

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, 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	\$16,995,704.96	\$515,265.50	(\$169,231.00)	\$3,806,074.53	\$0.00	\$123,428.63	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$22,115.09	\$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	\$18,423.06	\$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:	\$17,856,729.79	\$1,122,717.75	(\$169,231.00)	\$3,806,074.53	\$0.00	\$123,688.63	\$195,722,600.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$660.59	\$130,629.18	\$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	\$61,230.86	\$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
Total Liabilities:	\$645,251.86	\$191,860.04	\$0.00	\$0.00	\$0.00	\$13,244.96	\$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	\$8,995,482.11	\$3,357,743.72	\$783,394.65	\$9,411,171.04	\$0.00	\$63,216.33	\$0.00
Unreserved Fund balance	\$8,215,995.82	(\$2,426,886.01)	(\$952,625.65)	(\$5,605,096.51)	\$0.00	\$47,227.34	\$0.00
Total Fund Equity:	\$17,211,477.93	\$930,857.71	(\$169,231.00)	\$3,806,074.53	\$0.00	\$110,443.67	\$141,023,848.77
Total Liabilities and Fund Equity:	\$17,856,729.79	\$1,122,717.75	(\$169,231.00)	\$3,806,074.53	\$0.00	\$123,688.63	\$195,722,600.01

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