

## **Treasurer's Report**

### **June 16, 2026**

**FINANCIALS REPORTS:** The profit and loss for May 2026 shows a Negative Net Income of (\$5,038.07). 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 May would be a positive \$1,720.19.

We had actual flows of 46,341.33 GPD in April 2026.

#### **BANK BALANCES:**

**First Bank and Trust Main Checking:** \$100.00 (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:** \$190,129.98 (YTD 2026 Interest PD \$1,559.92) (2.02%)

**DENR FBT Money Market Account:** \$119,020.56 (YTD 2026 Interest PD \$959.43) (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 \$7,307.32) (6/16/2026)

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\* Debt Service Transfer for May 2026 was made in the amount of \$5148.00

\*Audit – Final Invoice was sent – Cheaper than estimated last month – It was Paid online.

\*Submitted Loan Audit Financials to the State.

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06/16/26

Accrual Basis

## Renner Sanitary District

## Profit &amp; Loss

May 2026

|                                        | May 26     |
|----------------------------------------|------------|
| Ordinary Income/Expense                |            |
| Income                                 |            |
| 4050 · Sales/Permits                   | 2,400.00   |
| 4060 · Regular Sewer Sales             | 19,404.00  |
| 4070 · Double Sewer Service/Duplexes   | 378.00     |
| 4071 · Nonresidential Sewer Service    | 7,245.00   |
| Total Income                           | 29,427.00  |
| Cost of Goods Sold                     |            |
| 5000 · Water Processing-City of SF     | 10,520.54  |
| 5011 · Electricity #1 (6319)           | 177.63     |
| 5012 · Electricity #2 (7315)           | 152.94     |
| 5013 · Electricity #3 (16080)          | 128.62     |
| 5014 · Electricity #4 (25775)          | 99.91      |
| 5015 · Electricity #5 (47419)          | 114.33     |
| 5016 · Electricity Storm LS #6(6315)   | 31.19      |
| Total COGS                             | 11,225.16  |
| Gross Profit                           | 18,201.84  |
| Expense                                |            |
| 6120 · Bank Service Charges            | 62.14      |
| 6122 · Credit Card Processing Fee      | 11.36      |
| 6150 · Depreciation Expense            | 6,758.26   |
| 6270 · Accounting/Audit Fees           | 3,474.71   |
| 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     |
| 6321 · Website                         | 129.00     |
| 6335 · Cleaning & Video Inspection     | 8,610.53   |
| 6336 · LS Maintenance & Wet Well Clean | 4,965.95   |
| 6340 · Telephone - Regular Line        | 67.73      |
| Total Expense                          | 29,124.06  |
| Net Ordinary Income                    | -10,922.22 |
| Other Income/Expense                   |            |
| Other Income                           |            |
| 4080 · Debt Service/Drainage Project   | 5,148.00   |
| 7010 · Interest Income                 | 537.74     |
| 7020 · Late Charges                    | 198.41     |
| Total Other Income                     | 5,884.15   |
| Net Other Income                       | 5,884.15   |
| Net Income                             | -5,038.07  |

# Renner Sanitary District

## Balance Sheet

As of May 31, 2026

|                                        | May 31, 26          |
|----------------------------------------|---------------------|
| <b>ASSETS</b>                          |                     |
| <b>Current Assets</b>                  |                     |
| Checking/Savings                       |                     |
| 1001 - FBT Main Checking               | 100.00              |
| 1002 - DENR FBT MMA                    | 119,020.56          |
| 1003 - MMA FBT Sweep Acct              | 190,129.98          |
| 1008 - CD Investment-2025 FBT Liquid   | 301,716.28          |
| <b>Total Checking/Savings</b>          | <b>610,966.82</b>   |
| Accounts Receivable                    |                     |
| 1200 - Accounts Receivable             | 43,734.24           |
| 1210 - Accounts Receivable-Tax Assign  | 30,534.44           |
| <b>Total Accounts Receivable</b>       | <b>74,268.68</b>    |
| <b>Total Current Assets</b>            | <b>685,235.50</b>   |
| <b>Fixed Assets</b>                    |                     |
| 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        |
| <b>Total 1699 - Fixed Asset Total</b>  | <b>3,757,705.04</b> |
| 1700 - Accum. Depreciation             | -1,661,601.67       |
| <b>Total Fixed Assets</b>              | <b>2,096,103.37</b> |
| <b>TOTAL ASSETS</b>                    | <b>2,781,338.87</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                     |
| <b>Liabilities</b>                     |                     |
| <b>Current Liabilities</b>             |                     |
| Accounts Payable                       |                     |
| 2000 - Accounts Payable                | 19,744.25           |
| <b>Total Accounts Payable</b>          | <b>19,744.25</b>    |
| <b>Total Current Liabilities</b>       | <b>19,744.25</b>    |
| <b>Long Term Liabilities</b>           |                     |
| 2600 - Loan with State of SD           | 971,480.73          |
| <b>Total Long Term Liabilities</b>     | <b>971,480.73</b>   |
| <b>Total Liabilities</b>               | <b>991,224.98</b>   |
| <b>Equity</b>                          |                     |
| 3000 - Opening Bal Equity              | 534,940.15          |
| 3900 - Retained Earnings               | 1,246,143.66        |
| Net Income                             | 9,030.08            |
| <b>Total Equity</b>                    | <b>1,790,113.89</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>2,781,338.87</b> |

3:56 PM

06/16/26

Accrual Basis

# Renner Sanitary District

## Transaction Detail by Account

### May 2026

| Type                             | Date       | Num  | Name                             | Memo                     | Clr | Split                      | Amount          | Balance         |
|----------------------------------|------------|------|----------------------------------|--------------------------|-----|----------------------------|-----------------|-----------------|
| <b>1001 - FBT Main Checking</b>  |            |      |                                  |                          |     |                            |                 |                 |
| Transfer                         | 05/01/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 1.92            | 1.92            |
| Check                            | 05/01/2026 |      |                                  | Service Charge           | X   | 6120 - Bank Service C...   | -62.14          | -60.22          |
| Transfer                         | 05/04/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 84.66           | 24.44           |
| Check                            | 05/04/2026 |      | Merchant Bankcard-Clover         | customer cc pmt proc...  | X   | 6122 - Credit Card Proc... | -5.53           | 18.91           |
| Deposit                          | 05/05/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 640.00          | 658.91          |
| Deposit                          | 05/06/2026 |      |                                  | Deposit                  | X   | 1499 - Undeposited Fu...   | 240.00          | 898.91          |
| Deposit                          | 05/06/2026 |      |                                  | Deposit                  | X   | 1499 - Undeposited Fu...   | 75.00           | 973.91          |
| Transfer                         | 05/06/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -955.00         | 18.91           |
| Deposit                          | 05/07/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 470.00          | 468.91          |
| Transfer                         | 05/07/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -470.00         | 18.91           |
| Deposit                          | 05/08/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 150.00          | 169.91          |
| Deposit                          | 05/11/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 236.36          | 405.27          |
| Deposit                          | 05/11/2026 |      |                                  | Deposit                  | X   | 1499 - Undeposited Fu...   | 75.00           | 480.27          |
| Deposit                          | 05/11/2026 |      |                                  | Deposit                  | X   | 1499 - Undeposited Fu...   | 75.00           | 555.27          |
| Transfer                         | 05/11/2026 |      |                                  | April 2026 Debt Servi... | X   | 1002 - DENR FBT MMA        | -5,136.00       | -4,580.73       |
| Deposit                          | 05/11/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 1,350.00        | -3,230.73       |
| Transfer                         | 05/11/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 3,408.01        | -177.28         |
| Check                            | 05/11/2026 |      | Merchant Bankcard-Clover         | customer cc pmt proc...  | X   | 6122 - Credit Card Proc... | -8.37           | 168.91          |
| Deposit                          | 05/12/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 10,200.00       | 10,368.91       |
| Deposit                          | 05/12/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 7,800.00        | 18,168.91       |
| Transfer                         | 05/13/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -18,000.00      | 168.91          |
| Transfer                         | 05/14/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -150.00         | 18.91           |
| Check                            | 05/14/2026 |      | Merchant Bankcard-Clover         | customer cc pmt proc...  | X   | 6122 - Credit Card Proc... | 5.45            | 24.36           |
| Deposit                          | 05/15/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | -5.45           | 18.91           |
| Transfer                         | 05/15/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 9,497.63        | 9,496.54        |
| Deposit                          | 05/18/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | -9,477.63       | 18.91           |
| Transfer                         | 05/18/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 1,535.00        | 1,535.91        |
| Deposit                          | 05/19/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | -1,535.00       | 18.91           |
| Bill Pmt -Check                  | 05/19/2026 | 1310 | Jensen Holdings-Natasha Jensen   | 11754 - April 2026       | X   | 2000 - Accounts Payable    | -4,250.00       | -3,931.09       |
| Bill Pmt -Check                  | 05/19/2026 | 1311 | Pierson, Ray                     | 181                      | X   | 2000 - Accounts Payable    | -320.00         | -4,251.09       |
| Bill Pmt -Check                  | 05/19/2026 | 1312 | Process & Maintenance Service... |                          | X   | 2000 - Accounts Payable    | -4,965.95       | -9,217.04       |
| Bill Pmt -Check                  | 05/19/2026 | 1313 | Roto-Rooter Sewer-Drain Service  | 115141028                | X   | 2000 - Accounts Payable    | -8,610.53       | -17,827.57      |
| Bill Pmt -Check                  | 05/19/2026 | 1314 | SF Utilities                     | 50360510000242146 ...    | X   | 2000 - Accounts Payable    | -11,000.26      | -28,830.83      |
| Bill Pmt -Check                  | 05/19/2026 | 1315 | USIC Locating Services, LLC      | 806916                   | X   | 2000 - Accounts Payable    | -234.38         | -29,065.21      |
| Bill Pmt -Check                  | 05/18/2026 | ACH  | Town Square Media                | May 2026                 | X   | 2000 - Accounts Payable    | -129.00         | -29,194.21      |
| Bill Pmt -Check                  | 05/19/2026 | 1316 | Verizon                          | 580520470-00001          | X   | 2000 - Accounts Payable    | -67.73          | -29,261.94      |
| Transfer                         | 05/19/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -171.00         | -29,432.94      |
| Deposit                          | 05/20/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 923.37          | -28,509.57      |
| Transfer                         | 05/20/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 3,326.63        | -25,182.94      |
| Deposit                          | 05/21/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 419.19          | -24,763.75      |
| Transfer                         | 05/21/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -99.19          | -24,862.94      |
| Deposit                          | 05/22/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 978.37          | -23,884.57      |
| Transfer                         | 05/22/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | -978.37         | -24,862.94      |
| Transfer                         | 05/25/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 11,003.26       | -13,859.68      |
| Bill Pmt -Check                  | 05/27/2026 | ACH  | Xcel Energy                      | 51-5608221-0             | X   | 2000 - Accounts Payable    | -783.70         | -14,623.38      |
| Deposit                          | 05/27/2026 |      |                                  | Deposit                  | X   | -SPLIT-                    | 750.00          | -13,873.38      |
| Transfer                         | 05/27/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 67.73           | -13,805.65      |
| Transfer                         | 05/28/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 4,450.33        | -9,355.32       |
| Deposit                          | 05/29/2026 |      |                                  | Deposit                  | X   | 1499 - Undeposited Fu...   | 2,400.00        | -6,955.32       |
| Transfer                         | 05/29/2026 |      |                                  | Funds Transfer           | X   | 1003 - MMA FBT Swee...     | 6,974.23        | 18.91           |
| Total 1001 - FBT Main Checking   |            |      |                                  |                          |     |                            | 18.91           | 18.91           |
| <b>1002 - DENR FBT MMA</b>       |            |      |                                  |                          |     |                            |                 |                 |
| Transfer                         | 05/11/2026 |      |                                  | April 2026 Debt Servi... | X   | 1001 - FBT Main Check...   | 5,136.00        | 5,136.00        |
| Deposit                          | 05/31/2026 |      |                                  | May 2026 Interest Ear... | X   | 7010 - Interest Income     | 199.02          | 5,335.02        |
| Total 1002 - DENR FBT MMA        |            |      |                                  |                          |     |                            | 5,335.02        | 5,335.02        |
| <b>1003 - MMA FBT Sweep Acct</b> |            |      |                                  |                          |     |                            |                 |                 |
| Transfer                         | 05/01/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -1.92           | -1.92           |
| Transfer                         | 05/04/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -84.66          | -86.58          |
| Transfer                         | 05/06/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 955.00          | 868.42          |
| Transfer                         | 05/07/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 470.00          | 1,338.42        |
| Transfer                         | 05/11/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -3,408.01       | -2,069.59       |
| Transfer                         | 05/12/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 18,000.00       | 15,930.41       |
| Transfer                         | 05/13/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 150.00          | 16,080.41       |
| Transfer                         | 05/14/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -5.45           | 16,074.96       |
| Transfer                         | 05/15/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 9,477.83        | 25,552.59       |
| Transfer                         | 05/18/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 1,535.00        | 27,087.59       |
| Transfer                         | 05/19/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 171.00          | 27,258.59       |
| Transfer                         | 05/20/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -3,326.63       | 23,931.96       |
| Transfer                         | 05/21/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 99.19           | 24,031.15       |
| Transfer                         | 05/22/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | 978.37          | 25,009.52       |
| Transfer                         | 05/26/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -11,003.26      | 14,006.26       |
| Transfer                         | 05/27/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -67.73          | 13,938.53       |
| Transfer                         | 05/28/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -4,450.33       | 9,488.20        |
| Transfer                         | 05/29/2026 |      |                                  | Funds Transfer           | X   | 1001 - FBT Main Check...   | -6,974.23       | 2,513.97        |
| Deposit                          | 05/31/2026 |      |                                  | May 2026 Interest Inc... | X   | 7010 - Interest Income     | 338.72          | 2,852.69        |
| Total 1003 - MMA FBT Sweep Acct  |            |      |                                  |                          |     |                            | 2,852.69        | 2,852.69        |
| <b>TOTAL</b>                     |            |      |                                  |                          |     |                            | <b>8,206.62</b> | <b>8,206.62</b> |

3:57 PM

06/16/26

Accrual Basis

# Renner Sanitary District Sales by Item Summary

May 2026

| Service                                                                               | May 26 |           |            |           |
|---------------------------------------------------------------------------------------|--------|-----------|------------|-----------|
|                                                                                       | Qty    | Amount    | % of Sales | Avg Price |
| 15CSS (Monthly Base Rate for Sewer Service/15 Ports)                                  | 1      | 945.00    | 2.9%       | 945.00    |
| 61CSS (Monthly Base Rate for Sewer Service/61 Ports)                                  | 1      | 3,843.00  | 11.9%      | 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...) | 433    | 5,148.00  | 16.0%      | 11.89     |
| 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)                          | 312    | 19,404.00 | 60.3%      | 62.19     |
| Total Service                                                                         | 767.00 | 32,175.00 | 100.0%     | 41.95     |
| TOTAL                                                                                 | 767    | 32,175.00 | 100.0%     | 41.95     |

15 = Renner Apts

61 = Trailer et

7 = Locker

15 x 2 = 30 = Commercial

3 x 2 = 6 = Double

2 = Special Variance - Ball Fields

312 = Residential

433 = ports

- 4 = New Customers (Twice)  
Duplicated Count

1413 CAROL  
7401 N. CLIFFE  
6500 N 10<sup>th</sup>  
25904 Church<sup>th</sup>

429

Correct  
# of Ports