Treasurer's Report
October 20, 2026

FINANCIALS REPORTS: The profit and loss for September shows a Positive Net Income of 6,017.97. 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 September would be a positive 12,776.23.

We had actual flows of 50,275.10 GPD in August 2026.

BANK BALANCES:

First Bank and Trust Main Checking: ($5,503.85) (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: $197,463.36 (YTD 2026 Interest PD $2,936.71) (2.02%)

DENR FBT Money Market Account: $127,655.33 (YTD 2026 Interest PD $1,769.47) (2.02%)

Investments Total: $311,522.06 (New as of 9/17/2026) – CD was Renewed at same rate 3.25%

New 2026 FBT Liquid CD – 12 Month – Matures 9/17/2027: $311,522.06 = Rate 3.25%
(Interest Paid on (2025) CD Renewal $9,805.78) (9/17/2026)
(Interest Accrued with New Amount on Renewal $915.36) (10/20/2026)

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* Debt Service Transfer: August 2026 Adjustment $11.31
  Debt Service Transfer – September $5226.00

*Tax Assign Delinquent Accounts – Collection Letters were sent out as a reminder to come current with accounts by 10/31/2026. I will submit the overdue balances to the Auditor 11/1/2026. Some calls have been made to take care of past due accounts either to pay in full or make payments.

*Roto Rooter – Chris had some extra hours logged in September for testing some pump failure alarms on Lift Station 3 – We Received a bill and that is the extra amount listed with their regular monthly total.

*First Rate has sent a bill for the Manhole new castings – the bill was a little higher than the bid due to some extra findings/maintenance/labor needed.

*USIC Locates – I received the previous check we wrote back in the mail siting that their PO Box was closed. However, I sent an email, and they responded with a Thank you. They sent me a sheet of information to process payments via ACH or wire, and they also listed the same PO Box for mailing checks. I will do some more checking and get it taken care of.

*I have started a Preliminary budget for 2026-2027. I have provided a printout of previous budget versus actual – We can look it over and let me know if there is anything in particular that we should change or note.

Renner Sanitary District
Profit & Loss
September 2026

	Sep 26
Ordinary Income/Expense	
Income	
4060 · Regular Sewer Sales	19,687.50
4070 · Double Sewer Serivce/Duplexes	378.00
4071 · Nonresidential Sewer Service	7,371.00
Total Income	27,436.50
Cost of Goods Sold	
5000 · Water Processing-City of SF	11,791.12
5011 · Electricity #1 (6319)	225.98
5012 · Electricity #2 (7315)	223.89
5013 · Electricity #3 (16080)	227.20
5014 · Electricity #4 (25775)	120.27
5015 · Electricity #5 (47419)	118.37
5016 · Electricity Storm LS #6(6315)	41.79
Total COGS	12,748.62
Gross Profit	14,687.88
Expense	
6120 · Bank Service Charges	57.51
6122 · Credit Card Processing Fee	1.85
6150 · Depreciation Expense	6,758.26
6180 · Insurance	6,010.40
6275 · Computer Software Fees	1,324.43
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	5,307.87
6340 · Telephone - Regular Line	67.78
Total Expense	24,541.48
Net Ordinary Income	-9,853.60
Other Income/Expense	
Other Income	
4080 · Debt Service/Drainage Project	5,226.00
7010 · Interest Income	10,346.70
7020 · Late Charges	298.87
Total Other Income	15,871.57
Net Other Income	15,871.57
Net Income	**6,017.97**

Renner Sanitary District
Balance Sheet
As of September 30, 2026

	Sep 30, 26	
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking	-5,503.85	
1002 · DENR FBT MMA	127,655.33	
1003 · MMA FBT Sweep Acct	197,463.36	
1008 · CD Investment-FBT Liquid 25/26	311,522.06	
Total Checking/Savings	631,136.90	
Accounts Receivable		
1200 · Accounts Receivable	53,501.56	
1210 · Accounts Receivable-Tax Assign	26,570.96	
Total Accounts Receivable	80,072.52	
Total Current Assets	711,209.42	
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		-1,688,634.71
Total Fixed Assets		2,069,070.33
TOTAL ASSETS		**2,780,279.75**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	17,551.12	
Total Accounts Payable	17,551.12	
Total Current Liabilities	17,551.12	
Long Term Liabilities		
2600 · Loan with State of SD	963,690.60	
Total Long Term Liabilities	963,690.60	
Total Liabilities	981,241.72	
Equity		
3000 · Opening Bal Equity	534,940.15	
3900 · Retained Earnings	1,246,143.66	
Net Income	17,954.22	
Total Equity	1,799,038.03	
TOTAL LIABILITIES & EQUITY		**2,780,279.75**

Renner Sanitary District
Transaction Detail by Account
September 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Bill Pmt -Check	09/01/2026	DEBIT	Microsoft	2026 MICROSOFT R...	X	2000 · Accounts Payable	-104.19	-104.19
Bill Pmt -Check	09/01/2026	DEBIT	Quickbooks	2026 RENEWAL	X	2000 · Accounts Payable	-1,220.24	-1,324.43
Transfer	09/01/2026			Funds Transfer	X	1003 · MMA FBT Swee...	62.51	-1,261.92
Check	09/01/2026			Service Charge	X	6120 · Bank Service C...	-57.51	-1,319.43
Deposit	09/02/2026			Deposit	X	-SPLIT-	480.00	-839.43
Transfer	09/02/2026			Funds Transfer	X	1003 · MMA FBT Swee...	844.43	5.00
Deposit	09/08/2026			Deposit	X	-SPLIT-	232.88	237.88
Deposit	09/09/2026			Deposit	X	-SPLIT-	1,025.00	1,262.88
Transfer	09/09/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,025.00	237.88
Transfer	09/10/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-232.88	5.00
Deposit	09/11/2026			Deposit	X	-SPLIT-	1,365.00	1,370.00
Deposit	09/11/2026			Deposit	X	-SPLIT-	8,131.46	9,501.46
Deposit	09/11/2026			Deposit	X	-SPLIT-	10,398.40	19,899.86
Transfer	09/11/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-18,521.61	1,378.25
Check	09/11/2026		Merchant Bankcard-Clover	Customer CC pmt pro...	X	6122 · Credit Card Proc...	-8.25	1,370.00
Transfer	09/14/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,365.00	5.00
Deposit	09/15/2026			Deposit	X	-SPLIT-	232.89	237.89
Transfer	09/15/2026			Jun-July Adjustment (...	X	1002 · DENR FBT MMA	-5,244.00	-5,006.11
Bill Pmt -Check	09/15/2026	1337	Interstate Power Systems	R024098581:01	X	2000 · Accounts Payable	-528.50	-5,534.61
Bill Pmt -Check	09/15/2026	1338	Jensen Holdings-Natasha Jensen	12141 AUG 2026	X	2000 · Accounts Payable	-4,250.00	-9,784.61
Bill Pmt -Check	09/15/2026	1339	Pierson, Ray	185	X	2000 · Accounts Payable	-560.00	-10,344.61
Bill Pmt -Check	09/15/2026	1340	Roto-Rooter of Sioux Falls	SEPT 2026		2000 · Accounts Payable	-5,103.72	-15,448.33
Bill Pmt -Check	09/15/2026	1341	SD Public Assurance Alliance	32770-4221	X	2000 · Accounts Payable	-6,010.40	-21,458.73
Bill Pmt -Check	09/15/2026	1342	SF Utilities	242146	X	2000 · Accounts Payable	-12,379.90	-33,838.63
Bill Pmt -Check	09/15/2026	1343	USIC Locating Services, LLC	831902		2000 · Accounts Payable	-234.38	-34,073.01
Bill Pmt -Check	09/15/2026	1344	Verizon	680620470-00001	X	2000 · Accounts Payable	-67.78	-34,140.79
Bill Pmt -Check	09/15/2026	1345	Vollan Oil		X	2000 · Accounts Payable	-1,541.47	-35,682.26
Deposit	09/15/2026			Deposit	X	-SPLIT-	2,250.00	-33,432.26
Transfer	09/15/2026			Funds Transfer	X	1003 · MMA FBT Swee...	5,244.00	-28,188.26
Transfer	09/16/2026			Funds Transfer	X	1003 · MMA FBT Swee...	2,560.00	-25,628.26
Transfer	09/17/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-103.89	-25,732.15
Bill Pmt -Check	09/18/2026	ACH	Town Square Media		X	2000 · Accounts Payable	-129.00	-25,861.15
Deposit	09/18/2026			Deposit	X	-SPLIT-	1,710.00	-24,151.15
Deposit	09/18/2026			Deposit	X	-SPLIT-	317.58	-23,833.57
Transfer	09/18/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,776.55	-25,610.12
Check	09/18/2026		Merchant Bankcard-Clover	customer cc pmt proc...	X	6122 · Credit Card Proc...	-8.45	-25,618.57
Deposit	09/21/2026			Deposit	X	1499 · Undeposited Fu...	75.00	-25,543.57
Deposit	09/21/2026			Deposit	X	-SPLIT-	675.00	-24,868.57
Transfer	09/21/2026			Funds Transfer	X	1003 · MMA FBT Swee...	13,615.01	-11,253.56
Check	09/21/2026		Merchant Bankcard-Clover	customer cc pmt proc...	X	6122 · Credit Card Proc...	-11.22	-11,264.78
Transfer	09/22/2026			Funds Transfer	X	1003 · MMA FBT Swee...	5,863.90	-5,400.88
Deposit	09/23/2026			Deposit	X	-SPLIT-	286.29	-5,114.59
Deposit	09/23/2026			Deposit	X	-SPLIT-	300.00	-4,814.59
Transfer	09/23/2026			Funds Transfer	X	1003 · MMA FBT Swee...	67.78	-4,746.81
Bill Pmt -Check	09/24/2026	ACH	Xcel Energy	51-5608221-0	X	2000 · Accounts Payable	-20.28	-4,767.09
Transfer	09/24/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-300.00	-5,067.09
Deposit	09/25/2026			Deposit	X	-SPLIT-	620.00	-4,447.09
Transfer	09/25/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-286.29	-4,733.38
Deposit	09/28/2026			Deposit	X	-SPLIT-	375.00	-4,358.38
Deposit	09/28/2026			Deposit	X	1499 · Undeposited Fu...	375.00	-3,983.38
Transfer	09/28/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-964.60	-4,947.98
Check	09/28/2026		Merchant Bankcard-Clover	customer cc pmt proc...	X	6122 · Credit Card Proc...	-10.12	-4,958.10
Deposit	09/29/2026			Deposit	X	-SPLIT-	225.00	-4,733.10
Transfer	09/29/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-600.00	-5,333.10
Bill Pmt -Check	09/30/2026	ACH	Xcel Energy	51-5608221-0		2000 · Accounts Payable	-265.75	-5,598.85
Total 1001 · FBT Main Checking							-5,598.85	-5,598.85
1002 · DENR FBT MMA								
Transfer	09/15/2026			Jun-July Adjustment (...	X	1001 · FBT Main Check...	5,244.00	5,244.00
Deposit	09/30/2026			Sept 2026 interest ear...	X	7010 · Interest Income	205.48	5,449.48
Total 1002 · DENR FBT MMA							5,449.48	5,449.48
1003 · MMA FBT Sweep Acct								
Transfer	09/01/2026			Funds Transfer	X	1001 · FBT Main Check...	-62.51	-62.51
Transfer	09/02/2026			Funds Transfer	X	1001 · FBT Main Check...	-844.43	-906.94
Transfer	09/09/2026			Funds Transfer	X	1001 · FBT Main Check...	1,025.00	118.06
Transfer	09/10/2026			Funds Transfer	X	1001 · FBT Main Check...	232.88	350.94
Transfer	09/11/2026			Funds Transfer	X	1001 · FBT Main Check...	18,521.61	18,872.55
Transfer	09/14/2026			Funds Transfer	X	1001 · FBT Main Check...	1,365.00	20,237.55
Transfer	09/15/2026			Funds Transfer	X	1001 · FBT Main Check...	-5,244.00	14,993.55
Transfer	09/16/2026			Funds Transfer	X	1001 · FBT Main Check...	-2,560.00	12,433.55
Transfer	09/17/2026			Funds Transfer	X	1001 · FBT Main Check...	103.89	12,537.44
Transfer	09/18/2026			Funds Transfer	X	1001 · FBT Main Check...	1,776.55	14,313.99
Transfer	09/21/2026			Funds Transfer	X	1001 · FBT Main Check...	-13,615.01	698.98
Transfer	09/22/2026			Funds Transfer	X	1001 · FBT Main Check...	-5,863.90	-5,164.92
Transfer	09/23/2026			Funds Transfer	X	1001 · FBT Main Check...	-67.78	-5,232.70
Transfer	09/24/2026			Funds Transfer	X	1001 · FBT Main Check...	300.00	-4,932.70
Transfer	09/25/2026			Funds Transfer	X	1001 · FBT Main Check...	286.29	-4,646.41
Transfer	09/28/2026			Funds Transfer	X	1001 · FBT Main Check...	964.60	-3,681.81
Transfer	09/29/2026			Funds Transfer	X	1001 · FBT Main Check...	600.00	-3,081.81
Deposit	09/30/2026			Interest earned Sept 2...	X	7010 · Interest Income	335.44	-2,746.37
Total 1003 · MMA FBT Sweep Acct							-2,746.37	-2,746.37
TOTAL							**-2,895.74**	**-2,895.74**

Renner Sanitary District
Sales by Item Summary
September 2026

	Sep 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	11.8%	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)	16	2,016.00	6.2%	126.00
Debt Service (Service Charge Per Month Shall be Added to Each Account for Debt Se...	436	5,226.00	16.0%	11.99
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)	313	19,687.50	60.3%	62.90
Total Service	772.00	32,662.50	100.0%	42.31
TOTAL	**772**	**32,662.50**	**100.0%**	**42.31**