

**DRAINAGE DISTRICT NO. 3**

**General Ledger**

As of February 29, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>100 · Wells Fargo - Checking</b>							0.00
Total 100 · Wells Fargo - Checking							0.00
<b>106 · ICCU - Checking</b>							11,220.41
Deposit	02/05/2024			Deposit	1,309.75		12,530.16
Check	02/05/2024	269	Verizon Wireless	Inv #9952357275		86.13	12,444.03
Check	02/07/2024	265	Steve Sweet			100.00	12,344.03
Check	02/07/2024	266	Carolyn Strickling			100.00	12,244.03
Check	02/07/2024	267	Ashley Newbry			100.00	12,144.03
Check	02/07/2024	268	Idaho Power			177.76	11,966.27
Liability Check	02/08/2024		QuickBooks Payroll Service	Created by Payroll Servic...		1,431.92	10,534.35
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	0.00		10,534.35
Transfer	02/12/2024			Funds Transfer	20,000.00		30,534.35
Check	02/14/2024	270	ACHD	Inv 18253		4,301.71	26,232.64
Check	02/14/2024	271	ESRI	Customer #726608 Q. #2...		550.00	25,682.64
Check	02/14/2024	272	Elam & Burke			7,730.00	17,952.64
Check	02/14/2024	273	State Insurance Fund	Policy# 232830		353.00	17,599.64
Check	02/14/2024	274	Travis Jeffries, P.A.	Inv #328276 Q4		795.00	16,804.64
Total 106 · ICCU - Checking					21,309.75	15,725.52	16,804.64
<b>108 · ICCU - Savings</b>							78,033.26
Transfer	02/12/2024			Funds Transfer		20,000.00	58,033.26
Total 108 · ICCU - Savings					0.00	20,000.00	58,033.26
<b>120 · Local Gvt Investment Pool</b>							19,331.64
Total 120 · Local Gvt Investment Pool							19,331.64
<b>11000 · Accounts Receivable</b>							0.00
Total 11000 · Accounts Receivable							0.00
<b>12000 · Undeposited Funds</b>							0.00
Total 12000 · Undeposited Funds							0.00
<b>121 · Accrued interest receivable</b>							31.78
Total 121 · Accrued interest receivable							31.78
<b>150 · Taxes receivable</b>							-169,565.98
Deposit	02/05/2024			Deposit		1,295.45	-170,861.43
Total 150 · Taxes receivable					0.00	1,295.45	-170,861.43
<b>160 · Prepaid insurance</b>							597.30
Total 160 · Prepaid insurance							597.30
<b>200 · Drainage System</b>							148,305.87
Total 200 · Drainage System							148,305.87
<b>2110 · Direct Deposit Liabilities</b>							0.00
Liability Check	02/08/2024		QuickBooks Payroll Service	Created by Payroll Servic...	1,427.92		1,427.92
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit		1,427.92	0.00
Total 2110 · Direct Deposit Liabilities					1,427.92	1,427.92	0.00
<b>300 · Accounts payable</b>							-2,970.61
Total 300 · Accounts payable							-2,970.61
<b>301 · Federal tax withheld</b>							0.00
Total 301 · Federal tax withheld							0.00
<b>302 · State tax withheld</b>							0.00
Total 302 · State tax withheld							0.00
<b>310 · Payroll taxes payable</b>							-174.92
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	0.00		-174.92
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit		185.24	-360.16
Total 310 · Payroll taxes payable					0.00	185.24	-360.16
<b>30000 · Opening Balance Equity</b>							0.00
Total 30000 · Opening Balance Equity							0.00
<b>400 · Invested in Capital Assets</b>							-148,305.87
Total 400 · Invested in Capital Assets							-148,305.87
<b>401 · Unrestricted Net Assets</b>							44,079.04
Total 401 · Unrestricted Net Assets							44,079.04
<b>501 · Assessment revenue</b>							0.00
Total 501 · Assessment revenue							0.00
<b>502 · Other Income</b>							0.00
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>							-45.32
Deposit	02/05/2024			Deposit		14.30	-59.62
Total 506 · Interest on delinquent taxes					0.00	14.30	-59.62
<b>507 · Interest income</b>							-179.36
Total 507 · Interest income							-179.36

**DRAINAGE DISTRICT NO. 3**

**General Ledger**

As of February 29, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>605 · Accounting</b>							1,711.49
Check	02/14/2024	274	Travis Jeffries, P.A.	QTR 4 2023	795.00		2,506.49
Total 605 · Accounting					795.00	0.00	2,506.49
<b>610 · Wages</b>							3,510.00
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	1,080.00		4,590.00
Total 610 · Wages					1,080.00	0.00	4,590.00
<b>615 · Engineering</b>							1,152.00
<b>615-01 · General</b>							1,080.00
Total 615-01 · General							1,080.00
<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>							0.00
Total 615-06 · Boise Ave SHP							0.00
<b>615-07 · 112 E Boise Ave</b>							72.00
Total 615-07 · 112 E Boise Ave							72.00
<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
Total 615-09 · 2476 W Boise Ave							0.00
<b>615-10 · 1385 Capitol Blvd</b>							0.00
Total 615-10 · 1385 Capitol Blvd							0.00
<b>615 · Engineering - Other</b>							0.00
Total 615 · Engineering - Other							0.00
Total 615 · Engineering							1,152.00
<b>625 · Bank charges</b>							0.00
Total 625 · Bank charges							0.00
<b>627 · Charitable contribution</b>							0.00
Total 627 · Charitable contribution							0.00
<b>630 · Commissioners fees</b>							500.00
Check	02/07/2024	265	Steve Sweet	02/02/2024 board meeting	100.00		600.00
Check	02/07/2024	266	Carolyn Strickling	02/02/2024 board meeting	100.00		700.00
Check	02/07/2024	267	Ashley Newbry	02/02/2024 board meeting	100.00		800.00
Total 630 · Commissioners fees					300.00	0.00	800.00
<b>635 · Truck operation</b>							539.73
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	175.54		715.27
Total 635 · Truck operation					175.54	0.00	715.27
<b>640 · Legal</b>							6,853.09
<b>640-01 · General</b>							4,603.09
Check	02/14/2024	272	Elam & Burke	Inv #206188	3,825.00		8,428.09
Total 640-01 · General					3,825.00	0.00	8,428.09
<b>640-02 · NPDES</b>							1,935.00
Check	02/14/2024	272	Elam & Burke	Inv. #206189	3,525.00		5,460.00
Total 640-02 · NPDES					3,525.00	0.00	5,460.00
<b>640-03 · Legislation</b>							247.50
Check	02/14/2024	272	Elam & Burke	Inv #206190	105.00		352.50
Total 640-03 · Legislation					105.00	0.00	352.50
<b>640-04 · City of Boise</b>							0.00
Total 640-04 · City of Boise							0.00
<b>640-05 · 702 E Boise Ave Chipotle</b>							0.00
Total 640-05 · 702 E Boise Ave Chipotle							0.00
<b>640-06 · Boise Ave SHP</b>							0.00
Total 640-06 · Boise Ave SHP							0.00
<b>640-07 · 112 E Boise Ave</b>							67.50
Check	02/14/2024	272	Elam & Burke	Inv #206187	275.00		342.50
Total 640-07 · 112 E Boise Ave					275.00	0.00	342.50
<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>							0.00
Total 640-10 · 1385 Capitol Blvd							0.00
<b>640 · Legal - Other</b>							0.00
Total 640 · Legal - Other							0.00
Total 640 · Legal					7,730.00	0.00	14,583.09

**DRAINAGE DISTRICT NO. 3**

**General Ledger**

As of February 29, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>641 · Consulting</b>							0.00
Total 641 · Consulting							0.00
<b>642 · Capital Improvements</b>							0.00
Total 642 · Capital Improvements							0.00
<b>645 · Insurance</b>							1,963.75
Liability Check	02/08/2024		QuickBooks Payroll Service	Fee for 1 direct deposit(s)...	4.00		1,967.75
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	0.00		1,967.75
Total 645 · Insurance					4.00	0.00	1,967.75
<b>650 · Payroll taxes</b>							268.52
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	82.62		351.14
Total 650 · Payroll taxes					82.62	0.00	351.14
<b>651 · Worker's compensation</b>							0.00
Check	02/14/2024	273	State Insurance Fund	Stmnt #28354134	353.00		353.00
Total 651 · Worker's compensation					353.00	0.00	353.00
<b>655 · Utilities</b>							355.52
Check	02/07/2024	268	Idaho Power	-MULTIPLE-	177.76		533.28
Total 655 · Utilities					177.76	0.00	533.28
<b>658 · Monitoring fees</b>							2,441.30
Check	02/14/2024	270	ACHD	1st Qtr (Oct - Dec. 2023)	4,301.71		6,743.01
Total 658 · Monitoring fees					4,301.71	0.00	6,743.01
<b>660 · Repairs and maintenance</b>							0.00
Total 660 · Repairs and maintenance							0.00
<b>661 · Telephone</b>							343.86
Check	02/05/2024	269	Verizon Wireless	Acct# 871658829-00001	86.13		429.99
Total 661 · Telephone					86.13	0.00	429.99
<b>665 · Miscellaneous</b>							3.50
Paycheck	02/09/2024	DD1009	Dean E Callen	Direct Deposit	275.00		278.50
Check	02/14/2024	271	ESRI	GIS software	550.00		828.50
Total 665 · Miscellaneous					825.00	0.00	828.50
<b>670 · Contract labor</b>							0.00
Total 670 · Contract labor							0.00
<b>675 · Website hosting</b>							0.00
Total 675 · Website hosting							0.00
<b>No acct</b>							0.00
Total no acct							0.00
<b>TOTAL</b>					<b>38,648.43</b>	<b>38,648.43</b>	<b>0.00</b>