

# GRAVES COUNTY BOARD OF EDUCATION



## BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	20,271.44	2,930,742.40
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>20,271.44</b>	<b>3,619,433.56</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	240,387.95	384,556.07
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
TOTAL LIABILITIES			<b>240,387.95</b>	<b>-3,475,149.79</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-360,615.32	-5,261,440.27
51	7602	EXPENDITURES CONTROL	340,343.88	2,419,554.03
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	-240,387.95	-384,556.07
TOTAL FUND BALANCE			<b>-260,659.39</b>	<b>-144,283.77</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-20,271.44</b>	<b>-3,619,433.56</b>

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