

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 6

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	70,921.37	2,754,950.93
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			70,921.37	3,443,642.09
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	41,523.06	.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	-8,454.98	166,110.88
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			33,068.08	-3,693,594.98
FUND BALANCE				
51	6302	REVENUES CONTROL	-387,377.23	-4,212,084.49
51	7602	EXPENDITURES CONTROL	274,932.80	1,545,989.72
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	8,454.98	-166,110.88
TOTAL FUND BALANCE			-103,989.45	249,952.89
TOTAL LIABILITIES + FUND BALANCE			-70,921.37	-3,443,642.09

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