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

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**62 Before- and After-School Programs**

**ASSETS**

Current Assets

|     |                     |            |
|-----|---------------------|------------|
| 101 | Cash in Bank        | 128,521.55 |
| 153 | Accounts Receivable | 74,984.49  |

Budgeting Accounts

|     |                                                             |              |
|-----|-------------------------------------------------------------|--------------|
| 301 | Estimated Revenues (Control Account / Normal Debit Balance) |              |
|     | Less 302 Revenues (Control Account / Normal Credit Balance) | (417,823.35) |
| 303 | Budgeted Fund Balance                                       | 310,000.00   |

**TOTAL ASSETS**

**95,682.69**

**LIABILITIES**

Current Liabilities

|     |                                                                        |              |
|-----|------------------------------------------------------------------------|--------------|
| 421 | Accounts Payable                                                       |              |
| 481 | Deferred Revenues                                                      |              |
| 499 | Other Liabilities                                                      |              |
| 601 | Appropriations (Control Account/Normal Credit Balance)                 | 311,281.78   |
|     | Less 602 Expenditures/Expenses (Control Account/Normal Debit Balance)  | (250,047.31) |
|     | Less 603 Encumbrances (Control Account/Normal Debit or Credit Balance) | (8,806.89)   |

**TOTAL LIABILITIES**

**52,427.58**

**FUND EQUITY**

|     |                                         |           |
|-----|-----------------------------------------|-----------|
| 753 | Reserve for Encumbrances - Current Year | 7,525.11  |
| 754 | Reserve for Encumbrances - Prior Year   | 1,281.78  |
| 770 | Fund Balance                            | 34,448.22 |

**TOTAL FUND EQUITY**

**43,255.11**

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**TOTAL LIABILITIES AND FUND EQUITY**

**95,682.69**