

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2023

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	\$16,480,138.60	(\$3,020,557.57)	\$279,153.23	\$3,219,600.41	\$0.00	\$169,910.52	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,879,355.86	\$5,887,922.53	\$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	\$166,902.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$17,955.51	\$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	\$109,560,888.29
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,380,974.04
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	\$54,699,114.11
Other Debits							
Total Assets and Other Debits:	\$20,211,057.68	\$3,044,188.01	\$279,153.23	\$3,219,600.41	\$0.00	\$170,170.52	\$184,643,673.96
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$342,954.43	\$428,726.50	\$0.00	\$13,503.61	\$0.00	\$6,059.42	\$0.00
Interfund Payable	\$311,088.28	\$0.00	\$0.00	\$0.00	\$0.00	\$22,519.43	\$0.00
Other Liabilities	\$0.00	\$82,658.99	\$0.00	\$0.00	\$0.00	\$24,773.30	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,701,811.63
Total Liabilities:	\$654,042.71	\$511,385.49	\$0.00	\$13,503.61	\$0.00	\$53,352.15	\$54,701,811.63
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,941,862.33
Contributed Capital							
Reserved Fund Balance	\$1,280,253.94	\$1,243,301.98	\$1,869,178.72	\$4,756,395.67	\$0.00	\$9,483.65	\$0.00
Unreserved Fund balance	\$18,276,761.03	\$1,289,500.54	(\$1,590,025.49)	(\$1,550,298.87)	\$0.00	\$107,334.72	\$0.00
Total Fund Equity:	\$19,557,014.97	\$2,532,802.52	\$279,153.23	\$3,206,096.80	\$0.00	\$116,818.37	\$129,941,862.33
Total Liabilities and Fund Equity:	\$20,211,057.68	\$3,044,188.01	\$279,153.23	\$3,219,600.41	\$0.00	\$170,170.52	\$184,643,673.96

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