

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2026, 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	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$17,290,951.94	\$885,445.61	(\$169,231.00)	\$3,840,610.91	\$0.00	\$128,312.86	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$102,115.09	\$430,629.20	\$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	\$19,050.47	\$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
<b>Other Debits:</b>							
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							
<b>Total Assets and Other Debits:</b>	<b>\$18,232,604.18</b>	<b>\$1,492,897.86</b>	<b>(\$169,231.00)</b>	<b>\$3,840,610.91</b>	<b>\$0.00</b>	<b>\$128,572.86</b>	<b>\$195,722,600.01</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$50,660.59	\$142,851.31	\$0.00	\$0.00	\$0.00	\$357.09	\$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	\$62,322.53	\$0.00	\$0.00	\$0.00	\$3,489.47	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,698,751.24
<b>Total Liabilities:</b>	<b>\$695,251.86</b>	<b>\$205,173.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,244.96</b>	<b>\$54,698,751.24</b>
<b>Fund Equity:</b>							
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	\$9,529,348.88	\$3,557,428.64	\$783,394.65	\$9,479,670.04	\$0.00	\$62,879.90	\$0.00
Unreserved Fund balance	\$8,008,003.44	(\$2,269,704.62)	(\$952,625.65)	(\$5,639,059.13)	\$0.00	\$52,448.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$17,537,352.32</b>	<b>\$1,287,724.02</b>	<b>(\$169,231.00)</b>	<b>\$3,840,610.91</b>	<b>\$0.00</b>	<b>\$115,327.90</b>	<b>\$141,023,848.77</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$18,232,604.18</b>	<b>\$1,492,897.86</b>	<b>(\$169,231.00)</b>	<b>\$3,840,610.91</b>	<b>\$0.00</b>	<b>\$128,572.86</b>	<b>\$195,722,600.01</b>

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