

**MUNICIPALITY OF ONIDA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
For the Year Ended December 31, 2024

| Functions/Programs                    | Expenses            | Program Revenues        |  |  | Net (Expense) Revenue and<br>Changes in Net Position |                             |                     | Component<br>Units |
|---------------------------------------|---------------------|-------------------------|--|--|--|-----------------------------|---------------------|--------------------|
|                                       |                     | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Primary Government                                   |                             | Total               |                    |
|                                       |                     |                         |  |  | Governmental<br>Activities                           | Business-Type<br>Activities |                     |                    |
| <b>Primary Government:</b>            |                     |                         |  |  |  |                             |                     |                    |
| Governmental Activities:              |                     |                         |  |  |  |                             |                     |                    |
| General Government                    | 159,692.00          | 3,531.00                |  |  | (156,161.00)   |                             | (156,161.00)        |                    |
| Public Safety                         | 90,982.00           | 1,186.00                |  |  | (89,796.00)  |                             | (89,796.00)         |                    |
| Public Works                          | 389,648.00          |                         | 60,765.00                                | 6,375.00                               | (322,508.00)   |                             | (322,508.00)        |                    |
| Health and Welfare                    |                     |                         | 2,957.00                                 |  | 2,957.00   |                             | 2,957.00            |                    |
| Culture and Recreation                | 149,852.00          | 33,876.00               |  |  | (115,976.00)   |                             | (115,976.00)        |                    |
| Conservation and Development          |                     |                         |  |  | 0.00   |                             | 0.00                |                    |
| Intergovernmental                     |                     |                         |  |  | 0.00   |                             | 0.00                |                    |
| Miscellaneous                         | 450.00              |                         |  |  | (450.00)   |                             | (450.00)            |                    |
| *Capital Outlay - Unallocated         |                     |                         |  |  | 0.00   |                             | 0.00                |                    |
| **Interest on Long-Term Debt          |                     |                         |  |  | 0.00   |                             | 0.00                |                    |
| <b>Total Governmental Activities</b>  | <b>790,624.00</b>   | <b>38,593.00</b>        | <b>63,722.00</b>                         | <b>6,375.00</b>                        | <b>(681,934.00)</b>                                  |                             | <b>(681,934.00)</b> |                    |
| Business-Type Activities:             |                     |                         |  |  |  |                             |                     |                    |
| Water                                 | 303,769.00          | 263,359.00              |  |  |  | (40,410.00)                 | (40,410.00)         |                    |
| Sewer                                 | 251,190.00          | 282,929.00              |  |  |  | 31,739.00                   | 31,739.00           |                    |
| Electric                              | 769,415.00          | 836,851.00              |  |  |  | 67,436.00                   | 67,436.00           |                    |
| Airport                               | 179,378.00          | 0.00                    |  | 341,359.00                             |  | 161,981.00                  | 161,981.00          |                    |
| Garbage                               | 200,354.00          | 179,272.00              |  |  |  | (21,082.00)                 | (21,082.00)         |                    |
| <b>Total Business-Type Activities</b> | <b>1,704,106.00</b> | <b>1,562,411.00</b>     | <b>0.00</b>                              | <b>341,359.00</b>                      |  | <b>199,664.00</b>           | <b>199,664.00</b>   |                    |
| <b>Total Primary Government</b>       | <b>2,494,730.00</b> | <b>1,601,004.00</b>     | <b>63,722.00</b>                         | <b>347,734.00</b>                      | <b>(681,934.00)</b>                                  | <b>199,664.00</b>           | <b>(482,270.00)</b> |                    |
| <b>Component Units:</b>               |                     |                         |  |  |  |                             |                     |                    |
|                                       |                     |                         |  |  |  |                             |                     | 0.00               |
| <b>General Revenues:</b>              |                     |                         |  |  |  |                             |                     |                    |
| Taxes:                                |                     |                         |  |  |  |                             |                     |                    |
|                                       |                     |                         |  |  | 225,017.00   |                             | 225,017.00          |                    |
|                                       |                     |                         |  |  | 346,039.00   |                             | 346,039.00          |                    |
|                                       |                     |                         |  |  | 5,768.00   |                             | 5,768.00            |                    |
|                                       |                     |                         |  |  |  |                             | 0.00                |                    |
|                                       |                     |                         |  |  | 76,201.00  | 4,019.00                    | 80,220.00           |                    |
|                                       |                     |                         |  |  |  |                             | 0.00                |                    |
|                                       |                     |                         |  |  | 11,176.00  | 50,701.00                   | 61,877.00           |                    |
|                                       |                     |                         |  |  |  |                             | 0.00                |                    |
|                                       |                     |                         |  |  |  |                             | 0.00                |                    |
|                                       |                     |                         |  |  | (50,000.00)  | 50,000.00                   | 0.00                |                    |
|                                       |                     |                         |  |  | 614,201.00   | 104,720.00                  | 718,921.00          | 0.00               |
|                                       |                     |                         |  |  | (67,733.00)  | 304,384.00                  | 236,651.00          | 0.00               |
|                                       |                     |                         |  |  | 487,054.00   | 1,843,159.00                | 2,330,213.00        |                    |
|                                       |                     |                         |  |  |  |                             | 0.00                |                    |
|                                       |                     |                         |  |  | 487,054.00   | 1,843,159.00                | 2,330,213.00        | 0.00               |
|                                       |                     |                         |  |  | 419,321.00   | 2,147,543.00                | 2,566,864.00        | 0.00               |

\*This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note \_\_\_\_.

\*\* The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.  
Published April 10th, 2025 at a total approximate cost of \$