

BUNCOMBE COUNTY, NORTH CAROLINA

Exhibit 10

Statement of Changes in Fiduciary Net Assets

FOR THE YEAR ENDED JUNE 30, 2008

	<u>OPEB Trust Fund</u>
ADDITIONS	
Employer contributions	\$ 2,500,000
Interest income	1,255
Total additions	<u>2,501,255</u>
NET ASSETS, BEGINNING	<u>-</u>
NET ASSETS, ENDING	<u>\$ 2,501,255</u>

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