

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 03

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 | \$21,015,419.70 | \$565,902.13 | (\$1,939,114.53) | \$3,531,757.44 | \$0.00 | \$161,322.84 | \$0.00 |
| Investments | \$500,000.00 | \$9,920.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Receivables | \$345,377.98 | (\$268,354.85) | \$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 | \$17,842.16 | \$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: | \$22,199,126.52 | \$474,370.33 | (\$1,939,114.53) | \$3,531,757.44 | \$0.00 | \$161,582.84 | \$196,959,281.02 |
| Liabilities and Fund Equity: | | | | | | | |
| Liabilities: | | | | | | | |
| Claims Payable | \$50,660.59 | \$77,099.50 | \$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 | \$60,954.88 | \$0.00 | \$0.00 | \$0.00 | \$2,182.09 | \$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 | \$138,054.38 | \$0.00 | \$0.00 | \$0.00 | \$11,682.71 | \$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 | \$7,337,554.71 | \$4,513,032.61 | \$783,394.65 | \$9,387,387.44 | \$0.00 | \$21,655.48 | \$0.00 |
| Unreserved Fund balance | \$14,166,319.95 | (\$4,176,716.66) | (\$2,722,509.18) | (\$5,855,630.00) | \$0.00 | \$128,244.65 | \$0.00 |
| Total Fund Equity: | \$21,503,874.66 | \$336,315.95 | (\$1,939,114.53) | \$3,531,757.44 | \$0.00 | \$149,900.13 | \$139,416,314.48 |
| Total Liabilities and Fund Equity: | \$22,199,126.52 | \$474,370.33 | (\$1,939,114.53) | \$3,531,757.44 | \$0.00 | \$161,582.84 | \$196,959,281.02 |

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