

Oxford Monthly Financial Report
Balance As Of 09/30/2025

| Fund | Beginning Cash Balance Year | Current Receipts | YTD Receipts | Current Expenditures | YTD Expenditures | Ending Cash Balance Year | Encumbered YTD 09/30/2025 Incr (Decr) | Unencumbered Balance | YTD P/(L) |
|--|-----------------------------------|---------------------|---------------------|-------------------------|---------------------|--------------------------------|---|-------------------------|---------------------|
| 110 - General Fund | 9,235,513.12 | 1,219,225.17 | 12,864,205.62 | 934,122.06 | 17,262,494.40 | 4,837,224.34 | 597,385.77 | 4,239,838.57 | (4,398,288.78) |
| Special Revenue Funds | | | | | | | | | |
| 122 - Street Fund | 656,599.03 | 44,728.50 | 927,185.10 | 99,433.96 | 945,602.04 | 638,182.09 | 36,104.30 | 602,077.79 | (18,416.94) |
| 123 - State Highway Improvement Fund | 124,022.59 | 3,459.85 | 28,156.78 | 0.00 | 14,739.20 | 137,440.17 | 0.00 | 137,440.17 | 13,417.58 |
| 126 - CDBG Fund | 171,024.60 | 0.00 | 0.00 | 0.00 | 19,102.00 | 151,922.60 | 0.00 | 151,922.60 | (19,102.00) |
| 128 - CDBG Loan Fund | 709,687.52 | 3,778.57 | 30,630.08 | 0.00 | 0.00 | 740,317.60 | 0.00 | 740,317.60 | 30,630.08 |
| 130 - Parking Fund | 441,664.55 | 66,242.95 | 715,588.12 | 35,898.43 | 631,238.21 | 526,014.46 | 50,723.39 | 475,291.07 | 84,349.91 |
| 210 - Life Squad Gift Fund | 30,529.05 | 112.10 | 1,655.67 | 0.00 | 0.00 | 32,184.72 | 0.00 | 32,184.72 | 1,655.67 |
| 212 - Affordable Housing Trust Fund | 89,164.06 | 314.30 | 113,111.41 | 0.00 | 112,038.73 | 90,236.74 | 0.00 | 90,236.74 | 1,072.68 |
| 410 - Law Enforcement Trust Fund | 60,886.91 | 6,367.18 | 23,475.44 | 1,381.80 | 5,245.20 | 79,117.15 | 1,381.80 | 77,735.35 | 18,230.24 |
| 412 - Enforcement & Education Fund | 121,413.80 | 301.17 | 2,711.48 | 0.00 | 37,658.91 | 86,466.37 | 1,500.00 | 84,966.37 | (34,947.43) |
| 418 - Fire & EMS Fund | 563,276.88 | 188,992.59 | 4,295,950.37 | 328,017.03 | 2,771,771.32 | 2,087,455.93 | 234,380.64 | 1,853,075.29 | 1,524,179.05 |
| 419 - OVI Task Force Fund | (25,898.54) | 32,547.12 | 392,409.97 | 18,531.76 | 140,956.04 | 225,555.39 | 60,907.27 | 164,648.12 | 251,453.93 |
| 420 - Southpointe TIF District 1 | 161,807.96 | 16,325.52 | 244,707.71 | 0.00 | 16,664.18 | 389,851.49 | 0.00 | 389,851.49 | 228,043.53 |
| 421 - Southpointe TIF District 2 | 4,932.32 | 999.45 | 6,645.77 | 0.00 | 423.43 | 11,154.66 | 0.00 | 11,154.66 | 6,222.34 |
| 422 - Southpointe TIF District 3 | 6,714.85 | 1,466.76 | 9,816.12 | 0.00 | 635.39 | 15,895.58 | 0.00 | 15,895.58 | 9,180.73 |
| 423 - Southpointe TIF District 4 | 6,480.17 | 1,486.38 | 9,642.47 | 0.00 | 633.85 | 15,488.79 | 0.00 | 15,488.79 | 9,008.62 |
| 424 - Southpointe TIF District 5 | 6,349.74 | 1,574.82 | 9,885.69 | 0.00 | 630.65 | 15,604.78 | 0.00 | 15,604.78 | 9,255.04 |
| 425 - OAT Property Tax | 340,254.48 | 476,319.85 | 1,105,616.35 | 1,970.82 | 733,165.02 | 712,705.81 | 0.00 | 712,705.81 | 372,451.33 |
| 427 - Small Business Loan Fund | 839.88 | 20.78 | 5,127.19 | 0.00 | 0.00 | 5,967.07 | 0.00 | 5,967.07 | 5,127.19 |
| 429 - Coronavirus Local Fiscal Recovery | 3,127,045.41 | 7,304.02 | 68,806.46 | 192,061.80 | 352,822.02 | 2,843,029.85 | 2,620,395.37 | 222,634.48 | (284,015.56) |
| 430 - Opioid Settlement Fund | 104,318.43 | 0.00 | 33,936.75 | 0.00 | 0.00 | 138,255.18 | 0.00 | 138,255.18 | 33,936.75 |
| 431 - FIRE/EMS PROPERTY TAX LEVY FUND | 0.00 | 548,404.74 | 1,257,288.18 | 2,269.30 | 647,197.78 | 610,090.40 | 0.00 | 610,090.40 | 610,090.40 |
| 432 - ECONOMIC DEVELOPMENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Special Revenue Funds | 6,701,113.69 | 1,400,746.65 | 9,282,347.11 | 679,564.90 | 6,430,523.97 | 9,552,936.83 | 3,005,392.77 | 6,547,544.06 | 2,851,823.14 |
| Debt Service Funds | | | | | | | | | |
| 150 - Aquatic Center Debt Service Fund | 0.00 | 0.00 | 76,025.00 | 0.00 | 76,025.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 - Southpointe TIF Debt Service | 0.00 | 0.00 | 18,987.50 | 0.00 | 18,987.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Debt Service Funds | 0.00 | 0.00 | 95,012.50 | 0.00 | 95,012.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects Funds | | | | | | | | | |
| 140 - Capital Equipment Fund | 2,076,244.90 | 0.00 | 77,669.15 | 830.00 | 415,083.49 | 1,738,830.56 | 58,591.96 | 1,680,238.60 | (337,414.34) |
| 141 - Capital Improvement Fund | 2,617,564.88 | 0.00 | 1,163,176.75 | 732,491.35 | 935,273.12 | 2,845,468.51 | 395,572.58 | 2,449,895.93 | 227,903.63 |
| 142 - Parking Improvement Fund | 322,865.19 | 0.00 | 15,000.00 | 0.00 | 273,716.14 | 64,149.05 | 2,341.68 | 61,807.37 | (258,716.14) |
| 143 - Municipal Facilities Capital Improvement | 239,623.04 | 0.00 | 0.00 | 0.00 | 88,388.33 | 151,234.71 | 18,064.55 | 133,170.16 | (88,388.33) |
| 144 - Oxford Area Trail Capital Improvement Fu | 2,199,299.89 | 0.00 | 6,308,077.17 | 440,180.20 | 1,507,374.70 | 7,000,002.36 | 6,355,496.69 | 644,505.67 | 4,800,702.47 |
| 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 | 22,640.75 | 22,640.75 | 682,673.62 | 682,673.62 | 0.00 | (22,640.75) |
| 417 - Special Assessment Fund | 132,562.07 | 44,255.43 | 358,116.75 | 0.00 | 171,489.65 | 319,189.17 | 15,372.85 | 303,816.32 | 186,627.10 |
| Total Capital Projects Funds | 8,293,974.34 | 44,255.43 | 7,922,039.82 | 1,196,142.30 | 3,413,966.18 | 12,802,047.98 | 7,528,113.93 | 5,273,934.05 | 4,508,073.64 |

| | | | | | | | | | | |
|---|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|--|
| Enterprise Funds | | | | | | | | | | |
| 320 - Water Capital Equipment Fund | 299,916.99 | 0.00 | 89,378.51 | 80.00 | 132,415.13 | 256,880.37 | 32,742.04 | 224,138.33 | (43,036.62) | |
| 321 - Water Fund | 4,304,023.48 | 305,168.40 | 2,271,235.22 | 181,942.85 | 2,239,060.68 | 4,336,198.02 | 187,062.84 | 4,149,135.18 | 32,174.54 | |
| 322 - Water Improvement Fund | 2,671,349.33 | 706,110.47 | 1,206,706.28 | 56,016.35 | 621,618.73 | 3,256,436.88 | 268,813.03 | 2,987,623.85 | 585,087.55 | |
| 330 - Wastewater Capital Equipment Fund | 24,015.10 | 0.00 | 92,478.51 | 147.92 | 68,659.04 | 47,834.57 | 6,138.21 | 41,696.36 | 23,819.47 | |
| 331 - Wastewater Fund | 2,684,072.55 | 289,545.94 | 2,265,462.21 | 220,466.56 | 2,281,709.39 | 2,667,825.37 | 251,870.25 | 2,415,955.12 | (16,247.18) | |
| 332 - Wastewater Improvement Fund | 2,003,965.54 | 0.00 | 0.00 | 28,239.84 | 256,306.55 | 1,747,658.99 | 447,803.58 | 1,299,855.41 | (256,306.55) | |
| 341 - Solid Waste Fund | 838,027.27 | 188,950.89 | 1,633,428.19 | 178,681.22 | 1,750,973.53 | 720,481.93 | 549,955.28 | 170,526.65 | (117,545.34) | |
| 351 - Storm Water Fund | 63,834.26 | 237.35 | 31,717.55 | 768.97 | 27,407.38 | 68,144.43 | 2,289.92 | 65,854.51 | 4,310.17 | |
| 353 - Landfill Post-Closure Fund | 1,292,474.31 | 4,682.98 | 46,341.35 | 105.10 | 75,930.08 | 1,262,885.58 | 0.00 | 1,262,885.58 | (29,588.73) | |
| 381 - Water Capacity Benefit Fund NE | 717,435.81 | 2,566.25 | 19,343.28 | 0.00 | 0.00 | 736,779.09 | 0.00 | 736,779.09 | 19,343.28 | |
| 382 - Water Capacity Benefit Fund NW | 252,593.98 | 4,419.57 | 22,903.05 | 0.00 | 0.00 | 275,497.03 | 0.00 | 275,497.03 | 22,903.05 | |
| 383 - Water Capacity Benefit Fund SE | 401,796.24 | 1,437.21 | 10,833.10 | 0.00 | 0.00 | 412,629.34 | 0.00 | 412,629.34 | 10,833.10 | |
| 384 - Water Capacity Benefit Fund SW | 286,149.74 | 1,078.57 | 23,511.07 | 0.00 | 0.00 | 309,660.81 | 0.00 | 309,660.81 | 23,511.07 | |
| 391 - Wastewater Capacity Benefit Fund NE | 577,490.37 | 2,065.67 | 15,570.10 | 0.00 | 0.00 | 593,060.47 | 0.00 | 593,060.47 | 15,570.10 | |
| 392 - Wastewater Capacity Benefit Fund NW | 249,494.68 | 936.39 | 19,346.18 | 0.00 | 0.00 | 268,840.86 | 0.00 | 268,840.86 | 19,346.18 | |
| 393 - Wastewater Capacity Benefit Fund SE | 159,967.47 | 572.20 | 4,312.99 | 0.00 | 0.00 | 164,280.46 | 0.00 | 164,280.46 | 4,312.99 | |
| 394 - Wastewater Capacity Benefit Fund SW | 289,357.50 | 1,114.72 | 30,683.57 | 0.00 | 0.00 | 320,041.07 | 0.00 | 320,041.07 | 30,683.57 | |
| Total Enterprise Funds | 17,115,964.62 | 1,508,886.61 | 7,783,251.16 | 666,448.81 | 7,454,080.51 | 17,445,135.27 | 1,746,675.15 | 15,698,460.12 | 329,170.65 | |
| Internal Service Funds | | | | | | | | | | |
| 230 - Employee Benefit Fund | 443,219.50 | 228,695.44 | 2,074,410.59 | 4,721.94 | 1,636,290.96 | 881,339.13 | 1,092,557.23 | (211,218.10) | 438,119.63 | |
| 370 - Internal Service Fund | 57,910.55 | 19,037.78 | 159,872.76 | 17,338.53 | 168,438.45 | 49,344.86 | 148,177.23 | (98,832.37) | (8,565.69) | |
| Total Internal Service Funds | 501,130.05 | 247,733.22 | 2,234,283.35 | 22,060.47 | 1,804,729.41 | 930,683.99 | 1,240,734.46 | (310,050.47) | 429,553.94 | |
| Fiduciary Funds | | | | | | | | | | |
| 120 - Hotel & Convention Tax Fund | 0.00 | 31,445.36 | 267,615.50 | 31,445.36 | 267,615.50 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 414 - Board of Building Standards Fund | 0.00 | 249.42 | 3,611.45 | 249.42 | 3,611.45 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Fiduciary Funds | 0.00 | 31,694.78 | 271,226.95 | 31,694.78 | 271,226.95 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Report Total: | 41,847,695.82 | 4,452,541.86 | 40,452,366.51 | 3,530,033.32 | 36,732,033.92 | 45,568,028.41 | 14,118,302.08 | 31,449,726.33 | 3,720,332.59 | |

| | |
|-------------------|---------------|
| Total Liabilities | 45,889,121.45 |
| Withholdings | 254,899.10 |
| A/P | (66,193.94) |
| Cash Balance | 45,568,028.41 |
| Check | - |