All Numbers in This Report
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ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

CITY of Oneida

County of Madison

For the Fiscal Year Ended 12/31/2013

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

CITY OF Oneida

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

(A) GENERAL
(CD) SPECIAL GRANT
(CM) MISCELLANEOUS SPECIAL REV
(FX) WATER
(G) SEWER
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST
(V) DEBT SERVICE
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

1) Statement of Indebtedness
2) Schedule of Time Deposits and Investments
3) Bank Reconciliation
4) Local Government Questionnaire
5) Schedule of Employee and Retiree Benefits
6) Schedule of Energy Costs and Consumption
7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	4,015,908	A200	3,348,725
Petty Cash	650	A210	750
TOTAL Cash	**4,016,558**		**3,349,475**
Tax Sale Certificates	1,109,194	A320	1,150,501
Property Acquired For Taxes	82,114	A330	110,517
TOTAL Taxes Receivable (net)	**1,191,308**		**1,261,018**
Assessments Receivable	10,160	A370	22,495
Accounts Receivable	32,934	A380	53,396
TOTAL Other Receivables (net)	**43,094**		**75,891**
State & Federal, Other	347,948	A410	769,064
TOTAL State And Federal Aid Receivables	**347,948**		**769,064**
Due From Other Funds	4,880	A391	108,736
TOTAL Due From Other Funds	**4,880**		**108,736**
Due From Other Governments		A440	1,643
TOTAL Due From Other Governments	**0**		**1,643**
Prepaid Expenses		A480	377,350
TOTAL Prepaid Expenses	**0**		**377,350**
TOTAL Assets and Deferred Outflows of Resources	**5,603,788**		**5,943,177**

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	200,752	A600	258,458
TOTAL Accounts Payable	**200,752**		**258,458**
Accrued Liabilities	60,758	A601	10,000
TOTAL Accrued Liabilities	**60,758**		**10,000**
Due To Other Funds	172,420	A630	8,019
TOTAL Due To Other Funds	**172,420**		**8,019**
Due To Other Governments		A631	
Due To City School Districts	81,137	A661	
TOTAL Due To Other Governments	**81.137**		**0**
TOTAL Liabilities	**515,066**		**276,477**
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,160	A691	22,495
Deferred Taxes	1,131,743	A694	1,072,445
TOTAL Deferred Inflows of Resources	**1,141,903**		**1,094,940**
TOTAL Deferred Inflows of Resources	**1,141,903**		**1,094,940**
Fund Balance			
Reserve For Debt		A884	41,000
TOTAL Restricted Fund Balance	**0**		**41,000**
Assigned Appropriated Fund Balance	810,424	A914	1,145,989
Assigned Unappropriated Fund Balance	3,136,395	A915	3,384,769
TOTAL Assigned Fund Balance	**3,946.819**		**4,530,758**
TOTAL Fund Balance	**3,946,819**		**4,571.758**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**5,603.788**		**5.943,175**

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EduCode	2013
Revenues			
Real Property Taxes	2,889,637	A1001	3,098,254
Special Assessments	4,172	A1030	34,647
TOTAL Real Property Taxes	**2,893,809**		**3,132,901**
Other Payments In Lieu of Taxes	7,803	A1081	8,557
Interest & Penalties On Real Prop Taxes	143,865	A1090	159,274
Interest & Penalties On Spec Assessments		A1091	
TOTAL Real Property Tax Items	**151,668**		**167,831**
Sales And Use Tax	3,987,720	A1110	4,342,151
Utilities Gross Receipts Tax	144,230	A1130	145,027
Franchises	95,006	A1170	92,865
TOTAL Non Property Tax Items	**4,226,956**		**4,580,043**
Treasurer Fees	10,763	A1230	11,725
Tax Collector Fees	15,509	A1232	24,674
Charges For Tax Redemption	968	A1235	2,084
Clerk Fees	37,221	A1255	42,084
Police Fees	10,631	A1520	12,986
Fire Inspection Fees	30,834	A1540	25,455
Other Public Safety Departmental Income	175	A1589	250
Public Health Fees		A1601	
Ambulance Charges	1,681	A1640	5,705
Park And Recreational Charges	38,093	A2001	36,671
Special Recreational Facility Charges	33,762	A2025	32,494
TOTAL Departmental Income	**179,637**		**194,128**
Public Safety Services For Other Govts	14,431	A2260	14,313
Fire Protection Services Other Govts	358,099	A2262	385,426
Roads & Bridges Charges Other Govts	25,238	A2306	50,475
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	**397,767**		**450,214**
Interest And Earnings	28,091	A2401	23,835
TOTAL Use of Money And Property	**28,091**		**23,835**
Licenses, Other	19,482	A2545	22,665
Permits, Other	42,947	A2590	37,905
TOTAL Licenses And Permits	**62,429**		**60,570**
Fines And Forfeited Bail	119,943	A2610	96,287
TOTAL Fines And Forfeitures	**119,943**		**96,287**
Sales of Scrap & Excess Materials	9,222	A2650	20,684
Sales of Real Property	7,001	A2660	55,701
Insurance Recoveries	53,614	A2680	118,053
TOTAL Sale of Property And Compensation For Loss	**69,837**		**194,438**
Refunds of Prior Year's Expenditures	16,367	A2701	
Unclassified (specify)	87,602	A2770	5,334
TOTAL Miscellaneous Local Sources	**103,970**		**5,334**
St Aid, Revenue Sharing	1,700,877	A3001	1,700,877
St Aid, Mortgage Tax	203,252	A3005	171,508
St Aid, Unified Court Budget Sec Costs	22,025	A3330	105

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
St Aid, Other Public Safety	11,748	A3389	11,242
St Aid, Youth Programs	2,662	A3820	2,662
TOTAL State Aid	**1,940,564**		**1,886,394**
Fed Aid, Emergency Disaster Assistance		A4960	383,271
TOTAL Federal Aid	**0**		**383,271**
TOTAL Revenues	**10,174,672**		**11,175,246**
Interfund Transfers	98,930	A5031	211,217
TOTAL Interfund Transfers	**98,930**		**211,217**
TOTAL Other Sources	**98,930**		**211,217**
TOTAL Detail Revenues And Other Sources	**10,273,602**		**11,386,463**

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	34,820	A10101	27,833
TOTAL Legislative Board	**34,820**		**27,833**
Mayor, Pers Serv	41,394	A12101	41,397
Mayor, Contr Expend	962	A12104	349
TOTAL Mayor	**42,356**		**41,746**
Comptroller,pers Serv	129,835	A13151	132,140
Comptroller, Contr Expend	21,007	A13154	34,030
TOTAL Comptroller	**150,842**		**166,170**
Treasurer, Pers Serv	55,756	A13251	55,936
Treasurer, Contr Expend	94	A13254	876
TOTAL Treasurer	**55,849**		**56,812**
Assessment, Pers Serv	82,679	A13551	83,729
Assessment, Contr Expend	26,213	A13554	10,037
TOTAL Assessment	**108,893**		**93,766**
Exp On Prop Acq For Taxes, Contr Expend	5,250	A13644	14,647
TOTAL Exp On Prop Acq For Taxes	**5,250**		**14,647**
Clerk,pers Serv	66,959	A14101	67,760
Clerk,equip & Cap Outlay	100	A14102	177
Clerk,contr Expend	997	A14104	997
TOTAL Clerk	**68,056**		**68,934**
Law, Pers Serv		A14201	
Law, Contr Expend	133,977	A14204	106,422
TOTAL Law	**133,977**		**106,422**
Personnel, Pers Serv	39,425	A14301	39,864
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	5,372	A14304	3,691
TOTAL Personnel	**44,797**		**43,555**
Buildings, Pers Serv	77,335	A16201	75,595
Buildings, Contr Expend	227,826	A16204	234,209
TOTAL Buildings	**305,160**		**309,804**
Central Storeroom, Contr Expend	5,777	A16604	8,073
TOTAL Central Storeroom	**5,777**		**8,073**
Central Data Process, Pers Serv	21,541	A16801	23,148
Central Data Process & Cap Outlay		A16802	
Central Data Process, Contr Expend	15,649	A16804	15,034
TOTAL Central Data Process	**37,190**		**38,182**
Excess Insurance-Contr Expend		A17224	351,189
TOTAL Excess Insurance-Contr Expend	**0**		**351,189**
Unallocated Insurance, Contr Expend	102,980	A19104	109,182
TOTAL Unallocated Insurance	**102,980**		**109,182**
Municipal Assn Dues, Contr Expend	4,940	A19204	4,940
TOTAL Municipal Assn Dues	**4,940**		**4,940**
Pur of Land/right of Way, Contr Expend		A19404	22,893
TOTAL Pur of Land/right of Way	**0**		**22,893**

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	1,691	A19504	392
TOTAL Taxes & Assess On Munic Prop	**1,691**		**392**
Other General Government, Pers Serv		A19891	
Other Gen Govt Support, Contr Expend	11,835	A19894	16,922
TOTAL Other Gen Govt Support	**11,835**		**16,922**
TOTAL General Government Support	**1,114,413**		**1,481,462**
Public Safety Admin, Pers Serv	2,962	A30101	3,224
Public Safety Admin, Contr Expend		A30104	
TOTAL Public Safety Admin	**2,962**		**3,224**
Police, Pers Serv	1,713,285	A31201	1,776,820
Police, Equip & Cap Outlay		A31202	
Police, Contr Expend	110,683	A31204	99,588
TOTAL Police	**1,823,969**		**1,876,408**
Traffic Control, Pers Serv	49,010	A33101	84,730
Traffic Control, Equip & Cap Outlay		A33102	1,938
Traffic Control, Contr Expen	40,791	A33104	26,400
TOTAL Traffic Control	**89,800**		**113,068**
Fire, Pers Serv	1,690,503	A34101	1,713,345
Fire, Equip & Cap Outlay	9,559	A34102	7,032
Fire, Contr Expend	95,682	A34104	138,725
TOTAL Fire	**1,795,743**		**1,859,102**
Safety Inspection, Pers Serv	54,208	A36201	60,223
Safety Inspection, Contr Expend	3,792	A36204	2,014
TOTAL Safety Inspection	**58,000**		**62,237**
Demo of Unsafe Buildings, Contr Expend		A36504	30,500
TOTAL Demo of Unsafe Buildings	**0**		**30,500**
TOTAL Public Safety	**3,770,475**		**3,944,539**
Insect Control, Pers Serv	34,816	A40681	6,171
Insect Control, Contr Expend	17,959	A40684	12,748
TOTAL Insect Control	**52,775**		**18,919**
TOTAL Health	**52,775**		**18,919**
Street Admin, Pers Serv	119,593	A50101	61,421
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	1,748	A50104	1,000
TOTAL Street Admin	**121,341**		**62,421**
Maint of Streets, Pers Serv	397,599	A51101	373,201
Maint of Streets, Contr Expend	72,333	A51104	70,182
TOTAL Maint of Streets	**469,931**		**443,383**
Maint of Bridges, Pers Serv	42,559	A51201	52,991
Maint of Bridges, Equip & Cap Outlay		A51202	1,332
Maint of Bridges, Contr Expend	44,094	A51204	39,907
TOTAL Maint of Bridges	**86,653**		**94,230**
Garage, Pers Serv	137,446	A51321	128,685
Garage, Equip & Cap Outlay		A51322	5,189

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Garage, Contr Expend	56,388	A51324	53,706
TOTAL Garage	**193,834**		**187,580**
Snow Removal, Pers Serv	54,538	A51421	109,855
Snow Removal, Equip & Cap Outlay		A51422	2,468
Snow Removal, Contr Expend	50,123	A51424	65,303
TOTAL Snow Removal	**104,661**		**177,626**
Street Lighting, Contr Expend	165,703	A51824	180,000
TOTAL Street Lighting	**165,703**		**180,000**
TOTAL Transportation	**1,142,124**		**1,145,240**
Playgr & Rec Centers, Pers Serv	231,350	A71401	197,304
Playgr & Rec Centers, Equip & Cap Outlay	6,210	A71402	4,825
Playgr & Rec Centers, Contr Expend	125,164	A71404	123,610
TOTAL Playgr & Rec Centers	**362,724**		**325,739**
Historian, Pers Serv	700	A75101	700
TOTAL Historian	**700**		**700**
Historical Property, Contr Expend	7,500	A75204	15,481
TOTAL Historical Property	**7,500**		**15,481**
Other Performing Arts, Contr Expend	45,773	A75604	30,314
TOTAL Other Performing Arts	**45,773**		**30,314**
TOTAL Culture And Recreation	**416,698**		**372,234**
Planning, Pers Serv	72,440	A80201	84,518
Planning, Contr Expend	4,458	A80204	5,607
TOTAL Planning	**76,897**		**90,125**
Storm Sewers, Pers Serv	17,072	A81401	18,919
Storm Sewers, Contr Expend	2,767	A81404	9,059
TOTAL Storm Sewers	**19,839**		**27,978**
Refuse & Garbage, Pers Serv	129,933	A81601	
Refuse & Garbage, Contr Expend	1,133	A81604	
TOTAL Refuse & Garbage	**131,066**		**0**
Street Cleaning, Pers Serv		A81701	1,313
TOTAL Street Cleaning	**0**		**1,313**
Other Sanitation, Per Serv		A81891	50,220
Other Sanitation, Empl Bnfts		A81898	80
TOTAL Other Sanitation	**0**		**50,300**
Shade Tree, Pers Serv	27,845	A85601	49,878
Shade Tree, Contr Expend	21,217	A85604	28,000
TOTAL Shade Tree	**49,062**		**77,878**
TOTAL Home And Community Services	**276,865**		**247,594**
State Retirement System	280,259	A90108	600,618
Police & Firemen Retirement, Empl Bnfts	649,364	A90158	693,450
Social Security, Employer Cont	406,283	A90308	388,893
Worker's Compensation, Empl Bnfts	155,517	A90408	149,382
Unemployment Insurance, Empl Bnfts	12,000	A90508	11,133

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	1,856,453	A90608	1,977,441
TOTAL Employee Benefits	**3,359,876**		**3,820,917**
Debt Principal, Serial Bonds	260,075	A97106	261,925
Debt Principal, Bond Anticipation Notes		A97306	100,000
TOTAL Debt Principal	**260,075**		**361,925**
Debt Interest, Serial Bonds	96,350	A97107	101,617
Debt Interest, Bond Anticipation Notes		A97307	2,403
TOTAL Debt Interest	**96,350**		**104,020**
TOTAL Expenditures	**10,489,650**		**11,496,850**
Transfers, Capital Projects Fund	159,670	A99509	67,745
TOTAL Operating Transfers	**159,670**		**67,745**
TOTAL Other Uses	**159,670**		**67,745**
TOTAL Detail Expenditures And Other Uses	**10,649,320**		**11,564,595**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**4,543,811**	**A8021**	**3,946,819**
Prior Period Adj -Decrease In Fund Balance	221,273	A8015	-803,067
Restated Fund Balance - Beg of Year	**4,322,537**	**A8022**	**4,749,886**
ADD - REVENUES AND OTHER SOURCES	10,273,602		11,386,463
DEDUCT - EXPENDITURES AND OTHER USES	10,649,320		11,564,595
Fund Balance - End of Year	**3,946,819**	**A8029**	**4,571,754**

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	2,988,635	A1049N	3,251,339
Est Rev - Real Property Tax Items	144,600	A1099N	161,600
Est Rev - Non Property Tax Items	4,518,000	A1199N	4,586,000
Est Rev - Departmental Income	164,991	A1299N	190,900
Est Rev - Intergovernmental Charges	429,544	A2399N	724,906
Est Rev - Use of Money And Property	45,000	A2499N	35,000
Est Rev - Licenses And Permits	45,840	A2599N	52,890
Est Rev - Fines And Forfeitures	128,000	A2649N	121,000
Est Rev - Sale of Prop And Comp For Loss	38,399	A2699N	20,000
Est Rev - Miscellaneous Local Sources	20,129	A2799N	14,000
Est Rev - State Aid	1,847,927	A3099N	1,853,877
Est Rev - Federal Aid	700	A4099N	0
TOTAL Estimated Revenues	**10,371,765**		**11,011,512**
Estimated - Interfund Transfer	100,000	A5031N	127,000
Appropriated Fund Balance	810,424	A599N	600,374
TOTAL Estimated Other Sources	**910,424**		**727,374**
TOTAL Estimated Revenues And Other Sources	**11,282,189**		**11,738,886**

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	1,227,355	A1999N	1,195,769
App - Public Safety	3,828,247	A3999N	3,965,912
App - Health	56,894	A4999N	39,389
App - Transportation	1,300,760	A5999N	1,506,995
App - Culture And Recreation	511,410	A7999N	455,081
App - Home And Community Services	312,579	A8999N	286,266
App - Employee Benefits	3,528,849	A9199N	3,857,474
App - Debt Service	356,425	A9899N	432,000
TOTAL Appropriations	**11,122,519**		**11,738,886**
App - Interfund Transfer	159,670	A9999N	
TOTAL Other Uses	**159,670**		**0**
TOTAL Appropriations And Other Uses	**11,282,189**		**11,738,886**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	43,822	CD200	6,270
Cash In Time Deposits	315,257	CD201	439,525
TOTAL Cash	**359,079**		**445,795**
Rehabilitation Loan Receivable	411,067	CD390	301,871
TOTAL Other Receivables (net)	**411,067**		**301,871**
State & Federal Receivables	4,010	CD410	16,240
TOTAL State And Federal Aid Receivables	**4,010**		**16,240**
Due From Other Funds		CD391	8,020
TOTAL Due From Other Funds	**0**		**8,020**
TOTAL Assets and Deferred Outflows of Resources	**774,156**		**771,926**

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	824	CD600	10,800
TOTAL Accounts Payable	**824**		**10,800**
Due To Other Funds	3,849	CD630	
TOTAL Due To Other Funds	**3,849**		**0**
TOTAL Liabilities	**4,673**		**10,800**
Deferred Inflows of Resources			
Deferred Inflow of Resources	411,067	CD691	
TOTAL Deferred Inflows of Resources	**411,067**		**0**
TOTAL Deferred Inflows of Resources	**411,067**		**0**
Fund Balance			
Committed Fund Balance	358,416	CD913	761,126
TOTAL Committed Fund Balance	**358,416**		**761,126**
Unassigned Fund Balance		CD917	
TOTAL Unassigned Fund Balance	**0**		**0**
TOTAL Fund Balance	**358,416**		**761,126**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**774,156**		**771,926**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community Development Income	68,051	CD2170	705
TOTAL Departmental Income	**68,051**		**705**
Misc Revenue, Other Govts		CD2389	2,700
TOTAL Intergovernmental Charges	**0**		**2,700**
Interest And Earnings	11,261	CD2401	12,495
TOTAL Use of Money And Property	**11,261**		**12,495**
Fed Aid, Community Development Act	320,121	CD4910	160,048
TOTAL Federal Aid	**320,121**		**160,048**
TOTAL Revenues	**399,432**		**175,948**
Interfund Transfers		CD5031	
TOTAL Interfund Transfers	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Detail Revenues And Other Sources	**399,432**		**175,948**

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual		CD17104	
TOTAL Administration-Contractual	**0**		**0**
TOTAL General Government Support	**0**		**0**
Rehab Loans & Grant, Contr Expend	298,782	CD86684	170,437
TOTAL Rehab Loans & Grant	**298,782**		**170,437**
Administration, Contr Expend	21,137	CD86864	7,433
TOTAL Administration	**21,137**		**7,433**
Econ Dev Zone - Equip & Cap Outlay		CD86872	
TOTAL Econ Dev Zone - Equip & Cap Outlay	**0**		**0**
TOTAL Home And Community Services	**319,919**		**177,870**
TOTAL Expenditures	**319,919**		**177,870**
Transfers, Other Funds		CD99019	
TOTAL Operating Transfers	**0**		**0**
TOTAL Other Uses	**0**		**0**
TOTAL Detail Expenditures And Other Uses	**319,919**		**177,870**

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**288,515**	**CD8021**	**358,416**
Prior Period Adj -Decrease In Fund Balance	9,612	CD8015	-404,630
Restated Fund Balance - Beg of Year	**278,903**	**CD8022**	**763,046**
ADD - REVENUES AND OTHER SOURCES	399,432		175,948
DEDUCT - EXPENDITURES AND OTHER USES	319,919		177,870
Fund Balance - End of Year	**358,416**	**CD8029**	**761,124**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	35,409	CM200	46,065
TOTAL Cash	**35,409**		**46,065**
TOTAL Assets and Deferred Outflows of Resources	**35,409**		**46,065**

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Fund Balance			
Assigned Appropriated Fund Balance	35,409	CM914	46,065
TOTAL Assigned Fund Balance	**35,409**		**46,065**
TOTAL Fund Balance	**35,409**		**46,065**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**35,409**		**46,065**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	42,182	CM1001	41,956
TOTAL Real Property Taxes	**42,182**		**41,956**
Other General Dept Income	10,202	CM1289	10,768
TOTAL Departmental Income	**10,202**		**10,768**
Interest And Earnings	241	CM2401	251
TOTAL Use of Money And Property	**241**		**251**
TOTAL Revenues	**52,625**		**52,975**
TOTAL Detail Revenues And Other Sources	**52,625**		**52,975**

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Home And Community Service-Pers Serv	14,968	CM89891	14,968
Other Home & Comm-Equip & Cap Outlay	5,880	CM89892	5,880
Other Home And Community Service-Contr Exp	23,042	CM89894	21,470
TOTAL Other Home And Community Service-Contr Exp	**43,890**		**42,318**
TOTAL Home And Community Services	**43,890**		**42,318**
TOTAL Expenditures	**43,890**		**42,318**
TOTAL Detail Expenditures And Other Uses	**43,890**		**42,318**

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**26,673**	**CM8021**	**35,408**
Restated Fund Balance - Beg of Year	**26,673**	**CM8022**	**35,408**
ADD - REVENUES AND OTHER SOURCES	52,625		52,975
DEDUCT - EXPENDITURES AND OTHER USES	43,890		42,318
Fund Balance - End of Year	**35,408**	**CM8029**	**46,065**

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,011,528	FX200	1,221,292
Petty Cash	100	FX210	100
TOTAL Cash	**1,011,628**		**1,221,392**
Water Rents Receivable	146,641	FX350	263,346
Accounts Receivable	16,841	FX380	9,193
TOTAL Other Receivables (net)	**163,482**		**272,539**
Due From Other Funds	1,157	FX391	
TOTAL Due From Other Funds	**1,157**		**0**
Due From Other Governments		FX440	10,228
TOTAL Due From Other Governments	**0**		**10,228**
Prepaid Expenses		FX480	160,866
TOTAL Prepaid Expenses	**0**		**160,866**
Cash Special Reserves	844,625	FX230	938,630
TOTAL Restricted Assets	**844,625**		**938,630**
TOTAL Assets and Deferred Outflows of Resources	**2,020,892**		**2,603,655**

(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	12,427	FX600	33,792
TOTAL Accounts Payable	**12,427**		**33,792**
Accrued Liabilities	62,392	FX601	2,038
TOTAL Accrued Liabilities	**62,392**		**2,038**
TOTAL Liabilities	**74,819**		**35,830**
Fund Balance			
Other Restricted Fund Balance	844,625	FX899	
TOTAL Restricted Fund Balance	**844,625**		**0**
Assigned Appropriated Fund Balance	736,392	FX914	3,711
Assigned Unappropriated Fund Balance	365,056	FX915	2,564,114
TOTAL Assigned Fund Balance	**1,101,448**		**2,567,825**
TOTAL Fund Balance	**1,946,073**		**2,567,825**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**2,020,892**		**2,603,655**

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Metered Water Sales	2,852,199	FX2140	2,853,390
Unmetered Water Sales	33,635	FX2142	33,343
Water Service Charges	45,554	FX2144	32,343
Interest & Penalties On Water Rents	23,800	FX2148	26,531
TOTAL Departmental Income	**2,955,188**		**2,945,607**
Interest And Earnings	7,975	FX2401	6,775
TOTAL Use of Money And Property	**7,975**		**6,775**
Sales of Scrap & Excess Materials	2,552	FX2650	1,428
Insurance Recoveries		FX2680	2,586
TOTAL Sale of Property And Compensation For Loss	**2,552**		**4,014**
Unclassified (specify)	1	FX2770	1,210
TOTAL Miscellaneous Local Sources	**1**		**1,210**
Fed Aid, Emergency Disaster Assistance		FX4960	10,228
TOTAL Federal Aid	**0**		**10,228**
TOTAL Revenues	**2,965,716**		**2,967,834**
Interfund Transfers		FX5031	1,130
TOTAL Interfund Transfers	**0**		**1,130**
TOTAL Other Sources	**0**		**1,130**
TOTAL Detail Revenues And Other Sources	**2,965,716**		**2,968,964**

(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Pers Serv	876,565	FX83101	799,800
Water Administration, Equip & Cap Outlay	3,709	FX83102	57,318
Water Administration, Contr Expend	833,649	FX83104	878,124
TOTAL Water Administration	**1,713,923**		**1,735,242**
TOTAL Home And Community Services	**1,713,923**		**1,735,242**
State Retirement, Empl Bnfts	102,051	FX90108	131,104
Social Security, Empl Bnfts	69,213	FX90308	55,408
Workers Compensation, Empl Bnfts	34,510	FX90408	43,655
Hospital & Medical (dental) Ins, Empl Bnft	254,565	FX90608	242,638
TOTAL Employee Benefits	**460,339**		**472,805**
Debt Principal, Serial Bonds	235,000	FX97106	240,000
TOTAL Debt Principal	**235,000**		**240,000**
Debt Interest, Serial Bonds	31,631	FX97107	29,736
TOTAL Debt Interest	**31,631**		**29,736**
TOTAL Expenditures	**2,440,893**		**2,477,783**
Transfers, Other Funds	50,000	FX99019	50,000
Transfers, Capital Projects Fund	187,500	FX99509	75,000
TOTAL Operating Transfers	**237,500**		**125,000**
TOTAL Other Uses	**237,500**		**125,000**
TOTAL Detail Expenditures And Other Uses	**2,678,393**		**2,602,783**

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,658,748**	**FX8021**	**1,946,073**
Prior Period Adj -Increase In Fund Balance	2	FX8012	255,572
Restated Fund Balance - Beg of Year	**1,658,750**	**FX8022**	**2,201,645**
ADD - REVENUES AND OTHER SOURCES	2,965,716		2,968,964
DEDUCT - EXPENDITURES AND OTHER USES	2,678,393		2,602,783
Fund Balance - End of Year	**1,946,073**	**FX8029**	**2,567,826**

(FX) WATER

Budget Summary

Code Description	2013	EopCode	2014
Estimated Revenues			
Est Rev - Departmental Income	3,014,786	FX1299N	3,117,496
Est Rev - Use of Money And Property	7,000	FX2499N	7,000
Est Rev-Miscellaneous Local Sources	0	FX2799N	
TOTAL Estimated Revenues	**3,021,786**		**3,124,496**
Appropriated Fund Balance	736,392	FX599N	
TOTAL Estimated Other Sources	**736,392**		**0**
TOTAL Estimated Revenues And Other Sources	**3,758,178**		**3,124,496**

(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App-Home And Community Services	1,916,090	FX8999N	2,184,694
App - Employee Benefits	521,088	FX9199N	571,531
App - Debt Service	271,000	FX9899N	273,851
TOTAL Appropriations	**2,708,178**		**3,030,076**
App - Interfund Transfer	1,050,000	FX9999N	50,000
TOTAL Other Uses	**1,050,000**		**50,000**
TOTAL Appropriations And Other Uses	**3,758,178**		**3,080,076**

(G) SEWER

Balance Sheet

Code Description	2012	EqpCode	2013
Assets			
Cash	1,566,426	G200	1,441,593
TOTAL Cash	**1,566,426**		**1,441,593**
Sewer Rents Receivable	75,043	G360	161,510
Accounts Receivable	2,675	G380	424,502
TOTAL Other Receivables (net)	**77,718**		**586,012**
Due From Other Funds	138,356	G391	
TOTAL Due From Other Funds	**138,356**		**0**
Due From Other Governments	6,726	G440	922,202
TOTAL Due From Other Governments	**6,726**		**922,202**
Prepaid Expenses		G480	31,752
TOTAL Prepaid Expenses	**0**		**31,752**
TOTAL Assets and Deferred Outflows of Resources	**1,789,226**		**2,981,559**

(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	51,337	G600	181,859
TOTAL Accounts Payable	**51,337**		**181,859**
Accrued Liabilities	26,995	G601	1,544
TOTAL Accrued Liabilities	**26,995**		**1,544**
Bond Anticipation Notes Payable		G626	410,000
TOTAL Notes Payable	**0**		**410,000**
TOTAL Liabilities	**78,332**		**593,403**
Fund Balance			
Assigned Appropriated Fund Balance	697,189	G914	1,095,155
Assigned Unappropriated Fund Balance	1,013,705	G915	1,293,001
TOTAL Assigned Fund Balance	**1,710,894**		**2,388,156**
TOTAL Fund Balance	**1,710,894**		**2,388,156**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,789,226**		**2,981,559**

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sewer Rents	2,211,019	G2120	2,031,749
Interest & Penalties On Sewer Accts	13,525	G2128	13,060
TOTAL Departmental Income	**2,224,544**		**2,044,809**
Interest And Earnings	9,463	G2401	7,970
TOTAL Use of Money And Property	**9,463**		**7,970**
Permits, Other	700	G2590	325
TOTAL Licenses And Permits	**700**		**325**
Insurance Recoveries		G2680	422,875
TOTAL Sale of Property And Compensation For Loss	**0**		**422,875**
Unclassified (specify)	17,135	G2770	22,400
TOTAL Miscellaneous Local Sources	**17,135**		**22,400**
Fed Aid, Emergency Disaster Assistance		G4960	922,202
TOTAL Federal Aid	**0**		**922,202**
TOTAL Revenues	**2,251,842**		**3,420,581**
Interfund Transfers		G5031	73,906
TOTAL Interfund Transfers	**0**		**73,906**
TOTAL Other Sources	**0**		**73,906**
TOTAL Detail Revenues And Other Sources	**2,251,842**		**3,494,487**

(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Sewer Administration, Pers Serv	561,722	G81101	550,749
Sewer Administration, Equip & Cap Outlay	78,272	G81102	71,989
Sewer Administration, Contr Expend	533,030	G81104	1,681,228
TOTAL Sewer Administration	**1,173,024**		**2,303,966**
TOTAL Home And Community Services	**1,173,024**		**2,303,966**
State Retirement, Empl Bnfts	61,169	G90108	79,571
Social Security , Empl Bnfts	41,137	G90308	39,502
Worker's Compensation, Empl Bnfts	17,144	G90408	18,100
Hospital & Medical (dental) Ins, Empl Bnft	85,739	G90608	99,745
TOTAL Employee Benefits	**205,189**		**236,918**
Debt Principal, Serial Bonds	304,059	G97106	307,209
TOTAL Debt Principal	**304,059**		**307,209**
Debt Interest, Serial Bonds	2,925	G97107	2,403
TOTAL Debt Interest	**2,925**		**2,403**
TOTAL Expenditures	**1,685,197**		**2,850,496**
Transfers, Other Funds	48,930	G99019	75,000
Transfers, Capital Projects Fund	665,727	G99509	85,147
TOTAL Operating Transfers	**714,657**		**160,147**
TOTAL Other Uses	**714,657**		**160,147**
TOTAL Detail Expenditures And Other Uses	**2,399,854**		**3,010,643**

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,721,832**	**G8021**	**1,710,894**
Prior Period Adj -Increase In Fund Balance	137,074	G8012	193,416
Restated Fund Balance - Beg of Year	**1,858,906**	**G8022**	**1,904,310**
ADD - REVENUES AND OTHER SOURCES	2,251,842		3,494,487
DEDUCT - EXPENDITURES AND OTHER USES	2,399,854		3,010,643
Fund Balance - End of Year	**1,710,894**	**G8029**	**2,388,153**

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	2,144,112	G1299N	2,210,679
Est Rev - Use of Money And Property	25,000	G2499N	5,000
Est Rev - Sale of Prop And Comp For Loss		G2699N	410,000
Est Rev-Miscellaneous Local Sources	12,200	G2799N	26,743
TOTAL Estimated Revenues	**2,181,312**		**2,652,422**
Appropriated Fund Balance	697,189	G599N	388,509
TOTAL Estimated Other Sources	**697,189**		**388,509**
TOTAL Estimated Revenues And Other Sources	**2,878,501**		**3,040,931**

(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	1,576,546	G8999N	1,934,992
App - Employee Benefits	234,771	G9199N	311,730
App - Debt Service	306,984	G9899N	717,209
TOTAL Appropriations	**2,118,301**		**2,963,931**
App - Interfund Transfer	760,200	G9999N	77,000
TOTAL Other Uses	**760,200**		**77,000**
TOTAL Appropriations And Other Uses	**2,878,501**		**3,040,931**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	2,773	H200	68,729
Cash In Time Deposits	1,301,826	H201	402,341
TOTAL Cash	**1,304,599**		**471,071**
State & Federal Receivables	50,000	H410	
TOTAL State And Federal Aid Receivables	**50,000**		**0**
Due From Other Funds	35,000	H391	
TOTAL Due From Other Funds	**35,000**		**0**
TOTAL Assets and Deferred Outflows of Resources	**1,389,599**		**471,071**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	215,714	H600	45,404
TOTAL Accounts Payable	**215,714**		**45,404**
Bond Anticipation Notes Payable	870,000	H626	770,000
TOTAL Notes Payable	**870,000**		**770,000**
Due To Other Funds	3,124	H630	108,736
TOTAL Due To Other Funds	**3,124**		**108,736**
TOTAL Liabilities	**1,088,839**		**924,140**
Fund Balance			
Committed Fund Balance	300,760	H913	-453,069
TOTAL Committed Fund Balance	**300,760**		**-453,069**
TOTAL Fund Balance	**300,760**		**-453,069**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,389,599**		**471,071**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Unclassified (specify)	4,768	H2770	773
TOTAL Miscellaneous Local Sources	**4,768**		**773**
St Aid, Consolidated Highway Aid	264,943	H3501	228,000
TOTAL State Aid	**264,943**		**228,000**
TOTAL Revenues	**269,711**		**228,773**
Interfund Transfers	1,012,897	H5031	227,892
TOTAL Interfund Transfers	**1,012,897**		**227,892**
Serial Bonds		H5710	
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	100,000
TOTAL Proceeds of Obligations	**0**		**100,000**
TOTAL Other Sources	**1,012,897**		**327,892**
TOTAL Detail Revenues And Other Sources	**1,282,608**		**556,665**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Equip & Cap Outlay	724,880	H16202	50,186
TOTAL Buildings	**724,880**		**50,186**
TOTAL General Government Support	**724,880**		**50,186**
Police, Equip & Cap Outlay	28,249	H31202	29,000
TOTAL Police	**28,249**		**29,000**
Fire, Equip & Cap Outlay	5,250	H34102	16,932
TOTAL Fire	**5,250**		**16,932**
TOTAL Public Safety	**33,499**		**45,932**
Highway, Capital Projects	449,008	H51972	242,425
TOTAL Highway	**449,008**		**242,425**
Sidewalks, Equip & Cap Outlay		H54102	
TOTAL Sidewalks	**0**		**0**
TOTAL Transportation	**449,008**		**242,425**
Recreation, Equip & Cap Outlay	27,874	H71972	
TOTAL Recreation	**27,874**		**0**
TOTAL Culture And Recreation	**27,874**		**0**
Storm Sewers, Equip & Cap Outlay	121,707	H81402	
TOTAL Storm Sewers	**121,707**		**0**
Sewer, Equip & Cap Outlay	2,177,470	H81972	81,918
TOTAL Sewer	**2,177,470**		**81,918**
Water Capital Projects, Equip & Cap Outlay		H83972	162,802
TOTAL Water Capital Projects	**0**		**162,802**
TOTAL Home And Community Services	**2,299,177**		**244,720**
TOTAL Expenditures	**3,534,437**		**583,263**
Transfers, Other Funds		H99019	161,253
TOTAL Operating Transfers	**0**		**161,253**
TOTAL Other Uses	**0**		**161,253**
TOTAL Detail Expenditures And Other Uses	**3,534,437**		**744,516**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EqpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**2,517,589**	**H8021**	**300,761**
Prior Period Adj -Increase In Fund Balance	35,001	H8012	-565,982
Restated Fund Balance - Beg of Year	**2,552,590**	**H3022**	**-265,221**
ADD - REVENUES AND OTHER SOURCES	1,282,608		556,665
DEDUCT - EXPENDITURES AND OTHER USES	3,534,437		744,516
Fund Balance - End of Year	**300,761**	**H8029**	**-453,072**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EapCode	2013
Assets			
Land	2,549,549	K101	2,549,549
Buildings	32,762,833	K102	32,813,019
Improvements Other Than Buildings	12,688,051	K103	12,698,973
Machinery And Equipment	7,303,759	K104	2,276,931
Infrastructure	33,456,715	K106	33,954,921
Other Capital Assets		K107	5,352,742
TOTAL Fixed Assets (net)	**88,760,907**		**89,646,135**
TOTAL Assets and Deferred Outflows of Resources	**88,760,907**		**89,646,135**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2012	EdpCode	2013
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	88,760,907	K159	89,646,135
TOTAL Investments in Non-Current Government Assets	**88,760,907**		**89,646,135**
TOTAL Fund Balance	**88,760,907**		**89,646,135**
TOTAL	**88,760,907**		**89,646,135**

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	11,837	TA200	10,385
TOTAL Cash	**11,837**		**10,385**
Other Assets	2,042	TA489	852
TOTAL Other	**2,042**		**852**
TOTAL Assets and Deferred Outflows of Resources	**13,879**		**11,237**

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Other Funds (specify)	13,879	TA85	11,237
TOTAL Agency Liabilities	**13,879**		**11,237**
TOTAL Liabilities	**13,879**		**11,237**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**13,879**		**11,237**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	18,686	TE200	
TOTAL Cash	**18,686**		**0**
TOTAL Assets and Deferred Outflows of Resources	**18,686**		**0**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Other Liabilities		TE688	
TOTAL Other Liabilities	**0**		**0**
TOTAL Liabilities	**0**		**0**
Fund Balance			
Net Assets-Restricted For Other Purposes	18,686	TE923	
TOTAL Assigned Fund Balance	**18,686**		**0**
TOTAL Fund Balance	**18,686**		**0**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**18,686**		**0**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Gifts And Donations	1,999	TE2705	
Other Revenue	18,686	TE2770	
TOTAL Miscellaneous Local Sources	**20,685**		**0**
TOTAL Revenues	**20,685**		**0**
TOTAL Detail Revenues And Other Sources	**20,685**		**0**

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Gen Gov Support, Contr Expend	1,999	TE19894	18,686
TOTAL Other Gen Gov Support	**1,999**		**18,686**
TOTAL General Government Support	**1,999**		**18,686**
TOTAL Expenditures	**1,999**		**18,686**
TOTAL Detail Expenditures And Other Uses	**1,999**		**18,686**

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		**TE8021**	**18,685**
Restated Fund Balance - Beg of Year		**TE8022**	**18,685**
ADD - REVENUES AND OTHER SOURCES	20,685		
DEDUCT - EXPENDITURES AND OTHER USES	1,999		18,686
Fund Balance - End of Year	**18,685**	**TE8029**	**-1**

Balance Sheet

Code Description	2012	EqpCode	2013

Balance Sheet

Code Description	2012	EapCode	2013

Results of Operation

Code Description	2012	EdnCode	2013

Results of Operation

Code Description	2012	EdpCode	2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	ExpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		**V8021**	
Restated Fund Balance - Beg of Year		**V8022**	
Fund Balance - End of Year		**V8029**	

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	26,135,401	W129	26,922,256
TOTAL Provision To Be Made In Future Budgets	**26,135,401**		**26,922,256**
TOTAL Assets and Deferred Outflows of Resources	**26,135,401**		**26,922,256**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Post Employment Benefits	12,999,000	W683	14,608,521
Compensated Absences	799,773	W687	786,241
TOTAL Other Liabilities	**13,798,773**		**15,394,762**
Bonds Payable	12,336,628	W628	11,527,494
TOTAL Bond And Long Term Liabilities	**12,336,628**		**11,527,494**
TOTAL Liabilities	**26,135,401**		**26,922,256**
TOTAL Liabilities	**26,135,401**		**26,922,256**

CITY OF Oneida
Statement of Indebtedness
For the Fiscal Year Ending 2013

County of: Madison

Municipal Code: 250240000000

First Year	Debt Code		Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BAN	E	WWTP FLOOD EXPENSES			10/15/2013	10/15/2014	2.00%		$410,000	$0			$0		$410,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$410,000	$0	$0	$0	$0	$0	$410,000
2011	BOND	E	WATER STORAGE IMPROVE - EFC			03/14/2011	06/15/2019	3.80%		$2,250,000	$1,785,000	$240,000	$0	$0		$1,545,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$1,785,000	$240,000	$0	$0	$0	$1,545,000
2012	BAN	N	Municipal Bldg. Roof			12/17/2012	12/17/2013	1.25%		$700,000	$700,000	$30,000	$0	$0		$670,000
2012	BAN	N	2012 DPW DUMP TRUCK			12/17/2012	12/17/2013	1.25%		$170,000	$170,000	$70,000	$0	$0		$100,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$870,000	$100,000	$0	$0	$0	$770,000
2011	BOND	N	Salt Shed		Y	02/10/2011	12/01/2023	2.00%	Y	$99,540	$86,080	$6,540	$0	$0		$79,540
2003	BOND	N	Bates Ave		Y	12/15/2003	12/15/2016	3.50%	Y	$141,000	$51,443	$12,276	$0	$0		$39,167
2011	BOND	N	Fire Garage		Y	02/10/2011	12/01/2023	2.00%	Y	$492,858	$426,250	$32,360	$0	$0		$393,890
2003	BOND	N	TANKS		Y	12/15/2003	12/15/2016	3.50%		$107,500	$39,221	$9,360	$0	$0		$29,861
2009	BOND	N	WWTP EXEMPT BOND			04/01/2009	04/01/2039	0.00%		$8,674,030	$7,806,628	$289,134	$0	$0		$7,517,494
2011	BOND	N	Asbestos Abatement Elizabeth S		Y	02/10/2011	12/01/2023	2.00%	Y	$280,000	$242,160	$18,390	$0	$0		$223,770
2003	BOND	N	Drake Ave		Y	12/15/2003	12/15/2016	3.50%		$122,500	$44,692	$10,665	$0	$0		$34,027
2011	BOND	N	W Sands St		Y	02/10/2011	12/01/2023	2.00%		$112,500	$97,290	$7,390	$0	$0		$89,900
2003	BOND	N	Mun Bldg		Y	12/15/2003	12/15/2016	3.50%		$280,000	$102,155	$24,377	$0	$0		$77,778
2011	BOND	N	SIDEWALK PLOW		Y	02/10/2011	12/01/2023	2.00%	Y	$99,000	$85,620	$6,500	$0	$0		$79,120
2003	BOND	N	Kenwood SS WWTP EXEMPT		Y	12/15/2003	12/15/2016	3.50%		$180,000	$65,672	$15,672	$0	$0		$50,000
2011	BOND	N	ONEIDA JUSTICE CENTER		Y	02/10/2011	12/01/2023	2.00%		$546,250	$472,460	$35,870	$0	$0		$436,590
2003	BOND	N	West St		Y	12/15/2003	12/15/2016	3.50%		$105,000	$38,308	$9,142	$0	$0		$29,166
2011	BOND	N	BLDG DEMO		Y	02/10/2011	12/01/2023	2.00%		$48,000	$41,510	$3,150	$0	$0		$38,360
2003	BOND	N	Kallet Parking Lot		Y	12/15/2003	12/15/2016	3.50%		$170,000	$62,023	$14,801	$0	$0		$47,222
2011	BOND	N	ASB ABATE N WARNER ST		Y	02/10/2011	12/01/2023	2.00%	Y	$52,000	$44,980	$3,410	$0	$0		$41,570
2003	BOND	N	Business Park		Y	12/15/2003	12/15/2016	3.50%		$100,000	$36,486	$8,707	$0	$0		$27,779
2011	BOND	N	DUMP TRUCK		Y	02/10/2011	12/01/2023	2.00%	Y	$45,000	$38,920	$2,950	$0	$0		$35,970
2011	BOND	N	FIRE TRUCK		Y	02/10/2011	12/23/2023	2.00%		$440,000	$380,540	$28,890	$0	$0		$351,650

CITY OF Oneida
Statement of Indebtedness
For the Fiscal Year Ending 2013

County of: Madison

Municipal Code: 250240000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2011	BOND N	BLDG PURCHASE		Y	02/10/2011	12/01/2023	3.00%	Y	$450,000	$389,190	$29,550	$0	$0		$359,640
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$10,551,628	$569,134	$0	$0	$0	$9,982,494
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									$410,000	$13,206,628	$909,134	$0	$0	$0	$12,707,494

CITY OF Oneida
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	$7,921,992.00
Time Deposits	9Z2021	
Total		$7,921,992.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$8,662,161.15
Total		$9,662,161.15
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

CITY OF Oneida
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1047	$1,698,079	$0	$505,576	$1,192,503
*****-2689	$710,147	$49,234	$0	$759,381
*****-9532	$342,922	$0	$0	$342,922
*****-2911	$96,224	$0	$0	$96,224
*****-2933	$4,846	$0	$0	$4,846
*****-2185	$5,280	$0	$15,650	($10,370)
*****-2088	$2,907	$0	$0	$2,907
*****-2215	$0	$0	$0	$0
*****-3136	$68,729	$0	$0	$68,729
*****-7912	$402,334	$0	$0	$402,334
*****-7623	$46,276	$0	$0	$46,276
*****-7854	$7	$0	$0	$7
*****-4446	$4,077,603	$0	$0	$4,077,603
*****-4420	$938,630	$0	$0	$938,630

Total Adjusted Bank Balance			$7,921,992
Petty Cash			$.00
Adjustments			$2,414.10
Total Cash	9ZCASH	*	$7,924,406
Total Cash Balance All Funds	9ZCASHB	*	$7,924,406

* Must be equal

CITY OF Oneida
Local Government Questionnaire
For the Fiscal Year Ending 2013

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	Yes
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

CITY OF Oneida
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

	Total Full Time Employees:	117			
	Total Part Time Employees:	19			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$811,293.00	70	5	
90158	Police and Fire Retirement	$693,450.00	47		
90258	Local Pension Fund				
90308	Social Security	$410,766.00	117	19	
90408	Worker's Compensation Insurance	$212,793.00	117	19	
90458	Life Insurance				
90508	Unemployment Insurance	$11,133.00			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	$2,319,824.00	95		35
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	$34,678.00			
91890	Other Employee Benefits				
	Total	**$4,493,937.00**			
Computed Total From Financial Section (comparative purposes only)		**$4,530,720.00**			

CITY OF Oneida
Energy Costs and Consumption
For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$110,180	33,375	gallons	
Diesel Fuel	$83,444	25,127	gallons	
Fuel Oil	$29,681	8,992	gallons	
Natural Gas	$100,934	138,935	cubic feet	
Electricity	$406,392	3,799,373	kilowatt-hours	
Coal			tons	

CITY OF Oneida
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	$2,684,011.00
3. Interest on Net OPEB Obligation	$519,971.00
4. Adjustment to Annual Required Contribution	($587,595.00)
5. Annual OPEB Expense	$2,616,387.00
6. Less: Actual Contribution Made	$1,006,866.00
7. Increase in Net OPEB Obligation	$1,609,521.00
8. Net OPEB Obligation - beginning of year	$12,999,274.00
9. Net OPEB Obligation - end of year	$14,608,795.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	$14,608,521.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	38.48%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	$32,950,764.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	$32,950,764.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	01/10/2014
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	6.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, LINDA M. PEASE, hereby certify that I am the Chief Fiscal Officer of the COMPTROLLE of THE CITY OF ONEIDA, and that the information provided in the annual financial report of the COMPTROLLE of THE CITY OF ONEIDA, for the fiscal year ended 12/31/2013, is TRUE and correct to the best of my knowledge and belief.

By entering the personal indentification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the COMPTROLLE of THE CITY OF ONEIDA, and adopted by me as my signature for use in conjunction with the filing of the COMPTROLLE of THE CITY OF ONEIDA's annual financial report, I am evidencing my express intent to authenticate my certification of the COMPTROLLE of THE CITY OF ONEIDA's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

LINDA M. PEASE
Name of Report Preparer if different than Chief Fiscal Officer

(315) 363-2022
Telephone Number

04/30/2014
Date of Certification

LINDA M. PEASE
Name

COMPTROLLER
Title

109 N. MAIN STREET, ONEIDA, NY
Official Address

(315) 363-2022
Official Telephone Number

CITY OF Oneida
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8015 new auditors/new comptroller for 2012 audit. Books were corrected and fund balance restated to actual.

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 Annual Update Document done prior to Audit / Change of Auditors and Comptroller in 2013

(FX) WATER

Adjustment Reason

Account Code FX8012 Auditor adjustment to prior fund balance. Last Year's Annual Update Document was done prior to audit

(G) SEWER

Adjustment Reason

Account Code G8012 change in comptroller and auditor in 2013. Update Document filed prior to audit and audit adjjustments

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 AUD filed prior to audit being done. Change in comptroller and auditor in 2013