

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year Ended September 30, 2021**

**181 - Oxford City Schools**

|   | GOVERNMENTAL            |                       |                       | FIDUCIARY               |                      | Total                  |
|---|-------------------------|-----------------------|-----------------------|-------------------------|----------------------|------------------------|
|   | General                 | Special Revenue       | Debt Service          | Capital Projects        | Expendable Trust     |                        |
| <b>Revenues</b>   |                         |                       |                       |                         |                      |                        |
| State Sources   | \$26,094,786.15         | \$0.00                | \$0.00                | \$1,503,759.98          | \$0.00               | \$27,598,546.13        |
| Federal Sources   | \$720.00                | \$6,575,057.39        | \$0.00                | \$0.00                  | \$0.00               | \$6,575,777.39         |
| Local Sources   | \$18,729,271.35         | \$962,479.30          | \$0.00                | \$160,209.44            | \$178,594.04         | \$20,030,554.13        |
| Other Sources   | \$363,773.56            | \$12,148.17           | \$0.00                | \$12,761.25             | \$0.00               | \$388,682.98           |
| <b>Total Revenues:</b>  | <b>\$45,188,551.06</b>  | <b>\$7,549,684.86</b> | <b>\$0.00</b>         | <b>\$1,676,730.67</b>   | <b>\$178,594.04</b>  | <b>\$54,593,560.63</b> |
| <b>Expenditures</b>   |                         |                       |                       |                         |                      |                        |
| Instructional Services  | \$24,540,615.33         | \$3,519,246.32        | \$0.00                | \$32,806.40             | \$86,599.62          | \$28,179,267.67        |
| Instructional Support Services  | \$5,918,041.47          | \$733,989.28          | \$0.00                | \$0.00                  | \$63,329.67          | \$6,715,360.42         |
| Operation & Maintenance Services  | \$4,147,888.74          | \$406,675.63          | \$0.00                | \$151,773.81            | \$705.00             | \$4,707,043.18         |
| Auxiliary Services  | \$2,363,378.38          | \$432,365.70          | \$0.00                | \$383,890.00            | \$0.00               | \$3,179,634.08         |
| General Administrative Services   | \$2,195,850.60          | \$2,331.02            | \$0.00                | \$440.00                | \$5,722.97           | \$2,204,344.59         |
| Capital Outlay  | \$463,123.57            | \$0.00                | \$0.00                | \$2,528,453.23          | \$0.00               | \$2,991,576.80         |
| Debt Service  | \$0.00                  | \$0.00                | \$2,115,830.65        | \$833,331.39            | \$0.00               | \$2,949,162.04         |
| Other Expenditures  | \$211,559.03            | \$2,365,500.00        | \$0.00                | \$0.00                  | \$32,528.22          | \$2,609,587.25         |
| <b>Total Expenditures:</b>  | <b>\$39,840,457.12</b>  | <b>\$7,460,107.95</b> | <b>\$2,115,830.65</b> | <b>\$3,930,694.83</b>   | <b>\$188,885.48</b>  | <b>\$53,535,976.03</b> |
| <b>Other Fund Sources (Uses)</b>  |                         |                       |                       |                         |                      |                        |
| Other Fund Sources:   | \$334,010.90            | \$1,088,167.63        | \$2,114,108.58        | \$110,362.03            | \$3,479.42           | \$3,650,128.56         |
| Other Fund Uses:  | \$3,117,384.08          | \$294,608.59          | \$110,362.03          | \$0.00                  | \$9,118.02           | \$3,531,472.72         |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$2,783,373.18)</b> | <b>\$793,559.04</b>   | <b>\$2,003,746.55</b> | <b>\$110,362.03</b>     | <b>(\$5,638.60)</b>  | <b>\$118,655.84</b>    |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$2,564,720.76</b>   | <b>\$883,135.95</b>   | <b>(\$112,084.10)</b> | <b>(\$2,143,602.13)</b> | <b>(\$15,930.04)</b> | <b>\$1,176,240.44</b>  |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$11,771,897.21</b>  | <b>\$1,066,024.66</b> | <b>\$391,237.33</b>   | <b>\$20,541,327.70</b>  | <b>\$136,154.94</b>  | <b>\$33,906,641.84</b> |
| <b>Ending Fund Balance - September 30:</b>  | <b>\$14,336,617.97</b>  | <b>\$1,949,160.61</b> | <b>\$279,153.23</b>   | <b>\$18,397,725.57</b>  | <b>\$120,224.90</b>  | <b>\$35,082,882.28</b> |

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