

Treasurer's Report

May 19, 2026

FINANCIALS REPORTS: The profit and loss for April 2026 shows a Positive Net Income of \$3,588.77. 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 April would be a positive \$10,347.03.

We had actual flows of 46,908.90 GPD in March 2026.

BANK BALANCES:

First Bank and Trust Main Checking: \$81.09 (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: \$187,277.29 (YTD 2026 Interest PD \$1,221.20) (2.02%)

DENR FBT Money Market Account: \$113,685.54 (YTD 2026 Interest PD \$760.41) (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 \$6,555.09) (5/19/2026)

* Debt Service Transfer for April 2026 was made in the amount of \$5136.00 – Will have to make some adjustments due to 1413 E Carol.

*Audit – Approximate Amount of Invoice calculated and Final report received.

*City of Sioux Falls updated rates received in mail.

Renner Sanitary District
Profit & Loss
April 2026

	Apr 26
Ordinary Income/Expense	
Income	
4050 · Sales/Permits	4,800.00
4060 · Regular Sewer Sales	19,404.00
4070 · Double Sewer Service/Duplexes	378.00
4071 · Nonresidential Sewer Service	7,119.00
Total Income	31,701.00
Cost of Goods Sold	
5000 · Water Processing-City of SF	11,003.26
5011 · Electricity #1 (6319)	201.74
5012 · Electricity #2 (7315)	178.18
5013 · Electricity #3 (16080)	128.75
5014 · Electricity #4 (25775)	103.27
5015 · Electricity #5 (47419)	120.53
5016 · Electricity Storm LS #6(6315)	31.23
Total COGS	11,766.96
Gross Profit	19,934.04
Expense	
6120 · Bank Service Charges	55.91
6122 · Credit Card Processing Fee	-4.50
6150 · Depreciation Expense	6,758.26
6200 · Interest Expense	5,202.16
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	234.38
6321 · Website	129.00
6336 · LS Maintenance & Wet Well Clean	4,965.95
6340 · Telephone - Regular Line	67.71
6550 · Office Supplies	209.27
Total Expense	22,188.14
Net Ordinary Income	-2,254.10
Other Income/Expense	
Other Income	
4080 · Debt Service/Drainage Project	5,148.00
7010 · Interest Income	509.63
7020 · Late Charges	185.24
Total Other Income	5,842.87
Net Other Income	5,842.87
Net Income	3,588.77

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Renner Sanitary District

Transaction Detail by Account

Accrual Basis

April 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 - FBT Main Checking								
Deposit	04/01/2026			Deposit	X	-SPLIT-	255.00	255.00
Transfer	04/01/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-545.81	-290.81
Check	04/01/2026			Service Charge	X	6120 - Bank Service C...	-55.91	-346.72
Deposit	04/09/2026			Deposit	X	-SPLIT-	1,481.00	1,134.28
Transfer	04/09/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-1,481.00	-346.72
Deposit	04/07/2026			Deposit	X	-SPLIT-	450.00	103.28
Transfer	04/08/2026			Deposit	X	-SPLIT-	1,395.00	1,498.28
Transfer	04/08/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-450.00	1,048.28
Deposit	04/09/2026			Deposit	X	-SPLIT-	238.81	1,287.09
Deposit	04/09/2026			Deposit	X	-SPLIT-	750.00	2,037.09
Transfer	04/09/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-2,145.00	-107.91
Deposit	04/10/2026			Deposit	X	-SPLIT-	375.00	287.09
Bill Pmt -Check	04/10/2026	DEBIT	Office Depot	Envelopes	X	2000 - Accounts Payable	-159.27	107.82
Bill Pmt -Check	04/10/2026	DEBIT	Office Depot	TONER	X	2000 - Accounts Payable	-50.00	57.82
Transfer	04/10/2026			March 2026 Debt Ser...	X	1002 - DENR FBT MMA	-5,138.00	-5,078.18
Deposit	04/10/2026			Deposit	X	-SPLIT-	7,800.00	-2,271.92
Transfer	04/10/2026			Deposit	X	-SPLIT-	10,200.00	12,921.92
Transfer	04/13/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-13,189.00	-287.18
Check	04/13/2026		Merchant Bankcard-Clover	Funds Transfer	X	1003 - MMA FBT Swee...	-71.08	-358.26
Deposit	04/15/2026			customer cc payment ...	X	6122 - Credit Card Proc...	-8.46	-366.72
Deposit	04/16/2026			Deposit	X	-SPLIT-	4,320.00	3,973.28
Transfer	04/16/2026			Deposit	X	-SPLIT-	540.00	4,613.28
Transfer	04/16/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-4,960.00	-346.72
Deposit	04/17/2026			Deposit	X	1499 - Undeposited Fu...	2,400.00	2,053.28
Transfer	04/17/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-2,271.00	-217.72
Deposit	04/20/2026			Deposit	X	-SPLIT-	1,650.00	1,432.28
Transfer	04/20/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-1,650.00	-217.72
Bill Pmt -Check	04/21/2026	1304	Jensen Holdings-Natasha Jensen	11653	X	2000 - Accounts Payable	-4,250.00	-4,467.72
Bill Pmt -Check	04/21/2026	1305	Pierson, Ray	180	X	2000 - Accounts Payable	-480.00	-4,947.72
Bill Pmt -Check	04/21/2026	1306	Process & Maintenance Service...	APRIL 2026	X	2000 - Accounts Payable	-4,955.95	-9,913.67
Bill Pmt -Check	04/21/2026	1307	SF Utilities	13874431 ACCT 503...	X	2000 - Accounts Payable	-10,167.69	-20,081.36
Bill Pmt -Check	04/21/2026	1308	USIC Locating Services, LLC	800907	X	2000 - Accounts Payable	-204.38	-20,315.74
Bill Pmt -Check	04/21/2026	1309	Verizon	680620470-00001	X	2000 - Accounts Payable	-67.71	-20,383.45
Deposit	04/21/2026	ACH	Town Square Media	APRIL 2026	X	2000 - Accounts Payable	-129.00	-20,512.45
Deposit	04/21/2026			Deposit	X	-SPLIT-	77.63	-20,434.82
Transfer	04/22/2026			Deposit	X	-SPLIT-	77.63	-20,357.19
Bill Pmt -Check	04/23/2026	ACH	Xcel Energy	Funds Transfer	X	1003 - MMA FBT Swee...	4,250.00	-16,107.19
Deposit	04/23/2026			51-5608221-0	X	2000 - Accounts Payabls	-344.78	-16,451.97
Deposit	04/23/2026			Deposit	X	-SPLIT-	495.00	-15,956.97
Transfer	04/23/2026			Deposit	X	1499 - Undeposited Fu...	2,400.00	-13,556.97
Transfer	04/24/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-2,555.26	-16,112.23
Check	04/24/2026		Merchant Bankcard-Clover	Funds Transfer	X	1003 - MMA FBT Swee...	-489.37	-16,601.60
Transfer	04/27/2026			customer cc pmt proc...	X	6122 - Credit Card Proc...	-5.63	-16,607.23
Transfer	04/27/2026			Funds Transfer	X	1003 - MMA FBT Swee...	10,565.28	-6,041.95
Deposit	04/28/2026			Deposit	X	-SPLIT-	525.00	-5,516.95
Transfer	04/29/2026			Funds Transfer	X	1003 - MMA FBT Swee...	67.71	-5,449.24
Transfer	04/29/2026			Funds Transfer	X	1003 - MMA FBT Swee...	-525.00	-5,974.24
Bill Pmt -Check	04/30/2026	ACH	Xcel Energy	51-5608221-0	X	2000 - Accounts Payable	-397.59	-6,371.83
Deposit	04/30/2026			Deposit	X	-SPLIT-	405.00	-5,966.83
Deposit	04/30/2026			Deposit	X	-SPLIT-	155.25	-5,811.58
Transfer	04/30/2026			Funds Transfer	X	1003 - MMA FBT Swee...	5,445.95	-365.63
Total 1001 - FBT Main Checking							-365.63	-365.63
1002 - DENR FBT MMA								
Transfer	04/10/2026			March 2026 Debt Ser...	X	1001 - FBT Main Check...	5,138.00	5,138.00
Check	04/15/2026		US BANK-Quarterly A/P	Apr 2026 - 2nd Qtr St...	X	2600 - Loan with State ...	-12,951.12	-7,815.12
Deposit	04/30/2026			April 2026 Interest Ea...	X	7010 - Interest Income	193.96	-7,621.16
Total 1002 - DENR FBT MMA							-7,621.16	-7,621.16
1003 - MMA FBT Sweep Acct								
Transfer	04/01/2026			Funds Transfer	X	1001 - FBT Main Check...	545.81	545.81
Transfer	04/06/2026			Funds Transfer	X	1001 - FBT Main Check...	1,481.00	2,026.81
Transfer	04/08/2026			Funds Transfer	X	1001 - FBT Main Check...	450.00	2,476.81
Transfer	04/09/2026			Funds Transfer	X	1001 - FBT Main Check...	2,145.00	4,621.81
Transfer	04/10/2026			Funds Transfer	X	1001 - FBT Main Check...	13,189.00	17,810.81
Transfer	04/13/2026			Funds Transfer	X	1001 - FBT Main Check...	71.08	17,881.89
Transfer	04/16/2026			Funds Transfer	X	1001 - FBT Main Check...	4,960.00	22,841.89
Transfer	04/17/2026			Funds Transfer	X	1001 - FBT Main Check...	2,271.00	25,112.89
Transfer	04/20/2026			Funds Transfer	X	1001 - FBT Main Check...	1,650.00	26,762.89
Transfer	04/22/2026			Funds Transfer	X	1001 - FBT Main Check...	-4,250.00	22,512.89
Transfer	04/23/2026			Funds Transfer	X	1001 - FBT Main Check...	2,555.26	25,068.15
Transfer	04/24/2026			Funds Transfer	X	1001 - FBT Main Check...	489.37	25,557.52
Transfer	04/27/2026			Funds Transfer	X	1001 - FBT Main Check...	-10,565.28	14,992.24
Transfer	04/28/2026			Funds Transfer	X	1001 - FBT Main Check...	-67.71	14,924.53
Transfer	04/29/2026			Funds Transfer	X	1001 - FBT Main Check...	525.00	15,449.53
Transfer	04/30/2026			Funds Transfer	X	1001 - FBT Main Check...	-5,445.95	10,003.58
General Journal	04/30/2026	RSD228		Funds Transfer	X	7010 - Interest Income	315.67	10,319.25
Total 1003 - MMA FBT Sweep Acct							10,319.25	10,319.25
2600 - Loan with State of SD								
Check	04/15/2026		US BANK-Quarterly A/P	2nd Qtr 2026 State Lo...	X	1002 - DENR FBT MMA	12,951.12	12,951.12
General Journal	04/15/2026	RSD229		2nd Qtr 2026 State Lo...	X	6200 - Interest Expense	-5,202.16	7,748.96
Total 2600 - Loan with State of SD							7,748.96	7,748.96
TOTAL							10,081.42	10,081.42

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Accrual Basis

Renner Sanitary District

Sales by Item Summary

April 2026

		Apr 26		
	Qty	Amount	% of Sales	Avg Price
Service				
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	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...)	430	5,148.00	16.1%	11.97
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)	309	19,404.00	60.5%	62.80
Total Service	760.00	32,049.00	100.0%	42.17
TOTAL	760	32,049.00	100.0%	42.17