

Financial Report

Enter the following information

Local Government Name	Mercer
Address	PO Box 118
Zip Code	58559
City	Mercer
County	Mclean
Audit Period	Dec 31st
Year	2019

Cash Summary

Beginning Balance is for all bank accounts. Receipts and Disbursement amounts will be filled from information entered on the Activities tab.
Ending Balance must agree to Cash & Investments tab.

Beginning Balance	155,653.62
Receipts	914,092.32
Disbursements	937,056.27
Ending Balance	132,689.67

Long-Term Debt Summary

Enter debt with due dates beyond 1 year on the Long-Term Debt tab.

Long-Term Debt	-
----------------	---

Fund Information

General Fund	General Fund
Municipal Highway Fund	Special Revenue Fund
Mercer Community Center Fund	Special Revenue Fund
Mercer Market Development Fund	Special Revenue Fund
Equipment Fund	Special Revenue Fund
Mercer Celebration Fund	Special Revenue Fund
Mercer Memorial Park	Special Revenue Fund
USDA Sewer Reserve Fund	Debt Service Fund
USDA Reserve Fund	Debt Service Fund
USDA RD Repayment Fund	Debt Service Fund
USDA Sewer Fund	Capital Project Fund
USDA RD Fund	Capital Project Fund
Water Fund	Enterprise Fund
Sewer Fund	Enterprise Fund
Garbage Fund	Enterprise Fund

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	TOTAL	General Fund	Municipal Highway Fund Special Revenue Fund	Mercer Community Special Revenue Fund	Mercer Market Development Special Revenue Fund	Equipment Fund Special Revenue Fund
		General Fund				
	RECEIPTS					
TAXES						
General Property Taxes	21,749.57	21,749.57				
City Sales Taxes	-					
Oil and Gas Taxes	2,481.74	2,481.74				
Coal Conversion/Severance Taxes	12,509.80	12,509.80				
Highway Taxes	8,338.58		8,338.58			
Special Assessments	-					
All Other Taxes	247.50	247.50				
TOTAL TAXES	45,327.19	36,988.61	8,338.58	-	-	-
LICENSES, PERMITS & FEES						
Licenses	-					
Permits	-					
Fees	24,731.00					
Rental Fees (Building, Equipment, etc.)	-					
TOTAL LICENSES, PERMITS & FEES	24,731.00	-	-	-	-	-
INTERGOVERNMENTAL						
Receipts from Federal Government	-					
Grants	747,606.61					
ARPA	-					
Receipts from State Government	-					
Grants	-					
State Aid Distribution	7,959.74	7,959.74				
Per Pupil State Aid (Schools Only)	-					
Receipts from Local Governments	-					
Grants	-					
Tax Share	-					
TOTAL INTERGOVERNMENTAL	755,566.35	7,959.74	-	-	-	-
CHARGES FOR SERVICES						
General Charges for Services	80,308.98	954.69				
Transportation	-					
Recreational Activities	1,575.00					
Student Activities	-					
Food Services (Schools Only)	-					
Conservation Related Charges	-					
(Insert extra field here if needed)	-					
TOTAL CHARGES FOR SERVICES	81,883.98	954.69	-	-	-	-
FINES, FORFEITS & PENALTIES						
(Insert extra field here if needed)	-					
TOTAL FINES, FORFEITS & PENALTIES	-	-	-	-	-	-
BOND & LOAN PROCEEDS						
Bonds	-					
Loans	-					
TOTAL BOND & LOAN PROCEEDS	-	-	-	-	-	-
MISCELLANEOUS RECEIPTS						
Interest/Dividends from Investments	12.31	12.31				
Donations	-					
Charitable Gaming/Fundraising	-					
Sale of Assets	9,600.00					9,600.00
Reimbursements	-					
Insurance Proceeds (Including NDIRF)	-					
Mercer Community Center Income	7,059.77			7,059.77		
Water Income	-					
All Other Miscellaneous Receipts	30.00					
TOTAL MISCELLANEOUS RECEIPTS	16,702.08	12.31	-	7,059.77	-	9,600.00
TOTAL RECEIPTS	914,092.32	35,797.07	8,338.58	7,059.77	-	9,600.00
	DISBURSEMENTS					
GENERAL GOVERNMENT						
Governing Board	4,555.89	4,555.89				
Payroll/Benefits	10,208.50	10,208.50				
Taxes	2,583.89	2,583.89				
Rents	76.00	76.00				
Utilities	5,221.84	3,043.79		2,178.05		
Insurance	2,233.84	2,233.84				
Charitable Gaming/Fundraising Costs	-					
Donations	-					
Training	-					
Legal Fees	-					
All Other General Government Disbursements	894.90	894.90				
TOTAL GENERAL GOVERNMENT DISBURSEMENTS	25,774.86	23,596.81	-	2,178.05	-	-

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	TOTAL	General Fund	Municipal Highway Fund	Mercer Community	Mercer Market Development	Equipment Fund
PUBLIC SAFETY						
Police Protection	-					
Fire Protection	-					
Ambulance Services	-					
Street Lighting	3,583.97	3,583.97				
Snow and Ice Removal	-					
(Insert extra field here if needed)	-					
All Other Public Safety	-					
TOTAL PUBLIC SAFETY DISBURSEMENTS	3,583.97	3,583.97	-	-	-	-
PUBLIC WORKS						
General Government Buildings	12,126.07	12,126.07				
Equipment Purchases	-					
Repairs & Maintenance	8,394.18	2,141.08	285.74	5,967.36		
Infrastructure	798,182.12					
Construction/Contractor Payments	-					
Loan/Bond Payments	-					
Water	54,449.50					
Sewer	25,846.50					
Garbage	16,645.33					
Farmer's Union Oil	-					
	-					
(Insert extra field here if needed)	-					
All Other Public Works	2,252.93	587.93				
TOTAL PUBLIC WORKS DISBURSEMENTS	917,896.63	14,855.08	285.74	5,967.36	-	-
HEALTH & WELFARE						
General Health & Welfare	-					
TOTAL HEALTH & WELFARE DISBURSEMENTS	-	-	-	-	-	-
CULTURE & RECREATION						
General Culture & Recreation	-					
Swimming Pool Operations	-					
Activity 4 (Insert Here)	-					
TOTAL CULTURE & RECREATION DISBURSEMENTS	-	-	-	-	-	-
CONSERVATION OF NATURAL RESOURCES						
General Conservation of Natural Resources	-					
Park Upkeep	1,723.22					
Passthrough to Park	-					
District Services/Operations (Soil Conservation only)	-					
Inventory/Cost of Goods Sold (Soil Conservation only)	-					
(Insert extra field here if needed)	-					
TOTAL CONSV. OF NATURAL RESOURCES DISBURSEMENTS	1,723.22	-	-	-	-	-
ECONOMIC DEVELOPMENT						
General Economic Development	-					
(Insert extra field here if needed)	-					
(Insert extra field here if needed)	-					
(Insert extra field here if needed)	-					
TOTAL ECONOMIC DEVELOPMENT DISBURSEMENTS	-	-	-	-	-	-
EDUCATION						
General Education	170.00	170.00				
(Insert extra field here if needed)	-					
(Insert extra field here if needed)	-					
(Insert extra field here if needed)	-					
TOTAL EDUCATION	170.00	170.00	-	-	-	-
TOTAL DISBURSEMENTS	937,056.27	30,113.45	285.74	8,145.41	-	-
FUND BALANCE						
Beginning Fund Balance	155,653.62	37,841.73	9,999.57	4,481.37	457.68	5,711.10
Current Year Activity	(22,963.95)	5,683.62	8,052.84	(1,085.64)	-	9,600.00
Transfers In	80,070.49					
Transfers Out	80,070.49	1,194.26		443.24		
ADJUSTMENT TO FUND BALANCE (FOR OFFICE USE ONLY)	-					
ADJUSTMENT BASED ON BANK PREP (RECEIPTS)	(10,118.28)	(10,118.28)				
ADJUSTMENT BASED ON BANK PREP (DISBURSEMENTS)	(12,092.41)	(12,092.41)				
ENDING FUND BALANCE	132,689.67	42,331.09	18,052.41	2,952.49	457.68	15,311.10

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	Mercer Celebration Special Revenue Fund	Mercer Memorial Park Special Revenue Fund	USDA Sewer Reserve Fund Debt Service Fund	USDA Reserve Fund Debt Service Fund	USDA RD Repayment Debt Service Fund	USDA Sewer Fund Capital Project Fund
TAXES						
General Property Taxes						
City Sales Taxes						
Oil and Gas Taxes						
Coal Conversion/Severance Taxes						
Highway Taxes						
Special Assessments						
All Other Taxes						
TOTAL TAXES	-	-	-	-	-	-
LICENSES, PERMITS & FEES						
Licenses						
Permits						
Fees						
Rental Fees (Building, Equipment, etc.)						
TOTAL LICENSES, PERMITS & FEES	-	-	-	-	-	-
INTERGOVERNMENTAL						
Receipts from Federal Government						
Grants						453,921.33
ARPA						
Receipts from State Government						
Grants						
State Aid Distribution						
Per Pupil State Aid (Schools Only)						
Receipts from Local Governments						
Grants						
Tax Share						
TOTAL INTERGOVERNMENTAL	-	-	-	-	-	453,921.33
CHARGES FOR SERVICES						
General Charges for Services						
Transportation						
Recreational Activities		1,575.00				
Student Activities						
Food Services (Schools Only)						
Conservation Related Charges						
(Insert extra field here if needed)						
TOTAL CHARGES FOR SERVICES	-	1,575.00	-	-	-	-
FINES, FORFEITS & PENALTIES						
(Insert extra field here if needed)						
TOTAL FINES, FORFEITS & PENALTIES	-	-	-	-	-	-
BOND & LOAN PROCEEDS						
Bonds						
Loans						
TOTAL BOND & LOAN PROCEEDS	-	-	-	-	-	-
MISCELLANEOUS RECEIPTS						
Interest/Dividends from Investments						
Donations						
Charitable Gaming/Fundraising						
Sale of Assets						
Reimbursements						
Insurance Proceeds (Including NDIRF)						
Mercer Community Center Income						
Water Income						
All Other Miscellaneous Receipts						
TOTAL MISCELLANEOUS RECEIPTS	-	-	-	-	-	-
TOTAL RECEIPTS	-	1,575.00	-	-	-	453,921.33
GENERAL GOVERNMENT						
Governing Board						
Payroll/Benefits						
Taxes						
Rents						
Utilities						
Insurance						
Charitable Gaming/Fundraising Costs						
Donations						
Training						
Legal Fees						
All Other General Government Disbursements						
TOTAL GENERAL GOVERNMENT DISBURSEMENTS	-	-	-	-	-	-

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	Mercer Celebration	Mercer Memorial Park	USDA Sewer Reserve Fund	USDA Reserve Fund	USDA RD Repayment	USDA Sewer Fund
PUBLIC SAFETY						
Police Protection						
Fire Protection						
Ambulance Services						
Street Lighting						
Snow and Ice Removal						
(Insert extra field here if needed)						
All Other Public Safety						
TOTAL PUBLIC SAFETY DISBURSEMENTS	-	-	-	-	-	-
PUBLIC WORKS						
General Government Buildings						
Equipment Purchases						
Repairs & Maintenance						
Infrastructure						397,648.34
Construction/Contractor Payments						
Loan/Bond Payments						
Water						
Sewer						
Garbage						
Farmer's Union Oil						
(Insert extra field here if needed)						
All Other Public Works						
TOTAL PUBLIC WORKS DISBURSEMENTS	-	-	-	-	-	397,648.34
HEALTH & WELFARE						
General Health & Welfare						
TOTAL HEALTH & WELFARE DISBURSEMENTS	-	-	-	-	-	-
CULTURE & RECREATION						
General Culture & Recreation						
Swimming Pool Operations						
Activity 4 (Insert Here)						
TOTAL CULTURE & RECREATION DISBURSEMENTS	-	-	-	-	-	-
CONSERVATION OF NATURAL RESOURCES						
General Conservation of Natural Resources						
Park Upkeep		1,723.22				
Passthrough to Park						
District Services/Operations (Soil Conservation only)						
Inventory/Cost of Goods Sold (Soil Conservation only)						
(Insert extra field here if needed)						
TOTAL CONSV. OF NATURAL RESOURCES DISBURSEMENTS	-	1,723.22	-	-	-	-
ECONOMIC DEVELOPMENT						
General Economic Development						
(Insert extra field here if needed)						
(Insert extra field here if needed)						
(Insert extra field here if needed)						
TOTAL ECONOMIC DEVELOPMENT DISBURSEMENTS	-	-	-	-	-	-
EDUCATION						
General Education						
(Insert extra field here if needed)						
(Insert extra field here if needed)						
(Insert extra field here if needed)						
TOTAL EDUCATION	-	-	-	-	-	-
TOTAL DISBURSEMENTS	-	1,723.22	-	-	-	397,648.34
FUND BALANCE						
Beginning Fund Balance	3,226.69	9,680.15	-	1,111.42	6,732.16	-
Current Year Activity	-	(148.22)	-	-	-	56,272.99
Transfers In			5,860.00	5,300.00	11,000.00	
Transfers Out						56,272.99
ADJUSTMENT TO FUND BALANCE (FOR OFFICE USE ONLY)						
ADJUSTMENT BASED ON BANK PREP (RECEIPTS)						
ADJUSTMENT BASED ON BANK PREP (DISBURSEMENTS)						
ENDING FUND BALANCE	3,226.69	9,531.93	5,860.00	6,411.42	17,732.16	(0.00)

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	USDA RD Fund	Water Fund	Sewer Fund	Garbage Fund
	Capital Project Fund	Enterprise Fund	Enterprise Fund	Enterprise Fund
TAXES				
General Property Taxes				
City Sales Taxes				
Oil and Gas Taxes				
Coal Conversion/Severance Taxes				
Highway Taxes				
Special Assessments				
All Other Taxes				
TOTAL TAXES	-	-	-	-
LICENSES, PERMITS & FEES				
Licenses				
Permits				
Fees	24,731.00			
Rental Fees (Building, Equipment, etc.)				
TOTAL LICENSES, PERMITS & FEES	24,731.00	-	-	-
INTERGOVERNMENTAL				
Receipts from Federal Government				
Grants	293,685.28			
ARPA				
Receipts from State Government				
Grants				
State Aid Distribution				
Per Pupil State Aid (Schools Only)				
Receipts from Local Governments				
Grants				
Tax Share				
TOTAL INTERGOVERNMENTAL	293,685.28	-	-	-
CHARGES FOR SERVICES				
General Charges for Services		51,283.17	13,013.62	15,057.50
Transportation				
Recreational Activities				
Student Activities				
Food Services (Schools Only)				
Conservation Related Charges				
(Insert extra field here if needed)				
TOTAL CHARGES FOR SERVICES	-	51,283.17	13,013.62	15,057.50
FINES, FORFEITS & PENALTIES				
(Insert extra field here if needed)				
TOTAL FINES, FORFEITS & PENALTIES	-	-	-	-
BOND & LOAN PROCEEDS				
Bonds				
Loans				
TOTAL BOND & LOAN PROCEEDS	-	-	-	-
MISCELLANEOUS RECEIPTS				
Interest/Dividends from Investments				
Donations				
Charitable Gaming/Fundraising				
Sale of Assets				
Reimbursements				
Insurance Proceeds (Including NDIRF)				
Mercer Community Center Income				
Water Income				
All Other Miscellaneous Receipts	30.00			
TOTAL MISCELLANEOUS RECEIPTS	30.00	-	-	-
TOTAL RECEIPTS	318,446.28	51,283.17	13,013.62	15,057.50
GENERAL GOVERNMENT				
Governing Board				
Payroll/Benefits				
Taxes				
Rents				
Utilities				
Insurance				
Charitable Gaming/Fundraising Costs				
Donations				
Training				
Legal Fees				
All Other General Government Disbursements				
TOTAL GENERAL GOVERNMENT DISBURSEMENTS	-	-	-	-

Local Government Name: Mercer

Report Period: Dec 31st, 2019

Use pre-existing subcategories unless you have a receipt/disbursement subcategory that is > 10% of total receipts/disbursements

	USDA RD Fund	Water Fund	Sewer Fund	Garbage Fund
PUBLIC SAFETY				
Police Protection				
Fire Protection				
Ambulance Services				
Street Lighting				
Snow and Ice Removal				
(Insert extra field here if needed)				
All Other Public Safety				
TOTAL PUBLIC SAFETY DISBURSEMENTS	-	-	-	-
PUBLIC WORKS				
General Government Buildings				
Equipment Purchases				
Repairs & Maintenance				
Infrastructure	400,533.78			
Construction/Contractor Payments				
Loan/Bond Payments				
Water		54,449.50		
Sewer			25,846.50	
Garbage				16,645.33
Farmer's Union Oil				
(Insert extra field here if needed)				
All Other Public Works	1,665.00			
TOTAL PUBLIC WORKS DISBURSEMENTS	402,198.78	54,449.50	25,846.50	16,645.33
HEALTH & WELFARE				
General Health & Welfare				
TOTAL HEALTH & WELFARE DISBURSEMENTS	-	-	-	-
CULTURE & RECREATION				
General Culture & Recreation				
Swimming Pool Operations				
Activity 4 (Insert Here)				
TOTAL CULTURE & RECREATION DISBURSEMENTS	-	-	-	-
CONSERVATION OF NATURAL RESOURCES				
General Conservation of Natural Resources				
Park Upkeep				
Passthrough to Park				
District Services/Operations (Soil Conservation only)				
Inventory/Cost of Goods Sold (Soil Conservation only)				
(Insert extra field here if needed)				
TOTAL CONSV. OF NATURAL RESOURCES DISBURSEMENTS	-	-	-	-
ECONOMIC DEVELOPMENT				
General Economic Development				
(Insert extra field here if needed)				
(Insert extra field here if needed)				
(Insert extra field here if needed)				
TOTAL ECONOMIC DEVELOPMENT DISBURSEMENTS	-	-	-	-
EDUCATION				
General Education				
(Insert extra field here if needed)				
(Insert extra field here if needed)				
(Insert extra field here if needed)				
TOTAL EDUCATION	-	-	-	-
TOTAL DISBURSEMENTS	402,198.78	54,449.50	25,846.50	16,645.33
FUND BALANCE				
Beginning Fund Balance	33,557.27	13,908.24	25,667.09	3,279.15
Current Year Activity	(83,752.50)	(3,166.33)	(12,832.88)	(1,587.83)
Transfers In	57,011.25	845.24	54.00	
Transfers Out		16,300.00	5,860.00	
ADJUSTMENT TO FUND BALANCE (FOR OFFICE USE ONLY)				
ADJUSTMENT BASED ON BANK PREP (RECEIPTS)				
ADJUSTMENT BASED ON BANK PREP (DISBURSEMENTS)				
ENDING FUND BALANCE	6,816.02	(4,712.85)	7,028.21	1,691.32