Treasurer's Report
September 15, 2026

FINANCIALS REPORTS: The profit and loss for August 2026 shows a Positive Net Income of 1,623.75. 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 August would be a positive $8,382.01.

We had actual flows of 52,790.71 GPD in July 2026.

BANK BALANCES:

First Bank and Trust Main Checking: $95.00 (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: $200,209.73 (YTD 2026 Interest PD $2,601.27) (2.02%)

DENR FBT Money Market Account: $122,205.85 (YTD 2026 Interest PD $1,563.99) (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 $9,752.05) (9/15/2026)

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* Debt Service Transfer: Jun-July Adjustment $36.00
  Debt Service Transfer – August $5208.00

*SDPAA – Insurance – 2026 Rating Supplement Packet – We have received the Invoice for Insurance renewal.

*QuickBooks Renewal – September 1st – $1220.24

*Microsoft 365 Renewal – September 1st – $104.19

*CD Investment – Our liquid CD will be maturing on September 17, 2026. We received a letter from the bank saying they will just Roll over the CD into a new one on the Maturity date. The Rate should stay the same.

Renner Sanitary District
Profit & Loss
August 2026

		Aug 26
Ordinary Income/Expense		
Income		
4060 · Regular Sewer Sales		19,593.00
4070 · Double Sewer Serivce/Duplexes		378.00
4071 · Nonresidential Sewer Service		7,371.00
Total Income		27,342.00
Cost of Goods Sold		
5000 · Water Processing-City of SF		12,379.90
5020 · COS - Fuel for Generators		1,541.47
Total COGS		13,921.37
Gross Profit		13,420.63
Expense		
6120 · Bank Service Charges		66.10
6122 · Credit Card Processing Fee		0.56
6150 · Depreciation Expense		6,758.26
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
6310 · Generator Maintenance		528.50
6321 · Website		129.00
6336 · LS Maintenance & Wet Well Clean		5,103.72
6340 · Telephone - Regular Line		67.78
6550 · Office Supplies		116.80
Total Expense		17,815.10
Net Ordinary Income		-4,394.47
Other Income/Expense		
Other Income		
4080 · Debt Service/Drainage Project		5,208.00
7010 · Interest Income		521.82
7020 · Late Charges		288.40
Total Other Income		6,018.22
Net Other Income		6,018.22
Net Income		1,623.75

Renner Sanitary District
Balance Sheet
As of August 31, 2026

	Aug 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
1001 · FBT Main Checking	95.00	
1002 · DENR FBT MMA	122,205.85	
1003 · MMA FBT Sweep Acct	200,209.73	
1008 · CD Investment-2025 FBT Liquid	301,716.28	
Total Checking/Savings	624,226.86	
Accounts Receivable		
1200 · Accounts Receivable	49,508.32	
1210 · Accounts Receivable-Tax Assign	26,570.96	
Total Accounts Receivable	76,079.28	
Total Current Assets	700,306.14	
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	-1,681,876.45	
Total Fixed Assets	2,075,828.59	
TOTAL ASSETS	**2,776,134.73**	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	19,494.25	
Total Accounts Payable	19,494.25	
Total Current Liabilities	19,494.25	
Long Term Liabilities		
2600 · Loan with State of SD	963,690.60	
Total Long Term Liabilities	963,690.60	
Total Liabilities	983,184.85	
Equity		
3000 · Opening Bal Equity	534,940.15	
3900 · Retained Earnings	1,246,143.66	
Net Income	11,866.07	
Total Equity	1,792,949.88	
TOTAL LIABILITIES & EQUITY	**2,776,134.73**	

Renner Sanitary District
Transaction Detail by Account
August 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
1001 · FBT Main Checking								
Deposit	08/03/2026			Deposit	X	-SPLIT-	650.00	650.00
Bill Pmt -Check	08/03/2026	DEBIT	Office Depot	Envelopes	X	2000 · Accounts Payable	-116.80	533.20
Transfer	08/03/2026			Funds Transfer	X	1003 · MMA FBT Swee...	5,266.39	5,799.59
Check	08/03/2026			Service Charge	X	6120 · Bank Service C...	-66.10	5,733.49
Deposit	08/04/2026			Deposit	X	-SPLIT-	155.00	5,888.49
Transfer	08/04/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-650.00	5,238.49
Transfer	08/05/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-38.20	5,200.29
Deposit	08/10/2026			Deposit	X	-SPLIT-	8,109.70	13,309.99
Deposit	08/10/2026			Deposit	X	-SPLIT-	10,425.00	23,734.99
Transfer	08/10/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-18,534.70	5,200.29
Deposit	08/11/2026			Deposit	X	-SPLIT-	1,700.00	6,900.29
Deposit	08/11/2026			Deposit	X	-SPLIT-	232.89	7,133.18
Invoice	08/11/2026	93307	Macias, Michelle	NSF CHECK/ACH - R...	X	1200 · Accounts Receiv...	-75.00	7,058.18
Invoice	08/11/2026	93307	Macias, Michelle	NSF BANK FEE ACH...		1200 · Accounts Receiv...	-5.00	7,053.18
Transfer	08/11/2026			Funds Transfer	X	1003 · MMA FBT Swee...	75.00	7,128.18
Deposit	08/12/2026			Deposit	X	-SPLIT-	2,045.00	9,173.18
Transfer	08/12/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-3,745.00	5,428.18
Deposit	08/13/2026			Deposit	X	-SPLIT-	525.00	5,953.18
Transfer	08/13/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-232.89	5,720.29
Transfer	08/14/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-516.55	5,203.74
Check	08/14/2026		Merchant Bankcard-Clover	Customer pmt card pr...	X	6122 · Credit Card Proc...	-8.45	5,195.29
Deposit	08/17/2026			Deposit	X	1499 · Undeposited Fu...	65.00	5,260.29
Deposit	08/17/2026			Deposit	X	-SPLIT-	2,140.00	7,400.29
Transfer	08/17/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-65.00	7,335.29
Bill Pmt -Check	08/18/2026	1330	Interstate Power Systems		X	2000 · Accounts Payable	-1,501.64	5,833.65
Bill Pmt -Check	08/18/2026	1331	Jensen Holdings-Natasha Jensen	12056 - July 2026	X	2000 · Accounts Payable	-4,250.00	1,583.65
Bill Pmt -Check	08/18/2026	1332	Pierson, Ray	184	X	2000 · Accounts Payable	-480.00	1,103.65
Bill Pmt -Check	08/18/2026	1333	Roto-Rooter of Sioux Falls	August 2026	X	2000 · Accounts Payable	-5,103.72	-4,000.07
Bill Pmt -Check	08/18/2026	1334	SF Utilities	14163272 - 242146	X	2000 · Accounts Payable	-10,833.17	-14,833.24
Bill Pmt -Check	08/18/2026	1335	USIC Locating Services, LLC	826131	X	2000 · Accounts Payable	-234.38	-15,067.62
Bill Pmt -Check	08/18/2026	1336	Verizon	680620470-00001	X	2000 · Accounts Payable	-67.78	-15,135.40
Bill Pmt -Check	08/18/2026	ACH	Town Square Media	August 2026	X	2000 · Accounts Payable	-129.00	-15,264.40
Transfer	08/18/2026			July 2026 Debt Servic...	X	1002 · DENR FBT MMA	-5,173.65	-20,438.05
Transfer	08/18/2026			March-May 2026 Debt...	X	1002 · DENR FBT MMA	-50.20	-20,488.25
Deposit	08/18/2026			Deposit	X	-SPLIT-	650.00	-19,838.25
Transfer	08/18/2026			Funds Transfer	X	1003 · MMA FBT Swee...	2,433.85	-17,404.40
Transfer	08/19/2026			Funds Transfer	X	1003 · MMA FBT Swee...	4,379.00	-13,025.40
Transfer	08/20/2026			Funds Transfer	X	1003 · MMA FBT Swee...	480.00	-12,545.40
Bill Pmt -Check	08/21/2026	ACH	Xcel Energy	51-5608221-0	X	2000 · Accounts Payable	-317.22	-12,862.62
Deposit	08/21/2026			Deposit	X	-SPLIT-	1,893.33	-10,969.29
Transfer	08/21/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-1,893.33	-12,862.62
Deposit	08/24/2026			Deposit	X	-SPLIT-	1,056.74	-11,805.88
Transfer	08/24/2026			Funds Transfer	X	1003 · MMA FBT Swee...	317.22	-11,488.66
Transfer	08/25/2026			Funds Transfer	X	1003 · MMA FBT Swee...	11,345.85	-142.81
Deposit	08/27/2026			Deposit	X	-SPLIT-	845.00	702.19
Transfer	08/27/2026			Funds Transfer	X	1003 · MMA FBT Swee...	-610.62	91.57
Bill Pmt -Check	08/28/2026	ACH	Xcel Energy	51-5608221-0	X	2000 · Accounts Payable	-300.90	-209.33
Deposit	08/28/2026			Deposit	X	-SPLIT-	675.00	465.67
Transfer	08/28/2026			Funds Transfer	X	1003 · MMA FBT Swee...	4,428.72	4,894.39
Deposit	08/31/2026			Deposit	X	1499 · Undeposited Fu...	80.00	4,974.39
Transfer	08/31/2026			Funds Transfer	X	1003 · MMA FBT Swee...	220.90	5,195.29
Total 1001 · FBT Main Checking							5,195.29	5,195.29
1002 · DENR FBT MMA								
Transfer	08/18/2026			July 2026 Debt Servic...	X	1001 · FBT Main Check...	5,173.65	5,173.65
Transfer	08/19/2026			March-May 2026 Debt...	X	1001 · FBT Main Check...	50.20	5,223.85
Deposit	08/31/2026			Interest	X	7010 · Interest Income	189.60	5,413.45
Total 1002 · DENR FBT MMA							5,413.45	5,413.45
1003 · MMA FBT Sweep Acct								
Transfer	08/03/2026			Funds Transfer	X	1001 · FBT Main Check...	-5,266.39	-5,266.39
Transfer	08/04/2026			Funds Transfer	X	1001 · FBT Main Check...	650.00	-4,616.39
Transfer	08/05/2026			Funds Transfer	X	1001 · FBT Main Check...	38.20	-4,578.19
Transfer	08/10/2026			Funds Transfer	X	1001 · FBT Main Check...	18,534.70	13,956.51
Transfer	08/11/2026			Funds Transfer	X	1001 · FBT Main Check...	-75.00	13,881.51
Transfer	08/12/2026			Funds Transfer	X	1001 · FBT Main Check...	3,745.00	17,626.51
Transfer	08/13/2026			Funds Transfer	X	1001 · FBT Main Check...	232.89	17,859.40
Transfer	08/14/2026			Funds Transfer	X	1001 · FBT Main Check...	516.55	18,375.95
Transfer	08/17/2026			Funds Transfer	X	1001 · FBT Main Check...	65.00	18,440.95
Transfer	08/18/2026			Funds Transfer	X	1001 · FBT Main Check...	-2,433.85	16,007.10
Transfer	08/19/2026			Funds Transfer	X	1001 · FBT Main Check...	-4,379.00	11,628.10
Transfer	08/20/2026			Funds Transfer	X	1001 · FBT Main Check...	-480.00	11,148.10
Transfer	08/21/2026			Funds Transfer	X	1001 · FBT Main Check...	1,893.33	13,041.43
Transfer	08/24/2026			Funds Transfer	X	1001 · FBT Main Check...	-317.22	12,724.21
Transfer	08/25/2026			Funds Transfer	X	1001 · FBT Main Check...	-11,345.85	1,378.36
Transfer	08/27/2026			Funds Transfer	X	1001 · FBT Main Check...	610.62	1,988.98
Transfer	08/28/2026			Funds Transfer	X	1001 · FBT Main Check...	-4,428.72	-2,439.74
Deposit	08/31/2026			August 2026 Interest ...	X	7010 · Interest Income	332.22	-2,107.52
Transfer	08/31/2026			Funds Transfer	X	1001 · FBT Main Check...	-220.90	-2,328.42
Total 1003 · MMA FBT Sweep Acct							-2,328.42	-2,328.42
TOTAL							8,280.32	8,280.32

Renner Sanitary District
Sales by Item Summary
August 2026

	Aug 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	5,208.00	16.0%	11.94
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	19,593.00	60.2%	62.60
Total Service	772.00	32,550.00	100.0%	42.16
TOTAL	**772**	**32,550.00**	**100.0%**	**42.16**