

BUNCOMBE COUNTY, NORTH CAROLINA

Schedule of Revenues and Expenditures - Budget and Actual (Non-GAAP)

Criminal Justice Information Systems (CJIS) Fund

FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Operating revenues:			
Charges for services		\$ 1,194,794	
Nonoperating revenues:			
Investment earnings		<u>12,321</u>	
Total revenues	\$ 1,341,836	1,207,115	\$ (134,721)
EXPENDITURES			
Salaries, wages, and fringe benefits		470,032	
Contracted services		90,900	
Maintenance and repairs		282,486	
Other operating expenditures		141,329	
Capital outlay		<u>103,429</u>	
Total expenditures	1,841,836	1,088,176	753,660
Revenues over (under) expenditures	<u>(500,000)</u>	118,939	618,939
OTHER FINANCING SOURCES			
Installment obligations issued	500,000	-	(500,000)
Revenues and other sources over expenditures	<u>\$ -</u>	118,939	<u>\$ 118,939</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
RECONCILING ITEMS:			
Capital outlay		103,429	
Transfer of capital assets		1,625,639	
Depreciation		(606,813)	
Increase in accrued compensated absences		(41,034)	
Total reconciling items		<u>1,081,221</u>	
Change in net assets		<u>\$ 1,200,160</u>	