

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 12

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	16,637.08	3,139,694.78
51	6153	ACCOUNTS RECEIVABLE	644.38	644.38
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		17,281.46	3,829,030.32
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-377.78	-377.78
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	-589,240.71	.00
51	77000	DEF INFLOW - OPEB LIABILITY	.00	-386,663.80
51	7700P	DEF INFLOW - PENSION LIABILITY	.00	-330,391.66
	TOTAL LIABILITIES		-589,618.49	-3,860,083.64
FUND BALANCE				
51	6302	REVENUES CONTROL	-266,041.75	-6,316,077.13
51	7602	EXPENDITURES CONTROL	219,343.07	3,235,176.91
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	29,795.00	-68,241.83
51	8753	ASSIGNED-PURCH OBL - CURRENT	589,240.71	.00
	TOTAL FUND BALANCE		572,337.03	31,053.32
	TOTAL LIABILITIES + FUND BALANCE		-17,281.46	-3,829,030.32

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