Treasurer's Report
March 17, 2026

FINANCIALS REPORTS: The profit and loss for February 2026 shows a Positive Net Income of $3,339.75. 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 February would be a positive $10,098.01.

We had actual flows of 48,707.10 GPD in January 2026.

BANK BALANCES:

First Bank and Trust Main Checking: ($778.64) (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: $176,976.08 (YTD 2026 Interest PD $600.30) (2.02%)

DENR FBT Money Market Account: $115,975.83 (YTD 2026 Interest PD $371.58) (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 $4,862.59) (3/17/2026)

---

* Debt Service Transfer for February 2026 was made in the amount of $5136.00 (This includes the new address from Carol St)

*Audit – I have been in contact with Mindy Piatz and her team from Brady Martz. I have submitted all the requested information, and I am waiting for their final report or further questions. The estimated costs per their contract will be $3,225.00 plus technology and data security fee.

*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.

Renner Sanitary District
Profit & Loss
February 2026

		Feb 26
Ordinary Income/Expense		
Income		
4060 · Regular Sewer Sales		19,341.00
4070 · Double Sewer Serivce/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		11,424.13
5011 · Electricity #1 (6319)		279.82
5012 · Electricity #2 (7315)		231.71
5013 · Electricity #3 (16080)		162.41
5014 · Electricity #4 (25775)		137.22
5015 · Electricity #5 (47419)		160.36
5016 · Electricity Storm LS #6(6315)		31.76
Total COGS		12,427.41
Gross Profit		14,410.59
Expense		
6120 · Bank Service Charges		55.97
6122 · Credit Card Processing Fee		7.11
6150 · Depreciation Expense		6,758.26
6285 · Professional Fees		
Bookkeeper	3,750.00	
Clerk	500.00	
Environment/Engineer Consult	400.00	
Total 6285 · Professional Fees		4,650.00
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		16,868.44
Net Ordinary Income		-2,457.85
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,136.00
7010 · Interest Income		453.72
7020 · Late Charges		207.88
Total Other Income		5,797.60
Net Other Income		5,797.60
Net Income		3,339.75

Renner Sanitary District
Balance Sheet
As of February 28, 2026

	Feb 28, 26	
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking	-778.64	
1002 · DENR FBT MMA	115,975.83	
1003 · MMA FBT Sweep Acct	176,976.08	
1008 · CD Investment-2025 FBT Liquid	301,716.28	
Total Checking/Savings	593,889.55	
Accounts Receivable		
1200 · Accounts Receivable	39,315.53	
1210 · Accounts Receivable-Tax Assign	36,320.37	
Total Accounts Receivable	75,635.90	
Other Current Assets		
1499 · Undeposited Funds	150.00	→ 2 cash Deposits made 3/4/26
Total Other Current Assets	150.00	
Total Current Assets	669,675.45	
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	-1,641,326.89	
Total Fixed Assets	2,116,378.15	
TOTAL ASSETS	**2,786,053.60**	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	17,311.79	
Total Accounts Payable	17,311.79	
Total Current Liabilities	17,311.79	
Long Term Liabilities		
2600 · Loan with State of SD	979,229.69	
Total Long Term Liabilities	979,229.69	
Total Liabilities	996,541.48	
Equity		
3000 · Opening Bal Equity	534,940.15	
3900 · Retained Earnings	1,246,143.66	
Net Income	8,428.31	
Total Equity	1,789,512.12	
TOTAL LIABILITIES & EQUITY	**2,786,053.60**	

Renner Sanitary District
Transaction Detail by Account
February 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Deposit	02/02/2026			Deposit	X	-SPLIT-	232.88	232.88
Deposit	02/02/2026			Deposit	X	-SPLIT-	880.00	1,112.88
Transfer	02/02/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-896.02	216.86
Check	02/02/2026		Merchant Bankcard-Clover	Customer online CC p...	X	6122 · Credit Card Proc...	-2.82	214.04
Check	02/02/2026		Merchant Bankcard-Clover	customer online CC p...	X	6122 · Credit Card Proc...	-2.82	211.22
Check	02/02/2026			Service Charge	X	6120 · Bank Service C...	-55.97	155.25
Deposit	02/04/2026			Deposit	X	-SPLIT-	311.69	466.94
Deposit	02/04/2026			Deposit	X	-SPLIT-	156.29	623.23
Deposit	02/04/2026			Deposit	X	-SPLIT-	49.68	672.91
Transfer	02/04/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-5.33	667.58
Deposit	02/05/2026			Deposit	X	-SPLIT-	620.00	1,287.58
Deposit	02/05/2026			Deposit	X	1499 · Undeposited Fu...	100.00	1,387.58
Transfer	02/05/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-611.75	775.83
Check	02/05/2026		Merchant Bankcard-Clover	customer online CC p...	X	6122 · Credit Card Proc...	-8.25	767.58
Transfer	02/06/2026			Funds Transfer	X	1003 · MMA FBT Swee...	267.84	1,035.42
Transfer	02/09/2026			Funds Transfer	X	1003 · MMA FBT Swee...	18.42	1,053.84
Check	02/09/2026		Merchant Bankcard-Clover	customer online cc p...	X	6122 · Credit Card Proc...	-18.42	1,035.42
Deposit	02/10/2026			Deposit	X	-SPLIT-	7,800.00	8,835.42
Deposit	02/10/2026			Deposit	X	-SPLIT-	9,900.00	18,735.42
Transfer	02/10/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-17,700.00	1,035.42
Deposit	02/13/2026			Deposit	X	-SPLIT-	4,935.00	5,970.42
Transfer	02/13/2026			Funds Transfer	X	1003 · MMA FBT Swee...	75.00	6,045.42
Deposit	02/16/2026			Deposit	X	-SPLIT-	825.00	6,870.42
Deposit	02/16/2026			Deposit	X	-SPLIT-	77.63	6,948.05
Bill Pmt -Check	02/17/2026	1291	Jensen Holdings-Natasha Jensen	Jan 2026	X	2000 · Accounts Payable	-4,250.00	2,698.05
Bill Pmt -Check	02/17/2026	1292	Pierson, Ray	178 Jan 2026	X	2000 · Accounts Payable	-560.00	2,138.05
Bill Pmt -Check	02/17/2026	1293	Process & Maintenance Service...	Feb 2026	X	2000 · Accounts Payable	-4,965.95	-2,827.90
Bill Pmt -Check	02/17/2026	1294	SF Utilities	50360510000242146	X	2000 · Accounts Payable	-10,977.64	-13,805.54
Bill Pmt -Check	02/17/2026	1295	USIC Locating Services, LLC	788538	X	2000 · Accounts Payable	-234.38	-14,039.92
Bill Pmt -Check	02/17/2026	1296	Verizon	680620470-00001	X	2000 · Accounts Payable	-67.77	-14,107.69
Bill Pmt -Check	02/17/2026	ACH	Town Square Media	Feb 2026	X	2000 · Accounts Payable	-129.00	-14,236.69
Deposit	02/17/2026			Deposit	X	-SPLIT-	600.00	-13,636.69
Transfer	02/17/2026			Debt Service Transfer...	X	1002 · DENR FBT MMA	-5,204.12	-18,840.81
Transfer	02/17/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-555.88	-19,396.69
Invoice	02/18/2026	91342	Customer ACH	ACH Returned - NSF ...	X	1200 · Accounts Receiv...	-75.00	-19,471.69
Invoice	02/18/2026	91342	Customer ACH	NSF BANK FEE ACH...		1200 · Accounts Receiv...	-5.00	-19,476.69
Deposit	02/18/2026			Deposit	X	1499 · Undeposited Fu...	150.00	-19,326.69
Transfer	02/18/2026			Funds Transfer	X	1003 · MMA FBT Swee...	3,701.37	-15,625.32
Deposit	02/19/2026			Deposit	X	1499 · Undeposited Fu...	150.00	-15,475.32
Deposit	02/19/2026			Deposit	X	-SPLIT-	1,275.00	-14,200.32
Transfer	02/19/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-297.18	-14,497.50
Check	02/19/2026		Merchant Bankcard-Clover	customer online cc p...	X	6122 · Credit Card Proc...	-2.82	-14,500.32
Deposit	02/20/2026			Deposit	X	-SPLIT-	725.80	-13,774.52
Transfer	02/20/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,275.00	-15,049.52
Deposit	02/23/2026			Deposit	X	-SPLIT-	845.00	-14,204.52
Transfer	02/23/2026			Funds Transfer	X	1003 · MMA FBT Swee...	10,811.84	-3,392.68
Deposit	02/24/2026			Deposit	X	1499 · Undeposited Fu...	75.00	-3,317.68
Deposit	02/24/2026			Deposit	X	-SPLIT-	150.00	-3,167.68
Transfer	02/24/2026			Funds Transfer	X	1003 · MMA FBT Swee...	3,970.95	803.27
Deposit	02/25/2026			Deposit	X	-SPLIT-	395.00	1,198.27
Transfer	02/25/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-470.00	728.27
Bill Pmt -Check	02/26/2026	ACH	Xcel Energy	51-5608221-0		2000 · Accounts Payable	-873.64	-145.37
Deposit	02/26/2026			Deposit	X	-SPLIT-	375.00	229.63
Transfer	02/26/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-307.23	-77.60
Deposit	02/27/2026			Deposit	X	1499 · Undeposited Fu...	400.00	322.40
Deposit	02/27/2026			Deposit	X	-SPLIT-	200.00	522.40
Transfer	02/27/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-365.62	156.78
Total 1001 · FBT Main Checking							156.78	156.78
1002 · DENR FBT MMA								
Transfer	02/17/2026			Debt Service Transfer...	X	1001 · FBT Main Check...	5,204.12	5,204.12
Deposit	02/28/2026			Feb 2026 DENR Inter...	X	7010 · Interest Income	173.39	5,377.51
Total 1002 · DENR FBT MMA							5,377.51	5,377.51
1003 · MMA FBT Sweep Acct								
Transfer	02/02/2026			Funds Transfer	X	1001 · FBT Main Check...	896.02	896.02
Transfer	02/04/2026			Funds Transfer	X	1001 · FBT Main Check...	5.33	901.35
Transfer	02/05/2026			Funds Transfer	X	1001 · FBT Main Check...	611.75	1,513.10
Transfer	02/06/2026			Funds Transfer	X	1001 · FBT Main Check...	-267.84	1,245.26
Transfer	02/09/2026			Funds Transfer	X	1001 · FBT Main Check...	-18.42	1,226.84
Transfer	02/10/2026			Funds Transfer	X	1001 · FBT Main Check...	17,700.00	18,926.84
Transfer	02/13/2026			Funds Transfer	X	1001 · FBT Main Check...	-75.00	18,851.84
Transfer	02/17/2026			Funds Transfer	X	1001 · FBT Main Check...	555.88	19,407.72
Transfer	02/18/2026			Funds Transfer	X	1001 · FBT Main Check...	-3,701.37	15,706.35
Transfer	02/19/2026			Funds Transfer	X	1001 · FBT Main Check...	297.18	16,003.53
Transfer	02/20/2026			Funds Transfer	X	1001 · FBT Main Check...	1,275.00	17,278.53
Transfer	02/23/2026			Funds Transfer	X	1001 · FBT Main Check...	-10,811.84	6,466.69
Transfer	02/24/2026			Funds Transfer	X	1001 · FBT Main Check...	-3,970.95	2,495.74
Transfer	02/25/2026			Funds Transfer	X	1001 · FBT Main Check...	470.00	2,965.74
Transfer	02/26/2026			Funds Transfer	X	1001 · FBT Main Check...	307.23	3,272.97
Transfer	02/27/2026			Funds Transfer	X	1001 · FBT Main Check...	365.62	3,638.59
Deposit	02/28/2026			Feb 2026 MMA Intere...	X	7010 · Interest Income	280.33	3,918.92
Total 1003 · MMA FBT Sweep Acct							3,918.92	3,918.92
TOTAL							9,453.21	9,453.21

3:47 PM
03/17/26
Accrual Basis

Renner Sanitary District
Sales by Item Summary
February 2026

	Feb 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
30 = (15x2) = NON-Residential (CSS)
6 = (3x2) = DBL/Duplex
307 = Residential

426
+ 2 = Ballfields

428