Treasurer's Report
April 21, 2026

FINANCIALS REPORTS: The profit and loss for March 2026 shows a Positive Net Income of $1,996.79. 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 March would be a positive $8,755.05.

We had actual flows of 47,982.29 GPD in February 2026.

BANK BALANCES:

First Bank and Trust Main Checking: $446.72 (This account & the MMA Sweep account below act as one – The balance sweeps at night so we can earn more interest)
Money Market Sweep Account: $176,958.04 (YTD 2026 Interest PD $905.53) (2.02%)

DENR FBT Money Market Account: $121,306.70 (YTD 2026 Interest PD $566.45) (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 $5,802.87) (4/21/2026)

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* Debt Service Transfer for March 2026 was made in the amount of $5136.00

*Audit – Still waiting on their final report and bill

*Redstone – Property Foreclosure – 6505 N 10th Ave – We were mailed a copy of a Summons, and Notice of No Personal Claim. – We need to sign and date before returning. – I contacted the Lawyer and He stated it was ok to sign and return. It is very standard paperwork for a foreclosure.

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04/21/26
Accrual Basis

Renner Sanitary District
Profit & Loss
March 2026

		Mar 26
Ordinary Income/Expense		
Income		
4050 · Sales/Permits		-2,382.00
4060 · Regular Sewer Sales		19,341.00
4070 · Double Sewer Serivce/Duplexes		378.00
4071 · Nonresidential Sewer Service		7,119.00
Total Income		24,456.00
Cost of Goods Sold		
5000 · Water Processing-City of SF		10,167.69
5011 · Electricity #1 (6319)		178.48
5012 · Electricity #2 (7315)		158.27
5013 · Electricity #3 (16080)		133.58
5014 · Electricity #4 (25775)		108.72
5015 · Electricity #5 (47419)		132.90
5016 · Electricity Storm LS #6(6315)		30.42
Total COGS		10,910.06
Gross Profit		13,545.94
Expense		
6120 · Bank Service Charges		62.45
6122 · Credit Card Processing Fee		0.56
6150 · Depreciation Expense		6,758.26
6250 · Postage and Delivery		390.00
6285 · Professional Fees		
Bookkeeper	3,750.00	
Clerk	500.00	
Environment/Engineer Consult	480.00	
Total 6285 · Professional Fees		4,730.00
6290 · Locates & Inspections		234.38
6321 · Website		129.00
6336 · LS Maintenance & Wet Well Clean		4,965.95
6340 · Telephone - Regular Line		67.77
Total Expense		17,338.37
Net Ordinary Income		-3,792.43
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,136.00
7010 · Interest Income		500.10
7020 · Late Charges		153.12
Total Other Income		5,789.22
Net Other Income		5,789.22
Net Income		**1,996.79**

Renner Sanitary District
Balance Sheet
As of March 31, 2026

	Mar 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking		446.72
1002 · DENR FBT MMA		121,306.70
1003 · MMA FBT Sweep Acct		176,958.04
1008 · CD Investment-2025 FBT Liquid		301,716.28
Total Checking/Savings		600,427.74
Accounts Receivable		
1200 · Accounts Receivable		40,245.04
1210 · Accounts Receivable-Tax Assign		36,320.37
Total Accounts Receivable		76,565.41
Total Current Assets		676,993.15
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		-1,648,085.15
Total Fixed Assets		2,109,619.89
TOTAL ASSETS		**2,786,613.04**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		15,874.44
Total Accounts Payable		15,874.44
Total Current Liabilities		15,874.44
Long Term Liabilities		
2600 · Loan with State of SD		979,229.69
Total Long Term Liabilities		979,229.69
Total Liabilities		995,104.13
Equity		
3000 · Opening Bal Equity		534,940.15
3900 · Retained Earnings		1,246,143.66
Net Income		10,425.10
Total Equity		1,791,508.91
TOTAL LIABILITIES & EQUITY		**2,786,613.04**

Renner Sanitary District
Transaction Detail by Account
March 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Deposit	03/02/2026			Deposit	X	-SPLIT-	660.00	660.00
Transfer	03/02/2026			Funds Transfer	X	1003 · MMA FBT Swee...	281.09	941.09
Check	03/02/2026			Service Charge	X	6120 · Bank Service C...	-62.45	878.64
Deposit	03/03/2026			Deposit	X	-SPLIT-	300.00	1,178.64
Transfer	03/03/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-300.00	878.64
Deposit	03/04/2026			Deposit	X	-SPLIT-	150.00	1,028.64
Deposit	03/04/2026			Deposit	X	-SPLIT-	255.00	1,283.64
Transfer	03/04/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-405.00	878.64
Deposit	03/11/2026			Deposit	X	-SPLIT-	3,429.85	4,308.49
Deposit	03/11/2026			Deposit	X	-SPLIT-	10,280.00	14,588.49
Deposit	03/11/2026			Deposit	X	-SPLIT-	7,800.00	22,388.49
Transfer	03/11/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-21,509.85	878.64
Deposit	03/13/2026			Deposit	X	-SPLIT-	2,580.63	3,459.27
Transfer	03/13/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-2,580.63	878.64
Transfer	03/17/2026			Feb 2026 Debt Servic...	X	1002 · DENR FBT MMA	-5,136.00	-4,257.36
Bill Pmt -Check	03/17/2026	1297	City of Sioux Falls	32599 CUST #1509	X	2000 · Accounts Payable	-4,782.00	-9,039.36
Bill Pmt -Check	03/17/2026	1298	Jensen Holdings-Natasha Jensen	11561 - Feb 2026	X	2000 · Accounts Payable	-4,250.00	-13,289.36
Bill Pmt -Check	03/17/2026	1299	Pierson, Ray	179	X	2000 · Accounts Payable	-400.00	-13,689.36
Bill Pmt -Check	03/17/2026	1300	Process & Maintenance Service...	March 2026	X	2000 · Accounts Payable	-4,965.95	-18,655.31
Bill Pmt -Check	03/17/2026	1301	SF Utilities	50360510000242146	X	2000 · Accounts Payable	-11,424.13	-30,079.44
Bill Pmt -Check	03/17/2026	1302	USIC Locating Services, LLC	794236	X	2000 · Accounts Payable	-234.38	-30,313.82
Bill Pmt -Check	03/17/2026	1303	Verizon	680620470-00001	X	2000 · Accounts Payable	-67.77	-30,381.59
Bill Pmt -Check	03/17/2026	ACH	Town Square Media	MARCH 2026	X	2000 · Accounts Payable	-129.00	-30,510.59
Transfer	03/17/2026			Funds Transfer	X	1003 · MMA FBT Swee...	5,136.00	-25,374.59
Deposit	03/18/2026			Deposit	X	-SPLIT-	1,977.13	-23,397.46
Transfer	03/18/2026			Funds Transfer	X	1003 · MMA FBT Swee...	4,379.00	-19,018.46
Deposit	03/19/2026			Deposit	X	1499 · Undeposited Fu...	2,400.00	-16,618.46
Deposit	03/19/2026			Deposit	X	-SPLIT-	470.00	-16,148.46
Transfer	03/19/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-4,847.13	-20,995.59
Deposit	03/23/2026			Deposit	X	-SPLIT-	1,350.00	-19,645.59
Transfer	03/23/2026			Funds Transfer	X	1003 · MMA FBT Swee...	16,390.08	-3,255.51
Deposit	03/24/2026			Deposit	X	-SPLIT-	77.63	-3,177.88
Deposit	03/24/2026			Deposit	X	-SPLIT-	150.00	-3,027.88
Transfer	03/24/2026			Funds Transfer	X	1003 · MMA FBT Swee...	3,584.15	556.27
Transfer	03/25/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-77.63	478.64
Transfer	03/26/2026			Funds Transfer	X	1003 · MMA FBT Swee...	2.82	481.46
Check	03/26/2026		Merchant Bankcard-Clover	Customer CC Pmt Pr...	X	6122 · Credit Card Proc...	-2.82	478.64
Deposit	03/27/2026			Deposit	X	-SPLIT-	77.63	556.27
Deposit	03/27/2026			Deposit	X	-SPLIT-	370.00	926.27
Deposit	03/27/2026			Deposit	X	-SPLIT-	77.63	1,003.90
Transfer	03/27/2026			Funds Transfer	X	1003 · MMA FBT Swee...	30.00	1,033.90
Bill Pmt -Check	03/30/2026	ACH	Xcel Energy	51-5608221-0		2000 · Accounts Payable	-1,003.28	30.62
Transfer	03/30/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-149.63	-119.01
Check	03/30/2026		Merchant Bankcard-Clover	Customer Payment C...	X	6122 · Credit Card Proc...	-5.63	-124.64
Deposit	03/31/2026			Deposit		-SPLIT-	1,350.00	1,225.36
Bill Pmt -Check	03/31/2026	DEBIT	Postmaster	STAMPS	X	2000 · Accounts Payable	-390.00	835.36
Transfer	03/31/2026			Funds Transfer	X	1003 · MMA FBT Swee...	390.00	1,225.36
Total 1001 · FBT Main Checking							1,225.36	1,225.36
1002 · DENR FBT MMA								
Transfer	03/17/2026			Feb 2026 Debt Servic...	X	1001 · FBT Main Check...	5,136.00	5,136.00
Deposit	03/31/2026			Interest	X	7010 · Interest Income	194.87	5,330.87
Total 1002 · DENR FBT MMA							5,330.87	5,330.87
1003 · MMA FBT Sweep Acct								
Transfer	03/02/2026			Funds Transfer	X	1001 · FBT Main Check...	-281.09	-281.09
Transfer	03/03/2026			Funds Transfer	X	1001 · FBT Main Check...	300.00	18.91
Transfer	03/04/2026			Funds Transfer	X	1001 · FBT Main Check...	405.00	423.91
Transfer	03/11/2026			Funds Transfer	X	1001 · FBT Main Check...	21,509.85	21,933.76
Transfer	03/13/2026			Funds Transfer	X	1001 · FBT Main Check...	2,580.63	24,514.39
Transfer	03/17/2026			Funds Transfer	X	1001 · FBT Main Check...	-5,136.00	19,378.39
Transfer	03/18/2026			Funds Transfer	X	1001 · FBT Main Check...	-4,379.00	14,999.39
Transfer	03/19/2026			Funds Transfer	X	1001 · FBT Main Check...	4,847.13	19,846.52
Transfer	03/23/2026			Funds Transfer	X	1001 · FBT Main Check...	-16,390.08	3,456.44
Transfer	03/24/2026			Funds Transfer	X	1001 · FBT Main Check...	-3,584.15	-127.71
Transfer	03/25/2026			Funds Transfer	X	1001 · FBT Main Check...	77.63	-50.08
Transfer	03/26/2026			Funds Transfer	X	1001 · FBT Main Check...	-2.82	-52.90
Transfer	03/27/2026			Funds Transfer	X	1001 · FBT Main Check...	-30.00	-82.90
Transfer	03/30/2026			Funds Transfer	X	1001 · FBT Main Check...	149.63	66.73
Deposit	03/31/2026			MARCH 2026 MMA I...	X	7010 · Interest Income	305.23	371.96
Transfer	03/31/2026			Funds Transfer	X	1001 · FBT Main Check...	-390.00	-18.04
Total 1003 · MMA FBT Sweep Acct							-18.04	-18.04
TOTAL							6,538.19	6,538.19

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04/21/26

Accrual Basis

Renner Sanitary District
Sales by Item Summary
March 2026

	Mar 26			
	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...	428	5,136.00	16.1%	12.00
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)	307	19,341.00	60.5%	63.00
Total Service	756.00	31,974.00	100.0%	42.29
TOTAL	756	31,974.00	100.0%	42.29

15 = Renner Apts.

61 = Trailer CT

7 = Locker

15x2 = 30 → NON-Residential

3x2 = 6 Double port

307 = Residential

426

\+ 2 = Ballfield Restrooms

428 Ports