

FY 2020 AUDIT ADJUSTMENTS

The FY 2020 General Fund ending balance is increased by \$4.51 million as a result of revenue audit adjustments of \$.98 million offset by a decrease in expenditure audit adjustments of \$3.53 million. Adjustments in FY 2020 expenditures were made in the General Fund Group, Debt Service, 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, Enterprise and Custodial and Trust funds. This audit attachment also outlines changes in the Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. Fairfax County Public Schools audit adjustments will be included in the audit package at the Third Quarter Review. It should be noted that all of these audit adjustments will be reflected in the FY 2020 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$419,520.51		\$419,520.51	
	To record Real Estate tax receipts received within the first 45 days of FY 2021 that were actually earned in FY 2020.						
10001	General Fund - Personal Property Tax - Current			\$354,491.53		\$354,491.53	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 day.						
10001	General Fund-Sales Tax			\$1,298,892.27		\$1,298,892.27	
	To record sales tax receipts received within the first 45 days of FY 2021.						
10001	General Fund - Communications Sales and Use Tax			(\$768.95)		(\$768.95)	
	To record communications tax receipts received within the first 45 days of FY 2021.						
10001	General Fund - Transient Occupancy Tax			\$4,582.73		\$4,582.73	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2021.						
10001	General Fund - Transient Occupancy Tax - Additional			\$9,729.47		\$9,729.47	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2021.						
10001	General Fund-Comprehensive Services Act Funding			(\$1,274,290.99)		(\$1,274,290.99)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.						
10001	General Fund Interest - Ambulance Transport Fees			(\$224,351.17)		(\$224,351.17)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.						
10001	General Fund - Miscellaneous Revenue			\$393,275.16		\$393,275.16	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Employee Benefits				(\$159,132.78)	\$159,132.78	
	To accurately record expenditure accruals.						
10001	General Fund - Family Services				(\$1,341,355.15)	\$1,341,355.15	
	To accurately record expenditure accrual.						
10001	General Fund - Fire and Rescue				(\$1,292,933.22)	\$1,292,933.22	
	To accurately record expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				(\$4,664.95)	\$4,664.95	
	To accurately record personnel services expenditure accrual.						
10001	General Fund - Park Authority				(\$17,227.08)	\$17,227.08	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Police				(\$601,429.25)	\$601,429.25	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Sheriff				(\$375,301.02)	\$375,301.02	
	To accurately record expenditure accrual.						
10001	General Fund - Transportation				\$100.00	(\$100.00)	
	To accurately record expenditure accruals for personnel services and operating expenses.						
10001	General Fund - Unclassified Admin Expenses				\$257,455.06	(\$257,455.06)	
	To accurately record expenditure accrual.						
	Total Fund 10001, General Fund			\$981,080.56	(\$3,534,488.39)	\$4,515,568.95	
Debt Service Fund							
20000	Consolidated Debt Service			(\$865.28)		(\$865.28)	
	To record earned interest in the proper fiscal period.						
	Total Fund 20000, Consolidated Debt Service			(\$865.28)		(\$865.28)	
Capital Project Funds							
30010	General Construction and Contributions			\$47,643.53		\$47,643.53	
	To accurately record revenue in the appropriate fiscal year.						
30010	General Construction and Contributions	2G02-001-000			(\$142.94)	\$142.94	\$142.94
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G02-002-000			\$142.94	(\$142.94)	(\$142.94)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G25-024-000			\$53,518.02	(\$53,518.02)	(\$53,518.02)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-002-000			(\$8,413.00)	\$8,413.00	\$8,413.00
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
30010	General Construction and Contributions	2G51-003-000			\$100.00	(\$100.00)	(\$100.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$19,319.53	(\$19,319.53)	(\$19,319.53)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	PR-000109			\$25,951.80	(\$25,951.80)	(\$25,951.80)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	PR-000110			\$7,272.00	(\$7,272.00)	(\$7,272.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	PR-000134			\$117,022.94	(\$117,022.94)	(\$117,022.94)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30010	General Construction and Contributions	ST-000012			\$75,449.21	(\$75,449.21)	(\$75,449.21)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30010, General Construction and Contributions			\$47,643.53	\$290,220.50	(\$242,576.97)	(\$290,220.50)
30040	Contributed Roadway Improvement Fund	PR-000091			\$6,700.00	(\$6,700.00)	(\$6,700.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30040, Contributed Roadway Improvement Fund			\$6,700.00	(\$6,700.00)	(\$6,700.00)	(\$6,700.00)
30050	Transportation Improvements	ST-000036			(\$127,148.56)	\$127,148.56	\$127,148.56
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30050, Transportation Improvements			(\$127,148.56)	\$127,148.56	\$127,148.56	\$127,148.56
30070	Public Safety Construction	FS-000006			\$53,570.19	(\$53,570.19)	(\$53,570.19)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30070	Public Safety Construction	PS-000006			\$105,976.00	(\$105,976.00)	(\$105,976.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30070, Public Safety Construction			\$159,546.19	(\$159,546.19)	(\$159,546.19)	(\$159,546.19)
30400	Park Authority Bond Construction	PR-000009			(\$117,022.94)	\$117,022.94	\$117,022.94
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000076			\$3,200.03	(\$3,200.03)	(\$3,200.03)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			(\$6,700.00)	\$6,700.00	\$6,700.00
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 30400, Park Authority Bond Construction			(\$120,522.91)	\$120,522.91	\$120,522.91	\$120,522.91
Special Revenue Funds							
40010	County and Regional Transportation Projects	2G40-157-000			\$4,570,470.00	(\$4,570,470.00)	(\$4,570,470.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-158-000			\$3,078,499.00	(\$3,078,499.00)	(\$3,078,499.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 40010, County and Regional Transportation Projects			\$7,648,969.00	(\$7,648,969.00)	(\$7,648,969.00)	(\$7,648,969.00)
40040	Fairfax-Falls Church Community Services Board				(\$587,429.42)	\$587,429.42	
	To accurately record expenditure accruals.						
	Total Fund 40040, Fairfax-Falls Church Community Services Board			(\$587,429.42)	\$587,429.42		
40100	Stormwater Services	2G25-029-000			\$168,006.00	(\$168,006.00)	(\$168,006.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$620,566.75	(\$620,566.75)	(\$620,566.75)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000032			\$121,341.35	(\$121,341.35)	(\$121,341.35)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
40100	Stormwater Services	SD-000034			\$38,013.72	(\$38,013.72)	(\$38,013.72)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
	Total Fund 40100, Stormwater Services			\$947,927.82	(\$947,927.82)	(\$947,927.82)	(\$947,927.82)
40110	Dulles Rail Phase I Transportation Improvement District			\$20,223.47		\$20,223.47	
	To record earned interest in the appropriate fiscal year.						
40110	Dulles Rail Phase I Transportation Improvement District				(\$335,014.86)	\$335,014.86	
	To accurately record expenditure accrual.						
	Total Fund 40110, Dulles Rail Phase I			\$20,223.47	(\$335,014.86)	\$355,238.33	
40140	Refuse Collection and Recycling Operations				(\$28,720.71)	\$28,720.71	
	To record expenditures in the appropriate fiscal year						
	Total Fund 40140, Refuse Collection and Recycling Operations			(\$28,720.71)	\$28,720.71		

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
40150	Refuse Disposal				(\$27,658.72)	\$27,658.72	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40150, Refuse Disposal				(\$27,658.72)	\$27,658.72	
40170	I-95 Refuse Disposal			\$24,664.69		\$24,664.69	
	To record revenue in the appropriate fiscal year.						
40170	I-95 Refuse Disposal				\$7,103.49	(\$7,103.49)	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40170, I-95 Refuse Disposal			\$24,664.69	\$7,103.49	\$17,561.20	
40180	Tyson's Service District				\$8,834,530.00	(\$8,834,530.00)	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40180, Tyson's Service District				\$8,834,530.00	(\$8,834,530.00)	
50000	Federal/State Grants		1400143-17	(\$161,371.40)	(\$161,371.40)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-19	\$27,380.08	\$27,380.08	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670005-19	\$19,031.18	\$19,031.18	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670006-19	\$26,575.95	\$26,575.95	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1760004-20		\$116,060.03	(\$116,060.03)	(\$116,060.03)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790027-20	\$4,816.29		\$4,816.29	(\$4,816.29)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790028-20	\$1,520.43		\$1,520.43	(\$1,520.43)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790029-20	\$676.15		\$676.15	(\$676.15)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790031-20	(\$9,493.99)	(\$9,493.99)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790034-20		\$8,763.56	(\$8,763.56)	(\$8,763.56)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790036-20	(\$233,809.10)		(\$233,809.10)	\$233,809.10
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV3801-20	(\$878,339.77)	(\$878,339.77)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV9301-20		\$3,596,267.52	(\$3,596,267.52)	(\$3,596,267.52)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0086-19	(\$229,506.94)		(\$229,506.94)	\$229,506.94
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0087-19	(\$204,003.00)		(\$204,003.00)	\$204,003.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
	Total Fund 50000, Federal/State Grants			(\$1,636,524.12)	\$2,744,873.16	(\$4,381,397.28)	(\$3,060,784.94)
Internal Service Funds							
60000	County Insurance				\$6,827,465.25	(\$6,827,465.25)	
	To properly record expenditure in the proper fiscal period.						
	Total Fund 60000, County Insurance				\$6,827,465.25	(\$6,827,465.25)	
60040	Health Benefits				\$491,780.99	(\$491,780.99)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
60040	Health Benefits				(\$906,000.00)	\$906,000.00	
	To record final Incurred but Not Reported (IBNR) claims for FY 2020.						
	Total Fund 60040, Health Benefits				(\$414,219.01)	\$414,219.01	
Enterprise Funds							
69000	Sewer Revenue			\$476,888.39		\$476,888.39	
	To properly record revenue in the proper fiscal period.						
	Total Fund 69000, Sewer Revenue			\$476,888.39		\$476,888.39	
69300	Sewer Construction Improvements	WW-000001			\$263,431.14	(\$263,431.14)	(\$263,431.14)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000009			\$133,531.54	(\$133,531.54)	(\$133,531.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
69300	Sewer Construction Improvements	WW-000020			\$50,887.00	(\$50,887.00)	(\$50,887.00)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000021			(\$84,966.37)	\$84,966.37	\$84,966.37
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000022			\$1,329,875.65	(\$1,329,875.65)	(\$1,329,875.65)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000028			\$332,045.70	(\$332,045.70)	(\$332,045.70)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000032			\$50,874.09	(\$50,874.09)	(\$50,874.09)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 69300, Sewer Construction Improvements					\$2,075,678.75	(\$2,075,678.75)	(\$2,075,678.75)
69310	Sewer Bond Construction			(\$5,380.86)		(\$5,380.86)	
	To properly record revenue in the proper fiscal period.						
69310	Sewer Bond Construction	WW-000017			(\$1,029,768.27)	\$1,029,768.27	\$1,029,768.27
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 69310, Sewer Bond Construction				(\$5,380.86)	(\$1,029,768.27)	\$1,024,387.41	\$1,029,768.27
Custodial and Trust Funds							
73000	Employees' Retirement Trust			\$1,297,038.44		\$1,297,038.44	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$1,326,018.43		\$1,326,018.43	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$58,274,784.69		\$58,274,784.69	
	To record net realized gain/loss of sale of investments June 2020.						
73000	Employees' Retirement Trust			\$2,356,420.07		\$2,356,420.07	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$47,559,420.20		\$47,559,420.20	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73000	Employees' Retirement Trust				\$2,875,057.20	(\$2,875,057.20)	
	To record payment of investment management fees as of June 2020.						
73000	Employees' Retirement Trust				\$1,184,586.86	(\$1,184,586.86)	
	To record the gross-up of securities lending expenses for FY 2020.						
73000	Employees' Retirement Trust				\$63,399.48	(\$63,399.48)	
	To accurately record expenditure accrual.						
Total Fund 73000, Employees' Retirement Trust				\$110,813,681.83	\$4,123,043.54	\$106,690,638.29	
73010	Uniformed Employees Retirement Trust			\$347,389.55		\$347,389.55	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$755,112.39		\$755,112.39	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$33,877,026.07		\$33,877,026.07	
	To record net realized gain/loss of sale of investments June 2020.						
73010	Uniformed Employees Retirement Trust			\$1,064,727.78		\$1,064,727.78	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$2,954,458.33)		(\$2,954,458.33)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73010	Uniformed Employees Retirement Trust				\$1,876,941.83	(\$1,876,941.83)	
	To record payment of investment management fees as of June 2020.						
73010	Uniformed Employees Retirement Trust				\$337,707.89	(\$337,707.89)	
	To record the gross-up of securities lending expenses for FY 2020.						
73010	Uniformed Employees Retirement Trust				(\$128.92)	\$128.92	
	To accurately record expenditure accrual.						
Total Fund 73010, Uniformed Employees Retirement Trust				\$33,089,797.46	\$2,214,520.80	\$30,875,276.66	
73020	Police Retirement Trust			\$229,692.08		\$229,692.08	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$684,722.73		\$684,722.73	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$22,511,428.09		\$22,511,428.09	
	To record net realized gain/loss of sale of investments June 2020.						
73020	Police Retirement Trust			\$365,512.53		\$365,512.53	
	To record dividend revenue in the proper fiscal period.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
73020	Police Retirement Trust			\$7,181,251.74		\$7,181,251.74	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73020	Police Retirement Trust				\$1,133,306.98	(\$1,133,306.98)	
	To record payment of investment management fees as of June 2020.						
73020	Police Retirement Trust				\$225,635.07	(\$225,635.07)	
	To record the gross-up of securities lending expenses for FY 2020.						
73020	Police Retirement Trust				\$34,504.83	(\$34,504.83)	
	To accurately record expenditure accrual.						
Total Fund 73020, Police Retirement Trust				\$30,972,607.17	\$1,393,446.88	\$29,579,160.29	
73030	OPEB Trust			\$0.01		\$0.01	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$6,428,810.04		\$6,428,810.04	
	To record net appreciated/depreciated unrealized gain/loss as of June 2020.						
73030	OPEB Trust			\$12,331,254.00	\$12,331,254.00		
	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				\$18,760,064.05	\$12,331,254.00	\$6,428,810.05	
Park Authority Funds							
80000	Park Revenue					\$0.00	
	To record revenue in the appropriate fiscal period						
80000	Park Revenue			\$1,838.82			
	To accurately record expenditure accrual.						
Total Fund 80000, Park Revenue				\$1,838.82	\$202,136.09	(\$202,136.09)	
80300	Park Capital Improvement	PR-000137		(\$650,000.00)		(\$650,000.00)	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	PR-000032			\$463.03	(\$463.03)	(\$463.03)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
80300	Park Capital Improvement	PR-000133			\$15,837.16	(\$15,837.16)	(\$15,837.16)
	To correctly record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 80300, Park Capital Improvement				(\$650,000.00)	\$16,300.19	(\$666,300.19)	(\$16,300.19)
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40330	Elderly Housing Programs			(\$816.80)		(\$816.80)	
	To record revenue accrual adjustments.						
Total Fund 40330, Elderly Housing Programs				(\$816.80)		(\$816.80)	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating			(\$26,110.00)		(\$26,110.00)	
	To accurately record revenue accruals.						
Total Fund 81000, FCRHA General Operating				(\$26,110.00)		(\$26,110.00)	
81100	Fairfax County Rental Program	Various		(\$4,750.88)		(\$4,750.88)	
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.						
Total Fund 81100, Fairfax County Rental Program				(\$4,750.88)		(\$4,750.88)	
81300	RAD - Project Based Voucher			(\$124,755.95)		(\$124,755.95)	
	To record revenue accrual adjustments.						
81300	RAD - Project Based Voucher				\$15,367.64	(\$15,367.64)	
	To record expenditure accrual adjustments.						
Total Fund 81300, RAD - Project Based Voucher				(\$124,755.95)	\$15,367.64	(\$140,123.59)	
81500	Housing Grant Fund	3380064			\$6,773.00	(\$6,773.00)	(\$6,773.00)
	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment.						
Total Fund 81500, Housing Grant Fund					\$6,773.00	(\$6,773.00)	(\$6,773.00)
81510	Section 8 Annual Contribution			\$928,167.00		\$928,167.00	
	To record annual HUD contribution.						
81510	Section 8 Annual Contribution			(\$8,275.00)		(\$8,275.00)	
	To record interest income.						
81510	Section 8 Annual Contribution				\$265,406.95	(\$265,406.95)	
	To reclassify operating expense accruals for accounting purposes.						
Total Fund 81510, Section 8 Annual Contribution				\$919,892.00	\$265,406.95	\$654,485.05	