

11:33 AM

09/08/26

Cash Basis

DRAINAGE DISTRICT NO. 3

General Ledger

As of August 31, 2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking							10,908.27
Check	08/05/2026	BPe	Idaho Power			214.73	10,693.54
Liability Check	08/07/2026		QuickBooks Payr...	Created by Payroll Service on 08/04/2026		940.37	9,753.17
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	0.00		9,753.17
Deposit	08/10/2026			Deposit	494.16		10,247.33
Check	08/17/2026	BPc	Elam & Burke			4,701.71	5,545.62
Check	08/24/2026	BPc	Morrison Maierle			1,527.88	4,017.74
Check	08/26/2026	BPc	Boise City Public ...			688.21	3,329.53
Transfer	08/31/2026			Funds Transfer	20,000.00		23,329.53
Check	08/31/2026	BPe	Verizon Wireless	#6151656568		84.99	23,244.54
Total 106 · ICCU - Checking					20,494.16	8,157.89	23,244.54
108 · ICCU - Savings							84,208.87
Transfer	08/31/2026			Funds Transfer		20,000.00	64,208.87
Total 108 · ICCU - Savings					0.00	20,000.00	64,208.87
120 · Local Gvt Investment Pool							21,724.23
General Journal	08/01/2026	TJ 2052		June interest	68.47		21,792.70
Total 120 · Local Gvt Investment Pool					68.47	0.00	21,792.70
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	08/07/2026		QuickBooks Payr...	Created by Payroll Service on 08/04/2026	935.37		935.37
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit		935.37	0.00
Total 2110 · Direct Deposit Liabilities					935.37	935.37	0.00
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-137.04
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	0.00		-137.04
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit		154.26	-291.30
Total 310 · Payroll taxes payable					0.00	154.26	-291.30

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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							-131,259.75
Deposit	08/10/2026			Deposit		459.83	-131,719.58
Total 501 · Assessment revenue					0.00	459.83	-131,719.58
504 · Application fees							-2,500.00
506 · Interest on delinquent taxes							-235.29
Deposit	08/10/2026			Deposit		34.33	-269.62
Total 506 · Interest on delinquent taxes					0.00	34.33	-269.62
507 · Interest income							-649.31
General Journal	08/01/2026	TJ 2052		June LGIP		68.47	-717.78
Total 507 · Interest income					0.00	68.47	-717.78
605 · Accounting							6,597.69
Total 605 · Accounting							6,597.69
610 · Wages							9,152.50
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	877.50		10,030.00
Total 610 · Wages					877.50	0.00	10,030.00
615 · Engineering							8,272.64
615-01 · General							6,164.64
Check	08/24/2026	BPc	Morrison Maierle	-MULTIPLE-	1,527.88		7,692.52
Total 615-01 · General					1,527.88	0.00	7,692.52
615-15 · Carriage Crossing							2,108.00
Total 615-15 · Carriage Crossing							2,108.00
Total 615 · Engineering					1,527.88	0.00	9,800.52
625 · Bank charges							5.00
Total 625 · Bank charges							5.00
630 · Commissioners fees							2,300.00
Total 630 · Commissioners fees							2,300.00
635 · Truck operation							1,447.66
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	145.00		1,592.66
Total 635 · Truck operation					145.00	0.00	1,592.66

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640 · Legal							46,739.51
640-01 · General							25,202.01
Check	08/17/2026	BPc	Elam & Burke	Inv. #223070	3,959.21		29,161.22
Total 640-01 · General					3,959.21	0.00	29,161.22
640-02 · NPDES							19,887.50
Check	08/17/2026	BPc	Elam & Burke	Inv. #223071	742.50		20,630.00
Total 640-02 · NPDES					742.50	0.00	20,630.00
640-14 · Carriage Crossing							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					4,701.71	0.00	51,441.22
645 · Insurance							300.00
Liability Check	08/07/2026		QuickBooks Payr...	Fee for 1 direct deposit(s) at \$5.00 each	5.00		305.00
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	0.00		305.00
Total 645 · Insurance					5.00	0.00	305.00
650 · Payroll taxes							700.16
Paycheck	08/10/2026	DD1039	Dean E Callen	Direct Deposit	67.13		767.29
Total 650 · Payroll taxes					67.13	0.00	767.29
651 · Worker's compensation							695.00
Total 651 · Worker's compensation							695.00
655 · Utilities							1,953.86
Check	08/05/2026	BPe	Idaho Power	-MULTIPLE-	214.73		2,168.59
Total 655 · Utilities					214.73	0.00	2,168.59
658 · Monitoring fees							12,225.20
Check	08/26/2026	BPc	Boise City Public ...	#IO451 Partners for clean water FY26 Q3	688.21		12,913.41
Total 658 · Monitoring fees					688.21	0.00	12,913.41
660 · Repairs and maintenance							623.00
Total 660 · Repairs and maintenance							623.00
661 · Telephone							958.59
Check	08/31/2026	BPe	Verizon Wireless	Acct# 871658829-00001	84.99		1,043.58
Total 661 · Telephone					84.99	0.00	1,043.58
665 · Miscellaneous							1,010.59
Total 665 · Miscellaneous							1,010.59

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
675 · Website hosting							2,452.32
Total 675 · Website hosting							2,452.32
TOTAL					29,810.15	29,810.15	0.00