

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking							8,404.44
Liability Check	05/07/2026		QuickBooks Payroll Service	Created by Payroll Service...		1,088.97	7,315.47
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	0.00		7,315.47
Deposit	05/11/2026			Deposit	661.06		7,976.53
Transfer	05/11/2026			Funds Transfer	10,000.00		17,976.53
Check	05/13/2026	BPe	Idaho Power			204.13	17,772.40
Check	05/14/2026	461	Steve Sweet			100.00	17,672.40
Check	05/14/2026	462	Dave O'Day			100.00	17,572.40
Check	05/14/2026	463	Rich Tate			100.00	17,472.40
Check	05/15/2026	BPc	Elam & Burke			5,398.31	12,074.09
Check	05/28/2026	BPc	Morrison Maierle			1,235.00	10,839.09
Total 106 · ICCU - Checking					10,661.06	8,226.41	10,839.09
108 · ICCU - Savings							64,186.05
Transfer	05/11/2026			Funds Transfer		10,000.00	54,186.05
Total 108 · ICCU - Savings					0.00	10,000.00	54,186.05
120 · Local Gvt Investment Pool							21,516.29
General Journal	05/01/2026	TJ 2048		March 26 interest	68.67		21,584.96
Total 120 · Local Gvt Investment Pool					68.67	0.00	21,584.96
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	05/07/2026		QuickBooks Payroll Service	Created by Payroll Service...	1,083.97		1,083.97
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit		1,083.97	0.00
Total 2110 · Direct Deposit Liabilities					1,083.97	1,083.97	0.00
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-140.48
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	0.00		-140.48
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit		174.92	-315.40
Total 310 · Payroll taxes payable					0.00	174.92	-315.40

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Cash Basis

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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							-84,813.94
Deposit	05/11/2026			Deposit		636.37	-85,450.31
Total 501 · Assessment revenue					0.00	636.37	-85,450.31
504 · Application fees							-2,500.00
506 · Interest on delinquent taxes							-128.10
Deposit	05/11/2026			Deposit		24.69	-152.79
Total 506 · Interest on delinquent taxes					0.00	24.69	-152.79
507 · Interest income							-418.55
General Journal	05/01/2026	TJ 2048		March 26 LGIP		68.67	-487.22
Total 507 · Interest income					0.00	68.67	-487.22
605 · Accounting							5,002.69
Total 605 · Accounting							5,002.69
610 · Wages							6,430.00
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	1,012.50		7,442.50
Total 610 · Wages					1,012.50	0.00	7,442.50
615 · Engineering							7,037.64
615-01 · General							5,309.64
Check	05/28/2026	BPc	Morrison Maierle	Inv. 000266040	855.00		6,164.64
Total 615-01 · General					855.00	0.00	6,164.64
615-15 · Carriage Crossing							1,728.00
Check	05/28/2026	BPc	Morrison Maierle	Inv. 000266041	380.00		2,108.00
Total 615-15 · Carriage Crossing					380.00	0.00	2,108.00
Total 615 · Engineering					1,235.00	0.00	8,272.64
625 · Bank charges							5.00
Total 625 · Bank charges							5.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
630 · Commissioners fees							1,500.00
Check	05/14/2026	461	Steve Sweet	May board meeting	100.00		1,600.00
Check	05/14/2026	462	Dave O'Day	May board meeting	100.00		1,700.00
Check	05/14/2026	463	Rich Tate	May board meeting	100.00		1,800.00
Total 630 · Commissioners fees					300.00	0.00	1,800.00
635 · Truck operation							987.28
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	168.93		1,156.21
Total 635 · Truck operation					168.93	0.00	1,156.21
640 · Legal							36,481.91
640-01 · General							17,401.91
Check	05/15/2026	BPc	Elam & Burke	Inv. #221383	2,940.81		20,342.72
Total 640-01 · General					2,940.81	0.00	20,342.72
640-02 · NPDES							17,430.00
Check	05/15/2026	BPc	Elam & Burke	Inv. #221384	2,457.50		19,887.50
Total 640-02 · NPDES					2,457.50	0.00	19,887.50
640-14 · Carriage Crossing							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					5,398.31	0.00	41,880.22
645 · Insurance							285.00
Liability Check	05/07/2026		QuickBooks Payroll Service	Fee for 1 direct deposit(s) ...	5.00		290.00
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	0.00		290.00
Total 645 · Insurance					5.00	0.00	290.00
650 · Payroll taxes							491.89
Paycheck	05/08/2026	DD1036	Dean E Callen	Direct Deposit	77.46		569.35
Total 650 · Payroll taxes					77.46	0.00	569.35
651 · Worker's compensation							695.00
Total 651 · Worker's compensation							695.00
655 · Utilities							1,344.01
Check	05/13/2026	BPe	Idaho Power	-MULTIPLE-	204.13		1,548.14
Total 655 · Utilities					204.13	0.00	1,548.14
658 · Monitoring fees							9,507.58
Total 658 · Monitoring fees							9,507.58
661 · Telephone							609.40
Total 661 · Telephone							609.40

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Cash Basis

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
665 · Miscellaneous							1,010.59
Total 665 · Miscellaneous							1,010.59
TOTAL					20,215.03	20,215.03	0.00
