

MUNICIPALITY OF ONIDA SD
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		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	153,746.00	2,732.00			(151,014.00)		(151,014.00)	
Public Safety	93,112.00	2,435.00			(90,677.00)		(90,677.00)	
Public Works	391,486.00		67,972.00	6,003.00	(317,511.00)		(317,511.00)	
Health and Welfare					0.00		0.00	
Culture and Recreation	104,755.00	33,550.00			(71,205.00)		(71,205.00)	
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	743,549.00	38,717.00	67,972.00	6,003.00	(630,857.00)		(630,857.00)	
Business-Type Activities:								
Water	300,070.00	293,305.00				(6,765.00)	(6,765.00)	
Sewer	237,835.00	279,504.00				41,669.00	41,669.00	
Electric	804,088.00	790,580.00				(13,508.00)	(13,508.00)	
Airport	339,137.00			390,949.00		51,812.00	51,812.00	
Garbage	174,626.00	191,180.00				16,554.00	16,554.00	
Total Business-Type Activities	1,855,756.00	1,554,569.00	0.00	390,949.00		89,762.00	89,762.00	
Total Primary Government	2,599,305.00	1,593,286.00	67,972.00	396,952.00	(630,857.00)	89,762.00	(541,095.00)	
Component Units:								
								0.00
General Revenues:								
Taxes:								
Property Taxes					233,921.00		233,921.00	
Sales Taxes					288,798.00		288,798.00	
State Shared Revenues					5,751.00		5,751.00	
Grants and Contributions not Restricted to Specific Programs							0.00	
Unrestricted Investment Earnings					67,932.00	19,918.00	87,850.00	
Debt Issued							0.00	
Miscellaneous Revenue					5,321.00	7,931.00	13,252.00	
Special Items							0.00	
Extraordinary Items							0.00	
Transfers							0.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					601,723.00	27,849.00	629,572.00	0.00
Change in Net Position					(29,134.00)	117,611.00	88,477.00	0.00
Net Position-beginning, as previously reported					419,321.00	2,147,543.00	2,566,864.00	
Restatement due to (See Note __):							0.00	
Net Position-beginning, as restated					419,321.00	2,147,543.00	2,566,864.00	0.00
NET POSITION-ENDING					390,187.00	2,265,154.00	2,655,341.00	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 23rd, 2026 at a total approximate cost of \$