

Mercer City
Balance Sheet
As of February 11, 2026

	Feb 11, 26
ASSETS	
Current Assets	
Checking/Savings	
0709GeneralChecking	76,104.42
1196MemPrkPrjtFnd	5,701.14
1360OldMCCSavings	6,161.36
1532MemorialPrkMaintFund	6,149.27
1784WaterProject	136,917.96
1875SewerProject	29,621.73
8304NewMCCSavings	10,228.02
1722 · 1722CDMercer City Sewer Reserve	7,783.54
5122 · 5122CDMercer City Street Fund	3,049.07
7620 · 7620 CD Old MCC	3,882.21
8920 · 8920CDMercer City Celebration	3,622.38
Total Checking/Savings	289,221.10
Other Current Assets	
3900 · Non-Revenue Sources	
3999 · Transfers In	-4,786.90
Total 3900 · Non-Revenue Sources	-4,786.90
Total Other Current Assets	-4,786.90
Total Current Assets	284,434.20
Other Assets	
M-1115 Circuit Breaker Switch	43.46
#142 · NAPA Autp Parts-Washburn	14.42
1800 · Budgetary Accts & Other Debts	
1812 · Revenues (Credit)	-97.77
Total 1800 · Budgetary Accts & Other Debts	-97.77
Total Other Assets	-39.89
TOTAL ASSETS	284,394.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · General Payables	
2200 · Payroll Accrual & Payables	
2221 · Withholding Taxes Payable	
2221.1 · Social Security	663.01
2221.2 · Medicare	159.17
Total 2221 · Withholding Taxes Payable	822.18
Total 2200 · Payroll Accrual & Payables	822.18
Total 2100 · General Payables	822.18
Total Other Current Liabilities	822.18
Total Current Liabilities	822.18

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Long Term Liabilities	
2300 · Contracts, Notes & Judgements P	
2321 · Notes Payable	
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	242,216.00
Total 2321 · Notes Payable	742,790.99
Total 2300 · Contracts, Notes & Judgements P	742,790.99
Total Long Term Liabilities	742,790.99
Total Liabilities	743,613.17
Equity	
30000 · Opening Balance Equity	-708,860.41
32000 · Retained Earnings	224,817.13
Net Income	24,824.42
Total Equity	-459,218.86
TOTAL LIABILITIES & EQUITY	284,394.31

Mercer City Profit & Loss

January 1 through February 11, 2026

Jan 1 - Feb 11, 26

Ordinary Income/Expense		
Income		
100 · General Fund		
3100 · Taxes (Revenues)		
3110 · Property Taxes		4,458.13
Total 3100 · Taxes (Revenues)		4,458.13
3351 · State Aid Distribution		1,202.31
3610 · Interest Earnings		2.38
3630 · Special Assessments		
3630.1 · Reimbursed Expenses		
3630.2 · Property Clean Up		14,771.96
Total 3630.1 · Reimbursed Expenses		14,771.96
Total 3630 · Special Assessments		14,771.96
3690 · Patronage Dividends		54.33
Total 100 · General Fund		20,489.11
303 · Streets		
Flexible Transportation Fund		63.84
201 · Highway Distribution		852.60
3354 · Oil & Gas Production		154.78
Total 303 · Streets		1,071.22
3300 · Intergovernmental Revenue		
3355 · Coal Severance		849.84
3372 · Coal Conversion Tax		224.51
Total 3300 · Intergovernmental Revenue		1,074.35
3600 · Miscellaneous & Rent		
3640 · Reimbursed Expenses		40.27
Total 3600 · Miscellaneous & Rent		40.27
49900 · Uncategorized Income		
Donations		
499.1 · New MCC Project Donations		5,000.00
Total Donations		5,000.00
Memorial Park Donations		2,500.00
Total 49900 · Uncategorized Income		7,500.00
500 · Enterprise Funds		
501 · Water		
501.1 · Water Base Rate		4,627.21
501.2 · Water Usage Income		880.28
Total 501 · Water		5,507.49
502 · Sewer		
502.1 · Sewer Usage Fee		1,530.00
Total 502 · Sewer		1,530.00

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Profit & Loss
 January 1 through February 11, 2026

	Jan 1 - Feb 11, 26
503 · Garbage Collection	1,500.83
500 · Enterprise Funds - Other	78.36
Total 500 · Enterprise Funds	8,616.68
600 · Internal Service Funds	
600.1 · Transfers In from General #0709	
601 · Water Base Rate Proceeds	3,286.00
602 · Sewer Base Rate Proceeds	1,062.00
Total 600.1 · Transfers In from General #0709	4,348.00
Total 600 · Internal Service Funds	4,348.00
Total Income	43,139.63
Expense	
Utilities	
4340.1 Water Building Heating	740.30
Power	
#3764 · #3764 Ottertail Pwr Shop	75.71
#5094 · Ottertail Pwr New Pump House	140.85
#5095 · #5095 Ottertail Pwr Cty Hall	104.26
#5096 · #5096 Ottertail Pwr St. Lights	664.16
#7144 · #7144 Ottertail Pwr Sewer Lift	120.52
#9482 · #9482 Ottertail Pwr Memorial Pk	167.84
Total Power	1,273.34
Sewer Usage Fee	18.00
Water Base Rate	159.00
Water Usage	188.10
Total Utilities	2,378.74
4100 · General Government	
4131 · Mayor	900.00
4132 · Governing Board	1,650.00
4141 · City Auditor	
4141.2 · Auditor Salary	7,000.00
Total 4141 · City Auditor	7,000.00
4150 · Non-Departmental	
4152 · Interest Expense	45.12
Total 4150 · Non-Departmental	45.12
4160 · Buildings & Grounds	
4160.1 · City Hall Maintenance	
4160.1c · City Hall Heating	863.13
Total 4160.1 · City Hall Maintenance	863.13
Total 4160 · Buildings & Grounds	863.13
4191 · Advertising & Promotion	
4191.1 · Newspaper Notices	396.04
Total 4191 · Advertising & Promotion	396.04
Total 4100 · General Government	10,854.29

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4150.13 · Failure to File Penalty	234.40
4150.14 · Failure to Pay Penalty	33.38
4400 · Health & Welfare	
4410 · Health	
4410.1 · Water Testing	27.00
Total 4410 · Health	27.00
Total 4400 · Health & Welfare	27.00
4900 · Miscellaneous-Expenses	
4905 · Membership Fee	39.00
4910 · Transfers to Other Funds	
Transfer to Water Acct. #1784	3,286.00
Transfer to Sewer Acct #1875	1,062.00
Total 4910 · Transfers to Other Funds	4,348.00
Total 4900 · Miscellaneous-Expenses	4,387.00
6600 · Payroll Expenses	
6610 · Taxes	
6610.1 · Medicare	42.41
6610.2 · Social Security	181.35
Total 6610 · Taxes	223.76
Total 6600 · Payroll Expenses	223.76
66900 · Reconciliation Discrepancies	176.64
Total Expense	18,315.21
Net Ordinary Income	24,824.42
Net Income	<u>24,824.42</u>

Mercer City
Profit & Loss
 February 1 - 11, 2026

	Feb 1 - 11, 26
Ordinary Income/Expense	
Income	
100 · General Fund	
3100 · Taxes (Revenues)	
3110 · Property Taxes	2,172.50
Total 3100 · Taxes (Revenues)	2,172.50
Total 100 · General Fund	2,172.50
3600 · Miscellaneous & Rent	
3640 · Reimbursed Expenses	40.27
Total 3600 · Miscellaneous & Rent	40.27
49900 · Uncategorized Income	
Donations	
499.1 · New MCC Project Donations	5,000.00
Total Donations	5,000.00
Memorial Park Donations	2,500.00
Total 49900 · Uncategorized Income	7,500.00
500 · Enterprise Funds	
501 · Water	
501.1 · Water Base Rate	970.21
501.2 · Water Usage Income	174.59
Total 501 · Water	1,144.80
502 · Sewer	
502.1 · Sewer Usage Fee	342.00
Total 502 · Sewer	342.00
503 · Garbage Collection	300.00
Total 500 · Enterprise Funds	1,786.80
Total Income	11,499.57
Expense	
Utilities	
Power	
#3764 · #3764 Ottertail Pwr Shop	39.64
#5094 · Ottertail Pwr New Pump House	69.15
#5095 · #5095 Ottertail Pwr Cty Hall	54.71
#5096 · #5096 Ottertail Pwr St. Lights	363.61
#7144 · #7144 Ottertail Pwr Sewer Lift	64.50
#9482 · #9482 Ottertail Pwr Memorial Pk	87.30
Total Power	678.91
Total Utilities	678.91
4100 · General Government	
4131 · Mayor	150.00
4132 · Governing Board	300.00

Mercer City
Profit & Loss
February 1 - 11, 2026

	Feb 1 - 11, 26
4141 · City Auditor	
4141.2 · Auditor Salary	2,000.00
Total 4141 · City Auditor	2,000.00
4191 · Advertising & Promotion	
4191.1 · Newspaper Notices	396.04
Total 4191 · Advertising & Promotion	396.04
Total 4100 · General Government	2,846.04
6600 · Payroll Expenses	
6610 · Taxes	
6610.1 · Medicare	-1.09
6610.2 · Social Security	-4.65
Total 6610 · Taxes	-5.74
Total 6600 · Payroll Expenses	-5.74
Total Expense	3,519.21
Net Ordinary Income	7,980.36
Net Income	<u>7,980.36</u>