

COLLEGE STATION ISD  
BALANCE SHEET  
HEAD START FUNDS -2053  
October 31, 2012

	Headstart Fund
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<b>ASSETS</b>	
Cash and Cash Equivalents	\$ (152,475)
Property Taxes- Current	
Property Taxes - Delinquent	
Allowance for Uncollectible Taxes (Credit)	
Due from Other Governments	
Due from Other Funds	
Other Receivables	
Deferred Expenditures	
inventories	
Total Assets	<u>\$ (152,475)</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts Payable	
Interest Payable-Current	
Payroll Deductions and Withholdings Payable	
Accrued Wages Payable	44,724
Due to Other Funds	
Due to Other Governments	
Deferred Revenues	
Total Liabilities	<u>\$ 44,724</u>
<b>Fund Balances:</b>	
<b>Non-Spendable:</b>	
Investments in Inventory	
Outstanding Encumbrances	
<b>Restricted:</b>	
Reported in the Head Start Fund	(197,199)
<b>Committed:</b>	
Construction	
Self Insurance	
Other Land	
<b>Unreserved and Undesignated:</b>	
Reported in the General Fund	
Total Fund Balances	<u>\$ (197,199)</u>
Total Liabilities and Fund Balances	<u>\$ (152,475)</u>

**General Note:**

Head start funds are not reimbursed until a filing is made with Health and Human Services. There is a three day timing delay.

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - HEADSTART FUND 2053  
SEPTEMBER 1 - OCTOBER 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources				\$ -
State Program Revenues				0
Federal Program Revenues	1,999,608	1,999,608	351,653	(1,647,955)
Total Revenues	1,999,608	1,999,608	351,653	(1,647,955)
<b>EXPENDITURES:</b>				
Current:				
Payroll Costs	1,722,202	1,722,202	471,004	1,251,198
Contracted Services	81,088	81,088	24,854	56,234
Materials and Supplies	75,881	75,881	27,464	48,417
Other Operating Costs	120,437	120,437	25,530	94,907
Capital Outlay	-	-	-	-
Total Expenditures	1,999,608	1,999,608	548,852	1,450,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(197,199)	(197,199)
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	(197,199)	(197,199)
Net Change in Fund Balances	-	-	(197,199)	(197,199)
Fund Balance - September 1 (Beginning)	-	-	-	0
Fund Balance	\$ -	\$ -	\$ (197,199)	\$ (197,199)