

GRAVES COUNTY BOARD OF EDUCATION



BALANCE SHEET FOR 2023 13

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-128,311.89	3,011,382.89
51	6153	ACCOUNTS RECEIVABLE	17,840.87	18,485.25
51	6171	INVENTORIES FOR CONSUMPTION	65,869.51	101,450.17
51	64000	DEF OUTFLOWS-OPEB LIABILITY	-40,346.13	345,876.60
51	6400P	DEF OUTFLOWS/PENSION LIABILITY	194,734.66	461,622.43
TOTAL ASSETS			109,787.02	3,938,817.34
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-3,023.82	-3,401.60
51	75410	UNFUNDED OPEB LIABILITIES	10,890.52	-710,149.88
51	7541P	UNFUNDED PENSION LIABILITIES	-159,063.39	-2,554,273.40
51	7551	COMPENSATED ABSENCES	-14,265.01	-40,665.00
51	77000	DEF INFLOW - OPEB LIABILITY	-3,452.01	-390,115.81
51	7700P	DEF INFLOW - PENSION LIABILITY	82,920.13	-247,471.53
TOTAL LIABILITIES			-85,993.58	-3,946,077.22
FUND BALANCE				
51	6302	REVENUES CONTROL	6,316,077.13	.00
51	7602	EXPENDITURES CONTROL	-3,235,176.91	.00
51	87370	RESTRICTED OPEB ENTERPRISE ONL	32,907.62	754,389.09
51	8737P	RESTRICTED-OTH-PENSION LIAB	-118,591.40	2,340,122.50
51	8739	RESTRICTED NET ASSETS	-3,019,009.88	-3,087,251.71
TOTAL FUND BALANCE			-23,793.44	7,259.88
TOTAL LIABILITIES + FUND BALANCE			-109,787.02	-3,938,817.34

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