

NOTE 16: BEGINNING FUND BALANCE/EQUITY, AS RESTATED

Beginning fund equity of the Enterprise Funds has been restated for the reclassification of the Planning and Zoning Department, previously reported within the County's General Fund, to the Development Services Fund and to correct an oversight in the accounting for Wastewater Management's landfill improvements that were expensed instead of capitalized in the year purchased.

Fund equity, June 30, 1998, as previously reported	\$ 318,391
Transfer of Planning and Zoning Department fixed assets	57
Landfill improvements	<u>4,143</u>
Fund equity, July 1, 1998, as adjusted	<u>\$ 322,591</u>