

9:14 AM

05/13/26

Cash Basis

**DRAINAGE DISTRICT NO. 3**  
**General Ledger**  
**As of April 30, 2026**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>106 · ICCU - Checking</b>							12,621.06
Check	04/08/2026	BPe	Idaho Power			191.87	12,429.19
Liability Check	04/09/2026		QuickBooks Payroll Serv...	Created by Payroll Service on 04/03/2026		858.71	11,570.48
Check	04/10/2026	BPc	Travis Jeffries, P.A.	Inv #331658		1,645.00	9,925.48
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	0.00		9,925.48
Deposit	04/13/2026			Deposit	740.97		10,666.45
Transfer	04/16/2026			Funds Transfer	15,000.00		25,666.45
Check	04/21/2026	BPc	Elam & Burke			12,702.72	12,963.73
Check	04/27/2026	BPc	ACHD	Inv. 20412		3,376.88	9,586.85
Liability Check	04/30/2026	ET	Idaho State Tax Commis...	000193978		60.00	9,526.85
Liability Check	04/30/2026	EFTPS	United States Treasury	82-0392173		429.94	9,096.91
Check	04/30/2026	BPc	Boise City Public Works ...			224.47	8,872.44
Check	04/30/2026	BPc	QRS Consulting, LLC			468.00	8,404.44
Total 106 · ICCU - Checking					15,740.97	19,957.59	8,404.44
<b>108 · ICCU - Savings</b>							79,186.05
Transfer	04/16/2026			Funds Transfer		15,000.00	64,186.05
Total 108 · ICCU - Savings					0.00	15,000.00	64,186.05
<b>120 · Local Gvt Investment Pool</b>							21,516.29
Total 120 · Local Gvt Investment Pool							21,516.29
<b>121 · Accrued interest receivable</b>							31.78
Total 121 · Accrued interest receivable							31.78
<b>150 · Taxes receivable</b>							2,924.70
Total 150 · Taxes receivable							2,924.70
<b>160 · Prepaid insurance</b>							597.30
Total 160 · Prepaid insurance							597.30
<b>200 · Drainage System</b>							148,305.87
Total 200 · Drainage System							148,305.87
<b>2110 · Direct Deposit Liabilities</b>							0.00
Liability Check	04/09/2026		QuickBooks Payroll Serv...	Created by Payroll Service on 04/03/2026	853.71		853.71
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit		853.71	0.00
Total 2110 · Direct Deposit Liabilities					853.71	853.71	0.00
<b>300 · Accounts payable</b>							-2,970.61
Total 300 · Accounts payable							-2,970.61

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>310 · Payroll taxes payable</b>							-489.94
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	0.00		-489.94
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit		140.48	-630.42
Liability Check	04/30/2026	ET	Idaho State Tax Commis...	000193978	60.00		-570.42
Liability Check	04/30/2026	EFTPS	United States Treasury	82-0392173	429.94		-140.48
Total 310 · Payroll taxes payable					489.94	140.48	-140.48
<b>400 · Invested in Capital Assets</b>							-148,305.87
Total 400 · Invested in Capital Assets							-148,305.87
<b>401 · Unrestricted Net Assets</b>							-78,076.87
Total 401 · Unrestricted Net Assets							-78,076.87
<b>501 · Assessment revenue</b>							-84,106.54
Deposit	04/13/2026			Deposit		707.40	-84,813.94
Total 501 · Assessment revenue					0.00	707.40	-84,813.94
504 · Application fees							-2,500.00
<b>506 · Interest on delinquent taxes</b>							-94.53
Deposit	04/13/2026			Deposit		33.57	-128.10
Total 506 · Interest on delinquent taxes					0.00	33.57	-128.10
<b>507 · Interest income</b>							-418.55
Total 507 · Interest income							-418.55
<b>605 · Accounting</b>							3,357.69
Check	04/10/2026	BPc	Travis Jeffries, P.A.	Inv #331658	1,645.00		5,002.69
Total 605 · Accounting					1,645.00	0.00	5,002.69
<b>610 · Wages</b>							5,642.50
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	787.50		6,430.00
Total 610 · Wages					787.50	0.00	6,430.00
<b>615 · Engineering</b>							6,569.64
<b>615-01 · General</b>							4,913.64
Check	04/30/2026	BPc	QRS Consulting, LLC	-MULTIPLE-	396.00		5,309.64
Total 615-01 · General					396.00	0.00	5,309.64
<b>615-15 · Carriage Crossing</b>							1,656.00
Check	04/30/2026	BPc	QRS Consulting, LLC	Inv.#3618.10	72.00		1,728.00
Total 615-15 · Carriage Crossing					72.00	0.00	1,728.00
Total 615 · Engineering					468.00	0.00	7,037.64

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>625 · Bank charges</b>							5.00
Total 625 · Bank charges							5.00
<b>630 · Commissioners fees</b>							1,500.00
Total 630 · Commissioners fees							1,500.00
<b>635 · Truck operation</b>							840.83
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	146.45		987.28
Total 635 · Truck operation					146.45	0.00	987.28
<b>640 · Legal</b>							23,779.19
<b>640-01 · General</b>							14,669.19
Check	04/21/2026	BPc	Elam & Burke	Inv. #220795	2,732.72		17,401.91
Total 640-01 · General					2,732.72	0.00	17,401.91
<b>640-02 · NPDES</b>							7,460.00
Check	04/21/2026	BPc	Elam & Burke	Inv. #220796	9,970.00		17,430.00
Total 640-02 · NPDES					9,970.00	0.00	17,430.00
<b>640-14 · Carriage Crossing</b>							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					12,702.72	0.00	36,481.91
<b>645 · Insurance</b>							280.00
Liability Check	04/09/2026		QuickBooks Payroll Serv...	Fee for 1 direct deposit(s) at \$5.00 each	5.00		285.00
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	0.00		285.00
Total 645 · Insurance					5.00	0.00	285.00
<b>650 · Payroll taxes</b>							431.65
Paycheck	04/10/2026	DD1035	Dean E Callen	Direct Deposit	60.24		491.89
Total 650 · Payroll taxes					60.24	0.00	491.89
<b>651 · Worker's compensation</b>							695.00
Total 651 · Worker's compensation							695.00
<b>655 · Utilities</b>							1,152.14
Check	04/08/2026	BPe	Idaho Power	-MULTIPLE-	191.87		1,344.01
Total 655 · Utilities					191.87	0.00	1,344.01
<b>658 · Monitoring fees</b>							5,906.23
Check	04/27/2026	BPc	ACHD	2nd Qtr (Jan - Mar 2026)	3,376.88		9,283.11
Check	04/30/2026	BPc	Boise City Public Works ...	#IO446 Partners for clean water FY26 Q2	224.47		9,507.58
Total 658 · Monitoring fees					3,601.35	0.00	9,507.58

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>661 · Telephone</b>							609.40
Total 661 · Telephone							609.40
<b>665 · Miscellaneous</b>							1,010.59
Total 665 · Miscellaneous							1,010.59
<b>TOTAL</b>					<b>36,692.75</b>	<b>36,692.75</b>	<b>0.00</b>