

FY 2016 AUDIT ADJUSTMENTS

The FY 2016 General Fund ending balance is increased by \$0.68 million as a result of revenue audit adjustments of \$0.80 million offset by expenditure audit adjustments of \$0.12 million. Adjustments in FY 2016 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Agency and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Special Revenue, and Enterprise and Agency and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, Fairfax County Park Authority and Fairfax County Redevelopment and Housing Authority funds based on the final year-end reconciliation of these accounts. It should be noted that all of these audit adjustments were reflected in the FY 2016 Comprehensive Annual Financial Report (CAFR).

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
General Fund Group							
10001	General Fund - Real Estate Taxes			\$309,088.22		\$309,088.22	
	To record Real Estate tax receipts received within the first 45 days of FY 2017 that were actually earned in FY 2016.						
10001	General Fund - Personal Property Tax - Current			\$443,299.74		\$443,299.74	
	To adjust accrual for Personal Property tax receipts to reflect actual receipts within the first 45 days of FY 2017.						
10001	General Fund - Communications Sales and Use Tax			(\$79,154.21)		(\$79,154.21)	
	To record communications tax receipts received within the first 45 days of FY 2017.						
10001	General Fund - Transient Occupancy Tax			(\$76,772.29)		(\$76,772.29)	
	To adjust accrual for transient occupancy tax receipts to reflect actual receipts received within the first 45 days of FY 2017.						
10001	General Fund - Transient Occupancy Tax - Additional			(\$82,781.60)		(\$82,781.60)	
	To adjust accrual for transient occupancy tax receipts based on actual receipts received within the first 45 days of FY 2017.						
10001	General Fund Interest - Ambulance Transport Fees			(\$43,274.70)		(\$43,274.70)	
	To adjust accrual to reflect actual receipts earned within the first 45 days of FY 2017.						
10001	General Fund - Miscellaneous Revenue			\$329,799.81		\$329,799.81	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Department of Finance				\$151.51	(\$151.51)	
	To accurately record expenditure accrual.						
10001	General Fund - Economic Development Authority				(\$3,500.00)	\$3,500.00	
	To accurately record expenditure accrual.						
10001	General Fund - Tax Administration				\$93,220.00	(\$93,220.00)	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Department of Family Services				(\$1,081.90)	\$1,081.90	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Health				(\$17,233.59)	\$17,233.59	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Employee Benefits				\$51,556.13	(\$51,556.13)	
	To accurately record expenditure accruals for personnel services.						
	Total Fund 10001, General Fund			\$800,204.97	\$123,112.15	\$677,092.82	
10040	Information Technology	2G70-022-000		(\$111,249.73)		(\$111,249.73)	
	To accurately record revenue.						
	Total Fund 10040, Information Technology			(\$111,249.73)		(\$111,249.73)	
Capital Project Funds							
30010	General Construction and Contributions	2G51-007-000			\$21,883.59	(\$21,883.59)	(\$21,883.59)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-032-000			(\$4,042.41)	\$4,042.41	\$4,042.41
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-034-000			\$7,879.75	(\$7,879.75)	(\$7,879.75)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000083			(\$37,230.00)	\$37,230.00	\$37,230.00
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30010, General Construction and Contributions				(\$11,509.07)	\$11,509.07	\$11,509.07
30070	Public Safety Construction	FS-000006			\$163,573.00	(\$163,573.00)	(\$163,573.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	FS-000008			\$6,822.48	(\$6,822.48)	(\$6,822.48)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	PS-000006			\$1,367,126.00	(\$1,367,126.00)	(\$1,367,126.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30070, Public Safety Construction				\$1,537,521.48	(\$1,537,521.48)	(\$1,537,521.48)
30400	Park Authority Bond Construction	PR-000005			\$21,550.00	(\$21,550.00)	(\$21,550.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000009			\$15,371.21	(\$15,371.21)	(\$15,371.21)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000012			\$4,163.20	(\$4,163.20)	(\$4,163.20)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
30400	Park Authority Bond Construction	PR-000016			(\$33,691.96)	\$33,691.96	\$33,691.96
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			\$13,159.33	(\$13,159.33)	(\$13,159.33)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
Total Fund 30400, Park Authority Bond Construction					\$20,551.78	(\$20,551.78)	(\$20,551.78)
Special Revenue Funds							
40000	County Transit Systems				(\$640,773.20)	\$640,773.20	
	To accurately record expenditure accrual.						
Total Fund 40000, County Transit Systems					(\$640,773.20)	\$640,773.20	
40010	County and Regional Transportation Projects			\$15,908.41		\$15,908.41	
	To record interest.						
40010	County and Regional Transportation Projects	2G40-015-000			\$184,445.58	(\$184,445.58)	(\$184,445.58)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-019-000			\$283,123.42	(\$283,123.42)	(\$283,123.42)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-022-000			\$147,394.82	(\$147,394.82)	(\$147,394.82)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000025			\$270,136.01	(\$270,136.01)	(\$270,136.01)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
Total Fund 40010, County and Regional Transportation Projects				\$15,908.41	\$885,099.83	(\$869,191.42)	(\$885,099.83)
40080	Integrated Pest Management Program				\$17,233.59	(\$17,233.59)	
	To accurately record expenditure accrual.						
Total Fund 40080, Integrated Pest Management Program					\$17,233.59	(\$17,233.59)	
40100	Stormwater Services	SD-000031			\$387,963.72	(\$387,963.72)	(\$387,963.72)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
Total Fund 40100, Stormwater Services					\$387,963.72	(\$387,963.72)	(\$387,963.72)
40150	Refuse Disposal			(\$19,662,686.97)		(\$19,662,686.97)	
	To primarily record revenue from the waste exchange with Prince William County.						
40150	Refuse Disposal				(\$19,662,686.97)	\$19,662,686.97	
	To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.						
Total Fund 40150, Refuse Disposal				(\$19,662,686.97)	(\$19,662,686.97)		
40160	Energy Resource Recovery (ERR) Facility			\$71,227.89		\$71,227.89	
	To primarily record revenue from the waste exchange with Prince William County.						
Total Fund 40160, Energy Resource Recovery (ERR) Facility				\$71,227.89		\$71,227.89	
40170	I-95 Refuse Disposal			(\$458,467.85)		(\$458,467.85)	
	To primarily record revenue from the waste exchange with Prince William County.						
Total Fund 40170, I-95 Refuse Disposal				(\$458,467.85)		(\$458,467.85)	
50000	Federal/State Grants		1400013-06	\$61,205.73	\$61,205.73	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400016-06	\$84,437.38	\$84,437.38	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400017-06	\$4,573.21	\$4,573.21	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400019-07	(\$13,094.45)	\$150,129.07	(\$163,223.52)	(\$137,034.62)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400044-06	(\$2,814.00)		(\$2,814.00)	\$2,814.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400045-06	(\$4,103.00)		(\$4,103.00)	\$4,103.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400046-06	(\$2,426.00)		(\$2,426.00)	\$2,426.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400092-13	\$6,527.60		\$6,527.60	(\$6,527.60)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400131-13	(\$15,671.60)		(\$15,671.60)	\$15,671.60
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0023-09	\$241,461.06		\$241,461.06	(\$241,461.06)
	To accurately record revenue accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						

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Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
50000	Federal/State Grants		1HS0025-09	(\$107,646.70)		(\$107,646.70)	\$107,646.70
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0028-09	(\$213,118.00)		(\$213,118.00)	\$213,118.00
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0036-10	(\$364,171.71)		(\$364,171.71)	\$364,171.71
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0037-10	(\$259,885.45)		(\$259,885.45)	\$259,885.45
	To accurately record revenue accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0040-10	\$26,769.76		\$26,769.76	(\$26,769.76)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0041-10	(\$26,769.76)		(\$26,769.76)	\$26,769.76
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1HS0051-13	(\$53,398.78)		(\$53,398.78)	\$53,398.78
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-15	\$34,102.02	\$34,102.02	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670005-15	\$12,293.39	\$12,293.39	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670006-15	\$27,822.62	\$27,822.62	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670072-15		\$11,253.54	(\$11,253.54)	(\$11,253.54)
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1760004-16	\$145,379.00		\$145,379.00	(\$145,379.00)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 50000, Federal/State Grants			(\$418,527.68)	\$385,816.96	(\$804,344.64)	\$481,579.42
Internal Service Funds							
60000	County Insurance				\$3,726,000.00	(\$3,726,000.00)	
	To properly state the accrued liability balance per the actuarial valuation June 30, 2016. Adjustment does not impact cash balance. However there is a corresponding reduction to the accrued liability for active worker's compensation and other insurance cases.						
60000	County Insurance				(\$151.51)	\$151.51	
	To properly record expenditure in the proper fiscal period.						
	Total Fund 60000, County Insurance				\$3,725,848.49	(\$3,725,848.49)	
60040	Health Benefits				\$415,978.49	(\$415,978.49)	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
60040	Health Benefits				\$335,845.00	(\$335,845.00)	
	To record final Incurred but Not Reported (IBNR) claims for FY 2016.						
	Total Fund 60040, Health Benefits				\$751,823.49	(\$751,823.49)	
Enterprise Funds							
69000	Sewer Revenue			(\$908.91)		(\$908.91)	
	To record earned interest in the appropriate fiscal year.						
	Total Fund 69000, Sewer Revenue			(\$908.91)		(\$908.91)	
69300	Sewer Construction Improvements	WW-000006			\$517,454.18	(\$517,454.18)	(\$517,454.18)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69300, Sewer Construction Improvements				\$517,454.18	(\$517,454.18)	(\$517,454.18)
69310	Sewer Bond Construction	WW-000017			\$975,403.47	(\$975,403.47)	(\$975,403.47)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69310, Sewer Bond Construction				\$975,403.47	(\$975,403.47)	
Agency and Trust Funds							
73000	Employees' Retirement Trust			\$486,046.44		\$486,046.44	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$6,352,469.05		\$6,352,469.05	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$15,901,289.28		\$15,901,289.28	
	To record net realized gain/loss of sale of investments June 2015.						
73000	Employees' Retirement Trust			\$2,783,533.15		\$2,783,533.15	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$29,716,695.14		\$29,716,695.14	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						

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Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
73000	Employees' Retirement Trust			\$5,268,850.12		\$5,268,850.12	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust				\$350,071.36	(\$350,071.36)	
	To record payment of investment management fees as of June 2016.						
73000	Employees' Retirement Trust				\$416,962.31	(\$416,962.31)	
	To record the gross-up of securities lending expenses for FY 2016.						
73000	Employees' Retirement Trust				(\$40,178.82)	\$40,178.82	
	To accurately record expenditure accrual.						
Total Fund 73000, Employees' Retirement Trust				\$60,508,883.18	\$726,854.85	\$59,782,028.33	
73010	Uniformed Employees Retirement Trust			\$67,770.15		\$67,770.15	
	To accurately record revenue accrual.						
73010	Uniformed Employees Retirement Trust			\$1,112,291.96		\$1,112,291.96	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$20,215,080.64		\$20,215,080.64	
	To record net realized gain/loss of sale of investments June 2016.						
73010	Uniformed Employees Retirement Trust			\$677,902.91		\$677,902.91	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$5,698,635.81)		(\$5,698,635.81)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73010	Uniformed Employees Retirement Trust			\$2,946,301.36		\$2,946,301.36	
	To primarily accrue interest revenue.						
73010	Uniformed Employees Retirement Trust				\$271,031.67	(\$271,031.67)	
	To record payment of investment management fees as of June 2016.						
73010	Uniformed Employees Retirement Trust				\$59,333.17	(\$59,333.17)	
	To record the gross-up of securities lending expenses for FY 2016.						
73010	Uniformed Employees Retirement Trust				\$17,069.57	(\$17,069.57)	
	To accurately record expenditure accrual.						
Total Fund 73010, Uniformed Employees Retirement Trust				\$19,320,711.21	\$347,434.41	\$18,973,276.80	
73020	Police Retirement Trust			\$28,751.91		\$28,751.91	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$841,946.43		\$841,946.43	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$14,459,721.35		\$14,459,721.35	
	To record net realized gain/loss of sale of investments June 2016.						
73020	Police Retirement Trust			\$558,398.54		\$558,398.54	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$3,625,236.69)		(\$3,625,236.69)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73020	Police Retirement Trust			\$1,881,209.41		\$1,881,209.41	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust				\$21,790.62	(\$21,790.62)	
	To record the gross-up of securities lending expenses for FY 2016.						
73020	Police Retirement Trust				\$17,069.57	(\$17,069.57)	
	To accurately record expenditure accrual.						
Total Fund 73020, Police Retirement Trust				\$14,144,790.95	\$38,860.19	\$14,105,930.76	
73030	OPEB Trust			\$0.04		\$0.04	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$146,773.85		\$146,773.85	
	To record net appreciated/depreciated unrealized gain/loss as of June 2016.						
73030	OPEB Trust				\$125.00	(\$125.00)	
	To record payment of investment management fees as of June 2016.						
73030	OPEB Trust				\$40,203.69	(\$40,203.69)	
	To accurately record expenditure accrual.						
73030	OPEB Trust			\$9,644,000.00	\$9,644,000.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for CAFR reporting purposes.						
Total Fund 73030, OPEB Trust				\$9,790,773.89	\$9,684,328.69	\$106,445.20	
Park Authority Funds							
80000	Park Revenue				\$13,636.82	(\$13,636.82)	
	To accurately record expenditure accrual.						
Total Fund 80000, Park Revenue					\$13,636.82	(\$13,636.82)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
80300	Park Capital Improvement	2G51-011-000			\$2,419.00	(\$2,419.00)	(\$2,419.00)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000037			\$11,285.15	(\$11,285.15)	(\$11,285.15)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000101			\$1,364.07	(\$1,364.07)	(\$1,364.07)
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.						
	Total Fund 80300, Park Capital Improvement				\$15,068.22	(\$15,068.22)	(\$15,068.22)
FAIRFAX COUNTY PUBLIC SCHOOLS							
S10000	Public School Operating			\$740,808.00	\$2,059,482.00	(\$1,318,674.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S10000, Public School Operating			\$740,808.00	\$2,059,482.00	(\$1,318,674.00)	
S31000	Public School Construction				(\$796,770.00)	\$796,770.00	
	To record expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S31000, Public School Construction				(\$796,770.00)	\$796,770.00	
S40000	Public School Food and Nutrition Services			\$280,730.00		\$280,730.00	
	To record revenue in the proper fiscal period for accounting purposes.						
	Total Fund S40000, Public School Food and Nutrition Services			\$280,730.00		\$280,730.00	
S43000	Public School Adult and Community Education			(\$11,695.00)	(\$13,193.00)	\$1,498.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S43000, Public School Adult and Community Education			(\$11,695.00)	(\$13,193.00)	\$1,498.00	
S50000	Public School Grants and Supporting			\$840,981.00	\$769,720.00	\$71,261.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S50000, Public School Grants and Supporting			\$840,981.00	\$769,720.00	\$71,261.00	
S60000	Public School Insurance			(\$160.00)	(\$49,997.00)	\$49,837.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S60000, Public School Insurance			(\$160.00)	(\$49,997.00)	\$49,837.00	
S62000	Public School Health and Flexible Benefits			(\$26,260.00)	(\$2,855,500.00)	\$2,829,240.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S62000, Public School Health and Flexible Benefits			(\$26,260.00)	(\$2,855,500.00)	\$2,829,240.00	
S71000	Educational Employees' Retirement			\$54,522,817.00	(\$153.00)	\$54,522,970.00	
	To record investment income and expenditures in the proper fiscal period for accounting purposes.						
	Total Fund S71000, Educational Employees Retirement			\$54,522,817.00	(\$153.00)	\$54,522,970.00	
S71100	Public School OPEB Trust			\$62,291.00		\$62,291.00	
	To record investment income in the proper fiscal period for accounting purposes.						
	Total Fund S71100, Public School OPEB Trust			\$62,291.00		\$62,291.00	
FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS							
HOUSING - APPROPRIATED							
40300	Housing Trust			\$3,448,927.70		\$3,448,927.70	
	To record revenue in the proper fiscal year.						
	Total Fund 40300, Housing Trust			\$3,448,927.70		\$3,448,927.70	
40330	Elderly Housing Programs			(\$8,272.22)		(\$8,272.22)	
	To record revenue accrual adjustments.						
40330	Elderly Housing Programs		Various		(\$17,225.70)	\$17,225.70	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.						
	Total Fund 40330, Elderly Housing Programs			(\$8,272.22)	(\$17,225.70)	\$8,953.48	
HOUSING - NON-APPROPRIATED							
81000	FCRHA General Operating			(\$4,876.37)		(\$4,876.37)	
	To accurately record interest.						
81000	FCRHA General Operating				(\$8,865.60)	\$8,865.60	
	To record expenditure accrual adjustments.						
81000	FCRHA General Operating	2H38-109-000			(\$30,479.77)	\$30,479.77	
	To record expenditure accrual adjustments.						
81000	FCRHA General Operating	2H38-112-000			\$1,999.47	(\$1,999.47)	
	To record expenditure accrual adjustments.						
81000	FCRHA General Operating	2H38-189-000			\$75,988.91	(\$75,988.91)	
	To record expenditure accrual adjustments.						
	Total Fund 81000, FCRHA General Operating			(\$4,876.37)	\$38,643.01	(\$43,519.38)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Fund Balance	FY 2017 Impact
81100	Fairfax County Rental Program To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.	Various		\$10,111.87	(\$27,938.88)	\$38,050.75	
Total Fund 81100, Fairfax County Rental Program				\$10,111.87	(\$27,938.88)	\$38,050.75	
81200	Housing Partnerships To record expenditure accrual adjustments.	Various			\$18,473.70	(\$18,473.70)	
Total Fund 81200, Housing Partnerships					\$18,473.70	(\$18,473.70)	
81510	Section 8 Annual Contribution To record annual HUD contribution.		3380004	(\$28,631.00)		(\$28,631.00)	\$28,631.00
81510	Section 8 Annual Contribution To record annual HUD contribution.		3380005	\$3,745.00		\$3,745.00	(\$3,745.00)
81510	Section 8 Annual Contribution To record annual HUD contribution.		3380063	\$24,241.00		\$24,241.00	(\$24,241.00)
81510	Section 8 Annual Contribution To reclassify operating expense accruals for accounting purposes.		3380005		\$842.00	(\$842.00)	(\$842.00)
81510	Section 8 Annual Contribution To reclassify operating expense accruals for accounting purposes.		3380063		(\$842.00)	\$842.00	\$842.00
Total Fund 81510, Section 8 Annual Contribution				(\$645.00)		(\$645.00)	\$645.00
81520	Public Housing Program - Projects Under Management To reclassify and properly record revenues. To record accrued leave, adjustments to payroll accruals, to reclassify expenditures for reporting purposes and adjust operating expense accruals to report expenditures in the proper fiscal period. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.	Various		(\$55,547.02)	(\$54,625.09)	(\$921.93)	\$54,625.09
Total Fund 81520, Public Housing Program - Projects Under Management				(\$55,547.02)	(\$54,625.09)	(\$921.93)	\$54,625.09
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.	HF-000064		\$19,283.00		\$19,283.00	(\$19,283.00)
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.	HF-000065		(\$92,898.00)		(\$92,898.00)	\$92,898.00
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.	HF-000066		\$36,127.00		\$36,127.00	(\$36,127.00)
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.	HF-000067		\$37,488.00		\$37,488.00	(\$37,488.00)
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380010	\$38,911.68		\$38,911.68	(\$38,911.68)
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380025	(\$5,531.11)		(\$5,531.11)	\$5,531.11
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380027	(\$1,868.15)		(\$1,868.15)	\$1,868.15
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380034	(\$29,021.68)		(\$29,021.68)	\$29,021.68
81530	Public Housing Program - Projects Under Modernization To reclassify revenue and expenditure accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380037	\$2,915.59	(\$1,444.06)	\$4,359.65	(\$1,471.53)
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380039	(\$2,490.74)		(\$2,490.74)	\$2,490.74
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380044	(\$4,359.71)		(\$4,359.71)	\$4,359.71
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380051	(\$444.54)		(\$444.54)	\$444.54
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380053	(\$889.09)		(\$889.09)	\$889.09
81530	Public Housing Program - Projects Under Modernization To reclassify revenue accruals. There is an offsetting adjustment to the FY 2017 Revised Budget Plan as a result of this adjustment.		3380056	\$1,333.63		\$1,333.63	(\$1,333.63)
Total Fund 81530, Public Housing Program - Projects Under Modernization				(\$1,444.12)	(\$1,444.06)	\$6,850.39	(\$3,962.27)