

BUNCOMBE COUNTY, NORTH CAROLINA

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

Mental Health Fund

FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Operating revenues		\$ -	
Nonoperating revenues:			
Investment earnings		<u>89,756</u>	
Total revenues	<u>\$ -</u>	<u>89,756</u>	<u>\$ 89,756</u>
EXPENDITURES			
Contracted services		363,449	
Contributions to outside agencies		153,000	
Other operating expenses		<u>75,000</u>	
Total expenditures	<u>1,141,668</u>	<u>591,449</u>	<u>550,219</u>
Revenues under expenditures	<u>(1,141,668)</u>	<u>(501,693)</u>	<u>639,975</u>
OTHER FINANCING SOURCES			
Appropriated fund balance	1,141,668	-	(1,141,668)
Transfer from:			
Capital Projects	<u>-</u>	<u>302,600</u>	<u>302,600</u>
Total other financing sources	<u>1,141,668</u>	<u>302,600</u>	<u>(839,068)</u>
Revenues and other sources under expenditures	<u>\$ -</u>	<u>(199,093)</u>	<u>\$ (199,093)</u>
Reconciliation from budgetary basis (modified accrual) to full accrual:			
RECONCILING ITEMS			
Depreciation		<u>(15,408)</u>	
Total reconciling items		<u>(15,408)</u>	
Change in net assets		<u>\$ (214,501)</u>	