

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 06

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	\$20,212,206.02	\$2,083,748.88	(\$169,231.00)	\$3,190,607.86	\$0.00	\$127,815.85	\$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	\$11,228.76	\$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:	\$20,930,209.41	\$2,646,889.93	(\$169,231.00)	\$3,190,607.86	\$0.00	\$128,075.85	\$198,603,377.27
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$660.59	\$139,491.82	\$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	\$60,741.24	\$0.00	\$0.00	\$0.00	\$4,040.11	\$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	\$200,233.06	\$0.00	\$0.00	\$0.00	\$13,795.60	\$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	\$8,412,865.29	\$2,950,393.95	\$0.00	\$25,762.00	\$0.00	\$15,207.63	\$0.00
Unreserved Fund balance	\$11,872,092.26	(\$503,737.08)	(\$169,231.00)	\$3,164,845.86	\$0.00	\$99,072.62	\$0.00
Total Fund Equity:	\$20,284,957.55	\$2,446,656.87	(\$169,231.00)	\$3,190,607.86	\$0.00	\$114,280.25	\$143,904,626.03
Total Liabilities and Fund Equity:	\$20,930,209.41	\$2,646,889.93	(\$169,231.00)	\$3,190,607.86	\$0.00	\$128,075.85	\$198,603,377.27

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