

FY 2021 AUDIT ADJUSTMENTS

The FY 2021 General Fund ending balance is increased by \$8.28 million as a result of revenue audit adjustments of \$3.35 million offset by a decrease in expenditure audit adjustments of \$4.92 million. Adjustments in FY 2021 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 2021 Annual Comprehensive Financial Report.

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
General Fund Group							
10001	General Fund - Real Estate Taxes			\$1,391,799.34		\$1,391,799.34	
	To record Real Estate tax receipts received within the first 45 days of FY 2022 that were actually earned in FY 2021.						
10001	General Fund - Personal Property Tax - Current			\$913,858.66		\$913,858.66	
	To record Personal Property tax receipts received within the first 45 days of FY 2022.						
10001	General Fund-Sales Tax			\$210,685.00		\$210,685.00	
	To record Sales Tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Transient Occupancy Tax			\$249,964.90		\$249,964.90	
	To record Transient Occupancy tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Transient Occupancy Tax - Additional			\$258,917.24		\$258,917.24	
	To record additional Transient Occupancy tax receipts received within the first 45 days of FY 2022.						
10001	General Fund - Vehicle License Tax			\$409,385.86		\$409,385.86	
	To record sales tax receipts received within the first 45 days of FY 2022.						
10001	General Fund-Comprehensive Services Act Funding			(\$887,038.91)		(\$887,038.91)	
	To record actual receipts earned within the first 45 days of FY 2022.						
10001	General Fund Interest - Ambulance Transport Fees			\$402,856.52		\$402,856.52	
	To record actual receipts earned within the first 45 days of FY 2022.						
10001	General Fund - Miscellaneous Revenue			\$405,252.85		\$405,252.85	
	To accurately record revenue , primarily from State and Federal Aid						
10001	General Fund - Animal Sheltering				(\$838.03)	\$838.03	
	To accurately record expenditure accruals.						
10001	General Fund - Circuit Court and Records				(\$16,994.53)	\$16,994.53	
	To accurately record expenditure accruals.						
10001	General Fund - Facilities Management				(\$19,291.13)	\$19,291.13	
	To accurately record expenditure accruals.						
10001	General Fund - Family Services				(\$1,501,455.55)	\$1,501,455.55	
	To accurately record expenditure accruals.						
10001	General Fund - Fire and Rescue				(\$27,564.83)	\$27,564.83	
	To accurately record expenditure accruals.						
10001	General Fund - Health				(\$8,060.69)	\$8,060.69	
	To accurately record personnel services expenditure accruals.						
10001	General Fund - Neighborhood and Community Services				\$50,485.68	(\$50,485.68)	
	To accurately record expenditure accruals.						
10001	General Fund - Park Authority				(\$104,798.07)	\$104,798.07	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Police				(\$9,966.70)	\$9,966.70	
	To accurately record expenditure accruals for operating expenses.						
10001	General Fund - Sheriff				\$101,271.55	(\$101,271.55)	
	To accurately record expenditure accruals.						
10001	General Fund - Unclassified Admin Expenses				(\$3,390,980.32)	\$3,390,980.32	
	To accurately record expenditure accruals.						
	Total Fund 10001, General Fund			\$3,355,681.46	(\$4,928,192.62)	\$8,283,874.08	
Debt Service Fund							
20000	Consolidated Debt Service			(\$67.65)		(\$67.65)	
	To record earned interest in the proper fiscal period.						
	Total Fund 20000, Consolidated Debt Service			(\$67.65)		(\$67.65)	
Capital Project Funds							
30010	General Construction and Contributions	2G25-098-000			\$13,299.98	(\$13,299.98)	(\$13,299.98)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-001-000			\$22,355.68	(\$22,355.68)	(\$22,355.68)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
30010	General Construction and Contributions	2G51-002-000			\$1,281.10	(\$1,281.10)	(\$1,281.10)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	2G51-007-000			\$19,515.33	(\$19,515.33)	(\$19,515.33)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	HS-000022			\$856,102.00	(\$856,102.00)	(\$856,102.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000108			\$25,261.17	(\$25,261.17)	(\$25,261.17)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000109			\$760.00	(\$760.00)	(\$760.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30010	General Construction and Contributions	PR-000110			\$34,352.20	(\$34,352.20)	(\$34,352.20)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30010, General Construction and Contributions				\$972,927.46	(\$972,927.46)	(\$972,927.46)
30015	Environmental and Energy Program	2G51-046-003			\$200.05	(\$200.05)	(\$200.05)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30015, Environmental and Energy Program				\$200.05	(\$200.05)	(\$200.05)
30050	Transportation Improvements			\$2,430,495.94		\$2,430,495.94	
	To record revenue in the appropriate fiscal year.						
30050	Transportation Improvements	5G25-054-000			\$107,719.29	(\$107,719.29)	(\$107,719.29)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30050, Transportation Improvements				\$2,430,495.94	\$107,719.29	\$2,322,776.65
							(\$107,719.29)
30400	Park Authority Bond Construction	PR-000010		(\$9,700.00)		(\$9,700.00)	
	To accurately record revenue in the appropriate fiscal year.						
30400	Park Authority Bond Construction	PR-000078			\$22,469.01	(\$22,469.01)	(\$22,469.01)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
30400	Park Authority Bond Construction	PR-000091			\$2,320.78	(\$2,320.78)	(\$2,320.78)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 30400, Park Authority Bond Construction				(\$9,700.00)	\$24,789.79	(\$34,489.79)
							(\$24,789.79)
Special Revenue Funds							
40010	County and Regional Transportation Projects	2G40-088-000			(\$4,842.67)	\$4,842.67	\$4,842.67
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-136-00			\$67,227.92	(\$67,227.92)	(\$67,227.92)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	2G40-152-000			\$13,379.10	(\$13,379.10)	(\$13,379.10)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40010	County and Regional Transportation Projects	TF-000028			\$211,794.16	(\$211,794.16)	(\$211,794.16)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 40010, County and Regional Transportation Projects				\$287,558.51	(\$287,558.51)	(\$287,558.51)
40040	Fairfax-Falls Church Community Services Board				(\$5,562.87)	\$5,562.87	
	To accurately record expenditure accruals.						
	Total Fund 40040, Fairfax-Falls Church Community Services Board				(\$5,562.87)	\$5,562.87	
40045	Early Childhood Birth to 5				(\$7,353.77)	\$7,353.77	
	To accurately record expenditure accruals.						
	Total Fund 40045, Early Childhood Birth to 5				(\$7,353.77)	\$7,353.77	
40100	Stormwater Services	Non_Program			\$1,555.35	(\$1,555.35)	
	To record expenditure accruals.						
40100	Stormwater Services	2G25-006-000			\$97,000.00	(\$97,000.00)	(\$97,000.00)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000031			\$221,160.80	(\$221,160.80)	(\$221,160.80)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
40100	Stormwater Services	SD-000033			\$71,117.37	(\$71,117.37)	(\$71,117.37)
	To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 40100, Stormwater Services				\$390,833.52	(\$390,833.52)	(\$389,278.17)
40110	Dulles Rail Phase I Transportation Improvement District			(\$2,768.23)		(\$2,768.23)	
	To record earned revenue in the appropriate fiscal year.						
	Total Fund 40110, Dulles Rail Phase I				(\$2,768.23)	(\$2,768.23)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
40125	Metrorail Parking System Pledged Revenues To record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.	2G40-120-000			\$95,449.77	(\$95,449.77)	(\$95,449.77)
Total Fund 40125, Metrorail Parking System Pledged Revenues					\$95,449.77	(\$95,449.77)	(\$95,449.77)
40140	Refuse Collection and Recycling Operations To record expenditures in the appropriate fiscal year				(\$710.85)	\$710.85	
Total Fund 40140, Refuse Collection and Recycling Operations					(\$710.85)	\$710.85	
50000	Federal/State Grants To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1380101-21		(\$80,332.84)	\$80,332.84	\$80,332.84
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.	TF-000054	1400040-11	\$256,500.00	\$256,500.00	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1400143-17	(\$212,616.30)	(\$212,616.30)	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670004-19	(\$35.80)		(\$35.80)	\$35.80
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670004-20	\$22,216.28	\$22,180.48	\$35.80	(\$44,396.76)
50000	Federal/State Grants To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670005-20	\$14,563.08	\$14,563.08	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670006-20	\$27,412.99	\$27,412.99	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670016-20	(\$45,624.00)		(\$45,624.00)	\$45,624.00
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670016-21	\$532,868.00		\$532,868.00	(\$532,868.00)
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670017-21	\$53,969.00		\$53,969.00	(\$53,969.00)
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670018-21	\$140,709.00		\$140,709.00	(\$140,709.00)
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670019-20	(\$1.00)	(\$36,672.76)	\$36,671.76	\$36,673.76
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670019-21	\$36,673.76	\$36,672.76	\$1.00	(\$73,346.52)
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670020-20	\$90,265.88	\$89,456.88	\$809.00	(\$179,722.76)
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670020-21	(\$930,780.00)	(\$89,456.88)	(\$841,323.12)	\$1,020,236.88
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670021-21	\$169,702.00		\$169,702.00	(\$169,702.00)
50000	Federal/State Grants To accurately record revenue accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670022-21	\$78,347.00		\$78,347.00	(\$78,347.00)
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670097-18	\$1,630.86	\$1,630.86	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670099-18	\$5,235.61	\$5,235.61	\$0.00	Offsetting
50000	Federal/State Grants To accurately record revenue and expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1670100-21	\$4,721.82	\$4,721.82	\$0.00	Offsetting
50000	Federal/State Grants To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1CV3801-20		\$88,693.72	(\$88,693.72)	(\$88,693.72)
50000	Federal/State Grants To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1CV9301-20		\$200,381.94	(\$200,381.94)	(\$200,381.94)
50000	Federal/State Grants To accurately record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.		1CV9303-21		\$3,536,427.97	(\$3,536,427.97)	(\$3,536,427.97)
Total Fund 50000, Federal/State Grants				\$245,758.18	\$3,864,799.33	(\$3,619,041.15)	(\$3,915,661.39)
Internal Service Funds							
60000	County Insurance To record final Incurred but Not Reported (IBNR) claims for FY 2021.				\$1,642,000.00	(\$1,642,000.00)	
Total Fund 60000, County Insurance					\$1,642,000.00	(\$1,642,000.00)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
60010	Department of Vehicle Services				(\$17,848.77)	\$17,848.77	
	To properly record expenditure in the proper fiscal period.						
	Total Fund 60010, Department Of Vehicle Services				(\$17,848.77)	\$17,848.77	
60040	Health Benefits				(\$473,103.53)	\$473,103.53	
	To record adjustments to expenditure accruals to account for items in the proper fiscal period						
	Total Fund 60040, Health Benefits				(\$473,103.53)	\$473,103.53	
Enterprise Funds							
69000	Sewer Revenue			(\$90,172.44)		(\$90,172.44)	
	To properly record revenue in the proper fiscal period.						
	Total Fund 69000, Sewer Revenue			(\$90,172.44)		(\$90,172.44)	
69010	Sewer Operation and Maintenance				\$7,343.28	(\$7,343.28)	
	To record expenditure accrual in the appropriate fiscal year.						
	Total Fund 69010, Sewer Operation and Maintenance				\$7,343.28	(\$7,343.28)	
69300	Sewer Construction Improvements	WW-000001			\$1,494,569.30	(\$1,494,569.30)	(\$1,494,569.30)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000005			(\$18,725.06)	\$18,725.06	\$18,725.06
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000006			\$2,778.59	(\$2,778.59)	(\$2,778.59)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000007			\$51,775.75	(\$51,775.75)	(\$51,775.75)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000008			\$825,970.94	(\$825,970.94)	(\$825,970.94)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000009			\$799,626.85	(\$799,626.85)	(\$799,626.85)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000020			\$31,232.25	(\$31,232.25)	(\$31,232.25)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000022			\$753,401.13	(\$753,401.13)	(\$753,401.13)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000023			\$40,505.03	(\$40,505.03)	(\$40,505.03)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000024			\$21,365.00	(\$21,365.00)	(\$21,365.00)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000026			\$19,822.54	(\$19,822.54)	(\$19,822.54)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000028			\$899,567.79	(\$899,567.79)	(\$899,567.79)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69300	Sewer Construction Improvements	WW-000032			\$291,862.83	(\$291,862.83)	(\$291,862.83)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69300, Sewer Construction Improvements				\$5,213,752.94	(\$5,213,752.94)	(\$5,213,752.94)
69310	Sewer Bond Construction			(\$1,482.68)		(\$1,482.68)	
	To properly record revenue in the proper fiscal period.						
69310	Sewer Bond Construction	WW-000016			\$2,509.96	(\$2,509.96)	(\$2,509.96)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000017			(\$1,014,625.57)	\$1,014,625.57	\$1,014,625.57
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
69310	Sewer Bond Construction	WW-000034			\$64,611.88	(\$64,611.88)	(\$64,611.88)
	To record adjustments to expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.						
	Total Fund 69310, Sewer Bond Construction			(\$1,482.68)	(\$947,503.73)	\$946,021.05	\$947,503.73
Custodial and Trust Funds							
73000	Employees' Retirement Trust			\$622,775.24		\$622,775.24	
	To primarily accrue interest revenue.						
73000	Employees' Retirement Trust			\$4,144,914.12		\$4,144,914.12	
	To record interest revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$42,748,665.24		\$42,748,665.24	
	To record net realized gain/loss of sale of investments June 2021.						

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
73000	Employees' Retirement Trust			\$3,596,572.05		\$3,596,572.05	
	To record dividend revenue in the proper fiscal period.						
73000	Employees' Retirement Trust			\$42,192,129.36		\$42,192,129.36	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73000	Employees' Retirement Trust				\$4,468,998.14	(\$4,468,998.14)	
	To record payment of investment management fees as of June 2021.						
73000	Employees' Retirement Trust				\$533,474.77	(\$533,474.77)	
	To record the gross-up of securities lending expenses for FY 2021.						
73000	Employees' Retirement Trust				\$9,746.02	(\$9,746.02)	
	To accurately record expenditure accrual.						
	Total Fund 73000, Employees' Retirement Trust			\$93,305,056.01	\$5,012,218.93	\$88,292,837.08	
73010	Uniformed Employees Retirement Trust			\$100,502.73		\$100,502.73	
	To accurately record revenue accruals.						
73010	Uniformed Employees Retirement Trust			\$878,293.47		\$878,293.47	
	To record interest revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			\$30,681,509.93		\$30,681,509.93	
	To record net realized gain/loss of sale of investments June 2021.						
73010	Uniformed Employees Retirement Trust			\$1,142,572.62		\$1,142,572.62	
	To record dividend revenue in the proper fiscal period.						
73010	Uniformed Employees Retirement Trust			(\$6,102,767.71)		(\$6,102,767.71)	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73010	Uniformed Employees Retirement Trust				\$1,158,030.41	(\$1,158,030.41)	
	To record payment of investment management fees as of June 2021.						
73010	Uniformed Employees Retirement Trust				\$83,680.02	(\$83,680.02)	
	To record the gross-up of securities lending expenses for FY 2021.						
73010	Uniformed Employees Retirement Trust				\$1,047.79	(\$1,047.79)	
	To accurately record expenditure accruals.						
	Total Fund 73010, Uniformed Employees Retirement Trust			\$26,700,111.04	\$1,242,758.22	\$25,457,352.82	
73020	Police Retirement Trust			\$41,693.10		\$41,693.10	
	To primarily accrue interest revenue.						
73020	Police Retirement Trust			\$869,717.65		\$869,717.65	
	To record interest revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$20,208,528.75		\$20,208,528.75	
	To record net realized gain/loss of sale of investments June 2021.						
73020	Police Retirement Trust			\$332,030.71		\$332,030.71	
	To record dividend revenue in the proper fiscal period.						
73020	Police Retirement Trust			\$36,152,921.55		\$36,152,921.55	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73020	Police Retirement Trust				\$3,055,792.02	(\$3,055,792.02)	
	To record payment of investment management fees as of June 2021.						
73020	Police Retirement Trust				\$35,988.84	(\$35,988.84)	
	To record the gross-up of securities lending expenses for FY 2021.						
73020	Police Retirement Trust				\$3,673.59	(\$3,673.59)	
	To accurately record expenditure accruals.						
	Total Fund 73020, Police Retirement Trust			\$57,604,891.76	\$3,095,454.45	\$54,509,437.31	
73030	OPEB Trust			\$0.01		\$0.01	
	To record interest revenue in the proper fiscal period.						
73030	OPEB Trust			\$5,201,916.44		\$5,201,916.44	
	To record net appreciated/depreciated unrealized gain/loss as of June 2021.						
73030	OPEB Trust			\$11,756,857.00	\$11,756,857.00		
	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			\$16,958,773.45	\$11,756,857.00	\$5,201,916.45	
Park Authority Funds							
80000	Park Revenue			(\$78.54)		(\$78.54)	
	To record revenue in the appropriate fiscal period						
80000	Park Revenue				\$114,865.25	(\$114,865.25)	
	To accurately record expenditure accruals.						
	Total Fund 80000, Park Revenue			(\$78.54)	\$114,865.25	(\$114,943.79)	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget	
80300	Park Capital Improvement	PR-000032			(\$2,062.23)	\$2,062.23	\$2,062.23	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
80300	Park Capital Improvement	PR-000052			\$40.01	(\$40.01)	(\$40.01)	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
80300	Park Capital Improvement	PR-000057			\$420.00	(\$420.00)	(\$420.00)	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
80300	Park Capital Improvement	PR-000112			\$40.01	(\$40.01)	(\$40.01)	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
80300	Park Capital Improvement	PR-000113			\$240.06	(\$240.06)	(\$240.06)	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
80300	Park Capital Improvement	PR-000133			(\$24,751.04)	\$24,751.04	\$24,751.04	
	To correctly record expenditure accruals. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
	Total Fund 80300, Park Capital Improvement					(\$26,073.19)	\$26,073.19	\$26,073.19

FAIRFAX COUNTY REDEVELOPMENT HOUSING AUTHORITY FUNDS

HOUSING - APPROPRIATED								
40300	Housing Trust	2H38-066-000			(\$320,941.15)	\$320,941.15	\$320,941.15	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
40300	Housing Trust	2H38-220-000			\$320,941.15	(\$320,941.15)	(\$320,941.15)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
40300	Housing Trust	HF-000170			\$8,143.00	(\$8,143.00)	(\$8,143.00)	
	To record accrued expenses for contracts and building maintenance in the proper fiscal period. There is an offsetting adjustment to the FY 2022 Revised Budget Plan as a result of this adjustment.							
	Total Fund 40300, Housing Trust					\$8,143.00	(\$8,143.00)	(\$8,143.00)

40330	Elderly Housing Programs			\$299.15		\$299.15		
	To record revenue in the appropriate year.							
40330	Elderly Housing Programs		Various		\$1,306.64	(\$1,306.64)		
	To record accrued expenses for contracts and building maintenance in the proper fiscal period.							
	Total Fund 40330, Elderly Housing Programs				\$299.15	\$1,306.64	(\$1,007.49)	

HOUSING - NON-APPROPRIATED								
81000	FCRHA General Operating		Non_Program	\$152,179.22		\$152,179.22		
	To accurately record revenue accruals.							
81000	FCRHA General Operating		2H38-109-000	(\$152,179.22)		(\$152,179.22)		
	To record revenue and expenditure accrual adjustments.							
	Total Fund 81000, FCRHA General Operating				\$0.00	\$0.00		
81100	Fairfax County Rental Program		Various	\$60.26	\$1,685.87	(\$1,625.61)		
	To record interest income, payment to bond holders, reclassify expenditures and adjust for cost allocation and leave accrual.							
	Total Fund 81100, Fairfax County Rental Program				\$60.26	\$1,685.87	(\$1,625.61)	
81300	RAD - Project Based Voucher			\$1,325.12		\$1,325.12		
	To record revenue accrual adjustments.							
81300	RAD - Project Based Voucher				\$15,988.63	(\$15,988.63)		
	To record expenditure accrual adjustments.							
	Total Fund 81300, RAD - Project Based Voucher				\$1,325.12	\$15,988.63	(\$14,663.51)	

FAIRFAX COUNTY PUBLIC SCHOOLS

S10000	Public School Operating			\$3,300,014.00	(\$130,343.00)	\$3,430,357.00		
	To record revenue and expenditures in the proper fiscal period for accounting purposes.							
	Total Fund S10000, Public School Operating				\$3,300,014.00	(\$130,343.00)	\$3,430,357.00	
S31000	Public School Construction			\$195,758.00	(\$779,720.00)	\$975,478.00		
	To record expenditures in the proper fiscal period for accounting purposes.							
	Total Fund S31000, Public School Construction				\$195,758.00	(\$779,720.00)	\$975,478.00	
S40000	Public School Food and Nutrition Services			(\$59,195.00)	(\$76,910.00)	\$17,715.00		
	To record revenue in the proper fiscal period for accounting purposes.							
	Total Fund S40000, Public School Food and Nutrition Services				(\$59,195.00)	(\$76,910.00)	\$17,715.00	
S43000	Public School Adult and Community Education			\$9,739.00	\$6,904.00	\$2,835.00		
	To record revenue and expenditures in the proper fiscal period for accounting purposes.							
	Total Fund S43000, Public School Adult and Community Education				\$9,739.00	\$6,904.00	\$2,835.00	
S50000	Public School Grants and Supporting			\$6,467.00	(\$10,767.00)	\$17,234.00		
	To record revenue and expenditures in the proper fiscal period for accounting purposes.							
	Total Fund S50000, Public School Grants and Supporting				\$6,467.00	(\$10,767.00)	\$17,234.00	

Fund	Fund Title/Description	Project	Grant	Revenue	Expenditure	Impact to Fund Balance	Impact to FY 2022 Budget
S60000	Public School Insurance To record revenue and expenditures in the proper fiscal period for accounting purposes.				\$107,971.00	(\$107,971.00)	
Total Fund S60000, Public School Insurance					\$107,971.00	(\$107,971.00)	
S62000	Public School Health and Flexible Benefits To record revenue and expenditures in the proper fiscal period for accounting purposes.			\$962,529.00	\$1,015,256.00	(\$52,727.00)	
Total Fund S62000, Public School Health and Flexible Benefits					\$962,529.00	\$1,015,256.00	(\$52,727.00)
S71000	Educational Employees' Retirement To record investment income and expenditures in the proper fiscal period for accounting purposes.			(\$30,470,636.00)	(\$9,678,699.00)	(\$20,791,937.00)	
Total Fund S71000, Educational Employees Retirement					(\$30,470,636.00)	(\$9,678,699.00)	(\$20,791,937.00)
S71100	Public School OPEB Trust To record investment income in the proper fiscal period for accounting purposes.			(\$3,932,669.00)	(\$6,507,253.00)	\$2,574,584.00	
Total Fund S71100, Public School OPEB Trust					(\$3,932,669.00)	(\$6,507,253.00)	\$2,574,584.00