

## Appendix D

# CAFR Package Worksheet Examples for Proprietary Funds and Component Units

### Proprietary Funds (business type activities and internal service funds):

Follow the highlighted items below to worksheets 310 and 430 on the following pages to determine how each worksheet should be completed.

## RHBF

### GASB 75 Journal Entries – RHBF Fiscal Year Ended June 30, 2018

Account Name	NCAS Number	Debit	Credit	13th Period Entry, Net Debit (Credit)
Net OPEB liability—noncurrent	221960	\$ 207,304	\$ 793,702	\$ (586,398)
Deferred outflows for OPEB <sup>(1)</sup>	129720	20,628	20,628	—
Deferred inflows for OPEB <sup>(1)</sup>	229220	—	213,750	(213,750)
OPEB expense	531598	27,074	—	27,074
RHBF contributions	531520	—	—	—
Restatement—net position	330001	773,074	—	773,074
Totals		\$ 1,028,080	\$ 1,028,080	\$ —

### GASB 75 Journal Entries – RHBF Fiscal Year Ended June 30, 2018



Entry	Account Name	NCAS Number	Sub	Debit	Credit	Description
	<b>BEGINNING BALANCES (FORMULAS)</b>					
	Restatement - net position	330001		773,074		Change in proportion, OSC calculated
	Deferred outflows for OPEB	129720		20,628		FY2017 employer contributions – per actuary
	Net OPEB liability	221960			793,702	Beginning net OPEB liability

Changes in Long-term Liabilities (Worksheet 310)

	Net OPEB Liability
Balance July 1, 2017	\$ —
Prior year adjustments	793,702
Additions	—
Deletions (see Note 1)	(207,304)
Balance, June 30, 2018	<u>\$ 586,398</u>
Due within one year (see Note 2)	<u>\$ —</u>

*Note 1: Employers should disclose the net change amount (instead of both additions and deletions) and reference that more information on the net OPEB liability is available in the separate note on OPEB plans. Since the amount reported is the employer's proportionate share of the collective net OPEB liability, additions and deletions are not relevant for this disclosure. The collective net OPEB liability equals the total OPEB liability for the OPEB plan, net of the plan's fiduciary net position.*

*Note 2: If the employer reports a net OPEB liability under Statement 75, the amount of the net OPEB liability that is "due" within one year is the amount of benefit payments expected to be paid within one year, net of the OPEB plan's fiduciary net position available to pay that amount. Therefore, there would be no amount that is "due" within one year unless the OPEB plan's fiduciary net position is less than the amount of benefit payments expected to be paid within one year. (Comprehensive Implementation Guide, 7.22.6)*

## DIPNC

**GASB 75 Journal Entries – DIPNC**  
Fiscal Year Ended June 30, 2018

Account Name	NCAS Number	Debit	Credit	13th Period Entry, Net Debit (Credit)
Net OPEB asset–noncurrent	129780	\$ 1,133	\$ 49	\$ 1,084
Deferred outflows for OPEB <sup>(1)</sup>	129720	2,101	1,350	751
Deferred inflows for OPEB <sup>(1)</sup>	229220	—	—	—
OPEB expense	531598	648	—	648
DIPNC contributions	531520	—	—	—
Miscellaneous expense <sup>(2)</sup>	535900	—	—	—
Miscellaneous income <sup>(2)</sup>	437995	—	—	—
Restatement–net position	330001	—	2,483	(2,483)
Totals		<u>\$ 3,882</u>	<u>\$ 3,882</u>	<u>\$ —</u>

GASB 75 Journal Entries – DIPNC  
Fiscal Year Ended June 30, 2018



Entry	Account Name	NCAS Number	Sub	Debit	Credit	Description
<b>BEGINNING BALANCES (FORMULAS)</b>						
	Restatement - net position	330001			2,483	Change in proportion, OSC calculated
	Deferred outflows for OPEB	129720		1,350		FY2017 employer contributions – per actuary
	Net OPEB asset	129780		1,133		Beginning net OPEB liability

CAFR worksheet 310 (for RHBF OPEB liability only):

**Office of the State Controller**  
**2018 CAFR Worksheets**  
**CHANGES IN LONG-TERM LIABILITIES AND SHORT-TERM DEBT (310)**  
**BUSINESS TYPE ACTIVITIES**

NA for State Health Plan

Agency No: \_\_\_\_\_  
Agency Name: \_\_\_\_\_  
Preparer/Phone: \_\_\_\_\_  
Email: \_\_\_\_\_ 0

GASB Fund No: \_\_\_\_\_ N/A for GASB 3XXX  
*Place cursor over cell E14 to view comment.*

	Balance July 1, 2017 A	Prior Year Adjustments B	Additions C	Deletions D	Balance June 30, 2018 E	Due Within One Year F
Bonds and similar debt payable:						
Revenue bonds						
GARVEE bonds						
Certificates of participation						
Limited obligation bonds						
Issuance discounts						
Issuance premium						
Arbitrage rebate payable						
Workers compensation						
Notes payable						
Capital leases payable						
Annuity and life income payable						
Federal unemployment a/c advances						
Pollution remediation payable						
Compensated absences						
Net pension liability						
Net OPEB liability		793,702.00		(207,304.00)	586,398.00	
Liability insurance trust fund payable						
Other (Call OSC/describe in Explanations tab)						
Short-term debt:						
Revolving line of credit/Loan						
Commercial paper						
Anticipation notes						

For each type of short-term debt, describe the debt activity and the purpose for which the debt was issued in an attached "CAFR Package Narratives".

Bonds & COPs Payable amounts per column [E] and [F] agree to Statement of Net Position? YES \_\_\_\_\_ NO \_\_\_\_\_



## Component Units:

Follow the highlighted items below to the ExhA&B and the worksheet 430 on the following pages to determine how each worksheet should be completed.

## RHBF

DURHAM TECHNICAL INSTITUTE  
GASB 75 Journal Entries – RHBF  
Fiscal Year Ended June 30, 2018

Entry	Account Name	Colleague Number	Debit	Credit	Description
<b>BEGINNING BALANCES (FORMULAS)</b>					
	Restatement - net position	379000	47,521,001		Calculated
	Deferred outflows for OPEB	124091	1,128,850		Employer contributions made during the prior fiscal year
	Net OPEB liability	242081		48,649,851	Beginning net OPEB liability
(To record the beginning balances of the net OPEB liability and deferred outflows for OPEB)					
<b>CURRENT FISCAL YEAR ENTRIES</b>					
<b>Change in OPEB Amounts (FORMULAS)</b>					
	Net OPEB liability--noncurrent	242081	13,306,411		Change in the net OPEB liability
	Deferred outflows for OPEB	124091	—		Difference between expected/actual experience
(2)	Deferred inflows for OPEB	242091	—		Difference between expected/actual experience
	Deferred outflows for OPEB	124091	—		Changes of assumptions
	Deferred inflows for OPEB	242091	—		Changes of assumptions
	Deferred outflows for OPEB	124091	—		Change in proportion; contributions during measurement period
	Deferred inflows for OPEB	242091		13,135	Difference between projected/actual investment earnings
	Deferred outflows for OPEB	124091	—		Difference between projected/actual investment earnings
	Deferred inflows for OPEB	242091	—		Change in proportion; contributions during measurement period
	OPEB expense	518251	1,477,421		Change in net OPEB liability recognized immediately
	Net OPEB liability--noncurrent	242081		—	Change in the net OPEB liability
	Deferred inflows for OPEB	242091		2,534,190	Difference between expected/actual experience
	Deferred outflows for OPEB	124091		—	Difference between expected/actual experience
	Deferred inflows for OPEB	242091		9,733,422	Changes of assumptions
	Deferred outflows for OPEB	124091		—	Changes of assumptions
	Deferred inflows for OPEB	242091		1,374,235	Change in proportion; contributions during measurement period
	Deferred outflows for OPEB	124091		—	Change in proportion; contributions during measurement period
	Deferred outflows for OPEB	124091		1,128,850	Reversal of beginning deferred outflow balance - per actual
(To record changes in the net OPEB liability, deferred outflows/inflows of resources for OPEB, OPEB expense, and reversal of deferred outflow in entry 1)					
			14,783,832	14,783,832	
<b>After Measurement Date (MANUAL ENTRY)</b>					
(3)	Deferred outflows for OPEB (FY2018 Employer Contributions)	124091	—		FY2018 employer contributions – per agency/institution
	RHBF contributions	518200		—	Calculated
(To record OPEB contributions after the measurement date)					
Calculated by multiplying the covered payroll for RHBF (on an accrual basis) by 6.05% (the 2017-18 employer contribution rate for RHBF)					

# DIPNC

**DURHAM TECHNICAL INSTITUTE**  
**GASB 75 Journal Entries – DIPNC**  
**Fiscal Year Ended June 30, 2018**

Entry	Account Name	Colleague Number	Debit	Credit	Description
<b>BEGINNING BALANCES (FORMULAS)</b>					
	Restatement- net position	37900		144,623	Calculated
	Deferred outflows for OPEB	124091	73,872		Employer contributions made during the prior fiscal year
	Net OPEB asset	142090	70,751		Beginning of OPEB asset
(To record the beginning balances of the net OPEB asset and deferred outflows for OPEB)					
<b>CURRENT FISCAL YEAR ENTRIES</b>					
<u>Change in OPEB Amounts (FORMULAS)</u>					
	Net OPEB asset-noncurrent	142090		—	Change in the net OPEB asset
	Deferred outflows for OPEB	124091	19,456		Difference between expected actual experience
(2)	Deferred inflows for OPEB	242091	—		Difference between expected actual experience
	Deferred outflows for OPEB	124091	—		Changes of assumptions
	Deferred inflows for OPEB	242091	—		Changes of assumptions
	Deferred outflows for OPEB	124091	714		Change in proportion; contributions during measurement period
	Deferred inflows for OPEB	242091		—	Difference between projected actual investment earnings
	Deferred outflows for OPEB	124091	15,554		Difference between projected actual investment earnings
	Deferred inflows for OPEB	242091	—		Change in proportion; contributions during measurement period
	OPEB expense	518251	37,939		Change in net OPEB asset recognized immediately
	Net OPEB asset-noncurrent	142090	209		Change in the net OPEB asset
	Deferred inflows for OPEB	242091		—	Difference between expected actual experience
	Deferred outflows for OPEB	124091		—	Difference between expected actual experience
	Deferred inflows for OPEB	242091		—	Changes of assumptions
	Deferred outflows for OPEB	242091		—	Changes of assumptions
	Deferred inflows for OPEB	242091		—	Change in proportion; contributions during measurement period
	Deferred outflows for OPEB	124091		—	Change in proportion; contributions during measurement period
	Deferred outflows for OPEB	124091		73,872	Reversal of beginning deferred outflow balance – per actuary
(To record changes in the net OPEB asset, deferred outflows/inflows of resources for OPEB, OPEB expense, and reversal of deferred outflow in entry 1)					
			73,872	73,872	
<u>After Measurement Date (MANUAL ENTRY)</u>					
(3)	Deferred outflows for OPEB (FY2018 Employer Contributions)	124091	—		FY2018 employer contributions – per agency/institution
	DIPNC contributions	518200		—	Calculated
(To record OPEB contributions after the measurement date) Calculated by multiplying the covered payroll for DIPNC (on an accrual basis) by 0.1498% (the 2017-18 employer contribution rate for DIPNC)					
			—	—	



**Exhibit B - Statement of Revenues, Expenses,  
 and Changes in Net Position**

<b>REVENUES</b>	
<b>Operating Revenues</b>	
Student tuition and fees, net	\$ —
Federal grants and contracts	—
State and local grants and contracts	—
Nongovernmental grants and contracts	—
Sales and services, net	—
Other operating revenues	—
Total operating revenues	—
<b>EXPENSES</b>	
<b>Operating Expenses</b>	
Personal services	—
Supplies and materials	—
Services	—
Scholarships and fellowships	—
Utilities	—
Depreciation	—
Total operating expenses	—
Operating loss	—
<b>NON OPERATING REVENUES (EXPENSES)</b>	
State aid	—
County appropriations	—
Noncapital grants	—
Noncapital gifts, net	—
Investment income, net	—
Interest and fees expense	—
Other nonoperating revenues	—
Other nonoperating expenses	—
Net nonoperating revenues (expenses)	—
Income before other revenues, expenses, gains, or losses	—
State capital aid	—
County capital aid	—
Capital grants	—
Capital gifts, net	—
Additions to endowments	—
Special items	—
Extraordinary items	—
Increase (decrease) in net position	—
<b>NET POSITION</b>	
Net position - beginning of year	37,463,430.93
Restatements	(47,376,378.00)
Net position - end of year	\$ (9,912,947.07)
<b>NOT BALANCED</b>	

