

Management Report

Nampa Business Improvement District
For the period ended February 28, 2025

Prepared by

Third Gen Bookkeeping, Inc.

Prepared on

March 7, 2025

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Dear Management

This financial statement compilation is a service to assist management in presenting its financial statements. This presentation involves no activities to obtain any assurance that there are no material modifications needed for the statements to be in conformity with the applicable accounting framework (such as GAAP or IFRS). Third Gen Bookkeeping, Inc. does not use inquiries, analytical procedures, or review procedures, nor do they obtain an understanding of internal controls or engage in other audit procedures. In short, this compilation is not designed to provide any assurance regarding the information contained within the financial statements.

Sincerely,
Andrew Lucas
Third Gen Bookkeeping, Inc.

Statement of Financial Position

As of February 28, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1010 Checking 4740	116,290.60
Total Bank Accounts	116,290.60
Total Current Assets	116,290.60
TOTAL ASSETS	\$116,290.60
LIABILITIES AND EQUITY	
Total Liabilities	
Equity	
Retained Earnings	58,829.24
Net Revenue	57,461.36
Total Equity	116,290.60
TOTAL LIABILITIES AND EQUITY	\$116,290.60

Statement of Activity YTD Comparison

February 2025

		Total
	Feb 2025	Oct 2024 - Feb 2025 (YTD)
REVENUE		
4100 BID Assessments	36,481.30	71,644.11
Total Revenue	36,481.30	71,644.11
EXPENDITURES		
5100 Beautification		
5150 Christmas Décor		2,511.10
Total 5100 Beautification		2,511.10
5200 Cleanliness		
5210 Garbage Collection-WITCO	495.00	2,652.46
5220 Garbage Supplies-Hanson Janitorial		167.48
Total 5200 Cleanliness	495.00	2,819.94
5300 Contracted Services		
5320 Assistant Event Coordinator	832.00	1,664.00
5330 Social Media Contractor	1,200.00	4,800.00
5340 Bookkeeper/CPA	100.00	500.00
Total 5300 Contracted Services	2,132.00	6,964.00
5500 Events		899.55
5700 Operating Expenses		
5710 General Operating Expenses	84.05	84.05
5730 Dues & Subscriptions	10.00	67.06
5740 Bank Fees	10.75	46.75
Total 5700 Operating Expenses	104.80	197.86
5900 Other		790.30
Total Expenditures	2,731.80	14,182.75
NET OPERATING REVENUE	33,749.50	57,461.36
NET REVENUE	\$33,749.50	\$57,461.36

Statement of Activity Comparison

February 2025

	Total	
	Feb 2025	Feb 2024 (PY)
REVENUE		
4100 BID Assessments	36,481.30	3,968.32
Total Revenue	36,481.30	3,968.32
EXPENDITURES		
5200 Cleanliness		
5210 Garbage Collection-WITCO	495.00	770.00
5220 Garbage Supplies-Hanson Janitorial		123.18
Total 5200 Cleanliness	495.00	893.18
5300 Contracted Services		2,750.00
5320 Assistant Event Coordinator	832.00	
5330 Social Media Contractor	1,200.00	
5340 Bookkeeper/CPA	100.00	
Total 5300 Contracted Services	2,132.00	2,750.00
5700 Operating Expenses		
5710 General Operating Expenses	84.05	
5720 Growth Zone Expenses		500.76
5730 Dues & Subscriptions	10.00	
5740 Bank Fees	10.75	9.00
Total 5700 Operating Expenses	104.80	509.76
5900 Other		28.95
Total Expenditures	2,731.80	4,181.89
NET OPERATING REVENUE	33,749.50	-213.57
NET REVENUE	\$33,749.50	\$ -213.57

Statement of Activity by Month

March 2024 - February 2025

	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
REVENUE													
4100 BID Assessments	3,187.16	13,654.95	1,562.50	11,200.26	11,574.34	4,216.50	2,005.00	7,778.22	48.10	3,074.22	24,262.27	36,481.30	119,044.82
Total Revenue	3,187.16	13,654.95	1,562.50	11,200.26	11,574.34	4,216.50	2,005.00	7,778.22	48.10	3,074.22	24,262.27	36,481.30	119,044.82
EXPENDITURES													
5100 Beautification													0.00
5120 Flowers				5,015.40									5,015.40
5130 Beautification-Other	768.56	1,164.71											1,933.27
5150 Christmas Décor								1,500.00		992.71	18.39		2,511.10
Total 5100 Beautification	768.56	1,164.71		5,015.40				1,500.00		992.71	18.39		9,459.77
5200 Cleanliness													0.00
5210 Garbage Collection-WITCO	825.00	440.00	385.00	440.00	495.00		1,100.00	727.46	440.00	495.00	495.00	495.00	6,337.46
5220 Garbage Supplies-Hanson Janitorial			123.18		164.24						167.48		454.90
Total 5200 Cleanliness	825.00	440.00	508.18	440.00	659.24		1,100.00	727.46	440.00	495.00	662.48	495.00	6,792.36
5300 Contracted Services		2,750.00											2,750.00
5320 Assistant Event Coordinator								416.00		416.00		832.00	1,664.00
5330 Social Media Contractor								1,200.00		1,200.00	1,200.00	1,200.00	4,800.00
5340 Bookkeeper/CPA							700.00	100.00	100.00	100.00	100.00	100.00	1,200.00
Total 5300 Contracted Services		2,750.00					700.00	1,716.00	100.00	1,716.00	1,300.00	2,132.00	10,414.00
5500 Events								899.55					899.55
5700 Operating Expenses													0.00
5710 General Operating Expenses												84.05	84.05
5720 Growth Zone Expenses	500.76	500.76	500.76	500.76									2,003.04
5730 Dues & Subscriptions							10.00	27.06	10.00	10.00	10.00	10.00	77.06
5740 Bank Fees		9.00	9.00	18.00	9.00	21.00	9.00	9.00	9.00	9.00	9.00	10.75	121.75
Total 5700 Operating Expenses	500.76	509.76	509.76	518.76	9.00	21.00	19.00	36.06	19.00	19.00	19.00	104.80	2,285.90
5900 Other	28.95	28.95	28.95	28.95		307.80		315.12	315.12		160.06		1,213.90
Total Expenditures	2,123.27	4,893.42	1,046.89	6,003.11	668.24	328.80	1,819.00	5,194.19	874.12	3,222.71	2,159.93	2,731.80	31,065.48
NET OPERATING REVENUE	1,063.89	8,761.53	515.61	5,197.15	10,906.10	3,887.70	186.00	2,584.03	-826.02	-148.49	22,102.34	33,749.50	87,979.34
NET REVENUE	\$1,063.89	\$8,761.53	\$515.61	\$5,197.15	\$10,906.10	\$3,887.70	\$186.00	\$2,584.03	\$ -826.02	\$ -148.49	\$22,102.34	\$33,749.50	\$87,979.34