

BUNCOMBE COUNTY, NORTH CAROLINA

Combining Statement of Net Assets

Nonmajor Enterprise Funds

JUNE 30, 2009

	Mental Health	CJIS	Inmate Commissary/ Welfare	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,531,592	\$ 113,002	\$ 347,379	\$ 1,991,973
Receivables, net	4,250	46,380	964	51,594
Total current assets	1,535,842	159,382	348,343	2,043,567
Noncurrent assets:				
Capital assets, net	391,646	1,122,255	66,577	1,580,478
Total noncurrent assets	391,646	1,122,255	66,577	1,580,478
Total assets	1,927,488	1,281,637	414,920	3,624,045
LIABILITIES				
Current liabilities:				
Accounts payable	17,499	11,338	8,371	37,208
Salaries and payroll taxes payable	-	29,105	18,788	47,893
Accrued compensated absences	-	41,034	18,534	59,568
Other liabilities	24,000	-	-	24,000
Total current liabilities	41,499	81,477	45,693	168,669
NET ASSETS				
Invested in capital assets, net of related debt	391,646	1,122,255	66,577	1,580,478
Unrestricted	1,494,343	77,905	302,650	1,874,898
Total net assets	\$ 1,885,989	\$ 1,200,160	\$ 369,227	\$ 3,455,376