

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

Exhibit F-I-A

181 - Oxford City Schools

181 - Oxford City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$22,461,112.70	\$910,072.54	(\$169,231.00)	\$3,531,594.05	\$0.00	\$108,691.75	\$0.00
Investments	\$500,000.00	\$9,920.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$113,712.05)	\$386,318.00	\$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	\$18,943.63	\$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	\$141,101,423.26
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,803,202.77
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:	\$23,186,830.96	\$1,473,213.59	(\$169,231.00)	\$3,531,594.05	\$0.00	\$108,951.75	\$198,603,377.27
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$660.59	\$203,367.51	\$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	\$60,679.84	\$0.00	\$0.00	\$0.00	\$3,813.81	\$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	\$264,047.35	\$0.00	\$0.00	\$0.00	\$13,569.30	\$54,698,751.24
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143,904,626.03
Contributed Capital							
Reserved Fund Balance	\$8,888,437.93	\$3,056,985.74	\$783,394.65	\$9,120,105.94	\$0.00	\$19,892.10	\$0.00
Unreserved Fund balance	\$13,653,141.17	(\$1,847,819.50)	(\$952,625.65)	(\$5,588,511.89)	\$0.00	\$75,490.35	\$0.00
Total Fund Equity:	\$22,541,579.10	\$1,209,166.24	(\$169,231.00)	\$3,531,594.05	\$0.00	\$95,382.45	\$143,904,626.03
Total Liabilities and Fund Equity:	\$23,186,830.96	\$1,473,213.59	(\$169,231.00)	\$3,531,594.05	\$0.00	\$108,951.75	\$198,603,377.27

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