

FY 2018 Third Quarter Review
Attachment VI – FY 2017 Audit Adjustments

FY 2017 AUDIT ADJUSTMENTS

The FY 2017 General Fund ending balance is increased by \$0.85 million as a result of revenue audit adjustments of \$0.97 million offset by expenditure audit adjustments of \$0.12 million. Adjustments in FY 2017 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, and Custodial and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise, and Custodial 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 2017 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$83,920.65		\$83,920.65	
	To record Real Estate tax receipts received within the first 45 days of FY 2018 that were actually earned in FY 2017.						
10001	General Fund - Personal Property Tax - Current			\$197,836.71		\$197,836.71	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2018.						
10001	General Fund - Communications Sales and Use Tax			(\$15,383.62)		(\$15,383.62)	
	To record communications tax receipts received within the first 45 days of FY 2018.						
10001	General Fund - Transient Occupancy Tax			\$360,326.08		\$360,326.08	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2018.						
10001	General Fund - Transient Occupancy Tax - Additional			\$363,115.48		\$363,115.48	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2018.						
10001	General Fund - Vehicle License Tax			\$43,047.95		\$43,047.95	
	To record sales tax receipts received within the first 45 days of FY 2018.						
10001	General Fund Interest - Ambulance Transport Fees			(\$336,167.07)		(\$336,167.07)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2018.						
10001	General Fund - Miscellaneous Revenue			\$277,950.35		\$277,950.35	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Public Works - Unclassified Admin				(\$1,517.88)	\$1,517.88	
	To accurately record expenditure accruals.						
10001	General Fund - Department of Family Services				\$6,711.06	(\$6,711.06)	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Employee Benefits				\$122,220.40	(\$122,220.40)	
	To accurately record expenditure accruals for personnel services.						
	Total Fund 10001, General Fund			\$974,646.53	\$127,413.58	\$847,232.95	
Capital Project Funds							
30010	General Construction and Contributions	2G51-039-000			(\$8,877.58)	\$8,877.58	\$8,877.58
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	PR-000067			\$6,750.00	(\$6,750.00)	(\$6,750.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	TF-000004			\$92,686.00	(\$92,686.00)	(\$92,686.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30010, General Construction and Contributions				\$90,558.42	(\$90,558.42)	(\$90,558.42)
30030	Library Construction	LB-000008			\$289,680.00	(\$289,680.00)	(\$289,680.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30030, Library Construction				\$289,680.00	(\$289,680.00)	(\$289,680.00)
30050	Transportation Improvements	5G25-054-000			\$67,086.85	(\$67,086.85)	(\$67,086.85)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
30050	Transportation Improvements	ST-000036			\$268,532.87	(\$268,532.87)	(\$268,532.87)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30050, Transportation Improvements				\$335,619.72	(\$335,619.72)	(\$335,619.72)
30070	Public Safety Construction	CF-000003			\$65,406.15	(\$65,406.15)	(\$65,406.15)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30070, Public Safety Construction				\$65,406.15	(\$65,406.15)	(\$65,406.15)
30400	Park Authority Bond Construction	2G51-030-000		(\$2,171.35)		(\$2,171.35)	\$2,171.35
	To accurately record revenue in the appropriate fiscal year.						
30400	Park Authority Bond Construction	PR-000009			(\$4,282.40)	\$4,282.40	\$4,282.40
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000012			\$5,152.00	(\$5,152.00)	(\$5,152.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			(\$2,100.00)	\$2,100.00	\$2,100.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30400, Park Authority Bond Construction			(\$2,171.35)	(\$1,230.40)	(\$940.95)	\$3,401.75

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
Special Revenue Funds							
40010	County and Regional Transportation Projects			(\$167,669.00)		(\$167,669.00)	
	To accurately record revenue in the appropriate fiscal year.						
40010	County and Regional Transportation Projects	2G40-074-000			(\$1,428.29)	\$1,428.29	\$1,428.29
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-100-000			\$80,420.41	(\$80,420.41)	(\$80,420.41)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	ST-000033			\$223,647.75	(\$223,647.75)	(\$223,647.75)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000038			\$602,955.10	(\$602,955.10)	(\$602,955.10)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects				(\$167,669.00)	\$905,594.97	(\$1,073,263.97)	(\$905,594.97)
40060	McLean Community Center	CC-000015			\$355,720.85	(\$355,720.85)	(\$355,720.85)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 40060, McLean Community Center				\$0.00	\$355,720.85	(\$355,720.85)	(\$355,720.85)
40170	I-95 Refuse Disposal			\$17,805.85		\$17,805.85	
	To primarily record revenue from the waste exchange with Prince William County.						
Total Fund 40170, I-95 Refuse Disposal				\$17,805.85		\$17,805.85	
50000	Federal/State Grants		1380010-15	(\$49,424.00)	(\$49,424.00)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1380011-15	\$49,424.00	\$49,424.00	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400012-06	\$113,651.38		\$113,651.38	(\$113,651.38)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400013-06	(\$41,812.00)		(\$41,812.00)	\$41,812.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400014-06	(\$726.00)		(\$726.00)	\$726.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400015-06	(\$43,228.00)		(\$43,228.00)	\$43,228.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400016-06	(\$9,473.00)		(\$9,473.00)	\$9,473.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400017-06	(\$143,637.03)		(\$143,637.03)	\$143,637.03
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400039-11	(\$16,877.00)		(\$16,877.00)	\$16,877.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400040-11	(\$223,648.00)	(\$223,647.75)	(\$0.25)	\$447,295.75
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400079-12	(\$63,499.00)		(\$63,499.00)	\$63,499.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400080-12	\$117,994.00		\$117,994.00	(\$117,994.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400081-12	(\$66,237.00)		(\$66,237.00)	\$66,237.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400082-12	(\$89,737.00)		(\$89,737.00)	\$89,737.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400083-12	(\$74,909.00)		(\$74,909.00)	\$74,909.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400084-12	(\$119,845.00)		(\$119,845.00)	\$119,845.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400087-12	(\$148,550.00)		(\$148,550.00)	\$148,550.00
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1400089-12	\$55,424.00	\$71,428.29	(\$16,004.29)	(\$126,852.29)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670003-15	(\$6,542.81)	(\$6,542.81)	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670003-16	(\$23,477.80)		(\$23,477.80)	\$23,477.80
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670004-16	\$38,521.69	\$38,521.69	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
50000	Federal/State Grants		1670005-16	\$26,018.54	\$26,018.54	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670006-16	\$25,221.85	\$25,221.85	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1670026-18	\$8,659.22		\$8,659.22	(\$8,659.22)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1730002-17	(\$4,167.29)	(\$4,658.67)	\$491.38	\$8,825.96
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
50000	Federal/State Grants		1910002-05	\$242,261.37	\$137,275.49	\$104,985.88	(\$379,536.86)
	To accurately record revenue accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 50000, Federal/State Grants				(\$448,613.88)	\$63,616.63	(\$512,230.51)	\$551,435.79
Internal Service Funds							
60000	County Insurance				\$3,044,372.90	(\$3,044,372.90)	
	To properly record expenditure in the proper fiscal period.						
Total Fund 60000, County Insurance					\$3,044,372.90	(\$3,044,372.90)	
60010	Department of Vehicle Services				(\$397,760.66)	\$397,760.66	
	To properly record expenditure in the proper fiscal period.						
Total Fund 60010, Department Of Vehicle Services					(\$397,760.66)	\$397,760.66	
60040	Health Benefits			\$2,067.90		\$2,067.90	
	To record interest earned in the proper fiscal period.						
60040	Health Benefits				\$109,896.70	(\$109,896.70)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
60040	Health Benefits				\$10,763.00	(\$10,763.00)	
	To record final Incurred but Not Reported (IBNR) claims for FY 2017.						
Total Fund 60040, Health Benefits				\$2,067.90	\$120,659.70	(\$118,591.80)	
Enterprise Funds							
69000	Sewer Revenue			\$80,768.30		\$80,768.30	
	To record earned interest in the appropriate fiscal year.						
Total Fund 69000, Sewer Revenue				\$80,768.30		\$80,768.30	
Custodial and Trust Funds							
70000	Route 28 Taxing District			(\$2.72)		(\$2.72)	
	To record interest earned on pooled cash in the appropriate fiscal year.						
Total Fund 70000, Route 28 Taxing District				(\$2.72)		(\$2.72)	
73000	Employees' Retirement Trust			\$1,633,807.36		\$1,633,807.36	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$198,733.20		\$198,733.20	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$34,348,312.86)		(\$34,348,312.86)	
	To record net realized gain/loss of sale of investments June 2016.						
73000	Employees' Retirement Trust			\$2,230,685.15		\$2,230,685.15	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$22,034,008.37		\$22,034,008.37	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73000	Employees' Retirement Trust				\$10,987,240.88	(\$10,987,240.88)	
	To record payment of investment management fees as of June 2016.						
73000	Employees' Retirement Trust				\$1,532,145.06	(\$1,532,145.06)	
	To record the gross-up of securities lending expenses for FY 2017.						
73000	Employees' Retirement Trust				\$25,450.04	(\$25,450.04)	
	To accurately record expenditure accrual.						
Total Fund 73000, Employees' Retirement Trust				(\$8,251,078.78)	\$12,544,835.98	(\$20,795,914.76)	
73010	Uniformed Employees Retirement Trust			\$191,484.76		\$191,484.76	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$948,313.38		\$948,313.38	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$2,549,539.80		\$2,549,539.80	
	To record net realized gain/loss of sale of investments June 2016.						
73010	Uniformed Employees Retirement Trust			\$1,027,111.65		\$1,027,111.65	
	To record dividend revenue in the proper fiscal period.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
73010	Uniformed Employees Retirement Trust			(\$1,033,997.39)		(\$1,033,997.39)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73010	Uniformed Employees Retirement Trust				\$3,727,046.54	(\$3,727,046.54)	
	To record payment of investment management fees as of June 2016.						
73010	Uniformed Employees Retirement Trust				\$179,596.34	(\$179,596.34)	
	To record the gross-up of securities lending expenses for FY 2017.						
73010	Uniformed Employees Retirement Trust				\$5,453.58	(\$5,453.58)	
	To accurately record expenditure accrual.						
	Total Fund 73010, Uniformed Employees Retirement Trust			\$3,682,452.20	\$3,912,096.46	(\$229,644.26)	
73020	Police Retirement Trust			\$100,629.49		\$100,629.49	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$1,072,721.37		\$1,072,721.37	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$43,116,949.69		\$43,116,949.69	
	To record net realized gain/loss of sale of investments June 2016.						
73020	Police Retirement Trust			\$483,072.51		\$483,072.51	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$52,108,579.73)		(\$52,108,579.73)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73020	Police Retirement Trust				\$4,803,596.06	(\$4,803,596.06)	
	To record payment of investment management fees as of June 2016.						
73020	Police Retirement Trust				\$93,484.94	(\$93,484.94)	
	To record the gross-up of securities lending expenses for FY 2017.						
73020	Police Retirement Trust				\$5,453.58	(\$5,453.58)	
	To accurately record expenditure accrual.						
	Total Fund 73020, Police Retirement Trust			(\$7,335,206.67)	\$4,902,534.58	(\$12,237,741.25)	
73030	OPEB Trust			\$1,828,908.13		\$1,828,908.13	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73030	OPEB Trust				\$625.00	(\$625.00)	
	To record payment of investment management fees as of June 2016.						
73030	OPEB Trust				\$203,182.15	(\$203,182.15)	
	To accurately record expenditure accrual.						
73030	OPEB Trust			\$11,165,000.00	\$11,165,000.00		
	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			\$12,993,908.13	\$11,368,807.15	\$1,625,100.98	
Park Authority Funds							
80000	Park Revenue				\$11,097.62	(\$11,097.62)	
	To accurately record expenditure accrual.						
	Total Fund 80000, Park Revenue				\$11,097.62	(\$11,097.62)	
80300	Park Capital Improvement	PR-000032			\$1,629.98	(\$1,629.98)	(\$1,629.98)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2018 Revised Budget Plan as a result of this adjustment.						
	Total Fund 80300, Park Capital Improvement				\$1,629.98	(\$1,629.98)	(\$1,629.98)
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$4,173,532.00	\$373,170.00	\$3,800,362.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S10000, Public School Operating			\$4,173,532.00	\$373,170.00	\$3,800,362.00	
S31000	Public School Construction			\$676,179.00	\$284,756.00	\$391,423.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S31000, Public School Construction			\$676,179.00	\$284,756.00	\$391,423.00	
S40000	Public School Food and Nutrition Services			(\$16,827.00)	(\$170,759.00)	\$153,932.00	
	To record revenue in the proper fiscal period for accounting purposes.						
	Total Fund S40000, Public School Food and Nutrition Services			(\$16,827.00)	(\$170,759.00)	\$153,932.00	
S43000	Public School Adult and Community Education			\$37,014.00	(\$19,340.00)	\$56,354.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S43000, Public School Adult and Community Education			\$37,014.00	(\$19,340.00)	\$56,354.00	
S50000	Public School Grants and Supporting			\$29,102.00	\$7,533.00	\$21,569.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S50000, Public School Grants and Supporting			\$29,102.00	\$7,533.00	\$21,569.00	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
S60000	Public School Insurance To record revenue and expenditures in the proper fiscal period for accounting purposes.				\$68,061.00	(\$68,061.00)	
Total Fund S60000, Public School Insurance					\$68,061.00	(\$68,061.00)	
S62000	Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purposes.			\$19,144.00	(\$5,810,359.00)	\$5,829,503.00	
Total Fund S62000, Public School Health and Flexible Benefits				\$19,144.00	(\$5,810,359.00)	\$5,829,503.00	
S71000	Educational Employees' Retirement To record investment income and expenditures in the proper fiscal period for accounting purposes.			\$27,744,682.00	\$822,200.00	\$26,922,482.00	
Total Fund S71000, Educational Employees Retirement				\$27,744,682.00	\$822,200.00	\$26,922,482.00	
S71100	Public School OPEB Trust To record investment income in the proper fiscal period for accounting purposes.			\$792,317.00		\$792,317.00	
Total Fund S71100, Public School OPEB Trust				\$792,317.00		\$792,317.00	
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40300	Housing Trust To record revenue in the proper fiscal year.			\$60,407.50		\$60,407.50	
Total Fund 40300, Housing Trust				\$60,407.50		\$60,407.50	
40330	Elderly Housing Programs To record revenue accrual adjustments.			\$121.66		\$121.66	
40330	Elderly Housing Programs To record accrued leave		Various		(\$6,291.37)	\$6,291.37	
40330	Elderly Housing Programs To record accrued expenses for contracts and building maintenance in the proper fiscal period.		Various		\$8,488.76	(\$8,488.76)	
Total Fund 40330, Elderly Housing Programs				\$121.66	\$2,197.39	(\$2,075.73)	
40360	Homeowner and Business Loan Programs To accurately record expenditures. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.				(\$559,519.47)	\$559,519.47	\$559,519.47
Total Fund 40360, Homeowner and Business Loan Programs					(\$559,519.47)	\$559,519.47	
50800	Community Development Block Grant To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.		1380040		\$12,021.80	(\$12,021.80)	(\$12,021.80)
Total Fund 50800, Community Development Block Grant					\$12,021.80	(\$12,021.80)	
50810	Home Investment Partnerships Program To accurately record expenditure accrual. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.		1380052		\$1,942.27	(\$1,942.27)	(\$1,942.27)
Total Fund 50810, Home Investment Partnerships Program					\$1,942.27	(\$1,942.27)	(\$1,942.27)
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating To accurately record interest.			\$1,968.72		\$1,968.72	
81000	FCRHA General Operating To record expenditure accrual adjustments.	2H38-109-000			\$34,855.96	(\$34,855.96)	
Total Fund 81000, FCRHA General Operating				\$1,968.72	\$34,855.96	(\$32,887.24)	
81060	FCRHA Internal Service To record revenue accrual adjustments.			\$463,725.09		\$463,725.09	
81060	FCRHA Internal Service To accurately record expenditure accrual.	2H38-132-000			(\$80,758.11)	\$80,758.11	
81060	FCRHA Internal Service To accurately record expenditure accrual.	2H38-188-000			\$296,694.83	(\$296,694.83)	
81060	FCRHA Internal Service To accurately record expenditure accrual.	NON_PROGRAM			\$247,788.37	(\$247,788.37)	
Total Fund 81060, FCRHA Internal Service				\$463,725.09	\$463,725.09	\$0.00	
81100	Fairfax County Rental Program To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.	Various		\$32,548.21	(\$87,105.27)	\$119,653.48	
Total Fund 81100, Fairfax County Rental Program				\$32,548.21	(\$87,105.27)	\$119,653.48	
81300	RAD - Fairfax County Rental Program To record revenue accrual adjustments.			\$4,827.05		\$4,827.05	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2018 Impact
81300	RAD - Fairfax County Rental Program				\$133,768.05	(\$133,768.05)	
	To record expenditure accrual adjustments.						
Total Fund 81300, RAD - Fairfax County Rental Program				\$4,827.05	\$133,768.05	(\$128,941.00)	
81510	Section 8 Annual Contribution		3380004	\$55,128.00		\$55,128.00	
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380005	\$40,141.00		\$40,141.00	
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution		3380063	(\$76,127.00)		(\$76,127.00)	
	To record annual HUD contribution						
81510	Section 8 Annual Contribution		3380063	(\$4,514.00)		(\$4,514.00)	
	To record interest income.						
81510	Section 8 Annual Contribution		3380004		\$5,551.00	(\$5,551.00)	
	To reclassify operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380005		\$85,622.70	(\$85,622.70)	
	To reclassify operating expense accruals for accounting purposes.						
81510	Section 8 Annual Contribution		3380063		(\$36,586.10)	\$36,586.10	
	To reclassify operating expense accruals for accounting purposes.						
Total Fund 81510, Section 8 Annual Contribution				\$14,628.00	\$54,587.60	(\$39,959.60)	
81520	Public Housing Program - Projects Under Management		Various	\$23,577.55	(\$37,368.20)	\$60,945.75	
	To reclassify and properly record revenues. 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. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 81520, Public Housing Program - Projects Under Management				\$23,577.55	(\$37,368.20)	\$60,945.75	
81530	Public Housing Program - Projects Under Modernization		3380037	\$400,051.55	(\$0.04)	\$400,051.59	(\$400,051.51)
	To reclassify revenue and expenditure accruals. There is an offsetting adjustment to the <i>FY 2018 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 81530, Public Housing Program - Projects Under Modernization				\$400,051.55	(\$0.04)	\$400,051.59	(\$400,051.51)