

Management Report

Nampa Business Improvement District
For the period ended May 31, 2025

Prepared by

Third Gen Bookkeeping, Inc.

Prepared on

June 7, 2025

Table of Contents

Statement of Financial Position4

Statement of Activity YTD Comparison.....5

Statement of Activity by Month7

Budget vs Actual YTD 2025.....9

A/R Aging Summary Report.....12

Dear Management

This report is for management use only. It was prepared by Third Gen Bookkeeping, Inc. using the data provided in your QuickBooks Online file and other supporting documents. The purpose of this report is to assist management in tracking income, expenses, assets, and liabilities.

This report is not a formal compilation, review, or audit. No assurance is provided. Third Gen Bookkeeping, Inc. does not verify the accuracy or completeness of information, test internal controls, or follow any procedures required by GAAP, IFRS, or AICPA standards.

Sincerely,
Andrew Lucas
Third Gen Bookkeeping, Inc.

Statement of Financial Position

As of May 31, 2025

		Total
ASSETS		
Current Assets		
Bank Accounts		
1005 Cash on Hand		250.00
1010 US Bank Checking 4740		20,155.01
1020 Bank of Idaho Checking 4938		97,312.04
1030 Bank of Idaho Savings 4679		500.07
Total Bank Accounts		118,217.12
Other Current Assets		
1310 Due (to)/from DNF		1,616.23
1320 Undeposited Funds		2,400.00
Total Other Current Assets		4,016.23
Total Current Assets		122,233.35
TOTAL ASSETS		\$122,233.35
LIABILITIES AND EQUITY		
Total Liabilities		
Equity		
3200 Retained Earnings		58,829.24
Net Revenue		63,404.11
Total Equity		122,233.35
TOTAL LIABILITIES AND EQUITY		\$122,233.35

Statement of Activity YTD Comparison

May 2025

		Total
	May 2025	Oct 2024 - May 2025 (YTD)
REVENUE		
4100 BID Assessment Income		
4110 BID Assessments	8,234.01	99,049.41
Total 4100 BID Assessment Income	8,234.01	99,049.41
4500 Sponsorship Income		
4510 Visionary Sponsor	10,000.00	10,000.00
4520 Premier Sponsor		5,000.00
4530 Event Sponsors	4,500.00	9,000.00
Total 4500 Sponsorship Income	14,500.00	24,000.00
4600 Event Income		
4610 Cinco de Mayo Income	75.00	1,903.59
4620 Third Thursday Event Income	3,100.00	3,775.00
4630 Halloween Income		50.00
4640 Beer Festival Income	6,565.00	6,915.00
4650 Music Festival Income	200.00	250.00
4660 Wine Festival Income	300.00	300.00
4665 Viva Nampa Income	400.00	600.00
Total 4600 Event Income	10,640.00	13,793.59
Total Revenue	33,374.01	136,843.00
GROSS PROFIT	33,374.01	136,843.00
EXPENDITURES		
5100 Contracted Services		
5115 Assistant Event Coordinator		2,912.00
5120 Social Media Contractor		10,200.00
5125 Bookkeeper/CPA	925.00	2,150.00
Total 5100 Contracted Services	925.00	15,262.00
5200 General & Administration		
5210 General Operating Expenses	0.37	219.08
5215 Bank Fees	9.00	83.75
5220 Office Supplies		23.79
5235 Insurance	5,043.00	5,043.00
5240 Payment Processing Expense	431.92	785.68
5245 Main Street Conference Expense		1,375.69
Total 5200 General & Administration	5,484.29	7,530.99
5300 Dues & Subscriptions		
5315 Growth Zone Expenses	535.81	1,071.62
5320 QuickBooks	138.00	277.00
5395 Membership-Other	117.67	254.73

		Total
	May 2025	Oct 2024 - May 2025 (YTD)
Total 5300 Dues & Subscriptions	791.48	1,603.35
5400 Downtown Expenses		
5410 Flowers	4,866.03	4,866.03
5415 Christmas Décor		2,511.10
5420 Garbage Collection-WITCO	440.00	3,917.46
5425 Garbage Supplies-Hanson Janitorial	175.80	510.76
5430 Snow Removal		2,750.00
Total 5400 Downtown Expenses	5,481.83	14,555.35
5500 Merchandise		
5510 Merchandise Expenses		445.74
Total 5500 Merchandise		445.74
5600 Events		
5610 Event Support	715.13	2,896.73
5615 Third Thursday Expenses	6,918.93	7,633.37
5620 Halloween Expenses	849.00	2,168.55
5625 Cinco De Mayo Expenses	4,304.74	4,963.96
5630 Beer Festival Expenses	6,531.29	6,951.29
5635 Music Festival Expenses	849.00	1,269.00
5640 Wine Festival Expenses	849.00	1,269.00
5645 Event Marketing and Advertising	585.35	4,053.35
5650 Viva Nampa Expense	849.00	1,269.00
5655 Winter Festival/Shop Small Saturday	849.00	849.00
Total 5600 Events	23,300.44	33,323.25
5900 Other		790.30
Total Expenditures	35,983.04	73,510.98
NET OPERATING REVENUE	-2,609.03	63,332.02
OTHER REVENUE		
6100 Miscellaneous Income		
6110 Interest Income	28.63	72.09
Total 6100 Miscellaneous Income	28.63	72.09
Total Other Revenue	28.63	72.09
NET OTHER REVENUE	28.63	72.09
NET REVENUE	\$ -2,580.40	\$63,404.11

Statement of Activity by Month

October 2024 - May 2025

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Total
REVENUE									
4100 BID Assessment Income									0.00
4110 BID Assessments	7,778.22	48.10	3,074.22	24,262.27	36,481.30	3,499.95	15,671.34	8,234.01	99,049.41
Total 4100 BID Assessment Income	7,778.22	48.10	3,074.22	24,262.27	36,481.30	3,499.95	15,671.34	8,234.01	99,049.41
4500 Sponsorship Income									0.00
4510 Visionary Sponsor								10,000.00	10,000.00
4520 Premier Sponsor							5,000.00		5,000.00
4530 Event Sponsors							4,500.00	4,500.00	9,000.00
Total 4500 Sponsorship Income							9,500.00	14,500.00	24,000.00
4600 Event Income									0.00
4610 Cinco de Mayo Income						300.00	1,528.59	75.00	1,903.59
4620 Third Thursday Event Income							675.00	3,100.00	3,775.00
4630 Halloween Income							50.00		50.00
4640 Beer Festival Income						200.00	150.00	6,565.00	6,915.00
4650 Music Festival Income							50.00	200.00	250.00
4660 Wine Festival Income								300.00	300.00
4665 Viva Nampa Income							200.00	400.00	600.00
Total 4600 Event Income						500.00	2,653.59	10,640.00	13,793.59
Total Revenue	7,778.22	48.10	3,074.22	24,262.27	36,481.30	3,999.95	27,824.93	33,374.01	136,843.00
GROSS PROFIT	7,778.22	48.10	3,074.22	24,262.27	36,481.30	3,999.95	27,824.93	33,374.01	136,843.00
EXPENDITURES									
5100 Contracted Services									0.00
5115 Assistant Event Coordinator	416.00		416.00		832.00	416.00	832.00		2,912.00
5120 Social Media Contractor	1,200.00		1,200.00	1,200.00	1,200.00	1,200.00	4,200.00		10,200.00
5125 Bookkeeper/CPA	100.00	100.00	100.00	100.00	100.00	100.00	625.00	925.00	2,150.00
Total 5100 Contracted Services	1,716.00	100.00	1,716.00	1,300.00	2,132.00	1,716.00	5,657.00	925.00	15,262.00
5200 General & Administration									0.00
5210 General Operating Expenses					84.05	134.66		0.37	219.08
5215 Bank Fees	9.00	9.00	9.00	9.00	10.75	9.00	19.00	9.00	83.75
5220 Office Supplies							23.79		23.79
5235 Insurance								5,043.00	5,043.00
5240 Payment Processing Expense						30.58	323.18	431.92	785.68
5245 Main Street Conference Expense						1,010.58	365.11		1,375.69
Total 5200 General & Administration	9.00	9.00	9.00	9.00	94.80	1,184.82	731.08	5,484.29	7,530.99
5300 Dues & Subscriptions									0.00
5315 Growth Zone Expenses							535.81	535.81	1,071.62
5320 QuickBooks	10.00	10.00	10.00	10.00	10.00	10.00	79.00	138.00	277.00
5395 Membership-Other	17.06						120.00	117.67	254.73
Total 5300 Dues & Subscriptions	27.06	10.00	10.00	10.00	10.00	10.00	734.81	791.48	1,603.35
5400 Downtown Expenses									0.00

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Total
5410 Flowers								4,866.03	4,866.03
5415 Christmas Décor	1,500.00		992.71	18.39					2,511.10
5420 Garbage Collection-WITCO	727.46	440.00	495.00	495.00	495.00	385.00	440.00	440.00	3,917.46
5425 Garbage Supplies-Hanson Janitorial				167.48		167.48		175.80	510.76
5430 Snow Removal						2,750.00			2,750.00
Total 5400 Downtown Expenses	2,227.46	440.00	1,487.71	680.87	495.00	3,302.48	440.00	5,481.83	14,555.35
5500 Merchandise									0.00
5510 Merchandise Expenses							445.74		445.74
Total 5500 Merchandise							445.74		445.74
5600 Events									0.00
5610 Event Support						1,356.81	824.79	715.13	2,896.73
5615 Third Thursday Expenses							714.44	6,918.93	7,633.37
5620 Halloween Expenses	899.55						420.00	849.00	2,168.55
5625 Cinco De Mayo Expenses							659.22	4,304.74	4,963.96
5630 Beer Festival Expenses							420.00	6,531.29	6,951.29
5635 Music Festival Expenses							420.00	849.00	1,269.00
5640 Wine Festival Expenses							420.00	849.00	1,269.00
5645 Event Marketing and Advertising							3,468.00	585.35	4,053.35
5650 Viva Nampa Expense							420.00	849.00	1,269.00
5655 Winter Festival/Shop Small Saturday								849.00	849.00
Total 5600 Events	899.55					1,356.81	7,766.45	23,300.44	33,323.25
5900 Other	315.12	315.12		160.06					790.30
Total Expenditures	5,194.19	874.12	3,222.71	2,159.93	2,731.80	7,570.11	15,775.08	35,983.04	73,510.98
NET OPERATING REVENUE	2,584.03	-826.02	-148.49	22,102.34	33,749.50	-3,570.16	12,049.85	-2,609.03	63,332.02
OTHER REVENUE									
6100 Miscellaneous Income									0.00
6110 Interest Income						16.49	26.97	28.63	72.09
Total 6100 Miscellaneous Income						16.49	26.97	28.63	72.09
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	16.49	26.97	28.63	72.09
NET OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	16.49	26.97	28.63	72.09
NET REVENUE	\$2,584.03	\$ -826.02	\$ -148.49	\$22,102.34	\$33,749.50	\$ -3,553.67	\$12,076.82	\$ -2,580.40	\$63,404.11

Budget vs Actual YTD 2025

October 2024 - September 2025

				Total
	Actual	Budget	over Budget	% of Budget
REVENUE				
4100 BID Assessment Income				
4110 BID Assessments	99,049.41	94,000.00	5,049.41	105.37 %
4120 Collections		10,000.00	-10,000.00	
Total 4100 BID Assessment Income	99,049.41	104,000.00	-4,950.59	95.24 %
4200 Restricted Income				
4210 Grant Income		1,000.00	-1,000.00	
Total 4200 Restricted Income		1,000.00	-1,000.00	
4400 Merchandise Income				
4410 Merchandise Sales		4,000.00	-4,000.00	
Total 4400 Merchandise Income		4,000.00	-4,000.00	
4500 Sponsorship Income				
4510 Visionary Sponsor	10,000.00	10,000.00	0.00	100.00 %
4520 Premier Sponsor	5,000.00	10,000.00	-5,000.00	50.00 %
4530 Event Sponsors	9,000.00	16,500.00	-7,500.00	54.55 %
Total 4500 Sponsorship Income	24,000.00	36,500.00	-12,500.00	65.75 %
4600 Event Income				
4610 Cinco de Mayo Income	1,903.59	2,400.00	-496.41	79.32 %
4620 Third Thursday Event Income	3,775.00	8,300.00	-4,525.00	45.48 %
4630 Halloween Income	50.00	3,200.00	-3,150.00	1.56 %
4640 Beer Festival Income	17,294.33	20,000.00	-2,705.67	86.47 %
4650 Music Festival Income	250.00	9,000.00	-8,750.00	2.78 %
4660 Wine Festival Income	300.00	8,500.00	-8,200.00	3.53 %
4665 Viva Nampa Income	600.00		600.00	
Total 4600 Event Income	24,172.92	51,400.00	-27,227.08	47.03 %
Total Revenue	147,222.33	196,900.00	-49,677.67	74.77 %
GROSS PROFIT	147,222.33	196,900.00	-49,677.67	74.77 %
EXPENDITURES				
5100 Contracted Services				
5115 Assistant Event Coordinator	3,328.00	5,000.00	-1,672.00	66.56 %
5120 Social Media Contractor	10,500.00	16,500.00	-6,000.00	63.64 %
5125 Bookkeeper/CPA	2,150.00	8,700.00	-6,550.00	24.71 %
Total 5100 Contracted Services	15,978.00	30,200.00	-14,222.00	52.91 %
5200 General & Administration				
5210 General Operating Expenses	219.08	3,000.00	-2,780.92	7.30 %
5215 Bank Fees	83.75	400.00	-316.25	20.94 %
5220 Office Supplies	23.79	300.00	-276.21	7.93 %

				Total
	Actual	Budget	over Budget	% of Budget
5225 Postage		200.00	-200.00	
5230 Printing Misc.		1,000.00	-1,000.00	
5235 Insurance	5,043.00	3,500.00	1,543.00	144.09 %
5240 Payment Processing Expense	785.68	450.00	335.68	174.60 %
5245 Main Street Conference Expense	1,375.69	4,500.00	-3,124.31	30.57 %
5250 Marketing		5,000.00	-5,000.00	
5255 Collection Account Fees		1,000.00	-1,000.00	
Total 5200 General & Administration	7,530.99	19,350.00	-11,819.01	38.92 %
5300 Dues & Subscriptions				
5310 Main Street America Membership		595.00	-595.00	
5315 Growth Zone Expenses	1,071.62	6,500.00	-5,428.38	16.49 %
5320 QuickBooks	277.00	150.00	127.00	184.67 %
5395 Membership-Other	254.73		254.73	
Total 5300 Dues & Subscriptions	1,603.35	7,245.00	-5,641.65	22.13 %
5400 Downtown Expenses				
5410 Flowers	4,866.03	6,500.00	-1,633.97	74.86 %
5415 Christmas Décor	2,511.10	5,000.00	-2,488.90	50.22 %
5420 Garbage Collection-WITCO	3,917.46	8,000.00	-4,082.54	48.97 %
5425 Garbage Supplies-Hanson Janitorial	510.76	1,000.00	-489.24	51.08 %
5430 Snow Removal	2,750.00	5,000.00	-2,250.00	55.00 %
5440 General Beautification		5,000.00	-5,000.00	
5445 Other Downtown Expenses		1,000.00	-1,000.00	
Total 5400 Downtown Expenses	14,555.35	31,500.00	-16,944.65	46.21 %
5500 Merchandise				
5510 Merchandise Expenses	445.74	3,000.00	-2,554.26	14.86 %
Total 5500 Merchandise	445.74	3,000.00	-2,554.26	14.86 %
5600 Events				
5610 Event Support	2,896.73		2,896.73	
5615 Third Thursday Expenses	7,633.37	22,000.00	-14,366.63	34.70 %
5620 Halloween Expenses	2,168.55	5,600.00	-3,431.45	38.72 %
5625 Cinco De Mayo Expenses	4,963.96	5,000.00	-36.04	99.28 %
5630 Beer Festival Expenses	7,579.79	12,000.00	-4,420.21	63.16 %
5635 Music Festival Expenses	1,269.00	20,000.00	-18,731.00	6.35 %
5640 Wine Festival Expenses	1,269.00	8,000.00	-6,731.00	15.86 %
5645 Event Marketing and Advertising	4,053.35	10,000.00	-5,946.65	40.53 %
5650 Viva Nampa Expense	1,269.00		1,269.00	
5655 Winter Festival/Shop Small Saturday	849.00		849.00	
Total 5600 Events	33,951.75	82,600.00	-48,648.25	41.10 %
5900 Other	790.30		790.30	
5910 Special Projects		13,000.00	-13,000.00	

				Total
	Actual	Budget	over Budget	% of Budget
Total 5900 Other	790.30	13,000.00	-12,209.70	6.08 %
Total Expenditures	74,855.48	186,895.00	-112,039.52	40.05 %
NET OPERATING REVENUE	72,366.85	10,005.00	62,361.85	723.31 %
OTHER REVENUE				
6100 Miscellaneous Income				
6110 Interest Income	72.09	300.00	-227.91	24.03 %
Total 6100 Miscellaneous Income	72.09	300.00	-227.91	24.03 %
Total Other Revenue	72.09	300.00	-227.91	24.03 %
NET OTHER REVENUE	72.09	300.00	-227.91	24.03 %
NET REVENUE	\$72,438.94	\$10,305.00	\$62,133.94	702.95 %

A/R Aging Summary Report

CUSTOMER	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Bakery Gods			50.00			50.00
Bath Fitter Idaho			200.00			200.00
BLUEBIRD CONFECTIONS LLC			100.00			100.00
Boise's Best Kettle Korn				225.00		225.00
Champion Windows			1,000.00			1,000.00
College of Western Idaho				150.00		150.00
Downtown Nampa Association				50.00		50.00
Drippin Summer Snow Cones			75.00			75.00
Friends of Deer Flat National Wildlife Refuge			100.00			100.00
GFWC Woman's Century Club		50.00				50.00
God Fueled			50.00			50.00
Hiroyuki hibachi llc		250.00				250.00
ICCU				6,000.00		6,000.00
Quick Bitez LLC			125.00			125.00
Renewal By Anderson				800.00		800.00
TOTAL	0	300.00	1,700.00	7,225.00	0	\$9,225.00