

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	38,777.47	2,684,029.56
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			38,777.47	3,372,720.72
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-41,523.06	-41,523.06
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	-286.54	174,565.86
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			-41,809.60	-3,726,663.06
FUND BALANCE				
51	6302	REVENUES CONTROL	-315,349.55	-3,824,707.26
51	7602	EXPENDITURES CONTROL	318,095.14	1,271,056.92
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	286.54	-174,565.86
TOTAL FUND BALANCE			3,032.13	353,942.34
TOTAL LIABILITIES + FUND BALANCE			-38,777.47	-3,372,720.72

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