement Year Ended 8/31/25	SPABE
⑤	Contribution Adjustments for Measurement Year Ended 8/31/25	SPABE
⑥	Pension Expense for Measurement Year Ended 8/31/25	SPABE
⑦ to ⑩	Accumulated (Collective) Deferred Outflows for Measurement Year 2025	SPABE
⑪ to ⑭	Accumulated (Collective) Deferred Inflows for Measurement Year 2025	SPABE
⑮	On-Behalf Recognition of Grant Revenue and Grant Expense for Measurement Year 2025	SOBP
<p>* Source Legend</p> <p>PY JE - Prior year journal entry</p> <p>SPABE - Schedule of Pension Amounts by Employer</p> <p>SOBP - Allocation (Schedule) of Non-Employer Contributing Entity On-Behalf Payments (Contributions)</p> <p>ER - Employer Records</p>		