

Treasurer's Report

January 20, 2026

FINANCIALS REPORTS: The profit and loss for December 2025 shows a Positive Net Income of \$4,251.94. 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 December would be a positive \$11,010.20.

We had actual flows of 48,425.60 GPD in November 2025.

BANK BALANCES:

First Bank and Trust Main Checking: (\$6,339.43) (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: \$174,772.05 (YTD 2025 Interest PD \$3,278.82) (2.02%)

DENR FBT Money Market Account: \$118,239.25 (YTD 2025 Interest PD \$2,290.43) (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 \$3,358.14) (1/20/2026)

* Debt Service Transfer for December 2025 to the DENR account was made for \$5112.00

*US Census Bureau – Annual Survey of Local Government Finances – This has been completed.

*Audit – I will contact Brady Martz and get the annual audit going – I have sent out an email and waiting for response

*I am working on the W2s and 1099s – they should be in the mail this week.

Renner Sanitary District

Profit & Loss

December 2025

	Dec 25
Ordinary Income/Expense	
Income	
4060 · Regular Sewer Sales	19,215.00
4070 · Double Sewer Service/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	10,468.47
5011 · Electricity #1 (6319)	199.59
5012 · Electricity #2 (7315)	167.72
5013 · Electricity #3 (16080)	145.05
5014 · Electricity #4 (25775)	105.83
5015 · Electricity #5 (47419)	133.81
5016 · Electricity Storm LS #6(6315)	24.58
Total COGS	11,245.05
Gross Profit	15,466.95
Expense	
6120 · Bank Service Charges	54.23
6122 · Credit Card Processing Fee	0.63
6150 · Depreciation Expense	6,758.26
6161 · Permit/License Expense	50.00
6285 · Professional Fees	
Bookkeeper	3,750.00
Clerk	500.00
Environment/Engineer Consult	320.00
Total 6285 · Professional Fees	4,570.00
6290 · Locates & Inspections	227.55
6321 · Website	129.00
6336 · LS Maintenance & Wet Well Cle...	4,965.95
6340 · Telephone - Regular Line	67.78
Total Expense	16,823.40
Net Ordinary Income	-1,356.45
Other Income/Expense	
Other Income	
4080 · Debt Service/Drainage Project	5,112.00
7010 · Interest Income	496.39
Total Other Income	5,608.39
Net Other Income	5,608.39
Net Income	4,251.94

Renner Sanitary District
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1001 · FBT Main Checking	-6,339.43
1002 · DENR FBT MMA	118,239.25
1003 · MMA FBT Sweep Acct	174,772.05
1008 · CD Investment-2025 FBT Liquid	301,716.28
Total Checking/Savings	588,388.15
Accounts Receivable	
1200 · Accounts Receivable	35,248.31
1210 · Accounts Receivable-Tax Assign	37,738.36
Total Accounts Receivable	72,986.67
Total Current Assets	661,374.82
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	-1,627,810.37
Total Fixed Assets	2,129,894.67
TOTAL ASSETS	2,791,269.49
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	16,042.60
Total Accounts Payable	16,042.60
Total Current Liabilities	16,042.60
Long Term Liabilities	
2600 · Loan with State of SD	986,937.70
Total Long Term Liabilities	986,937.70
Total Liabilities	1,002,980.30
Equity	
3000 · Opening Bal Equity	534,940.15
3900 · Retained Earnings	1,246,143.66
Net Income	7,205.38
Total Equity	1,788,289.19
TOTAL LIABILITIES & EQUITY	2,791,269.49

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Accrual Basis

Renner Sanitary District

Transaction Detail by Account

December 2025

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 - FBT Main Checking								
Deposit	12/01/2025			Deposit	X	-SPLIT-	1,745.00	1,745.00
Transfer	12/01/2025			Funds Trans...	X	1003 - MMA ...	-1,160.47	584.53
Check	12/01/2025			Service Char...	X	6120 - Bank ...	-51.73	532.80
Deposit	12/05/2025			Deposit	X	-SPLIT-	800.00	1,332.80
Transfer	12/05/2025			Funds Trans...	X	1003 - MMA ...	697.00	2,029.80
Deposit	12/09/2025			Deposit	X	-SPLIT-	95.00	2,124.80
Transfer	12/09/2025			Funds Trans...	X	1003 - MMA ...	-95.00	2,029.80
Deposit	12/10/2025			Deposit	X	-SPLIT-	7,950.00	9,979.80
Deposit	12/10/2025			Deposit	X	-SPLIT-	9,849.20	19,829.00
Transfer	12/10/2025			Funds Trans...	X	1003 - MMA ...	-17,799.20	2,029.80
Deposit	12/15/2025			Deposit	X	-SPLIT-	3,625.00	5,654.80
Bill Pmt -Check	12/16/2025	1277	Jensen Holdings-N...	11289	X	2000 - Accou...	-4,250.00	1,404.80
Bill Pmt -Check	12/16/2025	1278	Pierson, Ray	176	X	2000 - Accou...	-320.00	1,084.80
Bill Pmt -Check	12/16/2025	1279	Process & Mainten...	DEC 2025		2000 - Accou...	-4,965.95	-3,881.15
Bill Pmt -Check	12/16/2025	1280	SF Utilities	5036051000...	X	2000 - Accou...	-10,490.44	-14,371.59
Bill Pmt -Check	12/16/2025	1281	USIC Locating Ser...	776560	X	2000 - Accou...	-227.55	-14,599.14
Bill Pmt -Check	12/16/2025	1282	Verizon	680620470-0...	X	2000 - Accou...	-67.78	-14,666.92
Transfer	12/16/2025			November 2...	X	1002 - DENR ...	-5,112.00	-19,778.92
Deposit	12/16/2025			Deposit	X	-SPLIT-	77.63	-19,701.29
Transfer	12/16/2025			Funds Trans...	X	1003 - MMA ...	1,487.00	-18,214.29
Bill Pmt -Check	12/16/2025	ACH	DANR	INV0001464 ...	X	2000 - Accou...	-52.50	-18,266.79
Transfer	12/17/2025			Funds Trans...	X	1003 - MMA ...	4,431.50	-13,835.29
Bill Pmt -Check	12/18/2025	ACH	Town Square Media	DEC 2025	X	2000 - Accou...	-129.00	-13,964.29
Deposit	12/18/2025			Deposit	X	-SPLIT-	2,494.01	-11,470.28
Deposit	12/18/2025			Deposit	X	1499 - Undep...	150.00	-11,320.28
Transfer	12/18/2025			Funds Trans...	X	1003 - MMA ...	92.37	-11,227.91
Transfer	12/19/2025			Funds Trans...	X	1003 - MMA ...	-2,491.19	-13,719.10
Check	12/19/2025		Merchant Bankcar...	CUST CC P...	X	6122 - Credit ...	-2.82	-13,721.92
Deposit	12/23/2025			Deposit	X	-SPLIT-	1,200.00	-12,521.92
Deposit	12/23/2025			Deposit	X	-SPLIT-	284.10	-12,237.82
Transfer	12/23/2025			Funds Trans...	X	1003 - MMA ...	-1,200.00	-13,437.82
Transfer	12/24/2025			Funds Trans...	X	1003 - MMA ...	10,490.44	-2,947.38
Transfer	12/26/2025			Funds Trans...	X	1003 - MMA ...	-206.28	-3,153.66
Check	12/26/2025		Merchant Bankcar...	CUST PMT ...	X	6122 - Credit ...	-10.04	-3,163.70
Bill Pmt -Check	12/31/2025	ACH	Xcel Energy	51-5608221-0		2000 - Accou...	-587.98	-3,751.68
Deposit	12/31/2025			Deposit	X	-SPLIT-	2,045.00	-1,706.68
Deposit	12/31/2025			Deposit	X	1499 - Undep...	225.00	-1,481.68
Transfer	12/31/2025			Funds Trans...	X	1003 - MMA ...	-2,042.45	-3,524.13
Total 1001 - FBT Main Checking							-3,524.13	-3,524.13
1002 - DENR FBT MMA								
Transfer	12/16/2025			November 2...	X	1001 - FBT M...	5,112.00	5,112.00
Deposit	12/31/2025			Interest	X	7010 - Interes...	196.31	5,308.31
Total 1002 - DENR FBT MMA							5,308.31	5,308.31
1003 - MMA FBT Sweep Acct								
Transfer	12/01/2025			Funds Trans...	X	1001 - FBT M...	1,160.47	1,160.47
Transfer	12/05/2025			Funds Trans...	X	1001 - FBT M...	-697.00	463.47
Transfer	12/09/2025			Funds Trans...	X	1001 - FBT M...	95.00	558.47
Transfer	12/10/2025			Funds Trans...	X	1001 - FBT M...	17,799.20	18,357.67
Transfer	12/16/2025			Funds Trans...	X	1001 - FBT M...	-1,487.00	16,870.67
Transfer	12/17/2025			Funds Trans...	X	1001 - FBT M...	-4,431.50	12,439.17
Transfer	12/18/2025			Funds Trans...	X	1001 - FBT M...	-92.37	12,346.80
Transfer	12/19/2025			Funds Trans...	X	1001 - FBT M...	2,491.19	14,837.99
Transfer	12/23/2025			Funds Trans...	X	1001 - FBT M...	1,200.00	16,037.99
Transfer	12/24/2025			Funds Trans...	X	1001 - FBT M...	-10,490.44	5,547.55
Transfer	12/26/2025			Funds Trans...	X	1001 - FBT M...	206.28	5,753.83
Transfer	12/31/2025			Funds Trans...	X	1001 - FBT M...	2,042.45	7,796.28
Deposit	12/31/2025			December 2...	X	7010 - Interes...	298.57	8,094.85
Total 1003 - MMA FBT Sweep Acct							8,094.85	8,094.85
TOTAL							9,879.03	9,879.03