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01/31/24

Cash Basis

DRAINAGE DISTRICT NO. 3
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
100 · Wells Fargo - Checking							0.00
Total 100 · Wells Fargo - Checking							0.00
106 · ICCU - Checking							4,256.30
Deposit	11/06/2023			Deposit	48.33		4,304.63
Check	11/07/2023	248	ACHD	Inv 17994		1,376.49	2,928.14
Check	11/07/2023	249	Idaho Power			92.68	2,835.46
Check	11/07/2023	250	Steve Sweet			100.00	2,735.46
Check	11/07/2023	251	Carolyn Strickling			100.00	2,635.46
Check	11/07/2023	252	Ashley Newbry			100.00	2,535.46
Check	11/07/2023	253	Verizon Wireless	Inv #9947451317		86.13	2,449.33
Liability Check	11/09/2023		QuickBooks Payroll Service	Created by Payroll Service on...		821.20	1,628.13
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	0.00		1,628.13
Transfer	11/21/2023			Funds Transfer	5,000.00		6,628.13
Check	11/21/2023	254	Elam & Burke			1,137.50	5,490.63
Deposit	12/04/2023			Deposit	7.93		5,498.56
Liability Check	12/07/2023		QuickBooks Payroll Service	Created by Payroll Service on...		783.86	4,714.70
Check	12/07/2023	255	Idaho Power			96.54	4,618.16
Check	12/07/2023	256	Verizon Wireless	Inv #9949889710		86.13	4,532.03
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	0.00		4,532.03
Check	12/11/2023	257	Elam & Burke			2,292.50	2,239.53
Liability Check	01/09/2024		QuickBooks Payroll Service	Created by Payroll Service on...		1,083.45	1,156.08
Check	01/09/2024	258	Verizon Wireless	Inv #9952357275		86.13	1,069.95
Check	01/09/2024	259	QRS Consulting, LLC			504.00	565.95
Check	01/09/2024	260	Idaho Power			91.36	474.59
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	0.00		474.59
Transfer	01/22/2024			Funds Transfer	12,000.00		12,474.59
Check	01/23/2024	261	Elam & Burke			1,447.50	11,027.09
Check	01/23/2024	262	Boise City Public Works Dept.	Inv # IO378 Q4 7/23-9/23		198.57	10,828.52
Check	01/24/2024	263	Steve Sweet			100.00	10,728.52
Check	01/24/2024	264	Ashley Newbry			100.00	10,628.52
Deposit	01/25/2024			Deposit	66,034.01		76,662.53
Transfer	01/29/2024			Funds Transfer		65,000.00	11,662.53
Liability Check	01/31/2024	et	Idaho State Tax Commission	000193978		60.00	11,602.53
Liability Check	01/31/2024	EFTPS	United States Treasury	82-0392173		382.12	11,220.41
Total 106 · ICCU - Checking					83,090.27	76,126.16	11,220.41
108 · ICCU - Savings							30,033.26
Transfer	11/21/2023			Funds Transfer		5,000.00	25,033.26
Transfer	01/22/2024			Funds Transfer		12,000.00	13,033.26
Transfer	01/29/2024			Funds Transfer	65,000.00		78,033.26
Total 108 · ICCU - Savings					65,000.00	17,000.00	78,033.26
120 · Local Gvt Investment Pool							19,244.18
General Journal	11/30/2023	TJ 2023-14		10-23 interest	87.46		19,331.64
Total 120 · Local Gvt Investment Pool					87.46	0.00	19,331.64

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Type	Date	Num	Name	Memo	Debit	Credit	Balance		
11000 · Accounts Receivable							0.00		
Total 11000 · Accounts Receivable							0.00		
12000 · Undeposited Funds							0.00		
Total 12000 · Undeposited Funds							0.00		
121 · Accrued interest receivable							31.78		
Total 121 · Accrued interest receivable							31.78		
150 · Taxes receivable							-103,512.94		
Deposit	11/06/2023			Deposit		42.62	-103,555.56		
Deposit	12/04/2023			Deposit		7.18	-103,562.74		
Deposit	01/25/2024			Deposit		66,003.24	-169,565.98		
Total 150 · Taxes receivable							0.00	66,053.04	-169,565.98
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	11/09/2023		QuickBooks Payroll Service	Created by Payroll Service on...	819.45		819.45		
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit		819.45	0.00		
Liability Check	12/07/2023		QuickBooks Payroll Service	Created by Payroll Service on...	782.11		782.11		
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit		782.11	0.00		
Liability Check	01/09/2024		QuickBooks Payroll Service	Created by Payroll Service on...	1,079.45		1,079.45		
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit		1,079.45	0.00		
Total 2110 · Direct Deposit Liabilities							2,681.01	2,681.01	0.00
300 · Accounts payable							-2,970.61		
Total 300 · Accounts payable							-2,970.61		
301 · Federal tax withheld							0.00		
Total 301 · Federal tax withheld							0.00		
302 · State tax withheld							0.00		
Total 302 · State tax withheld							0.00		

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
310 · Payroll taxes payable							-168.04
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	0.00		-168.04
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit		137.04	-305.08
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	0.00		-305.08
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit		137.04	-442.12
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	0.00		-442.12
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit		174.92	-617.04
Liability Check	01/31/2024	et	Idaho State Tax Commission	000193978	60.00		-557.04
Liability Check	01/31/2024	EFTPS	United States Treasury	82-0392173	382.12		-174.92
Total 310 · Payroll taxes payable					442.12	449.00	-174.92
30000 · Opening Balance Equity							0.00
Total 30000 · Opening Balance Equity							0.00
400 · Invested in Capital Assets							-148,305.87
Total 400 · Invested in Capital Assets							-148,305.87
401 · Unrestricted Net Assets							44,079.04
Total 401 · Unrestricted Net Assets							44,079.04
501 · Assessment revenue							0.00
Total 501 · Assessment revenue							0.00
502 · Other Income							0.00
Total 502 · Other Income							0.00
504 · Application fees							0.00
Total 504 · Application fees							0.00
506 · Interest on delinquent taxes							-8.09
Deposit	11/06/2023			Deposit		5.71	-13.80
Deposit	12/04/2023			Deposit		0.75	-14.55
Deposit	01/25/2024			Deposit		30.77	-45.32
Total 506 · Interest on delinquent taxes					0.00	37.23	-45.32
507 · Interest income							-91.90
General Journal	11/30/2023	TJ 2023-14		10-23 income		87.46	-179.36
Total 507 · Interest income					0.00	87.46	-179.36
605 · Accounting							1,711.49
Total 605 · Accounting							1,711.49
610 · Wages							967.50
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	765.00		1,732.50
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	765.00		2,497.50
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	1,012.50		3,510.00
Total 610 · Wages					2,542.50	0.00	3,510.00

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
615 · Engineering							648.00
615-01 · General							576.00
Check	01/09/2024	259	QRS Consulting, LLC	Inv #2006, 2006a	504.00		1,080.00
Total 615-01 · General					504.00	0.00	1,080.00
615-05 · 702 E Boise Ave Chipotle							0.00
Total 615-05 · 702 E Boise Ave Chipotle							0.00
615-06 · Boise Ave SHP							0.00
Total 615-06 · Boise Ave SHP							0.00
615-07 · 112 E Boise Ave							72.00
Total 615-07 · 112 E Boise Ave							72.00
615-08 · 1289 S Protest Rd							0.00
Total 615-08 · 1289 S Protest Rd							0.00
615-09 · 2476 W Boise Ave							0.00
Total 615-09 · 2476 W Boise Ave							0.00
615-10 · 1385 Capitol Blvd							0.00
Total 615-10 · 1385 Capitol Blvd							0.00
615 · Engineering - Other							0.00
Total 615 · Engineering - Other							0.00
Total 615 · Engineering					504.00	0.00	1,152.00
625 · Bank charges							0.00
Total 625 · Bank charges							0.00
627 · Charitable contribution							0.00
Total 627 · Charitable contribution							0.00
630 · Commissioners fees							0.00
Check	11/07/2023	250	Steve Sweet	11/3/23 board meeting	100.00		100.00
Check	11/07/2023	251	Carolyn Strickling	11/3/23 board meeting	100.00		200.00
Check	11/07/2023	252	Ashley Newbry	11/3/23 board meeting	100.00		300.00
Check	01/24/2024	263	Steve Sweet	01/04/2024 board meeting	100.00		400.00
Check	01/24/2024	264	Ashley Newbry	01/04/2024 board meeting	100.00		500.00
Total 630 · Commissioners fees					500.00	0.00	500.00
635 · Truck operation							146.72
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	132.97		279.69
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	95.63		375.32
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	164.41		539.73
Total 635 · Truck operation					393.01	0.00	539.73

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DRAINAGE DISTRICT NO. 3
General Ledger
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Type	Date	Num	Name	Memo	Debit	Credit	Balance
640 · Legal							1,975.59
640-01 · General							1,638.09
Check	11/21/2023	254	Elam & Burke	Inv #204799	755.00		2,393.09
Check	12/11/2023	257	Elam & Burke	Inv #205250	1,482.50		3,875.59
Check	01/23/2024	261	Elam & Burke	Inv #205735	727.50		4,603.09
Total 640-01 · General					2,965.00	0.00	4,603.09
640-02 · NPDES							270.00
Check	11/21/2023	254	Elam & Burke	Inv #204800	382.50		652.50
Check	12/11/2023	257	Elam & Burke	Inv. #205251	630.00		1,282.50
Check	01/23/2024	261	Elam & Burke	Inv. #205736	652.50		1,935.00
Total 640-02 · NPDES					1,665.00	0.00	1,935.00
640-03 · Legislation							0.00
Check	12/11/2023	257	Elam & Burke	Inv #205252	180.00		180.00
Check	01/23/2024	261	Elam & Burke	Inv #205737	67.50		247.50
Total 640-03 · Legislation					247.50	0.00	247.50
640-04 · City of Boise							0.00
Total 640-04 · City of Boise							0.00
640-05 · 702 E Boise Ave Chipotle							0.00
Total 640-05 · 702 E Boise Ave Chipotle							0.00
640-06 · Boise Ave SHP							0.00
Total 640-06 · Boise Ave SHP							0.00
640-07 · 112 E Boise Ave							67.50
Total 640-07 · 112 E Boise Ave							67.50
640-08 · 1289 S Protest Rd							0.00
Total 640-08 · 1289 S Protest Rd							0.00
640-09 · 2476 W Boise Ave							0.00
Total 640-09 · 2476 W Boise Ave							0.00
640-10 · 1385 Capitol Blvd							0.00
Total 640-10 · 1385 Capitol Blvd							0.00
640 · Legal - Other							0.00
Total 640 · Legal - Other							0.00
Total 640 · Legal					4,877.50	0.00	6,853.09
641 · Consulting							0.00
Total 641 · Consulting							0.00

DRAINAGE DISTRICT NO. 3
General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
642 · Capital Improvements							0.00
Total 642 · Capital Improvements							0.00
645 · Insurance							1,958.00
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	0.00		1,958.00
Liability Check	12/07/2023		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$...	1.75		1,959.75
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	0.00		1,959.75
Liability Check	01/09/2024		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$...	4.00		1,963.75
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	0.00		1,963.75
Total 645 · Insurance					5.75	0.00	1,963.75
650 · Payroll taxes							74.02
Paycheck	11/10/2023	DD1006	Dean E Callen	Direct Deposit	58.52		132.54
Paycheck	12/08/2023	DD1007	Dean E Callen	Direct Deposit	58.52		191.06
Paycheck	01/10/2024	DD1008	Dean E Callen	Direct Deposit	77.46		268.52
Total 650 · Payroll taxes					194.50	0.00	268.52
651 · Worker's compensation							0.00
Total 651 · Worker's compensation							0.00
655 · Utilities							74.94
Check	11/07/2023	249	Idaho Power	-MULTIPLE-	92.68		167.62
Check	12/07/2023	255	Idaho Power	-MULTIPLE-	96.54		264.16
Check	01/09/2024	260	Idaho Power	-MULTIPLE-	91.36		355.52
Total 655 · Utilities					280.58	0.00	355.52
658 · Monitoring fees							866.24
Check	11/07/2023	248	ACHD	4 Qtr (July - Sep. 2023)	1,376.49		2,242.73
Check	01/23/2024	262	Boise City Public Works Dept.	#IO378 PRTNRS CLN WTR ...	198.57		2,441.30
Total 658 · Monitoring fees					1,575.06	0.00	2,441.30
660 · Repairs and maintenance							0.00
Total 660 · Repairs and maintenance							0.00
661 · Telephone							85.47
Check	11/07/2023	253	Verizon Wireless	Acct# 871658829-00001	86.13		171.60
Check	12/07/2023	256	Verizon Wireless	Acct# 871658829-00001	86.13		257.73
Check	01/09/2024	258	Verizon Wireless	Acct# 871658829-00001	86.13		343.86
Total 661 · Telephone					258.39	0.00	343.86
665 · Miscellaneous							1.75
Liability Check	11/09/2023		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$...	1.75		3.50
Total 665 · Miscellaneous					1.75	0.00	3.50

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General Ledger
As of January 31, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
670 · Contract labor							0.00
Total 670 · Contract labor							0.00
675 · Website hosting							0.00
Total 675 · Website hosting							0.00
No acct							0.00
Total no acct							0.00
TOTAL					<u>162,433.90</u>	<u>162,433.90</u>	<u>0.00</u>