

**FY 2011 Third Quarter Review**

**Attachment VI – FY 2010 Audit Adjustments**

**FY 2010 AUDIT ADJUSTMENTS**

The FY 2010 General Fund ending balance is increased by \$2.54 million as a result of revenue audit adjustments of \$1.89 million offset by expenditure audit adjustments of \$0.65 million. Adjustments in FY 2010 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 2010 Comprehensive Annual Financial Report (CAFR).

Detailed audit adjustments were made which require an increase in the FY 2010 appropriation level for Fund 403, Sewer Bond Debt Service and Fund 501, County Insurance. A Supplemental Appropriation Resolution (SAR) AS 10193 for FY 2010 for these funds is included in the SAR package of the *FY 2011 Third Quarter Review*.

<b>Fund</b>	<b>Fund Title</b>	<b>Project</b>	<b>Grant</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Fund Balance</b>	<b>FY 2011 Impact</b>	<b>Description</b>
<b>General Fund</b>								
001	General Fund - Real Estate Taxes			\$ 943,853.00		\$ 943,853.00		To record Real Estate tax receipts received within the first 45 days of FY 2011 that were actually earned in FY 2010.
001	General Fund- Personal Property Tax - Current			\$ 370,236.84		\$ 370,236.84		To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2011.
001	General Fund - Transient Occupancy Tax			\$ 428,350.00		\$ 428,350.00		To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2011.
001	General Fund - Transient Occupancy Tax - Additional			\$ 427,477.00		\$ 427,477.00		To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2011.
001	General Fund - Department of Finance			\$ 25,588.88		\$ 25,588.88		To accurately record revenue
001	General Fund -Department of Family Services			\$ 656,314.66		\$ 656,314.66		To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2011.
001	General Fund Interest - Ambulance Transport Fees			\$ (244,824.00)		\$ (244,824.00)		To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2011.
001	General Fund - Miscellaneous Revenue			\$ (716,151.37)		\$ (716,151.37)		To accurately record revenue
001	General Fund - FMD				\$ 51,717.01	\$ (51,717.01)		To accurately record expenditure accrual.
001	General Fund - Department of Human Resources				\$ (34,139.59)	\$ 34,139.59		To accurately record expenditure accrual. To transfer actuarial expenditures from GF to OPEB
001	General Fund - Human Rights and Equity Programs				\$ 930.00	\$ (930.00)		To accurately record expenditure accrual.
001	General Fund - DCRS				\$ (21,240.34)	\$ 21,240.34		To accurately record personnel services expenditure accrual.
001	General Fund - Park Authority				\$ (148,496.96)	\$ 148,496.96		To accurately record expenditure accruals for personnel services and operating expenses.
001	General Fund - Libraries				\$ (15,094.92)	\$ 15,094.92		To accurately record expenditure accrual.
001	General Fund - Department of Family Services				\$ 183,102.77	\$ (183,102.77)		To accurately record expenditure accrual.
001	General Fund - Department of Information Technology				\$ (1.72)	\$ 1.72		To accurately record expenditure accrual.
001	General Fund - Health				\$ (4,811.93)	\$ 4,811.93		To accurately record expenditure accrual.
001	General Fund - Circuit Court and Records				\$ (64,553.43)	\$ 64,553.43		To accurately record expenditure accrual.
001	General Fund - Police				\$ (20,333.60)	\$ 20,333.60		To accurately record personnel services expenditure accrual.
001	General Fund - Office of the Sheriff				\$ (61,188.75)	\$ 61,188.75		To accurately record expenditure accruals for personnel services and operating expenses.
001	General Fund - Fire and Rescue				\$ (514,282.43)	\$ 514,282.43		To accurately record expenditure accrual.
	<b>Total Fund 001, General Fund</b>			<b>\$ 1,890,845.01</b>	<b>\$ (648,393.89)</b>	<b>\$ 2,539,238.90</b>		
<b>Special Revenue Funds</b>								
102	Federal/State Grants		02921G	\$ 1,885,523.81		\$ 1,885,523.81	\$ (1,885,523.81)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		02921G		\$ 59,983.00	\$ (59,983.00)	\$ (59,983.00)	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		26002G	\$ 19,536.00		\$ 19,536.00	\$ (19,536.00)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		26003G	\$ 22,416.00		\$ 22,416.00	\$ (22,416.00)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		26004G	\$ 1,452,644.00		\$ 1,452,644.00	\$ (1,452,644.00)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		26006G	\$ 154,804.06		\$ 154,804.06	\$ (154,804.06)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
102	Federal/State Grants		26007G	\$ 27,337.80		\$ 27,337.80	\$ (27,337.80)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		26008G	\$ 112,326.20		\$ 112,326.20	\$ (112,326.20)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67204G		\$ (414.92)	\$ 414.92	\$ 414.92	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67300G	\$ 53,228.49	\$ 53,228.49			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67302G	\$ 1,622.45	\$ 1,622.45			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67304G	\$ 111,448.42	\$ 111,448.42			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67320G	\$ 44,999.93	\$ 44,999.93			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		67331G	\$ 106,295.14	\$ 106,295.14			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		71031G		\$ (12.45)	\$ 12.45	\$ 12.45	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		75063G		\$ 564.64	\$ (564.64)	\$ (564.64)	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		81027G	\$ 680.70		\$ 680.70	\$ (680.70)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		S6701G	\$ 57,182.00	\$ 57,182.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		S6702G	\$ 48,573.00	\$ 48,573.00			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		S6703G	\$ 115,469.01	\$ 115,469.01			Offsetting To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
102	Federal/State Grants		S6801G	\$ 771,946.40		\$ 771,946.40	\$ (771,946.40)	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 102, Federal/State Grants</b>				<b>\$ 4,986,033.41</b>	<b>\$ 598,938.71</b>	<b>\$ 4,387,094.70</b>	<b>\$ (4,507,335.24)</b>	
103	Aging Grants and Programs		S6704G	23,524.00		23,524.00	(23,524.00)	To accurately record revenues.
<b>Total Fund 103, Aging Grants and Programs</b>				<b>\$ 23,524.00</b>		<b>\$ 23,524.00</b>	<b>\$ (23,524.00)</b>	
104	Information Technology		IT0086		\$ 170,654.95	\$ (170,654.95)	\$ (170,654.95)	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 104, Information Technology</b>					<b>\$ 170,654.95</b>	<b>\$ (170,654.95)</b>	<b>\$ (170,654.95)</b>	
105	Cable Communications				\$ 861,936.38	\$ (861,936.38)		To accurately record expenditure accrual.
<b>Total Fund 105, Cable Communications</b>					<b>\$ 861,936.38</b>	<b>\$ (861,936.38)</b>		
110	Refuse Disposal		450110	\$ (134,043.22)		\$ (134,043.22)		To primarily record revenue from the waste exchange with Prince William County.
110	Refuse Disposal		450110		\$ (120,256.40)	\$ 120,256.40		To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.
<b>Total Fund 110, Refuse Disposal</b>				<b>\$ (134,043.22)</b>	<b>\$ (120,256.40)</b>	<b>\$ (13,786.82)</b>		
112	Energy/Resource Recovery Facility		450112		\$ 3,248,440.82	\$ (3,248,440.82)		To accrue expenditure associated with the reimbursement of tipping fees due from Covanta
<b>Total Fund 112, Energy/Resource Recovery Facility</b>					<b>\$ 3,248,440.82</b>	<b>\$ (3,248,440.82)</b>		
114	I-95 Refuse Disposal		450114		\$ 31,571.40	\$ (31,571.40)		To accurately record expenditure accrual.

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
<b>Total Fund 114, I-95 Refuse Disposal</b>					\$ 31,571.40	\$ (31,571.40)		
120	E-911			\$ 369,159.61		\$ 369,159.61		To reclass State wireless reimbursement revenues to correct fund.
<b>Total Fund 120, E-911</b>					\$ 369,159.61	\$ 369,159.61		
124	County and Regional Transportation Projects	TDULRL			76,745.24	(76,745.24)	(76,745.24)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 124, County and Regional Transportation Projects</b>					<b>76,745.24</b>	<b>(76,745.24)</b>	<b>(76,745.24)</b>	
<b>Debt Service Fund</b>								
200	Consolidated County and Schools Debt Services			14,234.38		14,234.38		To accurately record revenues in the proper fiscal period.
200	Consolidated County and Schools Debt Services				\$ 2,000.00	\$ (2,000.00)		To accurately record expenditure accruals.
<b>Total Fund 200/201, Consolidated County and Schools Debt Services</b>					<b>\$ 14,234.38</b>	<b>\$ 2,000.00</b>	<b>\$ 12,234.38</b>	
<b>Capital Project Funds</b>								
301	Contributed Roadway Improvement Fund	4YP013		10,815.70		10,815.70		To accurately record revenue.
<b>Total Fund 301, Contributed Roadway Improvement Fund</b>					<b>\$ 10,815.70</b>	<b>\$ 10,815.70</b>		
302	Library Construction	004842/ 004843/ 004844/ 004845			\$ (59,575.09)	\$ 59,575.09	\$ 59,575.09	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 302, Library Construction</b>					<b>\$ (59,575.09)</b>	<b>\$ 59,575.09</b>	<b>\$ 59,575.09</b>	
303	General County Construction	009443			\$ 7,098.41	\$ (7,098.41)	\$ (7,098.41)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
303	General County Construction	009444			\$ 344.04	\$ (344.04)	\$ (344.04)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
303	General County Construction	005009			\$ 8,873.41	\$ (8,873.41)	\$ (8,873.41)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
303	General County Construction	009471			\$ 123,814.00	\$ (123,814.00)	\$ (123,814.00)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
303	General County Construction	009520			\$ (71,692.26)	\$ 71,692.26	\$ 71,692.26	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 303, General County Construction</b>					<b>\$ 68,437.60</b>	<b>\$ (68,437.60)</b>	<b>\$ (68,437.60)</b>	
304	Transportation Improvements	4YP013		\$ (10,815.70)		\$ (10,815.70)		To accurately record revenue.
304	Transportation Improvements	064233			\$ 63,434.32	\$ (63,434.32)	\$ (63,434.32)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
304	Transportation Improvements	4YP012			\$ 293,866.89	\$ (293,866.89)	\$ (293,866.89)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 304, Transportation Improvements</b>					<b>\$ (10,815.70)</b>	<b>\$ 357,301.21</b>	<b>\$ (368,116.91)</b>	<b>\$ (357,301.21)</b>
307	Pedestrian Walkway Improvements	W00200			\$ 58,241.98	\$ (58,241.98)	\$ (58,241.98)	To record expenditure accrual. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 307, Pedestrian Walkway Improvements</b>					<b>\$ 58,241.98</b>	<b>\$ (58,241.98)</b>	<b>\$ (58,241.98)</b>	
311	County Bond Construction	04A003			\$ 29,503.79	\$ (29,503.79)	\$ (29,503.79)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
311	County Bond Construction	07A001			\$ 105,399.78	\$ (105,399.78)	\$ (105,399.78)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 311, County Bond Construction</b>					<b>\$ 134,903.57</b>	<b>\$ (134,903.57)</b>	<b>\$ (134,903.57)</b>	
312	Public Safety Construction	009210			\$ 21,781.16	\$ (21,781.16)	\$ (21,781.16)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
312	Public Safety Construction	009223			\$ 120,597.05	\$ (120,597.05)	\$ (120,597.05)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
312	Public Safety Construction	009224			\$ 132,502.66	\$ (132,502.66)	\$ (132,502.66)	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2011 Revised Budget Plan as a result of this adjustment.
<b>Total Fund 312, Public Safety Construction</b>					<b>\$ 274,880.87</b>	<b>\$ (274,880.87)</b>	<b>\$ (274,880.87)</b>	

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
318	Stormwater Management Program	FX4000			\$ (34,975.66)	\$ 34,975.66	\$ 34,975.66	To correctly record expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 318, Stormwater Management Program</b>					<b>\$ (34,975.66)</b>	<b>\$ 34,975.66</b>	<b>\$ 34,975.66</b>	
370	Park Authority Bond Construction	474408			\$ 7,690.63	\$ (7,690.63)	\$ (7,690.63)	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
370	Park Authority Bond Construction	474606			\$ (2,532.40)	\$ 2,532.40	\$ 2,532.40	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
370	Park Authority Bond Construction	475004			\$ 2,272.62	\$ (2,272.62)	\$ (2,272.62)	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
370	Park Authority Bond Construction	475098			\$ 156,829.73	\$ (156,829.73)	\$ (156,829.73)	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
370	Park Authority Bond Construction	475804			\$ (157,470.43)	\$ 157,470.43	\$ 157,470.43	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
370	Park Authority Bond Construction	476106			\$ 6,948.77	\$ (6,948.77)	\$ (6,948.77)	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 370, Park Authority Bond Construction</b>					<b>\$ 13,738.92</b>	<b>\$ (13,738.92)</b>	<b>\$ (13,738.92)</b>	
<b>Enterprise Funds</b>								
401	Sewer Operations and Maintenance				76,048.30	(76,048.30)		To record expenditure accrual in the appropriate fiscal year.
<b>Total Fund 401, Sewer Operations and Maintenance</b>					<b>\$ 76,048.30</b>	<b>\$ (76,048.30)</b>		
402	Sewer Construction Improvements	L00117			\$ (456,346.04)	\$ 456,346.04	\$ 456,346.04	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
402	Sewer Construction Improvements	X00905			\$ 181,172.12	\$ (181,172.12)	\$ (181,172.12)	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 402, Sewer Construction Improvements</b>					<b>\$ (275,173.92)</b>	<b>\$ 275,173.92</b>	<b>\$ 275,173.92</b>	
403	Sewer Debt Service				3,351,263.00	(3,351,263.00)		To record expenditure accrual in the appropriate fiscal year.
<b>Total Fund 403, Sewer Debt Service</b>					<b>\$ 3,351,263.00</b>	<b>\$ (3,351,263.00)</b>		
407	Sewer Bond Subordinate Obligation				(9,052.00)	9,052.00		To record expenditure accrual in the appropriate fiscal year.
<b>Total Fund 403, Sewer Bond Subordinate Obligation</b>					<b>\$ (9,052.00)</b>	<b>\$ 9,052.00</b>		
408	Sewer Bond Construction	FS0001		\$ 832,105.00		\$ 832,105.00	\$ (832,105.00)	To record adjustments to revenue accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
408	Sewer Bond Construction	FS0001			\$ (419,895.00)	\$ 419,895.00	\$ 419,895.00	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
408	Sewer Bond Construction	N00323			\$ (930,948.64)	\$ 930,948.64	\$ 930,948.64	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 408, Sewer Bond Construction</b>				<b>\$ 832,105.00</b>	<b>\$ (1,350,843.64)</b>	<b>\$ 2,182,948.64</b>	<b>\$ 518,738.64</b>	
<b>Internal Service Funds</b>								
501	County Insurance Fund				\$ 1,294,983.00	\$ (1,294,983.00)		To properly state the accrued liability balance per the actuarial valuation June 30, 2010. 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.
<b>Total Fund 501, County Insurance Fund</b>					<b>\$ 1,294,983.00</b>	<b>\$ (1,294,983.00)</b>		
503	Department of Vehicle Services				\$ 35,000.00	\$ (35,000.00)		To record adjustments to expenditure accruals to account for items in the proper fiscal period
<b>Total Fund 503, Department Of Vehicle Services</b>					<b>\$ 35,000.00</b>	<b>\$ (35,000.00)</b>		
504	Document Services Division			\$ 302.83		\$ 302.83		To record adjustments to revenue accruals to account for items in the proper fiscal period
504	Document Services Division				\$ 79,653.00	\$ (79,653.00)		To record adjustments to expenditure accruals to account for items in the proper fiscal period
<b>Total Fund 504, Document Services Devison</b>				<b>\$ 302.83</b>	<b>\$ 79,653.00</b>	<b>\$ (79,350.17)</b>		
505	Technology Infrastructure Services			\$ (302.83)		\$ (302.83)		To record adjustments to revenue accruals to account for items in the proper fiscal period
505	Technology Infrastructure Services				\$ (255,259.53)	\$ 255,259.53		To record adjustments to expenditure accruals to account for items in the proper fiscal period

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
<b>Total Fund 505, Technology Infrastructure Services</b>				\$ (302.83)	\$ (255,259.53)	\$ 254,956.70		
<b>Trust Funds</b>								
600	Uniformed Retirement				\$ 72,061.10	\$ (72,061.10)		To record payment of investment management fees as of June 2010.
600	Uniformed Retirement			\$ 22,289.86		\$ 22,289.86		To accurately record revenue accrual.
600	Uniformed Retirement			\$ 1,406,170.94		\$ 1,406,170.94		To record interest revenue in the proper fiscal period.
600	Uniformed Retirement			\$ (967,052.54)		\$ (967,052.54)		To record net realized gain/loss of sale of investments June 2010
600	Uniformed Retirement			\$ 445,077.19		\$ 445,077.19		To record dividend revenue in the proper fiscal period.
600	Uniformed Retirement			\$ (12,279,309.92)		\$ (12,279,309.92)		To record net appreciated/depreciated unrealized gain/loss as of June 2010
<b>Total Fund 600, Uniformed Retirement</b>				\$ (11,372,824.47)	\$ 72,061.10	\$ (11,444,885.57)		
601	Fairfax County Employees' Retirement				\$ 339,141.85	\$ (339,141.85)		To record payment of investment management fees as of June 2010.
601	Fairfax County Employees' Retirement			\$ 71,994.24		\$ 71,994.24		To primarily accrue interest revenue.
601	Fairfax County Employees' Retirement			\$ 4,648,467.54		\$ 4,648,467.54		To record interest revenue in the proper fiscal period.
601	Fairfax County Employees' Retirement			\$ 1,911,011.60		\$ 1,911,011.60		To record net realized gain/loss of sale of investments June 2010
601	Fairfax County Employees' Retirement			\$ 1,818,941.66		\$ 1,818,941.66		To record dividend revenue in the proper fiscal period.
601	Fairfax County Employees' Retirement			\$ 2,083,447.63		\$ 2,083,447.63		To record net appreciated/depreciated unrealized gain/loss as of June 2010
<b>Total Fund 601, Fairfax County Employees' Retirement</b>				\$ 10,533,862.67	\$ 339,141.85	\$ 10,194,720.82		
602	Police Officer Retirement			\$ 12,300.05		\$ 12,300.05		To primarily accrue interest revenue.
602	Police Officer Retirement			\$ 1,551,519.87		\$ 1,551,519.87		To record interest revenue in the proper fiscal period.
602	Police Officer Retirement			\$ (3,585,112.15)		\$ (3,585,112.15)		To record net realized gain/loss of sale of investments June 2010
602	Police Officer Retirement			\$ 601,244.38		\$ 601,244.38		To record dividend revenue in the proper fiscal period.
602	Police Officer Retirement			\$ (15,588,223.72)		\$ (15,588,223.72)		To record net appreciated/depreciated unrealized gain/loss as of June 2010
<b>Total Fund 602, Police Officer Retirement</b>				\$ (17,008,271.57)		\$ (17,008,271.57)		
603	OPEB Trust Fund			\$ (1,490,840.76)	\$ 50,318.28	\$ (1,541,159.04)		Primarily to record revenues and expenditures in the proper fiscal year.
603	OPEB Trust Fund			\$ 7,871,000.00	\$ 7,871,000.00			To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.
<b>Total Fund 603, OPEB Trust Fund</b>				\$ 6,380,159.24	\$ 7,921,318.28	\$ (1,541,159.04)		
<b>Fairfax County Park Authority Funds</b>								
170	Park Revenue Fund				\$ 11,878.39	\$ (11,878.39)		To accurately record expenditure accrual.
<b>Total Fund 170, Park Revenue Fund</b>					\$ 11,878.39	\$ (11,878.39)		
371	Park Capital Improvement Fund	004748			\$ (11,882.00)	\$ 11,882.00	\$ 11,882.00	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
371	Park Capital Improvement Fund	004750			\$ 9,970.60	\$ (9,970.60)	\$ (9,970.60)	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 371, Park Capital Improvement Fund</b>					\$ (1,911.40)	\$ 1,911.40	\$ 1,911.40	
<b>FAIRFAX COUNTY PUBLIC SCHOOLS</b>								
090	Public School Operating			\$ 1,862,725.00	\$ 1,778,317.00	\$ 84,408.00		Primarily to record revenue and expenditure accruals and to accurately record expenditures to the appropriate fiscal year.
<b>Total Fund 090, Public School Operating</b>				\$ 1,862,725.00	\$ 1,778,317.00	\$ 84,408.00		
191	Public School Food and Nutrition Services			\$ 196,405.00	\$ 182,885.00	\$ 13,520.00		Primarily to record food sales and other revenue and expenditure accruals.
<b>Total Fund 191, Public School Food and Nutrition Services</b>				\$ 196,405.00	\$ 182,885.00	\$ 13,520.00		
192	Public School Grants and Supporting			\$ (275,587.00)	\$ 211,672.00	\$ (487,259.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 192, Public School Grants and Supporting</b>				\$ (275,587.00)	\$ 211,672.00	\$ (487,259.00)		
193	Public School Adult and Community Education			\$ (72,914.00)	\$ 79,472.00	\$ (152,386.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 193, Public School Adult and Community Education</b>				\$ (72,914.00)	\$ 79,472.00	\$ (152,386.00)		

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
390	Public School Construction			\$ 446,352.00	\$ 173,745.00	\$ 272,607.00		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 390, Public School Construction</b>				<b>\$ 446,352.00</b>	<b>\$ 173,745.00</b>	<b>\$ 272,607.00</b>		
590	Public School Insurance			\$ 252.00	\$ 1,914,743.00	\$ (1,914,491.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 591, Public School Insurance</b>				<b>\$ 252.00</b>	<b>\$ 1,914,743.00</b>	<b>\$ (1,914,491.00)</b>		
591	Public School Health and Flexible Spending			\$ 88,419.00	\$ (342,874.00)	\$ 431,293.00		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 591, Public School Health and Flexible Spending</b>				<b>\$ 88,419.00</b>	<b>\$ (342,874.00)</b>	<b>\$ 431,293.00</b>		
592	Public School Central Procurement				\$ (69,904.00)	\$ 69,904.00		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 592, Public School Central Procurement</b>					<b>\$ (69,904.00)</b>	<b>\$ 69,904.00</b>		
691	Educational Employees Retirement			\$ (35,876,356.00)	\$ (559,337.00)	\$ (35,317,019.00)		To record revenue and expenditures in the proper fiscal period for accounting purposes.
<b>Total Fund 691, Educational Employees Retirement</b>				<b>\$ (35,876,356.00)</b>	<b>\$ (559,337.00)</b>	<b>\$ (35,317,019.00)</b>		
692	Public School OPEB Trust Fund			\$ (2,127,948.00)	\$ (520,486.00)	\$ (1,607,462.00)		To accurately record activities related to other post employment benefits as defined by GASB 45 and the offsetting revenue for CAFR reporting purposes.
<b>Total Fund 692, Public School OPEB Trust Fund</b>				<b>\$ (2,127,948.00)</b>	<b>\$ (520,486.00)</b>	<b>\$ (1,607,462.00)</b>		
<b>FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS</b>								
<b>HOUSING APPROPRIATED</b>								
141	Elderly Housing Programs	003969/ 003978/ 003993		\$ (25,472.38)		\$ (25,472.38)		To record revenue accrual adjustments
141	Elderly Housing Programs	014046		\$ 100,000.00		\$ 100,000.00		To accurately record revenue accrual.
141	Elderly Housing Programs	003969/ 003978/ 003993			\$ 149,833.62	\$ (149,833.62)		To record accrued leave
141	Elderly Housing Programs	Various			\$ 82,119.65	\$ (82,119.65)		To record accrued expenses for contracts, building maintenance and refuse disposal charges in the proper fiscal period.
<b>Total Fund 141, Elderly Housing Programs</b>				<b>\$ 74,527.62</b>	<b>\$ 231,953.27</b>	<b>\$ (157,425.65)</b>		
142	Community Development Block Grant	003800		\$ (887,825.01)		\$ (887,825.01)	\$ 887,825.01	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	003864			\$ (745.48)	\$ 745.48	\$ 745.48	To record disposal charges. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	003910			\$ 623.88	\$ (623.88)	\$ (623.88)	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	003915			\$ (5,520.89)	\$ 5,520.89	\$ 5,520.89	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	003916			\$ (9,360.86)	\$ 9,360.86	\$ 9,360.86	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	013872			\$ (6,109.17)	\$ 6,109.17	\$ 6,109.17	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
142	Community Development Block Grant	014312			\$ 8,250.00	\$ (8,250.00)	\$ (8,250.00)	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 142, Community Development Block Grant</b>				<b>\$ (887,825.01)</b>	<b>\$ (12,862.52)</b>	<b>\$ (874,962.49)</b>	<b>\$ 900,687.53</b>	
143	Homeowner and Business Loan Programs	003926		\$ 4,452.50		\$ 4,452.50		To primarily accrue interest revenue.

Fund	Fund Title	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2011 Impact	Description
143	Homeowner and Business Loan Programs	013845/ 014014			\$ 6,699.00	\$ (6,699.00)		To accurately record expenditure accrual.
<b>Total Fund 143, Homeowner and Business Loan Programs</b>				<b>\$ 4,452.50</b>	<b>\$ 6,699.00</b>	<b>\$ (2,246.50)</b>		
144	Housing Trust Fund	003910			(623.88)	623.88	\$ 623.88	To record adjustments to expenditure accruals to account for items in the proper fiscal period. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 144, Housing Trust Fund</b>					<b>\$ (623.88)</b>	<b>\$ 623.88</b>	<b>\$ 623.88</b>	
145	Home Investment Partnership Grant	003800		887,825.01		887,825.01	(887,825.01)	To record revenue accrual adjustments. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
145	Home Investment Partnership Grant	013975			(2,628.63)	2,628.63	2,628.63	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 145, Home Investment Partnership Grant</b>				<b>\$ 887,825.01</b>	<b>\$ (2,628.63)</b>	<b>\$ 890,453.64</b>	<b>\$ (885,196.38)</b>	
340	Housing Assistance Program	003836		\$ (242,200.32)		\$ (242,200.32)	\$ 242,200.32	To record revenue accrual adjustments. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 340, Housing Assistance Program</b>				<b>\$ (242,200.32)</b>		<b>\$ (242,200.32)</b>	<b>\$ 242,200.32</b>	
<b>HOUSING NONAPPROPRIATED</b>								
940	FCRHA General Operating	013843		\$ 1,323.01		\$ 1,323.01		To record revenue accrual adjustments.
940	FCRHA General Operating	013843			\$ 18,735.75	\$ (18,735.75)		To record accrued leave, adjustments to payroll accruals and accrued audit fees
<b>Total Fund 940, FCRHA General Operating</b>				<b>\$ 1,323.01</b>	<b>\$ 18,735.75</b>	<b>\$ (17,412.74)</b>		
941	Fairfax County Rental Program	Various		\$ (74,512.67)	\$ 424,368.20	\$ (498,880.87)		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.
<b>Total Fund 941, Fairfax County Rental Program</b>				<b>\$ (74,512.67)</b>	<b>\$ 424,368.20</b>	<b>\$ (498,880.87)</b>		
946	Revolving Development	013944			(2,000.00)	2,000.00	2,000.00	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2011 Revised Budget Plan</i> as a result of this adjustment.
<b>Total Fund 946, Revolving Development</b>					<b>\$ (2,000.00)</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>	
948	Private Finance	014308		14,231.09		14,231.09		To record revenue accrual adjustments.
<b>Total Fund 948, Private Finance</b>				<b>\$ 14,231.09</b>		<b>\$ 14,231.09</b>		
949	FCRHA Internal Service	Various		640.02	639.55	0.47		To record revenue accrual adjustments and to reclassify expenditures for reporting purposes.
<b>Total Fund 949, FCRHA Internal Service</b>				<b>\$ 640.02</b>	<b>\$ 639.55</b>	<b>\$ 0.47</b>		
950	Housing Partnerships	Various			\$ 89,551.82	\$ (89,551.82)		To reclassify expenditures for reporting purposes
<b>Total Fund 950, Housing Partnerships</b>					<b>\$ 89,551.82</b>	<b>\$ (89,551.82)</b>		
965	Housing Grant Fund	01400G		\$ 17,003.63	\$ 17,003.63		Offsetting	To record accrued leave and offsetting revenue accrual. These adjustments have a carryforward impact and result in an offsetting adjustment in the <i>FY 2011 Revised Budget Plan</i> .
<b>Total Fund 965, Housing Grant Fund</b>				<b>\$ 17,003.63</b>	<b>\$ 17,003.63</b>			
966	Section 8 Annual Contribution	Various		\$ 94,920.86	\$ (93,923.64)	\$ 188,844.50		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.
<b>Total Fund 966, Section 8 Annual Contribution</b>				<b>\$ 94,920.86</b>	<b>\$ (93,923.64)</b>	<b>\$ 188,844.50</b>		
967	Public Housing Program - Projects Under Management	Various		\$ (177,059.09)	\$ 274,975.04	\$ (452,034.13)		To reclassify and properly record revenues and to record asset management fees in the proper fiscal period for accounting purposes. To record accrued leave, adjustments to payroll accruals, to reclassify expenditures for reporting purposes and adjust operating expense accruals to report expenditures in the proper fiscal period.
<b>Total Fund 967, Public Housing Program - Projects Under Management</b>				<b>\$ (177,059.09)</b>	<b>\$ 274,975.04</b>	<b>\$ (452,034.13)</b>		