

Fund 193 Public School Adult and Community Education

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2006 Advertised Budget Plan, as approved by the Board of Supervisors on April 25, 2005:

- ◆ The Board of Supervisors made no adjustments to this fund.

Focus

Fund 193, Public School Adult and Community Education provides lifelong literacy and education opportunities for all residents and students of Fairfax County through adult education programs such as basic skill education, high school completion and English for Speakers of Other Languages (ESOL). FY 2006 expenditures are estimated at \$11.1 million.

The Fund also provides for pre-kindergarten through grade 12 support programs, including behind-the-wheel driver education, SAT preparation, summer school, before- and after-school enrichment activities and remediation support.

Fund 193

Public School Adult and Community Education

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 193, Public School Adult and
Community Education

| | FY 2004 Actual ¹ | FY 2005 Adopted Budget Plan | FY 2005 Revised Budget Plan ² | FY 2006 School Board Advertised ³ | FY 2006 Adopted Budget Plan ^{3,4} |
|-----------------------------------|--------------------------------|-----------------------------------|--|--|--|
| Beginning Balance | \$2,051,626 | \$850,000 | \$1,660,148 | \$376,580 | \$376,580 |
| Revenue: | | | | | |
| State Aid | \$845,868 | \$827,139 | \$911,127 | \$899,260 | \$899,260 |
| Federal Aid | 1,039,330 | 815,837 | 1,138,921 | 765,803 | 765,803 |
| Tuition | 6,859,140 | 7,090,461 | 7,131,772 | 7,643,374 | 7,643,374 |
| Industry, Foundation, Other | 28,250 | 19,224 | 98,729 | 200,536 | 200,536 |
| Total Revenue | \$8,772,588 | \$8,752,661 | \$9,280,549 | \$9,508,973 | \$9,508,973 |
| Transfers In: | | | | | |
| School Operating Fund (090) | \$1,200,131 | \$1,100,131 | \$1,200,131 | \$1,200,131 | \$1,200,131 |
| Total Transfers In | \$1,200,131 | \$1,100,131 | \$1,200,131 | \$1,200,131 | \$1,200,131 |
| Total Available | \$12,024,345 | \$10,702,792 | \$12,140,828 | \$11,085,684 | \$11,085,684 |
| Total Expenditures | \$10,364,197 | \$10,702,792 | \$12,140,828 | \$11,085,684 | \$11,085,684 |
| Total Disbursements | \$10,364,197 | \$10,702,792 | \$12,140,828 | \$11,085,684 | \$11,085,684 |
| Ending Balance⁵ | \$1,660,148 | \$0 | \$0 | \$0 | \$0 |

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$3 have been reflected as a decrease to the FY 2004 beginning balance; \$1,781 as increases to FY 2004 revenues for adjustments in interest and bank charges; and \$31,367 as increases to FY 2004 expenditures to reflect accrual adjustments for salaries. The audit adjustments have been included in the FY 2004 Comprehensive Annual Financial Report (CAFR). Final details of the FY 2004 audit adjustments were included in the *FY 2005 Third Quarter Review*.

² The *FY 2005 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on March 31, 2005, during their *FY 2005 Third Quarter Review*. The Fairfax County School Board adjustments were officially reflected in the County's *FY 2005 Third Quarter Review* and approved by the Board of Supervisors on April 18, 2005.

³ Reflects an additional \$0.38 million in projected ending balance to be carried over to fund the FY 2006 budget.

⁴ Reflects the FY 2006 School Board Advertised Budget for all categories. The FY 2006 School Board Adopted Budget amounts will be reflected in the County's *FY 2005 Carryover Review*.

⁵ The FY 2005 ending balance of \$0 reflects the utilization of the FY 2004 ending balance of \$1,660,148 to partially offset any expenditure increase in the Adult and Community Education programs.