

FY 2013 Third Quarter Review

Attachment VI – FY 2012 Audit Adjustments

FY 2012 AUDIT ADJUSTMENTS

The FY 2012 General Fund ending balance is increased by \$1.51 million as a result of revenue audit adjustments of \$2.02 million offset by expenditure audit adjustments of \$0.51 million. Adjustments in FY 2012 expenditures were made in the General Fund Group, Debt Service, Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. In addition, several revenue adjustments were made in the Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. 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 2012 Comprehensive Annual Financial Report (CAFR).

It should be noted that audit adjustments were made which require an increase in the FY 2012 appropriation level for Fund 40040, Fairfax-Falls Church Community Services Board, and Fund 73030, OPEB Trust. A Supplemental Appropriation Resolution (SAR) AS 12147 for FY 2012 for these funds is included in the SAR package of the *FY 2013 Third Quarter Review*.

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$410,202.00		\$410,202.00	
	To record Real Estate tax receipts received within the first 45 days of FY 2013 that were actually earned in FY 2012.						
10001	General Fund - Personal Property Tax - Current			\$874,727.00		\$874,727.00	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2013.						
10001	General Fund - Communications Sales and Use Tax			(\$44,767.00)		(\$44,767.00)	
	To record communications tax receipts received within the first 45 days of FY 2013.						
10001	General Fund - Transient Occupancy Tax			\$264,130.00		\$264,130.00	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2013.						
10001	General Fund - Transient Occupancy Tax - Additional			\$300,814.00		\$300,814.00	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2013.						
10001	General Fund Interest - Ambulance Transport Fees			\$247,424.00		\$247,424.00	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2013.						
10001	General Fund - Miscellaneous Revenue			(\$24,369.44)		(\$24,369.44)	
	To accurately record revenue						
10001	General Fund - Office of the County Executive				(\$13,741.30)	\$13,741.30	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Department of Finance				(\$17,781.95)	\$17,781.95	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Facilities Management				\$109,215.68	(\$109,215.68)	
	To accurately record expenditure accrual.						
10001	General Fund - Office of Elections				(\$6,574.76)	\$6,574.76	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Office of the County Attorney				\$51,581.60	(\$51,581.60)	
	To accurately record expenditure accrual.						
10001	General Fund - Management and Budget				\$743.47	(\$743.47)	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Capital Facilities				(\$5,126.57)	\$5,126.57	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Land Development Services				\$82,241.97	(\$82,241.97)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Public Works - Unclassified Admin				\$71,600.00	(\$71,600.00)	
	To accurately record expenditure accruals.						
10001	General Fund - Libraries				(\$13,899.23)	\$13,899.23	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Tax Administration				\$256,441.58	(\$256,441.58)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Department of Family Services				\$35,211.43	(\$35,211.43)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Department of Administration for Human Services				\$405.04	(\$405.04)	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Information Technology				\$137,552.77	(\$137,552.77)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Health				(\$38,095.97)	\$38,095.97	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Office to Prevent and End Homelessness				\$84,208.64	(\$84,208.64)	
	To accurately record expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				(\$32,214.00)	\$32,214.00	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Juvenile and Domestic Relations District Court				\$3,056.52	(\$3,056.52)	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - General District Court				\$1,247.30	(\$1,247.30)	
	To accurately record personnel services expenditure accrual.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
10001	General Fund - Employee Benefits				(\$23,578.33)	\$23,578.33	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Police				(\$22,838.69)	\$22,838.69	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Office of the Sheriff				(\$14,195.99)	\$14,195.99	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Fire and Rescue				(\$130,880.00)	\$130,880.00	
	To accurately record expenditure accruals.						
10001	General Fund - Department of Code Compliance				\$6,250.11	(\$6,250.11)	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Parks				(\$5,999.95)	\$5,999.95	
	To accurately record expenditure accruals.						
	Total Fund 10001, General Fund			\$2,028,160.56	\$514,829.37	\$1,513,331.19	
10040	Information Technology	2G70-004-000			(\$157,609.74)	\$157,609.74	\$157,609.74
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
10040	Information Technology	2G70-045-000			(\$64,683.05)	\$64,683.05	\$64,683.05
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
10040	Information Technology				(\$191,760.00)	\$191,760.00	
	To accurately record expenditure accrual.						
	Total Fund 10040, Information Technology				(\$414,052.79)	\$414,052.79	\$222,292.79
Debt Service Fund							
20000	Consolidated Debt Service				(\$120,708.99)	\$120,708.99	
	To accurately record expenditure accrual						
	Total Fund 20000, Consolidated Debt Service				(\$120,708.99)	\$120,708.99	
Capital Project Funds							
30010	General Construction and Contributions			\$378,221.13		\$378,221.13	(\$378,221.13)
	To correctly classify revenue.						
30010	General Construction and Contributions	2G25-020-000			\$827.90	(\$827.90)	(\$827.90)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-001-000			\$228.99	(\$228.99)	(\$228.99)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-002-000			\$711.04	(\$711.04)	(\$711.04)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-006-000			\$3,525.54	(\$3,525.54)	(\$3,525.54)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$13,023.73	(\$13,023.73)	(\$13,023.73)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-008-000			\$1,500.00	(\$1,500.00)	(\$1,500.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	GF-000002			(\$18.00)	\$18.00	\$18.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	GF-000005			\$32,752.60	(\$32,752.60)	(\$32,752.60)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	HS-000006			(\$33,390.40)	\$33,390.40	\$33,390.40
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	PR-000080			\$49,000.00	(\$49,000.00)	(\$49,000.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	TF-000004			(\$194,012.13)	\$194,012.13	\$194,012.13
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30010, General Construction and Contributions			\$378,221.13	(\$125,850.73)	\$504,071.86	(\$252,370.40)
30020	Capital Renewal Construction	2G08-005-000			\$181,159.45	(\$181,159.45)	(\$181,159.45)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30020	Capital Renewal Construction	GF-000015			\$150,723.00	(\$150,723.00)	(\$150,723.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30020, Capital Renewal Construction				\$331,882.45	(\$331,882.45)	(\$331,882.45)

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Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
30030	Library Construction	LB-000007			(\$27,497.67)	\$27,497.67	\$27,497.67
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30030, Library Construction					(\$27,497.67)	\$27,497.67	\$27,497.67
30040	Contributed Roadway Improvement Fund			(\$21,875.83)		(\$21,875.83)	\$21,875.83
	To correctly record revenue accrual.						
Total Fund 30040, Contributed Roadway Improvement Fund					(\$21,875.83)	(\$21,875.83)	
30050	Transportation Improvements	5G25-052-000			\$18,209.65	(\$18,209.65)	(\$18,209.65)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30050, Transportation Improvements					\$18,209.65	(\$18,209.65)	(\$18,209.65)
30070	Public Safety Construction	CF-000002			\$66,129.00	(\$66,129.00)	(\$66,129.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	FS-000004			(\$398,434.04)	\$398,434.04	\$398,434.04
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	FS-000007			\$34,789.00	(\$34,789.00)	(\$34,789.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	OP-000001			(\$84,339.30)	\$84,339.30	\$84,339.30
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	PS-000003			(\$265,665.00)	\$265,665.00	\$265,665.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30070, Public Safety Construction					(\$647,520.34)	\$647,520.34	\$647,520.34
30400	Park Authority Bond Construction	PR-000008			(\$21,938.67)	\$21,938.67	\$21,938.67
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000011			(\$136.80)	\$136.80	\$136.80
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000012			\$32,056.22	(\$32,056.22)	(\$32,056.22)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000015			(\$538.19)	\$538.19	\$538.19
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000016			\$140,041.50	(\$140,041.50)	(\$140,041.50)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000021			\$10,777.77	(\$10,777.77)	(\$10,777.77)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000022			(\$22.42)	\$22.42	\$22.42
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 30400, Park Authority Bond Construction					\$160,239.41	(\$160,239.41)	(\$160,239.41)
Special Revenue Funds							
40000	County Transit Systems			(\$72,400.62)		(\$72,400.62)	
	To accurately record revenue in the appropriate fiscal year.						
40000	County Transit Systems				(\$183,854.54)	\$183,854.54	
	To accurately record expenditure accrual.						
Total Fund 40000, County Transit Systems					(\$72,400.62)	\$111,453.92	
40010	County and Regional Transportation Projects				\$106,205.49	(\$106,205.49)	(\$106,205.49)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects					\$106,205.49	(\$106,205.49)	(\$106,205.49)
40030	Cable Communications				(\$15.00)	\$15.00	
	To accurately record expenditure accrual.						
Total Fund 40030, Cable Communications					(\$15.00)	\$15.00	
40040	Fairfax-Falls Church Community Services Board				\$67.51	(\$67.51)	
	To accurately record expenditure accrual.						
Total Fund 40040, Fairfax-Falls Church Community Services Board					\$67.51	(\$67.51)	
40050	Reston Community Center			(\$19,090.64)		(\$19,090.64)	
	To record earned interest in the appropriate fiscal year.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
40050	Reston Community Center				\$158.00	(\$158.00)	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40050, Reston Community Center			(\$19,090.64)	\$158.00	(\$19,248.64)	
40060	McLean Community Center			\$9,047.50		\$9,047.50	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40060, McLean Community Center			\$9,047.50		\$9,047.50	
40070	Burgundy Village Community Center			(\$144.02)		(\$144.02)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40070, Burgundy Village Community Center			(\$144.02)		(\$144.02)	
40080	Integrated Pest Management Program			(\$1,637.85)		(\$1,637.85)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40080, Integrated Pest Management Program			(\$1,637.85)		(\$1,637.85)	
40100	Stormwater Services			\$1,029.01			
	To record revenue in the appropriate fiscal year.						
40100	Stormwater Services	2G25-006-006			\$60,609.00	(\$60,609.00)	(\$60,609.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$354,398.08	(\$354,398.08)	(\$354,398.08)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 40100, Stormwater Services			\$1,029.01	\$415,007.08	(\$415,007.08)	(\$415,007.08)
40110	Dulles Rail Phase I Transportation Improvement District			(\$4,524.00)	\$29,134,778.92	(\$29,139,302.92)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40110, Dulles Rail Phase I			(\$4,524.00)	\$29,134,778.92	(\$29,139,302.92)	
40120	Dulles Rail Phase II Transportation Improvement District				\$17,737.24	(\$17,737.24)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40120, Dulles Rail Phase II				\$17,737.24	(\$17,737.24)	
40130	Leaf Collection			(\$1,861.90)		(\$1,861.90)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 40130, Leaf Collection			(\$1,861.90)		(\$1,861.90)	
40140	Refuse Collection and Recycling Operations			(\$6,493.90)		(\$6,493.90)	
	To record earned interest in the appropriate fiscal year.						
40140	Refuse Collection and Recycling Operations				\$53,505.36	(\$53,505.36)	
	To record expenditures in the appropriate fiscal year						
	Total Fund 40140, Refuse Collection and Recycling Operations			(\$6,493.90)	\$53,505.36	(\$59,999.26)	
40150	Refuse Disposal			\$140,874.17		\$140,874.17	
	To primarily record revenue from the waste exchange with Prince William County.						
40150	Refuse Disposal			\$57,197.16		\$57,197.16	
	To record revenue in the appropriate fiscal year.						
40150	Refuse Disposal				\$64,965.60	(\$64,965.60)	
	To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.						
40150	Refuse Disposal				(\$558,638.62)	\$558,638.62	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40150, Refuse Disposal			\$198,071.33	(\$493,673.02)	\$691,744.35	
40160	Energy Resource Recovery (ERR) Facility			(\$1,481.42)		(\$1,481.42)	
	To record earned interest in the appropriate fiscal year.						
40160	Energy Resource Recovery (ERR) Facility				\$1,032,855.25	(\$1,032,855.25)	
	To accrue expenditure associated with the reimbursement of tipping fees due from Covanta						
	Total Fund 40160, Energy Resource Recovery (ERR) Facility			(\$1,481.42)	\$1,032,855.25	(\$1,034,336.67)	
40170	I-95 Refuse Disposal			(\$36,245.58)		(\$36,245.58)	
	To record earned interest in the appropriate fiscal year.						
40170	I-95 Refuse Disposal			(\$179,883.26)		(\$179,883.26)	
	To record revenue in the appropriate fiscal year.						
	Total Fund 40170, I-95 Refuse Disposal			(\$216,128.84)		(\$216,128.84)	
50000	Federal/State Grants		1380009-11	\$38,916.81	\$38,916.81		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						

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Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
50000	Federal/State Grants		1380010-11	\$38,423.74	\$38,423.74		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1380011-11	\$18,315.97	\$18,315.97		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1380012-10	\$25,700.68	\$25,700.68		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400008-02		\$90.00	(\$90.00)	(\$90.00)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400023-09	\$22,241.00	\$22,241.00		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400073-12	\$11,914.88	\$11,914.88		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400074-12	\$10,271.34	\$10,271.34		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-10	\$14,881.19		\$14,881.19	(\$14,881.19)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-11	\$487,224.00	\$487,224.00		Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-10	\$9,092.99		\$9,092.99	(\$9,092.99)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-11	\$181,198.92	\$180,811.00	\$387.92	(\$362,009.92)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-10	\$24,181.42		\$24,181.42	(\$24,181.42)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-11	\$354,404.08	\$354,612.00	(\$207.92)	(\$709,016.08)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670007-11	\$10,693.15		\$10,693.15	(\$10,693.15)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670007-12	\$4,651.29		\$4,651.29	(\$4,651.29)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670027-10		\$282,000.00	(\$282,000.00)	(\$282,000.00)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670034-11	\$1,305.00		\$1,305.00	(\$1,305.00)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670036-11	(\$16,355.44)	(\$22,216.00)	\$5,860.56	\$38,571.44
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670044-12	\$1,512.71		\$1,512.71	(\$1,512.71)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1730001-12	\$61,048.99		\$61,048.99	(\$61,048.99)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1790010-12	\$70,353.32		\$70,353.32	(\$70,353.32)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1850000-11	(\$1,842.46)		(\$1,842.46)	\$1,842.46
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1850000-12	\$1,842.46	\$10,726.35	(\$8,883.89)	(\$12,568.81)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1900001-88	(\$1,178.26)		(\$1,178.26)	\$1,178.26
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1900002-88	(\$123.69)		(\$123.69)	\$123.69
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1900005-88	(\$108.58)		(\$108.58)	\$108.58
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1900006-88	(\$683.87)		(\$683.87)	\$683.87
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1910001-05	(\$11.13)		(\$11.13)	\$11.13
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1910002-05	(\$49.96)		(\$49.96)	\$49.96
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						

ATTACHMENT VI

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
50000	Federal/State Grants		1920001-08	(\$253.93)	\$19,866.90	(\$20,120.83)	(\$19,612.97)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-09	(\$798.22)		(\$798.22)	\$798.22
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-10	(\$527.69)		(\$527.69)	\$527.69
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-11	(\$877.39)		(\$877.39)	\$877.39
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-12	(\$1,007.88)		(\$1,007.88)	\$1,007.88
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920002-08	(\$237.69)		(\$237.69)	\$237.69
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920002-09	(\$150.89)		(\$150.89)	\$150.89
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920002-10	(\$271.65)		(\$271.65)	\$271.65
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920002-11	(\$343.93)		(\$343.93)	\$343.93
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		192000610	(\$5,306.49)		(\$5,306.49)	\$5,306.49
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0023-09	\$13,263.36		\$13,263.36	(\$13,263.36)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0036-10	\$246,386.55		\$246,386.55	(\$246,386.55)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-10	\$557,514.11		\$557,514.11	(\$557,514.11)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-11	\$119.50		\$119.50	(\$119.50)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1ST6704-10	\$1,243.00		\$1,243.00	(\$1,243.00)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1ST6710-10	\$1,829.69		\$1,829.69	(\$1,829.69)
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1ST6715-11	\$25,948.96	\$11,162.00	\$14,786.96	(\$37,110.96)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants				(\$13,551.29)	\$13,551.29	\$13,551.29
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 50000, Federal/State Grants				\$2,204,349.96	\$1,476,509.38	\$727,840.58	(\$2,374,842.50)
Internal Service Funds							
60000	County Insurance				\$1,077,055.00	(\$1,077,055.00)	
	To properly state the accrued liability balance per the actuarial valuation June 30, 2012. 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.						
60000	County Insurance				(\$9,000.00)	\$9,000.00	
	To properly record expenditure in the proper fiscal period.						
Total Fund 60000, County Insurance					\$1,068,055.00	(\$1,068,055.00)	
60010	Department of Vehicle Services	2G10-010-000			\$794.50	(\$794.50)	
	To properly record expenditure in the proper fiscal period.						
60010	Department of Vehicle Services			(\$180,420.68)	(\$1,188,411.18)	\$1,007,990.50	
	To properly record expenditure in the proper fiscal period.						
Total Fund 60010, Department Of Vehicle Services				(\$180,420.68)	(\$1,187,616.68)	\$1,007,196.00	
60030	Technology Infrastructure Services			(\$997.32)		(\$997.32)	
	To record adjustments to revenue accruals to account for items in the proper fiscal period						
Total Fund 60030, Technology Infrastructure Services				(\$997.32)		(\$997.32)	
Enterprise Funds							
69000	Sewer Revenue			(\$52,680.21)		(\$52,680.21)	
	To record earned interest in the appropriate fiscal year.						
Total Fund 69000, Sewer Revenue				(\$52,680.21)		(\$52,680.21)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
69010	Sewer Operation and Maintenance				\$67,273.28	(\$67,273.28)	
	To record expenditure accrual in the appropriate fiscal year.						
	Total Fund 69010, Sewer Operation and Maintenance				\$67,273.28	(\$67,273.28)	
69310	Sewer Bond Construction			\$7,837.59		\$7,837.59	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 69310, Sewer Bond Construction			\$7,837.59		\$7,837.59	
Agency and Trust Funds							
70000	Route 28 Taxing District				(\$124.50)	\$124.50	
	To record interest earned on pooled cash in the appropriate fiscal year.						
	Total Fund 70000, Route 28 Taxing District				(\$124.50)	\$124.50	
73000	Employees' Retirement Trust				\$26,778.00	(\$26,778.00)	
	To record payment of investment management fees as of June 2012.						
73000	Employees' Retirement Trust				(\$8,457.68)	\$8,457.68	
	To accurately record expenditure accrual.						
73000	Employees' Retirement Trust			\$87,931.33		\$87,931.33	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$4,326,086.72		\$4,326,086.72	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$3,648,206.20		\$3,648,206.20	
	To record net realized gain/loss of sale of investments June 2012.						
73000	Employees' Retirement Trust			\$2,640,725.33		\$2,640,725.33	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$34,672,337.94		\$34,672,337.94	
	To record net appreciated/depreciated unrealized gain/loss as of June 2012.						
	Total Fund 73000, Employees' Retirement Trust			\$45,375,287.52	\$18,320.32	\$45,356,967.20	
73010	Uniformed Employees Retirement Trust				\$194,118.10	(\$194,118.10)	
	To record payment of investment management fees as of June 2012.						
73010	Uniformed Employees Retirement Trust				\$4,251.22	(\$4,251.22)	
	To accurately record expenditure accrual.						
73010	Uniformed Employees Retirement Trust			\$31,383.10		\$31,383.10	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$1,294,357.92		\$1,294,357.92	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$315,376.35		\$315,376.35	
	To record net realized gain/loss of sale of investments June 2012.						
73010	Uniformed Employees Retirement Trust			\$5,953,168.48		\$5,953,168.48	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$23,506,433.76		\$23,506,433.76	
	To record net appreciated/depreciated unrealized gain/loss as of June 2012.						
	Total Fund 73010, Uniformed Employees Retirement Trust			\$31,100,719.61	\$198,369.32	\$30,902,350.29	
73020	Police Retirement Trust				\$4,206.46	(\$4,206.46)	
	To accurately record expenditure accrual.						
73020	Police Retirement Trust			\$7,505.33		\$7,505.33	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$1,458,370.24		\$1,458,370.24	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$1,262,490.84		\$1,262,490.84	
	To record net realized gain/loss of sale of investments June 2012.						
73020	Police Retirement Trust			\$231,210.96		\$231,210.96	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$16,098,541.49		\$16,098,541.49	
	To record net appreciated/depreciated unrealized gain/loss as of June 2012.						
	Total Fund 73020, Police Retirement Trust			\$19,058,118.86	\$4,206.46	\$19,053,912.40	
73030	OPEB Trust			\$6.12		\$6.12	
	To record interest revenue in the proper fiscal period.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
73030	OPEB Trust			\$2,392.08		\$2,392.08	
	To record net realized gain/loss of sale of investments June 2012.						
73030	OPEB Trust			\$16.84		\$16.84	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$2,750,029.02		\$2,750,029.02	
	To record net appreciated/depreciated unrealized gain/loss as of June 2012.						
73030	OPEB Trust				\$19,511.36	(\$19,511.36)	
	To record payment of investment management fees as of June 2012.						
73030	OPEB Trust			\$9,953,000.00	\$9,953,000.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
Total Fund 73030, OPEB Trust				\$12,705,444.06	\$9,972,511.36	\$2,732,932.70	
Non-Appropriated Funds							
83000	Alcohol Safety Action Program			(\$1.40)			
	To record interest revenue in the proper fiscal period.						
Total Fund 83000, Alcohol Safety Action Program				(\$1.40)			
Park Authority Funds							
80000	Park Revenue			(\$4,851.93)		(\$4,851.93)	
	To record revenue in the appropriate fiscal period						
80000	Park Revenue				\$80,114.91	(\$80,114.91)	
	To accurately record expenditure accrual.						
Total Fund 80000, Park Revenue				(\$4,851.93)	\$80,114.91	(\$84,966.84)	
80300	Park Capital Improvement	Various		\$112,297.31		\$112,297.31	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	2G51-025-000			\$63.00	(\$63.00)	(\$63.00)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
80300	Park Capital Improvement	PR-000058			\$17,564.00	(\$17,564.00)	(\$17,564.00)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement				\$112,297.31	\$17,627.00	\$94,670.31	(\$17,627.00)
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$1,482,458.00	(\$1,213,832.00)	\$2,696,290.00	
	Primarily to record revenue and expenditure accruals and to accurately record expenditures to the appropriate fiscal year.						
Total Fund S10000, Public School Operating				\$1,482,458.00	(\$1,213,832.00)	\$2,696,290.00	
S40000	Public School Food and Nutrition Services			(\$4,139.00)	\$85,632.00	(\$89,771.00)	
	Primarily to record food sales, compensation accrual adjustments and other revenue and expenditure accruals.						
Total Fund S40000, Public School Food and Nutrition Services				(\$4,139.00)	\$85,632.00	(\$89,771.00)	
S50000	Public School Grants and Supporting			(\$1,414,180.00)	\$125,201.00	(\$1,539,381.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S50000, Public School Grants and Supporting				(\$1,414,180.00)	\$125,201.00	(\$1,539,381.00)	
S43000	Public School Adult and Community Education			\$64,660.00		\$64,660.00	
	To record revenue in the proper fiscal period for accounting purposes.						
Total Fund S43000, Public School Adult and Community Education				\$64,660.00		\$64,660.00	
S31000	Public School Construction			(\$6,553.00)	(\$217,353.00)	\$210,800.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
Total Fund S31000, Public School Construction				(\$6,553.00)	(\$217,353.00)	\$210,800.00	
S60000	Public School Insurance				(\$21,288.00)	\$21,288.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
Total Fund S60000, Public School Insurance					(\$21,288.00)	\$21,288.00	
S62000	Public School Health and Flexible Benefits			(\$43,394.00)		(\$43,394.00)	
	To record revenue in the proper fiscal period for accounting purposes.						
Total Fund S62000, Public School Health and Flexible Benefits				(\$43,394.00)		(\$43,394.00)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
S71000	Educational Employees' Retirement			\$48,223,166.00	\$22,724.00	\$48,200,442.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S71000, Educational Employees Retirement			\$48,223,166.00	\$22,724.00	\$48,200,442.00	
S71100	Public School OPEB Trust			\$1,258,502.00	\$13,199.00	\$1,245,303.00	
	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 S71100, Public School OPEB Trust			\$1,258,502.00	\$13,199.00	\$1,245,303.00	
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40300	Housing Trust			(\$4,827.70)		(\$4,827.70)	
	To record revenue accrual adjustments.						
	Total Fund 40300, Housing Trust			(\$4,827.70)		(\$4,827.70)	
40330	Elderly Housing Programs			(\$54,928.42)		(\$54,928.42)	
	To record revenue accrual adjustments.						
40330	Elderly Housing Programs		Various		\$0.32	(\$0.32)	
	To record accrued leave						
40330	Elderly Housing Programs		Various		(\$22,793.00)	\$22,793.00	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
	Total Fund 40330, Elderly Housing Programs			(\$54,928.42)	(\$22,792.68)	(\$32,135.74)	
50800	Community Development Block Grant		1380079	\$125,704.34		\$125,704.34	
	To accurately record revenue accrual.						
50800	Community Development Block Grant		1380030	\$1.37		\$1.37	
	To accurately record revenue accrual.						
50800	Community Development Block Grant			(\$3.62)		(\$3.62)	
	To accurately record revenue accrual.						
	Total Fund 50800, Community Development Block Grant			\$125,702.09		\$125,702.09	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating			(\$2,116.38)		(\$2,116.38)	
	To record revenue accrual adjustments.						
	Total Fund 81000, FCRHA General Operating			(\$2,116.38)		(\$2,116.38)	
81020	Non-County Appropriated Rehabilitation Loan Program			(\$95.82)		(\$95.82)	
	To record interest income.						
	Total Fund 81020, Non-County Appropriated Rehabilitation Loan			(\$95.82)		(\$95.82)	
81030	Revolving Development			(\$2,100.67)		(\$2,100.67)	
	To record revenue accrual adjustments.						
	Total Fund 81030, Revolving Development			(\$2,100.67)		(\$2,100.67)	
81050	Private Finance			(\$1,023.65)		(\$1,023.65)	
	To record revenue accrual adjustments.						
	Total Fund 81050, Private Finance			(\$1,023.65)		(\$1,023.65)	
81060	FCRHA Internal Service	2H38-132-000			\$1,360.96	(\$1,360.96)	(\$1,360.96)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2013 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 81060, FCRHA Internal Service				\$1,360.96	(\$1,360.96)	(\$1,360.96)
81100	Fairfax County Rental Program		Various	(\$79,947.08)	\$91,249.32	(\$171,196.40)	
	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 81100, Fairfax County Rental Program			(\$79,947.08)	\$91,249.32	(\$171,196.40)	
81200	Housing Partnerships	Various		(\$241.15)		(\$241.15)	
	To record revenue accrual adjustments.						
	Total Fund 81200, Housing Partnerships			(\$241.15)		(\$241.15)	
81510	Section 8 Annual Contribution		Various	(\$5,635.05)	(\$173,585.11)	\$167,950.06	
	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 81510, Section 8 Annual Contribution			(\$5,635.05)	(\$173,585.11)	\$167,950.06	
81520	Public Housing Program - Projects Under Management		Various	\$73,092.86	\$374,982.45	(\$301,889.59)	
	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.						
	Total Fund 81520, Public Housing Program - Projects Under Management			\$73,092.86	\$374,982.45	(\$301,889.59)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2013 Impact
81530	Public Housing Program - Projects Under Modernization	HF-000001		\$25,539.67	\$25,539.67		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization	HF-000011		(\$1,803.22)	(\$1,803.22)		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization	HF-000013		(\$874.75)	(\$874.75)		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization		3380007	(\$25,539.67)	(\$25,539.67)		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization		3380042	\$874.75	\$874.75		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization		3380044	\$1,803.22	\$1,803.22		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization		3380058	\$21,966.71	\$21,966.71		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
81530	Public Housing Program - Projects Under Modernization		3380058		\$3,572.93	(\$3,572.93)	(\$3,572.93)
	To reclassify expenditures. There is a corresponding impact on the <i>FY 2013 Revised Budget Plan</i> .						
Total Fund 81530, Public Housing Program - Projects Under Modernization				\$21,966.71	\$25,539.64	(\$3,572.93)	(\$3,572.93)