

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08**

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 | \$16,302,546.55 | \$421,945.26 | (\$504,241.42) | \$3,458,459.80 | \$0.00 | \$177,649.67 | \$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 | \$18,343.20 | \$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 |
| 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: | \$17,155,641.86 | \$651,394.43 | (\$504,241.42) | \$3,458,459.80 | \$0.00 | \$177,909.67 | \$172,692,264.34 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$0.00 | \$50,663.68 | \$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 | \$43,184.11 | \$0.00 | \$0.00 | \$0.00 | \$23,992.40 | \$0.00 |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$54,701,811.63 |
| Total Liabilities: | \$600,543.56 | \$93,847.79 | \$0.00 | \$0.00 | \$0.00 | \$46,511.83 | \$54,701,811.63 |
| Fund Equity: | | | | | | | |
| 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 | \$6,405,963.86 | \$3,740,547.71 | \$0.00 | \$15,563,501.42 | \$0.00 | \$41,365.24 | \$0.00 |
| Unreserved Fund balance | \$10,149,134.44 | (\$3,183,001.07) | (\$504,241.42) | (\$12,105,041.62) | \$0.00 | \$90,032.60 | \$0.00 |
| Total Fund Equity: | \$16,555,098.30 | \$557,546.64 | (\$504,241.42) | \$3,458,459.80 | \$0.00 | \$131,397.84 | \$117,990,452.71 |
| Total Liabilities and Fund Equity: | \$17,155,641.86 | \$651,394.43 | (\$504,241.42) | \$3,458,459.80 | \$0.00 | \$177,909.67 | \$172,692,264.34 |

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