

DRAINAGE DISTRICT NO. 3
General Ledger
As of January 31, 2025

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
100 · Wells Fargo - Checking								0.00
Total 100 · Wells Fargo - Checking								0.00
106 · ICCU - Checking								4,754.57
Check	01/07/2025	BPe	Verizon Wireless	Inv #9979331180	661 · Telephone		86.47	4,668.10
Check	01/07/2025	BPe	QRS Consulting, LLC		-SPLIT-		975.38	3,692.72
Check	01/08/2025	BPe	Idaho Power		-SPLIT-		191.86	3,500.86
Liability Check	01/09/2025		QuickBooks Payroll Ser...	Created by Payroll Service ...	-SPLIT-		1,154.95	2,345.91
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	-SPLIT-	0.00		2,345.91
Check	01/10/2025	313	Dave O'Day		630 · Commissioners fees		100.00	2,245.91
Check	01/10/2025	314	Rich Tate		630 · Commissioners fees		100.00	2,145.91
Check	01/10/2025	315	Steve Sweet		630 · Commissioners fees		100.00	2,045.91
Transfer	01/13/2025			Funds Transfer	108 · ICCU - Savings	3,000.00		5,045.91
Check	01/14/2025	BPc	Travis Jeffries, P.A.	Inv #329771	605 · Accounting		1,345.00	3,700.91
Check	01/14/2025	BPc	Elam & Burke		-SPLIT-		986.00	2,714.91
Deposit	01/24/2025			Deposit	-SPLIT-	65,637.10		68,352.01
Check	01/27/2025	BPc	Marsh & McLennan Age...	#403705, 403714	645 · Insurance		119.00	68,233.01
Transfer	01/28/2025			Funds Transfer	108 · ICCU - Savings		40,000.00	28,233.01
Liability Check	01/31/2025	EFTPS	United States Treasury	82-0392173	-SPLIT-		417.86	27,815.15
Liability Check	01/31/2025	ET	Idaho State Tax Commi...	000193978	310 · Payroll taxes payable		60.00	27,755.15
Total 106 · ICCU - Checking						68,637.10	45,636.52	27,755.15
108 · ICCU - Savings								24,089.32
Transfer	01/13/2025			Funds Transfer	106 · ICCU - Checking		3,000.00	21,089.32
Transfer	01/28/2025			Funds Transfer	106 · ICCU - Checking	40,000.00		61,089.32
Deposit	01/31/2025			Interest	507 · Interest income	11.06		61,100.38
Total 108 · ICCU - Savings						40,011.06	3,000.00	61,100.38
120 · Local Gvt Investment Pool								20,458.28
General Journal	01/31/2025	TJ 2033		December 2024 interest	507 · Interest income	81.81		20,540.09
Total 120 · Local Gvt Investment Pool						81.81	0.00	20,540.09
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								-103,562.74
Total 150 · Taxes receivable								-103,562.74
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	01/09/2025		QuickBooks Payroll Ser...	Created by Payroll Service ...	106 · ICCU - Checking	1,149.95		1,149.95
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking		1,149.95	0.00
Total 2110 · Direct Deposit Liabilities						1,149.95	1,149.95	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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
310 · Payroll taxes payable								-477.86
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		-477.86
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking		188.30	-666.16
Liability Check	01/31/2025	EFTPS	United States Treasury	82-0392173	106 · ICCU - Checking	417.86		-248.30
Liability Check	01/31/2025	ET	Idaho State Tax Commi...	000193978	106 · ICCU - Checking	60.00		-188.30
Total 310 · Payroll taxes payable						477.86	188.30	-188.30
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								31,163.54
Total 401 · Unrestricted Net Assets								31,163.54
501 · Assessment revenue								-308.70
Deposit	01/24/2025			Deposit	106 · ICCU - Checking		65,591.95	-65,900.65
Total 501 · Assessment revenue						0.00	65,591.95	-65,900.65
502 · Other Income								0.00
Total 502 · Other Income								0.00
504 · Application fees								-150.00
504-39 · 2550 W Boise Ave								-150.00
Total 504-39 · 2550 W Boise Ave								-150.00
504 · Application fees - Other								0.00
Total 504 · Application fees - Other								0.00
Total 504 · Application fees								-150.00
506 · Interest on delinquent taxes								-50.11
Deposit	01/24/2025			Deposit	106 · ICCU - Checking		45.15	-95.26
Total 506 · Interest on delinquent taxes						0.00	45.15	-95.26
507 · Interest income								-265.05
Deposit	01/31/2025			Interest	108 · ICCU - Savings		11.06	-276.11
General Journal	01/31/2025	TJ 2033		December 2024 LGIP	120 · Local Gvt Investment P...		81.81	-357.92
Total 507 · Interest income						0.00	92.87	-357.92
605 · Accounting								1,345.00
Check	01/14/2025	BPc	Travis Jeffries, P.A.	Inv #329771	106 · ICCU - Checking	1,345.00		2,690.00
Total 605 · Accounting						1,345.00	0.00	2,690.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
610 · Wages								2,731.25
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking	1,100.00		3,831.25
Total 610 · Wages						1,100.00	0.00	3,831.25
615 · Engineering								1,316.00
615-01 · General								1,656.00
Total 615-01 · General								1,656.00
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								0.00
Total 615-07 · 112 E Boise Ave								0.00
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
615-11 · 1606 S Chrisway Dr								0.00
Total 615-11 · 1606 S Chrisway Dr								0.00
615-12 · 1500 S Chrisway Dr								-2,356.00
Total 615-12 · 1500 S Chrisway Dr								-2,356.00
615-13 · BSU Pump Station								1,368.00
Check	01/07/2025	BPe	QRS Consulting, LLC	Inv. 2722	106 · ICCU - Checking	975.38		2,343.38
Total 615-13 · BSU Pump Station						975.38	0.00	2,343.38
615-14 · 2550 W. Boise Avenue								648.00
Total 615-14 · 2550 W. Boise Avenue								648.00
615 · Engineering - Other								0.00
Total 615 · Engineering - Other								0.00
Total 615 · Engineering						975.38	0.00	2,291.38
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								700.00
Check	01/10/2025	313	Dave O'Day	January board meeting	106 · ICCU - Checking	100.00		800.00
Check	01/10/2025	314	Rich Tate	January board meeting	106 · ICCU - Checking	100.00		900.00
Check	01/10/2025	315	Steve Sweet	January board meeting	106 · ICCU - Checking	100.00		1,000.00
Total 630 · Commissioners fees						300.00	0.00	1,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
635 · Truck operation								392.12
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking	154.10		546.22
Total 635 · Truck operation						154.10	0.00	546.22
640 · Legal								12,102.50
640-01 · General								7,282.50
Check	01/14/2025	BPc	Elam & Burke	Inv. #212009	106 · ICCU - Checking	851.00		8,133.50
Total 640-01 · General						851.00	0.00	8,133.50
640-02 · NPDES								875.00
Total 640-02 · NPDES								875.00
640-03 · Legislation								0.00
Check	01/14/2025	BPc	Elam & Burke	Inv. #212010	106 · ICCU - Checking	135.00		135.00
Total 640-03 · Legislation						135.00	0.00	135.00
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								0.00
Total 640-07 · 112 E Boise Ave								0.00
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
640-11 · 1606 S Chrisway Dr								0.00
Total 640-11 · 1606 S Chrisway Dr								0.00
640-12 · 1500 S Chrisway Dr								950.00
Total 640-12 · 1500 S Chrisway Dr								950.00
640-13 · BSU Pump Station								2,995.00
Total 640-13 · BSU Pump Station								2,995.00
640 · Legal - Other								0.00
Total 640 · Legal - Other								0.00
Total 640 · Legal						986.00	0.00	13,088.50
641 · Consulting								0.00
Total 641 · Consulting								0.00
642 · Capital Improvements								0.00
Total 642 · Capital Improvements								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
645 · Insurance								212.00
Liability Check	01/09/2025		QuickBooks Payroll Ser...	Fee for 1 direct deposit(s) ...	106 · ICCU - Checking	5.00		217.00
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		217.00
Check	01/27/2025	BPc	Marsh & McLennan Age...	A. Newbry bond refund, Ri...	106 · ICCU - Checking	119.00		336.00
Total 645 · Insurance						124.00	0.00	336.00
650 · Payroll taxes								208.93
Paycheck	01/10/2025	DD1020	Dean E Callen	Direct Deposit	106 · ICCU - Checking	84.15		293.08
Total 650 · Payroll taxes						84.15	0.00	293.08
651 · Worker's compensation								0.00
Total 651 · Worker's compensation								0.00
655 · Utilities								593.52
Check	01/08/2025	BPe	Idaho Power	-MULTIPLE-	106 · ICCU - Checking	191.86		785.38
Total 655 · Utilities						191.86	0.00	785.38
658 · Monitoring fees								3,753.40
Total 658 · Monitoring fees								3,753.40
660 · Repairs and maintenance								3,000.00
Total 660 · Repairs and maintenance								3,000.00
661 · Telephone								259.25
Check	01/07/2025	BPe	Verizon Wireless	Acct# 871658829-00001	106 · ICCU - Checking	86.47		345.72
Total 661 · Telephone						86.47	0.00	345.72
665 · Miscellaneous								76.31
Total 665 · Miscellaneous								76.31
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						115,704.74	115,704.74	0.00