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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking							19,289.88
Check	10/06/2026	ACH	USI Insurance Services	GPNUPF002454406000 10-09-26 to 10-...		1,570.00	17,719.88
Liability Check	10/08/2026		QuickBooks Payroll Service	Created by Payroll Service on 10/05/2026		1,039.10	16,680.78
Check	10/08/2026	BPe	Boise City Public Works Dept.			510.93	16,169.85
Check	10/08/2026	BPe	Verizon Wireless	#6154030615		84.99	16,084.86
Check	10/08/2026	BPe	Idaho Power			233.01	15,851.85
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	0.00		15,851.85
Check	10/12/2026	BPc	Elam & Burke			5,556.21	10,295.64
Check	10/12/2026	BPc	Travis Jeffries, P.A.	Inv #332426		1,345.00	8,950.64
Deposit	10/13/2026			$155.56 Assess. Rev. and $26.69 Interest	182.25		9,132.89
Check	10/19/2026	BPc	Morrison Maierle			1,573.34	7,559.55
Transfer	10/19/2026			Funds Transfer	20,000.00		27,559.55
Check	10/20/2026	477	Steve Sweet			100.00	27,459.55
Check	10/20/2026	478	Dave O'Day			100.00	27,359.55
Check	10/20/2026	479	Rich Tate			100.00	27,259.55
Check	10/23/2026	BPc	ACHD	Inv. 20645		2,178.52	25,081.03
Liability Check	10/30/2026	ET	Idaho State Tax Commission	000193978		60.00	25,021.03
Liability Check	10/31/2026	EFTPS	United States Treasury	82-0392173		382.12	24,638.91
Total 106 · ICCU - Checking					20,182.25	14,833.22	24,638.91
108 · ICCU - Savings							64,234.53
Transfer	10/19/2026			Funds Transfer		20,000.00	44,234.53
Total 108 · ICCU - Savings					0.00	20,000.00	44,234.53
120 · Local Gvt Investment Pool							21,863.77
General Journal	10/01/2026	TJ 2054		August interest	71.43		21,935.20
Total 120 · Local Gvt Investment Pool					71.43	0.00	21,935.20
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	10/08/2026		QuickBooks Payroll Service	Created by Payroll Service on 10/05/2026	1,034.10		1,034.10
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit		1,034.10	0.00
Total 2110 · Direct Deposit Liabilities					1,034.10	1,034.10	0.00
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-442.12
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	0.00		-442.12
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit		166.30	-608.42
Liability Check	10/30/2026	ET	Idaho State Tax Commission	000193978	60.00		-548.42
Liability Check	10/31/2026	EFTPS	United States Treasury	82-0392173	382.12		-166.30
Total 310 · Payroll taxes payable					442.12	166.30	-166.30
400 · Invested in Capital Assets							-148,305.87
Total 400 · Invested in Capital Assets							-148,305.87
401 · Unrestricted Net Assets							-105,529.23
Total 401 · Unrestricted Net Assets							-105,529.23
501 · Assessment revenue							0.00
Deposit	10/13/2026			$155.56 Assess. Rev. and $26.69 Interest		155.56	-155.56
Total 501 · Assessment revenue					0.00	155.56	-155.56
506 · Interest on delinquent taxes							0.00
Deposit	10/13/2026			$155.56 Assess. Rev. and $26.69 Interest		26.69	-26.69
Total 506 · Interest on delinquent taxes					0.00	26.69	-26.69
507 · Interest income							0.00
General Journal	10/01/2026	TJ 2054		August LGIP		71.43	-71.43
Total 507 · Interest income					0.00	71.43	-71.43
605 · Accounting							0.00
Check	10/12/2026	BPc	Travis Jeffries, P.A.	Inv #332426	1,345.00		1,345.00
Total 605 · Accounting					1,345.00	0.00	1,345.00
610 · Wages							0.00
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	956.25		956.25
Total 610 · Wages					956.25	0.00	956.25

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
615 · Consulting / Engineering							0.00
615-01 · General							0.00
Check	10/19/2026	BPc	Morrison Maierle	Inv. # 000266234, 000266235	1,573.34		1,573.34
Total 615-01 · General					1,573.34	0.00	1,573.34
Total 615 · Consulting / Engineering					1,573.34	0.00	1,573.34
630 · Commissioners fees							0.00
Check	10/20/2026	477	Steve Sweet	October board meeting	100.00		100.00
Check	10/20/2026	478	Dave O'Day	October board meeting	100.00		200.00
Check	10/20/2026	479	Rich Tate	October board meeting	100.00		300.00
Total 630 · Commissioners fees					300.00	0.00	300.00
635 · Truck operation							0.00
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	171.00		171.00
Total 635 · Truck operation					171.00	0.00	171.00
640 · Legal							0.00
640-01 · General							0.00
Check	10/12/2026	BPc	Elam & Burke	-MULTIPLE-	3,428.71		3,428.71
Total 640-01 · General					3,428.71	0.00	3,428.71
640-02 · NPDES							0.00
Check	10/12/2026	BPc	Elam & Burke	Inv. #224128	2,127.50		2,127.50
Total 640-02 · NPDES					2,127.50	0.00	2,127.50
Total 640 · Legal					5,556.21	0.00	5,556.21
645 · Insurance							0.00
Check	10/06/2026	ACH	USI Insurance Services	GPNUPF002454406000 10-09-26 to 10-...	1,570.00		1,570.00
Liability Check	10/08/2026		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at $5.00 each	5.00		1,575.00
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	0.00		1,575.00
Total 645 · Insurance					1,575.00	0.00	1,575.00
650 · Payroll taxes							0.00
Paycheck	10/09/2026	DD1041	Dean E Callen	Direct Deposit	73.15		73.15
Total 650 · Payroll taxes					73.15	0.00	73.15
655 · Utilities							0.00
Check	10/08/2026	BPe	Idaho Power	-MULTIPLE-	233.01		233.01
Total 655 · Utilities					233.01	0.00	233.01
658 · Monitoring fees							0.00
Check	10/08/2026	BPe	Boise City Public Works Dept.	#IO457 Partners for clean water FY26 Q4	510.93		510.93
Check	10/23/2026	BPc	ACHD	4th Qtr (July - Sep 2026)	2,178.52		2,689.45
Total 658 · Monitoring fees					2,689.45	0.00	2,689.45
661 · Telephone							0.00
Check	10/08/2026	BPe	Verizon Wireless	Acct# 871658829-00001	84.99		84.99
Total 661 · Telephone					84.99	0.00	84.99
TOTAL					**36,287.30**	**36,287.30**	**0.00**