Treasurer's Report
July 15, 2025

FINANCIALS REPORTS: The profit and loss for June 2025 shows a Positive Net Income of $3,689.60. 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 June would be a positive $10,481.19.

We had actual flows of 46,409.81 gpd/day in May 2025.

BANK BALANCES:

First Bank and Trust Main Checking: -$4,716.91 (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: $152,481.49 (YTD 2025 Interest PD $1,584.45) (2.00%)

DENR FBT Money Market Account: $112,355.74 (YTD 2025 Interest PD $1,176.68) (2.00%)

Investments Total: $289,480.77 (New as of 9/19/2024)

New FBT Liquid CD – 12 Month – Matures 9/19/2025: $289,480.77 = Rate 4.25%
(Interest Accrued since opening $10,078.29)

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* Debt Service Transfer for June 2025 to the DENR account was made for $5088.00

*CD Rates – I talked with our Banker regarding our CD as it will be coming due in September. He mentioned that he will keep watch and let me know if they are going to lower or rise again. If that is the case, we may close out and change to a new rate.

* I contacted the Township regarding a Variance request for the Ballfield Bathrooms. I was given all the information needed, but wondering if email is ok or do we need them to sign variance request sheet?

*I have only received numbers from 1 business for the lift station contracts so far. I did receive a word that the other is getting their numbers together. We can go over these during New Business.

Renner Sanitary District
Profit & Loss
June 2025

		Jun 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		10,367.35
5011 · Electricity #1 (6319)		268.94
5012 · Electricity #2 (7315)		244.46
5013 · Electricity #3 (16080)		89.56
5014 · Electricity #4 (25775)		68.83
5015 · Electricity #5 (47419)		88.15
5016 · Electricity Storm LS #6(6315)		25.49
Total COGS		11,152.78
Gross Profit		15,559.22
Expense		
6120 · Bank Service Charges		61.67
6122 · Credit Card Processing Fee		0.19
6150 · Depreciation Expense		6,791.59
6250 · Postage and Delivery		438.00
6285 · Professional Fees		
Bookkeeper	3,500.00	
Clerk	500.00	
Environment/Engineer Consult	400.00	
Total 6285 · Professional Fees		4,400.00
6290 · Locates & Inspections		227.55
6310 · Generator Maintenance		456.85
6321 · Website		129.00
6325 · Meeting Expense		50.00
6336 · LS Maintenance & Wet Well Cle...		4,761.91
6340 · Telephone - Regular Line		67.39
Total Expense		17,384.15
Net Ordinary Income		-1,824.93
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,088.00
7010 · Interest Income		426.53
Total Other Income		5,514.53
Net Other Income		5,514.53
Net Income		**3,689.60**

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07/15/25
Accrual Basis

Renner Sanitary District
Balance Sheet
As of June 30, 2025

		Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking		-4,716.91
1002 · DENR FBT MMA		112,355.74
1003 · MMA FBT Sweep Acct		152,481.49
1007 · CD Investment - FBT Liquid 2024		289,480.77
Total Checking/Savings		549,601.09
Accounts Receivable		
1200 · Accounts Receivable		44,159.45
1210 · Accounts Receivable-Tax Assign		24,193.96
Total Accounts Receivable		68,353.41
Total Current Assets		617,954.50
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		-1,587,160.82
Total Fixed Assets		2,170,544.22
TOTAL ASSETS		2,788,498.72
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		15,847.72
Total Accounts Payable		15,847.72
Total Current Liabilities		15,847.72
Long Term Liabilities		
2600 · Loan with State of SD		1,002,231.74
Total Long Term Liabilities		1,002,231.74
Total Liabilities		1,018,079.46
Equity		
3000 · Opening Bal Equity		534,940.15
3900 · Retained Earnings		1,221,921.44
Net Income		13,557.67
Total Equity		1,770,419.26
TOTAL LIABILITIES & EQUITY		2,788,498.72

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07/15/25

Accrual Basis

Renner Sanitary District
Transaction Detail by Account
June 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Bill Pmt -Check	06/02/2025	ACH	Xcel Energy	51-5608221-0	X	2000 · Accounts ...	-487.68	-487.68
Deposit	06/02/2025			Deposit	X	-SPLIT-	1,000.00	512.32
Transfer	06/02/2025			Funds Transfer	X	1003 · MMA FBT ...	-705.78	-193.46
Check	06/02/2025			Service Charge	X	6120 · Bank Servi...	-61.67	-255.13
Bill Pmt -Check	06/03/2025	DEBIT	Postmaster	6/3 Stamps (6 Rol...	X	2000 · Accounts ...	-438.00	-693.13
Deposit	06/04/2025			Deposit	X	-SPLIT-	838.37	145.24
Transfer	06/04/2025			Funds Transfer	X	1003 · MMA FBT ...	87.31	232.55
Deposit	06/06/2025			Deposit	X	-SPLIT-	697.00	929.55
Transfer	06/06/2025			Funds Transfer	X	1003 · MMA FBT ...	-697.00	232.55
Transfer	06/09/2025			May 2025 Debt S...	X	1002 · DENR FB...	-5,088.00	-4,855.45
Deposit	06/09/2025			Deposit	X	-SPLIT-	1,505.00	-3,350.45
Transfer	06/09/2025			Funds Transfer	X	1003 · MMA FBT ...	3,583.00	232.55
Bill Pmt -Check	06/10/2025	ACH	Xcel Energy	51-5608221-0	X	2000 · Accounts ...	-28.57	203.98
Deposit	06/10/2025			Deposit	X	-SPLIT-	1,050.00	1,253.98
Deposit	06/10/2025			Deposit	X	-SPLIT-	9,912.50	11,166.48
Deposit	06/10/2025			Deposit	X	-SPLIT-	7,950.00	19,116.48
Deposit	06/10/2025			Deposit	X	-SPLIT-	77.63	19,194.11
Transfer	06/10/2025			Funds Transfer	X	1003 · MMA FBT ...	-17,862.50	1,331.61
Transfer	06/11/2025			Funds Transfer	X	1003 · MMA FBT ...	-1,127.63	203.98
Deposit	06/12/2025			Deposit	X	-SPLIT-	1,985.00	2,188.98
Transfer	06/12/2025			Funds Transfer	X	1003 · MMA FBT ...	31.39	2,220.37
Check	06/12/2025		Merchant Bankcard-Clo...	June 2025 CC Pr...	X	6122 · Credit Car...	-2.82	2,217.55
Invoice	06/13/2025	88734	Cust- NSF	NSF CHECK/ACH...	X	1200 · Accounts ...	-75.00	2,142.55
Invoice	06/13/2025	88734		NSF BANK FEE ...		1200 · Accounts ...	-5.00	2,137.55
Deposit	06/13/2025			Deposit	X	-SPLIT-	655.00	2,792.55
Transfer	06/13/2025			Funds Transfer	X	1003 · MMA FBT ...	-2,565.00	227.55
Deposit	06/16/2025			Deposit	X	1499 · Undeposit...	75.00	302.55
Deposit	06/16/2025			Deposit	X	-SPLIT-	975.00	1,277.55
Transfer	06/16/2025			Funds Transfer	X	1003 · MMA FBT ...	-75.00	1,202.55
Bill Pmt -Check	06/17/2025	1230	Interstate Power Systems	108616 - R02409...	X	2000 · Accounts ...	-456.85	745.70
Bill Pmt -Check	06/17/2025	1231	Mapleton Township	June 2025 meeting		2000 · Accounts ...	-50.00	695.70
Bill Pmt -Check	06/17/2025	1232	Natasha Jensen - Bookk...	10677 - May 2025	X	2000 · Accounts ...	-4,000.00	-3,304.30
Bill Pmt -Check	06/17/2025	1233	Pierson, Ray	170 - May 2025	X	2000 · Accounts ...	-560.00	-3,864.30
Bill Pmt -Check	06/17/2025	1234	Process & Maintenance ...	June 2025		2000 · Accounts ...	-4,761.91	-8,626.21
Bill Pmt -Check	06/17/2025	1235	SF Utilities	13175259	X	2000 · Accounts ...	-9,741.19	-18,367.40
Bill Pmt -Check	06/17/2025	1236	USIC Locating Services...	737607 - May 2025	X	2000 · Accounts ...	-227.55	-18,594.95
Bill Pmt -Check	06/17/2025	ACH	Town Square Media	June 2025	X	2000 · Accounts ...	-129.00	-18,723.95
Deposit	06/17/2025			Deposit	X	-SPLIT-	600.00	-18,123.95
Transfer	06/17/2025			Funds Transfer	X	1003 · MMA FBT ...	-975.00	-19,098.95
Deposit	06/18/2025			Deposit	X	-SPLIT-	825.00	-18,273.95
Transfer	06/18/2025			Funds Transfer	X	1003 · MMA FBT ...	2,575.00	-15,698.95
Deposit	06/20/2025			Deposit	X	-SPLIT-	1,203.52	-14,495.43
Transfer	06/20/2025			Funds Transfer	X	1003 · MMA FBT ...	-464.52	-14,959.95
Deposit	06/24/2025			Deposit	X	-SPLIT-	995.00	-13,964.95
Deposit	06/24/2025			Deposit	X	1499 · Undeposit...	467.78	-13,497.17
Transfer	06/24/2025			Funds Transfer	X	1003 · MMA FBT ...	-1,462.78	-14,959.95
Bill Pmt -Check	06/25/2025	ACH	Xcel Energy	929123481	X	2000 · Accounts ...	-36.42	-14,996.37
Transfer	06/25/2025			Funds Transfer	X	1003 · MMA FBT ...	456.85	-14,539.52
Deposit	06/26/2025			Deposit	X	-SPLIT-	400.00	-14,139.52
Transfer	06/26/2025			Funds Transfer	X	1003 · MMA FBT ...	-400.00	-14,539.52
Transfer	06/27/2025			Funds Transfer	X	1003 · MMA FBT ...	10,005.16	-4,534.36
Total 1001 · FBT Main Checking							-4,534.36	-4,534.36
1002 · DENR FBT MMA								
Transfer	06/09/2025			May 2025 Debt S...	X	1001 · FBT Main ...	5,088.00	5,088.00
Deposit	06/30/2025			June 2025 Interes...	X	7010 · Interest In...	176.30	5,264.30
Total 1002 · DENR FBT MMA							5,264.30	5,264.30
1003 · MMA FBT Sweep Acct								
Transfer	06/02/2025			Funds Transfer	X	1001 · FBT Main ...	705.78	705.78
Transfer	06/04/2025			Funds Transfer	X	1001 · FBT Main ...	-87.31	618.47
Transfer	06/06/2025			Funds Transfer	X	1001 · FBT Main ...	697.00	1,315.47
Transfer	06/09/2025			Funds Transfer	X	1001 · FBT Main ...	-3,583.00	-2,267.53
Transfer	06/10/2025			Funds Transfer	X	1001 · FBT Main ...	17,862.50	15,594.97
Transfer	06/11/2025			Funds Transfer	X	1001 · FBT Main ...	1,127.63	16,722.60
Transfer	06/12/2025			Funds Transfer	X	1001 · FBT Main ...	-31.39	16,691.21
Transfer	06/13/2025			Funds Transfer	X	1001 · FBT Main ...	2,565.00	19,256.21
Transfer	06/16/2025			Funds Transfer	X	1001 · FBT Main ...	75.00	19,331.21
Transfer	06/17/2025			Funds Transfer	X	1001 · FBT Main ...	975.00	20,306.21
Transfer	06/18/2025			Funds Transfer	X	1001 · FBT Main ...	-2,575.00	17,731.21
Transfer	06/20/2025			Funds Transfer	X	1001 · FBT Main ...	464.52	18,195.73
Transfer	06/24/2025			Funds Transfer	X	1001 · FBT Main ...	1,462.78	19,658.51
Transfer	06/25/2025			Funds Transfer	X	1001 · FBT Main ...	-456.85	19,201.66
Transfer	06/26/2025			Funds Transfer	X	1001 · FBT Main ...	400.00	19,601.66
Transfer	06/27/2025			Funds Transfer	X	1001 · FBT Main ...	-10,005.16	9,596.50
General Journal	06/30/2025	RSD175		Funds Transfer	X	7010 · Interest In...	246.16	9,842.66
Total 1003 · MMA FBT Sweep Acct							9,842.66	9,842.66
TOTAL							10,572.60	10,572.60

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07/15/25
Accrual Basis

Renner Sanitary District
Sales by Item Summary
June 2025

	Jun 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...	427	5,088.00	16.0%	11.92
DSS (Monthly Double Base Sewer Service Rate for Duplex)	3	378.00	1.2%	126.00
SS (Monthly Base Rate for Regular Residential Sewer Service)	308	19,215.00	60.4%	62.39
Total Service	756.00	31,800.00	100.0%	42.06
TOTAL	**756**	**31,800.00**	**100.0%**	**42.06**

15 = Renner Apts
61 = Trailer CT
7 = Locker
30 = (15 x 2) NON-Residential CSS

6 = (3 x 2) Duplex | DBL

308 = Reg. Residential
−3 = Reg Residential (Buy/Sell property)
305

424 total