Treasurer's Report
August 18, 2026

FINANCIALS REPORTS: The profit and loss for July 2026 shows a Negative Net Income of (4,938.99). 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 July would be a positive $1,819.27.

We had actual flows of 47,721.60 GPD in June 2026.

BANK BALANCES:

First Bank and Trust Main Checking: $-5,100.29 (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: $202,538.15 (YTD 2026 Interest PD $2,269.05) (2.02%)

DENR FBT Money Market Account: $124,368.44 (YTD 2026 Interest PD $1,374.39) (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 $8,999.82) (8/18/2026)

---

* Debt Service Transfer for July 2026 = $5173.65
  Debt Service Transfer Adjustment – March, April, May = $50.20

*SDPAA – Insurance – 2026 Rating Supplement Packet – Due August 17 – Signed and emailed packet – We will hear back from them soon regarding our Rates/Billing for next month.

*QuickBooks Renewal – September 1st – Estimated cost received, $1,149.00

*Microsoft 365 Renewal – September 1st – Estimated cost received, $99.99 + Tax

*CD Investment – Our liquid CD will be maturing on September 17, 2026. I did some checking on the rates and so far, they are the same at 3.25%. We can just allow the CD to mature and roll over to a new one at the same rate. I believe we have the same signers, and I will check on that. If we need to resign some documents, I will bring them to the next meeting in September.

Renner Sanitary District
Profit & Loss
July 2026

		Jul 26
Ordinary Income/Expense		
Income		
4060 · Regular Sewer Sales		19,538.05
4070 · Double Sewer Serivce/Duplexes		378.00
4071 · Nonresidential Sewer Service		7,245.00
Total Income		27,161.05
Cost of Goods Sold		
5000 · Water Processing-City of SF		10,833.17
5011 · Electricity #1 (6319)		147.73
5012 · Electricity #2 (7315)		141.03
5013 · Electricity #3 (16080)		140.23
5014 · Electricity #4 (25775)		80.41
5015 · Electricity #5 (47419)		80.26
5016 · Electricity Storm LS #6(6315)		28.46
Total COGS		11,451.29
Gross Profit		15,709.76
Expense		
6120 · Bank Service Charges		52.16
6122 · Credit Card Processing Fee		0.92
6150 · Depreciation Expense		6,758.26
6200 · Interest Expense		5,160.99
6250 · Postage and Delivery		390.00
6285 · Professional Fees		
Bookkeeper	3,750.00	
Clerk	500.00	
Environment/Engineer Consult	480.00	
Total 6285 · Professional Fees		4,730.00
6290 · Locates & Inspections		234.38
6310 · Generator Maintenance		4,173.14
6321 · Website		129.00
6336 · LS Maintenance & Wet Well Clean		4,965.91
6340 · Telephone - Regular Line		67.78
Total Expense		26,662.54
Net Ordinary Income		-10,952.78
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,173.65
7010 · Interest Income		594.89
7020 · Late Charges		245.25
Total Other Income		6,013.79
Net Other Income		6,013.79
Net Income		-4,938.99

Depreciation 6758.26

positive 1819.27

Renner Sanitary District
Balance Sheet
As of July 31, 2026

		Jul 31, 26
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking		-5,100.29
1002 · DENR FBT MMA		116,792.40
1003 · MMA FBT Sweep Acct		202,538.15
1008 · CD Investment-2025 FBT Liquid		301,716.28
Total Checking/Savings		615,946.54
Accounts Receivable		
1200 · Accounts Receivable		47,604.69
1210 · Accounts Receivable-Tax Assign		26,570.96
Total Accounts Receivable		74,175.65
Total Current Assets		690,122.19
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		-1,675,118.19
Total Fixed Assets		2,082,586.85
TOTAL ASSETS		**2,772,709.04**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		17,917.31
Total Accounts Payable		17,917.31
Total Current Liabilities		17,917.31
Long Term Liabilities		
2600 · Loan with State of SD		963,690.60
Total Long Term Liabilities		963,690.60
Total Liabilities		981,607.91
Equity		
3000 · Opening Bal Equity		534,940.15
3900 · Retained Earnings		1,246,143.66
Net Income		10,017.32
Total Equity		1,791,101.13
TOTAL LIABILITIES & EQUITY		**2,772,709.04**

Renner Sanitary District
Transaction Detail by Account
July 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Deposit	07/01/2026			Deposit	X	-SPLIT-	155.25	155.25
Deposit	07/01/2026			Deposit	X	-SPLIT-	1,568.04	1,723.29
Transfer	07/01/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-4,200.88	-2,477.59
Check	07/01/2026			Service Charge	X	6120 · Bank Service C...	-52.16	-2,529.75
Deposit	07/02/2026			Deposit	X	1499 · Undeposited Fu...	75.00	-2,454.75
Deposit	07/02/2026			Deposit	X	1499 · Undeposited Fu...	75.00	-2,379.75
Deposit	07/02/2026			Deposit	X	-SPLIT-	142.48	-2,237.27
Transfer	07/02/2026			Funds Transfer	X	1003 · MMA FBT Swee...	192.86	-2,044.41
Transfer	07/03/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-155.25	-2,199.66
Deposit	07/06/2026			Deposit	X	-SPLIT-	800.00	-1,399.66
Bill Pmt -Check	07/06/2026	DEBIT	Postmaster	STAMPS	X	2000 · Accounts Payable	-390.00	-1,789.66
Transfer	07/06/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-131.86	-1,921.52
Check	07/06/2026		Merchant Bankcard-Clover	Customer Payment pr...	X	6122 · Credit Card Proc...	-5.09	-1,926.61
Check	07/06/2026		Merchant Bankcard-Clover	Customer pmt proces...	X	6122 · Credit Card Proc...	-5.53	-1,932.14
Transfer	07/07/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-410.00	-2,342.14
Deposit	07/09/2026			Deposit	X	-SPLIT-	622.00	-1,720.14
Deposit	07/09/2026			Deposit	X	-SPLIT-	155.26	-1,564.88
Transfer	07/09/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-622.00	-2,186.88
Deposit	07/10/2026			Deposit	X	-SPLIT-	1,098.00	-1,088.88
Deposit	07/10/2026			Deposit	X	-SPLIT-	7,800.00	6,711.12
Deposit	07/10/2026			Deposit	X	-SPLIT-	10,350.00	17,061.12
Transfer	07/10/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-14,282.05	2,779.07
Deposit	07/13/2026			Deposit	X	-SPLIT-	1,760.00	4,539.07
Transfer	07/13/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-149.63	4,389.44
Check	07/13/2026		Merchant Bankcard-Clover	Customer payment pr...	X	6122 · Credit Card Proc...	-5.63	4,383.81
Transfer	07/14/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,760.00	2,623.81
Deposit	07/15/2026			Deposit	X	-SPLIT-	1,816.81	4,440.62
Transfer	07/16/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,816.81	2,623.81
Deposit	07/17/2026			Deposit	X	-SPLIT-	1,560.00	4,183.81
Transfer	07/17/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,431.00	2,752.81
Bill Pmt -Check	07/20/2026	1323	Interstate Power Systems		X	2000 · Accounts Payable	-2,671.50	81.31
Bill Pmt -Check	07/20/2026	1324	Jensen Holdings-Natasha Jensen	11957 - June 2026	X	2000 · Accounts Payable	-4,250.00	-4,168.69
Bill Pmt -Check	07/20/2026	1325	Pierson, Ray	183	X	2000 · Accounts Payable	-400.00	-4,568.69
Bill Pmt -Check	07/20/2026	1326	Process & Maintenance Service...	JULY 2026 FINAL CO...		2000 · Accounts Payable	-4,965.91	-9,534.60
Bill Pmt -Check	07/20/2026	1327	USIC Locating Services, LLC	819765 - JUNE 2026		2000 · Accounts Payable	-234.38	-9,768.98
Bill Pmt -Check	07/20/2026	1328	Verizon	680620470-00001	X	2000 · Accounts Payable	-67.78	-9,836.76
Bill Pmt -Check	07/20/2026	ACH	Town Square Media	JULY 2026	X	2000 · Accounts Payable	-129.00	-9,965.76
Deposit	07/21/2026			Deposit	X	-SPLIT-	900.00	-9,065.76
Bill Pmt -Check	07/21/2026	1329	SF Utilities	50360510000242146	X	2000 · Accounts Payable	-10,543.86	-19,609.62
Transfer	07/21/2026			June 2026 Debt Servi...	X	1002 · DENR FBT MMA	-5,160.00	-24,769.62
Transfer	07/21/2026			Funds Transfer	X	1003 · MMA FBT Swee...	4,260.00	-20,509.62
Deposit	07/23/2026			Deposit	X	-SPLIT-	1,704.74	-18,804.88
Transfer	07/23/2026			Funds Transfer	X	1003 · MMA FBT Swee...	2,545.26	-16,259.62
Deposit	07/27/2026			Deposit	X	-SPLIT-	525.00	-15,734.62
Deposit	07/27/2026			Deposit	X	1499 · Undeposited Fu...	296.38	-15,438.24
Deposit	07/27/2026			Deposit	X	1499 · Undeposited Fu...	37.50	-15,400.74
Transfer	07/27/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-858.88	-16,259.62
Bill Pmt -Check	07/28/2026	ACH	Xcel Energy	51-5609221-0	X	2000 · Accounts Payable	-675.87	-16,935.49
Transfer	07/28/2026			Funds Transfer	X	1003 · MMA FBT Swee...	10,943.86	-5,991.63
Transfer	07/29/2026			Funds Transfer	X	1003 · MMA FBT Swee...	2,739.28	-3,252.35
Transfer	07/30/2026			Funds Transfer	X	1003 · MMA FBT Swee...	675.87	-2,576.48
Deposit	07/31/2026			Deposit	X	-SPLIT-	1,295.00	-1,281.48
Transfer	07/31/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,295.00	-2,576.48
Total 1001 · FBT Main Checking							-2,576.48	-2,576.48
1002 · DENR FBT MMA								
Check	07/15/2026		US BANK-Quarterly A/P	3rd Qtr 2026 State Lo...	X	2600 · Loan with State ...	-12,951.12	-12,951.12
Transfer	07/21/2026			June 2026 Debt Servi...	X	1001 · FBT Main Check...	5,160.00	-7,791.12
Deposit	07/31/2026			July 2026 Interest Ear...	X	7010 · Interest Income	215.08	-7,576.04
Total 1002 · DENR FBT MMA							-7,576.04	-7,576.04
1003 · MMA FBT Sweep Acct								
Transfer	07/01/2026			Funds Transfer	X	1001 · FBT Main Check...	4,200.88	4,200.88
Transfer	07/02/2026			Funds Transfer	X	1001 · FBT Main Check...	-192.86	4,008.02
Transfer	07/03/2026			Funds Transfer	X	1001 · FBT Main Check...	155.25	4,163.27
Transfer	07/06/2026			Funds Transfer	X	1001 · FBT Main Check...	131.86	4,295.13
Transfer	07/07/2026			Funds Transfer	X	1001 · FBT Main Check...	410.00	4,705.13
Transfer	07/09/2026			Funds Transfer	X	1001 · FBT Main Check...	622.00	5,327.13
Transfer	07/10/2026			Funds Transfer	X	1001 · FBT Main Check...	14,282.05	19,609.18
Transfer	07/13/2026			Funds Transfer	X	1001 · FBT Main Check...	149.63	19,758.81
Transfer	07/14/2026			Funds Transfer	X	1001 · FBT Main Check...	1,760.00	21,518.81
Transfer	07/16/2026			Funds Transfer	X	1001 · FBT Main Check...	1,816.81	23,335.62
Transfer	07/17/2026			Funds Transfer	X	1001 · FBT Main Check...	1,431.00	24,766.62
Transfer	07/21/2026			Funds Transfer	X	1001 · FBT Main Check...	-4,260.00	20,506.62
Transfer	07/23/2026			Funds Transfer	X	1001 · FBT Main Check...	-2,545.26	17,961.36
Transfer	07/27/2026			Funds Transfer	X	1001 · FBT Main Check...	858.88	18,820.24
Transfer	07/28/2026			Funds Transfer	X	1001 · FBT Main Check...	-10,943.86	7,876.38
Transfer	07/29/2026			Funds Transfer	X	1001 · FBT Main Check...	-2,739.28	5,137.10
Transfer	07/30/2026			Funds Transfer	X	1001 · FBT Main Check...	-675.87	4,461.23
Transfer	07/31/2026			Funds Transfer	X	1001 · FBT Main Check...	1,295.00	5,756.23
Deposit	07/31/2026			July 2026 Interset Ear...	X	7010 · Interest Income	379.81	6,136.04
Total 1003 · MMA FBT Sweep Acct							6,136.04	6,136.04
2600 · Loan with State of SD								
Check	07/15/2026		US BANK-Quarterly A/P	3rd Qtr 2026 State Lo...	X	1002 · DENR FBT MMA	12,951.12	12,951.12
General Journal	07/15/2026	RSD248		3rd Qtr 2026 State Lo...	X	6200 · Interest Expense	-5,160.99	7,790.13
Total 2600 · Loan with State of SD							7,790.13	7,790.13
TOTAL							3,773.65	3,773.65

Renner Sanitary District
Sales by Item Summary
July 2026

	Jul 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	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	5.8%	126.00
Debt Service (Service Charge Per Month Shall be Added to Each Account for Debt Se...	432	5,173.65	16.0%	11.98
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)	311	19,538.05	60.4%	62.82
Total Service	765.00	32,334.70	100.0%	42.27
TOTAL	765	32,334.70	100.0%	42.27

15 = Renner Apts

61 = Trailer CT

7 = Locker

15 x 2 = 30 = Commercial

3 x 2 = 6 = Double

1 x 2 = 2 = Special Variance = Ballfields

311 = Residential

---

432 = Ports