

# Management Report

Nampa Business Improvement District  
For the period ended December 31, 2024

Prepared by  
**Third Gen Bookkeeping, Inc.**

Prepared on  
**January 10, 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 December 31, 2024

|                                     | <b>Total</b>       |
|-------------------------------------|--------------------|
| <b>ASSETS</b>                       |                    |
| <b>Current Assets</b>               |                    |
| <b>Bank Accounts</b>                |                    |
| 1010 Checking 4740                  | 62,022.23          |
| <b>Total Bank Accounts</b>          | <b>62,022.23</b>   |
| <b>Other Current Assets</b>         |                    |
| 1310 Due (to)/from DNCA             | -1,583.47          |
| <b>Total Other Current Assets</b>   | <b>-1,583.47</b>   |
| <b>Total Current Assets</b>         | <b>60,438.76</b>   |
| <b>TOTAL ASSETS</b>                 | <b>\$60,438.76</b> |
| <b>LIABILITIES AND EQUITY</b>       |                    |
| <b>Total Liabilities</b>            |                    |
| <b>Equity</b>                       |                    |
| Retained Earnings                   | 58,829.24          |
| Net Revenue                         | 1,609.52           |
| <b>Total Equity</b>                 | <b>60,438.76</b>   |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$60,438.76</b> |

# Statement of Activity YTD Comparison

December 2024

|                                       | Dec 2024          | Total<br>Oct - Dec, 2024 (YTD) |
|---------------------------------------|-------------------|--------------------------------|
| <b>REVENUE</b>                        |                   |                                |
| 4100 BID Assessments                  | 3,074.22          | 10,900.54                      |
| <b>Total Revenue</b>                  | <b>3,074.22</b>   | <b>10,900.54</b>               |
| <b>EXPENDITURES</b>                   |                   |                                |
| 5100 Beautification                   |                   |                                |
| 5150 Christmas Décor                  | 992.71            | 2,492.71                       |
| <b>Total 5100 Beautification</b>      | <b>992.71</b>     | <b>2,492.71</b>                |
| 5200 Cleanliness                      |                   |                                |
| 5210 Garbage Collection-WITCO         | 495.00            | 1,662.46                       |
| <b>Total 5200 Cleanliness</b>         | <b>495.00</b>     | <b>1,662.46</b>                |
| 5300 Contracted Services              |                   |                                |
| 5320 Assistant Event Coordinator      | 416.00            | 832.00                         |
| 5330 Social Media Contractor          | 1,200.00          | 2,400.00                       |
| 5340 Bookkeeper/CPA                   | 100.00            | 300.00                         |
| <b>Total 5300 Contracted Services</b> | <b>1,716.00</b>   | <b>3,532.00</b>                |
| 5500 Events                           |                   | 899.55                         |
| 5700 Operating Expenses               |                   |                                |
| 5730 Dues & Subscriptions             | 10.00             | 47.06                          |
| 5740 Bank Fees                        | 9.00              | 27.00                          |
| <b>Total 5700 Operating Expenses</b>  | <b>19.00</b>      | <b>74.06</b>                   |
| 5900 Other                            |                   | 630.24                         |
| <b>Total Expenditures</b>             | <b>3,222.71</b>   | <b>9,291.02</b>                |
| <b>NET OPERATING REVENUE</b>          | <b>-148.49</b>    | <b>1,609.52</b>                |
| <b>NET REVENUE</b>                    | <b>\$ -148.49</b> | <b>\$1,609.52</b>              |

# Statement of Activity Comparison

December 2024

|   |                   | Total               |
|---|-------------------|---------------------|
|   | Dec 2024          | Dec 2023 (PY)       |
| <b>REVENUE</b>                          |                   |                     |
| 4100 BID Assessments                    | 3,074.22          | 345.00              |
| <b>Total Revenue</b>                    | <b>3,074.22</b>   | <b>345.00</b>       |
| <b>EXPENDITURES</b>                     |                   |                     |
| 5100 Beautification                     |                   |                     |
| 5150 Christmas Décor                    | 992.71            |                     |
| <b>Total 5100 Beautification</b>        | <b>992.71</b>     |                     |
| 5200 Cleanliness                        |                   |                     |
| 5210 Garbage Collection-WITCO           | 495.00            | 440.00              |
| 5220 Garbage Supplies-Hanson Janitorial |                   | 119.61              |
| <b>Total 5200 Cleanliness</b>           | <b>495.00</b>     | <b>559.61</b>       |
| 5300 Contracted Services                |                   | 1,500.00            |
| 5320 Assistant Event Coordinator        | 416.00            |                     |
| 5330 Social Media Contractor            | 1,200.00          |                     |
| 5340 Bookkeeper/CPA                     | 100.00            |                     |
| <b>Total 5300 Contracted Services</b>   | <b>1,716.00</b>   | <b>1,500.00</b>     |
| 5700 Operating Expenses                 |                   |                     |
| 5720 Growth Zone Expenses               |                   | 500.76              |
| 5730 Dues & Subscriptions               | 10.00             |                     |
| 5740 Bank Fees                          | 9.00              |                     |
| <b>Total 5700 Operating Expenses</b>    | <b>19.00</b>      | <b>500.76</b>       |
| 5900 Other                              |                   | 417.95              |
| <b>Total Expenditures</b>               | <b>3,222.71</b>   | <b>2,978.32</b>     |
| <b>NET OPERATING REVENUE</b>            | <b>-148.49</b>    | <b>-2,633.32</b>    |
| <b>NET REVENUE</b>                      | <b>\$ -148.49</b> | <b>\$ -2,633.32</b> |

# Statement of Activity by Month

January - December 2024

|   | Jan 2024        | Feb 2024          | Mar 2024          | Apr 2024          | May 2024        | Jun 2024          | Jul 2024           | Aug 2024          | Sep 2024        | Oct 2024          | Nov 2024          | Dec 2024          | Total              |
|---|-----------------|-------------------|-------------------|-------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|-------------------|-------------------|--------------------|
| <b>REVENUE</b>                          |                 |                   |                   |                   |                 |                   |                    |                   |                 |                   |                   |                   |                    |
| 4100 BID Assessments                    | 2,370.82        | 3,968.32          | 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          | 64,640.39          |
| <b>Total Revenue</b>                    | <b>2,370.82</b> | <b>3,968.32</b>   | <b>3,187.16</b>   | <b>13,654.95</b>  | <b>1,562.50</b> | <b>11,200.26</b>  | <b>11,574.34</b>   | <b>4,216.50</b>   | <b>2,005.00</b> | <b>7,778.22</b>   | <b>48.10</b>      | <b>3,074.22</b>   | <b>64,640.39</b>   |
| <b>EXPENDITURES</b>                     |                 |                   |                   |                   |                 |                   |                    |                   |                 |                   |                   |                   |                    |
| 5100 Beautification                     |                 |                   |                   |                   |                 |                   |                    |                   |                 |                   |                   |                   | 0.00               |
| 5120 Flowers                            |                 |                   |                   |                   |                 | 5,015.40          |                    |                   |                 |                   |                   |                   | 5,015.40           |
| 5130 Beautification-Other               | 87.41           |                   | 768.56            | 1,164.71          |                 |                   |                    |                   |                 |                   |                   |                   | 2,020.68           |
| 5150 Christmas Décor                    |                 |                   |                   |                   |                 |                   |                    |                   |                 | 1,500.00          |                   | 992.71            | 2,492.71           |
| <b>Total 5100 Beautification</b>        | <b>87.41</b>    |                   | <b>768.56</b>     | <b>1,164.71</b>   |                 | <b>5,015.40</b>   |                    |                   |                 | <b>1,500.00</b>   |                   | <b>992.71</b>     | <b>9,528.79</b>    |
| 5200 Cleanliness                        |                 |                   |                   |                   |                 |                   |                    |                   |                 |                   |                   |                   | 0.00               |
| 5210 Garbage Collection-WITCO           |                 | 770.00            | 825.00            | 440.00            | 385.00          | 440.00            | 495.00             |                   | 1,100.00        | 727.46            | 440.00            | 495.00            | 6,117.46           |
| 5220 Garbage Supplies-Hanson Janitorial |                 | 123.18            |                   |                   | 123.18          |                   | 164.24             |                   |                 |                   |                   |                   | 410.60             |
| <b>Total 5200 Cleanliness</b>           |                 | <b>893.18</b>     | <b>825.00</b>     | <b>440.00</b>     | <b>508.18</b>   | <b>440.00</b>     | <b>659.24</b>      |                   | <b>1,100.00</b> | <b>727.46</b>     | <b>440.00</b>     | <b>495.00</b>     | <b>6,528.06</b>    |
| 5300 Contracted Services                |                 | 2,750.00          |                   | 2,750.00          |                 |                   |                    |                   |                 |                   |                   |                   | 5,500.00           |
| 5320 Assistant Event Coordinator        |                 |                   |                   |                   |                 |                   |                    |                   |                 | 416.00            |                   | 416.00            | 832.00             |
| 5330 Social Media Contractor            |                 |                   |                   |                   |                 |                   |                    |                   |                 | 1,200.00          |                   | 1,200.00          | 2,400.00           |
| 5340 Bookkeeper/CPA                     |                 |                   |                   |                   |                 |                   |                    |                   | 700.00          | 100.00            | 100.00            | 100.00            | 1,000.00           |
| <b>Total 5300 Contracted Services</b>   |                 | <b>2,750.00</b>   |                   | <b>2,750.00</b>   |                 |                   |                    |                   | <b>700.00</b>   | <b>1,716.00</b>   | <b>100.00</b>     | <b>1,716.00</b>   | <b>9,732.00</b>    |
| 5500 Events                             | 425.00          |                   |                   |                   |                 |                   |                    |                   |                 | 899.55            |                   |                   | 1,324.55           |
| 5700 Operating Expenses                 |                 |                   |                   |                   |                 |                   |                    |                   |                 |                   |                   |                   | 0.00               |
| 5720 Growth Zone Expenses               | 500.76          | 500.76            | 500.76            | 500.76            | 500.76          | 500.76            |                    |                   |                 |                   |                   |                   | 3,004.56           |
| 5730 Dues & Subscriptions               |                 |                   |                   |                   |                 |                   |                    |                   | 10.00           | 27.06             | 10.00             | 10.00             | 57.06              |
| 5740 Bank Fees                          | 9.00            | 9.00              |                   | 9.00              | 9.00            | 18.00             | 9.00               | 21.00             | 9.00            | 9.00              | 9.00              | 9.00              | 120.00             |
| <b>Total 5700 Operating Expenses</b>    | <b>509.76</b>   | <b>509.76</b>     | <b>500.76</b>     | <b>509.76</b>     | <b>509.76</b>   | <b>518.76</b>     | <b>9.00</b>        | <b>21.00</b>      | <b>19.00</b>    | <b>36.06</b>      | <b>19.00</b>      | <b>19.00</b>      | <b>3,181.62</b>    |
| 5900 Other                              | 441.84          | 28.95             | 28.95             | 28.95             | 28.95           | 28.95             |                    | 307.80            |                 | 315.12            | 315.12            |                   | 1,524.63           |
| <b>Total Expenditures</b>               | <b>1,464.01</b> | <b>4,181.89</b>   | <b>2,123.27</b>   | <b>4,893.42</b>   | <b>1,046.89</b> | <b>6,003.11</b>   | <b>668.24</b>      | <b>328.80</b>     | <b>1,819.00</b> | <b>5,194.19</b>   | <b>874.12</b>     | <b>3,222.71</b>   | <b>31,819.65</b>   |
| <b>NET OPERATING REVENUE</b>            | <b>906.81</b>   | <b>-213.57</b>    | <b>1,063.89</b>   | <b>8,761.53</b>   | <b>515.61</b>   | <b>5,197.15</b>   | <b>10,906.10</b>   | <b>3,887.70</b>   | <b>186.00</b>   | <b>2,584.03</b>   | <b>-826.02</b>    | <b>-148.49</b>    | <b>32,820.74</b>   |
| <b>NET REVENUE</b>                      | <b>\$906.81</b> | <b>\$ -213.57</b> | <b>\$1,063.89</b> | <b>\$8,761.53</b> | <b>\$515.61</b> | <b>\$5,197.15</b> | <b>\$10,906.10</b> | <b>\$3,887.70</b> | <b>\$186.00</b> | <b>\$2,584.03</b> | <b>\$ -826.02</b> | <b>\$ -148.49</b> | <b>\$32,820.74</b> |