

COLLEGE STATION ISD
BALANCE SHEET
HEAD START FUNDS -2051
06/30/21

	Headstart Fund
ASSETS	
Cash and Cash Equivalents	-
Property Taxes	
Allowance for Uncollectible Taxes (Credit)	
Due from Other Governments	294,781
Due from Other Funds	
Other Receivables	526
Deferred Expenditures	
Inventories	
Total Assets	295,308
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts Payable	-
Interest Payable-Current	
Payroll Deductions and Withholdings Payable	
Accrued Wages Payable	-
Due to Other Funds	295,308
Due to Other Governments	
Unearned Revenues	
Total Liabilities	295,308
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue-Property taxes	-
Total Deferred Inflows of Resources	-
Fund Balances:	
Non-Spendable:	
Investments in Inventory	
Outstanding Encumbrances	
Restricted:	
Reported in the Head Start Fund	(0)
Committed:	
Construction	
Self Insurance	
Other Land	
Unreserved and Undesignated:	
Reported in the General Fund	
Total Fund Balances	(0)
Total Liabilities and Fund Balances	295,308

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 2051
SEPTEMBER 1 - JUNE 30, 2021

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	Variance With Final Budget Positive or (Negative)
	Original	Final			
REVENUES:					
Total Local and Intermediate Sources	-	-	619	-	619
State Program Revenues	-	-	-	-	-
Federal Program Revenues	2,554,387	2,554,387	2,223,627	-	(330,760)
Total Revenues	2,554,387	2,554,387	2,224,246	-	(330,141)
EXPENDITURES:					
Current:					
Payroll Costs	1,970,791	1,970,791	1,652,831	-	317,960
Contracted Services	101,485	101,485	84,746	-	16,739
Materials and Supplies	372,954	372,954	426,081	57,232	(110,359)
Other Operating Costs	109,157	109,157	60,588	3,913	44,656
Capital Outlay	-	-	-	84,430	(84,430)
Operating Transfers In	-	-	-	-	-
Total Expenditures	2,554,387	2,554,387	2,224,246	145,575	184,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	295,308	-	-	(145,575)	(145,575)
OTHER FINANCING SOURCES (USES):					
Sale of Real and Personal Property	-	-	-	-	-
Capital Leases	-	-	-	-	-
Transfer In	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(145,575)	(145,575)
Net Change in Fund Balances	295,308	-	-	(145,575)	(145,575)
Fund Balance - September 1 (Beginning)	-	-	-	-	-
Fund Balance	295,308	-	-	(145,575)	(145,575)

Headstart Expense Data - 2051

