

# GRAVES COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-247,983.68	2,450,515.38
51	6171	INVENTORIES FOR CONSUMPTION	.00	35,580.66
51	64000	DEF OUTFLOWS-OPEB LIABILITY	.00	386,222.73
51	6400P	DEF OUTFLOWS/PENSION LIABILITY	.00	266,887.77
TOTAL ASSETS			<b>-247,983.68</b>	<b>3,139,206.54</b>
<b>LIABILITIES</b>				
51	75410	UNFUNDED OPEB LIABILITIES	.00	-721,040.40
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-2,395,210.01
51	7551	COMPENSATED ABSENCES	.00	-26,399.99
51	7603	PURCHASE OBLIGATIONS	262,670.84	444,058.40
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			<b>262,670.84</b>	<b>-3,415,647.46</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-34,622.91	-2,771,381.91
51	7602	EXPENDITURES CONTROL	282,606.59	312,452.96
51	87370	RESTRICTED OPEB ENTERPRISE ONL	.00	721,481.47
51	8737P	RESTRICTED-OTH-PENSION LIAB	.00	2,458,713.90
51	8753	ASSIGNED-PURCH OBL - CURRENT	-262,670.84	-444,058.40
51	8770	UNASSIGNED FUND BALANCE	.00	-767.10
TOTAL FUND BALANCE			<b>-14,687.16</b>	<b>276,440.92</b>
TOTAL LIABILITIES + FUND BALANCE			<b>247,983.68</b>	<b>-3,139,206.54</b>

\*\* END OF REPORT - Generated by Paige Williams \*\*