

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 Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government	
						Business-Type Activities	Total
Primary Government:							
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
Total Governmental Activities	790,624.00	38,593.00	63,722.00	6,375.00	(681,934.00)		(681,934.00)
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			161,981.00		161,981.00
Garbage	200,354.00	179,272.00			(21,082.00)		(21,082.00)
Total Business-Type Activities	1,704,106.00	1,562,411.00	0.00		199,664.00		199,664.00
Total Primary Government	2,494,730.00	1,601,004.00	63,722.00	347,734.00	(681,934.00)	199,664.00	(482,270.00)
Component Units:							
General Revenues:							
Taxes:							
*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.							
Property Taxes							
Sales Taxes							
State Shared Revenues							
Grants and Contributions not Restricted to Specific Programs							
Unrestricted Investment Earnings							
Debt Issued							
Miscellaneous Revenue							
Special Items							
Extraordinary Items							
Transfers							
Total General Revenues, Special Items, Extraordinary Items and Transfers							
Change in Net Position							
Net Position-beginning, as previously reported							
Restatement due to (See Note ____):							
Net Position-beginning, as restated							
NET POSITION-ENDING							