DRAINAGE DISTRICT NO. 3
General Ledger
As of July 31, 2026

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking								5,584.83
	Check	07/07/2026	BPe	Idaho Power			210.66	5,374.17
	Liability Check	07/09/2026		QuickBooks Payroll Service	Created by Payroll Service ...		836.48	4,537.69
	Check	07/09/2026	467	Rich Tate	VOID:	0.00		4,537.69
	Check	07/09/2026	468	Dave O'Day	VOID:	0.00		4,537.69
	Check	07/09/2026	469	Rich Tate			100.00	4,437.69
	Check	07/09/2026	470	Dave O'Day			100.00	4,337.69
	Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	0.00		4,337.69
	Transfer	07/14/2026			Funds Transfer	5,000.00		9,337.69
	Check	07/14/2026	BPc	Travis Jeffries, P.A.	Inv #332302		1,595.00	7,742.69
	Deposit	07/24/2026			Deposit	44,998.74		52,741.43
	Check	07/27/2026	BPc	Elam & Burke			2,927.57	49,813.86
	Transfer	07/28/2026			Funds Transfer		35,000.00	14,813.86
	Check	07/31/2026	BPc	ACHD	Inv. 20645		2,717.62	12,096.24
	Check	07/31/2026	BPc	Cridder Ridder	Inv. 13459		623.00	11,473.24
	Check	07/31/2026	BPc	Verizon Wireless	#6149226148		84.99	11,388.25
	Liability Check	07/31/2026	ET	Idaho State Tax Commission	000193978		60.00	11,328.25
	Liability Check	07/31/2026	EFTPS	United States Treasury	82-0392173		419.98	10,908.27
Total 106 · ICCU - Checking						49,998.74	44,675.30	10,908.27
108 · ICCU - Savings								54,208.87
	Transfer	07/14/2026			Funds Transfer		5,000.00	49,208.87
	Transfer	07/28/2026			Funds Transfer	35,000.00		84,208.87
Total 108 · ICCU - Savings						35,000.00	5,000.00	84,208.87
120 · Local Gvt Investment Pool								21,654.44
	General Journal	07/01/2026	TJ 2050		May interest	69.79		21,724.23
Total 120 · Local Gvt Investment Pool						69.79	0.00	21,724.23
121 · Accrued interest receivable								31.78
Total 121 · Accrued interest receivable								31.78
150 · Taxes receivable								2,924.70
Total 150 · Taxes receivable								2,924.70
160 · Prepaid insurance								597.30
Total 160 · Prepaid insurance								597.30
200 · Drainage System								148,305.87
Total 200 · Drainage System								148,305.87
2110 · Direct Deposit Liabilities								0.00
	Liability Check	07/09/2026		QuickBooks Payroll Service	Created by Payroll Service ...	831.48		831.48
	Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit		831.48	0.00
Total 2110 · Direct Deposit Liabilities						831.48	831.48	0.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-479.98
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	0.00		-479.98
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit		137.04	-617.02
Liability Check	07/31/2026	ET	Idaho State Tax Commission	000193978	60.00		-557.02
Liability Check	07/31/2026	EFTPS	United States Treasury	82-0392173	419.98		-137.04
Total 310 · Payroll taxes payable					479.98	137.04	-137.04
400 · Invested in Capital Assets							-148,305.87
Total 400 · Invested in Capital Assets							-148,305.87
401 · Unrestricted Net Assets							-78,076.87
Total 401 · Unrestricted Net Assets							-78,076.87
501 · Assessment revenue							-86,331.78
Deposit	07/24/2026			Deposit		44,927.97	-131,259.75
Total 501 · Assessment revenue					0.00	44,927.97	-131,259.75
504 · Application fees							-2,500.00
506 · Interest on delinquent taxes							-164.52
Deposit	07/24/2026			Deposit		70.77	-235.29
Total 506 · Interest on delinquent taxes					0.00	70.77	-235.29
507 · Interest income							-579.52
General Journal	07/01/2026	TJ 2050		May LGIP		69.79	-649.31
Total 507 · Interest income					0.00	69.79	-649.31
605 · Accounting							5,002.69
Check	07/14/2026	BPc	Travis Jeffries, P.A.	Inv #332302	1,595.00		6,597.69
Total 605 · Accounting					1,595.00	0.00	6,597.69
610 · Wages							8,387.50
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	765.00		9,152.50
Total 610 · Wages					765.00	0.00	9,152.50
615 · Engineering							8,272.64
615-01 · General							6,164.64
Total 615-01 · General							6,164.64
615-15 · Carriage Crossing							2,108.00
Total 615-15 · Carriage Crossing							2,108.00
Total 615 · Engineering							8,272.64

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
625 · Bank charges							5.00
Total 625 · Bank charges							5.00
630 · Commissioners fees							2,100.00
Check	07/09/2026	467	Rich Tate	July board meeting	0.00		2,100.00
Check	07/09/2026	468	Dave O'Day	July board meeting	0.00		2,100.00
Check	07/09/2026	469	Rich Tate	July board meeting	100.00		2,200.00
Check	07/09/2026	470	Dave O'Day	July board meeting	100.00		2,300.00
Total 630 · Commissioners fees					200.00	0.00	2,300.00
635 · Truck operation							1,302.66
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	145.00		1,447.66
Total 635 · Truck operation					145.00	0.00	1,447.66
640 · Legal							43,811.94
640-01 · General							22,274.44
Check	07/27/2026	BPc	Elam & Burke	Inv. #222469	2,927.57		25,202.01
Total 640-01 · General					2,927.57	0.00	25,202.01
640-02 · NPDES							19,887.50
Total 640-02 · NPDES							19,887.50
640-14 · Carriage Crossing							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					2,927.57	0.00	46,739.51
645 · Insurance							295.00
Liability Check	07/09/2026		QuickBooks Payroll Service	Fee for 1 direct deposit(s) a...	5.00		300.00
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	0.00		300.00
Total 645 · Insurance					5.00	0.00	300.00
650 · Payroll taxes							641.64
Paycheck	07/10/2026	DD1038	Dean E Callen	Direct Deposit	58.52		700.16
Total 650 · Payroll taxes					58.52	0.00	700.16
651 · Worker's compensation							695.00
Total 651 · Worker's compensation							695.00
655 · Utilities							1,743.20
Check	07/07/2026	BPe	Idaho Power	-MULTIPLE-	210.66		1,953.86
Total 655 · Utilities					210.66	0.00	1,953.86

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	Type	Date	Num	Name	Memo	Debit	Credit	Balance
658 · Monitoring fees								9,507.58
	Check	07/31/2026	BPc	ACHD	3rd Qtr (April - June 2026)	2,717.62		12,225.20
Total 658 · Monitoring fees						2,717.62	0.00	12,225.20
660 · Repairs and maintenance								0.00
	Check	07/31/2026	BPc	Cridder Ridder	beaver traps	623.00		623.00
Total 660 · Repairs and maintenance						623.00	0.00	623.00
661 · Telephone								873.60
	Check	07/31/2026	BPc	Verizon Wireless	Acct# 871658829-00001	84.99		958.59
Total 661 · Telephone						84.99	0.00	958.59
665 · Miscellaneous								1,010.59
Total 665 · Miscellaneous								1,010.59
675 · Website hosting								2,452.32
Total 675 · Website hosting								2,452.32
TOTAL						**95,712.35**	**95,712.35**	**0.00**