

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, 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	\$20,285,959.78	\$1,138,929.40	(\$1,939,114.53)	\$3,498,011.51	\$0.00	\$159,669.56	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$364,664.51	(\$248,954.64)	\$0.00	\$0.00	\$0.00	\$260.00	\$0.00
Interfund Receivables	\$320,486.68	\$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	\$18,999.45	\$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	\$118,761,684.74
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,654,629.74
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	\$57,540,269.02
Other Debits							
Total Assets and Other Debits:	\$21,490,110.42	\$1,066,797.81	(\$1,939,114.53)	\$3,498,011.51	\$0.00	\$159,929.56	\$196,959,281.02
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$50,660.59	\$192,713.57	\$0.00	\$0.00	\$0.00	\$102.22	\$0.00
Interfund Payable	\$311,088.28	\$0.00	\$0.00	\$0.00	\$0.00	\$9,398.40	\$0.00
Other Liabilities	\$333,502.99	\$61,735.38	\$0.00	\$0.00	\$0.00	\$2,046.48	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,542,966.54
Total Liabilities:	\$695,251.86	\$254,448.95	\$0.00	\$0.00	\$0.00	\$11,547.10	\$57,542,966.54
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,416,314.48
Contributed Capital							
Reserved Fund Balance	\$7,315,948.68	\$4,643,525.80	\$783,394.65	\$9,081,859.44	\$0.00	\$25,888.42	\$0.00
Unreserved Fund balance	\$13,478,909.88	(\$3,831,176.94)	(\$2,722,509.18)	(\$5,583,847.93)	\$0.00	\$122,494.04	\$0.00
Total Fund Equity:	\$20,794,858.56	\$812,348.86	(\$1,939,114.53)	\$3,498,011.51	\$0.00	\$148,382.46	\$139,416,314.48
Total Liabilities and Fund Equity:	\$21,490,110.42	\$1,066,797.81	(\$1,939,114.53)	\$3,498,011.51	\$0.00	\$159,929.56	\$196,959,281.02

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