

NOTE 17: RECLASSIFICATION OF GRANT ACTIVITY

For the fiscal year ended June 30, 1999, the County accounted for various grant programs in the Special Revenue Funds that were accounted for in the General Fund in previous fiscal years. At June 30, 1999, revenues and expenditures related to these grant programs totaled approximately \$44,111 and \$43,439, respectively. Funding for these grants is on a reimbursement basis and therefore a beginning fund balance restatement was not necessary.