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 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 2020 Comprehensive Annual Financial Report.

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

Fund 30010	Fund Title\Description Project Grant General Construction and Contributions 2G51-003-000 To grant Available to the EV 2024 Burley Black Display Black Display Black Display Black Display Black Display Black Display Black	·	senditure \$100.00	Fund Balance (\$100.00)	FY 2021 Impact (\$100.00)
30010	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as General Construction and Contributions 2G51-007-000	s a result of this adjustment.	\$19,319.53	(\$19,319.53)	(\$19,319.53)
30010	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment	Ψ13,313.33	(ψ13,313.33)	(ψ19,519.55)
30010	General Construction and Contributions PR-000109	s a result of this dajustment.	\$25,951.80	(\$25,951.80)	(\$25,951.80)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.			
30010	General Construction and Contributions PR-000110		\$7,272.00	(\$7,272.00)	(\$7,272.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	a result of this adjustment.			
30010	General Construction and Contributions PR-000134 To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	a recult of this adjustment	\$117,022.94	(\$117,022.94)	(\$117,022.94)
30010	General Construction and Contributions ST-000012	s a result or this adjustinent.	\$75,449.21	(\$75,449.21)	(\$75,449.21)
00010	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.	ψ10,440.21	(ψ10,440.21)	(ψ10,440.21)
	Total Fund 30010, General Construction and Contributions	\$47,643.53	\$290,220.50	(\$242,576.97)	(\$290,220.50)
30040	Contributed Roadway Improvement Fund PR-000091		\$6,700.00	(\$6,700.00)	(\$6,700.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.	¢c 700 00	(\$6.700.00)	/êc 700 00\
	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
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	a result of this adjustment.			
	Total Fund 30050, Transportation Improvements		(\$127,148.56)	\$127,148.56	\$127,148.56
30070	Public Safety Construction FS-00006		\$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	s 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	s a result of this adjustment.		,	
	Total Fund 30070, Public Safety Construction		\$159,546.19	(\$159,546.19)	(\$159,546.19)
30400	Park Authority Bond Construction PR-000009		(\$117,022.94)	\$117,022.94	\$117,022.94
00.00	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.	(4.11,022.01)	Ų,o22.0.	ψ····,σ22.σ·
30400	Park Authority Bond Construction PR-000076	o a room or ano adjudanom	\$3,200.03	(\$3,200.03)	(\$3,200.03)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.			
30400	Park Authority Bond Construction PR-000091		(\$6,700.00)	\$6,700.00	\$6,700.00
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.			
	Total Fund 30400, Park Authority Bond Construction		(\$120,522.91)	\$120,522.91	\$120,522.91
Special	Revenue Funds				
40010	County and Regional Transportation Projects 2G40-157-000	;	\$4,570,470.00	(\$4,570,470.00)	(\$4,570,470.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	•			
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				
	Total Fund 40010, County and Regional Transportation Projects	;	\$7,648,969.00	(\$7,648,969.00)	(\$7,648,969.00)
40040	Fairfax-Falls Church Community Services Board		(\$587,429.42)	\$587,429.42	
	To accurately record expenditure accruals.				
	Total Fund 40040, Fairfax-Falls Church Community Services Board		(\$587,429.42)	\$587,429.42	
40100	Stormwater Services 2G25-029-000		\$168,006.00	(\$168,006.00)	(\$168,006.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	a result of this adjustment.			
40100	Stormwater Services SD-000031		\$620,566.75	(\$620,566.75)	(\$620,566.75)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	a result of this adjustment.			
40100	Stormwater Services SD-000032		\$121,341.35	(\$121,341.35)	(\$121,341.35)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as	s a result of this adjustment.			
40100	Stormwater Services SD-000034		\$38,013.72	(\$38,013.72)	(\$38,013.72)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as Total Fund 40100, Stormwater Services	s a result of this adjustment.	\$947,927.82	(\$947,927.82)	(\$0.47.027.92\
	Total Fullu 40100, Stoffinwater Services		\$341,321.0Z	(\$941,921.02)	(\$947,927.82)
40110	Dulles Rail Phase I Transportation Improvement District	\$20,223.47		\$20,223.47	
	To record earned interest in the appropriate fiscal year.				
40110	Dulles Rail Phase I Transportation Improvement District		(\$335,014.86)	\$335,014.86	
	To accurately record expenditure accrual.	\$00.000 t7	(6005.044.00)	* 055 000 00	
	Total Fund 40110, Dulles Rail Phase I	\$20,223.47	(\$335,014.86)	\$355,238.33	
40140	Refuse Collection and Recycling Operations		(\$28,720.71)	\$28,720.71	
	To record expenditures in the appropriate fiscal year				
	Total Fund 40140, Refuse Collection and Recycling Operations		(\$28,720.71)	\$28,720.71	

Fund	Fund Title\Description	Project Grant	Revenue	Expenditure	Fund Balance	FY 2021 Impact
40150	Refuse Disposal			(\$27,658.72)	\$27,658.72	
	To record expenditures in the appropriate fiscal year	ar.		(\$27.650.72\)	¢27.650.72	
	Total Fund 40150, Refuse Disposal			(\$27,658.72)	\$27,658.72	
40170	I-95 Refuse Disposal		\$24,664.69		\$24,664.69	
	To record revenue in the appropriate fiscal year.					
40170	I-95 Refuse Disposal			\$7,103.49	(\$7,103.49)	
	To record expenditures in the appropriate fiscal year	ar.	******	4-14-14		
	Total Fund 40170, I-95 Refuse Disposal		\$24,664.69	\$7,103.49	\$17,561.20	
40180	Tysons Service District			\$8,834,530.00	(\$8,834,530.00)	(\$8,834,530.00)
	To record expenditure accrual. There is an offsettir	ng adjustment to the FY 2021 Revised Budget Plai	n as a result of this adjustme	ent.		
	Total Fund 40180, Tysons Service District			\$8,834,530.00	(\$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 accurate	ruals. There is an offsetting adjustment to the FY 2	, , ,	, ,		S
50000	Federal/State Grants	1670004-19	\$27,380.08	\$27,380.08	\$0.00	Offsetting
	To accurately record revenue and expenditure accurately	ruals. There is an offsetting adjustment to the FY 2	2021 Revised Budget Plan a	s a result of this adjustmer	nt.	_
50000	Federal/State Grants	1670005-19	\$19,031.18	\$19,031.18	\$0.00	Offsetting
	To accurately record revenue and expenditure accurately	ruals. There is an offsetting adjustment to the FY 2	2021 Revised Budget Plan a	s a result of this adjustmer	nt.	
50000	Federal/State Grants	1670006-19	\$26,575.95	\$26,575.95	\$0.00	Offsetting
	To accurately record revenue and expenditure accurately	ruals. There is an offsetting adjustment to the FY 2	2021 Revised Budget Plan a	s a result of this adjustmer	nt.	
50000	Federal/State Grants	1760004-20		\$116,060.03	(\$116,060.03)	(\$116,060.03)
	To accurately record expenditure accruals. There is	s an offsetting adjustment to the FY 2021 Revised	Budget Plan as a result of the	his adjustment.		
50000	Federal/State Grants	1790027-20	\$4,816.29		\$4,816.29	(\$4,816.29)
	To accurately record revenue accruals. There is an	n offsetting adjustment to the FY 2021 Revised But	dget Plan as a result of this a	adjustment.		
50000	Federal/State Grants	1790028-20	\$1,520.43		\$1,520.43	(\$1,520.43)
	To accurately record revenue accruals. There is an	n offsetting adjustment to the FY 2021 Revised But	dget Plan as a result of this a	adjustment.		
50000	Federal/State Grants	1790029-20	\$676.15		\$676.15	(\$676.15)
	To accurately record revenue accruals. There is an	n offsetting adjustment to the FY 2021 Revised But	dget Plan as a result of this a	adjustment.		
50000	Federal/State Grants	1790031-20	(\$9,493.99)	(\$9,493.99)	\$0.00	Offsetting
	To accurately record revenue and expenditure accurate	ruals. There is an offsetting adjustment to the FY 2	2021 Revised Budget Plan a	s a result of this adjustmer	nt.	
50000	Federal/State Grants	1790034-20		\$8,763.56	(\$8,763.56)	(\$8,763.56)
	To accurately record expenditure accruals. There is			his adjustment.		
50000	Federal/State Grants	1790036-20	(\$233,809.10)		(\$233,809.10)	\$233,809.10
	To accurately record revenue accruals. There is an		-	•		
50000	Federal/State Grants	1CV3801-20	(\$878,339.77)	(\$878,339.77)	\$0.00	Offsetting
50000	To accurately record revenue and expenditure accurately	• ,	2021 Revised Budget Plan a	•		(80 500 007 50)
50000	Federal/State Grants	1CV9301-20	5 / 45/	\$3,596,267.52	(\$3,596,267.52)	(\$3,596,267.52)
F0000	To accurately record expenditure accruals. There is		-	nis adjustment.	(\$220 E0C 04)	\$220 F06 04
50000	Federal/State Grants	1HS0086-19	(\$229,506.94)	- di cata - at	(\$229,506.94)	\$229,506.94
50000	To accurately record revenue accruals. There is an Federal/State Grants	1 HS0087-19	(\$204,003.00)	adjustment.	(\$204,003.00)	\$204,003.00
30000	To accurately record revenue accruals. There is an		,	adiustment	(\$204,003.00)	φ204,003.00
	Total Fund 50000, Federal/State Grants	Tonoctang adjacament to the TT 2027 Noviced 22.	(\$1,636,524.12)	\$2,744,873.16	(\$4,381,397.28)	(\$3,060,784.94)
	Total Falla 55555, Foundational Grants		(\$1,000,024.12)	42,144,010110	(44,001,001120)	(40,000,104.04)
Internal	Service Funds					
60000	County Insurance			\$6,827,465.25	(\$6,827,465.25)	
	To properly record expenditure in the proper fiscal	period.				
	Total Fund 60000, County Insurance			\$6,827,465.25	(\$6,827,465.25)	
60040	Health Benefits			\$491,780.99	(\$491,780.99)	
000.0	To record adjustments to expenditure accruals to a	account for items in the proper fiscal period		ψ 10 1,1 00100	(\$ 10.1,1.00.00)	
60040	Health Benefits	account for items in the proper fiscal period		(\$906,000.00)	\$906,000.00	
	To record final Incurred but Not Reported (IBNR) c	laims for FY 2020		(+,)	*****	
	Total Fund 60040, Health Benefits			(\$414,219.01)	\$414,219.01	
	Total I uliu 00040, Health Delients			•	•	
	Total I uliu 00040, Health Bellems					
Enterpris	se Funds					
Enterpris	se Funds Sewer Revenue		\$476,888.39		\$476,888.39	
	se Funds Sewer Revenue To properly record revenue in the proper fiscal periods.	iod.				
	se Funds Sewer Revenue	iod.	\$476,888.39 \$476,888.39		\$476,888.39 \$476,888.39	
	se Funds Sewer Revenue To properly record revenue in the proper fiscal periods.	iod.		\$263,431.14	\$476,888.39	(\$263.431.14)
69000	see Funds Sewer Revenue To properly record revenue in the proper fiscal peri Total Fund 69000, Sewer Revenue Sewer Construction Improvements	WW-00001	\$476,888.39			(\$263,431.14)
69000	se Funds Sewer Revenue To properly record revenue in the proper fiscal periodal Fund 69000, Sewer Revenue	WW-00001	\$476,888.39		\$476,888.39	(\$263,431.14) (\$133,531.54)

					7 111401	iiiieiit vi
Fund 69300	Fund Title\Description Sewer Construction Improvements	Project Grant WW-000020	Revenue	Expenditure \$50,887.00	Fund Balance (\$50,887.00)	FY 2021 Impact (\$50,887.00)
	To record adjustments to expenditure accruals. There is an of		21 Revised Budget Plan as a res			
69300	Sewer Construction Improvements	WW-000021		(\$84,966.37)	\$84,966.37	\$84,966.37
	To record adjustments to expenditure accruals. There is an of		21 Revised Budget Plan as a res			
69300	Sewer Construction Improvements	WW-000022		\$1,329,875.65	(\$1,329,875.65)	(\$1,329,875.65)
	To record adjustments to expenditure accruals. There is an of		21 Revised Budget Plan as a res			
69300	Sewer Construction Improvements	WW-000028		\$332,045.70	(\$332,045.70)	(\$332,045.70)
	To record adjustments to expenditure accruals. There is an of		21 Revised Budget Plan as a res	ult of this adjustment.		
69300	Sewer Construction Improvements	WW-000032		\$50,874.09	(\$50,874.09)	(\$50,874.09)
	To record adjustments to expenditure accruals. There is an of	fsetting adjustment to the FY 20	21 Revised Budget Plan as a res			
	Total Fund 69300, Sewer Construction Improvements			\$2,075,678.75	(\$2,075,678.75)	(\$2,075,678.75)
69310	Sewer Bond Construction		(\$5,380.86)		(\$5,380.86)	
	To properly record revenue in the proper fiscal period.					
69310	Sewer Bond Construction	WW-000017		(\$1,029,768.27)	\$1,029,768.27	\$1,029,768.27
	To record adjustments to expenditure accruals. There is an of	fsetting adjustment to the FY 20	21 Revised Budget Plan as a res	ult of this adjustment.		
	Total Fund 69310, Sewer Bond Construction		(\$5,380.86)	(\$1,029,768.27)	\$1,024,387.41	\$1,029,768.27
	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 2	020.				
73000	Employees' Retirement Trust		\$2,356,420.07		\$2,356,420.07	
	To record dividend revenue in the proper fiscal period.					
73000	Employees' Retirement Trust		\$47,559,420.20		\$47,559,420.20	
	To record net appreciated/depreciated unrealized gain/loss as	of June 2020	. , ,		. , ,	
73000	Employees' Retirement Trust	of build 2020.		\$2,875,057.20	(\$2,875,057.20)	
	• •	a 2020		\$2,010,001.20	(42,0.0,00.120)	
73000	To record payment of investment management fees as of Jun Employees' Retirement Trust	e 2020.		\$1,184,586.86	(\$1,184,586.86)	
70000	• •	2000		ψ1,104,500.00	(ψ1,104,000.00)	
73000	To record the gross-up of securities lending expenses for FY 2 Employees' Retirement Trust	2020.		\$63.399.48	(\$63,399.48)	
73000	, ,			φ03,399.40	(\$03,399.40)	
	To accurately record expenditure accrual.		A440 040 004 00	A4 400 040 F4	*400.000.000.00	
	Total Fund 73000, Employees' Retirement Trust		\$110,813,681.83	\$4,123,043.54	\$106,690,638.29	
73010	Uniformed Employees Retirement Trust		\$347,389.55		\$347,389.55	
72010	To accurately record revenue accrual.		\$755,112.39		¢755 440 20	
73010	Uniformed Employees Retirement Trust		\$700,112.39		\$755,112.39	
73010	To record interest revenue in the proper fiscal period. Uniformed Employees Retirement Trust		\$33,877,026.07		\$33,877,026.07	
	To record net realized gain/loss of sale of investments June 2	020.				
73010	Uniformed Employees Retirement Trust		\$1,064,727.78		\$1,064,727.78	
	To record dividend revenue in the proper fiscal period.					
73010	Uniformed Employees Retirement Trust		(\$2,954,458.33)		(\$2,954,458.33)	
	To record net appreciated/depreciated unrealized gain/loss as	of June 2020.				
73010	Uniformed Employees Retirement Trust			\$1,876,941.83	(\$1,876,941.83)	
	To record payment of investment management fees as of Jun	e 2020.				
73010	Uniformed Employees Retirement Trust			\$337,707.89	(\$337,707.89)	
	To record the gross-up of securities lending expenses for FY	2020.				
73010	Uniformed Employees Retirement Trust			(\$128.92)	\$128.92	
	To accurately record expenditure accrual.					
	Total Fund 73010, Uniformed Employees Retirement Trust		\$33,089,797.46	\$2,214,520.80	\$30,875,276.66	
73020	Police Retirement Trust		\$229,692.08		\$229,692.08	
	To primarily accrue interest revenue.					
73020	Police Retirement Trust		\$684,722.73		\$684,722.73	
	To record interest revenue in the proper fiscal period.					
73020	Police Retirement Trust		\$22,511,428.09		\$22,511,428.09	
	To record net realized gain/loss of sale of investments June 2	020	, ,,		. ,. ,	
73020	Police Retirement Trust	v	\$365,512.53		\$365,512.53	
- >=0			\$550,012.00		4000,012.00	
	To record dividend revenue in the proper fiscal period.					

Fund		Grant Revenue	Expenditure	Fund Balance	FY 2021 Impact
73020	Police Retirement Trust	\$7,181,251.74		\$7,181,251.74	
2022	To record net appreciated/depreciated unrealized gain/loss as of June 2020.		#4 100 000 00	(04 100 000 00)	
3020	Police Retirement Trust		\$1,133,306.98	(\$1,133,306.98)	
3020	To record payment of investment management fees as of June 2020. Police Retirement Trust		\$225,635.07	(\$225,635.07)	
3020			\$223,033.07	(\$223,033.07)	
3020	To record the gross-up of securities lending expenses for FY 2020. Police Retirement Trust		\$34,504.83	(\$34,504.83)	
0020	To accurately record expenditure accrual.		ψ04,004.00	(404,504.00)	
	Total Fund 73020, Police Retirement Trust	\$30,972,607.17	\$1,393,446.88	\$29,579,160.29	
	,		* 1,000,1000		
3030	OPEB Trust	\$0.01		\$0.01	
	To record interest revenue in the proper fiscal period.				
3030	OPEB Trust	\$6,428,810.04		\$6,428,810.04	
020	To record net appreciated/depreciated unrealized gain/loss as of June 2020.	¢40,224,054,00	¢10 221 251 00		
030	OPEB Trust	\$12,331,254.00	\$12,331,254.00		
	To accurately record the estimated implicit subsidy for other post employment benefits Total Fund 73030, OPEB Trust	\$18,760,064.05	\$12,331,254.00	\$6,428,810.05	
	Total Fullu 73030, OPED Hust	\$10,700,004.03	\$12,331,234.00	\$0,420,010.0 3	
ırk Au	thority Funds				
0000	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.	(+,)		(4,,	
300	Park Capital Improvement PR-000032		\$463.03	(\$463.03)	(\$463.03
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 20	21 Revised Budget Plan as a result of thi		(, , , , , ,	(, , , , ,
300	Park Capital Improvement PR-000133		\$15,837.16	(\$15,837.16)	(\$15,837.1
	To correctly record expenditure accrual. There is an offsetting adjustment to the FY 20	21 Revised Budget Plan as a result of thi	s adjustment.		
	Total Fund 80300, Park Capital Improvement	(\$650,000.00)	\$16,300.19	(\$666,300.19)	(\$16,300.19
AIDE (V COLINTY BURLIC SCHOOLS				
	X COUNTY PUBLIC SCHOOLS Public School Operating	\$3,063,616.00	\$936,598.00	\$2,127,018.00	
5500	To record revenue and expenditures in the proper fiscal period for accounting purpose		ψυσυ,συσυ.συ	ψ <u>ε, 121,010.00</u>	
	Total Fund S10000, Public School Operating	\$3,063,616.00	\$936,598.00	\$2,127,018.00	
	• •	40,000,010.00			
1000	Public School Construction		(\$322,030.00)	\$322,030.00	
	To record expenditures in the proper fiscal period for accounting purposes.				
	Total Fund S31000, Public School Construction		(\$322,030.00)	\$322,030.00	
.0000	Public School Food and Nutrition Services	\$14,740.00	(\$10,836.00)	\$25,576.00	
	To record revenue in the proper fiscal period for accounting purposes.		,	•	
	Total Fund S40000, Public School Food and Nutrition Services	\$14,740.00	(\$10,836.00)	\$25,576.00	
2000	Dublis Orbital Adult and Occurry 11 5 1 11	A., 00.100	00.044.00	A0 100 00	
კ000	Public School Adult and Community Education	\$11,664.00	\$9,244.00	\$2,420.00	
	To record revenue and expenditures in the proper fiscal period for accounting purpose		¢0.244.00	£2.420.00	
	Total Fund S43000, Public School Adult and Community Education	\$11,664.00	\$9,244.00	\$2,420.00	
0000	Public School Grants and Supporting	\$5,899.00	(\$4,934.00)	\$10,833.00	
	To record revenue and expenditures in the proper fiscal period for accounting purpose	s			
	Total Fund S50000, Public School Grants and Supporting	\$5,899.00	(\$4,934.00)	\$10,833.00	
			(\$12.060.00\	\$12.060.00	
0000	Public School Insurance		(\$12,060.00)	\$12,060.00	
0000	Public School Insurance To record revenue and expenditures in the proper fiscal period for accounting purpose	s			
0000	To record revenue and expenditures in the proper fiscal period for accounting purpose	S.	(\$12 060 00)	\$12 060 00	
0000		S.	(\$12,060.00)	\$12,060.00	
	To record revenue and expenditures in the proper fiscal period for accounting purpose	s. \$71,145.00	(\$12,060.00) (\$831,031.00)	\$12,060.00 \$902,176.00	
	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance	\$71,145.00			
	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits	\$71,145.00			
2000	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S62000, Public School Health and Flexible Benefits	\$71,145.00 s. \$71,145.00	(\$831,031.00) (\$831,031.00)	\$902,176.00 \$902,176.00	
2000	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S62000, Public School Health and Flexible Benefits Educational Employees' Retirement	\$71,145.00 s. \$71,145.00 \$15,916,490.00	(\$831,031.00)	\$902,176.00	
52000	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S62000, Public School Health and Flexible Benefits Educational Employees' Retirement To record investment income and expenditures in the proper fiscal period for accounting	\$71,145.00 s. \$71,145.00 \$15,916,490.00 ng purposes.	(\$831,031.00) (\$831,031.00) \$1,179,424.00	\$902,176.00 \$902,176.00 \$14,737,066.00	
71000	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S62000, Public School Health and Flexible Benefits Educational Employees' Retirement To record investment income and expenditures in the proper fiscal period for accounting Total Fund S71000, Educational Employees Retirement	\$71,145.00 s. \$71,145.00 \$15,916,490.00 ng purposes. \$15,916,490.00	(\$831,031.00) (\$831,031.00)	\$902,176.00 \$902,176.00 \$14,737,066.00 \$14,737,066.00	
71000	To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S60000, Public School Insurance Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purpose Total Fund S62000, Public School Health and Flexible Benefits Educational Employees' Retirement To record investment income and expenditures in the proper fiscal period for accounting	\$71,145.00 s. \$71,145.00 \$15,916,490.00 ng purposes.	(\$831,031.00) (\$831,031.00) \$1,179,424.00	\$902,176.00 \$902,176.00 \$14,737,066.00	

Attachment VI

Fund	Fund Title\Description Total Fund \$71100, Public School OPEB Trust	Project	Grant Revenue \$3,042,998.00	Expenditure	Fund Balance \$3,042,998.00	FY 2021 Impact	
AIRFA	X COUNTY REDEVELOPMENT HOUSING AUTHORITY FU	NDS					
	HOUSING - APPROPRIATED						
0330	Elderly Housing Programs		(\$816.80)		(\$816.80)		
	To record revenue accrual adjustments.						
	Total Fund 40330, Elderly Housing Programs		(\$816.80)		(\$816.80)		
	HOUSING - NON-APPROPRIATED						
1000	FCRHA General Operating		(\$26,110.00)		(\$26,110.00)		
	To accurately record revenue accruals.						
	Total Fund 81000, FCRHA General Operating		(\$26,110.00)		(\$26,110.00)		
1100	Fairfax County Rental Program	Various	(\$4,750.88)		(\$4,750.88)		
	To record interest income, payment to bond holders, rec	lassify expenditures and ac	ljust for cost allocation and leave accrual.		,		
	Total Fund 81100, Fairfax County Rental Program		(\$4,750.88)		(\$4,750.88)		
1300	RAD - Project Based Voucher		(\$124,755.95)		(\$124,755.95)		
	To record revenue accrual adjustments.						
1300	RAD - Project Based Voucher			\$15,367.64	(\$15,367.64)		
	To record expenditure accrual adjustments.						
	Total Fund 81300, RAD - Project Based Voucher		(\$124,755.95)	\$15,367.64	(\$140,123.59)		
1500	Housing Grant Fund	3380064		\$6,773.00	(\$6,773.00)	(\$6,773.0	
	To record expenditre accrual. There is an offsetting adjustment to the FY 2021 Revised Budget Plan as a result of this adjustment.						
	Total Fund 81500, Housing Grant Fund			\$6,773.00	(\$6,773.00)	(\$6,773.0	
1510	Section 8 Annual Contribution		\$928,167.00		\$928,167.00		
	To record annual HUD contribution.						
1510	Section 8 Annual Contribution		(\$8,275.00)		(\$8,275.00)		
	To record interest income.						
1510	Section 8 Annual Contribution			\$265,406.95	(\$265,406.95)		
	To reclassify operating expense accruals for accounting	purposes.					
	Total Fund 81510, Section 8 Annual Contribution		\$919,892.00	\$265,406.95	\$654,485.05		