

## FY 2022 AUDIT ADJUSTMENTS

The FY 2022 General Fund ending balance is increased by \$5.27 million as a result of revenue audit adjustments of \$5.27 million offset by a \$784 increase in expenditure audit adjustments. Adjustments in FY 2022 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, Debt Service, Capital Project, Special Revenue, 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 2022 Annual Comprehensive Financial Report.

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
<b>General Fund Group</b>							
10001	General Fund - Real Estate Taxes			\$290,887.81		\$290,887.81	
	To record Real Estate tax receipts received within the first 45 days of FY 2023 that were actually earned in FY 2022.						
10001	General Fund - Personal Property Tax - Current			\$850,543.25		\$850,543.25	
	To record Personal Property tax receipts received within the first 45 days of FY 2023.						
10001	General Fund-Sales Tax			\$2,155,412.29		\$2,155,412.29	
	To record Sales Tax receipts received within the first 45 days of FY 2023.						
10001	General Fund - Transient Occupancy Tax			\$735,542.18		\$735,542.18	
	To record Transient Occupancy tax receipts received within the first 45 days of FY 2023.						
10001	General Fund - Transient Occupancy Tax - Additional			\$783,801.38		\$783,801.38	
	To record additional Transient Occupancy tax receipts received within the first 45 days of FY 2023.						
10001	General Fund-Comprehensive Services Act Funding			(\$76,311.21)		(\$76,311.21)	
	To record actual receipts earned within the first 45 days of FY 2023.						
10001	General Fund Interest - Ambulance Transport Fees			\$548,172.25		\$548,172.25	
	To record actual receipts earned within the first 45 days of FY 2023.						
10001	General Fund - Miscellaneous Revenue			(\$14,026.50)		(\$14,026.50)	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Employee Benefits				(\$203,744.62)	\$203,744.62	
	To accurately record expenditure accruals.						
10001	General Fund - Health				(\$213,737.01)	\$213,737.01	
	To accurately record expenditure accruals.						
10001	General Fund - Human Resources				(\$264.60)	\$264.60	
	To accurately record expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				\$405,986.29	(\$405,986.29)	
	To accurately record expenditure accruals.						
10001	General Fund - Park Authority				\$12,544.21	(\$12,544.21)	
	To accurately record expenditure accruals for operating expenses.						
	<b>Total Fund 10001, General Fund</b>			<b>\$5,274,021.45</b>	<b>\$784.27</b>	<b>\$5,273,237.18</b>	
<b>Debt Service Fund</b>							
20000	Consolidated Debt Service			\$1.77		\$1.77	
	To accurately record revenues in the proper fiscal period.						
	<b>Total Fund 20000, Consolidated Debt Service</b>			<b>\$1.77</b>		<b>\$1.77</b>	
<b>Capital Project Funds</b>							
30010	General Construction and Contributions	2G25-020-000			\$3,635.82	(\$3,635.82)	(\$3,635.82)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-002-000			\$2,983.30	(\$2,983.30)	(\$2,983.30)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$10,232.03	(\$10,232.03)	(\$10,232.03)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	CC-000022			\$375.72	(\$375.72)	(\$375.72)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	GF-000019			(\$53,692.90)	\$53,692.90	\$53,692.90
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	GF-000066			(\$469.23)	\$469.23	\$469.23
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	HS-000020			(\$197,990.38)	\$197,990.38	\$197,990.38
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30010, General Construction and Contributions</b>				<b>(\$234,925.64)</b>	<b>\$234,925.64</b>	<b>\$234,925.64</b>
30015	Environmental and Energy Program	GF-000065			\$42,369.83	(\$42,369.83)	(\$42,369.83)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30015, Environmental and Energy Program</b>				<b>\$42,369.83</b>	<b>(\$42,369.83)</b>	<b>(\$42,369.83)</b>

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
30030	Library Construction	LB-000016			\$7,696.40	(\$7,696.40)	(\$7,696.40)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30030, Library Construction</b>				<b>\$7,696.40</b>	<b>(\$7,696.40)</b>	<b>(\$7,696.40)</b>
30050	Transportation Improvements	5G25-060-000			\$1,172.61	(\$1,172.61)	(\$1,172.61)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30050, Transportation Improvements</b>				<b>\$1,172.61</b>	<b>(\$1,172.61)</b>	<b>(\$1,172.61)</b>
30070	Public Safety Construction	AD-000002			\$12,502.00	(\$12,502.00)	(\$12,502.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	CF-000003			(\$153,730.51)	\$153,730.51	\$153,730.51
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	FS-000013			\$194.22	(\$194.22)	(\$194.22)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	FS-000014			\$36,500.00	(\$36,500.00)	(\$36,500.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	PS-000009			(\$21,290.99)	\$21,290.99	\$21,290.99
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	PS-000010			(\$470,791.21)	\$470,791.21	\$470,791.21
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30070	Public Safety Construction	PS-000026			\$1,806.21	(\$1,806.21)	(\$1,806.21)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30070, Public Safety Construction</b>				<b>(\$594,810.28)</b>	<b>\$594,810.28</b>	<b>\$594,810.28</b>
30400	Park Authority Bond Construction	PR-000091			\$16,105.81	(\$16,105.81)	(\$16,105.81)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000093			\$170.00	(\$170.00)	(\$170.00)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 30400, Park Authority Bond Construction</b>				<b>\$16,275.81</b>	<b>(\$16,275.81)</b>	<b>(\$16,275.81)</b>
<b>Special Revenue Funds</b>							
40000	County Transit Systems				\$108,000.00	(\$108,000.00)	
	To accurately record expenditure accrual.						
	<b>Total Fund 40000, County Transit Systems</b>				<b>\$108,000.00</b>	<b>(\$108,000.00)</b>	
40010	County and Regional Transportation Projects	2G40-086-014			\$23,500.00	(\$23,500.00)	(\$23,500.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-106-000			\$18,309.21	(\$18,309.21)	(\$18,309.21)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-136-000			(\$87,406.66)	\$87,406.66	\$87,406.66
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-176-000			\$87,501.74	(\$87,501.74)	(\$87,501.74)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000021			\$12,918.00	(\$12,918.00)	(\$12,918.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 40010, County and Regional Transportation Projects</b>				<b>\$54,822.29</b>	<b>(\$54,822.29)</b>	<b>(\$54,822.29)</b>
40060	McLean Community Center				(\$550.00)	\$550.00	
	To accurately record expenditure accrual.						
	<b>Total Fund 40060, McLean Community Center</b>				<b>(\$550.00)</b>	<b>\$550.00</b>	
40100	Stormwater Services	2G25-006-000			\$61,005.00	(\$61,005.00)	(\$61,005.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$2,607.94	(\$2,607.94)	(\$2,607.94)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 40100, Stormwater Services</b>				<b>\$63,612.94</b>	<b>(\$63,612.94)</b>	<b>(\$63,612.94)</b>
40140	Refuse Collection and Recycling Operations				\$325.46	(\$325.46)	
	To record expenditures in the appropriate fiscal year						
	<b>Total Fund 40140, Refuse Collection and Recycling Operations</b>				<b>\$325.46</b>	<b>(\$325.46)</b>	
40150	Refuse Disposal			\$108,000.00		\$108,000.00	
	To primarily record revenue from the waste exchange with Prince William County.						
40150	Refuse Disposal				\$4,643.54	(\$4,643.54)	
	To adjust expenditure accrual to accurately reflect expenses associated with the exchange with Prince William County.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
40150	Refuse Disposal	SW-000024			\$695,364.16	(\$695,364.16)	(\$695,364.16)
	To record expenditure accrual. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 40150, Refuse Disposal</b>			<b>\$108,000.00</b>	<b>\$700,007.70</b>	<b>(\$592,007.70)</b>	<b>(\$695,364.16)</b>
50000	Federal/State Grants	TF-000054	1400040-11	(\$657,251.00)	(\$657,251.00)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1400143-17	(\$324,996.00)	(\$324,996.00)	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants	TF-000044	1400148-19	\$113,291.58	\$113,291.58	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1490001-22	\$550.00	\$550.00	\$0.00	Offsetting
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670004-21	\$61,094.95	\$61,094.95	\$0.00	Offsetting
	To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670005-21	\$42,323.67	\$42,323.67	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670006-21	\$58,782.04	\$58,782.04	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1670101-21	\$19,283.66	\$19,283.66	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1760004-22	\$8,088.61	\$8,088.61	\$0.00	Offsetting
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1760066-22	(\$606,217.20)		(\$606,217.20)	\$606,217.20
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790022-22	\$1,635,832.82	\$71,618.20	\$1,564,214.62	(\$1,707,451.02)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790023-22	\$1,368,555.46	\$63,338.17	\$1,305,217.29	(\$1,431,893.63)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790024-22	\$264,855.16		\$264,855.16	(\$264,855.16)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1790026-22		\$11,495.34	(\$11,495.34)	(\$11,495.34)
	To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV7905-22	\$134,368.17		\$134,368.17	(\$134,368.17)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
50000	Federal/State Grants		1CV7906-22	\$75,406.09		\$75,406.09	(\$75,406.09)
	To accurately record revenue accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
	<b>Total Fund 50000, Federal/State Grants</b>			<b>\$2,193,968.01</b>	<b>(\$532,380.78)</b>	<b>\$2,726,348.79</b>	<b>(\$3,019,252.21)</b>
<b>Internal Service Funds</b>							
60000	County Insurance				\$9,424,000.00	(\$9,424,000.00)	
	To record final Incurred but Not Reported (IBNR) claims for FY 2022.						
	<b>Total Fund 60000, County Insurance</b>				<b>\$9,424,000.00</b>	<b>(\$9,424,000.00)</b>	
60040	Health Benefits				(\$2,738,857.98)	\$2,738,857.98	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
60040	Health Benefits				\$1,094,000.00	(\$1,094,000.00)	
	To record final Incurred but Not Reported (IBNR) claims for FY 2022.						
	<b>Total Fund 60040, Health Benefits</b>				<b>(\$1,644,857.98)</b>	<b>\$1,644,857.98</b>	
<b>Enterprise Funds</b>							
69000	Sewer Revenue			(\$147,303.42)		(\$147,303.42)	
	To properly record revenue in the proper fiscal period.						
	<b>Total Fund 69000, Sewer Revenue</b>			<b>(\$147,303.42)</b>		<b>(\$147,303.42)</b>	
69010	Sewer Operation and Maintenance				(\$13,610.21)	\$13,610.21	
	To record expenditure accrual in the appropriate fiscal year.						
	<b>Total Fund 69010, Sewer Operation and Maintenance</b>				<b>(\$13,610.21)</b>	<b>\$13,610.21</b>	
69300	Sewer Construction Improvements	Non_Program			\$2,998.89	(\$2,998.89)	
	To record adjustments to expenditure accruals.						
69300	Sewer Construction Improvements	WW-000001			\$98,077.53	(\$98,077.53)	(\$98,077.53)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000008			(\$3,715.46)	\$3,715.46	\$3,715.46
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
69300	Sewer Construction Improvements	WW-000009			\$651,243.57	(\$651,243.57)	(\$651,243.57)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000028			\$179,339.03	(\$179,339.03)	(\$179,339.03)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000032			(\$15,434.19)	\$15,434.19	\$15,434.19
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
<b>Total Fund 69300, Sewer Construction Improvements</b>					<b>\$912,509.37</b>	<b>(\$912,509.37)</b>	<b>(\$909,510.48)</b>
69310	Sewer Bond Construction			(\$213.20)		(\$213.20)	
	To properly record revenue in the proper fiscal period.						
69310	Sewer Bond Construction	WW-000011			(\$1,168,749.97)	\$1,168,749.97	\$1,168,749.97
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000013			(\$257,122.50)	\$257,122.50	\$257,122.50
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000017			(\$241,145.26)	\$241,145.26	\$241,145.26
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
<b>Total Fund 69310, Sewer Bond Construction</b>					<b>(\$213.20)</b>	<b>(\$1,667,017.73)</b>	<b>\$1,666,804.53</b>
<b>Custodial and Trust Funds</b>							
73000	Employees' Retirement Trust			\$919,236.51		\$919,236.51	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$1,968,578.41		\$1,968,578.41	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$19,657,956.76)		(\$19,657,956.76)	
	To record net realized gain/loss of sale of investments June 2021.						
73000	Employees' Retirement Trust			\$3,543,072.45		\$3,543,072.45	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			(\$209,169,282.32)		(\$209,169,282.32)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73000	Employees' Retirement Trust				\$5,100,893.01	(\$5,100,893.01)	
	To record payment of investment management fees as of June 2021.						
73000	Employees' Retirement Trust				\$671,830.45	(\$671,830.45)	
	To record the gross-up of securities lending expenses for FY 2022.						
73000	Employees' Retirement Trust				\$2,499.91	(\$2,499.91)	
	To accurately record expenditure accruals.						
<b>Total Fund 73000, Employees' Retirement Trust</b>					<b>(\$222,396,351.71)</b>	<b>\$5,775,223.37</b>	<b>(\$228,171,575.08)</b>
73010	Uniformed Employees Retirement Trust			\$94,138.30		\$94,138.30	
	To accurately record revenue accruals.						
73010	Uniformed Employees Retirement Trust			\$900,193.10		\$900,193.10	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$50,139,443.45)		(\$50,139,443.45)	
	To record net realized gain/loss of sale of investments June 2021.						
73010	Uniformed Employees Retirement Trust			\$2,103,149.22		\$2,103,149.22	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$55,239,516.66)		(\$55,239,516.66)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73010	Uniformed Employees Retirement Trust				(\$1,751,882.18)	\$1,751,882.18	
	To record payment of investment management fees as of June 2021.						
73010	Uniformed Employees Retirement Trust				\$75,995.63	(\$75,995.63)	
	To record the gross-up of securities lending expenses for FY 2022.						
73010	Uniformed Employees Retirement Trust				(\$28,678.92)	\$28,678.92	
	To accurately record expenditure accruals.						
<b>Total Fund 73010, Uniformed Employees Retirement Trust</b>					<b>(\$102,281,479.49)</b>	<b>(\$1,704,565.47)</b>	<b>(\$100,576,914.02)</b>
73020	Police Retirement Trust			\$31,899.81		\$31,899.81	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$745,186.24		\$745,186.24	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			(\$16,317,403.77)		(\$16,317,403.77)	
	To record net realized gain/loss of sale of investments June 2021.						
73020	Police Retirement Trust			\$309,379.74		\$309,379.74	
	To record dividend revenue in the proper fiscal period.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
73020	Police Retirement Trust			(\$51,535,488.06)		(\$51,535,488.06)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73020	Police Retirement Trust				\$3,847,646.78	(\$3,847,646.78)	
	To record payment of investment management fees as of June 2021.						
73020	Police Retirement Trust				\$27,734.31	(\$27,734.31)	
	To record the gross-up of securities lending expenses for FY 2022.						
73020	Police Retirement Trust				(\$15,391.42)	\$15,391.42	
	To accurately record expenditure accruals.						
<b>Total Fund 73020, Police Retirement Trust</b>				<b>(\$66,766,426.04)</b>	<b>\$3,859,989.67</b>	<b>(\$70,626,415.71)</b>	
73030	OPEB Trust			(\$19,709,087.86)		(\$19,709,087.86)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73030	OPEB Trust			\$10,107,320.00	\$10,107,320.00		
	To accurately record the estimated implicit subsidy for other post employment benefits and the offsetting revenue for the Annual Comprehensive Financial Report reporting purposes.						
<b>Total Fund 73030, OPEB Trust</b>				<b>(\$9,601,767.86)</b>	<b>\$10,107,320.00</b>	<b>(\$19,709,087.86)</b>	
<b>Park Authority Funds</b>							
80000	Park Revenue			(\$1,632.00)		(\$1,632.00)	
	To record revenue in the appropriate fiscal period						
80000	Park Revenue				\$116,038.40	(\$116,038.40)	
	To accurately record expenditure accruals.						
<b>Total Fund 80000, Park Revenue</b>				<b>(\$1,632.00)</b>	<b>\$116,038.40</b>	<b>(\$117,670.40)</b>	
80300	Park Capital Improvement	PR-000052		\$1,632.00		\$1,632.00	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	PR-000063		\$31,630.84		\$31,630.84	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	PR-000133		(\$31,630.84)		(\$31,630.84)	
	To accurately record revenue accrual.						
80300	Park Capital Improvement	PR-000054			(\$391.34)	\$391.34	\$391.34
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000057		\$340.00		(\$340.00)	(\$340.00)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000113			\$353.00	(\$353.00)	(\$353.00)
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
80300	Park Capital Improvement	PR-000133			(\$3,625.21)	\$3,625.21	\$3,625.21
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
<b>Total Fund 80300, Park Capital Improvement</b>				<b>\$1,632.00</b>	<b>(\$3,323.55)</b>	<b>\$4,955.55</b>	<b>\$3,323.55</b>
<b>FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS</b>							
<b>HOUSING - APPROPRIATED</b>							
40300	Housing Trust	2H38-220-000			(\$8,934.22)	\$8,934.22	\$8,934.22
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
40300	Housing Trust	HF-000170				\$0.00	\$0.00
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2023 Revised Budget Plan as a result of this adjustment.						
<b>Total Fund 40300, Housing Trust</b>					<b>(\$8,934.22)</b>	<b>\$8,934.22</b>	<b>\$8,934.22</b>
<b>HOUSING - NON-APPROPRIATED</b>							
81000	FCRHA General Operating	Non_Program		\$293,676.00		\$293,676.00	
	To accurately record revenue accruals.						
81000	FCRHA General Operating	Non_Program			(\$29,997.00)	\$29,997.00	
	To record expenditure accrual adjustments.						
<b>Total Fund 81000, FCRHA General Operating</b>				<b>\$293,676.00</b>	<b>(\$29,997.00)</b>	<b>\$323,673.00</b>	
81400	FCRHA Asset Management	Various		\$7,901.53		\$7,901.53	
	To record revenue accrual adjustments.						
81400	FCRHA Asset Management	Various			\$520.14	(\$520.14)	
	To record expenditure accrual adjustments.						
<b>Total Fund 81400, FCRHA Asset Management</b>				<b>\$7,901.53</b>	<b>\$520.14</b>	<b>(\$520.14)</b>	
<b>FAIRFAX COUNTY PUBLIC SCHOOLS</b>							
S10000	Public School Operating			\$3,304,228.00	(\$1,357,181.00)	\$4,661,409.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
<b>Total Fund S10000, Public School Operating</b>				<b>\$3,304,228.00</b>	<b>(\$1,357,181.00)</b>	<b>\$4,661,409.00</b>	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2023 Budget
S31000	Public School Construction			\$1,000,020.00	\$1,287,275.00	(\$287,255.00)	
	To record expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S31000, Public School Construction</b>			<b>\$1,000,020.00</b>	<b>\$1,287,275.00</b>	<b>(\$287,255.00)</b>	
S40000	Public School Food and Nutrition Services			\$136,624.00	\$745,509.00	(\$608,885.00)	
	To record revenue in the proper fiscal period for accounting purposes.						
	<b>Total Fund S40000, Public School Food and Nutrition Services</b>			<b>\$136,624.00</b>	<b>\$745,509.00</b>	<b>(\$608,885.00)</b>	
S43000	Public School Adult and Community Education			\$1,184.00		\$1,184.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S43000, Public School Adult and Community Education</b>			<b>\$1,184.00</b>		<b>\$1,184.00</b>	
S50000	Public School Grants and Supporting			\$137,832.00	\$116,085.00	\$21,747.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S50000, Public School Grants and Supporting</b>			<b>\$137,832.00</b>	<b>\$116,085.00</b>	<b>\$21,747.00</b>	
S60000	Public School Insurance				(\$144,941.00)	\$144,941.00	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S60000, Public School Insurance</b>				<b>(\$144,941.00)</b>	<b>\$144,941.00</b>	
S62000	Public School Health and Flexible Benefits			\$421,394.00	\$1,742,244.00	(\$1,320,850.00)	
	To record revenue and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S62000, Public School Health and Flexible Benefits</b>			<b>\$421,394.00</b>	<b>\$1,742,244.00</b>	<b>(\$1,320,850.00)</b>	
S71000	Educational Employees' Retirement			(\$28,813,008.00)	(\$953,619.00)	(\$27,859,389.00)	
	To record investment income and expenditures in the proper fiscal period for accounting purposes.						
	<b>Total Fund S71000, Educational Employees Retirement</b>			<b>(\$28,813,008.00)</b>	<b>(\$953,619.00)</b>	<b>(\$27,859,389.00)</b>	
S71100	Public School OPEB Trust			(\$16,557,485.00)	(\$6,407,529.00)	(\$10,149,956.00)	
	To record investment income in the proper fiscal period for accounting purposes.						
	<b>Total Fund S71100, Public School OPEB Trust</b>			<b>(\$16,557,485.00)</b>	<b>(\$6,407,529.00)</b>	<b>(\$10,149,956.00)</b>	