

FY 2008 Third Quarter Review

Attachment VI – FY 2007 Audit Adjustments

FY 2007 AUDIT ADJUSTMENTS (THIRD QUARTER PROCESS)

Based on the results of the FY 2007 Comprehensive Annual Audit, adjustments were made to receipts and expenditures based on the Generally Accepted Accounting Principles (GAAP) of modified accrual accounting. Fairfax County recognizes revenues in the prior fiscal year when it is measurable and available within 45 days after the end of that fiscal year, while expenditures are recognized when the asset is received.

Revenue adjustments result in an increase to the FY 2007 General Fund ending balance of \$11.0 million. Adjustments in FY 2007 expenditures were made in Special Revenue, Debt Service, Capital Project, Internal Service and Trust funds. In addition, several revenue adjustments were made in the Special Revenue, Debt Service, Capital Project, Enterprise, Internal Service, Trust, and Agency funds. Retirement fund adjustments are based on Governmental Accounting Standards Board (GASB) Statement 28 requirements regarding segregation of securities lending transactions into gross income and expenditures for financial reporting purposes. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that audit adjustments for all funds other than Fund 104, Information Technology; Fund 200, Consolidated County and Schools Debt Services; Fund 301, Contributed Roadway Improvement; Fund 303, General County Construction; Fund 304, Transportation Improvements; Fund 311, County Bond Construction; Fund 312, Public Safety Construction; Fund 370, Park Authority Bond Construction; Fund 506, Health Benefits Trust, and Fund 700, Route 28 Taxing District were previously reflected in the FY 2009 Advertised Budget Plan. Adjustments for funds listed above were not included pending final reconciliation of adjustments.

Detailed audit adjustments were made which require an increase in the FY 2007 appropriation level for Fund 501, County Insurance, Fund 601, County Employees' Retirement and Fund 602, Police Officer Retirement. A Supplemental Appropriation Resolution (SAR) AS 07148 for FY 2007 for these funds is included in the SAR package of the *FY 2008 Third Quarter Review*.

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
General Fund									
	001	General Fund - Real Estate Taxes			\$1,583,557.00		\$1,583,557.00		To record Real Estate tax receipts received within the first 45 days of FY 2008 that were actually earned in FY 2007.
	001	General Fund - Real Estate Taxes - Delinquents /Penalties			506,655.00		506,655.00		To record Real Estate tax receipts (Delinquents & Penalties) received within the first 45 days of FY 2008 that were actually earned in FY 2007.
	001	General Fund- Personal Property Tax			528,162.00		528,162.00		To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2008.
	001	General Fund- Personal Property Tax - Delinquents			492,952.00		492,952.00		To adjust accrual for Personal Property tax receipts (Delinquents) to reflect actual receipts within the first 45 days of FY 2008.
	001	General Fund- Sales Tax			550,646.00		550,646.00		To record sales tax receipts received within the first 45 days of FY 2008.
	001	General Fund- Communications Sales and Use Tax			553,903.00		553,903.00		To primarily record communications tax receipts received within the first 45 days of FY 2008.
	001	General Fund - Transient Occupancy Tax			2,607,345.00		2,607,345.00		To record transient occupancy tax receipts received within the first 45 days of FY 2008.
	001	General Fund - Transient Occupancy Tax - Additional			2,812,952.00		2,812,952.00		To record transient occupancy tax receipts received within the first 45 days of FY 2008.
	001	General Fund - Interest			498,902.37		498,902.37		To record interest earned on pooled cash in the appropriate fiscal year.
	001	General Fund- Revenue from Charges for Services (Ambulance Transport Fees)			620,222.00		620,222.00		To adjust the accrual recorded for EMS receipts, to reflect higher than anticipated receipts within the first 45 days of FY 2008 than originally projected to be earned for FY 2007.
	001	General Fund Agency Accrual Recordation (OOP- Payroll 14)				3,211.00	(3,211.00)		To record expenditure in the appropriate fiscal year.
	001	General Fund Agency Accrual Recordation (FMD)				165,446.78	(165,446.78)		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (Capital Facilities - Payroll 14)				2,513.77	(2,513.77)		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (DCRS-Payroll 14)				(51,861.00)	51,861.00		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (Park Authority-Payroll 14 and Operating Expenses)				20,132.74	(20,132.74)		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (DFS-Payroll 14)				(33,482.00)	33,482.00		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (Health- Payroll 14)				(99,131.00)	99,131.00		To accurately record expenditure accrual.

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
	001	General Fund Agency Accrual Recordation (Employee Benefits)		40016G		(30.60)	30.60		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (Police - Payroll 14)				(164,264.00)	164,264.00		To accurately record expenditure accrual.
	001	General Fund Agency Accrual Recordation (Fire and Rescue-Payroll 14)				(121,497.00)	121,497.00		To accurately record expenditure accrual.
Total Fund 001, General Fund					\$10,755,296.37	(\$278,961.31)	\$11,034,257.68		
Special Revenue Funds									
	102	Federal/State Grants		01395G	\$76,852.00		\$76,852.00	(\$76,852.00)	To record revenue accrual for Agency 38 grant.
	102	Federal/State Grants		02003G	522.00	(3,211.00)	3,733.00	2,689.00	To primarily record revenue accrual to the non-profit grant and accurately record expenditures for Agency 02 grant.
	102	Federal/State Grants		02009G	3,562.00		3,562.00	(3,562.00)	To primarily record revenue accrual to the federal passthrough grant for Agency 02 grant.
	102	Federal/State Grants		02919G	27,071.00		27,071.00	(27,071.00)	To accurately record accruals for Agency 93 grant.
	102	Federal/State Grants		26003G 26004G	107,522.00		107,522.00	(107,522.00)	To primarily record revenue accrual for Agency 26 grants
	102	Federal/State Grants		40016G		30.60	(30.60)	(30.60)	To accurately record expenditure for Agency 40 grant.
	102	Federal/State Grants		67300G	153,087.99	153,087.99	0.00	(306,175.98)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67302G	128,497.74	128,497.74	0.00	(256,995.48)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67304G	165,594.22	165,594.22	0.00	(331,188.44)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67317G	82,712.74	82,712.74	0.00	(165,425.48)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67320G	90,000.00	90,000.00	0.00	(180,000.00)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67331G	140,523.32	140,523.32	0.00	(281,046.64)	To correctly record revenue and expenditure increase for the WIA (Workforce Investment Act) grant as a result of the SSG award.
	102	Federal/State Grants		67500G 67501G 67513G 67517G	448,789.00		448,789.00	(448,789.00)	To record revenue accruals for Agency 67 grants.
	102	Federal/State Grants		91005G	8,357.45		8,357.45	(8,357.45)	To accrue FY 2007 revenue earned for Agency 91 grant.
	102	Federal/State Grants		99999G		(2,513.77)	2,513.77	2,513.77	To reclassify payroll expenditure to the appropriate grant.
Total Fund 102, Federal/State Grants					\$1,433,091.46	\$754,721.84	\$678,369.62	(\$2,187,813.30)	
	103	Aging Grants and Programs		67455G		\$35,366.76	(\$35,366.76)	(\$35,366.76)	To accurately record expenditures.
Total Fund 103, Aging Grants and Programs						\$35,366.76	(\$35,366.76)	(\$35,366.76)	

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
	104	Information Technology			\$10,988.78		\$10,988.78	(\$10,988.78)	To record earned interest in the appropriate fiscal year.
		Total Fund 104, Information Technology			\$10,988.78		\$10,988.78	(\$10,988.78)	
	108	Leaf Collection			\$834.49		\$834.49		To record earned interest in the appropriate fiscal year.
		Total Fund 108			\$834.49		\$834.49		
	109	Refuse Collection and Recycling	450109		\$3,096.48		\$3,096.48		To record earned interest in the appropriate fiscal year.
		Total Fund 109, Refuse Collection and Recycling			\$3,096.48		\$3,096.48		
	110	Refuse Disposal	450110		\$3,160.30	\$3,182,195.00	(\$3,179,034.70)		To record earned interest in the appropriate fiscal year and adjust expenditure accrual.
	110	Refuse Disposal	450110/ 45A040		3,401,205.02	(128,911.86)	3,530,116.88		To primarily record revenue and a decrease in the expenditure accrual for the PWC waste exchange program.
		Total Fund 110, Refuse Disposal			\$3,404,365.32	\$3,053,283.14	\$351,082.18		
	111	Reston Community Center	140111		\$2,616.16		\$2,616.16		To record earned interest in the appropriate fiscal year.
		Total Fund 111, Reston Community Center			\$2,616.16		\$2,616.16		
	112	Energy/Resource Recovery Facility	450112		\$3,078,808.35	(\$335,058.00)	\$3,413,866.35		To primarily record revenue accrual and to accrue expenditure credit for reimbursement of fees due.
		Total Fund 112, Energy/Resource Recovery Facility			\$3,078,808.35	(\$335,058.00)	\$3,413,866.35		
	113	McLean Community Center	490113		\$2,392.92		\$2,392.92		To record earned interest in the appropriate fiscal year.
		Total Fund 113, McLean Community Center			\$2,392.92		\$2,392.92		
	114	I-95 Refuse Disposal	450114		\$473,213.77		\$473,213.77		To record revenue accrual and earned interest in the appropriate fiscal year.
		Total Fund 114, I-95 Refuse Disposal			\$473,213.77		\$473,213.77		
	115	Burgundy Village Community Center			\$46.87		\$46.87		To record earned interest in the appropriate fiscal year.
		Total Fund 115, Burgundy Village Community Center			\$46.87		\$46.87		
	116	Integrated Pest Management Program			\$1,034.53		\$1,034.53		To record earned interest in the appropriate fiscal year.
		Total Fund 116, Integrated Pest Management Program			\$1,034.53		\$1,034.53		
	120	E-911	095120		\$191,838.00		\$191,838.00		To record revenue accrual for communication sales and use taxes.
	120	E-911	095120		3,766.70		3,766.70		To record earned interest in the appropriate fiscal year.
	120	E-911	095120		416,804.00		416,804.00		To record revenue accrual for wireless reimbursement.
		Total Fund 120, E-911			\$612,408.70		\$612,408.70		
	121	Dulles Rail			\$13,991.05		\$13,991.05		To record earned interest in the appropriate fiscal year.
		Total Fund 121, Dulles Rail			\$13,991.05		\$13,991.05		
Debt Service Fund									
	200	Consolidated County and Schools Debt Services			\$10,120.52	\$99,000.00	(\$88,879.48)		To record earned interest and fiscal agent fees in the proper fiscal period.
		Total Fund 200, Consolidated County and Schools Debt Services			\$10,120.52	\$99,000.00	(88,879.48)		

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
Capital Project Funds									
	301	Contributed Roadway Improvement Fund	008803		(\$2,522.67)		(\$2,522.67)	\$2,522.67	To correct posting of revenue to the appropriate fund.
	Total Fund 301, Contributed Roadway Improvement Fund				(\$2,522.67)		(\$2,522.67)	\$2,522.67	
	303	General County Construction	005012			(\$12,349.50)	\$12,349.50	\$12,349.50	To record expenditure accrual.
	303	General County Construction	009499			1,582.40	(1,582.40)	(1,582.40)	To record expenditure accrual.
	303	General County Construction	009442			(3,469.88)	3,469.88	3,469.88	To record expenditure accrual.
	303	General County Construction	009494			\$558,537.75	(558,537.75)	(558,537.75)	To record the non general obligation bond principal and interest payment in the correct fiscal year.
	Total Fund 303, General County Construction					\$544,300.77	(\$544,300.77)	(\$544,300.77)	
	304	Transportation Improvements	064240		\$14,587.96		\$14,587.96	(\$14,587.96)	To correct posting of revenue to the appropriate fund.
	Total Fund 304, Transportation Improvements				\$14,587.96		\$14,587.96	(\$14,587.96)	
	311	County Bond Construction	88A002		(\$8,002,540.00)		(\$8,002,540.00)	\$8,002,540.00	To defer WMATA West Ox Operations Center revenue in accordance with Generally Accepted Accounting Principles (GAAP). Cash payments in advance of annual rental payments over the life of the facility per contractual agreement.
	Total Fund 311, County Bond Construction				(\$8,002,540.00)		(\$8,002,540.00)	\$8,002,540.00	
	312	Public Safety Construction	009218			\$705,411.20	(\$705,411.20)	(\$705,411.20)	To primarily correct posting of expenditure credit to the appropriate fund and record expenditure accrual.
	Total Fund 312, Public Safety Construction					\$705,411.20	(\$705,411.20)	(\$705,411.20)	
	370	Park Authority Bond Construction				(\$5,254.62)	\$5,254.62	\$5,254.62	To record expenditure accrual to the appropriate project.
	370	Park Authority Bond Construction	474106			13,435.62	(13,435.62)	(13,435.62)	To record expenditure accrual.
	370	Park Authority Bond Construction	475898			(250.86)	250.86	250.86	To record expenditure accrual.
	370	Park Authority Bond Construction	474404			2,537.32	(2,537.32)	(2,537.32)	To record expenditure accrual.
	370	Park Authority Bond Construction	475098			(494,625.90)	494,625.90	494,625.90	To record expenditure accrual.
	370	Park Authority Bond Construction	474106			(4,808.69)	4,808.69	4,808.69	To record expenditure accrual.
	370	Park Authority Bond Construction	475004			18,797.76	(18,797.76)	(18,797.76)	To record expenditure accrual.
	Total Fund 370, Park Authority Bond Construction					(\$470,169.37)	\$470,169.37	\$470,169.37	
Enterprise Funds									
	400	Sewer Revenue			\$20,096.23		\$20,096.23		To record earned interest in the appropriate fiscal year.
	Total Fund 400				\$20,096.23		\$20,096.23		
	408	Sewer Bond Construction			\$101,986.29		\$101,986.29		To primarily accrue interest revenue.
	Total Fund 408, Sewer Bond Construction				\$101,986.29		\$101,986.29		
Internal Service Funds									
	501	County Insurance Fund			\$11,361.90	\$1,519,074.00	(\$1,507,712.10)		To record interest earned and properly state the accrued liability balance per the actuarial valuation June 30, 2007. Adjustment does not impact cash balance. However there is a corresponding reduction to the accrued liability for active worker's compensation and other insurance cases.
	Total Fund 501, County Insurance Fund				\$11,361.90	\$1,519,074.00	(\$1,507,712.10)		
	506	Uniformed Retirement			\$22,782.39		\$22,782.39		To record interest earned in the proper fiscal period.
	Total Fund 506, Uniformed Retirement				\$22,782.39		\$22,782.39		

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
Trust Funds									
	600	Uniformed Retirement			(\$978,531.35)	\$229,787.98	(\$1,208,319.33)		Primarily due to the timing of receipt of final custodial bank statements for 2007 reflecting year-end return on investment information and investment management fees and administrative expenses, revenue and expenditure accruals were made to reflect revenues and expenditures in the proper fiscal period.
	600	Uniformed Retirement			4,705,041.99	4,705,041.99	0.00		To record gross income and expenditures associated with securities lending transactions per GASB 28.
	Total Fund 600, Uniformed Retirement				\$3,726,510.64	\$4,934,829.97	(\$1,208,319.33)		
	601	Fairfax County Employees' Retirement			\$20,628,024.14	\$20,628,024.16	(\$0.02)		To record gross income and expenditures associated with securities lending transactions per GASB 28.
	601	Fairfax County Employees' Retirement			(46,129,471.28)	324,829.90	(46,454,301.18)		Primarily due to the timing of receipt of final custodial bank statements for 2007 reflecting year-end return on investment information and investment management fees and administrative expenses, revenue and expenditure accruals were made to reflect revenues and expenditures in the proper fiscal period.
	Total Fund 601, Fairfax County Employees' Retirement				(\$25,501,447.14)	\$20,952,854.06	(\$46,454,301.20)		
	602	Police Officer Retirement			\$4,882,888.94	\$4,882,888.94	\$0.00		To record gross income and expenditures associated with securities lending transactions per GASB 28.
	602	Police Officer Retirement			519,146.27	(26.22)	519,172.49		Primarily due to the timing of receipt of final custodial bank statements for 2007 reflecting year-end return on investment information and investment management fees and administrative expenses, revenue and expenditure accruals were made to reflect revenues and expenditures in the proper fiscal period.
	Total Fund 602, Police Officer Retirement				\$5,402,035.21	\$4,882,862.72	\$519,172.49		
Agency Funds									
	700	Route 28 Taxing District			\$74.02		\$74.02		To record interest earned on pooled cash in the appropriate fiscal year.
	Total Fund 700, Route 28 Taxing District				\$74.02		\$74.02		
	703	Northern Virginia Identification System	481101		\$21.41		\$21.41		To record interest earned on pooled cash in the appropriate fiscal year.
	Total Fund 703, Northern Virginia Identification System				\$21.41		\$21.41		

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
FAIRFAX COUNTY PUBLIC SCHOOL FUNDS									
	090	Public School Operating			\$91,457.00	\$1,103,541.00	(\$1,012,084.00)		Primarily to record revenue and expenditure accruals and to accurately record expenditures to the appropriate fiscal year.
	Total Fund 090, Public School Operating				\$91,457.00	\$1,103,541.00	(\$1,012,084.00)		
	191	Public School Food and Nutrition Services			(\$66,693.00)	\$43,009.00	(\$109,702.00)		Primarily to record federal reimbursement and expenditure accruals.
	Total Fund 191, Public School Food and Nutrition Services				(\$66,693.00)	\$43,009.00	(\$109,702.00)		
	192	Public School Grants and Supporting			(\$3,112,230.00)	(\$39,371.00)	(\$3,072,859.00)		Primarily to record adjustments to federal reimbursements and expenditures.
	Total Fund 192, Public School Grants and Supporting				(\$3,112,230.00)	(\$39,371.00)	(\$3,072,859.00)		
	193	Public School Adult and Community Education			\$5,859.00	(\$40,711.00)	\$46,570.00		To record adjustments to revenue and expenditures in the proper fiscal year.
	Total Fund 193, Public School Adult and Community Education				\$5,859.00	(\$40,711.00)	\$46,570.00		
	390	Public School Construction			\$2.00	\$1,243,275.00	(\$1,243,273.00)		To record adjustments to revenue and expenditures in the proper fiscal year.
	Total Fund 390, Public School Construction				\$2.00	\$1,243,275.00	(\$1,243,273.00)		
	591	Public School Health and Flexible Spending			\$23,528.00	(\$600,000.00)	\$623,528.00		To record interest income and expenditure credit to the appropriate fiscal year.
	Total Fund 591, Public School Health and Flexible Spending				\$23,528.00	(\$600,000.00)	\$623,528.00		
	691	Educational Employees' Supplementary Retirement System			(\$3,416,675.00)	\$2,057,761.00	(\$5,474,436.00)		To record adjustments to revenue and expenditures in the proper fiscal year.
	Total Fund 691, Educational Employees' Supplementary Retirement System				(\$3,416,675.00)	\$2,057,761.00	(\$5,474,436.00)		
FAIRFAX COUNTY PARK AUTHORITY FUNDS									
	170	Park Revenue Fund			\$1,126.28	\$32,770.87	(\$31,644.59)		To primarily record revenue interest and adjust payroll and other expenditure accruals.
	Total Fund 170, Park Revenue Fund				\$1,126.28	\$32,770.87	(\$31,644.59)		
	371	Park Capital Improvement Fund			\$4,933.70		\$4,933.70		To record interest earned on pooled cash in the appropriate fiscal year.
	Total Fund 371, Park Capital Improvement Fund				\$4,933.70		\$4,933.70		
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS									
HOUSING APPROPRIATED									
	141	Elderly Housing Programs				(\$191.75)	\$191.75		To record payroll adjustments
	141	Elderly Housing Programs			2,394.80	1,898.27	496.53		To record accrued leave and restore allowances to the appropriate level.
	141	Elderly Housing Programs			2,232.36	48,984.70	(46,752.34)		To record accrued leave and restore allowances to the appropriate level.
	141	Elderly Housing Programs				(398.11)	398.11		To record payroll adjustments
	141	Elderly Housing Programs			757.45	35,762.74	(35,005.29)		To primarily record accrued leave.
	141	Elderly Housing Programs				(269.62)	269.62		To reclassify expenditures.
	Total Fund 141, Elderly Housing Programs				\$5,384.61	\$85,786.23	(\$80,401.62)		
	144	Housing Trust Fund	013906		\$2,976.51		\$2,976.51		To record interest earned in the appropriate fiscal year.
	Total Fund 144, Housing Trust Fund				\$2,976.51		\$2,976.51		
	340	Housing Assistance Program	003907		\$156,250.00		\$156,250.00	(\$156,250.00)	To record grant drawdown in the appropriate fiscal year. This impacts the FY 2008 Revised Budget Plan.
	Total Fund 340, Housing Assistance Program				\$156,250.00		\$156,250.00	(\$156,250.00)	

Fund Type	Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2008 Impact	Description
HOUSING NON-APPROPRIATED									
	940	FCRHA General Operating		013843	\$811.37	\$194,713.59	(\$193,902.22)		To primarily to record interest earned and accrued leave and to reclassify expenditures to the appropriate project.
	940	FCRHA General Operating		999990		(208.10)	208.10		To reclassify expenditures to the appropriate project.
	Total Fund 940, FCRHA General Operating				\$811.37	\$194,505.49	(\$193,694.12)		
	941	Fairfax County Rental Program			\$53,390.68	\$182,040.54	(\$128,649.86)		To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.
	Total Fund 941, Fairfax County Rental Program				\$53,390.68	\$182,040.54	(\$128,649.86)		
	945	FCRHA Non-County Appropriated Rehabilitation Loan Program		013811	\$46.90		\$46.90		To record interest income.
	Total Fund 945, FCRHA Non-County Appropriated Rehabilitation Loan Program				\$46.90		\$46.90		
	946	FCRHA Revolving Development		003923	1,171.05		1,171.05		To record interest income.
	Total Fund 946, FCRHA Revolving Development				1,171.05		1,171.05		
	948	FCRHA Private Financing		003923	\$1,131.25	\$100,773.00	(\$99,641.75)	(\$100,773.00)	To record interest income and an expenditure accrual. The expenditure accrual impacts the FY 2008 Revised Budget Plan.
	Total Fund 948, FCRHA Private Financing				\$1,131.25	\$100,773.00	(\$99,641.75)	(\$100,773.00)	
	950	Housing Partnerships		013914		(\$6,677.86)	\$6,677.86		To record expenditure credit in the appropriate fiscal year.
	Total Fund 950, Housing Partnerships					(\$6,677.86)	\$6,677.86		
	965	Housing Grant Fund			\$648.00	\$648.00	\$0.00		To record accrued leave.
	Total Fund 965, Housing Grant Fund				\$648.00	\$648.00	\$0.00		
	966	Section 8 Annual Contribution		003875	\$510.44	\$41,341.84	(\$40,831.40)		To record distribution of revenue and spread of expenditure costs.
	966	Section 8 Annual Contribution		013819	(225.73)	(189,573.98)	189,348.25		To record distribution of revenue and spread of expenditure costs.
	966	Section 8 Annual Contribution		013827	(10,358.95)	40,749.38	(51,108.33)		To accurately record year end receivables from HUD, portability recovered costs, and spread expenditure costs.
	966	Section 8 Annual Contribution		014124	2.00	100,339.12	(100,337.12)		To accurately record revenue and expenditures.
	Total Fund 966, Section 8 Annual Contribution				(\$10,072.24)	(\$7,143.64)	(\$2,928.60)		
	967	Public Housing Program - Projects Under Management	Various		\$2,616.12	\$292,954.08	(\$290,337.96)		To primarily record earned interest, distribution of revenue, accrued leave and to reclassify expenditures.
	Total Fund 967, Public Housing Program - Projects Under Management				\$2,616.12	\$292,954.08	(\$290,337.96)		
	969	Public Housing Program - Projects Under Modernization	VA0508		\$46,523.07	\$46,523.07	\$0.00		To record revenue accrual and accrued leave. No impact on the FY 2008 Revised Budget Plan.
	Total Fund 969, Public Housing Program - Projects Under Modernization				\$46,523.07	\$46,523.07	\$0.00		