

**Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025**

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Kimberly Staniszewski (LG180460503580A), hereby certify that I am the Chief Financial Officer of the Village of Oakfield, and that the information provided in the Annual Financial Report of the Village of Oakfield for the fiscal year ended 05/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$123,581.00	\$252,967.00	\$250,517.00
210 - Petty Cash	\$150.00	\$150.00	\$150.00
Total for Cash and Cash Equivalents	\$123,731.00	\$253,117.00	\$250,667.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$16,862.00	\$413,826.00	\$393,353.00
Total for Restricted Cash and Cash Equivalents	\$16,862.00	\$413,826.00	\$393,353.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$487,820.00	-	-
Total for Restricted Investments	\$487,820.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$3,591.00
Total for Net Other Receivables	\$0.00	\$0.00	\$3,591.00
Due From			
391 - Due From Other Funds	\$632,303.00	\$633,004.00	\$628,077.00
440 - Due from Other Governments <i>CHIPS Money</i>	\$72,712.00	-	\$11,240.00
Total for Due From	\$705,015.00	\$633,004.00	\$639,317.00

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Assets	\$1,333,428.00	\$1,299,947.00	\$1,286,928.00
Total for Assets and Deferred Outflows	\$1,333,428.00	\$1,299,947.00	\$1,286,928.00

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$84,186.00	\$7,698.00	\$19,147.00
601 - Accrued Liabilities	\$1,678.00	\$500.00	\$8,846.00
Total for Payables	\$85,864.00	\$8,198.00	\$27,993.00
Due to			
630 - Due To Other Funds	\$104,885.00	\$68,144.00	-
Total for Due to	\$104,885.00	\$68,144.00	\$0.00
Other Liabilities			
688 - Other Liabilities	-	\$82,272.00	\$173,640.00
Total for Other Liabilities	\$0.00	\$82,272.00	\$173,640.00
Total for Liabilities	\$190,749.00	\$158,614.00	\$201,633.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$504,681.00	\$413,826.00	\$393,353.00
Total for Restricted Fund Balance	\$504,681.00	\$413,826.00	\$393,353.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$108,091.00	\$169,644.00	\$6,269.00

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
915 - Assigned Unappropriated Fund Balance	\$79,530.00	\$79,439.00	\$79,439.00
Total for Assigned Fund Balance	\$187,621.00	\$249,083.00	\$85,708.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$450,377.00	\$478,424.00	\$606,234.00
Total for Unassigned Fund Balance	\$450,377.00	\$478,424.00	\$606,234.00
Total for Fund Balance	\$1,142,679.00	\$1,141,333.00	\$1,085,295.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,333,428.00	\$1,299,947.00	\$1,286,928.00

Village of Oakfield
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For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$270,023.00	\$293,038.00	\$264,235.00
Total for Property Taxes	\$270,023.00	\$293,038.00	\$264,235.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$1,315.00	\$861.00	\$1,342.00
Total for Property Tax Items	\$1,315.00	\$861.00	\$1,342.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$180,775.00	\$187,172.00	\$196,854.00
1130 - Utilities Gross Receipts Tax	\$25,523.00	\$26,104.00	\$29,872.00
1170 - Franchise Tax	\$17,355.00	\$19,141.00	\$20,026.00
Total for Non-Property Tax Items	\$223,653.00	\$232,417.00	\$246,752.00
Departmental Income			
1230 - Treasurer Fees	\$102.00	\$101.00	\$93.00
1289 - Other General Departmental Income	\$625.00	-	-
1540 - Fire Inspection Fees	\$2,052.00	\$1,222.00	-
2110 - Zoning Fees	\$382.00	\$20.00	\$414.00
Total for Departmental Income	\$3,161.00	\$1,343.00	\$507.00
Intergovernmental Charges			

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
2262 - Fire Protection Services Other Governments <i>Contract - Town of Oakfield</i>	\$61,304.00	\$57,739.00	\$55,854.00
2389 - Miscellaneous Revenue Other Governments <i>Genessee County Grantwriter Grant</i>	\$5,000.00	-	-
Total for Intergovernmental Charges	\$66,304.00	\$57,739.00	\$55,854.00
Use of Money and Property			
2401 - Interest and Earnings	\$20,896.00	\$22,391.00	\$8,243.00
2410 - Rental of Real Property	\$5,983.00	\$917.00	\$7,130.00
Total for Use of Money and Property	\$26,879.00	\$23,308.00	\$15,373.00
Licenses and Permits			
2555 - Building and Alteration Permits	-	-	\$5,047.00
Total for Licenses and Permits	\$0.00	\$0.00	\$5,047.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$25.00	-	-
Total for Fines and Forfeitures	\$25.00	\$0.00	\$0.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$19,647.00
2680 - Insurance Recoveries	-	\$191.00	-
2690 - Other Compensation For Loss	-	\$250.00	\$2,974.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$441.00	\$22,621.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$829.00	-

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
2770 - Unclassified	-	\$15,228.00	\$32,178.00
Total for Other Revenues	\$0.00	\$16,057.00	\$32,178.00
State Aid			
3001 - State Aid Revenue Sharing	\$15,166.00	\$15,166.00	\$15,166.00
3005 - State Aid Mortgage Tax	\$4,528.00	\$17,945.00	\$5,084.00
3089 - State Aid Other <i>State Aid Extra Payment</i>	\$1,061.00	-	-
3501 - State Aid Consolidated Highway Aid	\$154,630.00	-	\$66,870.00
3597 - State Aid Transportation Capital Grants <i>NYSERDA Grant</i>	\$15,000.00	-	-
3789 - State Aid Economic Assistance	-	-	\$1,318.00
Total for State Aid	\$190,385.00	\$33,111.00	\$88,438.00
Federal Aid			
4089 - Federal Aid Other	\$82,272.00	\$91,369.00	-
Total for Federal Aid	\$82,272.00	\$91,369.00	\$0.00
Total for Revenues	\$864,017.00	\$749,684.00	\$732,347.00
Total for Revenues and Other Sources	\$864,017.00	\$749,684.00	\$732,347.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$13,498.00	\$12,855.00	\$12,855.00
Total for Legislative Board	\$13,498.00	\$12,855.00	\$12,855.00
Executive			
12101 - Mayor - Personal Services	\$9,108.00	\$8,675.00	\$8,675.00
Total for Executive	\$9,108.00	\$8,675.00	\$8,675.00
Finance			
13204 - Auditor - Contractual	\$6,650.00	\$6,650.00	-
13251 - Treasurer - Personal Services	\$54,688.00	\$51,130.00	\$50,713.00
13254 - Treasurer - Contractual	\$845.00	\$190.00	\$190.00
13624 - Tax Advertising and Expense - Contractual	\$1,001.00	\$500.00	\$501.00
Total for Finance	\$63,184.00	\$58,470.00	\$51,404.00
Municipal Staff			
14204 - Law - Contractual	\$6,985.00	\$2,651.00	\$1,927.00
14504 - Elections - Contractual	-	\$341.00	-
Total for Municipal Staff	\$6,985.00	\$2,992.00	\$1,927.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Shared Services			
16201 - Operation of Plant - Personal Services	\$1,771.00	-	\$1,346.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$46,778.00	\$9,247.00	\$4,736.00
16204 - Operation of Plant - Contractual	\$36,753.00	\$27,503.00	\$18,562.00
Total for Shared Services	\$85,302.00	\$36,750.00	\$24,644.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$38,723.00	\$31,964.00	\$30,099.00
19204 - Municipal Association Dues - Contractual	\$325.00	\$1,505.00	\$1,500.00
19504 - Taxes and Assessments on Municipal Property - Contractual	-	\$318.00	\$2,387.00
Total for Special Items	\$39,048.00	\$33,787.00	\$33,986.00
Total for General Government Support	\$217,125.00	\$153,529.00	\$133,491.00
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$47,829.00	\$14,275.00	\$10,953.00
34104 - Fire Protection - Contractual	\$61,151.00	\$53,746.00	\$103,705.00
Total for Fire Protection	\$108,980.00	\$68,021.00	\$114,658.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$4,350.00	\$4,350.00	\$4,348.00
36204 - Safety Inspection - Contractual	\$234.00	\$223.00	\$331.00
Total for Other Public Safety	\$4,584.00	\$4,573.00	\$4,679.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Public Safety	\$113,564.00	\$72,594.00	\$119,337.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$107,486.00	\$99,345.00	\$102,904.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$8,622.00	\$2,460.00	\$570.00
51104 - Maintenance of Roads - Contractual	\$30,091.00	\$25,081.00	\$32,981.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$154,630.00	-	\$66,870.00
51424 - Snow Removal - Contractual	\$35,715.00	\$41,359.00	\$34,698.00
51824 - Street Lighting - Contractual	\$20,459.00	\$19,476.00	\$19,634.00
Total for Highway	\$357,003.00	\$187,721.00	\$257,657.00
Total for Transportation	\$357,003.00	\$187,721.00	\$257,657.00
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	\$4,442.00	\$503.00	\$1,470.00
73104 - Youth Programs - Contractual	\$7,238.00	\$6,893.00	\$6,893.00
Total for Recreation	\$11,680.00	\$7,396.00	\$8,363.00
Culture			
75104 - Historian - Contractual	\$750.00	\$942.00	-
75504 - Celebrations - Contractual	\$350.00	\$350.00	\$250.00
Total for Culture	\$1,100.00	\$1,292.00	\$250.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Culture and Recreation	\$12,780.00	\$8,688.00	\$8,613.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$5,880.00	\$5,881.00	\$5,882.00
80104 - Zoning - Contractual	\$834.00	\$1,095.00	\$827.00
80204 - Planning and Surveys - Contractual	\$120.00	-	-
Total for General Environment	\$6,834.00	\$6,976.00	\$6,709.00
Community Environment			
85104 - Community Beautification - Contractual	\$1,373.00	-	\$1,974.00
85604 - Shade Trees - Contractual	\$10,963.00	\$2,000.00	\$5,315.00
Total for Community Environment	\$12,336.00	\$2,000.00	\$7,289.00
Total for Home and Community Services	\$19,170.00	\$8,976.00	\$13,998.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$20,000.00	\$14,474.00	\$14,187.00
90308 - Social Security - Employee Benefits	\$14,626.00	\$13,970.00	\$14,181.00
90408 - Workers' Compensation - Employee Benefits	\$2,449.00	\$1,904.00	\$1,907.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$25,427.00	\$19,398.00	\$21,050.00
Total for Employee Benefits	\$62,502.00	\$49,746.00	\$51,325.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Employee Benefits	\$62,502.00	\$49,746.00	\$51,325.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$45,000.00	\$45,000.00	\$45,000.00
97107 - Serial Bonds - Debt Interest	\$9,450.00	\$10,800.00	\$12,150.00
Total for Debt Service	\$54,450.00	\$55,800.00	\$57,150.00
Total for Debt Service	\$54,450.00	\$55,800.00	\$57,150.00
Total for Expenditures	\$836,594.00	\$537,054.00	\$641,571.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA Money Transferred To Other Funds</i>	\$25,738.00	\$68,144.00	-
Total for Interfund Transfers	\$25,738.00	\$68,144.00	\$0.00
Total for Interfund Transfers	\$25,738.00	\$68,144.00	\$0.00
Total for Other Uses	\$25,738.00	\$68,144.00	\$0.00
Total for Expenditures and Other Uses	\$862,332.00	\$605,198.00	\$641,571.00

Village of Oakfield
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**A - General
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,141,333.00	\$1,085,295.00	\$942,549.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$51,970.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$339.00	\$88,448.00	-
<i>Adjustment To Prior Year Fund Balance</i>			
8022 - Restated Fund Balance - Beginning of Year	\$1,140,994.00	\$996,847.00	\$994,519.00
Add Revenues and Other Sources	\$864,017.00	\$749,684.00	\$732,347.00
Deduct Expenditures and Other Uses	\$862,332.00	\$605,198.00	\$641,571.00
8029 - Fund Balance - End of Year	\$1,142,679.00	\$1,141,333.00	\$1,085,295.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**A - General
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$274,173.00	\$270,023.00	\$289,482.00
1099 - Est Rev - Property Tax Items	\$500.00	\$500.00	\$500.00
1199 - Est Rev - Non-Property Tax Items	\$214,500.00	\$217,000.00	\$226,500.00
2199 - Est Rev - Departmental Income	\$700.00	\$500.00	\$500.00
2399 - Est Rev - Intergovernmental Charges	\$67,900.00	\$61,952.00	\$57,740.00
2499 - Est Rev - Use of Money and Property	\$24,200.00	\$948.00	\$648.00
2799 - Est Rev - Other Revenues	-	-	\$1,000.00
3099 - Est Rev - State Aid	\$93,166.00	\$93,166.00	\$85,666.00
Total for Estimated Revenue	\$675,139.00	\$644,089.00	\$662,036.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$104,032.00	\$104,032.00	-
599 - Appropriated Fund Balance	\$108,091.00	\$169,644.00	\$6,269.00
Total for Estimated Other Sources	\$212,123.00	\$273,676.00	\$6,269.00
Total for Estimated Revenues and Other Sources	\$887,262.00	\$917,765.00	\$668,305.00

Village of Oakfield
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**A - General
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$230,451.00	\$227,264.00	\$143,247.00
3999 - App - Public Safety	\$145,208.00	\$132,625.00	\$124,525.00
5999 - App - Transportation	\$311,785.00	\$360,046.00	\$252,115.00
7999 - App - Culture and Recreation	\$27,250.00	\$34,750.00	\$10,988.00
8999 - App - Home and Community Services	\$29,174.00	\$35,880.00	\$21,580.00
9199 - App - Employee Benefits	\$78,294.00	\$65,750.00	\$53,050.00
9899 - App - Debt Service	\$53,100.00	\$54,450.00	\$55,800.00
Total for Estimated Appropriations	\$875,262.00	\$910,765.00	\$661,305.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$12,000.00	-	-
9999 - App - Interfund Transfers	-	\$7,000.00	\$7,000.00
Total for Estimated Other Uses	\$12,000.00	\$7,000.00	\$7,000.00
Total for Estimated Appropriations and Other Uses	\$887,262.00	\$917,765.00	\$668,305.00

Village of Oakfield
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**FX - Water
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$217,809.00	\$77,833.00	-
Total for Cash and Cash Equivalents	\$217,809.00	\$77,833.00	\$0.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$43,976.00	\$72,039.00	\$69,675.00
Total for Restricted Cash and Cash Equivalents	\$43,976.00	\$72,039.00	\$69,675.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$30,352.00	-	-
Total for Restricted Investments	\$30,352.00	\$0.00	\$0.00
Net Other Receivables			
350 - Water Rents Receivable	\$3,386.00	\$5,360.00	-
380 - Accounts Receivable	-	-	\$481.00
383 - Unbilled Receivables	\$189,419.00	\$211,846.00	\$188,608.00
Total for Net Other Receivables	\$192,805.00	\$217,206.00	\$189,089.00
Due From			
391 - Due From Other Funds	\$103,019.00	\$71,481.00	-
Total for Due From	\$103,019.00	\$71,481.00	\$0.00

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**FX - Water
 Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Assets	\$587,961.00	\$438,559.00	\$258,764.00
Total for Assets and Deferred Outflows	\$587,961.00	\$438,559.00	\$258,764.00

Village of Oakfield
Annual Financial Report
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**FX - Water
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$206.00	\$516.00	\$850.00
Total for Payables	\$206.00	\$516.00	\$850.00
Due to			
630 - Due To Other Funds	\$627,968.00	\$633,004.00	\$554,341.00
631 - Due To Other Governments <i>Water Purchase -Town of Batavia</i>	\$63,604.00	\$69,116.00	\$122,847.00
Total for Due to	\$691,572.00	\$702,120.00	\$677,188.00
Total for Liabilities	\$691,778.00	\$702,636.00	\$678,038.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$74,328.00	\$72,039.00	\$69,675.00
Total for Restricted Fund Balance	\$74,328.00	\$72,039.00	\$69,675.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$178,145.00)	(\$336,116.00)	(\$488,949.00)
Total for Unassigned Fund Balance	(\$178,145.00)	(\$336,116.00)	(\$488,949.00)
Total for Fund Balance	(\$103,817.00)	(\$264,077.00)	(\$419,274.00)

Village of Oakfield
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**FX - Water
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$587,961.00	\$438,559.00	\$258,764.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$829,687.00	\$864,438.00	\$776,639.00
2144 - Water Service Charges	\$2,357.00	\$2,073.00	\$582.00
2148 - Interest and Penalties on Water Rents	\$5,546.00	\$4,613.00	\$3,741.00
Total for Departmental Income	\$837,590.00	\$871,124.00	\$780,962.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,292.00	\$2,092.00	\$648.00
Total for Use of Money and Property	\$2,292.00	\$2,092.00	\$648.00
Total for Revenues	\$839,882.00	\$873,216.00	\$781,610.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$11,790.00	\$59,954.00	-
Total for Operating Transfers	\$11,790.00	\$59,954.00	\$0.00
Total for Other Sources	\$11,790.00	\$59,954.00	\$0.00
Total for Revenues and Other Sources	\$851,672.00	\$933,170.00	\$781,610.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	\$16.00	\$165.00	\$240.00
Total for Municipal Staff	\$16.00	\$165.00	\$240.00
Total for General Government Support	\$16.00	\$165.00	\$240.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$7,296.00	\$6,662.00	\$6,428.00
83104 - Water Administration - Contractual	\$36,470.00	\$15,204.00	\$4,953.00
83401 - Water Transportation and Distribution - Personal Services	\$23,616.00	\$26,498.00	\$13,054.00
83404 - Water Transportation and Distribution - Contractual	\$439,710.00	\$545,399.00	\$752,556.00
Total for Water	\$507,092.00	\$593,763.00	\$776,991.00
Total for Home and Community Services	\$507,092.00	\$593,763.00	\$776,991.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,667.00	\$1,930.00	\$1,892.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
90308 - Social Security - Employee Benefits	\$2,325.00	\$2,503.00	\$1,491.00
90408 - Workers' Compensation - Employee Benefits	-	\$254.00	\$254.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,453.00	\$1,959.00	\$2,521.00
Total for Employee Benefits	\$7,445.00	\$6,646.00	\$6,158.00
Total for Employee Benefits	\$7,445.00	\$6,646.00	\$6,158.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$113,000.00	\$111,000.00	\$105,000.00
97107 - Serial Bonds - Debt Interest	\$63,859.00	\$66,129.00	\$68,135.00
Total for Debt Service	\$176,859.00	\$177,129.00	\$173,135.00
Total for Debt Service	\$176,859.00	\$177,129.00	\$173,135.00
Total for Expenditures	\$691,412.00	\$777,703.00	\$956,524.00
Total for Expenditures and Other Uses	\$691,412.00	\$777,703.00	\$956,524.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$264,077.00)	(\$419,274.00)	(\$244,360.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$270.00	-
8022 - Restated Fund Balance - Beginning of Year	(\$264,077.00)	(\$419,544.00)	(\$244,360.00)
Add Revenues and Other Sources	\$851,672.00	\$933,170.00	\$781,610.00
Deduct Expenditures and Other Uses	\$691,412.00	\$777,703.00	\$956,524.00
8029 - Fund Balance - End of Year	(\$103,817.00)	(\$264,077.00)	(\$419,274.00)

Village of Oakfield
 Annual Financial Report
 For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
 Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$874,176.00	\$837,823.00	\$838,112.00
2499 - Est Rev - Use of Money and Property	\$2,500.00	-	-
Total for Estimated Revenue	\$876,676.00	\$837,823.00	\$838,112.00
Total for Estimated Revenues and Other Sources	\$876,676.00	\$837,823.00	\$838,112.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$3,450.00	\$950.00	\$950.00
8999 - App - Home and Community Services	\$545,592.00	\$549,843.00	\$653,499.00
9199 - App - Employee Benefits	\$7,373.00	\$6,139.00	\$6,534.00
9899 - App - Debt Service	\$180,439.00	\$176,859.00	\$177,129.00
Total for Estimated Appropriations	\$736,854.00	\$733,791.00	\$838,112.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$35,790.00	-	-
9999 - App - Interfund Transfers	\$104,032.00	\$104,032.00	-
Total for Estimated Other Uses	\$139,822.00	\$104,032.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$876,676.00	\$837,823.00	\$838,112.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$155,223.00	\$175,009.00	\$172,309.00
Total for Cash and Cash Equivalents	\$155,223.00	\$175,009.00	\$172,309.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$29,844.00	\$191,455.00	\$182,628.00
Total for Restricted Cash and Cash Equivalents	\$29,844.00	\$191,455.00	\$182,628.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$169,871.00	-	-
Total for Restricted Investments	\$169,871.00	\$0.00	\$0.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$7,757.00	\$4,606.00	-
380 - Accounts Receivable	-	-	\$583.00
383 - Unbilled Receivables	\$70,926.00	\$75,550.00	\$72,401.00
Total for Net Other Receivables	\$78,683.00	\$80,156.00	\$72,984.00
Due From			
391 - Due From Other Funds	\$27,184.00	\$8,189.00	-
Total for Due From	\$27,184.00	\$8,189.00	\$0.00

Village of Oakfield
 Annual Financial Report
 For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
 Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Assets	\$460,805.00	\$454,809.00	\$427,921.00
Total for Assets and Deferred Outflows	\$460,805.00	\$454,809.00	\$427,921.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,657.00	\$250.00	\$4,962.00
Total for Payables	\$2,657.00	\$250.00	\$4,962.00
Due to			
630 - Due To Other Funds	\$29,553.00	\$11,527.00	\$2,512.00
Total for Due to	\$29,553.00	\$11,527.00	\$2,512.00
Total for Liabilities	\$32,210.00	\$11,777.00	\$7,474.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$183,335.00	\$175,420.00	\$166,927.00
884 - Reserve For Debt	\$16,380.00	\$16,035.00	\$15,701.00
Total for Restricted Fund Balance	\$199,715.00	\$191,455.00	\$182,628.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$228,880.00	\$251,577.00	\$237,819.00
Total for Assigned Fund Balance	\$228,880.00	\$251,577.00	\$237,819.00
Total for Fund Balance	\$428,595.00	\$443,032.00	\$420,447.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$460,805.00	\$454,809.00	\$427,921.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2122 - Sewer Charges	\$296,466.00	\$304,290.00	\$282,540.00
2128 - Interest and Penalties on Sewer Accounts	\$6,256.00	\$2,743.00	\$2,609.00
Total for Departmental Income	\$302,722.00	\$307,033.00	\$285,149.00
Use of Money and Property			
2401 - Interest and Earnings	\$8,263.00	\$8,550.00	\$3,352.00
Total for Use of Money and Property	\$8,263.00	\$8,550.00	\$3,352.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$126.00	-	-
Total for Sales of Property and Compensation for Loss	\$126.00	\$0.00	\$0.00
State Aid			
3990 - State Aid Sewer Capital Projects	\$2,267.00	-	-
Total for State Aid	\$2,267.00	\$0.00	\$0.00
Total for Revenues	\$313,378.00	\$315,583.00	\$288,501.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$13,948.00	\$8,189.00	-

Village of Oakfield
 Annual Financial Report
 For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
 Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Operating Transfers	\$13,948.00	\$8,189.00	\$0.00
Total for Other Sources	\$13,948.00	\$8,189.00	\$0.00
Total for Revenues and Other Sources	\$327,326.00	\$323,772.00	\$288,501.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	\$1,486.00	\$1,562.00
Total for Finance	\$0.00	\$1,486.00	\$1,562.00
Total for General Government Support	\$0.00	\$1,486.00	\$1,562.00
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$10,756.00	\$9,976.00	\$9,643.00
81104 - Sewer Administration - Contractual	\$10,660.00	\$14,954.00	\$5,096.00
81301 - Sewage Treatment and Disposal - Personal Services	\$11,193.00	\$14,159.00	\$19,581.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$9,080.00	\$40.00	\$349.00
81304 - Sewage Treatment and Disposal - Contractual	\$176,427.00	\$139,933.00	\$125,279.00
Total for Sewage	\$218,116.00	\$179,062.00	\$159,948.00
Total for Home and Community Services	\$218,116.00	\$179,062.00	\$159,948.00
Employee Benefits			
Employee Benefits			

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
90108 - State Retirement System - Employee Benefits	\$4,000.00	\$2,894.00	\$2,837.00
90308 - Social Security - Employee Benefits	\$1,646.00	\$1,745.00	\$2,235.00
90408 - Workers' Compensation - Employee Benefits	-	\$381.00	\$381.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$3,680.00	\$2,939.00	\$3,782.00
Total for Employee Benefits	\$9,326.00	\$7,959.00	\$9,235.00
Total for Employee Benefits	\$9,326.00	\$7,959.00	\$9,235.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$98,930.00	\$98,930.00	\$60,000.00
97107 - Serial Bonds - Debt Interest	\$15,392.00	\$16,371.00	\$17,630.00
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$26,500.00
Total for Debt Service	\$114,322.00	\$115,301.00	\$104,130.00
Total for Debt Service	\$114,322.00	\$115,301.00	\$104,130.00
Total for Expenditures	\$341,764.00	\$303,808.00	\$274,875.00
Total for Expenditures and Other Uses	\$341,764.00	\$303,808.00	\$274,875.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$443,033.00	\$420,447.00	\$406,821.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$2,622.00	-
8022 - Restated Fund Balance - Beginning of Year	\$443,033.00	\$423,069.00	\$406,821.00
Add Revenues and Other Sources	\$327,326.00	\$323,772.00	\$288,501.00
Deduct Expenditures and Other Uses	\$341,764.00	\$303,808.00	\$274,875.00
8029 - Fund Balance - End of Year	\$428,595.00	\$443,033.00	\$420,447.00

Village of Oakfield
 Annual Financial Report
 For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
 Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$316,448.00	\$304,305.00	\$297,355.00
2499 - Est Rev - Use of Money and Property	\$10,200.00	-	-
Total for Estimated Revenue	\$326,648.00	\$304,305.00	\$297,355.00
Total for Estimated Revenues and Other Sources	\$326,648.00	\$304,305.00	\$297,355.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,500.00	\$1,412.00	\$1,486.00
8999 - App - Home and Community Services	\$201,068.00	\$181,630.00	\$171,012.00
9199 - App - Employee Benefits	\$10,994.00	\$9,208.00	\$9,803.00
9899 - App - Debt Service	\$113,086.00	\$112,055.00	\$115,054.00
Total for Estimated Appropriations	\$326,648.00	\$304,305.00	\$297,355.00
Total for Estimated Appropriations and Other Uses	\$326,648.00	\$304,305.00	\$297,355.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$100.00	-	-
Total for Cash and Cash Equivalents	\$100.00	\$0.00	\$0.00
Due From			
410 - Due from State and Federal Government	-	-	\$63,824.00
Total for Due From	\$0.00	\$0.00	\$63,824.00
Total for Assets	\$100.00	\$0.00	\$63,824.00
Total for Assets and Deferred Outflows	\$100.00	\$0.00	\$63,824.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$100.00	-	\$71,224.00
Total for Due to	\$100.00	\$0.00	\$71,224.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$1,284,000.00
Total for Notes Payable	\$0.00	\$0.00	\$1,284,000.00
Total for Liabilities	\$100.00	\$0.00	\$1,355,224.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$1,291,400.00)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$1,291,400.00)
Total for Fund Balance	\$0.00	\$0.00	(\$1,291,400.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$100.00	\$0.00	\$63,824.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3990 - State Aid Sewer Capital Projects	-	\$175,766.00	\$4,733.00
Total for State Aid	\$0.00	\$175,766.00	\$4,733.00
Total for Revenues	\$0.00	\$175,766.00	\$4,733.00
Other Sources			
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	\$1,317,822.00	-
5731 - BANS Redeemed from Appropriations	-	-	\$26,500.00
Total for Proceeds of Obligations	\$0.00	\$1,317,822.00	\$26,500.00
Total for Other Sources	\$0.00	\$1,317,822.00	\$26,500.00
Total for Revenues and Other Sources	\$0.00	\$1,493,588.00	\$31,233.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	\$18,452.00	-
Total for Municipal Staff	\$0.00	\$18,452.00	\$0.00
Total for General Government Support	\$0.00	\$18,452.00	\$0.00
Home and Community Services			
Sewage			
81402 - Storm Sewers - Equipment and Capital Outlay	-	-	\$4,733.00
Total for Sewage	\$0.00	\$0.00	\$4,733.00
Sanitation			
81972 - Sewer - Equipment and Capital Outlay	-	\$190,900.00	-
Total for Sanitation	\$0.00	\$190,900.00	\$0.00
Total for Home and Community Services	\$0.00	\$190,900.00	\$4,733.00
Total for Expenditures	\$0.00	\$209,352.00	\$4,733.00
Total for Expenditures and Other Uses	\$0.00	\$209,352.00	\$4,733.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	(\$1,291,400.00)	(\$1,317,900.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$7,164.00	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	(\$1,284,236.00)	(\$1,317,900.00)
Add Revenues and Other Sources	\$0.00	\$1,493,588.00	\$31,233.00
Deduct Expenditures and Other Uses	\$0.00	\$209,352.00	\$4,733.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	(\$1,291,400.00)

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2025	05/31/2024	05/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$48,680.00	\$48,680.00	\$48,680.00
105 - Construction Work In Progress	-	-	\$1,906,424.00
Total for Non-Depreciable Capital Assets	\$48,680.00	\$48,680.00	\$1,955,104.00
Depreciable Capital Assets			
102 - Buildings	\$2,844,138.00	\$2,793,723.00	\$2,602,823.00
104 - Machinery and Equipment	\$3,313,675.00	\$3,289,936.00	\$3,289,936.00
106 - Infrastructure	\$14,975,730.00	\$14,975,730.00	\$11,110,635.00
128 - Subscription-Based IT Arrangement Asset	\$19,148.00	-	-
Total for Depreciable Capital Assets	\$21,152,691.00	\$21,059,389.00	\$17,003,394.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$1,404,955.00)	(\$1,331,751.00)	(\$1,261,908.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,918,218.00)	(\$2,763,660.00)	(\$2,611,595.00)
116 - Accumulated Depreciation Infrastructure	(\$5,079,711.00)	(\$4,817,103.00)	(\$4,554,495.00)
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$6,383.00)	-	-
Total for Accumulated Depreciation	(\$9,409,267.00)	(\$8,912,514.00)	(\$8,427,998.00)
Total for Non-Current Assets	\$11,792,104.00	\$12,195,555.00	\$10,530,500.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2025	05/31/2024	05/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$4,967,962.00	\$5,224,892.00	\$4,162,000.00
Total for Debt Obligations	\$4,967,962.00	\$5,224,892.00	\$4,162,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$100,722.00	\$69,208.00	\$131,116.00
687 - Compensated Absences	\$53,496.00	\$47,524.00	\$42,212.00
Total for Other Long-Term Obligations	\$154,218.00	\$116,732.00	\$173,328.00
Total for Long-Term Obligations	\$5,122,180.00	\$5,341,624.00	\$4,335,328.00

Village of Oakfield
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Oakfield
 Annual Financial Report
 For the Fiscal Period 06/01/2024 - 05/31/2025

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$5,224,892.00	\$0.00	\$256,930.00	\$0.00	\$0.00	\$0.00	\$4,967,962.00
Total	\$5,224,892.00	\$0.00	\$256,930.00	\$0.00	\$0.00	\$0.00	\$4,967,962.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Waste Water Treatment Rehab	EFC	12/7/23	1/11/53	\$1,273,892.00	\$0.00	\$43,930.00	\$0.00	\$0.00	\$0.00	\$1,229,962.00
Bond Water/Sewer Improvements		5/22/14	5/15/29	\$100,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$80,000.00
Bond Water Tank and Distribution Line	USDA	9/25/14	3/24/51	\$2,146,000.00	\$0.00	\$58,000.00	\$0.00	\$0.00	\$0.00	\$2,088,000.00
Bond Public Improvements - Forest & Water Street		6/8/16	2/15/36	\$685,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$615,000.00
Bond Sewer Improvements	EFC	12/17/20	10/1/39	\$565,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$535,000.00
Bond Refunding Serial Bonds	Green County Commercial Bank	11/1/20	11/1/34	\$455,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$420,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$262,930.00	\$85,031.00	\$347,961.00	\$4,705,032.00
2027	\$263,852.00	\$79,883.00	\$343,735.00	\$4,441,180.00
2028	\$270,930.00	\$74,565.00	\$345,495.00	\$4,170,250.00
2029	\$276,930.00	\$68,421.00	\$345,351.00	\$3,893,320.00
2030	\$258,930.00	\$62,694.00	\$321,624.00	\$3,634,390.00
2031	\$264,930.00	\$57,515.00	\$322,445.00	\$3,369,460.00
2032	\$226,930.00	\$52,186.00	\$279,116.00	\$3,142,530.00
2033	\$222,930.00	\$48,005.00	\$270,935.00	\$2,919,600.00
2034	\$229,930.00	\$43,773.00	\$273,703.00	\$2,689,670.00
2035	\$231,930.00	\$39,311.00	\$271,241.00	\$2,457,740.00
2036	\$193,930.00	\$34,601.00	\$228,531.00	\$2,263,810.00
2037	\$159,930.00	\$30,985.00	\$190,915.00	\$2,103,880.00
2038	\$161,930.00	\$28,317.00	\$190,247.00	\$1,941,950.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$163,930.00	\$25,712.00	\$189,642.00	\$1,778,020.00
2040	\$165,930.00	\$23,054.00	\$188,984.00	\$1,612,090.00
2041	\$127,930.00	\$24,724.00	\$152,654.00	\$1,484,160.00
2042	\$129,930.00	\$22,729.00	\$152,659.00	\$1,354,230.00
2043	\$131,930.00	\$20,686.00	\$152,616.00	\$1,222,300.00
2044	\$133,930.00	\$18,596.00	\$152,526.00	\$1,088,370.00
2045	\$135,930.00	\$16,459.00	\$152,389.00	\$952,440.00
2046	\$137,930.00	\$14,274.00	\$152,204.00	\$814,510.00
2047	\$140,930.00	\$12,041.00	\$152,971.00	\$673,580.00
2048	\$142,930.00	\$9,738.00	\$152,668.00	\$530,650.00
2049	\$144,930.00	\$7,386.00	\$152,316.00	\$385,720.00
2050	\$147,930.00	\$4,988.00	\$152,918.00	\$237,790.00
2051	\$149,930.00	\$2,518.00	\$152,448.00	\$87,860.00
2052	\$43,930.00	\$0.00	\$43,930.00	\$43,930.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	\$43,930.00	\$0.00	\$43,930.00	\$0.00
Total	\$4,967,962.00	\$908,192.00	\$5,876,154.00	
\$4,967,962.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8463	Checking	A, FX, G	\$426,966.00	\$0.00	(\$10,250.00)	\$0.00	\$416,716.00
2356	Checking	A	\$2,079.00	\$0.00	\$0.00	\$0.00	\$2,079.00
2349	Checking	A, FX, G	\$5,110.00	\$0.00	\$0.00	\$0.00	\$5,110.00
6022	Checking	H	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
6014	Savings	G	\$1,003.00	\$0.00	\$0.00	\$0.00	\$1,003.00
5991	Savings	A	\$59,820.00	\$0.00	\$0.00	\$0.00	\$59,820.00
2688	Savings	A, FX, G	\$101,564.00	\$0.00	\$0.00	\$0.00	\$101,564.00
6006	Savings	FX	\$1,003.00	\$0.00	\$0.00	\$0.00	\$1,003.00
Total			\$597,645.00	\$0.00	(\$10,250.00)	\$0.00	\$587,395.00
Total Cash From Financials							\$587,395.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$597,645.00
FDIC Insurance	\$413,390.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$187,892.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$601,282.00

Investments and Collateralization of Investments

Investments From Financials	\$688,043.00
Market Value as of Fiscal Year End Date	\$688,043.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$688,043.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	7		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$26,667.00	4	3		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$18,597.00	4	7		
Worker's Compensation	\$2,449.00	4	7		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$31,560.00	2			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$79,273.00				