Treasurer's Report
December 16, 2025

FINANCIALS REPORTS: The profit and loss for November 2025 shows a Positive Net Income of $2911.76. Depreciation Expense should always be added back into the Net income as that does not actually come out of the checking account. When adding back depreciation, our Net Income for November would be a positive $9,670.02.

We had actual flows of 46,962.06 GPD in October 2025.

BANK BALANCES:

First Bank and Trust Main Checking: ($2,815.30) (This account & the MMA Sweep account below act as one – The balance sweeps at night so we can earn more interest – Not Actually Negative)
Money Market Sweep Account: $166,677.20 (YTD 2025 Interest PD $2,980.25) (2.02%)

DENR FBT Money Market Account: $112,930.94 (YTD 2025 Interest PD $2,094.12) (2.02%)

Investments Total: $301,716.28 (New as of 9/17/2025)

New FBT Liquid CD – 12 Month – Matures 9/17/2026: $301,716.28 = Rate 3.25%
(Interest Accrued since opening $2,417.86) (12/16/2025)

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* Debt Service Transfer for November 2025 to the DENR account was made for $5112.00

*We received the Bill for the Discharge Permit with DANR = $50 + .25(processing online pmt fee)

*US Census Bureau – Annual Survey of Local Government Finances – I will go online and complete this before the January 30th Deadline.

*Audit – I will contact Brady Martz and get the annual audit going.

Renner Sanitary District
Profit & Loss
November 2025

		Nov 25
Ordinary Income/Expense		
Income		
4060 · Regular Sewer Sales		19,215.00
4070 · Double Sewer Serivce/Duplexes		378.00
4071 · Nonresidential Sewer Service		7,119.00
Total Income		26,712.00
Cost of Goods Sold		
5000 · Water Processing-City of SF		10,490.44
5011 · Electricity #1 (6319)		133.96
5012 · Electricity #2 (7315)		118.10
5013 · Electricity #3 (16080)		123.95
5014 · Electricity #4 (25775)		83.67
5015 · Electricity #5 (47419)		104.30
5016 · Electricity Storm LS #6(6315)		24.00
Total COGS		11,078.42
Gross Profit		15,633.58
Expense		
6120 · Bank Service Charges		71.32
6122 · Credit Card Processing Fee		8.54
6150 · Depreciation Expense		6,758.26
6285 · Professional Fees		
Bookkeeper	3,750.00	
Clerk	500.00	
Environment/Engineer Consult	320.00	
Total 6285 · Professional Fees		4,570.00
6290 · Locates & Inspections		227.55
6321 · Website		129.00
6336 · LS Maintenance & Wet Well Cle...		4,965.95
6340 · Telephone - Regular Line		67.78
6345 · Wireless Phones for Lift Statio		1,497.00
Total Expense		18,295.40
Net Ordinary Income		-2,661.82
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,112.00
7010 · Interest Income		461.58
Total Other Income		5,573.58
Net Other Income		5,573.58
Net Income		**2,911.76**

Renner Sanitary District
Balance Sheet
As of November 30, 2025

		Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking		-2,815.30
1002 · DENR FBT MMA		112,930.94
1003 · MMA FBT Sweep Acct		166,677.20
1008 · CD Investment-2025 FBT Liquid		301,716.28
Total Checking/Savings		578,509.12
Accounts Receivable		
1200 · Accounts Receivable		33,908.83
1210 · Accounts Receivable-Tax Assign		37,738.36
Total Accounts Receivable		71,647.19
Total Current Assets		650,156.31
Fixed Assets		
1699 · Fixed Asset Total		
1500 · Sewer System	989,975.00	
1501 · Lift Station 2 Motors	4,575.50	
1502 · Lift Station 5 Rehab	48,961.61	
1505 · Repairs & Maintenance Project	32,846.90	
1506 · Capitol Expenditure 2006-02	44,629.63	
1507 · 2009 Repairs	25,800.00	
1508 · 2015 Generator Project	128,349.00	
1509 · Reline Manholes/84th & Ashland	14,628.00	
1510 · LS #1 Pumps/Motors 2010	19,183.71	
1520 · New Pumps & Motors-2011	19,183.71	
1525 · Grant/Loan Project-2012	105,367.04	
1530 · Pipe Relining	9,890.00	
1550 · Office Equipment	5,579.51	
1601 · Lift Station #1-6315 N 10th	2,205.00	
1602 · Lift Station #2-7315 N Cliff	2,205.00	
1603 · Lift Station #3-47492 Berry Lan	2,205.00	
1604 · Lift Station #4-25775 Lindbergh	39,605.41	
1605 · Lift Station #5-47419 258th St	2,205.00	
1650 · Generator-Portable @ City of SF	13,000.00	
1655 · 2004 & 2005 Kohler 33KW Gens	22,700.00	
1660 · Alarm System	17,511.41	
1670 · Storm Water Collection System	2,207,098.61	
Total 1699 · Fixed Asset Total		3,757,705.04
1700 · Accum. Depreciation		-1,621,052.11
Total Fixed Assets		2,136,652.93
TOTAL ASSETS		2,786,809.24
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		15,875.97
Total Accounts Payable		15,875.97
Total Current Liabilities		15,875.97
Long Term Liabilities		
2600 · Loan with State of SD		986,937.70
Total Long Term Liabilities		986,937.70
Total Liabilities		1,002,813.67
Equity		
3000 · Opening Bal Equity		534,940.15
3900 · Retained Earnings		1,246,143.66
Net Income		2,911.76
Total Equity		1,783,995.57
TOTAL LIABILITIES & EQUITY		2,786,809.24

Renner Sanitary District
Transaction Detail by Account
November 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Deposit	11/03/2025			Deposit	X	-SPLIT-	1,958.09	1,958.09
Transfer	11/03/2025			Funds Trans...	X	1003 · MMA ...	4,812.74	6,770.83
Check	11/03/2025	ACH	Merchant Bankcar...		X	6122 · Credit ...	-8.35	6,762.48
Check	11/03/2025			Service Char...	X	6120 · Bank ...	-71.32	6,691.16
Transfer	11/04/2025			Funds Trans...	X	1003 · MMA ...	-1,958.09	4,733.07
Deposit	11/06/2025			Deposit	X	-SPLIT-	246.00	4,979.07
Deposit	11/07/2025			Deposit	X	-SPLIT-	150.00	5,129.07
Deposit	11/07/2025			Deposit	X	-SPLIT-	77.63	5,206.70
Transfer	11/07/2025			Funds Trans...	X	1003 · MMA ...	-396.00	4,810.70
Deposit	11/10/2025			Deposit	X	-SPLIT-	10,072.50	14,883.20
Deposit	11/10/2025			Deposit	X	-SPLIT-	7,950.00	22,833.20
Transfer	11/10/2025			Funds Trans...	X	1003 · MMA ...	-18,097.31	4,735.89
Check	11/10/2025	ACH	Merchant Bankcar...		X	6122 · Credit ...	-2.82	4,733.07
Deposit	11/12/2025			Deposit	X	-SPLIT-	2,482.04	7,215.11
Deposit	11/13/2025			Deposit	X	1499 · Undep...	226.25	7,441.36
Deposit	11/13/2025			Deposit	X	-SPLIT-	1,350.00	8,791.36
Transfer	11/13/2025			Funds Trans...	X	1003 · MMA ...	-4,058.29	4,733.07
Deposit	11/17/2025			Deposit	X	-SPLIT-	8,532.77	13,265.84
Bill Pmt -Check	11/17/2025	1270	Natasha Jensen - ...	Oct 2025 - 1...	X	2000 · Accou...	-4,000.00	9,265.84
Bill Pmt -Check	11/17/2025	1271	Pierson, Ray	175 Oct 2025	X	2000 · Accou...	-320.00	8,945.84
Bill Pmt -Check	11/17/2025	1272	Process & Mainten...	November 2...	X	2000 · Accou...	-4,965.95	3,979.89
Bill Pmt -Check	11/17/2025	1273	Sensaphone Inc,	31744		2000 · Accou...	-1,497.00	2,482.89
Bill Pmt -Check	11/17/2025	1274	SF Utilities	5036051000...	X	2000 · Accou...	-10,482.05	-7,999.16
Bill Pmt -Check	11/17/2025	1275	USIC Locating Ser...	Oct 2025 Inv...	X	2000 · Accou...	-227.55	-8,226.71
Bill Pmt -Check	11/17/2025	1276	Verizon	680620470-0...	X	2000 · Accou...	-67.78	-8,294.49
Bill Pmt -Check	11/17/2025	ACH	Town Square Media	Nov 2025	X	2000 · Accou...	-129.00	-8,423.49
Transfer	11/17/2025			Oct 2025 De...	X	1002 · DENR ...	-5,112.00	-13,535.49
Transfer	11/18/2025			Funds Trans...	X	1003 · MMA ...	-3,420.77	-16,956.26
Transfer	11/19/2025			Funds Trans...	X	1003 · MMA ...	129.00	-16,827.26
Deposit	11/20/2025			Deposit	X	-SPLIT-	1,295.00	-15,532.26
Transfer	11/20/2025			Funds Trans...	X	1003 · MMA ...	3,693.20	-11,839.06
Transfer	11/24/2025			Funds Trans...	X	1003 · MMA ...	988.20	-10,850.86
Deposit	11/25/2025			Deposit	X	-SPLIT-	775.00	-10,075.86
Transfer	11/25/2025			Funds Trans...	X	1003 · MMA ...	9,707.05	-368.81
Bill Pmt -Check	11/26/2025	ACH	Xcel Energy	51-5608221-0		2000 · Accou...	-532.80	-901.61
Transfer	11/26/2025			Funds Trans...	X	1003 · MMA ...	1,293.63	392.02
Transfer	11/28/2025			Funds Trans...	X	1003 · MMA ...	5,193.50	5,585.52
Total 1001 · FBT Main Checking							5,585.52	5,585.52
1002 · DENR FBT MMA								
Transfer	11/17/2025			Oct 2025 De...	X	1001 · FBT M...	5,112.00	5,112.00
Deposit	11/30/2025			Nov 2025 int...	X	7010 · Interes...	168.81	5,280.81
Total 1002 · DENR FBT MMA							5,280.81	5,280.81
1003 · MMA FBT Sweep Acct								
Transfer	11/03/2025			Funds Trans...	X	1001 · FBT M...	-4,812.74	-4,812.74
Transfer	11/04/2025			Funds Trans...	X	1001 · FBT M...	1,958.09	-2,854.65
Transfer	11/07/2025			Funds Trans...	X	1001 · FBT M...	396.00	-2,458.65
Transfer	11/10/2025			Funds Trans...	X	1001 · FBT M...	18,097.31	15,638.66
Transfer	11/13/2025			Funds Trans...	X	1001 · FBT M...	4,058.29	19,696.95
Transfer	11/18/2025			Funds Trans...	X	1001 · FBT M...	3,420.77	23,117.72
Transfer	11/19/2025			Funds Trans...	X	1001 · FBT M...	-129.00	22,988.72
Transfer	11/20/2025			Funds Trans...	X	1001 · FBT M...	-3,693.20	19,295.52
Transfer	11/24/2025			Funds Trans...	X	1001 · FBT M...	-988.20	18,307.32
Transfer	11/25/2025			Funds Trans...	X	1001 · FBT M...	-9,707.05	8,600.27
Transfer	11/26/2025			Funds Trans...	X	1001 · FBT M...	-1,293.63	7,306.64
Transfer	11/28/2025			Funds Trans...	X	1001 · FBT M...	-5,193.50	2,113.14
Deposit	11/30/2025			Nov 2025 int...	X	7010 · Interes...	268.27	2,381.41
Total 1003 · MMA FBT Sweep Acct							2,381.41	2,381.41
TOTAL							**13,247.74**	**13,247.74**

Renner Sanitary District
Sales by Item Summary
November 2025

	Nov 25			
	Qty	Amount	% of Sales	Avg Price
Service				
15CSS (Monthly Base Rate for Sewer Service/15 Ports)	1	945.00	3.0%	945.00
61CSS (Monthly Base Rate for Sewer Service/61 Ports)	1	3,843.00	12.1%	3,843.00
7CSS (Monthly Base Rate for Sewer Service/7 Ports)	1	441.00	1.4%	441.00
CSS (Monthly Base Rate for Commercial Sewer Service)	15	1,890.00	5.9%	126.00
Debt Service (Service Charge Per Month Shall be Added to Each Account for Debt S...	429	5,112.00	16.1%	11.92
DSS (Monthly Double Base Sewer Service Rate for Duplex)	4	378.00	1.2%	94.50
SS (Monthly Base Rate for Regular Residential Sewer Service)	306	19,215.00	60.4%	62.79
Total Service	757.00	31,824.00	100.0%	42.04
TOTAL	757	31,824.00	100.0%	42.04

15 = Renner Apartments
61 = Trailer Ct
7 = Locker

30 = (15x2) Non-Residential

8 = (4 x2) = Double-Duplex

306 = Residential

427 =

426 Ports Actual

2 properties (Sold/Bought)

Ballfield Variance - NOV - Apr > Debt Serv charge only