

## Model Journal Entries

Employers will need to take their allocation percentage and multiple it by the numbers below in order to calculate the values for the journal entries below

<u>Journal Entry #</u>	<u>Debit</u>	<u>Credit</u>
<b>1</b> Net Position (Fund Balance), at beginning of year Net Pension Asset	3,942,498,202.00	3,942,498,202.00
<i>To record beginning balances as of 1/1/14</i>		
<b>2</b> Pension Expense Deferred Outflows of resources - Expected vs. Actual Experience Deferred Outflows of Resources - Expected vs. Actual Investment Income Deferred Outflows of Resources - Change in Proportional Share & Difference in Actual Contributions Deferred Outflows of Resources - Contributions After Measurement Date Deferred Inflows of Resources - Change in Proportional Share & Difference in Actual Contributions Employer Contributions Net Pension Asset	963,891,812.00 356,083,228.00 1,189,446,281.00 28,391,301.00 - 28,391,301.00 1,023,196,703.00 1,486,224,618.00	28,391,301.00 1,023,196,703.00 1,486,224,618.00

*To record the changes in NPA for CY14*

**NOTES:**

WRS Employers may need to allocate the net pension asset to specific governmental funds and enterprise funds. If needed, make sure to allocate in a consistent manner.

WRS Employers who have made subsequent contributions after the measurement date will also need record the additional contributions