# Treasurer's Report
# November 18, 2025

**FINANCIALS REPORTS:** The profit and loss for October 2025 shows a Negative Net Income of ($2,904.91). 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 October would be a positive $3,853.35.

We had actual flows of 48,488.53 GPD in September 2025.

**BANK BALANCES:**

**First Bank and Trust Main Checking:** ($8,400.82) (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:** $164,295.79 (YTD 2025 Interest PD $2,711.98) (2.02%)

**DENR FBT Money Market Account:** $107,650.13 (YTD 2025 Interest PD $1,925.31) (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 $1,665.64) (11/18/2025)

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* Debt Service Transfer for October 2025 to the DENR account was made for $5112.00. I will keep in contact with the construction projects on Carol and Beverly so they can be added to the billing when water has been turn on.

*Delinquent Accounts – A total of 21 Parcels (19 Customers) was submitted to the County Auditor for Property Tax Assessments. The total amount was $18,305.14. If they pay before the end of November, the Auditor will remove the amount off their taxes.

*Budget 2025-2026 – I have the preliminary budget done and we can look that over and approve it at the Annual meeting.

*Contracts – Bookkeeper Rates – I did slightly up my rate by $250/Month or $3,000/Year. We can go over the bookkeeper and Engineering contracts at the annual meeting.

# Renner Sanitary District
## Profit & Loss
### October 2025

| | | Oct 25 |
|---|---|---|
| Ordinary Income/Expense | | |
| Income | | |
| 4050 · Sales/Permits | | 7,200.00 |
| 4060 · Regular Sewer Sales | | 19,215.00 |
| 4070 · Double Sewer Serivce/Duplexes | | 378.00 |
| 4071 · Nonresidential Sewer Service | | 7,245.00 |
| Total Income | | 34,038.00 |
| Cost of Goods Sold | | |
| 5000 · Water Processing-City of SF | | 10,482.05 |
| 5011 · Electricity #1 (6319) | | 136.51 |
| 5012 · Electricity #2 (7315) | | 131.25 |
| 5013 · Electricity #3 (16080) | | 97.25 |
| 5014 · Electricity #4 (25775) | | 63.19 |
| 5015 · Electricity #5 (47419) | | 80.23 |
| 5016 · Electricity Storm LS #6(6315) | | 24.37 |
| Total COGS | | 11,014.85 |
| Gross Profit | | 23,023.15 |
| Expense | | |
| 6120 · Bank Service Charges | | 58.32 |
| 6122 · Credit Card Processing Fee | | -1.83 |
| 6150 · Depreciation Expense | | 6,758.26 |
| 6180 · Insurance | | 5,497.35 |
| 6200 · Interest Expense | | 5,283.84 |
| 6250 · Postage and Delivery | | 390.00 |
| 6285 · Professional Fees | | |
| Bookkeeper | 3,500.00 | |
| Clerk | 500.00 | |
| Environment/Engineer Consult | 320.00 | |
| Total 6285 · Professional Fees | | 4,320.00 |
| 6290 · Locates & Inspections | | 227.55 |
| 6321 · Website | | 129.00 |
| 6336 · LS Maintenance & Wet Well Cle... | | 4,965.95 |
| 6340 · Telephone - Regular Line | | 67.78 |
| 6550 · Office Supplies | | 81.39 |
| 6650 · Director Fees | | 3,500.00 |
| 6830 · Payroll Taxes for Trustees | | 267.75 |
| Total Expense | | 31,545.36 |
| Net Ordinary Income | | -8,522.21 |
| Other Income/Expense | | |
| Other Income | | |
| 4080 · Debt Service/Drainage Project | | 5,112.00 |
| 7010 · Interest Income | | 505.30 |
| Total Other Income | | 5,617.30 |
| Net Other Income | | 5,617.30 |
| Net Income | | -2,904.91 |

# Renner Sanitary District
## Balance Sheet
As of October 31, 2025

| | | Oct 31, 25 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Checking/Savings | | |
| 1001 · FBT Main Checking | | -8,400.82 |
| 1002 · DENR FBT MMA | | 107,650.13 |
| 1003 · MMA FBT Sweep Acct | | 164,295.79 |
| 1008 · CD Investment-2025 FBT Liquid | | 301,716.28 |
| Total Checking/Savings | | 565,261.38 |
| Accounts Receivable | | |
| 1200 · Accounts Receivable | | 32,408.04 |
| 1210 · Accounts Receivable-Tax Assign | | 42,499.10 |
| Total Accounts Receivable | | 74,907.14 |
| Total Current Assets | | 640,168.52 |
| 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 | | -1,614,293.85 |
| Total Fixed Assets | | 2,143,411.19 |
| **TOTAL ASSETS** | | **2,783,579.71** |
| **LIABILITIES & EQUITY** | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 · Accounts Payable | | 15,562.40 |
| Total Accounts Payable | | 15,562.40 |
| Total Current Liabilities | | 15,562.40 |
| Long Term Liabilities | | |
| 2600 · Loan with State of SD | | 986,937.70 |
| Total Long Term Liabilities | | 986,937.70 |
| Total Liabilities | | 1,002,500.10 |
| Equity | | |
| 3000 · Opening Bal Equity | | 534,940.15 |
| 3900 · Retained Earnings | | 1,221,921.44 |
| Net Income | | 24,218.02 |
| Total Equity | | 1,781,079.61 |
| **TOTAL LIABILITIES & EQUITY** | | **2,783,579.71** |

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11/17/25

Accrual Basis

# Renner Sanitary District
## Transaction Detail by Account
October 2025

| Type | Date | Num | Name | Memo | Clr | Split | Amount | Balance |
|---|---|---|---|---|---|---|---|---|
| **1001 · FBT Main Checking** | | | | | | | | |
| Deposit | 10/01/2025 | | | Deposit | X | -SPLIT- | 555.00 | 555.00 |
| Transfer | 10/01/2025 | | | Funds Transfer | X | 1003 · MMA F... | -496.68 | 58.32 |
| Check | 10/01/2025 | | | Service Charge | X | 6120 · Bank Se... | -58.32 | 0.00 |
| Transfer | 10/02/2025 | | | Funds Transfer | X | 1003 · MMA F... | -77.63 | -77.63 |
| Deposit | 10/03/2025 | | | Deposit | X | -SPLIT- | 940.00 | 862.37 |
| Transfer | 10/03/2025 | | | Funds Transfer | X | 1003 · MMA F... | 2.82 | 865.19 |
| Check | 10/03/2025 | | Merchant Bankcard-... | CC Processin... | X | 6122 · Credit C... | -2.82 | 862.37 |
| Deposit | 10/06/2025 | | | Deposit | X | -SPLIT- | 270.00 | 1,132.37 |
| Transfer | 10/06/2025 | | | Funds Transfer | X | 1003 · MMA F... | -940.00 | 192.37 |
| Deposit | 10/07/2025 | | | Deposit | X | -SPLIT- | 225.00 | 417.37 |
| Bill Pmt -Check | 10/07/2025 | DEBIT | Office Depot | Envelopes - S... | X | 2000 · Account... | -471.39 | -54.02 |
| Transfer | 10/07/2025 | | | Funds Transfer | X | 1003 · MMA F... | -225.00 | -279.02 |
| Deposit | 10/08/2025 | | | Deposit | X | 1499 · Undepo... | 75.00 | -204.02 |
| Transfer | 10/08/2025 | | | Funds Transfer | X | 1003 · MMA F... | 126.39 | -77.63 |
| Deposit | 10/09/2025 | | | Deposit | X | -SPLIT- | 1,970.00 | 1,892.37 |
| Deposit | 10/09/2025 | | | Deposit | X | -SPLIT- | 77.63 | 1,970.00 |
| Deposit | 10/10/2025 | | | Deposit | X | -SPLIT- | 7,950.00 | 9,920.00 |
| Deposit | 10/10/2025 | | | Deposit | X | -SPLIT- | 9,975.00 | 19,895.00 |
| Transfer | 10/10/2025 | | | Funds Transfer | X | 1003 · MMA F... | -19,895.00 | 0.00 |
| Deposit | 10/13/2025 | | | Deposit | X | -SPLIT- | 1,275.00 | 1,275.00 |
| Transfer | 10/14/2025 | | | Funds Transfer | X | 1003 · MMA F... | -1,349.81 | -74.81 |
| Check | 10/14/2025 | | Merchant Bankcard-... | CC Processin... | X | 6122 · Credit C... | -2.82 | -77.63 |
| Deposit | 10/15/2025 | | | Deposit | X | -SPLIT- | 1,375.00 | 1,297.37 |
| Transfer | 10/16/2025 | | | Funds Transfer | X | 1003 · MMA F... | -1,375.00 | -77.63 |
| Deposit | 10/17/2025 | | | Deposit | X | -SPLIT- | 1,370.00 | 1,292.37 |
| Deposit | 10/17/2025 | | | Deposit | X | -SPLIT- | 150.00 | 1,442.37 |
| Transfer | 10/17/2025 | | | Funds Transfer | X | 1003 · MMA F... | -1,391.00 | 51.37 |
| Bill Pmt -Check | 10/21/2025 | 1259 | Natasha Jensen - Bo... | 11103 Sept 20... | X | 2000 · Account... | -4,000.00 | -3,948.63 |
| Bill Pmt -Check | 10/21/2025 | 1260 | Pierson, Ray | 174 Sept 2025 | X | 2000 · Account... | -320.00 | -4,268.63 |
| Bill Pmt -Check | 10/21/2025 | 1261 | Process & Maintenan... | OCT 2025 | | 2000 · Account... | -4,965.95 | -9,234.58 |
| Bill Pmt -Check | 10/21/2025 | 1262 | SD Public Assurance... | 31877-4221 | X | 2000 · Account... | -5,497.35 | -14,731.93 |
| Bill Pmt -Check | 10/21/2025 | 1263 | SF Utilities | 13458234 50... | X | 2000 · Account... | -11,717.81 | -26,449.74 |
| Bill Pmt -Check | 10/21/2025 | 1264 | USIC Locating Servi... | 763703 Sept 2... | X | 2000 · Account... | -227.55 | -26,677.29 |
| Bill Pmt -Check | 10/21/2025 | 1265 | Verizon | 680620470-00... | X | 2000 · Account... | -67.78 | -26,745.07 |
| Bill Pmt -Check | 10/21/2025 | ACH | Town Square Media | OCT 2025 | X | 2000 · Account... | -129.00 | -26,874.07 |
| Transfer | 10/21/2025 | | | Funds Transfer | X | 1003 · MMA F... | 5,112.00 | -21,762.07 |
| Transfer | 10/21/2025 | | | SEPT 2025 D... | X | 1002 · DENR F... | -5,112.00 | -26,874.07 |
| Deposit | 10/22/2025 | | | Deposit | X | -SPLIT- | 1,275.00 | -25,599.07 |
| Transfer | 10/22/2025 | | | Funds Transfer | X | 1003 · MMA F... | 2,725.00 | -22,874.07 |
| Deposit | 10/23/2025 | | | Deposit | X | 1499 · Undepo... | 4,800.00 | -18,074.07 |
| Deposit | 10/23/2025 | | | Deposit | X | 1499 · Undepo... | 75.00 | -17,999.07 |
| Transfer | 10/23/2025 | | | Funds Transfer | X | 1003 · MMA F... | -4,555.00 | -22,554.07 |
| Bill Pmt -Check | 10/27/2025 | ACH | Xcel Energy | 51-5608221-0 | X | 2000 · Account... | -564.67 | -23,118.74 |
| Transfer | 10/27/2025 | | | Funds Transfer | X | 1003 · MMA F... | 75.00 | -23,043.74 |
| Deposit | 10/28/2025 | | | Deposit | X | -SPLIT- | 2,484.00 | -20,559.74 |
| Deposit | 10/28/2025 | | | Deposit | X | -SPLIT- | 1,895.00 | -18,664.74 |
| Transfer | 10/28/2025 | | | Funds Transfer | X | 1003 · MMA F... | 15,387.94 | -3,276.80 |
| Transfer | 10/29/2025 | | | Funds Transfer | X | 1003 · MMA F... | 564.67 | -2,712.13 |
| Transfer | 10/30/2025 | | | Funds Transfer | X | 1003 · MMA F... | -2,484.00 | -5,196.13 |
| Deposit | 10/31/2025 | | | Deposit | | -SPLIT- | 232.88 | -4,963.25 |
| Invoice | 10/31/2025 | 90350 | Fiegen, Marion | September 20... | X | 1200 · Account... | -75.00 | -5,038.25 |
| Transfer | 10/31/2025 | | | Funds Transfer | X | 1003 · MMA F... | 314.59 | -4,723.66 |
| Check | 10/31/2025 | | Merchant Bankcard-... | CC Processin... | X | 6122 · Credit C... | -87.04 | -4,810.70 |
| Bill Pmt -Check | 10/31/2025 | 1266 | Anderson, Erick | 2024-2025 Pa... | | 2000 · Account... | -988.20 | -5,798.90 |
| Bill Pmt -Check | 10/31/2025 | 1267 | David Wilson - Trustee | 2024-2025 Pa... | | 2000 · Account... | -988.20 | -6,787.10 |
| Bill Pmt -Check | 10/31/2025 | 1268 | Kevin Wenzel - Trust... | 2024-2025 Pa... | | 2000 · Account... | -905.85 | -7,692.95 |
| Bill Pmt -Check | 10/31/2025 | 1269 | United States Treasury | 2025 - 944 Pa... | | 2000 · Account... | -885.50 | -8,578.45 |
| Total 1001 · FBT Main Checking | | | | | | | -8,578.45 | -8,578.45 |
| **1002 · DENR FBT MMA** | | | | | | | | |
| Check | 10/15/2025 | | US BANK-Quarterly ... | 4th Qtr 2025 ... | X | 2600 · Loan wit... | -12,951.12 | -12,951.12 |
| Transfer | 10/21/2025 | | | SEPT 2025 D... | X | 1001 · FBT Mai... | 5,112.00 | -7,839.12 |
| Deposit | 10/31/2025 | | | OCT 2025 DE... | X | 7010 · Interest ... | 198.62 | -7,640.50 |
| Total 1002 · DENR FBT MMA | | | | | | | -7,640.50 | -7,640.50 |
| **1003 · MMA FBT Sweep Acct** | | | | | | | | |
| Transfer | 10/01/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 496.68 | 496.68 |
| Transfer | 10/02/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 77.63 | 574.31 |
| Transfer | 10/03/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -2.82 | 571.49 |
| Transfer | 10/06/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 940.00 | 1,511.49 |
| Transfer | 10/07/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 225.00 | 1,736.49 |
| Transfer | 10/08/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -126.39 | 1,610.10 |
| Transfer | 10/10/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 19,895.00 | 21,505.10 |
| Transfer | 10/14/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 1,349.81 | 22,854.91 |
| Transfer | 10/16/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 1,375.00 | 24,229.91 |
| Transfer | 10/17/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 1,391.00 | 25,620.91 |
| Transfer | 10/21/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -5,112.00 | 20,508.91 |
| Transfer | 10/22/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -2,725.00 | 17,783.91 |
| Transfer | 10/23/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 4,555.00 | 22,338.91 |
| Transfer | 10/27/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -75.00 | 22,263.91 |
| Transfer | 10/28/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -15,387.94 | 6,875.97 |
| Transfer | 10/29/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -564.67 | 6,311.30 |
| Transfer | 10/30/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | 2,484.00 | 8,795.30 |
| Deposit | 10/31/2025 | | | OCT 2025 M... | X | 7010 · Interest ... | 306.68 | 9,101.98 |
| Transfer | 10/31/2025 | | | Funds Transfer | X | 1001 · FBT Mai... | -314.59 | 8,787.39 |
| Total 1003 · MMA FBT Sweep Acct | | | | | | | 8,787.39 | 8,787.39 |
| **2600 · Loan with State of SD** | | | | | | | | |
| Check | 10/15/2025 | | US BANK-Quarterly ... | 4th Qtr 2025 ... | X | 1002 · DENR F... | 12,951.12 | 12,951.12 |
| General Journal | 10/15/2025 | RSD198 | | 4th Qtr 2025 ... | X | 6200 · Interest ... | -5,283.84 | 7,667.28 |
| Total 2600 · Loan with State of SD | | | | | | | 7,667.28 | 7,667.28 |
| **TOTAL** | | | | | | | 235.72 | 235.72 |

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11/18/25
Accrual Basis

# Renner Sanitary District
## Sales by Item Summary
### October 2025

| | Oct 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 | 12.0% | 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... | 426 | 5,112.00 | 16.0% | 12.00 |
| DSS (Monthly Double Base Sewer Service Rate for Duplex) | 3 | 378.00 | 1.2% | 126.00 |
| SPFSS (Seasonal Public Use Facility Sewer Service Rate - Variance on Record) | 1 | 126.00 | 0.4% | 126.00 |
| SS (Monthly Base Rate for Regular Residential Sewer Service) | 305 | 19,215.00 | 60.1% | 63.00 |
| Total Service | 753.00 | 31,950.00 | 100.0% | 42.43 |
| TOTAL | **753** | **31,950.00** | **100.0%** | **42.43** |

15 = Renner Apts

61 = Trailer Ct

7 = Locker

30 = (15x2) NON Res

6 = (3x2) Double - Duplex

2 = (1x2) Seasonal Use

305 = Residential

426 Total ports