

FY 2010 Third Quarter Review

Attachment VI – FY 2009 Audit Adjustments

FY 2009 AUDIT ADJUSTMENTS

The FY 2009 General Fund ending balance is increased by \$0.73 million as a result of revenue audit adjustments of \$0.74 million offset by expenditure audit adjustments of \$0.01 million. Adjustments in FY 2009 expenditures were made in Special Revenue, Debt Service, Capital Project, Enterprise, Internal Service and Trust funds. In addition, several revenue adjustments were made in the Special Revenue, Capital Project and Trust 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 and OPEB Trust fund adjustments are based on Governmental Accounting Standards Board (GASB) Statement 45 requirements regarding accounting for other post employment benefits including implicit subsidy liabilities. 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 all of these audit adjustments were reflected in the [FY 2009 Comprehensive Annual Financial Report \(CAFR\)](#).

Detailed audit adjustments were made which require an increase in the FY 2009 appropriation level for Fund 501, County Insurance. A Supplemental Appropriation Resolution (SAR) AS 09162 for FY 2009 for this fund is included in the SAR package of the *FY 2010 Third Quarter Review*.

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2010 Impact	Description
General Fund								
001	General Fund - Real Estate Taxes			\$ 1,184,057.46		\$ 1,184,057.46		To record Real Estate tax receipts received within the first 45 days of FY 2010 that were actually earned in FY 2009.
001	General Fund - Real Estate Taxes - Delinquent			\$ 214,931.00		\$ 214,931.00		To record Real Estate tax receipts for delinquent taxes received within the first 45 days of FY 2010 that were actually earned in FY 2009.
001	General Fund- Personal Property Tax - Current			\$ (204,461.57)		\$ (204,461.57)		To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2010.
001	General Fund- Personal Property Tax - Delinquent			\$ 273,382.00		\$ 273,382.00		To adjust accrual for Personal Property tax receipts for delinquent taxes to reflect actual receipts within the first 45 days of FY 2010
001	General Fund - Transient Occupancy Tax			\$ (293,929.57)		\$ (293,929.57)		To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2010.
001	General Fund - Transient Occupancy Tax - Additional			\$ (359,100.48)		\$ (359,100.48)		To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2010.
001	General Fund -Department of Family Services			\$ 202,960.49		\$ 202,960.49		To accurately record revenues associated with the American Recovery and Reinvestment Act (ARRA) Federal Stimulus dollars.
001	General Fund Interest - Ambulance Transport Fees			\$ (277,294.00)		\$ (277,294.00)		To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2010.
001	General Fund -Park Authority				\$ 1,350.50	\$ (1,350.50)		To accurately record expenditure accruals for personnel services and operating expenses.
001	General Fund -Department of Family Services				\$ (473.30)	\$ 473.30		To accurately record expenditure accrual.
001	General Fund - Fire and Rescue				\$ 11,582.17	\$ (11,582.17)		To accurately record expenditure accrual.
Total Fund 001, General Fund				\$ 740,545.33	\$ 12,459.37	\$ 728,085.96		
Special Revenue Funds								
100	County Transit Systems			\$ 379,213.90		\$ 379,213.90		To adjust revenue accrual for CONNECTOR farebox revenue based on actual receipts received within the first 45 days of FY 2010 that should be recorded in FY 2009.
100	County Transit Systems				\$ 297,434.80	\$ (297,434.80)		To accurately record expenditure accrual.
Total Fund 100, County Transit Systems				\$ 379,213.90	\$ 297,434.80	\$ 81,779.10		
102	Federal/State Grants	02917G		\$ 56,539.46	\$ 56,539.46		Offsetting	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2010 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants	02921G		\$ 823,771.00		\$ 823,771.00	\$(823,771.00)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2010 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants	67300G		\$ (1,372.00)	\$ (1,372.00)		Offsetting	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2010 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants	67302G		\$ (544.00)	\$ (544.00)		Offsetting	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2010 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants	67304G		\$ (1,382.00)	\$ (1,382.00)		Offsetting	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2010 Revised Budget Plan</i> as a result of this adjustment.

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2010 Impact	Description
102 Federal/State Grants			67320G	\$ 38,684.00	\$ 38,684.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67331G	\$ (1,166.00)	\$ (1,166.00)			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67332G	\$ 6,605.00	\$ 6,605.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67336G	\$ 30,865.00	\$ 30,865.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67455G		\$ (76.57)	\$ 76.57	\$ 76.57	To accurately record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67501G	\$ 5,049.00		\$ 5,049.00	\$ (5,049.00)	To accurately record revenue accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			67510G	\$ (63,433.00)		\$ (63,433.00)	\$ 63,433.00	To accurately record revenue accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			75030G	\$ 4,816.00		\$ 4,816.00	\$ (4,816.00)	To accurately record revenue accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			75053G		\$ (4,606.00)	\$ 4,606.00	\$ 4,606.00	To accurately record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			99999G		\$ 76.57	\$ (76.57)	\$ (76.57)	To accurately record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			S6701G	\$ 20,682.00	\$ 20,682.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			S6702G	\$ 5,523.00	\$ 5,523.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
102 Federal/State Grants			S6703G	\$ 55,661.00	\$ 55,661.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 102, Federal/State Grants				\$ 980,298.46	\$ 205,489.46	\$ 774,809.00	\$ (765,597.00)	
110 Refuse Disposal		450110		\$ (432,908.77)		\$ (432,908.77)		To primarily record revenue from the waste exchange with Prince William County.
110 Refuse Disposal		450110		\$ 170,015.25		\$ 170,015.25		To primarily record revenue from the waste exchange with Prince William County.
110 Refuse Disposal		450110			\$ 3,121.95	\$ (3,121.95)		To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.
Total Fund 110, Refuse Disposal				\$ (262,893.52)	\$ 3,121.95	\$ (266,015.47)		
112 Energy/Resource Recovery Facility		450112			\$ 1,830,016.00	\$ (1,830,016.00)		To accrue expenditure associated with the reimbursement of tipping fees due from Covanta
Total Fund 112, Energy/Resource Recovery Facility					\$ 1,830,016.00	\$ (1,830,016.00)		
114 I-95 Refuse Disposal		450114		\$ (170,015.25)		\$ (170,015.25)		To accurately record revenue accrual.
Total Fund 114, I-95 Refuse Disposal				\$ (170,015.25)		\$ (170,015.25)		
Debt Service Fund								
200 Consolidated County and Schools Debt Services					\$ 115,000.00	\$ (115,000.00)		To accurately record expenditure accruals.
Total Fund 200/201, Consolidated County and Schools Debt Services					\$ 115,000.00	\$ (115,000.00)		
Capital Project Funds								
301 Contributed Roadway Improvement Fund		009911			\$ 156,711.00	\$ (156,711.00)	\$ (156,711.00)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 301, Contributed Roadway Improvement Fund					\$ 156,711.00	\$ (156,711.00)	\$ (156,711.00)	

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2010 Impact	Description
302	Library Construction	004845			\$ 279,000.00	\$ (279,000.00)	\$ (279,000.00)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 302, Library Construction					\$ 279,000.00	\$ (279,000.00)	\$ (279,000.00)	
303	General County Construction	009442			\$ 1,505.05	\$ (1,505.05)	\$ (1,505.05)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
303	General County Construction	009444			\$ 1,591.12	\$ (1,591.12)	\$ (1,591.12)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
303	General County Construction	005009			\$ 5,200.00	\$ (5,200.00)	\$ (5,200.00)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 303, General County Construction					\$ 8,296.17	\$ (8,296.17)	\$ (8,296.17)	
304	Transportation Improvements	064233			\$ 108,000.00	\$ (108,000.00)	\$ (108,000.00)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 304, Transportation Improvements					\$ 108,000.00	\$ (108,000.00)	\$ (108,000.00)	
317	Capital Renewal Construction	003100			\$ 110,550.00	\$ (110,550.00)	\$ (110,550.00)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
317	Capital Renewal Construction	009151			\$ 251,362.88	\$ (251,362.88)	\$ (251,362.88)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 317, Capital Renewal Construction					\$ 361,912.88	\$ (361,912.88)	\$ (361,912.88)	
370	Park Authority Bond Construction	474408			\$ 1,952.38	\$ (1,952.38)	\$ (1,952.38)	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
370	Park Authority Bond Construction	475004			\$ (4,503.00)	\$ 4,503.00	\$ 4,503.00	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
370	Park Authority Bond Construction	475804			\$ (1,438.15)	\$ 1,438.15	\$ 1,438.15	To record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 370, Park Authority Bond Construction					\$ (3,988.77)	\$ 3,988.77	\$ 3,988.77	
Enterprise Funds								
402	Sewer Construction Improvements	I00351			\$ 473,885.49	\$ (473,885.49)	\$ (473,885.49)	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
402	Sewer Construction Improvements	L00117			\$ 104,409.01	\$ (104,409.01)	\$ (104,409.01)	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
402	Sewer Construction Improvements	X00905			\$ 67,029.68	\$ (67,029.68)	\$ (67,029.68)	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 402, Sewer Construction Improvements					\$ 645,324.18	\$ (645,324.18)	\$ (645,324.18)	
408	Sewer Bond Construction	N00323			\$ 149,162.95	\$ (149,162.95)	\$ (149,162.95)	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 408, Sewer Bond Construction					\$ 149,162.95	\$ (149,162.95)	\$ (149,162.95)	
Internal Service Funds								
501	County Insurance Fund				\$ 4,843,440.00	\$ (4,843,440.00)		To properly state the accrued liability balance per the actuarial valuation June 30, 2009. 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					\$ 4,843,440.00	\$ (4,843,440.00)		
505	Technology Infrastructure Services				\$ 87,473.11	\$ (87,473.11)		To record adjustments to expenditure accruals to account for items in the proper fiscal period
Total Fund 505, Technology Infrastructure Services					\$ 87,473.11	\$ (87,473.11)		
506	Health Benefits Trust Fund				\$ 369,306.61	\$ (369,306.61)		To record adjustments to expenditure accruals to account for items in the proper fiscal period
Total Fund 506, Health Benefits Trust Fund					\$ 369,306.61	\$ (369,306.61)		

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2010 Impact	Description
Trust Funds								
600	Uniformed Retirement				\$ 160,651.38	\$ (160,651.38)		To record payment of investment management fees as of June 2009.
600	Uniformed Retirement				\$ 181,596.17	\$ (181,596.17)		To record the gross-up of securities lending expenses for FY 2009.
600	Uniformed Retirement			\$ 148,524.30		\$ 148,524.30		To accurately record revenue accrual.
600	Uniformed Retirement			\$ 1,452,404.89		\$ 1,452,404.89		To record interest revenue in the proper fiscal period.
600	Uniformed Retirement			\$ 12,556,811.73		\$ 12,556,811.73		To record net realized gain/loss of sale of investments June 2009
600	Uniformed Retirement			\$ 1,556,813.80		\$ 1,556,813.80		To record dividend revenue in the proper fiscal period.
600	Uniformed Retirement			\$ (14,086,906.68)		\$ (14,086,906.68)		To record net appreciated/depreciated unrealized gain/loss as of June 2009
Total Fund 600, Uniformed Retirement				\$ 1,627,648.04	\$ 342,247.55	\$ 1,285,400.49		
601	Fairfax County Employees' Retirement				\$ 294,842.20	\$ (294,842.20)		To record payment of investment management fees as of June 2009.
601	Fairfax County Employees' Retirement				\$ 1,470,219.49	\$ (1,470,219.49)		To record the gross-up of securities lending expenses for FY 2009.
601	Fairfax County Employees' Retirement			\$ 1,264,591.60		\$ 1,264,591.60		To primarily accrue interest revenue.
601	Fairfax County Employees' Retirement			\$ 6,482,219.81		\$ 6,482,219.81		To record interest revenue in the proper fiscal period.
601	Fairfax County Employees' Retirement			\$ 2,013,015.21		\$ 2,013,015.21		To record net realized gain/loss of sale of investments June 2009
601	Fairfax County Employees' Retirement			\$ 1,713,622.31		\$ 1,713,622.31		To record dividend revenue in the proper fiscal period.
601	Fairfax County Employees' Retirement			\$ (79,419.41)		\$ (79,419.41)		To record net appreciated/depreciated unrealized gain/loss as of June 2009
Total Fund 601, Fairfax County Employees' Retirement				\$ 11,394,029.52	\$ 1,765,061.69	\$ 9,628,967.83		
602	Police Officer Retirement				\$ 155,908.27	\$ (155,908.27)		To record the gross-up of securities lending expenses for FY 2009.
602	Police Officer Retirement			\$ 115,259.41		\$ 115,259.41		To primarily accrue interest revenue.
602	Police Officer Retirement			\$ 1,911,930.44		\$ 1,911,930.44		To record interest revenue in the proper fiscal period.
602	Police Officer Retirement			\$ 1,489,977.76		\$ 1,489,977.76		To record net realized gain/loss of sale of investments June 2009
602	Police Officer Retirement			\$ 303,982.62		\$ 303,982.62		To record dividend revenue in the proper fiscal period.
602	Police Officer Retirement			\$ 3,436,298.22		\$ 3,436,298.22		To record net appreciated/depreciated unrealized gain/loss as of June 2009
Total Fund 602, Police Officer Retirement				\$ 7,257,448.45	\$ 155,908.27	\$ 7,101,540.18		
603	OPEB Trust Fund			\$ 6,657,000.00	\$ 6,657,000.00			To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.
Total Fund 603, OPEB Trust Fund				\$ 6,657,000.00	\$ 6,657,000.00			
Fairfax County Park Authority Funds								
170	Park Revenue Fund				\$ (1,624.73)	\$ 1,624.73		To accurately record expenditure accrual.
Total Fund 170, Park Revenue Fund					\$ (1,624.73)	\$ 1,624.73		
371	Park Capital Improvement Fund	004750		\$ 180.00		\$ 180.00		To accurately record revenue accrual.
Total Fund 371, Park Capital Improvement Fund				\$ 180.00		\$ 180.00		
FAIRFAX COUNTY PUBLIC SCHOOLS								
090	Public School Operating			\$ (1,067,113.00)	\$ 248,403.00	\$ (1,315,516.00)		Primarily to record revenue and expenditure accruals and to accurately record expenditures to the appropriate fiscal year.
Total Fund 090, Public School Operating				\$ (1,067,113.00)	\$ 248,403.00	\$ (1,315,516.00)		
191	Public School Food and Nutrition Services			\$ 38,825.00	\$ (2,850.00)	\$ 41,675.00		Primarily to record food sales and other revenue and expenditure accruals.
Total Fund 191, Public School Food and Nutrition Services				\$ 38,825.00	\$ (2,850.00)	\$ 41,675.00		
192	Public School Grants and Supporting			\$ (7,232,134.00)	\$ 100,291.00	\$ (7,332,425.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 192, Public School Grants and Supporting				\$ (7,232,134.00)	\$ 100,291.00	\$ (7,332,425.00)		
193	Public School Adult and Community Education			\$ (15,362.00)		\$ (15,362.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 193, Public School Adult and Community Education				\$ (15,362.00)		\$ (15,362.00)		

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2010 Impact	Description
390	Public School Construction			\$ 992.00	\$ 33,459.00	\$ (32,467.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 390, Public School Construction				\$ 992.00	\$ 33,459.00	\$ (32,467.00)		
591	Public School Health and Flexible Spending			\$ 1,807,347.00	\$ 714,079.00	\$ 1,093,268.00		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 591, Public School Health and Flexible Spending				\$ 1,807,347.00	\$ 714,079.00	\$ 1,093,268.00		
592	Public School Central Procurement			\$ (77.00)	\$ 67,436.00	\$ (67,513.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 592, Public School Central Procurement				\$ (77.00)	\$ 67,436.00	\$ (67,513.00)		
691	Educational Employees Retirement			\$ 29,888,352.00	\$ (212,373.00)	\$ 30,100,725.00		To record revenue and expenditures in the proper fiscal period for accounting purposes.
Total Fund 691, Educational Employees Retirement				\$ 29,888,352.00	\$ (212,373.00)	\$ 30,100,725.00		
692	Public School OPEB Trust Fund			\$ 9,121.00	\$ 8,245.00	\$ 876.00		To accurately record activities related to other post employment benefits as defined by GASB 45 and the offsetting revenue for CAFR reporting purposes.
Total Fund 692, Public School OPEB Trust Fund				\$ 9,121.00	\$ 8,245.00	\$ 876.00		
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS								
HOUSING APPROPRIATED								
141	Elderly Housing Programs	Various		\$ (13,093.00)		\$ (13,093.00)		To record revenue accrual adjustments
141	Elderly Housing Programs	Various			\$ 80,172.16	\$ (80,172.16)		To record accrued expenses for contracts, building maintenance and refuse disposal charges in the proper fiscal period.
Total Fund 141, Elderly Housing Programs				\$ (13,093.00)	\$ 80,172.16	\$ (93,265.16)		
143	Housing Assistance Program	003993			\$ (608.85)	\$ 608.85	\$ 608.85	To accurately record expenditure accrual. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 143, Housing Assistance Program					\$ (608.85)	\$ 608.85	\$ 608.85	
144	Housing Trust Fund	013906			79,563.31	(79,563.31)	(79,563.31)	To record adjustments to expenditure accruals to account for items in the proper fiscal period. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 144, Housing Trust Fund					79,563.31	(79,563.31)	(79,563.31)	
340	Housing Assistance Program	Various		\$ 228,660.00		\$ 228,660.00	\$ (228,660.00)	To record revenue accrual adjustments. There is an offsetting adjustment to the FY 2010 Revised Budget Plan as a result of this adjustment.
Total Fund 340, Housing Assistance Program				\$ 228,660.00		\$ 228,660.00	\$ (228,660.00)	
HOUSING NONAPPROPRIATED								
941	Fairfax County Rental Program	Various		\$ 43,717.56	\$ (95,564.92)	\$ 139,282.48		To record interest income and closing costs in the proper fiscal period. 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				\$ 43,717.56	\$ (95,564.92)	\$ 139,282.48		
950	Housing Partnerships	014046			\$ 17,947.64	\$ (17,947.64)		To reclassify expenditures for reporting purposes
Total Fund 950, Housing Partnerships					\$ 17,947.64	\$ (17,947.64)		
966	Section 8 Annual Contribution	Various		\$ 128,227.41	\$ (32,317.15)	\$ 160,544.56		To record revenue for damage claims and debt set off in the proper fiscal period. To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.
Total Fund 966, Section 8 Annual Contribution				\$ 128,227.41	\$ (32,317.15)	\$ 160,544.56		
969	Public Housing Program - Projects Under Modernization	VA1906		\$ 82,530.27	\$ 82,530.27			To reclassify expenditures and associating revenue accruals.
969	Public Housing Program - Projects Under Modernization	VA1927		\$ 15,000.00	\$ 15,000.00			To reclassify expenditures and associating revenue accruals.
Total Fund 969, Public Housing Program - Projects Under Modernization				\$ 97,530.27	\$ 97,530.27			