

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 09**

**Exhibit F-I-A**

**181 - Oxford City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,312,953.82	\$465,902.46	\$279,153.23	\$3,368,195.49	\$0.00	\$158,168.21	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,144.40	\$18,282.12	\$0.00	\$0.00	\$0.00	\$260.00	\$0.00
Interfund Receivables	\$333,607.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$201,246.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$18,343.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,805,680.79
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,184,771.92
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,697.52
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,699,114.11
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$15,166,049.13</b>	<b>\$695,351.63</b>	<b>\$279,153.23</b>	<b>\$3,368,195.49</b>	<b>\$0.00</b>	<b>\$158,428.21</b>	<b>\$172,692,264.34</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$3,417.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$311,088.28	\$0.00	\$0.00	\$0.00	\$0.00	\$22,519.43	\$0.00
Other Liabilities	\$289,455.28	\$43,011.26	\$0.00	\$0.00	\$0.00	\$24,855.78	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,701,811.63
<b>Total Liabilities:</b>	<b>\$600,543.56</b>	<b>\$46,429.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,375.21</b>	<b>\$54,701,811.63</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,990,452.71
Contributed Capital							
Reserved Fund Balance	\$3,803,801.80	\$3,043,626.46	\$0.00	\$5,298,291.78	\$0.00	\$5,244.77	\$0.00
Unreserved Fund balance	\$10,761,703.77	(\$2,394,703.96)	\$279,153.23	(\$1,930,096.29)	\$0.00	\$105,808.23	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,565,505.57</b>	<b>\$648,922.50</b>	<b>\$279,153.23</b>	<b>\$3,368,195.49</b>	<b>\$0.00</b>	<b>\$111,053.00</b>	<b>\$117,990,452.71</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$15,166,049.13</b>	<b>\$695,351.63</b>	<b>\$279,153.23</b>	<b>\$3,368,195.49</b>	<b>\$0.00</b>	<b>\$158,428.21</b>	<b>\$172,692,264.34</b>

Information in this report has been reconciled to the corresponding bank statements.