

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-15,035.10	2,698,499.06
51	6153	ACCOUNTS RECEIVABLE	-7,944.51	.00
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		-22,979.61	3,387,190.22
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	1,047.96	.00
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	181,387.56	181,387.56
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
	TOTAL LIABILITIES		182,435.52	-3,678,318.30
FUND BALANCE				
51	6302	REVENUES CONTROL	-2,739,237.93	-2,739,237.93
51	7602	EXPENDITURES CONTROL	31,558.20	31,558.20
51	87370	RESTRICTED OPEB ENTERPRISE ONL	.00	721,481.47
51	8737P	RESTRICTED-OTH-PENSION LIAB	.00	2,458,713.90
51	8739	RESTRICTED NET ASSETS	2,729,611.38	.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-181,387.56	-181,387.56
	TOTAL FUND BALANCE		-159,455.91	291,128.08
	TOTAL LIABILITIES + FUND BALANCE		22,979.61	-3,387,190.22

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