

City of Oxford, Ohio
Quarterly Financial Report
December 31, 2023

	Beginning Cash Balance	Current Receipts	YTD Receipts	Current Expenditures	Prior Expenditures	YTD Expenditures	Ending Cash Balance	Encumbered	Unencumbered Balance	YTD P/(L)
110 General Fund	8,609,426.01	919,132.72	20,418,060.50	#####	17,811,851.41	20,263,006.73	8,764,479.78	127,736.53	8,636,743.25	155,053.77
<u>Special Revenue Funds</u>										
122 Street Fund	674,464.54	40,840.64	1,100,961.65	89,114.33	1,046,003.40	1,135,117.73	640,308.46	70,090.00	570,218.46	(34,156.08)
123 State Highway Improvement Fund	94,529.11	3,056.71	34,038.48	0.00	20,311.44	20,311.44	108,256.15	0.00	108,256.15	13,727.04
126 Community Development Block Grant Fund	38,999.60	0.00	131,000.00	0.00	20,000.00	20,000.00	149,999.60	0.00	149,999.60	111,000.00
128 Community Development Block Loan Fund	586,527.83	3,112.94	84,649.74	0.00	0.00	0.00	671,177.57	0.00	671,177.57	84,649.74
130 Parking Meter Fund	664,349.84	55,483.42	928,761.05	45,320.97	971,136.95	1,016,457.92	576,652.97	0.00	576,652.97	(87,696.87)
210 Life Squad Fund	24,697.22	25.48	315.10	0.00	14,980.00	14,980.00	10,032.32	0.00	10,032.32	(14,664.90)
212 Housing Trust Fund	2,780.95	344.31	27,916.32	0.00	406.41	406.41	30,290.86	0.00	30,290.86	27,509.91
410 Law Enforcement Trust Fund	47,451.29	72.97	2,941.18	0.00	21,659.55	21,659.55	28,732.92	0.00	28,732.92	(18,718.37)
412 Enforcement & Education Fund	122,372.47	331.34	2,435.34	0.00	4,190.00	4,190.00	120,617.81	14,927.50	105,690.31	(1,754.66)
416 FEMA Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418 Fire/EMS Fund	1,887,893.77	159,890.44	2,289,950.16	275,430.40	2,582,786.68	2,858,217.08	1,319,626.85	260,348.69	1,059,278.16	(568,266.92)
419 OVI Task Force Fund	(9,004.25)	12,643.63	410,969.25	16,256.29	393,017.09	409,273.38	(7,308.38)	379,877.04	(387,185.42)	1,695.87
420 Southpoint TIF District Fund 1	268,549.27	23.69	336,946.96	0.00	596,167.00	596,167.00	9,329.23	0.00	9,329.23	(259,220.04)
421 Southpoint TIF District Fund 2	8,058.05	3.67	9,150.56	0.00	15,763.00	15,763.00	1,445.61	0.00	1,445.61	(6,612.44)
422 Southpoint TIF District Fund 3	11,530.54	4.62	13,437.10	0.00	23,148.00	23,148.00	1,819.64	0.00	1,819.64	(9,710.90)
423 Southpoint TIF District Fund 4	11,425.16	4.22	13,363.27	0.00	23,125.00	23,125.00	1,663.43	0.00	1,663.43	(9,761.73)
424 Southpoint TIF District Fund 5	11,850.36	3.36	13,544.75	0.00	24,072.00	24,072.00	1,323.11	0.00	1,323.11	(10,527.25)
425 OAT Property Tax Fund	177,145.08	611.71	1,109,260.67	0.00	1,045,550.04	1,045,550.04	240,855.71	0.00	240,855.71	63,710.63
426 Fire Loss Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427 Small Business Loan Fund	(0.00)	12.93	5,092.74	0.00	0.00	0.00	5,092.74	0.00	5,092.74	5,092.74
428 Local Coronavirus Relief Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
429 Coronavirus Local Fiscal Recovery Fund	1,962,893.35	7,162.66	1,557,700.69	326,993.39	1,065,681.79	1,392,675.18	2,127,918.86	2,054,873.75	73,045.11	165,025.51
430 Opioid Settlement Fund	6,895.35	97.23	31,379.21	0.00	0.00	0.00	38,274.56	0.00	38,274.56	31,379.21
Total Special Revenue Funds	6,593,409.53	283,725.97	8,103,814.22	753,115.38	7,867,998.35	8,621,113.73	6,076,110.02	2,780,116.98	3,295,993.04	(517,299.51)
<u>Debt Service Funds</u>										
150 Aquatic Center Debt Service Fund	0.00	0.00	311,050.00	0.00	311,050.00	311,050.00	0.00	0.00	0.00	0.00
151 Southpoint TIF Improvement Debt Service Fund	0.00	0.00	303,275.00	0.00	303,275.00	303,275.00	0.00	0.00	0.00	0.00
152 1999 Parks Imp.Bond Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Service Funds	0.00	0.00	614,325.00	0.00	614,325.00	614,325.00	0.00	0.00	0.00	0.00
<u>Capital Projects Funds</u>										
140 Capital Equipment Fund	1,658,228.77	468,750.00	813,511.50	22,805.65	540,454.32	563,259.97	1,908,480.30	240,199.10	1,668,281.20	250,251.53
141 Capital Improvement Fund	2,428,457.24	781,250.00	1,876,752.00	12,040.00	1,251,973.59	1,264,013.59	3,041,195.65	465,341.77	2,575,853.88	612,738.41
142 Parking Lot Improvement Fund	134,535.46	350,000.00	592,628.00	38,333.00	118,515.15	156,848.15	570,315.31	0.00	570,315.31	435,779.85
143 Municipal Facilities Capital Improvement Fund	272,048.03	0.00	0.00	0.00	0.00	0.00	272,048.03	69,500.00	202,548.03	0.00
144 Oxford Area Trails Capital Improvement Fund	2,592,019.89	0.00	5,385,000.00	148,902.25	6,251,030.45	6,399,932.70	1,577,087.19	3,910,823.50	(2,333,736.31)	#####
145 Aquatic Center Capital Improvement Fund	12,004.00	0.00	0.00	0.00	11,504.00	11,504.00	500.00	0.00	500.00	(11,504.00)
146 Southpointe TIF Capital Improvement Fund	0.00	0.00	746,000.00	0.00	0.00	0.00	746,000.00	746,000.00	0.00	746,000.00
147 High St. Pedestrian Safety (MU) Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Project Funds	7,097,293.39	1,600,000.00	9,413,891.50	222,080.90	8,173,477.51	8,395,558.41	8,115,626.48	5,431,864.37	2,683,762.11	1,018,333.09
<u>Special Assessment Capital Projects Funds</u>										
417 Special Assessment Fund	109,532.06	369.06	335,783.78	0.00	300,000.00	300,000.00	145,315.84	0.00	145,315.84	35,783.78
Total Capital Project & SA Funds	7,206,825.45	1,600,369.06	9,749,675.28	222,080.90	8,473,477.51	8,695,558.41	8,260,942.32	5,431,864.37	2,829,077.95	1,054,116.87
<u>Enterprise Funds</u>										
312 Water Bond Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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320 Water Capital Equipment Fund	320,658.43	0.00	112,040.00	479.42	141,349.14	141,828.56	290,869.87	88,041.00	202,828.87	(29,788.56)
321 Water Operating Fund	4,099,201.02	242,848.78	2,895,386.31	260,850.63	2,557,592.61	2,818,443.24	4,176,144.09	40,907.48	4,135,236.61	76,943.07
322 Water Improvement Fund	3,168,939.31	80,000.00	352,819.00	31,641.80	762,606.45	794,248.25	2,727,510.06	1,823,108.37	904,401.69	(441,429.25)
381 Water Capacity Benefit Fund NE	646,067.61	1,671.26	11,982.14	0.00	0.00	0.00	658,049.75	0.00	658,049.75	11,982.14
382 Water Capacity Benefit Fund NW	199,383.11	603.38	38,194.49	0.00	0.00	0.00	237,577.60	0.00	237,577.60	38,194.49
383 Water Capacity Benefit Fund SE	353,960.72	915.63	6,564.65	0.00	0.00	0.00	360,525.37	0.00	360,525.37	6,564.65
384 Water Capacity Benefit Fund SW	270,969.22	703.67	6,094.97	0.00	0.00	0.00	277,064.19	0.00	277,064.19	6,094.97
330 Wastewater Capital Equipment Fund	390,001.55	0.00	75,937.00	479.42	298,125.42	298,604.84	167,333.71	20,463.87	146,869.84	(222,667.84)
331 Wastewater Operating Fund	2,380,004.84	278,913.53	3,029,669.85	385,359.72	2,553,406.49	2,938,766.21	2,470,908.48	42,627.65	2,428,280.83	90,903.64
332 Wastewater Improvement Fund	2,125,678.99	180,000.00	287,413.00	25,444.45	363,591.20	389,035.65	2,024,056.34	120,414.95	1,903,641.39	(101,622.65)
391 Wastewater Capacity Benefit Fund NE	513,871.09	1,329.29	9,530.37	0.00	0.00	0.00	523,401.46	0.00	523,401.46	9,530.37
392 Wastewater Capacity Benefit Fund NW	195,584.58	595.76	38,993.21	0.00	0.00	0.00	234,577.79	0.00	234,577.79	38,993.21
393 Wastewater Capacity Benefit Fund SE	515,190.64	393.37	6,697.71	0.00	367,000.00	367,000.00	154,888.35	0.00	154,888.35	(360,302.29)
394 Wastewater Capacity Benefit Fund SW	141,761.62	469.10	42,944.77	0.00	0.00	0.00	184,706.39	0.00	184,706.39	42,944.77
341 Solid Waste Fund	1,173,272.90	151,429.26	1,779,872.49	145,240.20	1,792,144.37	1,937,384.57	1,015,760.82	15,652.00	1,000,108.82	(157,512.08)
351 Stormwater Utility Fund	36,981.11	96.36	30,944.28	793.14	29,190.43	29,983.57	37,941.82	0.00	37,941.82	960.71
353 Landfill Post-Closure Fund	1,222,983.27	8,346.65	22,976.31	89.63	961.88	1,051.51	1,244,908.07	0.00	1,244,908.07	21,924.80
Total Enterprise Funds	17,754,510.01	948,316.04	8,748,060.55	850,378.41	8,865,967.99	9,716,346.40	16,786,224.16	2,151,215.32	14,635,008.84	(968,285.85)
<u>Internal Service Funds</u>										
370 Internal Service Fund	56,929.46	13,292.03	227,302.56	13,470.69	197,938.29	211,408.98	72,823.04	0.00	72,823.04	15,893.58
230 Employee Benefits Fund	263,183.88	234,396.00	3,122,656.87	408,055.12	2,850,797.50	3,258,852.62	126,988.13	0.00	126,988.13	(136,195.75)
Total Internal Service Funds	320,113.34	247,688.03	3,349,959.43	421,525.81	3,048,735.79	3,470,261.60	199,811.17	0.00	199,811.17	(120,302.17)
<u>Fiduciary Funds</u>										
414 Board of Building Standards Fund	0.00	528.99	2,922.32	528.99	2,393.33	2,922.32	0.00	0.00	0.00	0.00
120 Hotel Tax Agency Fund	0.00	22,304.28	330,202.25	21,843.70	308,358.55	330,202.25	0.00	0.00	0.00	0.00
Total Fiduciary Funds	0.00	22,833.27	333,124.57	22,372.69	310,751.88	333,124.57	0.00	0.00	0.00	0.00
Total All Funds	40,484,284.34	4,022,065.09	51,317,019.55	#####	46,993,107.93	51,713,736.44	40,087,567.45	10,490,933.20	29,596,634.25	(396,716.89)
Capital Total	4,712,213.44	1,253,112.94	2,905,913.24	34,845.65		1,847,273.56	5,770,853.12	705,540.87	5,065,312.25	1,058,639.68
Water Total	9,059,179.42	326,742.72	3,423,081.56	292,971.85		3,754,520.05	8,727,740.93	1,952,056.85	6,775,684.08	(331,438.49)
Wastewater Total	6,262,093.31	461,701.05	3,491,185.91	411,283.59		3,993,406.70	5,759,872.52	183,506.47	5,576,366.05	(502,220.79)
Refuse Total	2,396,256.17	159,775.91	1,802,848.80	145,329.83		1,938,436.08	2,260,668.89	15,652.00	2,245,016.89	(135,587.28)
Miscellaneous Total	1,106,501.54	284,972.29	5,964,241.02	460,154.79	4,093,740.72	6,281,720.55	789,022.01	394,804.54	394,217.47	(317,479.53)
						Total Liabilities	40,330,310.92			
						Withholdings	242,636.22			
						A/P	107.26			
						Cash Balance	40,087,567.44			
						Check	0.01			