

# GRAVES COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 8

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	101,797.36	2,910,470.96
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>101,797.36</b>	<b>3,599,162.12</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	-51,185.17	144,168.12
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			<b>-51,185.17</b>	<b>-3,715,537.74</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-385,994.30	-4,900,824.95
51	7602	EXPENDITURES CONTROL	284,196.94	2,079,210.15
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	51,185.17	-144,168.12
TOTAL FUND BALANCE			<b>-50,612.19</b>	<b>116,375.62</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-101,797.36</b>	<b>-3,599,162.12</b>

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