

Oxford Monthly Financial Report  
Balance As Of 12/31/2025

Fund	Beginning Cash Balance Year	Current Receipts	YTD Receipts	Current Expenditures	YTD Expenditures	Ending Cash Balance Year	Encumbered YTD 12/31/2025 Incr (Decr)	Unencumbered Balance	YTD P/(L)
110 - General Fund	9,235,513.12	1,334,573.91	19,308,429.59	4,776,938.78	24,541,904.26	4,002,038.45	114,483.07	3,887,555.38	(5,233,474.67)
<b>Special Revenue Funds</b>									
122 - Street Fund	656,599.03	83,228.40	1,264,674.67	94,994.25	1,186,642.03	734,631.67	24,490.00	710,141.67	78,032.64
123 - State Highway Improvement Fund	124,022.59	3,407.24	37,977.65	0.00	15,243.25	146,756.99	4,820.00	141,936.99	22,734.40
126 - CDBG Fund	171,024.60	0.00	108,248.00	0.00	19,102.00	260,170.60	220,285.84	39,884.76	89,146.00
128 - CDBG Loan Fund	709,687.52	3,607.86	40,685.58	0.00	0.00	750,373.10	0.00	750,373.10	40,685.58
130 - Parking Fund	441,664.55	67,357.52	940,343.98	58,777.64	838,698.49	543,310.04	0.00	543,310.04	101,645.49
210 - Life Squad Gift Fund	30,529.05	104.17	1,935.40	0.00	0.00	32,464.45	0.00	32,464.45	1,935.40
212 - Affordable Housing Trust Fund	89,164.06	322.36	123,332.43	0.00	112,038.73	100,457.76	20,000.00	80,457.76	11,293.70
410 - Law Enforcement Trust Fund	60,886.91	252.73	24,500.94	0.00	6,627.00	78,760.85	0.00	78,760.85	17,873.94
412 - Enforcement & Education Fund	121,413.80	268.90	3,546.11	110.00	41,160.50	83,799.41	1,500.00	82,299.41	(37,614.39)
418 - Fire & EMS Fund	563,276.88	353,168.03	5,745,447.16	491,177.84	3,928,930.95	2,379,793.09	199,142.81	2,180,650.28	1,816,516.21
419 - OVI Task Force Fund	(25,898.54)	0.00	445,600.63	(10,261.42)	417,908.52	1,793.57	0.00	1,793.57	27,692.11
420 - Southpointe TIF District 1	161,807.96	443.52	246,698.23	0.00	270,291.00	138,215.19	0.00	138,215.19	(23,592.77)
421 - Southpointe TIF District 2	4,932.32	15.31	6,707.20	0.00	6,868.00	4,771.52	0.00	4,771.52	(160.80)
422 - Southpointe TIF District 3	6,714.85	20.25	9,900.98	0.00	10,306.00	6,309.83	0.00	6,309.83	(405.02)
423 - Southpointe TIF District 4	6,480.17	19.01	9,723.92	0.00	10,281.00	5,923.09	0.00	5,923.09	(557.08)
424 - Southpointe TIF District 5	6,349.74	19.54	9,968.42	0.00	10,229.00	6,089.16	0.00	6,089.16	(260.58)
425 - OAT Property Tax	340,254.48	0.00	1,107,870.23	0.00	1,448,124.71	0.00	0.00	0.00	(340,254.48)
427 - Small Business Loan Fund	839.88	8.98	5,161.40	0.00	3,204.00	2,797.28	0.00	2,797.28	1,957.40
429 - Coronavirus Local Fiscal Recovery	3,127,045.41	5,656.84	87,305.30	206,657.60	995,004.31	2,219,346.40	2,118,213.08	101,133.32	(907,699.01)
430 - Opioid Settlement Fund	104,318.43	0.00	34,693.79	0.00	0.00	139,012.22	0.00	139,012.22	34,693.79
431 - FIRE/EMS PROPERTY TAX LEVY FUND	0.00	0.00	1,259,217.54	0.00	1,259,217.54	0.00	0.00	0.00	0.00
432 - ECONOMIC DEVELOPMENT FUND	0.00	44,926.96	65,267.82	0.00	0.00	65,267.82	0.00	65,267.82	65,267.82
<b>Total Special Revenue Funds</b>	<b>6,701,113.69</b>	<b>562,827.62</b>	<b>11,578,807.38</b>	<b>841,455.91</b>	<b>10,579,877.03</b>	<b>7,700,044.04</b>	<b>2,588,451.73</b>	<b>5,111,592.31</b>	<b>998,930.35</b>
<b>Debt Service Funds</b>									
150 - Aquatic Center Debt Service Fund	0.00	0.00	307,050.00	0.00	307,050.00	0.00	0.00	0.00	0.00
151 - Southpointe TIF Debt Service	0.00	0.00	307,975.00	0.00	307,975.00	0.00	0.00	0.00	0.00
<b>Total Debt Service Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>615,025.00</b>	<b>0.00</b>	<b>615,025.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Projects Funds</b>									
140 - Capital Equipment Fund	2,076,244.90	626,300.00	728,969.15	15,287.69	455,523.71	2,349,690.34	56,839.23	2,292,851.11	273,445.44
141 - Capital Improvement Fund	2,617,564.88	1,440,296.00	2,805,900.10	5,025.00	1,888,888.81	3,534,576.17	1,212,597.00	2,321,979.17	917,011.29
142 - Parking Improvement Fund	322,865.19	0.00	15,000.00	0.00	273,716.14	64,149.05	0.00	64,149.05	(258,716.14)
143 - Municipal Facilities Capital Improvement	239,623.04	0.00	0.00	0.00	94,314.33	145,308.71	62,162.00	83,146.71	(94,314.33)
144 - Oxford Area Trail Capital Improvement Fu	2,199,299.89	801,462.94	7,824,499.80	1,074,746.82	5,507,979.45	4,515,820.24	3,825,556.58	690,263.66	2,316,520.35
145 - Aquatic Center Capital Improvement Fund	500.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
146 - Southpointe TIF Capital Improvement Fund	705,314.37	0.00	0.00	0.00	22,640.75	682,673.62	682,673.62	0.00	(22,640.75)
417 - Special Assessment Fund	132,562.07	18,677.83	399,209.40	148.00	371,637.65	160,133.82	0.00	160,133.82	27,571.75
<b>Total Capital Projects Funds</b>	<b>8,293,974.34</b>	<b>2,886,736.77</b>	<b>11,773,578.45</b>	<b>1,095,207.51</b>	<b>8,614,700.84</b>	<b>11,452,851.95</b>	<b>5,839,828.43</b>	<b>5,613,023.52</b>	<b>3,158,877.61</b>

Enterprise Funds

320 - Water Capital Equipment Fund	299,916.99	0.00	89,378.51	4,066.54	142,795.26	246,500.24	25,625.00	220,875.24	(53,416.75)
321 - Water Fund	4,304,023.48	271,047.63	3,197,300.45	264,008.20	2,960,310.04	4,541,013.89	2,330.20	4,538,683.69	236,990.41
322 - Water Improvement Fund	2,671,349.33	75,000.00	1,322,136.45	29,483.03	720,554.21	3,272,931.57	427,462.45	2,845,469.12	601,582.24
330 - Wastewater Capital Equipment Fund	24,015.10	156,684.00	249,162.51	0.00	89,602.60	183,575.01	0.00	183,575.01	159,559.91
331 - Wastewater Fund	2,684,072.55	290,316.95	3,219,633.07	360,265.01	3,183,748.55	2,719,957.07	4,121.20	2,715,835.87	35,884.52
332 - Wastewater Improvement Fund	2,003,965.54	2,800,000.00	2,800,000.00	159,088.01	445,920.93	4,358,044.61	3,595,792.23	762,252.38	2,354,079.07
341 - Solid Waste Fund	838,027.27	163,789.54	2,174,510.00	198,204.32	2,351,356.01	661,181.26	27,082.85	634,098.41	(176,846.01)
351 - Storm Water Fund	63,834.26	219.45	32,306.83	0.00	27,753.99	68,387.10	5,167.37	63,219.73	4,552.84
353 - Landfill Post-Closure Fund	1,292,474.31	8,473.58	60,243.13	106.44	101,246.75	1,251,470.69	0.00	1,251,470.69	(41,003.62)
381 - Water Capacity Benefit Fund NE	717,435.81	2,384.79	25,747.12	0.00	0.00	743,182.93	0.00	743,182.93	25,747.12
382 - Water Capacity Benefit Fund NW	252,593.98	891.72	25,297.58	0.00	0.00	277,891.56	0.00	277,891.56	25,297.58
383 - Water Capacity Benefit Fund SE	401,796.24	1,335.59	14,419.54	0.00	0.00	416,215.78	0.00	416,215.78	14,419.54
384 - Water Capacity Benefit Fund SW	286,149.74	3,619.66	33,168.49	0.00	0.00	319,318.23	0.00	319,318.23	33,168.49
391 - Wastewater Capacity Benefit Fund NE	577,490.37	535.34	19,340.52	430,000.00	430,000.00	166,830.89	0.00	166,830.89	(410,659.48)
392 - Wastewater Capacity Benefit Fund NW	249,494.68	226.33	21,039.01	200,000.00	200,000.00	70,533.69	0.00	70,533.69	(178,960.99)
393 - Wastewater Capacity Benefit Fund SE	159,967.47	145.43	5,354.55	120,000.00	120,000.00	45,322.02	0.00	45,322.02	(114,645.45)
394 - Wastewater Capacity Benefit Fund SW	289,357.50	2,848.45	39,626.40	250,000.00	250,000.00	78,983.90	0.00	78,983.90	(210,373.60)
<b>Total Enterprise Funds</b>	<b>17,115,964.62</b>	<b>3,777,518.46</b>	<b>13,328,664.16</b>	<b>2,015,221.55</b>	<b>11,023,288.34</b>	<b>19,421,340.44</b>	<b>4,087,581.30</b>	<b>15,333,759.14</b>	<b>2,305,375.82</b>

Internal Service Funds

230 - Employee Benefit Fund	443,219.50	234,170.62	2,782,091.68	33,706.98	2,553,619.56	671,691.62	0.00	671,691.62	228,472.12
370 - Internal Service Fund	57,910.55	16,423.42	212,244.57	10,471.36	222,841.67	47,313.45	0.00	47,313.45	(10,597.10)
<b>Total Internal Service Funds</b>	<b>501,130.05</b>	<b>250,594.04</b>	<b>2,994,336.25</b>	<b>44,178.34</b>	<b>2,776,461.23</b>	<b>719,005.07</b>	<b>0.00</b>	<b>719,005.07</b>	<b>217,875.02</b>

Fiduciary Funds

120 - Hotel & Convention Tax Fund	0.00	26,882.85	377,741.93	27,447.42	377,741.93	0.00	0.00	0.00	0.00
414 - Board of Building Standards Fund	0.00	262.68	4,323.72	262.68	4,323.72	0.00	0.00	0.00	0.00
<b>Total Fiduciary Funds</b>	<b>0.00</b>	<b>27,145.53</b>	<b>382,065.65</b>	<b>27,710.10</b>	<b>382,065.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Report Total:

41,847,695.82	8,839,396.33	59,980,906.48	8,800,712.19	58,533,322.35	43,295,279.95	12,630,344.53	30,664,935.42	1,447,584.13
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Total Liabilities	43,504,844.66
Withholdings	209,564.71
A/P	
Cash Balance	43,295,279.95
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