

## FY 2015 AUDIT ADJUSTMENTS

The FY 2015 General Fund ending balance is increased by \$2.08 million as a result of revenue audit adjustments of \$2.46 million offset by expenditure audit adjustments of \$0.38 million. Adjustments in FY 2015 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 General Fund Group, 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 2015 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
<b>General Fund Group</b>							
10001	General Fund - Real Estate Taxes			\$765,886.00		\$765,886.00	
	To record Real Estate tax receipts received within the first 45 days of FY 2016 that were actually earned in FY 2015.						
10001	General Fund - Personal Property Tax - Current			\$852,243.00		\$852,243.00	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2016.						
10001	General Fund - Communications Sales and Use Tax			\$168,259.00		\$168,259.00	
	To record communications tax receipts received within the first 45 days of FY 2016.						
10001	General Fund - Transient Occupancy Tax			\$277,574.00		\$277,574.00	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2016.						
10001	General Fund - Transient Occupancy Tax - Additional			\$301,184.00		\$301,184.00	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2016.						
10001	General Fund Interest - Ambulance Transport Fees			(\$181,142.00)		(\$181,142.00)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2016.						
10001	General Fund - Miscellaneous Revenue			\$273,313.32		\$273,313.32	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Employee Benefits				\$189,716.15	(\$189,716.15)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Housing				\$188,907.74	(\$188,907.74)	
	To accurately record personnel services expenditure accruals.						
	<b>Total Fund 10001, General Fund</b>			<b>\$2,457,317.32</b>	<b>\$378,623.89</b>	<b>\$2,078,693.43</b>	
10040	Information Technology	3G70-022-000			\$102,280.29	(\$102,280.29)	(\$102,280.29)
	To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 10040, Information Technology</b>			<b>\$0.00</b>	<b>\$102,280.29</b>	<b>(\$102,280.29)</b>	<b>(\$102,280.29)</b>
<b>Debt Service Fund</b>							
20000	Consolidated Debt Service				(\$33,083,012.00)	\$33,083,012.00	
	To accurately record expenditure accrual						
	<b>Total Fund 20000, Consolidated Debt Service</b>			<b>\$0.00</b>	<b>(\$33,083,012.00)</b>	<b>\$33,083,012.00</b>	
<b>Capital Project Funds</b>							
30010	General Construction and Contributions	2G51-003-000			\$26,600.00	(\$26,600.00)	(\$26,600.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$2,140.00	(\$2,140.00)	(\$2,140.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30010, General Construction and Contributions</b>			<b>\$0.00</b>	<b>\$28,740.00</b>	<b>(\$28,740.00)</b>	<b>(\$28,740.00)</b>
30070	Public Safety Construction	PS-000006			\$1,306,631.79	(\$1,306,631.79)	(\$1,306,631.79)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30070, Public Safety Construction</b>			<b>\$0.00</b>	<b>\$1,306,631.79</b>	<b>(\$1,306,631.79)</b>	<b>(\$1,306,631.79)</b>
30400	Park Authority Bond Construction	PR-000005			(\$48,644.00)	\$48,644.00	\$48,644.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000012			\$7,315.34	(\$7,315.34)	(\$7,315.34)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 30400, Park Authority Bond Construction</b>			<b>\$0.00</b>	<b>(\$41,328.66)</b>	<b>\$41,328.66</b>	<b>\$41,328.66</b>
<b>Special Revenue Funds</b>							
40000	County Transit Systems			\$1,350.00		\$1,350.00	
	To accurately record revenue in the appropriate fiscal year.						
40000	County Transit Systems				\$1,350.00	(\$1,350.00)	
	To accurately record expenditure accrual.						
	<b>Total Fund 40000, County Transit Systems</b>			<b>\$1,350.00</b>	<b>\$1,350.00</b>	<b>\$0.00</b>	
40010	County and Regional Transportation Projects	2G40-066-000			\$108,685.60	(\$108,685.60)	(\$108,685.60)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	ST-000003			\$325,048.29	(\$325,048.29)	(\$325,048.29)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 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 2016 Impact
40010	County and Regional Transportation Projects	TF-000020			\$194,250.00	(\$194,250.00)	(\$194,250.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000021			\$145,034.00	(\$145,034.00)	(\$145,034.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40010, County and Regional Transportation Projects</b>				<b>\$0.00</b>	<b>\$773,017.89</b>	<b>(\$773,017.89)</b>	<b>(\$773,017.89)</b>
40100	Stormwater Services	SD-000031			\$194,226.48	(\$194,226.48)	(\$194,226.48)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000033			\$53,798.00	(\$53,798.00)	(\$53,798.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40100, Stormwater Services</b>				<b>\$0.00</b>	<b>\$248,024.48</b>	<b>(\$248,024.48)</b>	<b>(\$248,024.48)</b>
40150	Refuse Disposal				\$121,641.44	(\$121,641.44)	
	To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.						
40150	Refuse Disposal				\$23,500.44	(\$23,500.44)	
	To record expenditures in the appropriate fiscal year.						
40150	Refuse Disposal	SW-000011			\$53,214.05	(\$53,214.05)	(\$53,214.05)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 40150, Refuse Disposal</b>				<b>\$0.00</b>	<b>\$198,355.93</b>	<b>(\$198,355.93)</b>	<b>(\$53,214.05)</b>
50000	Federal/State Grants		1400067-12	\$78,769.68	\$89,511.00	(\$10,741.32)	(\$168,280.68)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-13	\$189,706.30	\$189,706.30	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-14	\$221,818.00	\$221,818.00	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-13	\$255,344.64	\$255,344.64	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670005-14	\$43,315.02	\$43,315.02	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-13	\$120,294.75	\$120,294.75	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-14	\$160,732.76	\$160,732.76	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670020-15	\$62,392.74	\$62,392.74	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1750004-13	(\$148,616.00)		(\$148,616.00)	\$148,616.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1760004-15	(\$932,759.91)		(\$932,759.91)	\$932,759.91
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1760026-15	(\$411,300.00)		(\$411,300.00)	\$411,300.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1920001-14	\$10,538.35		\$10,538.35	(\$10,538.35)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0036-10	(\$363,711.00)		(\$363,711.00)	\$363,711.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-10	(\$317,949.61)		(\$317,949.61)	\$317,949.61
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-11	(\$274,410.00)		(\$274,410.00)	\$274,410.00
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0051-12	(\$86,439.76)		(\$86,439.76)	\$86,439.76
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1HS0076-14	(\$20,746.61)		(\$20,746.61)	\$20,746.61
	To accurately record revenue accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400021-15		(\$30,154.34)	\$30,154.34	\$30,154.34
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400022-15		\$30,154.34	(\$30,154.34)	(\$30,154.34)
	To accurately record expenditure accruals. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 50000, Federal/State Grants</b>				<b>(\$1,413,020.65)</b>	<b>\$1,143,115.21</b>	<b>(\$2,556,135.86)</b>	<b>\$2,377,113.86</b>
<b>Internal Service Funds</b>							
60000	County Insurance				\$2,541,000.00	(\$2,541,000.00)	
	To properly state the accrued liability balance per the actuarial valuation June 30, 2015. 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.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
60000	County Insurance				(\$0.42)	\$0.42	
	To properly record expenditure in the proper fiscal period.						
	<b>Total Fund 60000, County Insurance</b>			<b>\$0.00</b>	<b>\$2,540,999.58</b>	<b>(\$2,540,999.58)</b>	
60010	Department of Vehicle Services				\$114,067.58	(\$114,067.58)	
	To properly record expenditure in the proper fiscal period.						
	<b>Total Fund 60010, Department Of Vehicle Services</b>			<b>\$0.00</b>	<b>\$114,067.58</b>	<b>(\$114,067.58)</b>	
60020	Document Services Division			\$4,382.93		\$4,382.93	
	To record adjustments to revenue accruals to account for items in the proper fiscal period						
60020	Document Services Division				\$4,382.68	(\$4,382.68)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	<b>Total Fund 60020, Document Services Devision</b>			<b>\$4,382.93</b>	<b>\$4,382.68</b>	<b>\$0.25</b>	
60030	Technology Infrastructure Services				(\$0.60)	\$0.60	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	<b>Total Fund 60030, Technology Infrastructure Services</b>			<b>\$0.00</b>	<b>(\$0.60)</b>	<b>\$0.60</b>	
60040	Health Benefits				(\$1,048,673.00)	\$1,048,673.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2015.						
	<b>Total Fund 60040, Health Benefits</b>			<b>\$0.00</b>	<b>(\$1,048,673.00)</b>	<b>\$1,048,673.00</b>	
<b>Enterprise Funds</b>							
69000	Sewer Revenue			\$123,350.96		\$123,350.96	
	To record earned interest in the appropriate fiscal year.						
	<b>Total Fund 69000, Sewer Revenue</b>			<b>\$123,350.96</b>	<b>\$0.00</b>	<b>\$123,350.96</b>	
69010	Sewer Operation and Maintenance				\$0.55	(\$0.55)	
	To record expenditure accrual in the appropriate fiscal year.						
	<b>Total Fund 69010, Sewer Operation and Maintenance</b>			<b>\$0.00</b>	<b>\$0.55</b>	<b>(\$0.55)</b>	
69020	Sewer Bond Parity Debt Service				\$1,167,044.20	(\$1,167,044.20)	
	To record interest payments in the appropriate fiscal year.						
	<b>Total Fund 69020, Sewer Bond Parity Debt Service</b>			<b>\$0.00</b>	<b>\$1,167,044.20</b>	<b>(\$1,167,044.20)</b>	
69040	Sewer Bond Subordinate Debt Service				\$211,889.88	(\$211,889.88)	
	To record interest payments in the appropriate fiscal year.						
	<b>Total Fund 69040, Sewer Bond Subordinate Debt Service</b>			<b>\$0.00</b>	<b>\$211,889.88</b>	<b>(\$211,889.88)</b>	
69310	Sewer Bond Construction	WW-000017			\$526,694.05	(\$526,694.05)	(\$526,694.05)
	To record earned interest in the appropriate fiscal year.						
	<b>Total Fund 69310, Sewer Bond Construction</b>			<b>\$0.00</b>	<b>\$526,694.05</b>	<b>(\$526,694.05)</b>	
<b>Agency and Trust Funds</b>							
73000	Employees' Retirement Trust			\$388,433.92		\$388,433.92	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$6,209,860.69		\$6,209,860.69	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$30,227,259.14		\$30,227,259.14	
	To record net realized gain/loss of sale of investments June 2015.						
73000	Employees' Retirement Trust			\$3,146,703.13		\$3,146,703.13	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$114,153,942.24)		(\$114,153,942.24)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73000	Employees' Retirement Trust			\$102,820.80		\$102,820.80	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust				\$312,367.96	(\$312,367.96)	
	To record payment of investment management fees as of June 2015.						
73000	Employees' Retirement Trust				\$300,579.87	(\$300,579.87)	
	To record the gross-up of securities lending expenses for FY 2015.						
73000	Employees' Retirement Trust				\$154.95	(\$154.95)	
	To accurately record expenditure accrual.						
	<b>Total Fund 73000, Employees' Retirement Trust</b>			<b>(\$74,078,864.56)</b>	<b>\$613,102.78</b>	<b>(\$74,691,967.34)</b>	

## ATTACHMENT VI

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
73010	Uniformed Employees Retirement Trust			\$84,312.17		\$84,312.17	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$1,122,448.57		\$1,122,448.57	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$3,840,026.86		\$3,840,026.86	
	To record net realized gain/loss of sale of investments June 2015.						
73010	Uniformed Employees Retirement Trust			\$689,875.65		\$689,875.65	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$32,219,982.33)		(\$32,219,982.33)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73010	Uniformed Employees Retirement Trust				\$188,332.03	(\$188,332.03)	
	To record payment of investment management fees as of June 2015.						
73010	Uniformed Employees Retirement Trust				\$64,844.82	(\$64,844.82)	
	To record the gross-up of securities lending expenses for FY 2015.						
73010	Uniformed Employees Retirement Trust				\$0.20	(\$0.20)	
	To accurately record expenditure accrual.						
<b>Total Fund 73010, Uniformed Employees Retirement Trust</b>				<b>(\$26,483,319.08)</b>	<b>\$253,177.05</b>	<b>(\$26,736,496.13)</b>	
73020	Police Retirement Trust			\$27,336.38		\$27,336.38	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$938,908.15		\$938,908.15	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$276,686.44		\$276,686.44	
	To record net realized gain/loss of sale of investments June 2015.						
73020	Police Retirement Trust			\$494,616.70		\$494,616.70	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$31,224,045.54)		(\$31,224,045.54)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73020	Police Retirement Trust				\$93,220.00	(\$93,220.00)	
	To record payment of investment management fees as of June 2015.						
73020	Police Retirement Trust				\$24,454.38	(\$24,454.38)	
	To record the gross-up of securities lending expenses for FY 2015.						
73020	Police Retirement Trust				\$0.19	(\$0.19)	
	To accurately record expenditure accrual.						
<b>Total Fund 73020, Police Retirement Trust</b>				<b>(\$29,486,497.87)</b>	<b>\$117,674.57</b>	<b>(\$29,604,172.44)</b>	
73030	OPEB Trust			\$8,448.84		\$8,448.84	
	To record net realized gain/loss of sale of investments June 2015.						
73030	OPEB Trust			(\$200,060.41)		(\$200,060.41)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2015.						
73030	OPEB Trust				\$250.00	(\$250.00)	
	To record payment of investment management fees as of June 2015.						
73030	OPEB Trust				\$131,582.84	(\$131,582.84)	
	To accurately record expenditure accrual.						
73030	OPEB Trust			\$8,660,000.00	\$8,660,000.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
<b>Total Fund 73030, OPEB Trust</b>				<b>\$8,468,388.43</b>	<b>\$8,791,832.84</b>	<b>(\$323,444.41)</b>	
<b>Park Authority Funds</b>							
80000	Park Revenue				\$10,049.53	(\$10,049.53)	
	To accurately record expenditure accrual.						
<b>Total Fund 80000, Park Revenue</b>				<b>\$0.00</b>	<b>\$10,049.53</b>	<b>(\$10,049.53)</b>	
80300	Park Capital Improvement	PR-000058			\$1,990.40	(\$1,990.40)	(\$1,990.40)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
<b>Total Fund 80300, Park Capital Improvement</b>				<b>\$0.00</b>	<b>\$1,990.40</b>	<b>(\$1,990.40)</b>	<b>(\$1,990.40)</b>
<b>FAIRFAX COUNTY PUBLIC SCHOOLS</b>							
S10000	Public School Operating			\$1,141,891.00	(\$1,367,340.00)	\$2,509,231.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
<b>Total Fund S10000, Public School Operating</b>				<b>\$1,141,891.00</b>	<b>(\$1,367,340.00)</b>	<b>\$2,509,231.00</b>	
S31000	Public School Construction			(\$156,364.00)	\$1,125,818.00	(\$1,282,182.00)	
	To record expenditures in the proper fiscal period for accounting purposes.						

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
	<b>Total Fund S31000, Public School Construction</b>			<b>(\$156,364.00)</b>	<b>\$1,125,818.00</b>	<b>(\$1,282,182.00)</b>	
S40000	Public School Food and Nutrition Services			(\$6,672.00)	(\$110,538.00)	\$103,866.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S40000, Public School Food and Nutrition Services</b>			<b>(\$6,672.00)</b>	<b>(\$110,538.00)</b>	<b>\$103,866.00</b>	
S43000	Public School Adult and Community Education			\$126,746.00	\$109,327.00	\$17,419.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S43000, Public School Adult and Community Education</b>			<b>\$126,746.00</b>	<b>\$109,327.00</b>	<b>\$17,419.00</b>	
S50000	Public School Grants and Supporting			\$1,973.00	\$172,460.00	(\$170,487.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S50000, Public School Grants and Supporting</b>			<b>\$1,973.00</b>	<b>\$172,460.00</b>	<b>(\$170,487.00)</b>	
S60000	Public School Insurance				(\$27,851.00)	\$27,851.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S60000, Public School Insurance</b>			<b>\$0.00</b>	<b>(\$27,851.00)</b>	<b>\$27,851.00</b>	
S62000	Public School Health and Flexible Benefits			\$56,114.00	(\$1,642,272.00)	\$1,698,386.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S62000, Public School Health and Flexible Benefits</b>			<b>\$56,114.00</b>	<b>(\$1,642,272.00)</b>	<b>\$1,698,386.00</b>	
S71000	Educational Employees' Retirement			(\$16,839,654.00)	(\$144,961.00)	(\$16,694,693.00)	
	To record revenue and additional investment fee expenditures.						
	<b>Total Fund S71000, Educational Employees Retirement</b>			<b>(\$16,839,654.00)</b>	<b>(\$144,961.00)</b>	<b>(\$16,694,693.00)</b>	
S71100	Public School OPEB Trust			(\$304,731.00)		(\$304,731.00)	
	To record revenue in the proper fiscal period for accounting purposes.						
	<b>Total Fund S71100, Public School OPEB Trust</b>			<b>(\$304,731.00)</b>	<b>\$0.00</b>	<b>(\$304,731.00)</b>	
<b>FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS</b>							
<b>HOUSING - APPROPRIATED</b>							
30300	The Penny for Affordable Housing Fund	2H38-084-000		(\$2,694,482.00)		(\$2,694,482.00)	
	To record expenditure adjustment.						
30300	The Penny for Affordable Housing Fund	2H38-180-000		\$2,694,482.00		\$2,694,482.00	
	To record expenditure adjustment.						
	<b>Total Fund 30300, The Penny for Affordable Housing Fund</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
40300	Housing Trust	2H38-066-000			(\$217,341.27)	\$217,341.27	\$217,341.27
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the <i>FY 2016 Revised Budget Plan</i> as a result of this adjustment.						
	<b>Total Fund 40300, Housing Trust</b>			<b>\$0.00</b>	<b>(\$217,341.27)</b>	<b>\$217,341.27</b>	<b>\$217,341.27</b>
40330	Elderly Housing Programs			(\$37,998.92)		(\$37,998.92)	
	To record revenue accrual adjustments.						
40330	Elderly Housing Programs		Various		\$1,483.27	(\$1,483.27)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
	<b>Total Fund 40330, Elderly Housing Programs</b>			<b>(\$37,998.92)</b>	<b>\$1,483.27</b>	<b>(\$39,482.19)</b>	
<b>HOUSING - NON-APPROPRIATED</b>							
81100	Fairfax County Rental Program		Various	(\$115,238.11)	\$482.86	(\$115,720.97)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
	<b>Total Fund 81100, Fairfax County Rental Program</b>			<b>(\$115,238.11)</b>	<b>\$482.86</b>	<b>(\$115,720.97)</b>	
81510	Section 8 Annual Contribution		3380004	\$3,551,192.00		\$3,551,192.00	(\$3,551,192.00)
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380005	\$822,898.00		\$822,898.00	(\$822,898.00)
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380063	(\$4,374,090.00)	\$300,000.00	(\$4,674,090.00)	\$4,074,090.00
	To record annual HUD contribution, revenue accrual adjustments and a transfer to fund 81520.						
81510	Section 8 Annual Contribution		3380004		\$53,339.00	(\$53,339.00)	(\$53,339.00)
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380005		\$80.00	(\$80.00)	(\$80.00)
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380005		(\$353,419.00)	\$353,419.00	\$353,419.00
	To record accrued leave and adjustments to payroll accruals, to reclassify expenditures and to adjust operating expense accruals for accounting purposes.						
	<b>Total Fund 81510, Section 8 Annual Contribution</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2016 Impact
81520	Public Housing Program - Projects Under Management		Various	\$423,676.35	\$184,363.26	\$239,313.09	(\$184,363.26)
	To reclassify and properly record revenues, record asset management fees in the proper fiscal period for accounting purposes and record a transfer from fund 81510. 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 81520, Public Housing Program - Projects Under Management</b>				<b>\$423,676.35</b>	<b>\$184,363.26</b>	<b>\$239,313.09</b>	<b>(\$184,363.26)</b>
81530	Public Housing Program - Projects Under Modernization		3380039	\$7,699.58	\$7,699.58		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the FY 2016 Revised Budget Plan.						
81530	Public Housing Program - Projects Under Modernization		3380053	\$8,949.07	\$8,949.07		Offsetting
	To reclassify expenditures and associating revenue accruals. There is a corresponding impact on the FY 2016 Revised Budget Plan.						
<b>Total Fund 81530, Public Housing Program - Projects Under Modernization</b>				<b>\$16,648.65</b>	<b>\$16,648.65</b>	<b>\$0.00</b>	<b>\$0.00</b>