

11:14 AM

11/02/23

Cash Basis

DRAINAGE DISTRICT NO. 3  
General Ledger  
As of October 31, 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
100 · Wells Fargo - Checking	09/08/2023	DD10...		Dean E Callen	Direct Deposit	0.00		0.00
Paycheck								0.00
Total 100 · Wells Fargo - Checking						0.00	0.00	0.00
106 · ICCU - Checking	09/07/2023			QuickBooks Payroll Service	Created by Payroll Service on 09/05/2023		842.45	18,578.74
Liability Check	09/07/2023	235		Idaho Power			103.27	17,736.29
Check	09/07/2023	236		Verizon Wireless	Inv #9942608718	244.84	85.40	17,547.62
Deposit	09/08/2023				Deposit			17,792.46
Check	09/11/2023	237		Steve Sweet			100.00	17,692.46
Check	09/11/2023	238		Ashley Newbry			100.00	17,592.46
Check	09/11/2023	239		Carolyn Strickling			100.00	17,492.46
Check	09/11/2023	240		Elam & Burke			3,672.50	13,819.96
Check	09/25/2023	241		QRS Consulting, LLC			936.00	12,883.96
Deposit	10/02/2023				Deposit	76.96		12,960.92
Check	10/03/2023	ACH		USI Insurance Services	Inv #4754925 10-09-23 to 10-09-24		1,958.00	11,002.92
Check	10/05/2023	242		Verizon Wireless	Inv #9945016712		85.47	10,917.45
Check	10/05/2023	243		Travis Jeffries, P.A.	Inv #328045 Q3		1,711.49	9,205.96
Liability Check	10/06/2023			QuickBooks Payroll Service	Created by Payroll Service on 10/03/2023		1,021.95	8,184.01
Check	10/09/2023	244		Elam & Burke			1,975.59	6,208.42
Check	10/09/2023	245		Idaho Power		0.00	74.94	6,133.48
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit			6,133.48
Check	10/10/2023	246		Boise City Public Works Dept.	Inv # IO369 Q4 7/23-9/23		866.24	5,267.24
Check	10/26/2023	247		QRS Consulting, LLC			648.00	4,619.24
Liability Check	10/31/2023	EFTPS		United States Treasury	82-0392173		302.94	4,316.30
Liability Check	10/31/2023	ET		Idaho State Tax Commission	000193978		60.00	4,256.30
Total 106 · ICCU - Checking						321.80	14,644.24	4,256.30
108 · ICCU - Savings	10/01/2023			ICCU	09-23 Interest	8.26		30,025.00
Deposit								30,033.26
Total 108 · ICCU - Savings						8.26	0.00	30,033.26
120 · Local Gvt Investment Pool	09/30/2023	TJ 20...	*		08-23 Interest	83.74		19,076.80
General Journal	10/01/2023	TJ 20...	*		09-23 Interest	83.64		19,160.54
General Journal								19,244.18
Total 120 · Local Gvt Investment Pool						167.38	0.00	19,244.18
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								-103,222.93

11:14 AM  
11/02/23  
Cash Basis

**DRAINAGE DISTRICT NO. 3**  
**General Ledger**  
As of October 31, 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Deposit	09/08/2023				Deposit		221.14	-103,444.07
Deposit	10/02/2023				Deposit		68.87	-103,512.94
Total 150 · Taxes receivable								
Total 150 · Taxes receivable								
<b>160 · Prepaid insurance</b>								
Total 160 · Prepaid insurance								
<b>200 · Drainage System</b>								
Total 200 · Drainage System								
<b>2110 · Direct Deposit Liabilities</b>								
Liability Check	09/07/2023			QuickBooks Payroll Service	Created by Payroll Service on 09/05/2023	840.70		0.00
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit		840.70	840.70
Liability Check	10/06/2023			QuickBooks Payroll Service	Created by Payroll Service on 10/03/2023	1,020.20		0.00
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit		1,020.20	1,020.20
Total 2110 · Direct Deposit Liabilities								
Total 2110 · Direct Deposit Liabilities								
<b>300 · Accounts payable</b>								
Total 300 · Accounts payable								
<b>301 · Federal tax withheld</b>								
Total 301 · Federal tax withheld								
<b>302 · State tax withheld</b>								
Total 302 · State tax withheld								
<b>310 · Payroll taxes payable</b>								
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit	0.00		-219.02
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit		143.92	-219.02
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit	0.00		-362.94
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit		168.04	-362.94
Liability Check	10/31/2023	EFTPS		United States Treasury	Direct Deposit	302.94		-530.98
Liability Check	10/31/2023	ET		Idaho State Tax Commission	82-0392173 000193978	60.00		-228.04
Total 310 · Payroll taxes payable								
Total 310 · Payroll taxes payable								
<b>30000 · Opening Balance Equity</b>								
Total 30000 · Opening Balance Equity								
<b>400 · Invested in Capital Assets</b>								
Total 400 · Invested in Capital Assets								
<b>401 · Unrestricted Net Assets</b>								
Total 401 · Unrestricted Net Assets								
<b>501 · Assessment revenue</b>								
Total 501 · Assessment revenue								
<b>502 · Other Income</b>								
Total 502 · Other Income								

11:14 AM

11/02/23

Cash Basis

DRAINAGE DISTRICT NO. 3

General Ledger

As of October 31, 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 502 · Other Income								0.00
<b>504 · Application fees</b>								0.00
Total 504 · Application fees								0.00
<b>506 · Interest on delinquent taxes</b>								-188.20
Deposit	09/08/2023				Deposit		23.70	-211.90
Deposit	10/02/2023				Deposit		8.09	-219.99
Total 506 · Interest on delinquent taxes						0.00	31.79	-219.99
<b>507 · Interest income</b>								-628.34
General Journal	09/30/2023	TJ 20...	*		08-23 LGIP		83.74	-712.08
Deposit	10/01/2023			ICCU	09-23 Interest		8.26	-720.34
General Journal	10/01/2023	TJ 20...	*		09-23 LGIP		83.64	-803.98
Total 507 · Interest income						0.00	175.64	-803.98
<b>605 · Accounting</b>								9,816.25
Check	10/05/2023	243		Travis Jeffries, P.A.	QTR 3 2023	1,711.49		11,527.74
Total 605 · Accounting						1,711.49	0.00	11,527.74
<b>610 · Wages</b>								8,870.00
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit	810.00		9,680.00
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit	967.50		10,647.50
Total 610 · Wages						1,777.50	0.00	10,647.50
<b>615 · Engineering</b>								8,744.06
<b>615-01 · General</b>								4,976.02
Check	09/25/2023	241		QRS Consulting, LLC	Inv #1824	360.00		5,336.02
Check	10/26/2023	247		QRS Consulting, LLC	Inv #1854	576.00		5,912.02
Total 615-01 · General						936.00	0.00	5,912.02
<b>615-05 · 702 E Boise Ave Chipotle</b>								0.00
Total 615-05 · 702 E Boise Ave Chipotle								0.00
<b>615-06 · Boise Ave SHP</b>								396.01
Total 615-06 · Boise Ave SHP								396.01
<b>615-07 · 112 E Boise Ave</b>								492.00
Check	09/25/2023	241		QRS Consulting, LLC	Inv #1825	576.00		1,068.00
Check	10/26/2023	247		QRS Consulting, LLC	Inv #1904	72.00		1,140.00
Total 615-07 · 112 E Boise Ave						648.00	0.00	1,140.00
<b>615-08 · 1289 S Protest Rd</b>								0.00
Total 615-08 · 1289 S Protest Rd								0.00
<b>615-09 · 2476 W Boise Ave</b>								0.00

**DRAINAGE DISTRICT NO. 3**  
**General Ledger**  
 As of October 31, 2023

11:14 AM  
 11/02/23  
 Cash Basis

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 615-09 · 2476 W Boise Ave								
615-10 · 1385 Capitol Blvd								
Total 615-10 · 1385 Capitol Blvd								
615 · Engineering - Other								
Total 615 · Engineering - Other								
Total 615 · Engineering								
625 · Bank charges								
Total 625 · Bank charges								
627 · Charitable contribution								
Total 627 · Charitable contribution								
630 · Commissioners fees								
Check	09/11/2023	237		Steve Sweet	9/8/23 board meeting	100.00		2,000.00
Check	09/11/2023	238		Ashley Newbry	9/8/23 board meeting	100.00		2,100.00
Check	09/11/2023	239		Carolyn Strickling	9/8/23 board meeting	100.00		2,200.00
Total 630 · Commissioners fees								
635 · Truck operation								
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit	112.66		615.69
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit	146.72		728.35
Total 635 · Truck operation								
640 · Legal								
640-01 · General								
Check	09/11/2023	240		Elam & Burke	Inv #203868	3,155.00		40,328.51
Check	10/09/2023	244		Elam & Burke	Inv #204341	1,638.09		20,540.45
Total 640-01 · General								
640-02 · NPDES								
Check	10/09/2023	244		Elam & Burke	Inv #204342	270.00		23,695.45
Total 640-02 · NPDES								
640-03 · Legislation								
Total 640-03 · Legislation								
640-04 · City of Boise								
Total 640-04 · City of Boise								
640-05 · 702 E Boise Ave Chipotle								
Total 640-05 · 702 E Boise Ave Chipotle								
640-06 · Boise Ave SHP								
Total 640-06 · Boise Ave SHP								

11:14 AM

11/02/23

Cash Basis

DRAINAGE DISTRICT NO. 3

General Ledger

As of October 31, 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Total 640-06 · Boise Ave SHP								0.00
<b>640-07 · 112 E Boise Ave</b>								1,581.50
Check	09/11/2023	240		Elam & Burke	Inv #203867	517.50		2,099.00
Check	10/09/2023	244		Elam & Burke	Inv #204340	67.50		2,166.50
Total 640-07 · 112 E Boise Ave						585.00	0.00	2,166.50
<b>640-08 · 1289 S Protest Rd</b>								0.00
Total 640-08 · 1289 S Protest Rd								0.00
<b>640-09 · 2476 W Boise Ave</b>								0.00
Total 640-09 · 2476 W Boise Ave								0.00
<b>640-10 · 1385 Capitol Blvd</b>								4,550.00
Total 640-10 · 1385 Capitol Blvd								4,550.00
<b>640 · Legal - Other</b>								0.00
Total 640 · Legal - Other								0.00
Total 640 · Legal						5,648.09	0.00	45,976.60
<b>641 · Consulting</b>								1,290.00
Total 641 · Consulting								1,290.00
<b>645 · Insurance</b>								224.75
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit	0.00		224.75
Check	10/03/2023	ACH		USI Insurance Services	Inv #4754925 10-09-23 to 10-09-24	1,958.00		2,182.75
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit	0.00		2,182.75
Total 645 · Insurance						1,958.00	0.00	2,182.75
<b>650 · Payroll taxes</b>								678.56
Paycheck	09/08/2023	DD10...		Dean E Callen	Direct Deposit	61.96		740.52
Paycheck	10/10/2023	DD10...		Dean E Callen	Direct Deposit	74.02		814.54
Total 650 · Payroll taxes						135.98	0.00	814.54
<b>651 · Worker's compensation</b>								627.00
Total 651 · Worker's compensation								627.00
<b>655 · Utilities</b>								813.86
Check	09/07/2023	235		Idaho Power	-MULTIPLE-	103.27		917.13
Check	10/09/2023	245		Idaho Power	-MULTIPLE-	74.94		992.07
Total 655 · Utilities						178.21	0.00	992.07
<b>658 · Monitoring fees</b>								11,447.86
Check	10/10/2023	246		Boise City Public Works Dept.	#10369 PUB ED Q4 FY 23	866.24		12,314.10
Total 658 · Monitoring fees						866.24	0.00	12,314.10

11:14 AM

11/02/23

Cash Basis

**DRAINAGE DISTRICT NO. 3**

**General Ledger**

As of October 31, 2023

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
<b>660 · Repairs and maintenance</b>								524.00
Total 660 · Repairs and maintenance								524.00
<b>661 · Telephone</b>								741.60
Check	09/07/2023	236		Verizon Wireless	Acct# 871658829-00001	85.40		827.00
Check	10/05/2023	242		Verizon Wireless	Acct# 871658829-00001	85.47		912.47
Total 661 · Telephone						170.87	0.00	912.47
<b>665 · Miscellaneous</b>								839.09
Liability Check	09/07/2023			QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 each	1.75		840.84
Liability Check	10/06/2023			QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 each	1.75		842.59
Total 665 · Miscellaneous						3.50	0.00	842.59
<b>670 · Contract labor</b>								0.00
Total 670 · Contract labor								0.00
<b>675 · Website hosting</b>								1,330.00
Total 675 · Website hosting								1,330.00
<b>No acct</b>								0.00
Total no acct								0.00
<b>TOTAL</b>						<b>17,314.54</b>	<b>17,314.54</b>	<b>0.00</b>