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

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

**ASSETS**

Current Assets

|     |                     |            |
|-----|---------------------|------------|
| 101 | Cash in Bank        | 57,259.58  |
| 153 | Accounts Receivable | 259,518.10 |

Budgeting Accounts

|     |                                                             |              |
|-----|-------------------------------------------------------------|--------------|
| 301 | Estimated Revenues (Control Account / Normal Debit Balance) |              |
|     | Less 302 Revenues (Control Account / Normal Credit Balance) | (299,850.01) |
| 303 | Budgeted Fund Balance                                       | 310,000.00   |

**TOTAL ASSETS**

**326,927.67**

**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)  | (19,699.92) |
|     | Less 603 Encumbrances (Control Account/Normal Debit or Credit Balance) | (88,096.05) |

**TOTAL LIABILITIES**

**204,383.40**

**FUND EQUITY**

|     |                                         |           |
|-----|-----------------------------------------|-----------|
| 753 | Reserve for Encumbrances - Current Year | 86,814.27 |
| 754 | Reserve for Encumbrances - Prior Year   | 1,281.78  |
| 770 | Fund Balance                            | 34,448.22 |

**TOTAL FUND EQUITY**

**122,544.27**

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**TOTAL LIABILITIES AND FUND EQUITY**

**326,927.67**