

8:23 AM

04/08/26

Cash Basis

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

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
106 · ICCU - Checking								17,807.10
Check	03/02/2026	455	Steve Sweet		630 · Commissioners fees		100.00	17,707.10
Check	03/02/2026	456	Rich Tate		630 · Commissioners fees		100.00	17,607.10
Check	03/02/2026	457	Dave O'Day		630 · Commissioners fees		100.00	17,507.10
Liability Check	03/09/2026		QuickBooks Payroll Service	Created by Payroll Servic...	-SPLIT-		928.29	16,578.81
Check	03/09/2026	BPe	Verizon Wireless	#6136646079	661 · Telephone		84.99	16,493.82
Deposit	03/09/2026			Deposit	-SPLIT-	806.06		17,299.88
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	-SPLIT-	0.00		17,299.88
Check	03/11/2026	BPc	Elam & Burke		-SPLIT-		3,455.00	13,844.88
Check	03/11/2026	BPe	Idaho Power		-SPLIT-		190.83	13,654.05
Check	03/16/2026	458	Steve Sweet		630 · Commissioners fees		100.00	13,554.05
Check	03/16/2026	459	Rich Tate		630 · Commissioners fees		100.00	13,454.05
Check	03/16/2026	460	Dave O'Day		630 · Commissioners fees		100.00	13,354.05
Check	03/31/2026	BPc	QRS Consulting, LLC		-SPLIT-		648.00	12,706.05
Check	03/31/2026	BPe	Verizon Wireless	#6139176765	661 · Telephone		84.99	12,621.06
Total 106 · ICCU - Checking						806.06	5,992.10	12,621.06
108 · ICCU - Savings								79,162.70
Total 108 · ICCU - Savings								79,162.70
120 · Local Gvt Investment Pool								21,445.05
General Journal	03/01/2026	TJ 2047		interest Jan.	507 · Interest income	71.24		21,516.29
Total 120 · Local Gvt Investment Pool						71.24	0.00	21,516.29
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	03/09/2026		QuickBooks Payroll Service	Created by Payroll Servic...	106 · ICCU - Checking	923.29		923.29
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking		923.29	0.00
Total 2110 · Direct Deposit Liabilities						923.29	923.29	0.00
300 · Accounts payable								-2,970.61
Total 300 · Accounts payable								-2,970.61
310 · Payroll taxes payable								-339.12
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		-339.12
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking		150.82	-489.94
Total 310 · Payroll taxes payable						0.00	150.82	-489.94
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

8:23 AM

04/08/26

Cash Basis

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

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
501 · Assessment revenue								-83,323.11
Deposit	03/09/2026			Deposit	106 · ICCU - Checking		783.43	-84,106.54
Total 501 · Assessment revenue						0.00	783.43	-84,106.54
504 · Application fees								-2,500.00
506 · Interest on delinquent taxes								-71.90
Deposit	03/09/2026			Deposit	106 · ICCU - Checking		22.63	-94.53
Total 506 · Interest on delinquent taxes						0.00	22.63	-94.53
507 · Interest income								-323.96
General Journal	03/01/2026	TJ 2047		LGIP Jan	120 · Local Gvt Investment P...		71.24	-395.20
Total 507 · Interest income						0.00	71.24	-395.20
605 · Accounting								3,357.69
Total 605 · Accounting								3,357.69
610 · Wages								4,787.50
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking	855.00		5,642.50
Total 610 · Wages						855.00	0.00	5,642.50
615 · Engineering								5,921.64
615-01 · General								4,409.64
Check	03/31/2026	BPc	QRS Consulting, LLC	Inv. #3555.01	106 · ICCU - Checking	504.00		4,913.64
Total 615-01 · General						504.00	0.00	4,913.64
615-15 · Carriage Crossing								1,512.00
Check	03/31/2026	BPc	QRS Consulting, LLC	Inv. #3555.10	106 · ICCU - Checking	144.00		1,656.00
Total 615-15 · Carriage Crossing						144.00	0.00	1,656.00
Total 615 · Engineering						648.00	0.00	6,569.64
625 · Bank charges								5.00
Total 625 · Bank charges								5.00
630 · Commissioners fees								900.00
Check	03/02/2026	455	Steve Sweet	February board meeting	106 · ICCU - Checking	100.00		1,000.00
Check	03/02/2026	456	Rich Tate	February board meeting	106 · ICCU - Checking	100.00		1,100.00
Check	03/02/2026	457	Dave O'Day	February board meeting	106 · ICCU - Checking	100.00		1,200.00
Check	03/16/2026	458	Steve Sweet	March board meeting	106 · ICCU - Checking	100.00		1,300.00
Check	03/16/2026	459	Rich Tate	March board meeting	106 · ICCU - Checking	100.00		1,400.00
Check	03/16/2026	460	Dave O'Day	March board meeting	106 · ICCU - Checking	100.00		1,500.00
Total 630 · Commissioners fees						600.00	0.00	1,500.00
635 · Truck operation								687.13
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking	153.70		840.83
Total 635 · Truck operation						153.70	0.00	840.83

8:23 AM

04/08/26

Cash Basis

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

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
640 · Legal								20,324.19
640-01 · General								12,301.69
Check	03/11/2026	BPc	Elam & Burke	Inv. #220257	106 · ICCU - Checking	2,367.50		14,669.19
Total 640-01 · General						2,367.50	0.00	14,669.19
640-02 · NPDES								6,372.50
Check	03/11/2026	BPc	Elam & Burke	Inv. #220258	106 · ICCU - Checking	1,087.50		7,460.00
Total 640-02 · NPDES						1,087.50	0.00	7,460.00
640-14 · Carriage Crossing								1,650.00
Total 640-14 · Carriage Crossing								1,650.00
Total 640 · Legal						3,455.00	0.00	23,779.19
645 · Insurance								275.00
Liability Check	03/09/2026		QuickBooks Payroll Service	Fee for 1 direct deposit(s)...	106 · ICCU - Checking	5.00		280.00
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		280.00
Total 645 · Insurance						5.00	0.00	280.00
650 · Payroll taxes								366.24
Paycheck	03/10/2026	DD1034	Dean E Callen	Direct Deposit	106 · ICCU - Checking	65.41		431.65
Total 650 · Payroll taxes						65.41	0.00	431.65
651 · Worker's compensation								695.00
Total 651 · Worker's compensation								695.00
655 · Utilities								961.31
Check	03/11/2026	BPe	Idaho Power	-MULTIPLE-	106 · ICCU - Checking	190.83		1,152.14
Total 655 · Utilities						190.83	0.00	1,152.14
658 · Monitoring fees								5,906.23
Total 658 · Monitoring fees								5,906.23
661 · Telephone								439.42
Check	03/09/2026	BPe	Verizon Wireless	Acct# 871658829-00001	106 · ICCU - Checking	84.99		524.41
Check	03/31/2026	BPe	Verizon Wireless	Acct# 871658829-00001	106 · ICCU - Checking	84.99		609.40
Total 661 · Telephone						169.98	0.00	609.40
665 · Miscellaneous								1,010.59
Total 665 · Miscellaneous								1,010.59
TOTAL						7,943.51	7,943.51	0.00