

BUNCOMBE COUNTY, NORTH CAROLINA

Statement of Activities

FOR THE YEAR ENDED JUNE 30, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
GOVERNMENTAL ACTIVITIES:				
General government	\$ 21,705,398	\$ 3,273,340	\$ 1,071,006	\$ -
Public safety	69,377,438	8,384,722	4,110,771	-
Economic and physical development	26,226,700	6,695,973	2,688,202	500,700
Human services	83,310,485	7,582,007	39,380,501	283,331
Cultural and recreational	11,090,242	1,226,864	1,842,620	40,000
Education	73,179,775	-	-	16,665,174
Interest on long-term debt	7,245,388	-	-	-
Total Governmental Activities	<u>292,135,426</u>	<u>27,162,906</u>	<u>49,093,100</u>	<u>17,489,205</u>
BUSINESS-TYPE ACTIVITIES:				
Solid Waste Disposal	7,325,697	6,598,240	321,567	-
Parking Deck	927,467	88,148	-	-
Human Services Facilities	802,044	617,530	-	-
Mental Health	606,857	-	-	-
Criminal Justice Information System	1,632,594	1,194,794	-	-
Inmate Commissary/Welfare	559,422	468,406	-	-
Total Business-Type Activities	<u>11,854,081</u>	<u>8,967,118</u>	<u>321,567</u>	<u>-</u>
Total Primary Government	<u>\$ 303,989,507</u>	<u>\$ 36,130,024</u>	<u>\$ 49,414,667</u>	<u>\$ 17,489,205</u>
COMPONENT UNITS:				
Asheville Regional Airport	\$ 9,674,235	\$ 6,754,657	\$ -	\$ 5,710,017
Tourism Development Authority	8,504,107	-	6,124,732	-
Avery's Creek Sanitary District	47,952	6,500	-	-
WNC Regional Air Quality Agency	889,923	211,621	540,064	-
Total Component Units	<u>\$ 19,116,217</u>	<u>\$ 6,972,778</u>	<u>\$ 6,664,796</u>	<u>\$ 5,710,017</u>

General revenues:

Taxes:
Property taxes, levied for general purpose
Local option sales tax
Other taxes and licenses
Investment earnings, unrestricted
Miscellaneous, unrestricted
Transfers
Total general revenues and transfers
Changes in net assets
Net assets, beginning, as previously reported
Prior period adjustment
Net assets, beginning, as restated
Net assets, ending

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

Net (Expense) Revenue and Changes in Net Assets						
Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Asheville Regional Airport	Tourism Development Authority	Avery's Creek Sanitary District	WNC Regional Air Quality Agency
\$ (17,361,052)	\$ -	\$ (17,361,052)				
(56,881,945)	-	(56,881,945)				
(16,341,825)	-	(16,341,825)				
(36,064,646)	-	(36,064,646)				
(7,980,758)	-	(7,980,758)				
(56,514,601)	-	(56,514,601)				
(7,245,388)	-	(7,245,388)				
<u>(198,390,215)</u>	<u>-</u>	<u>(198,390,215)</u>				
-	(405,890)	(405,890)				
-	(839,319)	(839,319)				
-	(184,514)	(184,514)				
-	(606,857)	(606,857)				
-	(437,800)	(437,800)				
-	(91,016)	(91,016)				
<u>-</u>	<u>(2,565,396)</u>	<u>(2,565,396)</u>				
<u>(198,390,215)</u>	<u>(2,565,396)</u>	<u>(200,955,611)</u>				
			\$ 2,790,439	\$ -	\$ -	\$ -
			-	(2,379,375)	-	-
			-	-	(41,452)	-
			-	-	-	(138,238)
			<u>2,790,439</u>	<u>(2,379,375)</u>	<u>(41,452)</u>	<u>(138,238)</u>
162,584,050	-	162,584,050	-	-	-	-
37,777,956	-	37,777,956	-	-	-	-
5,310,017	-	5,310,017	-	-	-	-
2,513,403	781,655	3,295,058	112,577	130,386	5,903	35,481
1,445,354	-	1,445,354	2,318,555	91,412	-	-
(2,881,638)	2,881,638	-	-	-	-	-
<u>206,749,142</u>	<u>3,663,293</u>	<u>210,412,435</u>	<u>2,431,132</u>	<u>221,798</u>	<u>5,903</u>	<u>35,481</u>
<u>8,358,927</u>	<u>1,097,897</u>	<u>9,456,824</u>	<u>5,221,571</u>	<u>(2,157,577)</u>	<u>(35,549)</u>	<u>(102,757)</u>
63,002,222	46,608,493	109,610,715	59,719,471	8,834,296	2,184,528	756,021
(4,095,063)	-	(4,095,063)	(153,859)	-	-	(2,796)
<u>58,907,159</u>	<u>46,608,493</u>	<u>105,515,652</u>	<u>59,565,612</u>	<u>8,834,296</u>	<u>2,184,528</u>	<u>753,225</u>
<u>\$ 67,266,086</u>	<u>\$ 47,706,390</u>	<u>\$ 114,972,476</u>	<u>\$ 64,787,183</u>	<u>\$ 6,676,719</u>	<u>\$ 2,148,979</u>	<u>\$ 650,468</u>

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