

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	108,634.07	2,645,252.09
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			108,634.07	3,333,943.25
LIABILITIES				
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	-227,771.51	174,852.40
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			-227,771.51	-3,684,853.46
FUND BALANCE				
51	6302	REVENUES CONTROL	-425,977.92	-3,509,357.71
51	7602	EXPENDITURES CONTROL	317,343.85	952,961.78
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	.00	-98,036.83
51	8753	ASSIGNED-PURCH OBL - CURRENT	227,771.51	-174,852.40
TOTAL FUND BALANCE			119,137.44	350,910.21
TOTAL LIABILITIES + FUND BALANCE			-108,634.07	-3,333,943.25

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