

Treasurer's Report

February 17, 2026

FINANCIALS REPORTS: The profit and loss for January 2026 shows a Negative Net Income of (2,612.02). 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 January would be a positive \$4,146.24.

We had actual flows of 49,147.87 GPD in December 2025.

BANK BALANCES:

First Bank and Trust Main Checking: (\$935.42) (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: \$173,057.16 (YTD 2026 Interest PD \$319.97) (2.02%)

DENR FBT Money Market Account: \$110,598.32 (YTD 2026 Interest PD \$198.19) (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 \$4,110.37) (2/17/2026)

* Debt Service Transfer for January 2026 to the DENR account was made for \$5136.00

Also made an adjustment transfer for October \$20.12 and November \$24.00 (Added the 2 properties on Carol Street) – Water turned on October 6, 2025

*Audit – I will contact Brady Martz and get the annual audit going – I have received a response and may now start uploading all the documents for the audit.

*Sent out all the final Tax forms/payments for 2025.

*SDPAA – Insurance Contract update – Intergovernmental Agreement Update – Sign and return

*DANR – Financial records submitted for state Loan - Annually

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Accrual Basis

Renner Sanitary District
Profit & Loss
January 2026

	Jan 26
Ordinary Income/Expense	
Income	
4060 - Regular Sewer Sales	19,341.00
4070 - Double Sewer Service/Duplexes	378.00
4071 - Nonresidential Sewer Service	7,119.00
Total Income	26,838.00
Cost of Goods Sold	
5000 - Water Processing-City of SF	10,977.64
5011 - Electricity #1 (6319)	189.56
5012 - Electricity #2 (7315)	158.58
5013 - Electricity #3 (16080)	187.30
5014 - Electricity #4 (25775)	140.88
5015 - Electricity #5 (47419)	171.65
5016 - Electricity Storm LS #6(6315)	25.67
5020 - COS - Fuel for Generators	385.03
Total COGS	12,236.31
Gross Profit	14,601.69
Expense	
6120 - Bank Service Charges	57.95
6122 - Credit Card Processing Fee	-5.07
6150 - Depreciation Expense	6,758.26
6200 - Interest Expense	5,243.11
6250 - Postage and Delivery	468.00
6285 - Professional Fees	
Bookkeeper	3,750.00
Clerk	500.00
Environment/Engineer Consult	560.00
Total 6285 - Professional Fees	4,810.00
6290 - Locates & Inspections	234.38
6320 - Computer Tech Repairs	93.46
6321 - Website	129.00
6336 - LS Maintenance & Wet Well Cle...	4,965.95
6340 - Telephone - Regular Line	67.77
6550 - Office Supplies	45.66
Total Expense	22,868.47
Net Ordinary Income	-8,266.78
Other Income/Expense	
Other Income	
4080 - Debt Service/Drainage Project	5,136.00
7010 - Interest Income	518.76
Total Other Income	5,654.76
Net Other Income	5,654.76
Net Income	-2,612.02

Renner Sanitary District

Balance Sheet

As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1001 - FBT Main Checking	-935.42
1002 - DENR FBT MMA	110,598.32
1003 - MMA FBT Sweep Acct	173,057.16
1008 - CD Investment-2025 FBT Liquid	301,716.28
Total Checking/Savings	584,436.34
Accounts Receivable	
1200 - Accounts Receivable	38,404.60
1210 - Accounts Receivable-Tax Assign	36,320.37
Total Accounts Receivable	74,724.97
Total Current Assets	659,161.31
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	2,207,096.61
Total 1699 - Fixed Asset Total	3,757,705.04
1700 - Accum. Depreciation	-1,634,568.63
Total Fixed Assets	2,123,136.41
TOTAL ASSETS	2,782,297.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	16,895.66
Total Accounts Payable	16,895.66
Total Current Liabilities	16,895.66
Long Term Liabilities	
2600 - Loan with State of SD	979,229.69
Total Long Term Liabilities	979,229.69
Total Liabilities	996,125.35
Equity	
3000 - Opening Bal Equity	534,940.15
3900 - Retained Earnings	1,246,143.66
Net Income	5,088.56
Total Equity	1,786,172.37
TOTAL LIABILITIES & EQUITY	2,782,297.72

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Accrual Basis

Renner Sanitary District Transaction Detail by Account

January 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 - FBT Main Checking								
Transfer	01/02/2026			Funds Trans...	X	1003 - MMA ...	57.95	57.95
Check	01/02/2026			Service Char...	X	6120 - Bank ...	-57.95	0.00
Deposit	01/04/2026			Deposit	X	-SPLIT-	370.00	370.00
Deposit	01/05/2026			Deposit	X	-SPLIT-	425.00	795.00
Transfer	01/05/2026			Funds Trans...	X	1003 - MMA ...	217.98	1,012.98
Deposit	01/06/2026			Deposit	X	1499 - Undep...	100.00	1,112.98
Transfer	01/06/2026			Funds Trans...	X	1003 - MMA ...	-425.00	687.98
Transfer	01/07/2026			Funds Trans...	X	1003 - MMA ...	4,865.95	5,553.93
Deposit	01/08/2026			Deposit	X	-SPLIT-	245.00	5,798.93
Bill Pmt -Check	01/08/2026	DEBIT	Postmaster	6 rolls stamps	X	2000 - Accou...	-468.00	5,330.93
Transfer	01/08/2026			Funds Trans...	X	1003 - MMA ...	223.00	5,553.93
Transfer	01/09/2026			Funds Trans...	X	1003 - MMA ...	-17,825.80	-12,271.87
Deposit	01/10/2026			Deposit	X	-SPLIT-	9,875.80	-2,396.07
Deposit	01/10/2026			Deposit	X	-SPLIT-	7,950.00	5,553.93
Deposit	01/13/2026			Deposit	X	-SPLIT-	2,325.00	7,878.93
Deposit	01/13/2026			Deposit	X	-SPLIT-	77.63	7,956.56
Transfer	01/13/2026			Funds Trans...	X	1003 - MMA ...	-2,325.00	5,631.56
Invoice	01/14/2026	91335	CUST. Pmt	ACH RETUR...	X	1200 - Accou...	-75.00	5,556.56
Transfer	01/14/2026			Funds Trans...	X	1003 - MMA ...	75.00	5,631.56
Deposit	01/15/2026			Deposit	X	-SPLIT-	4,359.59	9,991.15
Transfer	01/15/2026			Funds Trans...	X	1003 - MMA ...	-77.63	9,913.52
Transfer	01/16/2026			Funds Trans...	X	1003 - MMA ...	-4,356.77	5,556.75
Check	01/16/2026		Merchant Bankcar...	PMT PROC...	X	6122 - Credit ...	-2.82	5,553.93
Deposit	01/17/2026			Deposit	X	-SPLIT-	1,465.00	7,018.93
Bill Pmt -Check	01/20/2026	1283	Jensen Holdings-N...	11407	X	2000 - Accou...	-4,250.00	2,768.93
Bill Pmt -Check	01/20/2026	1284	Pierson, Ray	177 - DEC 2...	X	2000 - Accou...	-320.00	2,448.93
Bill Pmt -Check	01/20/2026	1285	Process & Mainten...	JAN 2026	X	2000 - Accou...	-4,965.95	-2,517.02
Bill Pmt -Check	01/20/2026	1286	SF Utilities	13666793 ac...	X	2000 - Accou...	-10,468.47	-12,985.49
Bill Pmt -Check	01/20/2026	1287	SystemDudes Inc.	10821	X	2000 - Accou...	-93.46	-13,078.95
Bill Pmt -Check	01/20/2026	1288	USIC Locating Ser...	782410	X	2000 - Accou...	-227.55	-13,306.50
Bill Pmt -Check	01/20/2026	1289	Verizon	680620470-...	X	2000 - Accou...	-67.77	-13,374.27
Bill Pmt -Check	01/20/2026	1290	Vollan Oil	96205	X	2000 - Accou...	-385.03	-13,759.30
Bill Pmt -Check	01/20/2026	ACH	Town Square Media		X	2000 - Accou...	-129.00	-13,888.30
Transfer	01/20/2026			December 2...	X	1002 - DENR ...	-5,112.00	-19,000.30
Transfer	01/20/2026			Funds Trans...	X	1003 - MMA ...	3,776.00	-15,224.30
Bill Pmt -Check	01/20/2026	DEBIT	Staples	Tax forms de...	X	2000 - Accou...	-45.66	-15,269.96
Deposit	01/21/2026			Deposit	X	-SPLIT-	600.00	-14,669.96
Transfer	01/21/2026			Funds Trans...	X	1003 - MMA ...	4,295.66	-10,374.30
Transfer	01/22/2026			Funds Trans...	X	1003 - MMA ...	-600.00	-10,974.30
Deposit	01/25/2026			Deposit	X	-SPLIT-	996.11	-9,978.19
Transfer	01/26/2026			Funds Trans...	X	1003 - MMA ...	9,565.82	-412.37
Deposit	01/27/2026			Deposit	X	-SPLIT-	1,275.00	862.63
Transfer	01/27/2026			Funds Trans...	X	1003 - MMA ...	-569.97	292.66
Bill Pmt -Check	01/28/2026	ACH	Xcel Energy	51-5608221-0	X	2000 - Accou...	-776.58	-483.92
Deposit	01/28/2026			Deposit	X	-SPLIT-	77.63	-406.29
Transfer	01/28/2026			Funds Trans...	X	1003 - MMA ...	67.77	-338.52
Deposit	01/30/2026			Deposit	X	-SPLIT-	77.63	-260.89
Deposit	01/30/2026			Deposit	X	-SPLIT-	595.00	334.11
Transfer	01/30/2026			Funds Trans...	X	1003 - MMA ...	5,069.90	5,404.01
Total 1001 - FBT Main Checking							5,404.01	5,404.01
1002 - DENR FBT MMA								
Check	01/15/2026		US BANK-Quarterl...	Jan 2026 - 1...	X	2600 - Loan ...	-12,951.12	-12,951.12
Transfer	01/20/2026			December 2...	X	1001 - FBT M...	5,112.00	-7,839.12
Deposit	01/30/2026			Jan 2026 DE...	X	7010 - Interes...	198.19	-7,640.93
Total 1002 - DENR FBT MMA							-7,640.93	-7,640.93
1003 - MMA FBT Sweep Acct								
Transfer	01/02/2026			Funds Trans...	X	1001 - FBT M...	-57.95	-57.95
Transfer	01/05/2026			Funds Trans...	X	1001 - FBT M...	-217.98	-275.93
Transfer	01/06/2026			Funds Trans...	X	1001 - FBT M...	425.00	149.07
Transfer	01/07/2026			Funds Trans...	X	1001 - FBT M...	-4,865.95	-4,716.88
Transfer	01/08/2026			Funds Trans...	X	1001 - FBT M...	-223.00	-4,939.88
Transfer	01/09/2026			Funds Trans...	X	1001 - FBT M...	17,825.80	12,885.92
Transfer	01/13/2026			Funds Trans...	X	1001 - FBT M...	2,325.00	15,210.92
Transfer	01/14/2026			Funds Trans...	X	1001 - FBT M...	-75.00	15,135.92
Transfer	01/15/2026			Funds Trans...	X	1001 - FBT M...	77.63	15,213.55
Transfer	01/16/2026			Funds Trans...	X	1001 - FBT M...	4,356.77	19,570.32
Transfer	01/20/2026			Funds Trans...	X	1001 - FBT M...	-3,776.00	15,794.32
Transfer	01/21/2026			Funds Trans...	X	1001 - FBT M...	-4,295.66	11,498.66
Transfer	01/22/2026			Funds Trans...	X	1001 - FBT M...	600.00	12,098.66
Transfer	01/26/2026			Funds Trans...	X	1001 - FBT M...	-9,565.82	2,532.84
Transfer	01/27/2026			Funds Trans...	X	1001 - FBT M...	569.97	3,102.81
Transfer	01/28/2026			Funds Trans...	X	1001 - FBT M...	-67.77	3,035.04
Transfer	01/30/2026			Funds Trans...	X	1001 - FBT M...	-5,069.90	-2,034.86
Deposit	01/31/2026			Jan 2026 M...	X	7010 - Interes...	319.97	-1,714.89
Total 1003 - MMA FBT Sweep Acct							-1,714.89	-1,714.89
2600 - Loan with State of SD								
Check	01/15/2026		US BANK-Quarterl...	1st Qtr 2026 ...	X	1002 - DENR ...	12,951.12	12,951.12
General Journal	01/15/2026	RSD2...		1st Qtr 2026 ...	X	6200 - Interes...	-5,243.11	7,708.01
Total 2600 - Loan with State of SD							7,708.01	7,708.01
TOTAL							3,756.20	3,756.20

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Accrual Basis

Renner Sanitary District

Sales by Item Summary

January 2026

	Jan 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 S...	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