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
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 earr				
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				
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				
10001	General Fund-Comprehensive Services Act Funding	(\$1,274,290.99)		(\$1,274,290.99)	
10001	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.	(+00.4.054.47)		(*********	
10001	General Fund Interest - Ambulance Transport Fees	(\$224,351.17)		(\$224,351.17)	
10001	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2021.	4000 07F 4/		\$000 07F 4/	
10001	General Fund - Miscellaneous Revenue	\$393,275.16		\$393,275.16	
10001	To accurately record revenue, primarily from State and Federal Aid		(\$150,100,70)	¢150 100 70	
10001	General Fund - Employee Benefits		(\$159,132.78)	\$159,132.78	
10001	To accurately record expenditure accruals. General Fund - Family Services		(\$1,341,355.15)	\$1,341,355.15	
10001			(\$1,341,333.13)	\$1,541,505.15	
10001	To accurately record expenditure accrual. General Fund - Fire and Rescue		(\$1,292,933.22)	\$1,292,933.22	
10001			(\$1,292,933.22)	\$1,292,933.22	
10001	To accurately record expenditure accruals. General Fund - Neighborhood and Community Services		(\$4,664.95)	\$4,664.95	
10001			(\$4,004.75)	ψ+,00+.75	
10001	To accurately record personnel services expenditure accrual. General Fund - Park Authority		(\$17,227.08)	\$17,227.08	
10001	To accurately record expenditure accruals for operating expenses.		(***/227:00)	\$17 <u>122</u> 7100	
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 Ser	vice 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 I	roject 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 Plar	n as a result of this adjustm	ent.		
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 Plar	n as a result of this adjustm	ent.		
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	n as a result of this adjustm	ent.		
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 Plar	n as a result of this adjustm	ent.		

Fund 30010	General Construction and Contributions 2G51-003-000	xpenditure \$100.00	Fund Balance (\$100.00)	FY 2021 Impact (\$100.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.		(1	//
30010	General Construction and Contributions 2G51-007-000	\$19,319.53	(\$19,319.53)	(\$19,319.53)
00010	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	ADE 054 00	(405.054.00)	(405.054.00)
30010	General Construction and Contributions PR-000109	\$25,951.80	(\$25,951.80)	(\$25,951.80)
20010	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. General Construction and Contributions PR-000110	\$7,272.00	(\$7.77.00)	(\$7,272.00)
30010		\$7,272.00	(\$7,272.00)	(\$7,272.00)
30010	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. General Construction and Contributions PR-000134	\$117,022.94	(\$117,022.94)	(\$117,022.94)
30010		\$117,022.94	(\$117,022.94)	(\$117,022.94)
30010	To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. General Construction and Contributions ST-000012	\$75,449.21	(\$75,449.21)	(\$75,449.21)
30010	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	\$73,447.21	(\$75,447.21)	(\$75,447.21)
	Total Fund 30010, General Construction and Contributions \$47,643.53	\$290,220.50	(\$242,576.97)	(\$290,220.50)
		<i><i><i><i></i></i></i></i>	(42.12)010111)	(+2)0,220.00)
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 FY 2021 Revised Budget Plan as a result of this adjustment.			
	Total Fund 30040, Contributed Roadway Improvement Fund	\$6,700.00	(\$6,700.00)	(\$6,700.00)
30050	Transportation Improvements ST-000036	(\$127,148.56)	\$127,148.56	\$127,148.56
00000	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	(#1217110100)	\$1217110100	¢1277110100
	Total Fund 30050, Transportation Improvements	(\$127,148.56)	\$127,148.56	\$127,148.56
		(+1217) 10100)	<i><i><i><i></i></i></i></i>	<i><i><i></i></i></i>
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 FY 2021 Revised Budget Plan 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 FY 2021 Revised Budget Plan as a result of this adjustment.			
	Total Fund 30070, Public Safety Construction	\$159,546.19	(\$159,546.19)	(\$159,546.19)
20400		(\$117,000,04)	¢117.000.04	¢117.000.04
30400	Park Authority Bond Construction PR-000009	(\$117,022.94)	\$117,022.94	\$117,022.94
00400	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	* 0.000.00	(\$2,000,00)	(\$2,000,00)
30400	Park Authority Bond Construction PR-000076	\$3,200.03	(\$3,200.03)	(\$3,200.03)
20400	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	(# (700.00)	¢/ 700.00	¢/ 700.00
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 FY 2021 Revised Budget Plan as a result of this adjustment.	(6120 522 01)	\$120,522.91	\$120,522.91
	Total Fund 30400, Park Authority Bond Construction	(\$120,522.91)	\$120,522.71	\$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 FY 2021 Revised Budget Plan 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 FY 2021 Revised Budget Plan 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)
40040	Eairfax Ealls Church Community Sonicos Board			(\$7,648,969.00)
40040	Fairfax-Falls Church Community Services Board	\$7,648,969.00 (\$587,429.42)	(\$7,648,969.00) \$587,429.42	(\$7,648,969.00)
40040	To accurately record expenditure accruals.	(\$587,429.42)	\$587,429.42	(\$7,648,969.00)
40040	-			(\$7,648,969.00)
40040	To accurately record expenditure accruals.	(\$587,429.42)	\$587,429.42	(\$7,648,969.00)
	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board	(\$587,429.42) (\$587,429.42)	\$587,429.42 \$587,429.42	
	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000	(\$587,429.42) (\$587,429.42)	\$587,429.42 \$587,429.42	
40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	(\$587,429.42) (\$587,429.42) \$168,006.00	\$587,429.42 \$587,429.42 (\$168,006.00)	(\$168,006.00)
40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment. Stormwater Services SD-000031	(\$587,429.42) (\$587,429.42) \$168,006.00	\$587,429.42 \$587,429.42 (\$168,006.00)	(\$168,006.00) (\$620,566.75)
40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75)	(\$168,006.00) (\$620,566.75)
40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75)	(\$168,006.00) (\$620,566.75) (\$121,341.35)
40100 40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35)	(\$168,006.00) (\$620,566.75) (\$121,341.35)
40100 40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35)	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82)	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-00034 Dulles Rail Phase I Transportation Improvement District \$20,223.47	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100 40110	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034 Dulles Rail Phase I Transportation Improvement District \$20,223.47 To record earned interest in the appropriate fiscal year. \$20,223.47	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Fails Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034 Dulles Rail Phase I Transportation Improvement District \$20,223.47 To record earned interest in the appropriate fiscal year. Uulles Rail Phase I Transportation Improvement District <td>(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72</td> <td>\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82)</td> <td>(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)</td>	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82)	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100 40110	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Fails Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034 Dulles Rail Phase I Transportation Improvement District \$20,223.47 To record earned interest in the appropriate fiscal year. Uulles Rail Phase I Transportation Improvement District <td>(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82 (\$335,014.86)</td> <td>\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47 \$335,014.86</td> <td>(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)</td>	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82 (\$335,014.86)	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47 \$335,014.86	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100 40110	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Fails Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034 Dulles Rail Phase I Transportation Improvement District \$20,223.47 To record earned interest in the appropriate fiscal year. Uulles Rail Phase I Transportation Improvement District <td>(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82</td> <td>\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47</td> <td>(\$168,006.00) (\$620,566.75)</td>	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47	(\$168,006.00) (\$620,566.75)
40100 40100 40100 40100 40110	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Fails Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 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 SD-000034 Dulles Rail Phase I Transportation Improvement District \$20,223.47 To record earned interest in the appropriate fiscal year. Uulles Rail Phase I Transportation Improvement District <td>(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82 (\$335,014.86)</td> <td>\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47 \$335,014.86</td> <td>(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)</td>	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82 (\$335,014.86)	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$947,927.82) \$20,223.47 \$335,014.86	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)
40100 40100 40100 40100 40110 40110	To accurately record expenditure accruals. Total Fund 40040, Fairfax-Falls Church Community Services Board Stormwater Services 2G25-029-000 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000031 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000032 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual. There is an offsetting adjustment to the <i>FY 2021 Revised Budget Plan</i> as a result of this adjustment. Stormwater Services SD-000034 To record expenditure accrual	(\$587,429.42) (\$587,429.42) \$168,006.00 \$620,566.75 \$121,341.35 \$38,013.72 \$947,927.82 (\$335,014.86) (\$335,014.86)	\$587,429.42 \$587,429.42 (\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72) (\$38,013.72) \$20,223.47 \$335,014.86 \$355,238.33	(\$168,006.00) (\$620,566.75) (\$121,341.35) (\$38,013.72)

Fund	Fund Title\Description	Project Grant	Revenue		und 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	
				(#21,000.12)		
0170	I-95 Refuse Disposal		\$24,664.69		\$24,664.69	
10170	To record revenue in the appropriate fiscal year. I-95 Refuse Disposal			\$7,103.49	(\$7,103.49)	
+0170	To record expenditures in the appropriate fiscal year			\$7,105.49	(\$7,103.49)	
	Total Fund 40170, I-95 Refuse Disposal	<u>.</u>	\$24,664.69	\$7,103.49	\$17,561.20	
	•		<i>\L</i> 1/00 110 <i>7</i>			
40180	Tysons Service District			\$8,834,530.00	(\$8,834,530.00)	
	To record expenditures in the appropriate fiscal year			¢0.024.520.00	(\$0.024 520.00)	
	Total Fund 40180, Tysons 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 accru	als. There is an offsetting adjustment to the FY 20	021 Revised Budget Plan a	is 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 accru			•		
50000	Federal/State Grants	1670005-19	\$19,031.18	\$19,031.18	\$0.00	Offsetting
50000	To accurately record revenue and expenditure accru Federal/State Grants	als. There is an offsetting adjustment to the FY 20 1670006-19	021 Revised Budget Plan a \$26.575.95	s a result of this adjustment. \$26.575.95	\$0.00	Offeetting
50000	To accurately record revenue and expenditure accru				\$0.00	Offsetting
50000	Federal/State Grants	ais. There is an onsetting adjustment to the FY 20 1760004-20	D2 I Revised Budget Plan a	\$116.060.03	(\$116,060.03)	(\$116,060.03)
50000	To accurately record expenditure accruals. There is a		Rudaet Plan, as a result of t		(#110,000.03)	(#110,000.03)
50000	Federal/State Grants	1790027-20	\$4,816.29		\$4,816.29	(\$4,816.29)
	To accurately record revenue accruals. There is an o			adjustment.		(, , , , , , , , , , , , , , , , , , ,
50000	Federal/State Grants	1790028-20	\$1,520.43		\$1,520.43	(\$1,520.43)
	To accurately record revenue accruals. There is an c	offsetting adjustment to the FY 2021 Revised Bud	get 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 c	offsetting adjustment to the FY 2021 Revised Bud	get 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 accru	als. There is an offsetting adjustment to the FY 20	021 Revised Budget Plan a	is 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 a			his adjustment.		
50000	Federal/State Grants	1790036-20	(\$233,809.10)		(\$233,809.10)	\$233,809.10
F0000	To accurately record revenue accruals. There is an o	÷ .	*	•	00.03	Offeetting
50000	Federal/State Grants	1CV3801-20	(\$878,339.77)	(\$878,339.77)	\$0.00	Offsetting
50000	To accurately record revenue and expenditure accru Federal/State Grants		D2 I Revised Budget Plan a	\$3,596,267.52	(\$3,596,267.52)	(\$3,596,267.52)
30000	To accurately record expenditure accruals. There is a		Rudget Plan as a result of t		(\$3,370,207.32)	(\$3,370,207.32)
50000	Federal/State Grants	1HS0086-19	(\$229,506.94)		(\$229,506.94)	\$229,506.94
00000	To accurately record revenue accruals. There is an o		. ,	adiustment.	(#22,7000.7.1)	4227,000171
50000	Federal/State Grants	1HS0087-19	(\$204,003.00)	j	(\$204,003.00)	\$204,003.00
	To accurately record revenue accruals. There is an c	offsetting adjustment to the FY 2021 Revised Bud	get 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 60000	Service Funds County Insurance			\$6,827,465.25	(\$6,827,465.25)	
00000	5	ariad		\$0,827,403.23	(\$0,027,405.25)	
	To properly record expenditure in the proper fiscal per Total Fund 60000, County Insurance	люц. 		\$6,827,465.25	(\$6,827,465.25)	
	Total Fund 00000, County insurance			\$0,027,403.23	(#0,027,403.23)	
60040	Health Benefits			\$491,780.99	(\$491,780.99)	
	To record adjustments to expenditure accruals to acc	count for items in the proper fiscal period				
60040	Health Benefits			(\$906,000.00)	\$906,000.00	
	To record final Incurred but Not Reported (IBNR) cla	ims for FY 2020.		(\$ 41 4 210 01)	¢ 41 4 210 01	
	Total Fund 60040, Health Benefits			(\$414,219.01)	\$414,219.01	
	se Funds					
Enterpris			\$476,888.39		\$476,888.39	
	Sewer Revenue					
<u> </u>	Sewer Revenue To properly record revenue in the proper fiscal period	1.				
		<u>.</u>	\$476,888.39		\$476,888.39	
69000	To properly record revenue in the proper fiscal period Total Fund 69000, Sewer Revenue		\$476,888.39	\$762 A21 1A		(\$762 421 14)
69000	To properly record revenue in the proper fiscal period Total Fund 69000, Sewer Revenue Sewer Construction Improvements	WW-000001		\$263,431.14	\$476,888.39 (\$263,431.14)	(\$263,431.14)
Enterpris 69000 69300 69300	To properly record revenue in the proper fiscal period Total Fund 69000, Sewer Revenue	WW-000001				(\$263,431.14) (\$133,531.54)

Fund 69300	Sewer Construction Improvements W	oject Grant Revenue	Expenditure \$50,887.00	Fund Balance (\$50,887.00)	FY 2021 Impact (\$50,887.00)
(0000	To record adjustments to expenditure accruals. There is an offsett			* 04.044.07	\$04.0// 07
69300		-000021	(\$84,966.37)	\$84,966.37	\$84,966.37
(0200	To record adjustments to expenditure accruals. There is an offsett			(\$1,220,075,(5)	
69300	I.	-000022	\$1,329,875.65	(\$1,329,875.65)	(\$1,329,875.65)
69300	To record adjustments to expenditure accruals. There is an offsett	g adjustment to the FY 2021 Revised Budget Plan as a re -000028	\$332,045.70	(\$222.045.70)	(\$332,045.70)
09300	···· · ····· [····			(\$332,045.70)	(\$332,045.70)
(0200	To record adjustments to expenditure accruals. There is an offsett	g adjustment to the FY 2021 Revised Budget Plan as a re	\$50,874.09	(\$50,874.09)	(¢E0.074.00)
69300	Sewer Construction Improvements W To record adjustments to expenditure accruals. There is an offsett			(\$50,874.09)	(\$50,874.09)
	Total Fund 69300, Sewer Construction Improvements		\$2,075,678.75	(\$2,075,678.75)	(\$2,075,678.75)
			φ 2 ,075,070.75	(\$2,075,070.75)	(#2,075,070.75)
69310	Sewer Bond Construction	(\$5,380.86)		(\$5,380.86)	
	To properly record revenue in the proper fiscal period.			(
69310		-000017	(\$1,029,768.27)	\$1,029,768.27	\$1,029,768.27
	To record adjustments to expenditure accruals. There is an offsett				
	Total Fund 69310, Sewer Bond Construction	(\$5,380.86)	(\$1,029,768.27)	\$1,024,387.41	\$1,029,768.27
		()	(* . / /	+	+ - , ,
Custodi	ial 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 .	ne 2020.			
73000	Employees' Retirement Trust		\$2,875,057.20	(\$2,875,057.20)	
	To record payment of investment management fees as of June 20).			
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	
70040		60.47.000 55		40.47.000 FF	
73010	Uniformed Employees Retirement Trust	\$347,389.55		\$347,389.55	
70040	To accurately record revenue accrual.	ATE 110.00		1755 110 00	
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	
70010	To record dividend revenue in the proper fiscal period.	(10.051.150.00)		(40.054.450.00)	
73010	Uniformed Employees Retirement Trust	(\$2,954,458.33)		(\$2,954,458.33)	
	To record net appreciated/depreciated unrealized gain/loss as of	ne 2020.			
73010	Uniformed Employees Retirement Trust		\$1,876,941.83	(\$1,876,941.83)	
	To record payment of investment management fees as of June 20).	· ·		
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.				
		\$33,089,797.46	\$2,214,520.80	\$30,875,276.66	
	Total Fund 73010, Uniformed Employees Retirement Trust				
73020	Total Fund 73010, Uniformed Employees Retirement Trust Police Retirement Trust	\$229,692.08		\$229,692.08	
73020	Police Retirement Trust	\$229,692.08		\$229,692.08	
73020 73020	Police Retirement Trust To primarily accrue interest revenue. Police Retirement Trust	\$229,692.08 \$684,722.73		\$229,692.08 \$684,722.73	
73020	Police Retirement Trust To primarily accrue interest revenue. Police Retirement Trust To record interest revenue in the proper fiscal period.	\$684,722.73		\$684,722.73	
	Police Retirement Trust To primarily accrue interest revenue. Police Retirement Trust To record interest revenue in the proper fiscal period. Police Retirement Trust				
73020	Police Retirement Trust To primarily accrue interest revenue. Police Retirement Trust To record interest revenue in the proper fiscal period.	\$684,722.73		\$684,722.73	

Fund 3020	Fund Title\Description Police Retirement Trust	Project Gran	nt Revenue \$7,181,251.74	Expenditure	Fund Balance F \$7,181,251.74	Y 2021 Impact
0	To record net appreciated/depreciated unrealized gain/lo	ss as of June 2020.	\$7,101 <u>20171</u>			
020	Police Retirement Trust			\$1,133,306.98	(\$1,133,306.98)	
	To record payment of investment management fees as o	f June 2020.				
20	Police Retirement Trust			\$225,635.07	(\$225,635.07)	
	To record the gross-up of securities lending expenses for	FY 2020.				
)20	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	
030	OPEB Trust		\$0.01		\$0.01	
030			\$0.01		\$0.01	
)30	To record interest revenue in the proper fiscal period. OPEB Trust		\$6,428,810.04		\$6,428,810.04	
	To record net appreciated/depreciated unrealized gain/lo	ss as of June 2020	40/120/010101		\$0/120/010101	
)30	OPEB Trust	55 d5 01 Julie 2020.	\$12,331,254.00	\$12,331,254.00		
	To accurately record the estimated implicit subsidy for oth	ner post employment benefits and				
	Total Fund 73030, OPEB Trust	ter post employment benents and	\$18,760,064.05	\$12,331,254.00	\$6,428,810.05	
			+	+	+-,,	
k Au	thority Funds					
00	Park Revenue				\$0.00	
	To record revenue in the appropriate fiscal period		\$1,838.82			
000	Park Revenue			\$202,136.09	(\$202,136.09)	
	To accurately record expenditure accrual.					
-	Total Fund 80000, Park Revenue		\$1,838.82	\$202,136.09	(\$202,136.09)	
300	Park Capital Improvement	PR-000137	(\$650,000.00)		(\$650,000.00)	
	To accurately record revenue accrual.		(**********		(***********	
800	Park Capital Improvement	PR-000032		\$463.03	(\$463.03)	(\$463.03
	To correctly record expenditure accrual. There is an offse		Revised Budget Plan as a result of this		(******)	(*
00	Park Capital Improvement	PR-000133	eriou budget i lan de d'result er the	\$15,837.16	(\$15,837.16)	(\$15,837.16
000	To correctly record expenditure accrual. There is an offse	etting adjustment to the FY 2021 R	Revised Budget Plan as a result of this	adjustment.		
	To correctly record expenditure accrual. There is an offset Total Fund 80300, Park Capital Improvement	etting adjustment to the FY 2021 R	Revised Budget Plan as a result of this (\$650,000.00)	adjustment. \$16,300.19	(\$666,300.19)	(\$16,300.19)
	· ·	tting adjustment to the FY 2021 R	7	-	(\$666,300.19)	(\$16,300.19
	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU		7	-	(\$666,300.19)	(\$16,300.19
IRFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED		(\$650,000.00)	-		(\$16,300.19
RFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs		7	-	(\$666,300.19) (\$816.80)	(\$16,300.19
IRFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments.		(\$650,000.00) (\$816.80)	-	(\$816.80)	(\$16,300.19
RFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs		(\$650,000.00)	-		(\$16,300.15
IRFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments.		(\$650,000.00) (\$816.80)	-	(\$816.80)	(\$16,300.19
IRFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs		(\$650,000.00) (\$816.80)	-	(\$816.80)	(\$16,300.19
IRFA	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED		(\$650,000.00) (\$816.80) (\$816.80)	-	(\$816.80) (\$816.80)	(\$16,300.19
RFA 30	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating		(\$650,000.00) (\$816.80) (\$816.80)	-	(\$816.80) (\$816.80)	(\$16,300.19
RFA 330	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating	NDS	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00)	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00)	(\$16,300.19
IRFA 330	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88)	-	(\$816.80) (\$816.80) (\$26,110.00)	(\$16,300.19
IRFA 330	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual.	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88)	(\$16,300.19
IRFA 330	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88)	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00)	(\$16,300.19
1RFA 330 000	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual.	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88)	(\$16,300.19
IRFA 3330 0000	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual. (\$4,750.88)	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88)	(\$16,300.19
IRFA 330 000 100	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual. (\$4,750.88)	-	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88)	(\$16,300.19
IRFA 330 000 100	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments.	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual. (\$4,750.88)	\$16,300.19	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95)	(\$16,300.19
IRFA 330 000 100	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher RAD - Project Based Voucher	NDS Various	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual. (\$4,750.88)	\$16,300.19	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95)	(\$16,300.19
IRFA 330 000 000 300	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher	VDS Various assify expenditures and adjust for	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$4,750.88) cost allocation and leave accrual. (\$4,750.88) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59)	
RFA 300 000 000 000	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$27,150.88) (\$21,250.88) (\$21,250.88) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$15,367.64 \$6,773.00	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95) (\$124,755.95)	
RFA 330 000 000	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditre accrual. There is an offsetting adjust	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$27,150.88) (\$21,250.88) (\$21,250.88) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00)	(\$6,773.00
RFA 30 00 00 00	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$27,150.88) (\$21,250.88) (\$21,250.88) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$15,367.64 \$6,773.00	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59)	(\$6,773.00
IRFA 330 000 000 300 500	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record expenditure accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditire accrual. There is an offsetting adjust Total Fund 81500, Housing Grant Fund	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$24,750.88) (\$124,755.95) (\$124,755.95) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00) (\$6,773.00)	(\$6,773.00
RFA 30 00 00 00 00	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, record Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditre accrual. There is an offsetting adjustments. Total Fund 81500, Housing Grant Fund Section 8 Annual Contribution	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$27,150.88) (\$21,250.88) (\$21,250.88) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00)	(\$6,773.00
IRFA 330 000 100 300 300 500	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record expenditure accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditire accrual. There is an offsetting adjust Total Fund 81500, Housing Grant Fund	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$24,750.88) (\$124,755.95) (\$124,755.95) (\$124,755.95) (\$124,755.95)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00) (\$6,773.00)	(\$6,773.00
IRFA 330 000 100 300 500 510	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record expenditure accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditre accrual. There is an offsetting adjustments. Total Fund 81500, Housing Grant Fund Section 8 Annual Contribution To record annual HUD contribution. Section 8 Annual Contribution	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$124,750.88) (\$124,755.95) (\$124,755.95) (\$124,755.95) dget Plan as a result of this adjustment (\$928,167.00)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00) (\$6,773.00) \$928,167.00	(\$6,773.00
IRFA 330 000 100 300 300 500 510	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUI HOUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditre accrual. There is an offsetting adjust Total Fund 81500, Housing Grant Fund Section 8 Annual Contribution To record annual HUD contribution.	VDS Various assify expenditures and adjust for 3380064	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$124,750.88) (\$124,755.95) (\$124,755.95) (\$124,755.95) dget Plan as a result of this adjustment (\$928,167.00)	\$16,300.19 \$16,300.19 \$15,367.64 \$15,367.64 \$6,773.00 nt.	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00) (\$6,773.00) \$928,167.00	(\$6,773.00
	Total Fund 80300, Park Capital Improvement X COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDUSING - APPROPRIATED Elderly Housing Programs To record revenue accrual adjustments. Total Fund 40330, Elderly Housing Programs HOUSING - NON-APPROPRIATED FCRHA General Operating To accurately record revenue accruals. Total Fund 81000, FCRHA General Operating Fairfax County Rental Program To record interest income, payment to bond holders, recl Total Fund 81100, Fairfax County Rental Program RAD - Project Based Voucher To record revenue accrual adjustments. RAD - Project Based Voucher To record expenditure accrual adjustments. Total Fund 81300, RAD - Project Based Voucher Housing Grant Fund To record expenditre accrual. There is an offsetting adjust Total Fund 81500, Housing Grant Fund Section 8 Annual Contribution To record annual HUD contribution. Section 8 Annual Contribution To record interest income.	VDS Various assify expenditures and adjust for 3380064 stment to the <i>FY 2021 Revised Bu</i>	(\$650,000.00) (\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$26,110.00) (\$124,750.88) (\$124,755.95) (\$124,755.95) (\$124,755.95) dget Plan as a result of this adjustment (\$928,167.00)	\$16,300.19 \$15,367.64 \$15,367.64 \$15,367.64 \$6,773.00 nt. \$6,773.00	(\$816.80) (\$816.80) (\$26,110.00) (\$26,110.00) (\$4,750.88) (\$124,755.95) (\$124,755.95) (\$15,367.64) (\$140,123.59) (\$6,773.00) (\$6,773.00) \$928,167.00 (\$8,275.00)	(\$16,300.19