

NOTE 16: BEGINNING FUND BALANCE/EQUITY, AS RESTATED

Beginning fund equity of the Enterprise Funds has been restated to correct an overstatement of depreciation expense recorded in the Wastewater Management Fund.

Fund equity, June 30, 2000, as previously reported	\$ 349,906
Depreciation expense - Wastewater Management Fund	<u>1,059</u>
Fund equity, July 1, 2000, as adjusted	<u>\$ 350,965</u>

Beginning fund balance of the Special Revenue Funds has been restated to correct an overstatement of expenditures during the year ended June 30, 2000 in the Transportation Fund.

Fund balance, June 30, 2000, as previously reported	\$ 43,570
Amount of overstatement - Transportation Fund	<u>2,063</u>
Fund balance, July 1, 2000, as adjusted	<u>\$ 45,633</u>