

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

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	\$18,086,928.48	\$362,028.23	\$0.00	\$3,811,913.12	\$0.00	\$115,312.48	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$528,640.13	\$928,261.35	\$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	\$17,914.13	\$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	\$118,824,692.59
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,199,156.18
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	\$54,696,053.72
Other Debits							
Total Assets and Other Debits:	\$19,453,969.42	\$1,467,112.63	\$0.00	\$3,811,913.12	\$0.00	\$115,572.48	\$195,722,600.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$50,385.27	\$246,014.97	\$0.00	\$0.00	\$0.00	\$3,012.82	\$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	\$62,419.40	\$0.00	\$0.00	\$0.00	\$3,179.78	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,698,751.24
Total Liabilities:	\$694,976.54	\$308,434.37	\$0.00	\$0.00	\$0.00	\$15,591.00	\$54,698,751.24
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141,023,848.77
Contributed Capital							
Reserved Fund Balance	\$9,665,628.69	\$3,730,150.05	\$783,394.65	\$9,448,313.04	\$0.00	\$55,598.70	\$0.00
Unreserved Fund balance	\$9,093,364.19	(\$2,571,471.79)	(\$783,394.65)	(\$5,636,399.92)	\$0.00	\$44,382.78	\$0.00
Total Fund Equity:	\$18,758,992.88	\$1,158,678.26	\$0.00	\$3,811,913.12	\$0.00	\$99,981.48	\$141,023,848.77
Total Liabilities and Fund Equity:	\$19,453,969.42	\$1,467,112.63	\$0.00	\$3,811,913.12	\$0.00	\$115,572.48	\$195,722,600.01

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