Treasurer's Report
September 16, 2025

FINANCIALS REPORTS: The profit and loss for August 2025 shows a Negative Net Income of ($2,024.10). 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 August would be a positive $4,767.49.

We had actual flows of 47,464.77 gpd/day in July 2025.

BANK BALANCES:

First Bank and Trust Main Checking: ($4,933.50) (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: $163,607.82 (YTD 2025 Interest PD $2,141.22) (2.02%)

DENR FBT Money Market Account: $109,999.63 (YTD 2025 Interest PD $1,547.69) (2.02%)

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 $12,168.10) – New Liquid CD Rate 3.25%

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

*CD Rates – Our Liquid CD Rate is 3.25% - Our past CD has matured, and we opened a new CD with the going Rate. We have opened that new CD in the amount of $301,648.87. (approximately)

*Microsoft/QuickBooks – Renewals were made and they have been paid 9/1/2025

*Delinquent Accounts – I will Send out final notices for the Tax Assessments (Delinquent Accounts) with this month's billing.

*Budget 2025-2026 – I will have a preliminary Budget ready for the next year at our October meeting.

Renner Sanitary District
Profit & Loss
August 2025

		Aug 25
Ordinary Income/Expense		
Income		
4060 · Regular Sewer Sales		19,215.00
4070 · Double Sewer Serivce/Duplexes		378.00
4071 · Nonresidential Sewer Service		7,245.00
Total Income		26,838.00
Cost of Goods Sold		
5000 · Water Processing-City of SF		10,602.49
5011 · Electricity #1 (6319)		144.87
5012 · Electricity #2 (7315)		103.66
5013 · Electricity #3 (16080)		85.55
5014 · Electricity #4 (25775)		63.67
5015 · Electricity #5 (47419)		74.79
5016 · Electricity Storm LS #6(6315)		24.65
Total COGS		11,099.68
Gross Profit		15,738.32
Expense		
6120 · Bank Service Charges		53.57
6122 · Credit Card Processing Fee		16.96
6150 · Depreciation Expense		6,791.59
6285 · Professional Fees		
Bookkeeper	3,500.00	
Clerk	500.00	
Environment/Engineer Consult	480.00	
Total 6285 · Professional Fees		4,480.00
6290 · Locates & Inspections		227.55
6310 · Generator Maintenance		3,442.52
6321 · Website		129.00
6325 · Meeting Expense		50.00
6335 · Cleaning & Video Inspection		3,125.00
6336 · LS Maintenance & Wet Well Cle...		4,965.95
6340 · Telephone - Regular Line		67.37
Total Expense		23,349.51
Net Ordinary Income		-7,611.19
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,112.00
7010 · Interest Income		475.24
7020 · Late Charges		-0.15
Total Other Income		5,587.09
Net Other Income		5,587.09
Net Income		**-2,024.10**

Renner Sanitary District
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · FBT Main Checking	-4,933.50
1002 · DENR FBT MMA	109,999.63
1003 · MMA FBT Sweep Acct	163,607.82
1007 · CD Investment - FBT Liquid 2024	289,480.77
Total Checking/Savings	558,154.72
Accounts Receivable	
1200 · Accounts Receivable	46,555.11
1210 · Accounts Receivable-Tax Assign	24,193.96
Total Accounts Receivable	70,749.07
Total Current Assets	628,903.79
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	-1,600,744.00
Total Fixed Assets	2,156,961.04
TOTAL ASSETS	2,785,864.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	22,374.75
Total Accounts Payable	22,374.75
Total Current Liabilities	22,374.75
Long Term Liabilities	
2600 · Loan with State of SD	994,604.98
Total Long Term Liabilities	994,604.98
Total Liabilities	1,016,979.73
Equity	
3000 · Opening Bal Equity	534,940.15
3900 · Retained Earnings	1,221,921.44
Net Income	12,023.51
Total Equity	1,768,885.10
TOTAL LIABILITIES & EQUITY	2,785,864.83

Renner Sanitary District
Transaction Detail by Account
August 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Transfer	08/01/2025			Funds Transfer	X	1003 · MMA F...	120.94	120.94
Deposit	08/03/2025			Deposit	X	-SPLIT-	300.00	420.94
Transfer	08/04/2025			Funds Transfer	X	1003 · MMA F...	-504.49	-83.55
Check	08/04/2025		Merchant Bankcard-...	customer CC ...	X	6122 · Credit C...	-16.77	-100.32
Deposit	08/07/2025			Deposit	X	-SPLIT-	400.00	299.68
Deposit	08/08/2025			Deposit	X	1499 · Undepo...	600.00	899.68
Deposit	08/08/2025			Deposit	X	-SPLIT-	160.00	1,059.68
Transfer	08/08/2025			Funds Transfer	X	1003 · MMA F...	-1,160.00	-100.32
Deposit	08/12/2025			Deposit	X	-SPLIT-	2,425.00	2,324.68
Deposit	08/12/2025			Deposit	X	-SPLIT-	9,825.00	12,149.68
Deposit	08/12/2025			Deposit	X	-SPLIT-	7,950.00	20,099.68
Invoice	08/12/2025	89376	Customer NSF	Returned AC...	X	1200 · Account...	-75.00	20,024.68
Invoice	08/12/2025	89377	Customer NSF	NSF CHECK/...	X	1200 · Account...	-75.00	19,949.68
Invoice	08/12/2025	89377	Customer NSF	NSF BANK F...		1200 · Account...	-5.00	19,944.68
Transfer	08/12/2025			Funds Transfer	X	1003 · MMA F...	-17,775.00	2,169.68
Deposit	08/13/2025			Deposit	X	-SPLIT-	77.63	2,247.31
Transfer	08/13/2025			Funds Transfer	X	1003 · MMA F...	-2,425.00	-177.69
Transfer	08/14/2025			Funds Transfer	X	1003 · MMA F...	-2.63	-180.32
Deposit	08/15/2025			Deposit	X	-SPLIT-	1,295.00	1,114.68
Transfer	08/15/2025			Funds Transfer	X	1003 · MMA F...	-1,167.18	-52.50
Check	08/15/2025		Merchant Bankcard-...	Customer CC ...	X	6122 · Credit C...	-2.82	-55.32
Deposit	08/18/2025			Deposit	X	-SPLIT-	2,839.99	2,784.67
Transfer	08/18/2025			Funds Transfer	X	1003 · MMA F...	-53.57	2,731.10
Bill Pmt -Check	08/19/2025	1243	Pierson, Ray	172		2000 · Account...	-240.00	2,491.10
Bill Pmt -Check	08/19/2025	1244	SF Utilities	13312793 Acc...	X	2000 · Account...	-9,913.17	-7,422.07
Bill Pmt -Check	08/19/2025	1245	USIC Locating Servi...	751129		2000 · Account...	-227.55	-7,649.62
Bill Pmt -Check	08/19/2025	1246	Verizon	680620470-0...	X	2000 · Account...	-67.37	-7,716.99
Bill Pmt -Check	08/19/2025	1247	Mapleton Township	August 2025 ...		2000 · Account...	-50.00	-7,766.99
Bill Pmt -Check	08/19/2025	1248	Process & Maintena...	August 2025 -...		2000 · Account...	-4,965.95	-12,732.94
Bill Pmt -Check	08/19/2025	ACH	Town Square Media	AUG 2025	X	2000 · Account...	-129.00	-12,861.94
Bill Pmt -Check	08/19/2025	1249	Natasha Jensen - Bo...	July 2025	X	2000 · Account...	-4,000.00	-16,861.94
Transfer	08/19/2025			July Debt Ser...	X	1002 · DENR F...	-5,136.00	-21,997.94
Deposit	08/19/2025			Deposit	X	-SPLIT-	500.00	-21,497.94
Transfer	08/19/2025			Funds Transfer	X	1003 · MMA F...	2,478.58	-19,019.36
Check	08/19/2025			Service Charge	X	6120 · Bank Se...	-53.57	-19,072.93
Transfer	08/20/2025			Funds Transfer	X	1003 · MMA F...	3,500.00	-15,572.93
Deposit	08/21/2025			Deposit	X	-SPLIT-	620.00	-14,952.93
Transfer	08/21/2025			Funds Transfer	X	1003 · MMA F...	-620.00	-15,572.93
Deposit	08/22/2025			Deposit	X	-SPLIT-	875.00	-14,697.93
Transfer	08/22/2025			Funds Transfer	X	1003 · MMA F...	-875.00	-15,572.93
Bill Pmt -Check	08/25/2025	ACH	Xcel Energy	51-5608221-0	X	2000 · Account...	-501.44	-16,074.37
Transfer	08/26/2025			Funds Transfer	X	1003 · MMA F...	9,913.17	-6,161.20
Deposit	08/27/2025			Deposit	X	-SPLIT-	1,028.75	-5,132.45
Transfer	08/27/2025			Funds Transfer	X	1003 · MMA F...	568.81	-4,563.64
Deposit	08/28/2025			Deposit	X	1499 · Undepo...	150.00	-4,413.64
Transfer	08/28/2025			Funds Transfer	X	1003 · MMA F...	-1,178.75	-5,592.39
Deposit	08/29/2025			Deposit	X	-SPLIT-	1,225.00	-4,367.39
Transfer	08/29/2025			Funds Transfer	X	1003 · MMA F...	-1,225.00	-5,592.39
Deposit	08/30/2025			Deposit		-SPLIT-	455.00	-5,137.39
Total 1001 · FBT Main Checking							-5,137.39	-5,137.39
1002 · DENR FBT MMA								
Transfer	08/19/2025			July Debt Ser...	X	1001 · FBT Ma...	5,136.00	5,136.00
Deposit	08/31/2025			Interest	X	7010 · Interest ...	187.48	5,323.48
Total 1002 · DENR FBT MMA							5,323.48	5,323.48
1003 · MMA FBT Sweep Acct								
Transfer	08/01/2025			Funds Transfer	X	1001 · FBT Ma...	-120.94	-120.94
Transfer	08/04/2025			Funds Transfer	X	1001 · FBT Ma...	504.49	383.55
Transfer	08/08/2025			Funds Transfer	X	1001 · FBT Ma...	1,160.00	1,543.55
Transfer	08/12/2025			Funds Transfer	X	1001 · FBT Ma...	17,775.00	19,318.55
Transfer	08/13/2025			Funds Transfer	X	1001 · FBT Ma...	2,425.00	21,743.55
Transfer	08/14/2025			Funds Transfer	X	1001 · FBT Ma...	2.63	21,746.18
Transfer	08/15/2025			Funds Transfer	X	1001 · FBT Ma...	1,167.18	22,913.36
Transfer	08/18/2025			Funds Transfer	X	1001 · FBT Ma...	53.57	22,966.93
Transfer	08/19/2025			Funds Transfer	X	1001 · FBT Ma...	-2,478.58	20,488.35
Transfer	08/20/2025			Funds Transfer	X	1001 · FBT Ma...	-3,500.00	16,988.35
Transfer	08/21/2025			Funds Transfer	X	1001 · FBT Ma...	620.00	17,608.35
Transfer	08/22/2025			Funds Transfer	X	1001 · FBT Ma...	875.00	18,483.35
Transfer	08/26/2025			Funds Transfer	X	1001 · FBT Ma...	-9,913.17	8,570.18
Transfer	08/27/2025			Funds Transfer	X	1001 · FBT Ma...	-568.81	8,001.37
Transfer	08/28/2025			Funds Transfer	X	1001 · FBT Ma...	1,178.75	9,180.12
Transfer	08/29/2025			Funds Transfer	X	1001 · FBT Ma...	1,225.00	10,405.12
Deposit	08/31/2025			AUGUST 202...	X	7010 · Interest ...	287.76	10,692.88
Total 1003 · MMA FBT Sweep Acct							10,692.88	10,692.88
TOTAL							**10,878.97**	**10,878.97**

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09/16/25
Accrual Basis

Renner Sanitary District
Sales by Item Summary
August 2025

	Aug 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 Se...	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-Residential
6 = 3x2 Double Base Duplex
2 = 1x2 Seasonal public use
305 = Residential

426 total Ports