
**Highland Park Board of Education
Balance Sheet
2023-24 February**

62 Before- and After-School Programs

ASSETS

Current Assets

101	Cash in Bank	114,633.43
153	Accounts Receivable	67,766.39

Budgeting Accounts

301	Estimated Revenues (Control Account / Normal Debit Balance)	
	Less 302 Revenues (Control Account / Normal Credit Balance)	(300,008.01)
303	Budgeted Fund Balance	310,000.00

TOTAL ASSETS

192,391.81

LIABILITIES

Current Liabilities

421	Accounts Payable	
481	Deferred Revenues	
499	Other Liabilities	897.59
601	Appropriations (Control Account/Normal Credit Balance)	311,281.78
	Less 602 Expenditures/Expenses (Control Account/Normal Debit Balance)	(154,235.78)
	Less 603 Encumbrances (Control Account/Normal Debit or Credit Balance)	(22,962.74)

TOTAL LIABILITIES

134,980.85

FUND EQUITY

753	Reserve for Encumbrances - Current Year	21,680.96
754	Reserve for Encumbrances - Prior Year	1,281.78
770	Fund Balance	34,448.22

TOTAL FUND EQUITY

57,410.96

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TOTAL LIABILITIES AND FUND EQUITY

192,391.81