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10/06/26

Cash Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking							23,244.54
Check	09/08/2026	BPc	Idaho Power			229.13	23,015.41
Check	09/08/2026	471	Rich Tate			100.00	22,915.41
Check	09/08/2026	472	Dave O'Day			100.00	22,815.41
Check	09/08/2026	473	Steve Sweet			100.00	22,715.41
Liability Check	09/09/2026		QuickBooks Payro...	Created by Payroll Service on 08/31/2026		902.92	21,812.49
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	0.00		21,812.49
Check	09/11/2026	BPc	Morrison Maierle			665.00	21,147.49
Check	09/14/2026	BPc	Elam & Burke			1,977.50	19,169.99
Deposit	09/14/2026			Assessment rev. \$372.12 and Interest on delinquent taxes \$47.77	419.89		19,589.88
Check	09/21/2026	474	Steve Sweet			100.00	19,489.88
Check	09/21/2026	475	Dave O'Day			100.00	19,389.88
Check	09/21/2026	476	Rich Tate			100.00	19,289.88
Total 106 · ICCU - Checking					419.89	4,374.55	19,289.88
108 · ICCU - Savings							64,208.87
Total 108 · ICCU - Savings							64,208.87
120 · Local Gvt Investment Pool							21,792.70
General Journal	09/01/2026	TJ 2053		July interest	71.07		21,863.77
Total 120 · Local Gvt Investment Pool					71.07	0.00	21,863.77
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	09/09/2026		QuickBooks Payro...	Created by Payroll Service on 08/31/2026	897.92		897.92
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit		897.92	0.00
Total 2110 · Direct Deposit Liabilities					897.92	897.92	0.00
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-291.30
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	0.00		-291.30
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit		150.82	-442.12
Total 310 · Payroll taxes payable					0.00	150.82	-442.12
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							-131,719.58

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Deposit	09/14/2026			Assessment rev. \$372.12 and Interest on delinquent taxes \$47.77		372.12	-132,091.70
Total 501 · Assessment revenue					0.00	372.12	-132,091.70
504 · Application fees							-2,500.00
506 · Interest on delinquent taxes							-269.62
Deposit	09/14/2026			Assessment rev. \$372.12 and Interest on delinquent taxes \$47.77		47.77	-317.39
Total 506 · Interest on delinquent taxes					0.00	47.77	-317.39
507 · Interest income							-717.78
General Journal	09/01/2026	TJ 2053		July LGIP		71.07	-788.85
Total 507 · Interest income					0.00	71.07	-788.85
605 · Accounting							6,597.69
Total 605 · Accounting							6,597.69
610 · Wages							10,030.00
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	855.00		10,885.00
Total 610 · Wages					855.00	0.00	10,885.00
615 · Engineering							9,800.52
615-01 · General							7,692.52
Check	09/11/2026	BPc	Morrison Maierle	Inv. # 000266197	665.00		8,357.52
Total 615-01 · General					665.00	0.00	8,357.52
615-15 · Carriage Crossing							2,108.00
Total 615-15 · Carriage Crossing							2,108.00
Total 615 · Engineering					665.00	0.00	10,465.52
625 · Bank charges							5.00
Total 625 · Bank charges							5.00
630 · Commissioners fees							2,300.00
Check	09/08/2026	471	Rich Tate	August board meeting	100.00		2,400.00
Check	09/08/2026	472	Dave O'Day	August board meeting	100.00		2,500.00
Check	09/08/2026	473	Steve Sweet	August board meeting	100.00		2,600.00
Check	09/21/2026	474	Steve Sweet	September board meeting	100.00		2,700.00
Check	09/21/2026	475	Dave O'Day	September board meeting	100.00		2,800.00
Check	09/21/2026	476	Rich Tate	September board meeting	100.00		2,900.00
Total 630 · Commissioners fees					600.00	0.00	2,900.00
635 · Truck operation							1,592.66
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	128.33		1,720.99
Total 635 · Truck operation					128.33	0.00	1,720.99
640 · Legal							51,441.22
640-01 · General							29,161.22
Check	09/14/2026	BPc	Elam & Burke	Inv. #223607	1,977.50		31,138.72
Total 640-01 · General					1,977.50	0.00	31,138.72
640-02 · NPDES							20,630.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 640-02 · NPDES							20,630.00
640-14 · Carriage Crossing							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					1,977.50	0.00	53,418.72
645 · Insurance							305.00
Liability Check	09/09/2026		QuickBooks Payro...	Fee for 1 direct deposit(s) at \$5.00 each	5.00		310.00
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	0.00		310.00
Total 645 · Insurance					5.00	0.00	310.00
650 · Payroll taxes							767.29
Paycheck	09/10/2026	DD1040	Dean E Callen	Direct Deposit	65.41		832.70
Total 650 · Payroll taxes					65.41	0.00	832.70
651 · Worker's compensation							695.00
Total 651 · Worker's compensation							695.00
655 · Utilities							2,168.59
Check	09/08/2026	BPc	Idaho Power	-MULTIPLE-	229.13		2,397.72
Total 655 · Utilities					229.13	0.00	2,397.72
658 · Monitoring fees							12,913.41
Total 658 · Monitoring fees							12,913.41
660 · Repairs and maintenance							623.00
Total 660 · Repairs and maintenance							623.00
661 · Telephone							1,043.58
Total 661 · Telephone							1,043.58
665 · Miscellaneous							1,010.59
Total 665 · Miscellaneous							1,010.59
675 · Website hosting							2,452.32
Total 675 · Website hosting							2,452.32
TOTAL					5,914.25	5,914.25	0.00