

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 02**

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 | |
| Assets and Other Debits: | | | | | | | |
| Assets: | | | | | | | |
| Cash | \$10,975,110.18 | \$302,086.11 | \$279,153.23 | \$18,336,353.27 | \$0.00 | \$170,087.23 | \$0.00 |
| Investments | \$500,000.00 | \$9,920.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$902,507.92 | \$1,250,299.25 | \$0.00 | \$0.00 | \$0.00 | \$60.00 | \$0.00 |
| Interfund Receivables | \$333,607.71 | \$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 | \$22,858.74 | \$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 | \$104,049,867.47 |
| Construction In Progress | | | | | | | |
| Other Debits: | | | | | | | |
| 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 | \$53,936,040.93 |
| Other Debits | | | | | | | |
| Total Assets and Other Debits: | \$12,734,084.55 | \$1,696,448.41 | \$279,153.23 | \$18,336,353.27 | \$0.00 | \$170,147.23 | \$157,988,605.92 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$104,656.67 | \$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 | \$283,389.31 | \$71,723.95 | \$0.00 | \$0.00 | \$0.00 | \$26,024.01 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$53,938,738.45 |
| Total Liabilities: | \$594,477.59 | \$176,380.62 | \$0.00 | \$0.00 | \$0.00 | \$48,543.44 | \$53,938,738.45 |
| Fund Equity: | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$104,049,867.47 |
| Contributed Capital | | | | | | | |
| Reserved Fund Balance | \$5,139,526.39 | \$2,453,054.19 | \$0.00 | \$20,606,751.32 | \$0.00 | \$19,038.58 | \$0.00 |
| Unreserved Fund balance | \$7,000,080.57 | (\$932,986.40) | \$279,153.23 | (\$2,270,398.05) | \$0.00 | \$102,565.21 | \$0.00 |
| Total Fund Equity: | \$12,139,606.96 | \$1,520,067.79 | \$279,153.23 | \$18,336,353.27 | \$0.00 | \$121,603.79 | \$104,049,867.47 |
| Total Liabilities and Fund Equity: | \$12,734,084.55 | \$1,696,448.41 | \$279,153.23 | \$18,336,353.27 | \$0.00 | \$170,147.23 | \$157,988,605.92 |

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