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07/07/26

Cash Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
106 · ICCU - Checking							10,839.09
Check	06/02/2026	BPc	Verizon Wireless	#6144210795		179.45	10,659.64
Check	06/08/2026	BPc	Streamline	A012C4B7-0004		2,452.32	8,207.32
Deposit	06/08/2026			Deposit	893.20		9,100.52
Liability Check	06/09/2026		QuickBooks Payroll Service	Created by Payroll Servic...		1,004.16	8,096.36
Check	06/09/2026	BPc	Idaho Power			195.06	7,901.30
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	0.00		7,901.30
Check	06/15/2026	BPc	Elam & Burke			1,931.72	5,969.58
Check	06/15/2026	464	Steve Sweet			100.00	5,869.58
Check	06/15/2026	465	Dave O'Day			100.00	5,769.58
Check	06/15/2026	466	Rich Tate			100.00	5,669.58
Check	06/30/2026	BPe	Verizon Wireless	#6146716721		84.75	5,584.83
Total 106 · ICCU - Checking					893.20	6,147.46	5,584.83
108 · ICCU - Savings							54,186.05
Total 108 · ICCU - Savings							54,186.05
120 · Local Gvt Investment Pool							21,584.96
General Journal	06/01/2026	TJ 2049		April interest	69.48		21,654.44
Total 120 · Local Gvt Investment Pool					69.48	0.00	21,654.44
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	06/09/2026		QuickBooks Payroll Service	Created by Payroll Servic...	999.16		999.16
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit		999.16	0.00
Total 2110 · Direct Deposit Liabilities					999.16	999.16	0.00
300 · Accounts payable							-2,970.61
Total 300 · Accounts payable							-2,970.61
310 · Payroll taxes payable							-315.40
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	0.00		-315.40
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit		164.58	-479.98
Total 310 · Payroll taxes payable					0.00	164.58	-479.98

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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							-85,450.31
Deposit	06/08/2026			Deposit		881.47	-86,331.78
Total 501 · Assessment revenue					0.00	881.47	-86,331.78
504 · Application fees							-2,500.00
506 · Interest on delinquent taxes							-152.79
Deposit	06/08/2026			Deposit		11.73	-164.52
Total 506 · Interest on delinquent taxes					0.00	11.73	-164.52
507 · Interest income							-487.22
General Journal	06/01/2026	TJ 2049		April LGIP		69.48	-556.70
Total 507 · Interest income					0.00	69.48	-556.70
605 · Accounting							5,002.69
Total 605 · Accounting							5,002.69
610 · Wages							7,442.50
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	945.00		8,387.50
Total 610 · Wages					945.00	0.00	8,387.50
615 · Engineering							8,272.64
615-01 · General							6,164.64
Total 615-01 · General							6,164.64
615-15 · Carriage Crossing							2,108.00
Total 615-15 · Carriage Crossing							2,108.00
Total 615 · Engineering							8,272.64
625 · Bank charges							5.00
Total 625 · Bank charges							5.00
630 · Commissioners fees							1,800.00
Check	06/15/2026	464	Steve Sweet	June board meeting	100.00		1,900.00
Check	06/15/2026	465	Dave O'Day	June board meeting	100.00		2,000.00
Check	06/15/2026	466	Rich Tate	June board meeting	100.00		2,100.00
Total 630 · Commissioners fees					300.00	0.00	2,100.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
635 · Truck operation							1,156.21
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	146.45		1,302.66
Total 635 · Truck operation					146.45	0.00	1,302.66
640 · Legal							41,880.22
640-01 · General							20,342.72
Check	06/15/2026	BPc	Elam & Burke	Inv. #221941	1,931.72		22,274.44
Total 640-01 · General					1,931.72	0.00	22,274.44
640-02 · NPDES							19,887.50
Total 640-02 · NPDES							19,887.50
640-14 · Carriage Crossing							1,650.00
Total 640-14 · Carriage Crossing							1,650.00
Total 640 · Legal					1,931.72	0.00	43,811.94
645 · Insurance							290.00
Liability Check	06/09/2026		QuickBooks Payroll Service	Fee for 1 direct deposit(s...	5.00		295.00
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	0.00		295.00
Total 645 · Insurance					5.00	0.00	295.00
650 · Payroll taxes							569.35
Paycheck	06/10/2026	DD1037	Dean E Callen	Direct Deposit	72.29		641.64
Total 650 · Payroll taxes					72.29	0.00	641.64
651 · Worker's compensation							695.00
Total 651 · Worker's compensation							695.00
655 · Utilities							1,548.14
Check	06/09/2026	BPc	Idaho Power	-MULTIPLE-	195.06		1,743.20
Total 655 · Utilities					195.06	0.00	1,743.20
658 · Monitoring fees							9,507.58
Total 658 · Monitoring fees							9,507.58
661 · Telephone							609.40
Check	06/02/2026	BPc	Verizon Wireless	Acct# 871658829-00001	179.45		788.85
Check	06/30/2026	BPe	Verizon Wireless	Acct# 871658829-00001	84.75		873.60
Total 661 · Telephone					264.20	0.00	873.60
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							0.00
Check	06/08/2026	BPC	Streamline	A012C4B7-0005	2,452.32		2,452.32
Total 675 · Website hosting					2,452.32	0.00	2,452.32
TOTAL					8,273.88	8,273.88	0.00