

NC Office of the State Controller - GASB 65 - Appendix D			
Changes to the DSS CAFR 11P Statement of Net Position for GASB 65 Items Previously Reported as Assets and Liabilities			
Effective for fiscal year 2014			
OLD - As of 6/30/13 - Before GASB 65 Changes		NEW - Effective for 6/30/14- Including GASB 65 Changes	
Items to be changed highlighted in yellow		Summary of Changes: (highlighted in green)	
		<ul style="list-style-type: none"> - Add 5 new financial statement captions: <ul style="list-style-type: none"> 2 more Deferred Outflows captions and accounts 3 more Deferred Inflows captions and accounts - Change "Deferred charges" caption to "Prepaid items" in noncurrent assets section - Modify acct title 129200 - Make invalid acct 129400 - Modify acct title 218110 - Make invalid acct 218200 - Modify acct title 221500 and caption title - Make invalid acct 226130 	
FY 2013,13th Period,YTD ACTUAL			
	Proprietary	Proprietary	<u>Comments/Explanation</u>
ASSETS		ASSETS	
Current Assets:		Current Assets:	
Cash and cash equivalents	4,242,620.10	Cash and cash equivalents	4,242,620.10
Pooled cash	18,736.86	Pooled cash	18,736.86
Restricted cash & cash equivalents	575,700.50	Restricted cash & cash equivalents	575,700.50
Restricted pooled cash	0.00	Restricted pooled cash	0.00
Investments	3,193,632.22	Investments	3,193,632.22
Pooled investments	0.00	Pooled investments	0.00
Restricted Investments	0.00	Restricted Investments	0.00
Security lending collateral	0.00	Security lending collateral	0.00
Receivables:		Receivables:	
. Accounts receivable	6,583,474.88	. Accounts receivable	6,583,474.88
. Intergovernmental receivables	0.00	. Intergovernmental receivables	0.00
. Interest receivable	0.00	. Interest receivable	0.00
. Premiums receivable	0.00	. Premiums receivable	0.00
. Contributions receivable	0.00	. Contributions receivable	0.00
. Other receivables	246,749.69	. Other receivables	246,749.69
Due from fiduciary funds	0.00	Due from fiduciary funds	0.00
Due from other funds	0.00	Due from other funds	0.00

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Due from component units	0.00	Due from component units	0.00	
Due from agency/institution comp unit	0.00	Due from agency/institution component unit	0.00	
Due from primary government	0.00	Due from primary government	0.00	
Notes receivable	0.00	Notes receivable	0.00	
Inventories	669,640.25	Inventories	669,640.25	
Food stamps	0.00	Food stamps	0.00	
Prepaid items	1,272,663.96	Prepaid items	1,272,663.96	
Securities held in trust (Sureties)	0.00	Securities held in trust (Sureties)	0.00	
Hedging derivatives	0.00	Hedging derivatives	0.00	
Total Current Assets	16,803,218.46	Total Current Assets	16,803,218.46	
Non-Current Assets:		Non-Current Assets:		
Restricted/designated cash and cash equiv	2,962,207.14	Restricted/designated cash and cash equiv	2,962,207.14	
Restricted/designated pooled cash	39,409.26	Restricted/designated pooled cash	39,409.26	
Investments	8,608,582.64	Investments	8,608,582.64	
Pooled investments	0.00	Pooled investments	0.00	
Restricted investments	0.00	Restricted investments	0.00	
Receivables:		Receivables:		
. Accounts receivable	0.00	. Accounts receivable	0.00	
. Interest receivable	0.00	. Interest receivable	0.00	
. Contributions receivable	0.00	. Contributions receivable	0.00	
. Other receivables	0.00	. Other receivables	0.00	
Restricted due from primary government	2,599,114.43	Restricted due from primary government	2,599,114.43	
Restricted due from component units	0.00	Restricted due from component units	0.00	
Notes receivable	0.00	Notes receivable	0.00	
Investment in joint venture	0.00	Investment in joint venture	0.00	
Deferred charges		Prepaid items		Amend caption title
129100 PREPAID ITEMS - NON CUR	0.00	129100 PREPAID ITEMS - NON CUR	0.00	No change on DSS
129200 DEFERRED DREDGING	183,152.89	129200 UNAMORTIZED DREDGING	183,152.89	Modify acct title
129400 BOND ISSUANCE COST-NONCUR	538,782.31		0.00	Acct made invalid-restate
Advances to other funds	0.00	Advances to other funds	0.00	
Advances to component unit	0.00	Advances to component unit	0.00	
Hedging derivatives	0.00	Hedging derivatives	0.00	

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Total Non-Current Assets	14,931,248.67	Total Non-Current Assets	14,392,466.36
Capital Assets, Non-depreciable:		Capital Assets, Non-depreciable:	
. Land and permanent easements	58,703,691.93	. Land and permanent easements	58,703,691.93
. Art, literature and artifact,non-depr	0.00	. Art, literature and artifact,non-depr	0.00
. Construction in progress	14,438,053.63	. Construction in progress	14,438,053.63
. Computer software in development	0.00	. Computer software in development	0.00
. Patents in development	0.00	. Patents in development	0.00
. Other intangible assets - non-depr	0.00	. Other intangible assets - non-depr	0.00
Total Capital Assets, Non-depreciable	73,141,745.56	Total Capital Assets, Non-depreciable	73,141,745.56
Capital Assets, Depreciable (net):		Capital Assets, Depreciable (net):	
. Buildings	84,331,002.41	. Buildings	84,331,002.41
. Machinery and equipment	76,053,007.25	. Machinery and equipment	76,053,007.25
. Art, literature and artifacts, depr	0.00	. Art, literature and artifacts, depr	0.00
. General infrastructure	186,251,345.42	. General infrastructure	186,251,345.42
. NC DOT highway network	0.00	. NC DOT highway network	0.00
. Computer software	3,810,356.22	. Computer software	3,810,356.22
. Patents	0.00	. Patents	0.00
. Other intangible assets - deprec	0.00	. Other intangible assets - deprec	0.00
. Accumulated depreciation	-133,312,509.82	. Accumulated depreciation	-133,312,509.82
Total Capital Assets, Depreciable (net)	217,133,201.48	Total Capital Assets, Depreciable (net)	217,133,201.48
Unclass/invalid/clear accts	0.00	Unclass/invalid/clear accts	0.00
TOTAL ASSETS	322,009,414.17	TOTAL ASSETS	321,470,631.86
DEFERRED OUTFLOWS OF RESOURCES		DEFERRED OUTFLOWS OF RESOURCES	See new captions below
Accum decr in fair value hedg deriv	128,925.93	Accum decr in fair value hedg deriv	128,925.93 same as last yr -acct 129701 here
		Deferred loss on refunding	Add new caption
		129702 DEF LOSS ON REFUNDING BOND	0.00 New acct 129702 for this caption
		Deferred outflows-other	Add new caption
		129703 OTH DEF OUTFLOW OF RESRCS	0.00 New acct 129703 for this caption
TOTAL DEFERRED OUTFLOWS OF RESOURCES	128,925.93	TOTAL DEFERRED OUTFLOWS OF RESOURCES	128,925.93
LIABILITIES		LIABILITIES	
Current Liabilities:		Current Liabilities:	
Accounts payable & accrued liabilities:		Accounts payable & accrued liabilities:	

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. Accounts payable	2,954,066.58	. Accounts payable	2,954,066.58
. Accrued payroll	348,355.58	. Accrued payroll	348,355.58
. Intergovernmental payables	0.00	. Intergovernmental payables	0.00
. Premium tax credit payables	0.00	. Premium tax credit payables	0.00
. Due to plan participants	0.00	. Due to plan participants	0.00
. Claims payable	0.00	. Claims payable	0.00
Unemployment benefits payable	0.00	Unemployment benefits payable	0.00
Due to fiduciary funds	0.00	Due to fiduciary funds	0.00
Due to other funds	0.00	Due to other funds	0.00
Due to component units	0.00	Due to component units	0.00
Due to agency/institution comp units	0.00	Due to agency/institution comp units	0.00
Due to primary government	19,563.06	Due to primary government	19,563.06
Obligations under reverse repo agreemts	0.00	Obligations under reverse repo agreements	0.00
Obligation under securities lending	0.00	Obligation under securities lending	0.00
Hedging derivatives liability	0.00	Hedging derivatives liability	0.00
Notes payable	559,350.00	Notes payable	559,350.00
Capital leases payable	623,359.70	Capital leases payable	623,359.70
Medical claims payable	0.00	Medical claims payable	0.00
Revolving line of credit payable	0.00	Revolving line of credit payable	0.00
Commercial paper payable	0.00	Commercial paper payable	0.00
Bond & similar debt payable	1,655,000.00	Bond & similar debt payable	1,655,000.00
Bond anticipation notes payable	0.00	Bond anticipation notes payable	0.00
Interest Payable:		Interest Payable:	
. Matured interest payable	0.00	. Matured interest payable	0.00
. Accrued interest payable	1,216,641.97	. Accrued interest payable	1,216,641.97
Deposits payable	0.00	Deposits payable	0.00
Funds held for others	0.00	Funds held for others	0.00
Arbitrage rebate payable	0.00	Arbitrage rebate payable	0.00
Annuity & life income payable	0.00	Annuity & life income payable	0.00
Fed unemploy acct advances	0.00	Fed unemploy acct advances	0.00
Pollution remediation payable	0.00	Pollution remediation payable	0.00
Accrued vacation leave	70,995.76	Accrued vacation leave	70,995.76

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Liability insurance trust fund payable	0.00	Liability insurance trust fund payable	0.00	
Unearned revenue		Unearned revenue		
218110 REV COLLECTED IN ADV	202,977.41	218110 UNEARNED REVENUE	202,977.41	Change acct title
218111 UNEARNED INSURANCE PREM	0.00	218111 UNEARNED INSURANCE PREM	0.00	no change
218200 OTHER DEFERRED CREDITS	0.00			Acct made invalid. Reclass any FY2013 amt as needed
Total Current Liabilities	7,650,310.06	Total Current Liabilities	7,650,310.06	
Non-Current Liabilities:		Non-Current Liabilities:		
Accounts payable & accrued liabilities:		Accounts payable & accrued liabilities:		
. Accounts payable	0.00	. Accounts payable	0.00	
. Deferred death benefit payable		. Death benefit payable		Amend caption title
221500 DEFERRED DEATH BEN PAY	0.00	221500 DEATH BENEFIT PAYABLE	0.00	Change acct title
. Premium tax credit payable	0.00	. Premium tax credit payable	0.00	
. Intergovernmental payables	0.00	. Intergovernmental payables	0.00	
. Claims payable	0.00	. Claims payable	0.00	
Unemployment benefits payable	0.00	Unemployment benefits payable	0.00	
Due to component units	0.00	Due to component units	0.00	
Due to primary government	0.00	Due to primary government	0.00	
Advances from primary government	0.00	Advances from primary government	0.00	
Advances from other funds	0.00	Advances from other funds	0.00	
Advances from component units	0.00	Advances from component units	0.00	
Contracts payable	0.00	Contracts payable	0.00	
Hedging derivatives liability	128,925.93	Hedging derivatives liability	128,925.93	
Notes payable	1,589,025.00	Notes payable	1,589,025.00	
Capital leases	28,486,417.79	Capital leases	28,486,417.79	
Medical claims payable	0.00	Medical claims payable	0.00	
Bond & similar debt payable		Bond & similar debt payable		
226100 REVENUE BONDS PAYABLE	63,450,000.00	226100 REVENUE BONDS PAYABLE	63,450,000.00	
226120 UNAMORT PREM ON BONDS PAY	212,848.95	226120 UNAMORT PREM ON BONDS PAY	212,848.95	
226130 UNAMORT CHG-REFUNDING BOND	0.00			Acct made invalid. Reclass any FY2013 amt & begin using new acct 129702 Def loss or acct 229203 Def gain
Deposits payable	0.00	Deposits payable	0.00	

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Funds held for others	0.00	Funds held for others	0.00	
Arbitrage rebate payable	0.00	Arbitrage rebate payable	0.00	
Annuity & life income payable	0.00	Annuity & life income payable	0.00	
Fed unemploy acct advances	0.00	Fed unemploy acct advances	0.00	
Pollution remediation payable	0.00	Pollution remediation payable	0.00	
Accrued vacation leave	1,054,135.08	Accrued vacation leave	1,054,135.08	
Liability insurance trust fund payable	0.00	Liability insurance trust fund payable	0.00	
Total Non-Current Liabilities	94,921,352.75	Total Non-Current Liabilities	94,921,352.75	
Unclass/invalid/clear accts	0.00	Unclass/invalid/clear accts	0.00	
TOTAL LIABILITIES	102,571,662.81	TOTAL LIABILITIES	102,571,662.81	
DEFERRED INFLOWS OF RESOURCES	0.00	DEFERRED INFLOWS OF RESOURCES	0.00	
Accum incr in fair value hedg deriv	0.00	Accum incr in fair value hedg deriv	0.00	same as last yr -acct 229201 here
SCA rev applicable to future year	0.00	SCA rev applicable to future year	0.00	same as last yr -acct 229202 here
		Deferred gain on refunding		Add new caption
		229203 DEF GAIN ON REFUNDING BOND	0.00	New acct 229203 for this caption
		Deferred inflows-nonexchange transactions		Add new caption
		229204 DEF INFLOW-NONEXCH TXNS	0.00	New acct 229204 for this caption
		Deferred inflows-other		Add new caption
		229205 OTH DEF INFLOW OF RESRCS	0.00	New acct 229205 for this caption
TOTAL DEFERRED INFLOWS OF RESRCS	0.00	TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	
NET POSITION		NET POSITION		
Net position	218,775,810.30	Net position	218,775,810.30	
		Net position adjustments	-538,782.31	Restatement for noncurr asset acct 129400 Bond issuance cost (debit bal) no longer valid
Net position adjustments	0.00	Revenue/expense summaries	790,866.99	
Revenue/expense summaries	790,866.99	Unclassified/invalid accounts	0.00	
Unclassified/invalid accounts	0.00	TOTAL NET POSITION	219,027,894.98	
TOTAL NET POSITION	219,566,677.29	TOTAL NET POSITION	219,027,894.98	
Assets+Def Outflw-Liab-Def Inflw= NetPos	In Bal.	Assets+Def Outflw-Liab-Def Inflw= NetPos	In Bal.	