

BUNCOMBE COUNTY, NORTH CAROLINA

Exhibit 9

Statement of Fiduciary Net Assets

JUNE 30, 2009

	OPEB Trust Fund	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,095,376	\$ 2,058,668
Accounts receivable	-	580,883
	<u>\$ 2,095,376</u>	<u>\$ 2,639,551</u>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 992,089
Due to other taxing units	-	159,414
Due to beneficiaries	-	1,488,048
Total liabilities	<u>\$ -</u>	<u>\$ 2,639,551</u>
<b>NET ASSETS</b>		
Assets held in trust for health benefits	<u>\$ 2,095,376</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.