FY 2019 AUDIT ADJUSTMENTS

The FY 2019 General Fund ending balance is increased by \$908 as a result of revenue audit adjustments of \$1.27 million offset by expenditure audit adjustments of \$1.27 million. Adjustments in FY 2019 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Custodial and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, 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 2019 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title\Description Project Grant Revenue I Fund Group	Expenditure	Fund Balance	FY 2020 Impact
10001	General Fund - Real Estate Taxes (\$49,396.28)		(\$49,396.28)	
	To record Real Estate tax receipts received within the first 45 days of FY 2020 that were actually earned in FY 2019.		(+	
10001	General Fund - Personal Property Tax - Current (\$223,856.02)		(\$223,856.02)	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 day: .			
10001	General Fund-Sales Tax \$534,657.65		\$534,657.65	
	To record sales tax receipts received within the first 45 days of FY 2020.			
10001	General Fund - Communications Sales and Use Tax (\$51,786.94)		(\$51,786.94)	
10001	To record communications tax receipts received within the first 45 days of FY 2020.		(¢202.017.20)	
10001	General Fund - Transient Occupancy Tax (\$383,916.20)		(\$383,916.20)	
10001	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2020. General Fund - Transient Occupancy Tax - Additional (\$372,556.32)		(\$372,556.32)	
10001	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2020.		(\$672,000.02)	
10001	General Fund-Comprehensive Services Act Funding \$276,078.00		\$276,078.00	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2020.			
10001	General Fund Interest - Ambulance Transport Fees \$25,200.69		\$25,200.69	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2020.			
10001	General Fund - Miscellaneous Revenue \$1,515,522.57		\$1,515,522.57	
	To accurately record revenue , primarily from State and Federal Aid			
10001	General Fund - Cable Communications	(\$618.62)	\$618.62	
10001	To accurately record expenditure accruals for personnel services and operating expenses.	*********	(*10.1.10.10)	
10001	General Fund - Employee Benefits	\$126,649.69	(\$126,649.69)	
10001	To accurately record expenditure accruals. General Fund - Family Services	\$788.527.00	(\$788,527.00)	
10001		\$700,327.00	(\$700,327.00)	
10001	To accurately record expenditure accrual. General Fund - Fire and Rescue	\$250,909.19	(\$250,909.19)	
	To accurately record expenditure accruals.	,	(, , , , , , , , , , , , , , , , , , ,	
10001	General Fund - Juvenile and Domestic Relations District Court	\$217.00	(\$217.00)	
	To accurately record personnel services expenditure accrual.			
10001	General Fund - Neighborhood and Community Services	\$805.00	(\$805.00)	
	To accurately record personnel services expenditure accrual.			
10001	General Fund - Office to Prevent and End Homelessness	\$99,257.13	(\$99,257.13)	
	To accurately record expenditure accruals.		(12.2)	
10001	General Fund - Park Authority	\$2,544.12	(\$2,544.12)	
10001	To accurately record expenditure accruals for operating expenses. General Fund - Sheriff	\$749.00	(¢740.00)	
10001		\$749.00	(\$749.00)	
	To accurately record expenditure accrual. Total Fund 10001, General Fund \$1,269,947.15	\$1,269,039.51	\$907.64	
	VIED/7/1110	4.1/207/007.01	4707101	
Capital I	Project Funds			
30010	General Construction and Contributions 2G51-007-000	\$1,986.50	(\$1,986.50)	(\$1,986.50)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2020 Revised Budget Plan as a result of this adjustment		(04.007.50)	(\$4.007.50)
	Total Fund 30010, General Construction and Contributions	\$1,986.50	(\$1,986.50)	(\$1,986.50)
30050	Transportation Improvements 5G25-051-000	\$217,390.83	(\$217,390.83)	(\$217,390.83)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2020 Revised Budget Plan as a result of this adjustment			
30050	Transportation Improvements 5G25-060-000	\$404,070.80	(\$404,070.80)	(\$404,070.80)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2020 Revised Budget Plan as a result of this adjustment			
30050	Transportation Improvements TS-000020	\$346,742.13	(\$346,742.13)	(\$346,742.13)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2020 Revised Budget Plan as a result of this adjustment.		(¢040 202 74)	(\$040.202.74)
	Total Fund 30050, Transportation Improvements	\$968,203.76	(\$968,203.76)	(\$968,203.76)
30060	Pedestrian Walkway Improvements ST-000031	\$14,754.80	(\$14,754.80)	(\$14,754.80)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2020 Revised Budget Plan as a result of this adjustment	·		
	Total Fund 30060, Pedestrian Walkway Improvements	\$14,754.80	(\$14,754.80)	(\$14,754.80)
	, , , , , , , , , , , , , , , , , , ,			
30070	Public Safety Construction FS-000014	\$197,213.33	(\$197,213.33)	(\$197,213.33)

Fund							
30070	Fund Title\Description Public Safety Construction	Project PS-000006	Grant		(\$2,835.00)	Fund Balance \$2,835.00	FY 2020 Impact \$2,835.00
	To record expenditure accrual. There is an offset Total Fund 30070, Public Safety Construction	etting adjustment to the FY 2020 I	Revised Budget Plan as	a result of this adjustmen	\$194,378.33	(\$194,378.33)	(\$194,378.33)
30400	Park Authority Bond Construction	PR-000078	0 : 10 1 10		\$1,307.77	(\$1,307.77)	(\$1,307.77)
	To record expenditure accrual. There is an offset Total Fund 30400, Park Authority Bond Constru		Revised Budget Plan as	a result of this adjustmen	\$1,307.77	(\$1,307.77)	(\$1,307.77
pecial	Revenue Funds						
0010	County and Regional Transportation Projects	ST-000003	Device of Device to Discourse		\$49,997.99	(\$49,997.99)	(\$49,997.99
0010	To record expenditure accrual. There is an offset County and Regional Transportation Projects To record expenditure accrual. There is an offset	TF-000028	Ť	·	\$53,426.33	(\$53,426.33)	(\$53,426.33
	Total Fund 40010, County and Regional Transp		torioda Baaget i iair ao	a result of the days street	\$103,424.32	(\$103,424.32)	(\$103,424.32
0030	Cable Communications				\$618.62	(\$618.62)	
	To accurately record expenditure accruals. Total Fund 40030, Cable Communications				\$618.62	(\$618.62)	
0040	Fairfax-Falls Church Community Services Board				\$25,788.56	(\$25,788.56)	
5040	To accurately record expenditure accruals.				Ψ23,700.30	(\$23,700.30)	
	Total Fund 40040, Fairfax-Falls Church Commu	ınity Services Board			\$25,788.56	(\$25,788.56)	
0060	McLean Community Center To record expenditure accrual. There is an offse	CC-000015 etting adjustment to the <i>FY 2020 I</i>	Revised Budget Plan as	a result of this adjustment	\$380,973.10	(\$380,973.10)	(\$380,973.10
	Total Fund 40060, McLean Community Center	3 7			\$380,973.10	(\$380,973.10)	(\$380,973.10
0100	Stormwater Services To record expenditure accrual. There is an offse	SD-000031	Revised Budget Plan as	a result of this adjustment	\$349,694.53	(\$349,694.53)	(\$349,694.53
100	Stormwater Services To record expenditure accrual. There is an offse	SD-000033	<u> </u>	·	\$55,354.70	(\$55,354.70)	(\$55,354.7
0100	Stormwater Services To record expenditure accrual. There is an offset	SD-000037	Ť	·	\$647,259.35	(\$647,259.35)	(\$647,259.35
	Total Fund 40100, Stormwater Services			<u> </u>	\$1,052,308.58	(\$1,052,308.58)	(\$1,052,308.58
0150	Refuse Disposal To adjust expenditure accrual to accurately refle	ect expenses associated with the	exchange with Prince W	illiam County	\$11,668.69	(\$11,668.69)	
	Total Fund 40150, Refuse Disposal	sor expenses assessated man are	onenange min i mise ti	a ocany.	\$11,668.69	(\$11,668.69)	
0000							
	Federal/State Grants	s an affectting adjustment to the F	1400063-12	\$40,036.80	luctment	\$40,036.80	(\$40,036.80
50000	To accurately record revenue accruals. There is Federal/State Grants	<u> </u>	Y 2020 Revised Budget 1400065-12	Plan as a result of this ad \$12,185.80		\$40,036.80 \$12,185.80	
	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	s an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30	justment.		(\$12,185.80
0000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	s an offsetting adjustment to the F s an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62	justment. justment.	\$12,185.80	(\$12,185.80 (\$149.30
0000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants Federal/State Grants	s an offsetting adjustment to the F s an offsetting adjustment to the F s an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00	justment. justment. justment.	\$12,185.80 \$149.30	(\$12,185.80 (\$149.30 (\$125,642.62
0000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants Federal/State Grants	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00	justment. justment. justment. justment.	\$12,185.80 \$149.30 \$125,642.62	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00
0000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20	justment. justment. justment. justment. justment.	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00
00000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$11,416.20	justment. justment. justment. justment. justment. justment.	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00 \$910,321.00	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00
00000 00000 00000 00000 00000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400072-12 Y 2020 Revised Budget 1400073-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$120,119.00	justment. justment. justment. justment. justment. justment. justment.	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00 \$910,321.00	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00 (\$11,416.20
00000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400074-12	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$120,119.00 Plan as a result of this ad \$120,119.00 Plan as a result of this ad \$160,771.00	justment. justment. justment. justment. justment. justment. justment. justment.	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00 \$910,321.00 \$11,416.20 (\$4,419.00)	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00 (\$11,416.20 \$4,419.00
0000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400072-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400074-12 Y 2020 Revised Budget 1400074-12 Y 2020 Revised Budget 1670004-17	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$120,119.00 Plan as a result of this ad \$60,771.00 Plan as a result of this ad \$60,771.00 Plan as a result of this ad \$60,771.00	justment.	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00 \$910,321.00 \$11,416.20 (\$4,419.00)	(\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00 (\$11,416.20 \$4,419.00 (\$120,119.00
00000 00000 00000 00000 00000	To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants To accurately record revenue accruals. There is Federal/State Grants	is an offsetting adjustment to the F	Y 2020 Revised Budget 1400065-12 Y 2020 Revised Budget 1400067-12 Y 2020 Revised Budget 1400068-12 Y 2020 Revised Budget 1400069-12 Y 2020 Revised Budget 1400070-12 Y 2020 Revised Budget 1400071-12 Y 2020 Revised Budget 1400072-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400073-12 Y 2020 Revised Budget 1400074-12 Y 2020 Revised Budget 1400074-11 P 2020 Revised Budget 1670004-17 In FY 2020 Revised Budget 1670004-18	Plan as a result of this ad \$12,185.80 Plan as a result of this ad \$149.30 Plan as a result of this ad \$125,642.62 Plan as a result of this ad \$546,740.00 Plan as a result of this ad \$910,321.00 Plan as a result of this ad \$11,416.20 Plan as a result of this ad \$120,119.00 Plan as a result of this ad \$120,119.00	justment. justment. justment. justment. justment. justment. justment. justment. justment. so.04 s adjustment. \$2,794.00	\$12,185.80 \$149.30 \$125,642.62 \$546,740.00 \$910,321.00 \$11,416.20 (\$4,419.00) \$120,119.00 \$60,771.00 (\$0.04)	(\$40,036.80 (\$12,185.80 (\$149.30 (\$125,642.62 (\$546,740.00 (\$910,321.00 (\$11,416.20 \$4,419.00 (\$60,771.00 (\$0.04

Fund 0000	Fund Title\Description Project Federal/State Grants	Grant 1670006-17	Revenue	Expenditure \$0.02	Fund Balance (\$0.02)	FY 2020 Impact (\$0.02)
	To accurately record expenditure accruals. There is an offsetting adjustment	to the FY 2020 Revised B	Budget Plan as a result of	this adjustment.		
000	Federal/State Grants	1670006-18	\$211,002.12	\$211,002.06	\$0.06	(\$422,004.18)
	To accurately record revenue and expenditure accruals. There is an offsetting	<u> </u>	20 Revised Budget Plan	as a result of this adjustm		
000	Federal/State Grants	1670088-19		(\$21,756.10)	\$21,756.10	\$21,756.10
	To accurately record expenditure accruals. There is an offsetting adjustment		Budget Plan as a result of	•		
000	Federal/State Grants	1760001-18		\$2,625.04	(\$2,625.04)	(\$2,625.04)
	To accurately record expenditure accruals. There is an offsetting adjustment	to the FY 2020 Revised B	Budget Plan as a result of	this adjustment.		
	Total Fund 50000, Federal/State Grants		\$2,043,989.84	\$201,896.06	\$1,842,093.78	(\$2,225,835.90)
	Service Funds			(40.540.000.00)	40.540.000.00	
000	County Insurance			(\$2,563,000.00)	\$2,563,000.00	
	To properly record expenditure in the proper fiscal period.					
	Total Fund 60000, County Insurance			(\$2,563,000.00)	\$2,563,000.00	
010	Department of Vehicle Services		\$249,642.19		\$249,642.19	
	To properly record revenue in the proper fiscal period.					
010	Department of Vehicle Services			\$249,642.19	(\$249,642.19)	
,10	To properly record expenditure in the proper fiscal period.			Ψ2 17,0 12.17	(\$217,012.17)	
	Total Fund 60010, Department Of Vehicle Services		\$249,642.19	\$249,642.19	\$0.00	
	rotai rand ooo to, bepartment Or vehicle services		ψ 247,U42. ΙΫ	φ 247,U42. ΙΫ	φυ.υυ	
040	Health Benefits		\$28,430.00		\$28,430.00	
	To properly record revenue in the proper fiscal period.					
040	Health Benefits			\$1,255,424.87	(\$1,255,424.87)	
	To record adjustments to expenditure accruals to account for items in the pro-	oper fiscal period			•	
	Total Fund 60040, Health Benefits	,	\$28,430.00	\$1,255,424.87	(\$1,226,994.87)	
	•					
erpri	se Funds					
000	Sewer Revenue		(\$2,835.00)		(\$2,835.00)	
	To properly record revenue in the proper fiscal period.					
	Total Fund 69000, Sewer Revenue		(\$2,835.00)		(\$2,835.00)	
9300	Sewer Construction Improvements WW-000009			\$151,932.54	(\$151,932.54)	(\$151,932.54)
300	Sewer Construction Improvements WW-000009 To record adjustments to expenditure accruals. There is an offsetting adjustr		ed Budget Plan as a resu		(\$151,932.54)	
300	·		ed Budget Plan as a resu		(\$151,932.54) (\$151,932.54)	(\$151,932.54) (\$151,932.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustr	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu	ult of this adjustment.		
	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements	ment to the <i>FY 2020 Revis</i>	·	\$151,932.54 \$500,319.25	(\$151,932.54)	(\$151,932.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction WW-000016	ment to the <i>FY 2020 Revis</i>	·	\$151,932.54 \$500,319.25	(\$151,932.54)	(\$151,932.54)
2310	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction WW-000016 To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69310, Sewer Bond Construction al and Trust Funds	ment to the <i>FY 2020 Revis</i>	·	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25)	(\$151,932.54)
2310 ustodi	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	·	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25)	(\$151,932.54)
310 ustodi	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction WW-000016 To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69310, Sewer Bond Construction al and Trust Funds	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25)	(\$151,932.54)
310 astodi:	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25)	(\$151,932.54)
310 stodi:	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30	(\$151,932.54)
310 stodi : 000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30	(\$151,932.54)
310 ustodi: 000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30 \$9,225,973.27	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27	(\$151,932.54)
ustodi. 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30 \$9,225,973.27	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27	(\$151,932.54)
310 ustodi. 000 000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30 \$9,225,973.27 \$33,973,618.55	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55	(\$151,932.54)
310 000 000 000 000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	(\$151,932.54)
310 000 000 000 000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	ed Budget Plan as a resu \$3,499,064.30 \$9,225,973.27 \$33,973,618.55	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55	(\$151,932.54)
310 ustodi. 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	(\$151,932.54)
310 astodia 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment.	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	(\$151,932.54)
3310 ustodia 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25 \$500,319.25	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89)	(\$151,932.54)
ustodii 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	(\$151,932.54)
3310 3310	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86)	(\$151,932.54)
3310 3310	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25 \$500,319.25	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89)	(\$151,932.54)
stodia stodia 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64)	(\$151,932.54)
3310 3310	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54	\$151,932.54 \$500,319.25 alt of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86)	(\$151,932.54)
3310 sistodi. 0000 0000 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64)	(\$151,932.54)
3310 sistodi. 0000 0000 0000 0000 0000 0000	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64)	(\$151,932.54)
310 astodi. 000 000 000 000 000 000 000 0	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 \$129,868,391.72 \$481,237.19	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64) \$122,405,517.33 \$481,237.19	(\$151,932.54)
310 astodi. 000 000 000 000 000 000 000 0	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64)	(\$151,932.54)
310 astodia 000 000 000 000 000 000 000 000 000 0	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 \$129,868,391.72 \$481,237.19 \$1,175,401.84	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64) \$122,405,517.33 \$481,237.19 \$1,175,401.84	(\$151,932.54)
9310	To record adjustments to expenditure accruals. There is an offsetting adjustr Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	ment to the <i>FY 2020 Revis</i>	\$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 \$129,868,391.72 \$481,237.19	\$151,932.54 \$500,319.25 ult of this adjustment. \$500,319.25 \$500,319.25 \$4,041,261.89 \$3,416,893.86	(\$151,932.54) (\$500,319.25) (\$500,319.25) \$3,499,064.30 \$9,225,973.27 \$33,973,618.55 \$3,497,852.54 \$79,671,883.06 (\$4,041,261.89) (\$3,416,893.86) (\$4,718.64) \$122,405,517.33 \$481,237.19	(\$151,932.54)

Fund 73010	Fund Title\Description Project Grant Uniformed Employees Retirement Trust	Revenue \$1,130,644.71	Expenditure	Fund Balance \$1,130,644.71	FY 2020 Impact
	To record dividend revenue in the proper fiscal period.				
73010	Uniformed Employees Retirement Trust	\$38,245,934.20		\$38,245,934.20	
70040	To record net appreciated/depreciated unrealized gain/loss as of June 2019.		A0 45/ 4/0 05	(40.45/.4/0.05)	
73010	Uniformed Employees Retirement Trust		\$2,456,168.05	(\$2,456,168.05)	
73010	To record payment of investment management fees as of June 2019. Uniformed Employees Retirement Trust		\$474,910.78	(\$474,910.78)	
73010	. ,		\$474,710.76	(\$474,910.76)	
73010	To record the gross-up of securities lending expenses for FY 2019. Uniformed Employees Retirement Trust		\$1,011.14	(\$1,011.14)	
70010	To accurately record expenditure accrual.		Ψ1,011111	(4.70)	
	Total Fund 73010, Uniformed Employees Retirement Trust	\$66,768,540.63	\$2,932,089.97	\$63,836,450.66	
70000		A407 / 47 04		0.407./47.04	
73020	Police Retirement Trust	\$427,647.94		\$427,647.94	
73020	To primarily accrue interest revenue. Police Retirement Trust	\$618,778.88		\$618,778.88	
73020		\$010,770.00		\$010,770.00	
73020	To record interest revenue in the proper fiscal period. Police Retirement Trust	\$31,366,675.02		\$31,366,675.02	
73020	To record net realized gain/loss of sale of investments June 2019.	ψ31,300,073.0 <u>2</u>		\$31,300,073.0 <u>2</u>	
73020	Police Retirement Trust	\$475,238.06		\$475,238.06	
	To record dividend revenue in the proper fiscal period.				
73020	Police Retirement Trust	\$21,841,714.46		\$21,841,714.46	
	To record net appreciated/depreciated unrealized gain/loss as of June 2019.				
73020	Police Retirement Trust		\$1,766,186.29	(\$1,766,186.29)	
	To record payment of investment management fees as of June 2019.				
73020	Police Retirement Trust		\$419,194.00	(\$419,194.00)	
	To record the gross-up of securities lending expenses for FY 2019.				
73020	Police Retirement Trust		\$1,011.14	(\$1,011.14)	
	To accurately record expenditure accrual.				
	Total Fund 73020, Police Retirement Trust	\$54,730,054.36	\$2,186,391.43	\$52,543,662.93	
73030	OPEB Trust	\$1.25		\$1.25	
	To record interest revenue in the proper fiscal period.				
73030	OPEB Trust	\$13,320,297.67		\$13,320,297.67	
	To record net appreciated/depreciated unrealized gain/loss as of June 2019.				
73030	OPEB Trust		\$28,430.00	(\$28,430.00)	
	To accurately record expenditure accrual.				
73030	OPEB Trust	\$12,609,590.00	\$12,609,590.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the		*		
	Total Fund 73030, OPEB Trust	\$25,929,888.92	\$12,638,020.00	\$13,291,868.92	
Park Aut	hority Funds				
	Park Revenue		\$24,198.22	(\$24,198.22)	
	To accurately record expenditure accrual.				
	Total Fund 80000, Park Revenue		\$24,198.22	(\$24,198.22)	
	(COUNTY PUBLIC SCHOOLS	¢1 224 007 00	¢407.7E0.00	¢727 220 00	
210000	Public School Operating	\$1,224,096.00	\$496,758.00	\$727,338.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes. Total Fund S10000, Public School Operating	\$1,224,096.00	\$496,758.00	\$727,338.00	
	Total Fund S 10000, Public School Operating	\$1,224,090.00	\$490,756.00	\$121,330.00	
S31000	Public School Construction		\$95,117.00	(\$95,117.00)	
	To record expenditures in the proper fiscal period for accounting purposes.				
	Total Fund S31000, Public School Construction		\$95,117.00	(\$95,117.00)	
S40000	Public School Food and Nutrition Services	\$92,223.00	\$42,249.00	\$49,974.00	
	To record revenue in the proper fiscal period for accounting purposes.	¥ .=/===	, . _ ,	7.1,11.1.22	
	Total Fund S40000, Public School Food and Nutrition Services	\$92,223.00	\$42,249.00	\$49,974.00	
0.400					
S43000	Public School Adult and Community Education	\$5,224.00		\$5,224.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.	AF 00 100		AF 22 4 2 -	
	Total Fund S43000, Public School Adult and Community Education	\$5,224.00		\$5,224.00	
S50000	Public School Grants and Supporting	\$13,303.00	(\$14,869.00)	\$28,172.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.				
	Total Fund S50000, Public School Grants and Supporting	\$13,303.00	(\$14,869.00)	\$28,172.00	

ATTACHMENT VI

					ATTACI	IIVILINI VI
Fund		Project Gran	nt Revenue	Expenditure	Fund Balance	FY 2020 Impact
560000	Public School Insurance			(\$104,973.00)	\$104,973.00	
	To record revenue and expenditures in the proper fiscal p	eriod for accounting purposes.				
	Total Fund S60000, Public School Insurance			(\$104,973.00)	\$104,973.00	
62000	Public School Health and Flexible Benefits		\$62,397.00	(\$2,409,300.00)	\$2,471,697.00	
	To record revenue and expenditures in the proper fiscal p	eriod for accounting purposes.				
	Total Fund S62000, Public School Health and Flexible Be	enefits	\$62,397.00	(\$2,409,300.00)	\$2,471,697.00	
571000	Educational Employees' Retirement		\$35,007,757.00	\$572,485.00	\$34,435,272.00	
	To record investment income and expenditures in the pro	per fiscal period for accounting pu	rposes.			
	Total Fund S71000, Educational Employees Retirement	-	\$35,007,757.00	\$572,485.00	\$34,435,272.00	
571100	Public School OPEB Trust		\$15,470,765.00	\$9,322,809.00	\$6,147,956.00	
	To record investment income in the proper fiscal period for	r accounting purposes.				
	Total Fund S71100, Public School OPEB Trust		\$15,470,765.00	\$9,322,809.00	\$6,147,956.00	
FAIRFA	X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUN	IDS				
	HOUSING - NON-APPROPRIATED					
31000	FCRHA General Operating	2H38-109-000	\$104,945.18		\$104,945.18	
	To record revenue and expenditure accrual adjustments.					
	Total Fund 81000, FCRHA General Operating		\$104,945.18		\$104,945.18	
31100	Fairfax County Rental Program	Various	(\$18,860.67)	(\$173,540.00)	\$154,679.33	
	To record interest income, payment to bond holders, recla	ssify expenditures and adjust for	cost allocation and leave accrual.			
	Total Fund 81100, Fairfax County Rental Program		(\$18,860.67)	(\$173,540.00)	\$154,679.33	
1300	RAD - Project Based Voucher		(\$61,802.32)		(\$61,802.32)	
	To record revenue accrual adjustments.					
31300	RAD - Project Based Voucher			(\$125,404.00)	\$125,404.00	
	To record expenditure accrual adjustments.					
	Total Fund 81300, RAD - Project Based Voucher		(\$61,802.32)	(\$125,404.00)	\$63,601.68	