FY 2023 AUDIT ADJUSTMENTS

The FY 2023 General Fund ending balance is increased by \$118,816 as a result of revenue audit adjustments of \$974,080 offset by a \$855,264 increase in expenditure audit adjustments. Adjustments in FY 2023 expenditures were made in the General Fund Group, Capital Project, Special Revenue, Internal Service, Enterprise and Custodial and Trust funds. In addition, several revenue adjustments were made in the General Fund Group, Capital Project, Special Revenue, Enterprise and Custodial and Trust funds. This audit attachment also outlines changes in the Fairfax County Public School, and the Fairfax County Park 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 2023 Annual Comprehensive Financial Report.

	Fund Title\Description Fund Group	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2024 Budget
10001	General Fund - Real Estate Taxes			\$573,982.70		\$573,982.70	
	To record Real Estate tax receipts received within the first	15 days of FY 2024 tl	hat were actually ea	arned in FY 2023.			
10001	General Fund - Personal Property Tax - Current	-		\$646,151.06		\$646,151.06	
	To record Personal Property tax receipts received within the	e first 45 days of FY	2024.				
10001	General Fund-Sales Tax			(\$80,898.12)		(\$80,898.12)	
	To record Sales Tax receipts received within the first 45 da	ys of FY 2024.					
10001	General Fund - Transient Occupancy Tax			(\$191,036.59)		(\$191,036.59)	
	To record Transient Occupancy tax receipts received within	the first 45 days of I	FY 2024.				
10001	General Fund - Transient Occupancy Tax - Additional			(\$248,445.96)		(\$248,445.96)	
	To record addistional Transient Occupancy tax receipts rec	eived within the first	45 days of FY 2024	4.			
10001	General Fund-Comprehensive Services Act Funding			(\$34,691.72)		(\$34,691.72)	
	To record actual receipts earned within the first 45 days of	FY 2024.					
10001	General Fund Interest - Ambulance Transport Fees			(\$28,892.16)		(\$28,892.16)	
	To record actual receipts earned within the first 45 days of	FY 2024.					
10001	General Fund - Miscellaneous Revenue			\$337,911.31		\$337,911.31	
	To accurately record revenue, primarily from State and Fe	deral Aid					
10001	General Fund - Office of Elections				\$250.00	(\$250.00)	
	To accurately record expenditure accruals.						
10001	General Fund - Family Services				(\$163.00)	\$163.00	
	To accurately record expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				\$117,491.98	(\$117,491.98)	
	To accurately record expenditure accruals.						
10001	General Fund - Park Authority				(\$71,516.20)	\$71,516.20	
	To accurately record expenditure accruals for operating expenditure accrual expenditure acc	penses.					
10001	General Fund - Transportation				(\$21,063.00)	\$21,063.00	
	To accurately record expenditure accruals for personnel se	rvices and operating	expenses.				
10001	General Fund - Unclassified Admin Expenses				\$830,264.22	(\$830,264.22)	
	To accurately record expenditure accruals.						
	Total Fund 10001, General Fund			\$974,080.52	\$855,264.00	\$118,816.52	
Canital I	Project Funds						
30010	General Construction and Contributions	Non_Program		\$27,194.25		\$27,194.25	
000.0		_ •		Ψ2.,10.1120		Ψ2.,.σ2σ	
30010	To accurately record revenue in the appropriate fiscal year. General Construction and Contributions	2G25-067-000		(\$153,924.77)		(\$153,924.77)	
00010		2020 007 000		(ψ100,024.77)		(\$100,024.77)	
30010	To accurately record revenue in the appropriate fiscal year. General Construction and Contributions	2G25-020-000			\$24,093.00	(\$24,093.00)	(\$24,093.00)
00010	To record expenditure accruals. There is an offsetting adjus-		A Pavisad Rudget I	Plan as a result of this adju		(ψ2+,030.00)	(ψΣ+,υσσ.υσ)
30010	General Construction and Contributions	2G40-133-000	+ Nevisea Baaget i	riari as a result of this adju	(\$7,052.64)	\$7,052.64	\$7,052.64
00010			A Davisad Budgat I	Dlan as a result of this adju		ψ1,002.01	Ψ1,002.01
30010	To record expenditure accruals. There is an offsetting adjust General Construction and Contributions	2G51-001-000	4 Neviseu Buuget i	riair as a result of this auju	\$3,150.00	(\$3,150.00)	(\$3,150.00)
00010	To record expenditure accruals. There is an offsetting adjust		A Davisad Budgat I	Dlan as a result of this adju		(ψο, 1ου.ου)	(ψο, 1ου.ου)
30010	General Construction and Contributions	2G51-002-000	+ Nevisea Baaget i	i lari as a result of this auju	\$1,782.44	(\$1,782.44)	(\$1,782.44)
30010			A Davisad Budget I	Dlan as a result of this adju		(ψ1,702. 44)	(φ1,702.44)
30010	To record expenditure accruals. There is an offsetting adjust General Construction and Contributions	2G51-007-000	4 Reviseu Buuget i	riair as a result of this auju	\$538.25	(\$538.25)	(\$538.25)
30010			4 Daviss d Dudget I	Dlan as a result of this adiv		(\$330.23)	(\$330.23)
20010	To record expenditure accruals. There is an offsetting adjust		4 Revisea Buaget i	Plan as a result of this adju		(¢500,00)	(\$580.99)
30010	General Construction and Contributions	GF-000019	A Davids and Davids at 1	Diamana and the sail	\$580.99	(\$580.99)	(\$200.99)
20040	To record expenditure accruals. There is an offsetting adjust		4 Revisea Buaget i	Plan as a result of this adju		(0.4.0.004.00)	(\$40,004,00)
30010	General Construction and Contributions	GF-000066		5, , , , , , ,	\$46,664.22	(\$46,664.22)	(\$46,664.22)
	To record expenditure accruals. There is an offsetting adjust	stment to the FY 202	4 Revised Budget I	Plan as a result of this adju	stment.		
					CEAE 00	(CE 4E 00)	(¢E4E 00)
30010	General Construction and Contributions	HS-000020			\$545.00	(\$545.00)	(\$545.00)
30010	General Construction and Contributions To record expenditure accruals. There is an offsetting adjust		4 Revised Budget I	Plan as a result of this adju		(\$545.00)	(\$545.00)
30010			4 Revised Budget I	Plan as a result of this adju		(\$8,979.12)	(\$8,979.12)

Fund	Fund Title\Description	Project G	irant Revenue Ex	penditure	Impact to Fund Balance	Impact to FY 2024 Budget
30010	General Construction and Contributions	HS-000038		\$439.56	(\$439.56)	(\$439.56)
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.			
30010	General Construction and Contributions To record expenditure accrual. There is an offsetting adjusting ad	PR-000110 ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.	\$1,575.00	(\$1,575.00)	(\$1,575.00
30010	General Construction and Contributions	PR-000134		\$2,543.23	(\$2,543.23)	(\$2,543.23
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.			•
	Total Fund 30010, General Construction and Contributions	s	(\$126,730.52)	\$83,838.17	(\$210,568.69)	(\$83,838.17
30030	Library Construction	LB-000015		\$3,325.60	(\$3,325.60)	(\$3,325.60)
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.	******	(42.222.22)	//
	Total Fund 30030, Library Construction			\$3,325.60	(\$3,325.60)	(\$3,325.60)
30040	Contributed Roadway Improvement Fund	2G40-034-000		\$150,000.00	(\$150,000.00)	(\$150,000.00
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.			
30040	Contributed Roadway Improvement Fund	2G40-035-000		\$43,228.95	(\$43,228.95)	(\$43,228.95)
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.			
30040	Contributed Roadway Improvement Fund	2G40-058-000	d Dodge d Diene ee ee ee ee de ef their ee diene teere e	(\$16,595.37)	\$16,595.37	\$16,595.37
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.	4470 000 50	(0.170,000,50)	(\$470.000.50)
	Total Fund 30040, Contributed Roadway Improvement Fur	na		\$176,633.58	(\$176,633.58)	(\$176,633.58)
30050	Transportation Improvements To record expenditure accruals. There is an offsetting adjust	2G25-076-000	and Pudget Plan as a result of this adjustment	\$1,083.00	(\$1,083.00)	(\$1,083.00)
30050	Transportation Improvements	2G51-052-000	eu buuget Flair as a lesuit of this aujustinent.	\$30.483.84	(\$30,483.84)	(\$30,483.84)
50000	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment	ψου, του.οτ	(400,400.04)	(ψου, του.υτ)
30050	Transportation Improvements	5G25-060-000	a Badget Fiahr as a rosalt of this adjustment.	\$201.25	(\$201.25)	(\$201.25)
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.	*	(+/	(+== ::===)
30050	Transportation Improvements	TF-000047		(\$10,448.00)	\$10,448.00	\$10,448.00
	To record expenditure accruals. There is an offsetting adjus-	stment to the FY 2024 Revise	ed Budget Plan as a result of this adjustment.			
	Total Fund 30050, Transportation Improvements			\$21,320.09	(\$21,320.09)	(\$21,320.09)
30070	Public Safety Construction	CF-000003		\$95,508.80	(\$95,508.80)	(\$95,508.80)
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.			
30070	Public Safety Construction	FS-000011		\$1,423.92	(\$1,423.92)	(\$1,423.92)
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.			
30070	Public Safety Construction	FS-000014		\$4,688.23	(\$4,688.23)	(\$4,688.23)
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment.	A. =00.00	(0.1 =0.0 00)	(0.4 =0.0 0.0)
30070	Public Safety Construction	FS-000017		\$1,733.63	(\$1,733.63)	(\$1,733.63)
30070	To record expenditure accrual. There is an offsetting adjust	FS-000042	d Budget Plan as a result of this adjustment.	\$2,682.22	(\$2,682.22)	(\$2,682.22
30070	Public Safety Construction		d Dudget Dless on a recult of this adjustment	ΦΖ,002.22	(\$2,002.22)	(\$2,002.22
30070	To record expenditure accrual. There is an offsetting adjust Public Safety Construction	FS-000053	d Budget Plan as a result of this adjustment.	\$563.58	(\$563.58)	(\$563.58
30070	To record expenditure accrual. There is an offsetting adjust		d Rudget Plan as a result of this adjustment	ψ303.30	(\$000.00)	(ψυσυ.υσ
30070	Public Safety Construction	FS-000056	a budget riair as a result of this adjustment.	\$6,319.88	(\$6,319.88)	(\$6,319.88)
	To record expenditure accrual. There is an offsetting adjust		d Budget Plan as a result of this adjustment	ψο,σ.σ.σσ	(\$0,0.0.00)	(\$0,0.0.00)
30070	Public Safety Construction	FS-000057		\$2,275.18	(\$2,275.18)	(\$2,275.18)
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.		,	,
30070	Public Safety Construction	PS-000026	•	\$8,043.12	(\$8,043.12)	(\$8,043.12)
	To record expenditure accrual. There is an offsetting adjust	ment to the FY 2024 Revised	d Budget Plan as a result of this adjustment.			
	Total Fund 30070, Public Safety Construction			\$123,238.56	(\$123,238.56)	(\$123,238.56)
30400	Park Authority Rond Construction	PR-000078		\$8,057.81	(¢2 057 21)	(\$8,057.81)
30400	Park Authority Bond Construction To record expenditure accruals. There is an offsetting adjus		and Pudget Plan as a result of this adjustment		(\$8,057.81)	(\$0,037.01)
30400	Park Authority Bond Construction	PR-000147	eu buuget Flair as a result of this aujustinent.	\$2,339.78	(\$2,339.78)	(\$2,339.78)
50400	To record expenditure accruals. There is an offsetting adjust		ed Budget Plan as a result of this adjustment.		(ψ2,003.70)	(ψ2,000.70)
	Total Fund 30400, Park Authority Bond Construction			\$10,397.59	(\$10,397.59)	(\$10,397.59)
Special	Revenue Funds					
40010	County and Regional Transportation Projects		(\$263,639.78)		(\$263,639.78)	
	To accurately record revenue in the appropriate fiscal year.	·				
40010	County and Regional Transportation Projects	2G40-079-000		\$10,000.00	(\$10,000.00)	(\$10,000.00)
	To record expenditure accruals. There is an offsetting adjus-	stment to the FY 2024 Revise	ed Budget Plan as a result of this adjustment.			
40010	County and Regional Transportation Projects	2G40-088-000		\$161,113.17	(\$161,113.17)	(\$161,113.17)
	To record expenditure accruals. There is an offsetting adjus-	stment to the FY 2024 Revise	ed Budget Plan as a result of this adjustment.			
40010	County and Regional Transportation Projects	2G40-132-000		\$3,350,000.00	(\$3,350,000.00)	(\$3,350,000.00)
	To record expenditure accruals. There is an offsetting adjus-	stment to the FY 2024 Revise	ed Budget Plan as a result of this adjustment.			

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Fund 40010	Fund Title\Description County and Regional Transportation Projects	Project 2G40-136-000	Grant	Revenue	Expenditure \$78,425.55	Impact to Fund Balance (\$78,425.55)	Impact to FY 2024 Budget (\$78,425.55
40010	To record expenditure accruals. There is an offsetting adj County and Regional Transportation Projects	2G40-152-000	-	•	\$12,137.88	(\$12,137.88)	(\$12,137.88
10010	To record expenditure accruals. There is an offsetting adj		4 Revised Budget Pla	n as a result of this adjusti		\$400,000,07	* 400.000.07
40010	County and Regional Transportation Projects To record expenditure accruals. There is an offsetting adj	2G40-162-000	A Pavisad Rudaat Pla	n as a result of this adjusts	(\$422,099.27)	\$422,099.27	\$422,099.27
10010	County and Regional Transportation Projects	2G40-190-000	-	•	(\$335,591.94)	\$335,591.94	\$335,591.94
0010	To record expenditure accruals. There is an offsetting adj	ST-000033			\$18,065.24	(\$18,065.24)	(\$18,065.24
	To record expenditure accruals. There is an offsetting adj Total Fund 40010, County and Regional Transportation		4 Revised Budget Pla	(\$263,639.78)	nent. \$2,872,050.63	(\$3,135,690.41)	(\$2,872,050.63
		rojects		(\$200,000.70)			(ψ2,072,000.00
0045	Early Childhood Birth to 5				(\$895,841.17)	\$895,841.17	
	To accurately record expenditure accruals. Total Fund 40045, Early Childhood Birth to 5				(\$895,841.17)	\$895,841.17	
	•			40-0-00	(+,,		
0100	Stormwater Services	2G25-030-000		\$376,790.00		\$376,790.00	
	To record revenue in the appropriate fiscal year. Total Fund 40100, Stormwater Services			\$376,790.00		\$376,790.00	
	,						
)110	Dulles Rail Phase I Transportation Improvement District			\$1,055,999.99		\$1,055,999.99	
	To record earned revenue in the appropriate fiscal year. Total Fund 40110, Dulles Rail Phase I			\$1,055,999.99		\$1,055,999.99	
	Total Fulla 40 Flo, Builes Ruil Fluse I						
120	Dulles Rail Phase II Transportation Improvement District			\$952,783.16		\$952,783.16	
	To record earned interest in the appropriate fiscal year. Total Fund 40120, Dulles Rail Phase II			\$952,783.16		\$952,783.16	
	Total Fullu 40120, Dulles Rall Filase II			\$932,763.10		\$532,763.10	
)125	Metrorail Parking System Pledged Revenues			\$380,620.20		\$380,620.20	
2405	To record earned interest in the appropriate fiscal year.	0040 400 000			640 420 70	(640,420,70)	(\$40.400.7
0125	Metrorail Parking System Pledged Revenues To record expenditure accruals. There is an offsetting adj	2G40-120-000	4 Revised Budget Pla	n as a result of this adjust	\$10,438.79 ment	(\$10,438.79)	(\$10,438.7
	Total Fund 40125, Metrorail Parking System Pledged Re		7 Torroom Bangot Fina	\$380,620.20	\$10,438.79	\$370,181.41	(\$10,438.7
0130	Leaf Collection			,,	(\$406.09)	\$406.09	(, , , , ,
	To accurately record expenditure accrual.						
	Total Fund 40130, Leaf Collection				(\$406.09)	\$406.09	
0140	Refuse Collection and Recycling Operations			\$1,815.00		\$1,815.00	
0140	To record revenue in the appropriate fiscal year. Refuse Collection and Recycling Operations				\$32,184.29	(\$32,184.29)	
	To record expenditures in the appropriate fiscal year					****	
	Total Fund 40140, Refuse Collection and Recycling Ope	rations		\$1,815.00	\$32,184.29	(\$30,369.29)	
0150	Refuse Disposal			\$208,637.72		\$208,637.72	
	To primarily record revenue from the waste exchange wi	th Prince William Coun	ty.				
0150	Refuse Disposal			\$25,512.35		\$25,512.35	
0150	To record revenue in the appropriate fiscal year. Refuse Disposal				(\$289,848.26)	\$289,848.26	
7130	To adjust expenditure accrual to accurately reflect expens	ses associated with the	eychange with Prince	William County	(ψ209,040.20)	Ψ203,040.20	
0150	Refuse Disposal	oo dooddatad war are	Oxonango warr mile	William County.	\$69,769.99	(\$69,769.99)	
	To record expenditures in the appropriate fiscal year.						
	Total Fund 40150, Refuse Disposal			\$234,150.07	(\$220,078.27)	\$454,228.34	
				\$131,186.21		\$131,186.21	
0170	I-95 Refuse Disposal						
0170	To primarily record revenue from the waste exchange wi	th Prince William Coun	ty.		¢40.00E.0E	(\$40.00E.0E)	
	To primarily record revenue from the waste exchange will-95 Refuse Disposal	th Prince William Coun	ty.		\$40,265.95	(\$40,265.95)	
	To primarily record revenue from the waste exchange wi	th Prince William Coun	ty.	\$131,186.21	\$40,265.95 \$40,265.95	(\$40,265.95) \$90,920.26	
0170	To primarily record revenue from the waste exchange will-95 Refuse Disposal To record expenditures in the appropriate fiscal year.	th Prince William Coun	ty.	\$131,186.21 (\$1,904,729.55)			
0170	To primarily record revenue from the waste exchange will-95 Refuse Disposal To record expenditures in the appropriate fiscal year. Total Fund 40170, I-95 Refuse Disposal Land Development Services To record revenue in the appropriate fiscal year.	th Prince William Coun	ty.	(\$1,904,729.55)		\$90,920.26 (\$1,904,729.55)	
0170 0170 0200 0000	To primarily record revenue from the waste exchange will-95 Refuse Disposal To record expenditures in the appropriate fiscal year. Total Fund 40170, I-95 Refuse Disposal Land Development Services	th Prince William Coun	ty. 1400040-11			\$90,920.26	Offsettin

Fund	Fund Title\Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2024 Budget
0000	Federal/State Grants		1400102-13	(\$275,573.54)	(\$275,573.54)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. Th	ere is an offsetting a	adjustment to the FY 2	2024 Revised Budget Plan	as a result of this adjustr	nent.	
0000	Federal/State Grants		1400143-17	(\$335,591.94)	(\$335,591.94)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. The		·				
0000	Federal/State Grants	TF-000044	1400148-19	\$1,158,137.34	(\$260,078.53)	\$1,418,215.87	(\$898,058.81
	To accurately record revenue accruals. There is an offsetting			-	<u> </u>		
0000	Federal/State Grants	TF-000045	1400151-19	\$305,675.24	\$0.00	\$305,675.24	(\$305,675.24
	To accurately record revenue accruals. There is an offsettir			-	•		
0000	Federal/State Grants	TF-000055	1400160-22	\$1,838,927.51	\$0.00	\$1,838,927.51	(\$1,838,927.51
	To accurately record revenue accruals. There is an offsetting	ng adjustment to the	FY 2024 Revised Bud	dget Plan as a result of this	adjustment.		
0000	Federal/State Grants		1670004-22	\$46,326.23	\$46,326.23	\$0.00	Offsetiin
	To accurately record revenue and expenditure accruals. The	ere is an offsetting a	adjustment to the FY 2	2024 Revised Budget Plan	as a result of this adjustr	nent.	
0000	Federal/State Grants		1670005-22	\$30,304.90	\$30,304.90	\$0.00	Offsetting
	To accurately record expenditure accruals. There is an offs	etting adjustment to	the FY 2024 Revised	Budget Plan as a result of	this adjustment.		
000	Federal/State Grants		1670006-22	\$29,439.77	\$29,439.77	\$0.00	Offsettin
	To accurately record revenue accruals. There is an offsettir	ng adjustment to the	FY 2024 Revised Bud	dget Plan as a result of this	adjustment.		
0000	Federal/State Grants		1670019-23	(\$10.00)	\$0.00	(\$10.00)	\$10.00
	To accurately record revenue accruals. There is an offsettir	ng adjustment to the	FY 2024 Revised Bud	dget Plan as a result of this	s adjustment.		
000	Federal/State Grants	<u> </u>	1670106-21	\$7,989,49	\$7,989.49	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsettir	ng adjustment to the		. ,		*****	
000	Federal/State Grants	. aujuotinioni to tile	1670109-21	\$7,209.78	\$7,209.78	\$0.00	Offsettin
200		na adjustment to the				φυ.υυ	Onsellin
000	To accurately record revenue accruals. There is an offsetting Federal/State Grants	ig aujustifient to the	1850000-23	ayet riair as a result of this	(\$250.00)	\$250.00	\$250.00
JUU					,	\$250.00	\$250.00
	To accurately record revenue accruals. There is an offsetting	ng adjustment to the		dget Plan as a result of this	•	****	
000	Federal/State Grants		1920005-23		(\$11,645.13)	\$11,645.13	\$11,645.13
	To accurately record revenue accruals. There is an offsettir	ng adjustment to the		dget Plan as a result of this			
000	Federal/State Grants		1920006-21		(\$53.01)	\$53.01	\$53.01
	To accurately record revenue accruals. There is an offsetting	ng adjustment to the		dget Plan as a result of this	adjustment.		
000	Federal/State Grants		1CV6718-22	(\$11,600.66)		(\$11,600.66)	\$11,600.66
	To accurately record revenue accruals. There is an offsettir	ng adjustment to the	FY 2024 Revised Bud	dget Plan as a result of this	adjustment.		
	E 1 1101 1 0 1						
1000	Federal/State Grants		1CV6720-22	(\$1,621.77)		(\$1,621.77)	\$1,621.77
000	To accurately record revenue accruals. There is an offsetting	ng adjustment to the		,	s adjustment.	(\$1,621.77)	\$1,621.77
0000		ng adjustment to the		,	s adjustment. (\$1,867,598.98)	(\$1,621.77) \$3,561,534.33	. ,
	To accurately record revenue accruals. There is an offsetting	ng adjustment to the		dget Plan as a result of this			\$1,621.77 (\$3,017,480.99)
ternal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants	ng adjustment to the		dget Plan as a result of this			. ,
ternal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance	ng adjustment to the		\$1,693,935.35	(\$1,867,598.98)	\$3,561,534.33	. ,
ternal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds	ng adjustment to the		\$1,693,935.35	(\$1,867,598.98)	\$3,561,534.33	. ,
ternal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance			\$1,693,935.35	(\$1,867,598.98) \$100.00	\$3,561,534.33 \$0.00	. ,
ternal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals			\$1,693,935.35	(\$1,867,598.98) \$100.00	\$3,561,534.33 \$0.00	. ,
ernal	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for			\$1,693,935.35 \$100.00	\$1,867,598.98) \$100.00 \$3,007,000.00	\$3,561,534.33	. ,
ternal 0000 0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for			\$1,693,935.35 \$100.00	\$1,867,598.98) \$100.00 \$3,007,000.00	\$3,561,534.33	. ,
ternal 0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance	FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00)	. ,
0000 0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits	FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00)	. ,
0000 0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account for	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97	. ,
0000 0000 0040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account for the service of the service o	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97	. ,
00000 00000 00000 00040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97	. ,
0000 0000 0040 0040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97	. ,
000 000 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account final the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits see Funds Sewer Revenue	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97	. ,
000 000 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account final the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits see Funds Sewer Revenue To properly record revenue in the proper fiscal period.	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97	. ,
0000 0000 0040 0040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account final the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits see Funds Sewer Revenue	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97	. ,
0000 0000 040 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account final the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits see Funds Sewer Revenue To properly record revenue in the proper fiscal period.	FY 2023. or items in the prope	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97	. ,
0000 0000 040 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance	or items in the proper	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61)	. ,
0000 0000 040 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year	or items in the proper	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40)	. ,
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ernal 0000 0000 040 040 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year	or items in the proper	FY 2024 Revised Bud	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40)	(\$3,017,480.99
0000 0000 0040 0040 0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account fill Health Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance	or items in the proper FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$1,693,935.35 \$100.00 \$100.00 (\$143,141.61) (\$143,141.61)	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$1,120.40	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40)	(\$3,017,480.99
ernal 0000 0000 040 040 040 040	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account fill Health Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance Sewer Construction Improvements	or items in the proper FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$1,693,935.35 \$100.00 \$100.00 (\$143,141.61) (\$143,141.61)	\$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$1,120.40	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40)	(\$3,017,480.99 (\$793.19
00000 00000 00040 00040 00040 00010	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account fill Health Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance Sewer Construction Improvements To record adjustments to expenditure accruals. There is an	or items in the proper FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$1,693,935.35 \$100.00 \$100.00 (\$143,141.61) (\$143,141.61)	(\$1,867,598.98) \$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$1,120.40 \$793.19 ult of this adjustment.	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40) (\$1,120.40) (\$793.19)	(\$3,017,480.99
000 000 000 000 000 000 000 000 000 00	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account fill Health Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance Sewer Construction Improvements To record adjustments to expenditure accruals. There is an	or items in the proper FY 2023.	FY 2024 Revised Bud	\$1,693,935.35 \$1,693,935.35 \$100.00 \$100.00 (\$143,141.61) (\$143,141.61)	(\$1,867,598.98) \$100.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$1,120.40 \$793.19 ult of this adjustment.	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40) (\$1,120.40) (\$793.19)	(\$3,017,480.99 (\$793.19
10000 10000 10040 10040 10000 10010	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account fill Health Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance Sewer Construction Improvements To record adjustments to expenditure accruals. There is an Total Fund 69300, Sewer Construction Improvements	FY 2023. or items in the proper FY 2023.	er fiscal period	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00 \$143,141.61) \$(\$143,141.61)	\$1,00.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$793.19 ult of this adjustment. \$793.19 (\$4,709,677.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40) (\$793.19)	(\$3,017,480.99 (\$793.19
0000	To accurately record revenue accruals. There is an offsettir Total Fund 50000, Federal/State Grants Service Funds County Insurance To accurately record revenue and expenditure accruals County Insurance To record final Incurred but Not Reported (IBNR) claims for Total Fund 60000, County Insurance Health Benefits To record adjustments to expenditure accruals to account filled the Benefits To record final Incurred but Not Reported (IBNR) claims for Total Fund 60040, Health Benefits se Funds Sewer Revenue To properly record revenue in the proper fiscal period. Total Fund 69000, Sewer Revenue Sewer Operation and Maintenance To record expenditure accrual in the appropriate fiscal year Total Fund 69010, Sewer Operation and Maintenance Sewer Construction Improvements To record adjustments to expenditure accruals. There is an Total Fund 69300, Sewer Construction Improvements Sewer Bond Construction	FY 2023. or items in the proper FY 2023.	er fiscal period	\$1,693,935.35 \$1,00.00 \$100.00 \$100.00 \$143,141.61) \$(\$143,141.61)	\$1,00.00 \$3,007,000.00 \$3,007,100.00 (\$988,551.97) (\$1,094,000.00) (\$2,082,551.97) \$1,120.40 \$793.19 ult of this adjustment. \$793.19 (\$4,709,677.00)	\$3,561,534.33 \$0.00 (\$3,007,000.00) (\$3,007,000.00) \$988,551.97 \$1,094,000.00 \$2,082,551.97 (\$143,141.61) (\$143,141.61) (\$1,120.40) (\$793.19)	. ,

69310 69310 Custodia 73000 73000 73000	Fund Title\Description Sewer Bond Construction To record adjustments to expenditure accruals. There is an offsetting adjustments www-000017 To record adjustments to expenditure accruals. There is an offsetting adjustment of record adjustments to expenditure accruals. There is an offsetting adjustment of the following adjustment of th		\$243,868.77	\$42,629.68) (\$42,629.68) (\$243,868.77) \$4,313,381.55 \$611,461.47	FY 2024 Budget (\$42,629.68) (\$243,868.77) \$4,313,381.55
69310 Custodia 73000 73000 73000	To record adjustments to expenditure accruals. There is an offsetting adjustment Sewer Bond Construction WW-000017 To record adjustments to expenditure accruals. There is an offsetting adjustment Total Fund 69310, Sewer Bond Construction I and Trust Funds Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$611,461.47	sult of this adjustment. \$243,868.77 esult of this adjustment.	(\$243,868.77) \$4,313,381.55 \$611,461.47	(\$243,868.77)
Custodia 73000 73000 73000 73000	Sewer Bond Construction WW-000017 To record adjustments to expenditure accruals. There is an offsetting adjustment Total Fund 69310, Sewer Bond Construction I and Trust Funds Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$611,461.47	\$243,868.77 esult of this adjustment.	\$4,313,381.55 \$611,461.47	(. , ,
Custodia 73000 73000 73000 73000	To record adjustments to expenditure accruals. There is an offsetting adjustment Total Fund 69310, Sewer Bond Construction I and Trust Funds Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$611,461.47 \$4,637,534.92	esult of this adjustment.	\$4,313,381.55 \$611,461.47	(, , ,
Custodia 73000 73000 73000 73000	Total Fund 69310, Sewer Bond Construction I and Trust Funds Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$611,461.47 \$4,637,534.92	-	\$611,461.47	\$4,313,381.55
Custodia 73000 73000 73000 73000	I and Trust Funds Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$4,637,534.92	(\$4,313,381.33)	\$611,461.47	\$4,313,381.5 5
73000 73000 73000 73000	Employees' Retirement Trust To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$4,637,534.92		. ,	
73000 73000 73000	To primarily accrue interest revenue. Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$4,637,534.92		. ,	
73000 73000	Employees' Retirement Trust To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.				
73000 73000	To record interest revenue in the proper fiscal period. Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.				
73000	Employees' Retirement Trust To record net realized gain/loss of sale of investments June 2023.	\$5,444,182.33		\$4,637,534.92	
73000	To record net realized gain/loss of sale of investments June 2023.	\$5,444,182.33			
				\$5,444,182.33	
	Employees' Retirement Trust				
73000		\$5,110,281.83		\$5,110,281.83	
73000	To record dividend revenue in the proper fiscal period.				
7 3000	Employees' Retirement Trust	\$8,663,107.94		\$8,663,107.94	
	To record net appreciated/depreciated unrealized gain/loss as of June 2023.				
73000	Employees' Retirement Trust		\$8,372,641.15	(\$8,372,641.15)	
	To record payment of investment management fees as of June 2023.				
73000	Employees' Retirement Trust		\$478,551.73	(\$478,551.73)	
	To record the gross-up of securities lending expenses for FY 2023.				
73000	Employees' Retirement Trust		\$20,841.02	(\$20,841.02)	
	To accurately record expenditure accruals.			, , ,	
	Total Fund 73000, Employees' Retirement Trust	\$24,466,568.49	\$8,872,033.90	\$15,594,534.59	
73010	Uniformed Employees Retirement Trust	\$73,874.14		\$73,874.14	
	To accurately record revenue accruals.				
73010	Uniformed Employees Retirement Trust	\$2,637,068.77		\$2,637,068.77	
	To record interest revenue in the proper fiscal period.				
73010	Uniformed Employees Retirement Trust	\$38,044,832.73		\$38,044,832.73	
	To record net realized gain/loss of sale of investments June 2023.				
73010	Uniformed Employees Retirement Trust	\$3,349,833.85		\$3,349,833.85	
	To record dividend revenue in the proper fiscal period.				
73010	Uniformed Employees Retirement Trust	\$5,533,253.73		\$5,533,253.73	
	To record net appreciated/depreciated unrealized gain/loss as of June 2023.				
73010	Uniformed Employees Retirement Trust		\$1,937,611.68	(\$1,937,611.68)	
	To record payment of investment management fees as of June 2023.				
73010	Uniformed Employees Retirement Trust		\$51,176.43	(\$51,176.43)	
	To record the gross-up of securities lending expenses for FY 2023.				
73010	Uniformed Employees Retirement Trust		\$1,887.37	(\$1,887.37)	
	To accurately record expenditure accruals.				
	Total Fund 73010, Uniformed Employees Retirement Trust	\$49,638,863.22	\$1,990,675.48	\$47,648,187.74	
73020	Police Retirement Trust	¢16.062.02		¢16,060,00	
73020		\$16,962.92		\$16,962.92	
73020	To primarily accrue interest revenue.	¢1 256 524 00		¢1 256 524 00	
73020	Police Retirement Trust	\$1,356,524.09		\$1,356,524.09	
73020	To record interest revenue in the proper fiscal period.	Φ45 070 400 04		¢45.070.400.04	
73020	Police Retirement Trust	\$15,978,420.34		\$15,978,420.34	
72000	To record net realized gain/loss of sale of investments June 2023.	\$070.200.C0		¢070 200 C0	
73020	Police Retirement Trust	\$979,398.68		\$979,398.68	
70000	To record dividend revenue in the proper fiscal period.	4004 107 10		6004 405 40	
73020	Police Retirement Trust	\$901,495.42		\$901,495.42	
70000	To record net appreciated/depreciated unrealized gain/loss as of June 2023.		# 0.040.0=0.=c	(60.040.0=0.=0.	
73020	Police Retirement Trust		\$3,643,653.70	(\$3,643,653.70)	
705	To record payment of investment management fees as of June 2023.		***		
73020	Police Retirement Trust		\$12,231.35	(\$12,231.35)	
	To record the gross-up of securities lending expenses for FY 2023.				
73020	Police Retirement Trust		\$1,630.48	(\$1,630.48)	
	To accurately record expenditure accruals.				
	Total Fund 73020, Police Retirement Trust	\$19,232,801.45	\$3,657,515.53	\$15,575,285.92	
73030	OPEB Trust	\$24.68		\$24.68	
		-			
	To record interest revenue in the proper fiscal period.				

Fund Tifle Description Project Grant Revenue Expenditure Expenditure Fund Balance F	Impact to Y 2024 Budget
To accurately record revenue accrual \$851,603.08 \$851,603.08 \$851,603.08 \$70 accurately record revenue accrual \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$11,569,885.29 \$10,0000 \$10,000 \$10,000 \$10,000 \$10,0000 \$10,000 \$	
73030 OPEB Trust To record payment of investment management fees as of June 2023. 73030 OPEB Trust To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for the Annual Comprehensive Financial Report reporting purposes. Total Fund 73030, OPEB Trust \$21,571,848.00 \$9,126,063.00 To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for the Annual Comprehensive Financial Report reporting purposes. Total Fund 73030, OPEB Trust \$21,571,848.00 \$9,173,589.41 \$12,398,258.59 NON-Appropriated Funds 83000 Alcohol Safety Action Program \$6,630.00 \$6,630.00 To record interest revenue in the proper fiscal period. Total Fund 83000, Alcohol Safety Action Program \$6,630.00 \$6,630.00 Park Authority Funds 80000 Park Revenue To accurately record expenditure accruals. Total Fund 80000, Park Revenue (\$246,440.86) \$246,440.86 \$246,440.86 To accurately record expenditure accruals. Total Fund 80000, Park Revenue (\$246,440.86) \$246,440.86 \$2	
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80300 Park Capital Improvement PR-000133 \$10,568.83 (\$10,568.83) To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2024 Revised Budget Plan as a result of this adjustment.	(ψ2,113.20
To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2024 Revised Budget Plan as a result of this adjustment.	(\$10,568.83
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FAIRFAX COUNTY PUBLIC SCHOOLS \$10000 Public School Operating \$3.971,115.00 (\$1,001,119.00) \$4,972,234.00	
To record revenue and expenditures in the proper fiscal period for accounting purposes. Total Fund S10000, Public School Operating \$3,971,115.00 (\$1,001,119.00) \$4,972,234.00	
To record expenditures in the proper fiscal period for accounting purposes. Total Fund \$31000, Public School Construction \$2,398,269.00 (\$2,398,269.00)	
\$40000 Public School Food and Nutrition Services \$115,593.00 (\$841,866.00) \$957,459.00	
To record revenue and expenditures in the proper fiscal period for accounting purposes. Total Fund S40000, Public School Food and Nutrition Services \$115,593.00 (\$841,866.00) \$957,459.00	
S4300 Public School Adult and Community Education \$6,426.00 \$6,426.00 To record revenue in the proper fiscal period for accounting purposes.	
Total Fund \$43000, Public School Adult and Community Education \$6,426.00 \$6,426.00	
S5000 Public School Grants and Supporting \$17,728.00 (\$206,156.00) \$223,884.00 To record revenue and expenditures in the proper fiscal period for accounting purposes.	
Total Fund \$50000, Public School Grants and Supporting \$17,728.00 (\$206,156.00) \$223,884.00	
\$6000 Public School Insurance (\$47,361.00) \$47,361.00	
To record expenditures in the proper fiscal period for accounting purposes.	
Total Fund \$60000, Public School Insurance (\$47,361.00) \$47,361.00	
S62000 Public School Health and Flexible Benefits \$1,559,901.00 \$2,345,592.00 (\$785,691.00)	
To record revenue and expenditures in the proper fiscal period for accounting purposes.	
Total Fund \$62000, Public School Health and Flexible Benefits \$1,559,901.00 \$2,345,592.00 (\$785,691.00)	
\$71000 Educational Employees' Retirement \$55,845,220.00 \$12,188,535.00 \$43,656,685.00	
To record investment income and expenditures in the proper fiscal period for accounting purposes.	
To record investment income and expenditures in the proper fiscal period for accounting purposes.	