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09/06/23

Cash Basis

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

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>							26,117.39
Check	08/07/2023	228	Elam & Burke			1,954.50	24,162.89
Check	08/07/2023	229	Idaho Power			97.35	24,065.54
Check	08/07/2023	230	Steve Sweet			100.00	23,965.54
Check	08/07/2023	231	Ashley Newbry			100.00	23,865.54
Check	08/07/2023	232	Travis Jeffries, P.A.	Inv. #327886		1,905.00	21,960.54
Check	08/07/2023	233	Verizon Wireless	Inv. #9940216880		85.40	21,875.14
Liability Check	08/09/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/02/...		664.86	21,210.28
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit	0.00		21,210.28
Deposit	08/11/2023		Ada County	Deposit	455.45		21,665.73
Check	08/24/2023	234	ACHD	Inv. 17845		3,086.99	18,578.74
Total 106 · ICCU - Checking					455.45	7,994.10	18,578.74
<b>108 · ICCU - Savings</b>							30,025.00
Total 108 · ICCU - Savings							30,025.00
<b>120 · Local Gvt Investment Pool</b>							18,997.34
General Journal	08/31/2023	TJ 2023-11		07-23 Interest	79.46		19,076.80
Total 120 · Local Gvt Investment Pool					79.46	0.00	19,076.80
<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>							-102,802.93
Deposit	08/11/2023		Ada County	Deposit		420.00	-103,222.93
Total 150 · Taxes receivable					0.00	420.00	-103,222.93
<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	08/09/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/02/...	663.11		663.11
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit		663.11	0.00
Total 2110 · Direct Deposit Liabilities					663.11	663.11	0.00

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General Ledger  
As of August 31, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<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>							-102.62
Paycheck 08/10/2023		DD1003	Dean E Callen	Direct Deposit	0.00		-102.62
Paycheck 08/10/2023		DD1003	Dean E Callen	Direct Deposit		116.40	-219.02
Total 310 · Payroll taxes payable					0.00	116.40	-219.02
<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>							-56,059.62
Total 401 · Unrestricted Net Assets							-56,059.62
<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>							-171.51
Deposit 08/11/2023			Ada County	Deposit		35.45	-206.96
Total 506 · Interest on delinquent taxes					0.00	35.45	-206.96
<b>507 · Interest income</b>							-581.01
General Journal 08/31/2023		TJ 2023-11		07-23 LGIP		79.46	-660.47
Total 507 · Interest income					0.00	79.46	-660.47
<b>605 · Accounting</b>							8,706.25
Check 08/07/2023		232	Travis Jeffries, P.A.	QTR 2 2023	1,905.00		10,611.25
Total 605 · Accounting					1,905.00	0.00	10,611.25

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>610 · Wages</b>							9,340.00
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit	630.00		9,970.00
Total 610 · Wages					630.00	0.00	9,970.00
<b>615 · Engineering</b>							8,744.06
<b>615-01 · General</b>							4,976.02
Total 615-01 · General							4,976.02
<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
Total 615-07 · 112 E Boise Ave							492.00
<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>							2,880.03
Total 615-10 · 1385 Capitol Blvd							2,880.03
<b>615 · Engineering - Other</b>							0.00
Total 615 · Engineering - Other							0.00
Total 615 · Engineering							8,744.06
<b>625 · Bank charges</b>							26.00
Total 625 · Bank charges							26.00
<b>627 · Charitable contribution</b>							0.00
Total 627 · Charitable contribution							0.00
<b>630 · Commissioners fees</b>							1,800.00
Check	08/07/2023	230	Steve Sweet	8/4/23 board meeting	100.00		1,900.00
Check	08/07/2023	231	Ashley Newbry	8/4/23 board meeting	100.00		2,000.00
Total 630 · Commissioners fees					200.00	0.00	2,000.00
<b>635 · Truck operation</b>							674.35
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit	90.72		765.07
Total 635 · Truck operation					90.72	0.00	765.07

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>640 · Legal</b>							39,868.31
640-01 · General							19,414.75
Check	08/07/2023	228	Elam & Burke	Inv. #203407	1,527.00		20,941.75
Total 640-01 · General					1,527.00	0.00	20,941.75
<b>640-02 · NPDES</b>							11,929.60
Check	08/07/2023	228	Elam & Burke	Inv. #203408	427.50		12,357.10
Total 640-02 · NPDES					427.50	0.00	12,357.10
<b>640-03 · Legislation</b>							1,894.46
Total 640-03 · Legislation							1,894.46
<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>							83.00
Total 640-06 · Boise Ave SHP							83.00
<b>640-07 · 112 E Boise Ave</b>							1,581.50
Total 640-07 · 112 E Boise Ave							1,581.50
<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>							177.50
Total 640-09 · 2476 W Boise Ave							177.50
<b>640-10 · 1385 Capitol Blvd</b>							4,787.50
Total 640-10 · 1385 Capitol Blvd							4,787.50
<b>640 · Legal - Other</b>							0.00
Total 640 · Legal - Other							0.00
Total 640 · Legal					1,954.50	0.00	41,822.81
<b>641 · Consulting</b>							1,290.00
Total 641 · Consulting							1,290.00
<b>645 · Insurance</b>							2,182.75
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit	0.00		2,182.75
Total 645 · Insurance					0.00	0.00	2,182.75

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Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>650 · Payroll taxes</b>							
Paycheck	08/10/2023	DD1003	Dean E Callen	Direct Deposit	48.20		714.51
							762.71
Total 650 · Payroll taxes					48.20	0.00	762.71
<b>651 · Worker's compensation</b>							
Total 651 · Worker's compensation							627.00
							627.00
<b>655 · Utilities</b>							
Check	08/07/2023	229	Idaho Power	-MULTIPLE-	97.35		792.46
							889.81
Total 655 · Utilities					97.35	0.00	889.81
<b>658 · Monitoring fees</b>							
Check	08/24/2023	234	ACHD	3 Qtr (Apr. - June 2023)	3,086.99		8,764.52
							11,851.51
Total 658 · Monitoring fees					3,086.99	0.00	11,851.51
<b>660 · Repairs and maintenance</b>							
Total 660 · Repairs and maintenance							524.00
							524.00
<b>661 · Telephone</b>							
Check	08/07/2023	233	Verizon Wireless	Acct# 871658829-00001	85.40		708.53
							793.93
Total 661 · Telephone					85.40	0.00	793.93
<b>665 · Miscellaneous</b>							
Liability Check	08/09/2023				1.75		826.75
Paycheck	08/10/2023	DD1003	QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 ea...	10.59		828.50
			Dean E Callen	Direct Deposit			839.09
Total 665 · Miscellaneous					12.34	0.00	839.09
<b>670 · Contract labor</b>							
Total 670 · Contract labor							0.00
							0.00
<b>675 · Website hosting</b>							
Total 675 · Website hosting							1,330.00
							1,330.00
<b>No acct</b>							
Total no acct							0.00
							0.00
<b>TOTAL</b>					<b>9,308.52</b>	<b>9,308.52</b>	<b>0.00</b>