

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

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	\$21,948,072.38	\$850,820.65	(\$169,231.00)	\$3,520,785.95	\$0.00	\$102,800.99	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$22,115.09	\$374,835.17	\$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	\$19,562.26	\$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:	\$22,810,236.41	\$1,402,478.87	(\$169,231.00)	\$3,520,785.95	\$0.00	\$103,060.99	\$195,722,600.01
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$660.59	\$223,107.17	\$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	\$61,021.27	\$0.00	\$0.00	\$0.00	\$3,698.13	\$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	\$284,128.44	\$0.00	\$0.00	\$0.00	\$13,453.62	\$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	\$9,360,784.49	\$3,287,909.78	\$783,394.65	\$9,132,045.89	\$0.00	\$20,217.70	\$0.00
Unreserved Fund balance	\$12,804,200.06	(\$2,169,559.35)	(\$952,625.65)	(\$5,611,259.94)	\$0.00	\$69,389.67	\$0.00
Total Fund Equity:	\$22,164,984.55	\$1,118,350.43	(\$169,231.00)	\$3,520,785.95	\$0.00	\$89,607.37	\$141,023,848.77
Total Liabilities and Fund Equity:	\$22,810,236.41	\$1,402,478.87	(\$169,231.00)	\$3,520,785.95	\$0.00	\$103,060.99	\$195,722,600.01

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