

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2022 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-140,638.36	2,713,534.16
51	6153	ACCOUNTS RECEIVABLE	7,944.51	7,944.51
51	6171	INVENTORIES FOR CONSUMPTION	-27,455.50	35,580.66
51	64000	DEF OUTFLOWS-OPEB LIABILITY	-6,805.90	386,222.73
51	6400P	DEF OUTFLOWS/PENSION LIABILITY	-118,354.31	266,887.77
	TOTAL ASSETS		-285,309.56	3,410,169.83
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-993.31	-1,047.96
51	75410	UNFUNDED OPEB LIABILITIES	167,784.95	-721,040.40
51	7541P	UNFUNDED PENSION LIABILITIES	435,878.62	-2,395,210.01
51	7551	COMPENSATED ABSENCES	30,221.70	-26,399.99
51	77000	DEF INFLOW - OPEB LIABILITY	-157,402.90	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	-260,284.67	-330,391.66
	TOTAL LIABILITIES		215,204.39	-3,860,753.82
FUND BALANCE				
51	6302	REVENUES CONTROL	5,422,635.92	.00
51	7602	EXPENDITURES CONTROL	-2,562,103.58	.00
51	87370	RESTRICTED OPEB ENTERPRISE ONL	-3,576.15	721,481.47
51	8737P	RESTRICTED-OTH-PENSION LIAB	-57,239.64	2,458,713.90
51	8739	RESTRICTED NET ASSETS	-2,729,611.38	-2,729,611.38
	TOTAL FUND BALANCE		70,105.17	450,583.99
TOTAL LIABILITIES + FUND BALANCE			285,309.56	-3,410,169.83

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