

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 08**

Exhibit F-I-A

**181 - Oxford City Schools**

| Description                               | GOVERNMENTAL           |                       |                     |                        | PROPRIETARY         | FIDUCIARY           | ACCOUNT                 |
|---|------------------------|-----------------------|---------------------|------------------------|---------------------|---------------------|-------------------------|
|   | General                | Special Revenue       | Debt Service        | Capital Projects       | Enterp/<br>Internal | Trust Agency        | GROUPS<br>F/A L/T Dept  |
| <b>Assets and Other Debits:</b>           |                        |                       |                     |                        |                     |                     |                         |
| <b>Assets:</b>                            |                        |                       |                     |                        |                     |                     |                         |
| Cash                                      | \$12,729,647.20        | \$786,102.57          | \$279,153.23        | \$19,857,012.38        | \$0.00              | \$220,281.57        | \$0.00                  |
| Investments                               | \$500,000.00           | \$9,920.93            | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| Receivables                               | (\$50,056.55)          | \$298,384.89          | \$0.00              | \$0.00                 | \$0.00              | \$60.00             | \$0.00                  |
| Interfund Receivables                     | \$333,608.31           | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| Inventories                               | \$0.00                 | \$134,142.12          | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| Other Assets                              | \$26,310.41            | \$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              | \$101,870,432.82        |
| Construction In Progress                  |                        |                       |                     |                        |                     |                     |                         |
| <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              | \$55,580,386.20         |
| Other Debits                              |                        |                       |                     |                        |                     |                     |                         |
| <b>Total Assets and Other Debits:</b>     | <b>\$13,539,509.37</b> | <b>\$1,228,550.51</b> | <b>\$279,153.23</b> | <b>\$19,857,012.38</b> | <b>\$0.00</b>       | <b>\$220,341.57</b> | <b>\$157,453,516.54</b> |
| <b>Liabilities and Fund Equity:</b>       |                        |                       |                     |                        |                     |                     |                         |
| <b>Liabilities:</b>                       |                        |                       |                     |                        |                     |                     |                         |
| Claims Payable                            | \$0.00                 | \$62,383.57           | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| Interfund Payable                         | \$311,088.28           | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$22,520.03         | \$0.00                  |
| Other Liabilities                         | \$304,746.64           | \$71,689.77           | \$0.00              | \$0.00                 | \$0.00              | \$24,839.37         | \$0.00                  |
| Long-Term Liabilities                     | \$0.00                 | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$55,583,083.72         |
| <b>Total Liabilities:</b>                 | <b>\$615,834.92</b>    | <b>\$134,073.34</b>   | <b>\$0.00</b>       | <b>\$0.00</b>          | <b>\$0.00</b>       | <b>\$47,359.40</b>  | <b>\$55,583,083.72</b>  |
| <b>Fund Equity:</b>                       |                        |                       |                     |                        |                     |                     |                         |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00              | \$101,870,432.82        |
| Contributed Capital                       |                        |                       |                     |                        |                     |                     |                         |
| Reserved Fund Balance                     | \$3,236,160.72         | \$1,716,244.93        | \$783,394.65        | \$768,996.04           | \$0.00              | \$72,390.50         | \$0.00                  |
| Unreserved Fund balance                   | \$9,687,513.73         | (\$621,767.76)        | (\$504,241.42)      | \$19,088,016.34        | \$0.00              | \$100,591.67        | \$0.00                  |
| <b>Total Fund Equity:</b>                 | <b>\$12,923,674.45</b> | <b>\$1,094,477.17</b> | <b>\$279,153.23</b> | <b>\$19,857,012.38</b> | <b>\$0.00</b>       | <b>\$172,982.17</b> | <b>\$101,870,432.82</b> |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$13,539,509.37</b> | <b>\$1,228,550.51</b> | <b>\$279,153.23</b> | <b>\$19,857,012.38</b> | <b>\$0.00</b>       | <b>\$220,341.57</b> | <b>\$157,453,516.54</b> |

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