

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 10**

**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	\$16,891,424.87	(\$233,653.95)	\$279,153.23	\$3,069,226.75	\$0.00	\$163,107.59	\$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	\$18,082.11	\$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>\$17,744,259.09</b>	<b>(\$4,204.78)</b>	<b>\$279,153.23</b>	<b>\$3,069,226.75</b>	<b>\$0.00</b>	<b>\$163,367.59</b>	<b>\$172,692,264.34</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$588.16	\$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	\$45,393.46	\$0.00	\$0.00	\$0.00	\$24,861.33	\$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>\$45,981.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$47,380.76</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	\$3,408,703.70	\$3,296,922.37	\$0.00	\$4,963,365.78	\$0.00	\$5,125.00	\$0.00
Unreserved Fund balance	\$13,735,011.83	(\$3,347,108.77)	\$279,153.23	(\$1,894,139.03)	\$0.00	\$110,861.83	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,143,715.53</b>	<b>(\$50,186.40)</b>	<b>\$279,153.23</b>	<b>\$3,069,226.75</b>	<b>\$0.00</b>	<b>\$115,986.83</b>	<b>\$117,990,452.71</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$17,744,259.09</b>	<b>(\$4,204.78)</b>	<b>\$279,153.23</b>	<b>\$3,069,226.75</b>	<b>\$0.00</b>	<b>\$163,367.59</b>	<b>\$172,692,264.34</b>

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