

Mercer City  
Balance Sheet  
As of April 30, 2026

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	<u>Apr 30, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
0709 General Checking	80,971.82
1196 MemPrkPrjtFnd	5,705.35
1360 OldMCCSavings	5,947.39
1532 MemorialPrkMaintFund	6,180.69
1784 WaterProject	139,190.03
1875 SewerProject	30,559.78
8304 NewMCCSavings	20,728.28
1722 · 1722CD Mercer City Sewer Reserve	7,783.54
5122 · 5122CD Mercer City Street Fund	3,049.07
7620 · 7620 CD Old MCC	3,882.21
8920 · 8920CD Mercer City Celebration	3,622.38
<b>Total Checking/Savings</b>	<u>307,620.54</u>
<b>Other Current Assets</b>	
3900 · Non-Revenue Sources	
3999 · Transfers In	-4,786.90
<b>Total 3900 · Non-Revenue Sources</b>	<u>-4,786.90</u>
<b>Total Other Current Assets</b>	<u>-4,786.90</u>
<b>Total Current Assets</b>	<u>302,833.64</u>
<b>Fixed Assets</b>	
<b>Fixed Assets</b>	
1611 · Land	
1611.1 · City Hall Land	20,000.00
1611.2 · City Park Land	150,000.00
1611.3 · Waste Water Treatment System	287,000.00
1611.4 · Machine Shop Land	120,000.00
1611.5 · Water Pump House Land	15,000.00
1611.6 · Old MCC Land	25,000.00
1611.7 · New MCC Land	20,000.00
1611.8 · City Tree Dump Land	15,000.00
<b>Total 1611 · Land</b>	<u>652,000.00</u>
1621 · Buildings	
1621.1 · City Hall Building	75,000.00
1621.2 · City Machine/Equipment Shop	100,000.00
1621.3 · Old MCC Building	20,000.00
1621.4 · Water PUmp House & Equipment	200,000.00
<b>Total 1621 · Buildings</b>	<u>395,000.00</u>
1641.1 · Office Furniture and Equipment	1,000.00

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<b>Total 1621 · Buildings</b>	<u>395,000.00</u>
1641.1 · Office Furniture and Equipment	1,000.00

**Mercer City**  
**Balance Sheet**  
 As of April 30, 2026

	<b>Apr 30, 26</b>
<b>1651 · Machinery &amp; Equipment</b>	
1651.1 · Bobcat S-205 skid steer loader	18,208.00
1651.10 · New Water Meters-3ea.	300.00
1651.11 · 10' A Frame Ladder	105.00
1651.2 · John Deere3020Gas2WDTractor	7,450.00
1651.3 · Bobcat 72" Snow Blower	2,590.00
1651.4 · Bobcat V Blade	2,680.00
1651.5 · Toro Riding Mower	2,700.00
1651.8 · Loftness 3 Point 72" Snw Blower	800.00
1651.9 · 3" Slurry Pump	150.00
	34,983.00
<b>Total 1651 · Machinery &amp; Equipment</b>	
<b>1663 · Park Equipment</b>	
1663.1 · Playgrnd Equ.&Tables&Benches	117,000.00
1663.2 · Park Riding Mower	2,000.00
	119,000.00
<b>Total 1663 · Park Equipment</b>	
<b>Total Fixed Assets</b>	1,201,983.00
<b>Total Fixed Assets</b>	1,201,983.00
<b>Other Assets</b>	
M-1115 Circuit Breaker Switch	43.46
#142 · NAPA Autp Parts-Washburn	14.42
1800 · Budgetary Accts & Other Debts	
1812 · Revenues (Credit)	-97.77
	-97.77
<b>Total 1800 · Budgetary Accts &amp; Other Debts</b>	
<b>Total Other Assets</b>	-39.89
<b>TOTAL ASSETS</b>	<b>1,504,776.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2100 · General Payables	
2200 · Payroll Accrual & Payables	
2221 · Withholding Taxes Payable	
2221.1 · Social Security	127.53
2221.2 · Medicare	201.25
	328.78
<b>Total 2221 · Withholding Taxes Payable</b>	
<b>Total 2200 · Payroll Accrual &amp; Payables</b>	328.78
<b>Total 2100 · General Payables</b>	328.78
<b>Total Other Current Liabilities</b>	328.78
<b>Total Current Liabilities</b>	328.78

**Mercer City**  
**Balance Sheet**  
As of April 30, 2026

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	<u>Apr 30, 26</u>
<b>Long Term Liabilities</b>	
<b>2300 · Contracts, Notes &amp; Judgements P</b>	
<b>2321 · Notes Payable</b>	
240 · BND Connection to MSRWD	150,000.00
91-04 · Water Revenue Bond, Series 2017	350,574.99
92-06 · Sewer Revenue Bond, Series 2019	<u>242,216.00</u>
<b>Total 2321 · Notes Payable</b>	<u>742,790.99</u>
<b>Total 2300 · Contracts, Notes &amp; Judgements P</b>	<u>742,790.99</u>
<b>Total Long Term Liabilities</b>	<u>742,790.99</u>
<b>Total Liabilities</b>	<u>743,119.77</u>
<b>Equity</b>	
30000 · Opening Balance Equity	493,122.59
32000 · Retained Earnings	225,089.94
Net Income	<u>43,444.45</u>
<b>Total Equity</b>	<u>761,656.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,504,776.75</u></u>

**Mercer City**  
**Profit & Loss**  
 April 2026

	Apr 26
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>100 · General Fund</b>	
3100 · Taxes (Revenues)	
3110 · Property Taxes	660.37
<b>Total 3100 · Taxes (Revenues)</b>	660.37
3351 · State Aid Distribution	954.06
3610 · Interest Earnings	1.45
<b>Total 100 · General Fund</b>	1,615.88
<b>303 · Streets</b>	
Flexible Transportation Fund	64.65
201 · Highway Distribution	661.57
3354 · Oil & Gas Production	172.42
<b>Total 303 · Streets</b>	898.64
<b>3300 · Intergovernmental Revenue</b>	
3355 · Coal Severance	714.44
3372 · Coal Conversion Tax	209.54
<b>Total 3300 · Intergovernmental Revenue</b>	923.98
<b>3600 · Miscellaneous &amp; Rent</b>	
3660 · Private Contributions/Donations	200.00
<b>Total 3600 · Miscellaneous &amp; Rent</b>	200.00
<b>49900 · Uncategorized Income</b>	
Memorial Park Donations	25.00
<b>Total 49900 · Uncategorized Income</b>	25.00
<b>500 · Enterprise Funds</b>	
<b>501 · Water</b>	
501.1 · Water Base Rate	3,458.68
501.2 · Water Usage Income	924.97
<b>Total 501 · Water</b>	4,383.65
<b>502 · Sewer</b>	
502.1 · Sewer Usage Fee	1,080.00
<b>Total 502 · Sewer</b>	1,080.00
<b>503 · Garbage Collection</b>	
503.1 · Garbage Tote Overage	25.00
503 · Garbage Collection - Other	1,272.47
<b>Total 503 · Garbage Collection</b>	1,297.47
<b>Total 500 · Enterprise Funds</b>	6,761.12
<b>Total Income</b>	10,424.62

Mercer City  
Profit & Loss  
April 2026

	<u>Apr 26</u>
<b>Expense</b>	
<b>Utilities</b>	
<b>Power</b>	
#3764 · Ottertail Pwr Shop	42.71
#5094 · Ottertail Pwr Water Pump House	72.87
#5095 · Ottertail Pwr Cty Hall	56.49
#5096 · Ottertail Pwr St. Lights	329.53
#7144 · Ottertail Pwr Sewer Lift	72.47
#9482 · Ottertail Pwr Memorial Pk	42.50
<b>Total Power</b>	<u>616.57</u>
<b>Water Base Rate</b>	752.50
<b>Water Usage</b>	944.30
4150.6 · Telephone & Internet Expense	166.48
<b>Total Utilities</b>	<u>2,479.85</u>
<b>4100 · General Government</b>	
<b>Dues &amp; Subscriptions</b>	
410.6 · Web Site Maintenance Fee	10.00
410.7 · Grant Finder Data Base-One Year	90.00
<b>Total Dues &amp; Subscriptions</b>	<u>100.00</u>
<b>4001 · Supplies &amp; Maintenance</b>	
412 · Postage	47.58
4161 · City Shop Maintenance	1,630.00
<b>Total 4001 · Supplies &amp; Maintenance</b>	<u>1,677.58</u>
4131 · Mayor	150.00
4132 · Governing Board	1,300.00
<b>4150 · Non-Departmental</b>	
<b>Professional Fees</b>	
County Recording Fee	20.00
4150.11 · iPay Bill Pay Fee	5.00
4150.8 · Utility Billing Fees	200.00
<b>Total Professional Fees</b>	<u>225.00</u>
4150.10 · Processing Fees	49.00
<b>Total 4150 · Non-Departmental</b>	<u>274.00</u>
<b>4191 · Advertising &amp; Promotion</b>	
4191.1 · Newspaper Notices	45.26
<b>Total 4191 · Advertising &amp; Promotion</b>	<u>45.26</u>
<b>Total 4100 · General Government</b>	<u>3,546.84</u>
<b>4400 · Health &amp; Welfare</b>	
<b>4410 · Health</b>	
4410.1 · Water Testing	27.00
<b>Total 4410 · Health</b>	<u>27.00</u>

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**Profit & Loss**  
April 2026

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4420 · Sanitation	
4420.1 · Garbage Collection	1,237.78
<b>Total 4420 · Sanitation</b>	<u>1,237.78</u>
<b>Total 4400 · Health &amp; Welfare</b>	1,264.78
4800 · Education	
4800.1 · Employee Training	300.00
<b>Total 4800 · Education</b>	300.00
6600 · Payroll Expenses	
6610 · Taxes	
6610.1 · Medicare	
6610.5 · Medicare Employer Match	135.58
6610.6 · Medicare Employee Contribution	-0.01
<b>Total 6610.1 · Medicare</b>	<u>135.57</u>
6610.2 · Social Security	
6610.3 · Social Security Employer Match	579.70
6610.4 · Social Security Employee Contri	0.00
<b>Total 6610.2 · Social Security</b>	<u>579.70</u>
<b>Total 6610 · Taxes</b>	<u>715.27</u>
<b>Total 6600 · Payroll Expenses</b>	715.27
<b>66900 · Reconciliation Discrepancies</b>	<u>-24.21</u>
<b>Total Expense</b>	<u>8,282.53</u>
<b>Net Ordinary Income</b>	<u>2,142.09</u>
<b>Net Income</b>	<u><u>2,142.09</u></u>

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