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01/06/25

Cash Basis

DRAINAGE DISTRICT NO. 3

General Ledger

As of December 31, 2024

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								4,603.63
Liability Check	12/09/2024		QuickBooks Payroll Service	Created by Payroll Servic...	-SPLIT-		1,162.16	3,441.47
Check	12/09/2024	310	Steve Sweet		630 · Commissioners fees		100.00	3,341.47
Check	12/09/2024	311	Dave O'Day		630 · Commissioners fees		100.00	3,241.47
Check	12/09/2024	312	Rich Tate		630 · Commissioners fees		100.00	3,141.47
Transfer	12/09/2024			Funds Transfer	108 · ICCU - Savings	7,000.00		10,141.47
Check	12/09/2024	BPe	Verizon Wireless	Inv #9979331180	661 · Telephone		86.47	10,055.00
Deposit	12/09/2024			Deposit	-SPLIT-	19.55		10,074.55
Check	12/09/2024	BPe	Idaho Power		-SPLIT-		189.98	9,884.57
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	-SPLIT-	0.00		9,884.57
Check	12/16/2024	BPc	Elam & Burke		-SPLIT-		2,770.00	7,114.57
Check	12/16/2024	BPc	QRS Consulting, LLC		-SPLIT-		2,160.00	4,954.57
Check	12/17/2024	BPc	Marsh & McLennan Agency...		645 · Insurance		200.00	4,754.57
Total 106 · ICCU - Checking						7,019.55	6,868.61	4,754.57
108 · ICCU - Savings								31,089.32
Transfer	12/09/2024			Funds Transfer	106 · ICCU - Checking		7,000.00	24,089.32
Total 108 · ICCU - Savings						0.00	7,000.00	24,089.32
120 · Local Gvt Investment Pool								20,376.90
Total 120 · Local Gvt Investment Pool								20,376.90
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	12/09/2024		QuickBooks Payroll Service	Created by Payroll Servic...	106 · ICCU - Checking	1,158.16		1,158.16
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking		1,158.16	0.00
Total 2110 · Direct Deposit Liabilities						1,158.16	1,158.16	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

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
302 · State tax withheld								0.00
Total 302 · State tax withheld								0.00
310 · Payroll taxes payable								-289.56
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		-289.56
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking		188.30	-477.86
Total 310 · Payroll taxes payable						0.00	188.30	-477.86
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								-292.71
Deposit	12/09/2024			Deposit	106 · ICCU - Checking		15.99	-308.70
Total 501 · Assessment revenue						0.00	15.99	-308.70
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								-46.55
Deposit	12/09/2024			Deposit	106 · ICCU - Checking		3.56	-50.11
Total 506 · Interest on delinquent taxes						0.00	3.56	-50.11
507 · Interest income								-183.67
Total 507 · Interest income								-183.67
605 · Accounting								1,345.00
Total 605 · Accounting								1,345.00
610 · Wages								1,631.25
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking	1,100.00		2,731.25
Total 610 · Wages						1,100.00	0.00	2,731.25
615 · Engineering								-844.00
615-01 · General								648.00
Check	12/16/2024	BPc	QRS Consulting, LLC	Inv #2658.01	106 · ICCU - Checking	1,008.00		1,656.00
Total 615-01 · General						1,008.00	0.00	1,656.00
615-05 · 702 E Boise Ave Chipotle								0.00
Total 615-05 · 702 E Boise Ave Chipotle								0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
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								-2,500.00
Check	12/16/2024	BPc	QRS Consulting, LLC	Inv#2658.07	106 · ICCU - Checking	144.00		-2,356.00
Total 615-12 · 1500 S Chrisway Dr						144.00	0.00	-2,356.00
615-13 · BSU Pump Station								1,008.00
Check	12/16/2024	BPc	QRS Consulting, LLC	Inv #2658.08	106 · ICCU - Checking	360.00		1,368.00
Total 615-13 · BSU Pump Station						360.00	0.00	1,368.00
615-14 · 2550 W. Boise Avenue								0.00
Check	12/16/2024	BPc	QRS Consulting, LLC	Inv#2658.09	106 · ICCU - Checking	648.00		648.00
Total 615-14 · 2550 W. Boise Avenue						648.00	0.00	648.00
615 · Engineering - Other								0.00
Total 615 · Engineering - Other								0.00
Total 615 · Engineering						2,160.00	0.00	1,316.00
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								400.00
Check	12/09/2024	310	Steve Sweet	December board meeting	106 · ICCU - Checking	100.00		500.00
Check	12/09/2024	311	Dave O'Day	December board meeting	106 · ICCU - Checking	100.00		600.00
Check	12/09/2024	312	Rich Tate	December board meeting	106 · ICCU - Checking	100.00		700.00
Total 630 · Commissioners fees						300.00	0.00	700.00
635 · Truck operation								229.81
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking	162.31		392.12
Total 635 · Truck operation						162.31	0.00	392.12

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
640 · Legal								9,332.50
640-01 · General								5,432.50
Check	12/16/2024	BPc	Elam & Burke	Inv. #211498	106 · ICCU - Checking	1,850.00		7,282.50
Total 640-01 · General						1,850.00	0.00	7,282.50
640-02 · NPDES								875.00
Total 640-02 · NPDES								875.00
640-03 · Legislation								0.00
Total 640-03 · Legislation								0.00
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								2,075.00
Check	12/16/2024	BPc	Elam & Burke	Inv. #211497	106 · ICCU - Checking	920.00		2,995.00
Total 640-13 · BSU Pump Station						920.00	0.00	2,995.00
640 · Legal - Other								0.00
Total 640 · Legal - Other								0.00
Total 640 · Legal						2,770.00	0.00	12,102.50
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								8.00
Liability Check	12/09/2024		QuickBooks Payroll Service	Fee for 1 direct deposit(s) ...	106 · ICCU - Checking	4.00		12.00
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking	0.00		12.00
Check	12/17/2024	BPc	Marsh & McLennan Agency...	Dave O'Day Bond	106 · ICCU - Checking	200.00		212.00
Total 645 · Insurance						204.00	0.00	212.00
650 · Payroll taxes								124.78
Paycheck	12/10/2024	DD1019	Dean E Callen	Direct Deposit	106 · ICCU - Checking	84.15		208.93
Total 650 · Payroll taxes						84.15	0.00	208.93
651 · Worker's compensation								0.00
Total 651 · Worker's compensation								0.00
655 · Utilities								403.54
Check	12/09/2024	BPe	Idaho Power	-MULTIPLE-	106 · ICCU - Checking	189.98		593.52
Total 655 · Utilities						189.98	0.00	593.52
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								172.78
Check	12/09/2024	BPe	Verizon Wireless	Acct# 871658829-00001	106 · ICCU - Checking	86.47		259.25
Total 661 · Telephone						86.47	0.00	259.25
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						15,234.62	15,234.62	0.00