



EXPLORE BUTTE COUNTY

BOARD OF DIRECTORS MEETING

Tamba Sellu, President
Courtyard by Marriott, Chico

September 25, 2025
Time: 12:30 pm - 2:30 pm

Matt Reed, Treasurer
Butte County Fairgrounds, Gridley

Hotel Káterina

1930 Baney Ln, Chico, CA 95928

Kate Pinsonneault, Secretary
Hotel Diamond, Chico

Agenda

Jason Olivares
Oxford Suites, Chico

Public Notice Information: In accordance with the Ralph M. Brown Act, VHB agendas are available for public review outside the BCAG Board Room at 326 Huss Dr, Building Et at least 72 hours prior to each meeting. The agendas are also posted on the EBC website at explorebuttecounty.com. Questions on agenda items may be directed to Nichole Farley, EBC Executive Direction, at nichole@explorebuttecounty.com.

Melissa Schuster,
Chapelle de L'Artiste Château & Retreat,
Paradise

MISSION: Explore Butte County inspires people to discover Butte County, creates tourism opportunities that contribute to economic vitality, and builds community through partnerships.

Sareena Merchant
Hampton Inn, Oroville

VISION: Explore Butte County champions a diverse and flourishing tourism industry, making it THE must-visit destination in the North State.

Aaron Wright
CA State Parks, Oroville

VALUES: Authenticity. Innovation. Stewardship. Equity. Fun.

Megan Kurtz
CSU Chico

1. OPEN MEETING

2. CONSENT CALENDAR

- 2.1. [Approve Minutes from July 24, 2025](#)
- 2.2. [Approve June 2025 Financials \(with authorization to update for TBID assessment revenues attributed to June\)](#)
- 2.3. [Approve July 2025 Financials \(with authorization to update for TBID assessment revenues attributed to July\)](#)
- 2.4. [FY2024 Taxes](#)
- 2.5. [Adoption \(and reapproval\) of EBC Financial Policies and Procedures](#)

Megan Gaddis
Chico Chamber of Commerce

3. OBJECTIVE 1: LEAD AND ADVANCE THE BUTTE COUNTY TOURISM INDUSTRY

- 3.1. [GOVERNANCE: APPOINT STVR REPRESENTATIVES TO THE BOARD](#)
(Nichole Farley)

To appoint two Short-Term Vacation Rental (STVR) representatives to the Explore Butte County (EBC) Board of Directors, in accordance with the July 2025 amendment to the Bylaws.

Recommendation: Appointment of Ashley Dekellis, Chico for a one year term ending in 2026 and Natalie Sheard, Oroville for a two year term

ending in 2027 to the EBC Board of Directors representing Short-Term Vacation Rentals.

- 3.2. [BUDGET MODIFICATION/SUPPLEMENTAL APPROPRIATIONS](#) (Nichole Farley)

To request Board approval of budget amendments for FY 2025

Recommendation: Approval of the September 2025 budget amendments as presented.

- 3.3. [ESTABLISH AN AD HOC 2026 ANNUAL REPORT AND BUDGET COMMITTEE](#) (Nichole Farley)

4. OBJECTIVE 2: EXPAND AND DIVERSIFY OUR EXPERIENCE BASE

- 4.1. UPDATE: 2025 MARKETING UPDATE (Ashley Baer, Marketing Director)

Standing update on the efforts of EBCs Marketing Team.

- 4.2. UPDATE: 2025 TRAVEL CHICO UPDATE (Angelina Matey, Travel Chico Specialist)

Standing update on Travel Chico brand enhancement & marketing efforts.

- 4.3. UPDATE: 2025 COMMUNITY RELATIONS UPDATE (Lucia Mercado, Community Engagement Specialist)

Standing update on EBCs community engagement efforts.

- 4.4. UPDATE: SPORTS TOURISM INFRASTRUCTURE MASTER PLAN (Nichole Farley)

Standing update on the efforts of the Sports Tourism Infrastructure Master Plan.

5. OBJECTIVE 3: ADVOCATE FOR INVESTMENTS IN BUTTE COUNTY'S VISITOR ECONOMY

- 5.1. UPDATE: STRATEGIC PLANNING (Nichole Farley)

Michael Coogan from MC2 has been hired to facilitate our Strategic Planning for 2026-2029. Michale is conducting one-on-one interviews and sent out a survey to the entire board of directors, advisors, microzone committees, hoteliers, and other stakeholders.

Strategic Planning Workshop will be on Wednesday, October 29 from 8:30 am to 12 pm.

6. BOARD UPDATES & PUBLIC COMMENT

The public is invited to address the Board regarding any non-agenda items at this time. Time is limited to three (3) minutes per speaker. The Board may not take any action on public comment.

7. ADJOURNMENT



EXPLORE BUTTE COUNTY

BOARD OF DIRECTORS MEETING

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Hampton Inn, Oroville

Aaron Wright
CA State Parks, Oroville

Megan Kurtz
CSU Chico

Megan Gaddis
Chico Chamber of Commerce

May 22, 2025

Time: 12:30 pm - 2:30 pm

BCAG Board Room
326 Huss Dr, Chico, CA 95928

MINUTES

MISSION: Explore Butte County inspires people to discover Butte County, creates tourism opportunities that contribute to economic vitality, and builds community through partnerships.

VISION: Explore Butte County champions a diverse and flourishing tourism industry, making it THE must-visit destination in the North State.

VALUES: Authenticity. Innovation. Stewardship. Equity. Fun.

BRAND POSITION: The Explorer - Adventurer, Pioneer, Seeker, Open-minded, Resourceful, Tolerant, Ambitious, Down to Earth, Authentic, Determined, Outdoorsy

1. OPEN MEETING

Attendees: Tamba Sellu, Kate Pinsonneault, Matt Reed, Aaron Wright, Serena Merchant, Melissa Schuster, Jason Olivares, Megan Kurtz

Absent: Megan Gaddis

2. CONSENT CALENDAR

2.1. [Approve Minutes from March 27, 2025](#)

2.2. [Approve Minutes from April 24, 2025](#)

2.3. [Approve February 2025 Financials \(with authorization to update for TBID assessment revenues attributed to February\)](#)

2.4. [Approve March 2025 Financials \(with authorization to update for TBID assessment revenues attributed to March\)](#)

2.5. [Approve April 2025 Financials \(with authorization to update for TBID assessment revenues attributed to April\)](#)

Move: To approve the consent calendar as presented.

Motion: Kate Pinsonneault

Second: Megan Kurtz Aaron Wright

Vote 8 - 0 - 0 Motion Passed

3. OBJECTIVE 1: LEAD AND ADVANCE THE BUTTE COUNTY TOURISM INDUSTRY

3.1. STRATEGIC PLANNING - [2025/2026 ACTION PLAN](#)

Based on the discussion and feedback from the 2025 Leadership Retreat on April 24, 2025, EBC staff were able to compile key goals and measurements for the 2025/2026 year.

Recommendation: Adoption of the strategic action plan for 2025/2026

Staff Report

We are entering our 3rd year of the 3 year strategic plan.

Nichole Farley:

Based on the comments and objectives, an action plan was created. Details can be found in the agenda packet.

Megan Kurtz:

Strategy 3 needs to be looked over more. Millennials are still 30 years out from retirement but the research is "trending stable" which shows growing trends that have stayed stable with millennials. Example: Trad wife movement. When looking at these subcategories in section 3, we need to include trending stable.

Also, Gen X is going to be retiring soon, but will not have as much expendable income they we willing to spend as baby boomers.

Strategy 2: Is the outdoor market a place that we want to continue to identify as? We have that AND have arts, and those are 2 very different categories. Everyone likes to view content about nature, but are less willing to act on it than they are to participate in art-centric events.

The 1st female architect who built the hearst castle, Chico States presidents mansion, and the On Broadway house. We can push this information out for people to learn more about it.

Kate P:

We are sleeping on our art tourism in Butte County. We need to brag about the abundance of murals and good art in the area.

The goal is to create a pipeline of students and new content creators who are interested in learning about marketing. Also an idea to bring a think tank innovation hour. Ashley is already moving forward with that as a Quarterly Innovation Power Hour, taking place on Thursday, May 29th.

Tamba Sellu & Nichole Farley:

Update on the D-Map? No update yet!

Familiarization Tour (Fam Tour) bringing in media and tour operators to bring them through the county to show them. Travel Trade - to show them what we have to offer and what they can send their customers to explore.

Move: To adopt the strategic action plan for 2025/2026

Motion: Aaron Wright

Second: Jason Olivares

Vote: 8 - 0 - 0

Recommendation: Adoption of the strategic action plan for 2025/2026

4. OBJECTIVE 2: EXPAND AND DIVERSIFY OUR EXPERIENCE BASE

4.1. UPDATE: SPORTS TOURISM INFRASTRUCTURE MASTER PLAN (Nichole Farley)

Hunden Partners will be in Butte County on Tuesday, June 17th for facility tours and community engagement meetings.

5. OBJECTIVE 3: ADVOCATE FOR INVESTMENTS IN BUTTE COUNTY'S VISITOR ECONOMY

5.1. UPDATE: BCTBID MODIFICATION (Nichole Farley)

The Resolution of Intent to Modify the BCTBID was adopted on May 13, 2025. The County has until May 30, 2025, to mail the legal notice. The notice was delivered to the Clerk of the Board on May 13. The following steps in the hearing process are a public meeting on June 10, 2025, and a public hearing on July 29, 2025.

The 45 day protest window ends on July 29, 2025.

Request from the supervisors - In adopting the Resolution of Intent to Modify, supervisor teeter requested an amendment to our bylaws for the inclusion of at least one STVR rep on the board. In July, staff will bring a Bylaws amendment to the board for approval.

6. BOARD UPDATES & PUBLIC COMMENT

The public is invited to address the Board regarding any non-agenda items at this time. Time is limited to three (3) minutes per speaker. The Board may not take any action on public comment.

Melissa Schuster:

We have an invasive mosquito in our area that carries infections and dengue fever has already shown up in LA and poses a threat to Butte County. All-day

mosquitoes that can breed in the smallest area of water. In the interest of public health and safety we need to promote that people wear detes to repel, but truly anything will help.

Paradise Chocolate Festival celebrated its largest attended festival to date!

The distillery is going well, we have plenty of product and many people are starting to see it as a destination. 4th Fridays Food Truck Night with Big Mo on their opening night.

Hopes to bring lodging back to the Love Lock Inn

Would like some table top Butte365 signs

Tamba Sellu:

Friday and Saturday graduation weekend went amazing. But I was surprised by how slow Wednesday and Thursday were.

Kate P:

Has been in communication with the "van man" who has some 15-seat vans and there could be potential partnership. The restaurant served 2__ on Fri, 278 on Sat, 178 on Sunday all being 4 tops or more.

People love scanning the QR code for the Butte365 site and we see many people

Matt Reed:

Red Suspenders Day just past and was one of the biggest events we have had. The biggest public turnout we have ever had. Food trucks, vendors, fire fighter games, parades, classic cars.

The pool at the fairgrounds opens June 9th, offering swim lessons from 0-12 years old.

Circus Alegra is coming down in June also! Get it on BUTte365.

On the Grounds - fairgrounds event for a single night - 2,000+ people June 25

Jason Olivares:

Hotel Katarina soft opening on June 12 and grand opening on 4th of July.

Megan Kurtz:

California Against the Sea is Chico State Book in Common. It was hosted in the Chico City Plaza and it is a read recommended for everyone to read.

Heather Johnson from Oroville Business Association:

Summer is event light so we are meeting with the city to create a packet to present prospective businesses considering downtown to open a business. They want to ease the process and their concerns when it comes to opening a small business.

Pat Macias from monca:

Many events!! Clothing Swap on the 22nd, June 7th is the yART Sale, Teen Open Mic Night, and many concerts.

7. ADJOURNMENT



For the Period Ending June 30th, 2025

****Unaudited – For Management Use Only****

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Page 8	- Monthly Journal entries

EXPLORE BUTTE COUNTY
Summary of Financial Information
June 2025

Below is a summary of your financial reports. The detailed financials are attached for your review.

Balance Sheet

Assets – As of June 30th, 2025, the cash balance is \$839,952 which is an increase of 4.4% (\$37,661) compared to 2024. Total Current Assets are \$1,087,886 made up of Cash, Accounts Receivable and Prepaid Expenses. This is an increase of 4.8% (\$49,609) compared to 2024 due to the increase in cash, 17.9% (\$28,310) increase in Accounts Receivable, and a 68.3% decrease (\$16,362) in Prepaid Expenses.

Liabilities – Total liabilities are \$284,525 which is an increase of 185.9% (\$184,992) compared to 2024. This is mostly due to an increase in Deferred Revenue of 1,175.1% (176,549), an increase in Accrued Salaries of 62.1% (\$10,186), an increase in Accounts Payable of 2.7% (1,678), and a decrease in Credit Card Payable of 74.6% (\$4,937).

Net Assets – Total Net Assets on June 30th, 2025, are \$874,417 which is a decrease of \$133,048 in comparison to the same time last year.

Trend Balance Sheet Ratios

Operating cash (number of days of operational cash a company has on hand outside of Reserves) is at 209 days at the end of June.

The Current Ratio measures a company's ability to repay short term debts with short term assets, with a ratio between 1 and 2 being ideal. With a Current Ratio of 12, assets continue to be ahead of industry standards.

The Leverage Ratio indicates how assets are financed with debt. A leverage ratio of 0 shows the organization has been able to finance assets through net assets, rather than relying on long-term debts.

Year to Date Statement of Activities

Revenues – Total operating revenue as of June 30th, 2025, is \$494,524, tracking below budget by 21% (\$136,476), and more than last year by 13.6% (\$59,053).

Program Revenue is under budget by 22.4% (\$110,356) and less than last year by 2% (\$7,865).

Expenses – Total Program expenses are \$647,659 which is below budget by 16.7% (\$130,000) and less than last year by 3.2% (\$21,142).

The expenses seeing the largest decrease in comparison to the budget are as follows:

- Sales & Mktg -\$97,060 {Specifically: Advertising increased (\$2,252); Conferences increased (\$1,553); Creative Services (\$13,282); Mktg Contracts increased (\$9,433); Printing (\$18,411); Staff-Mktg (\$32,759); Vehicle Maintenance (\$27,958) & Website increased (\$3,073)}
- Destination Management. Plan - \$26,020
- Zone and Micro Marketing – \$7,803

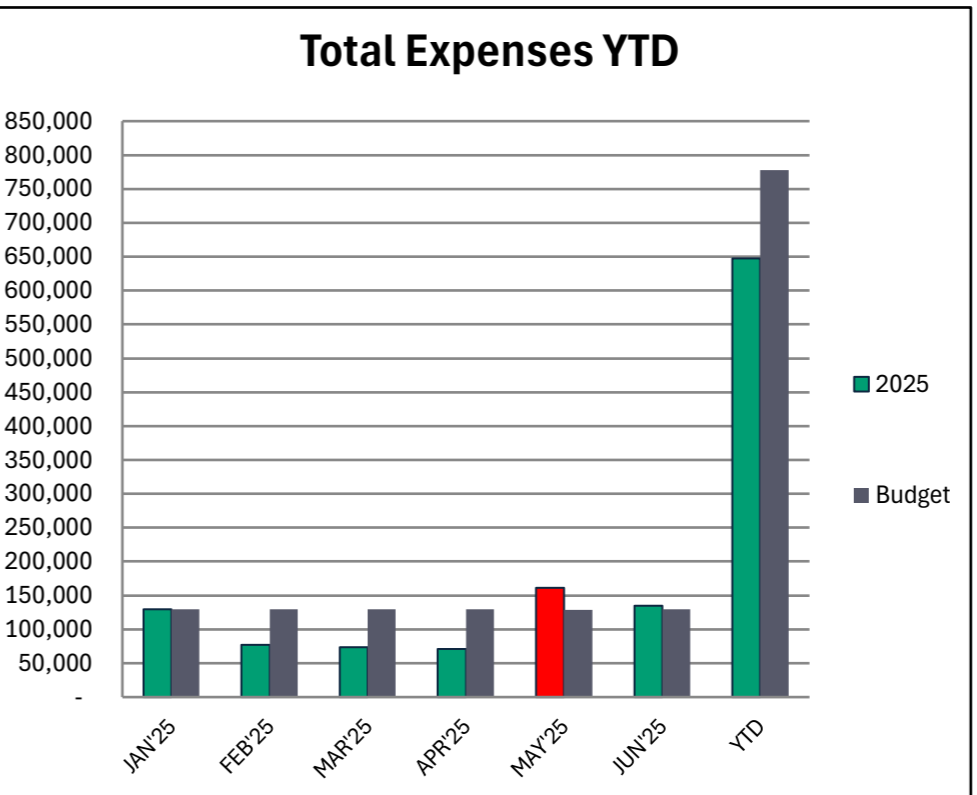
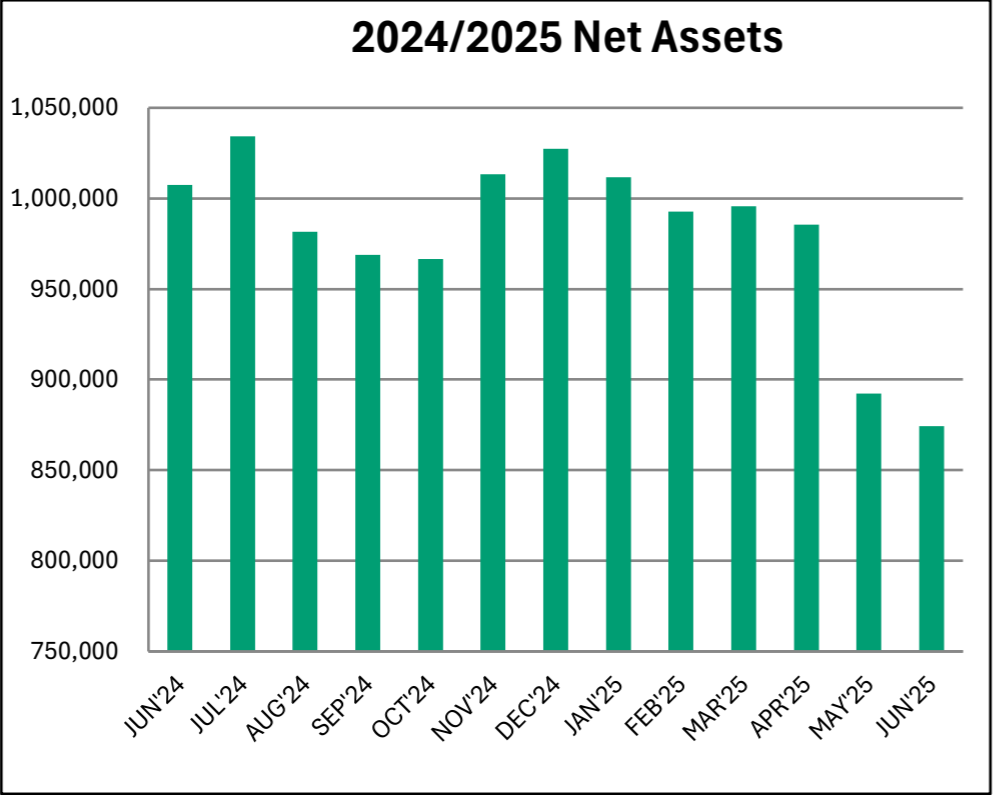
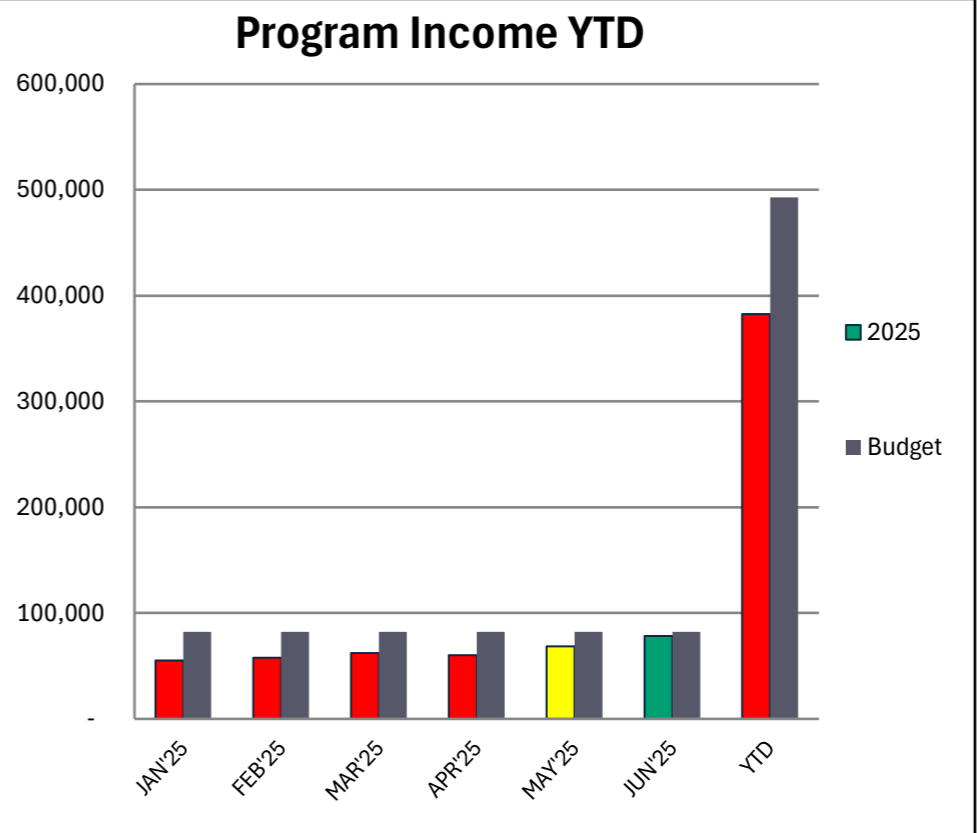
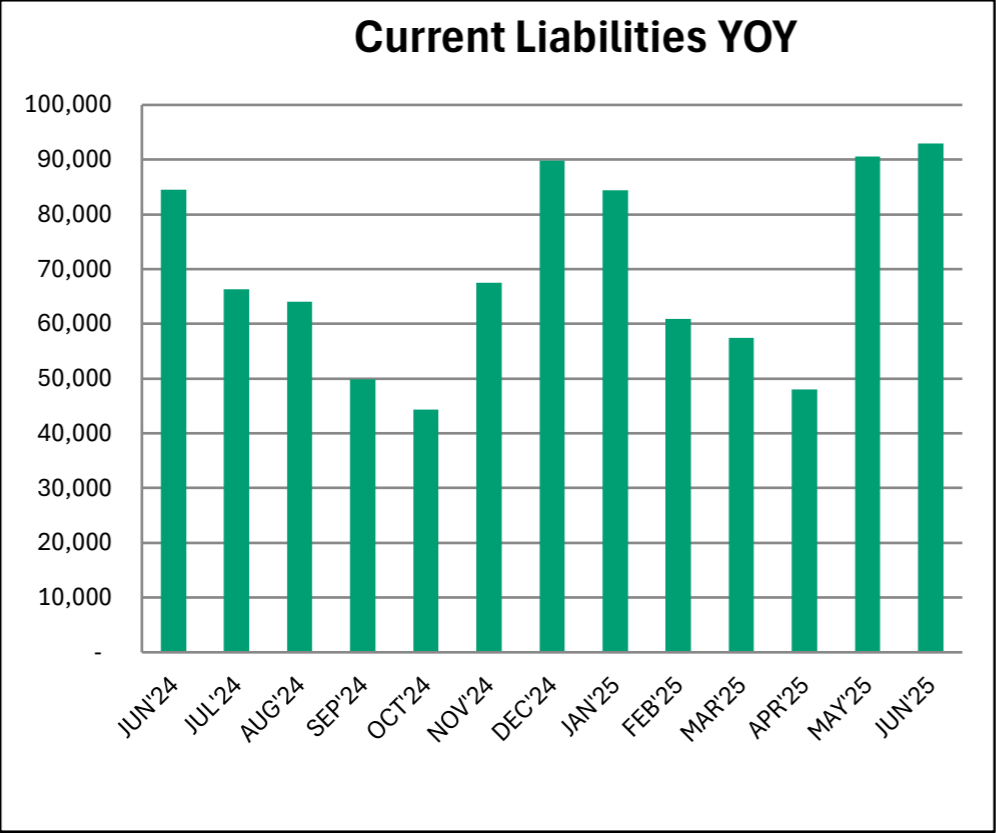
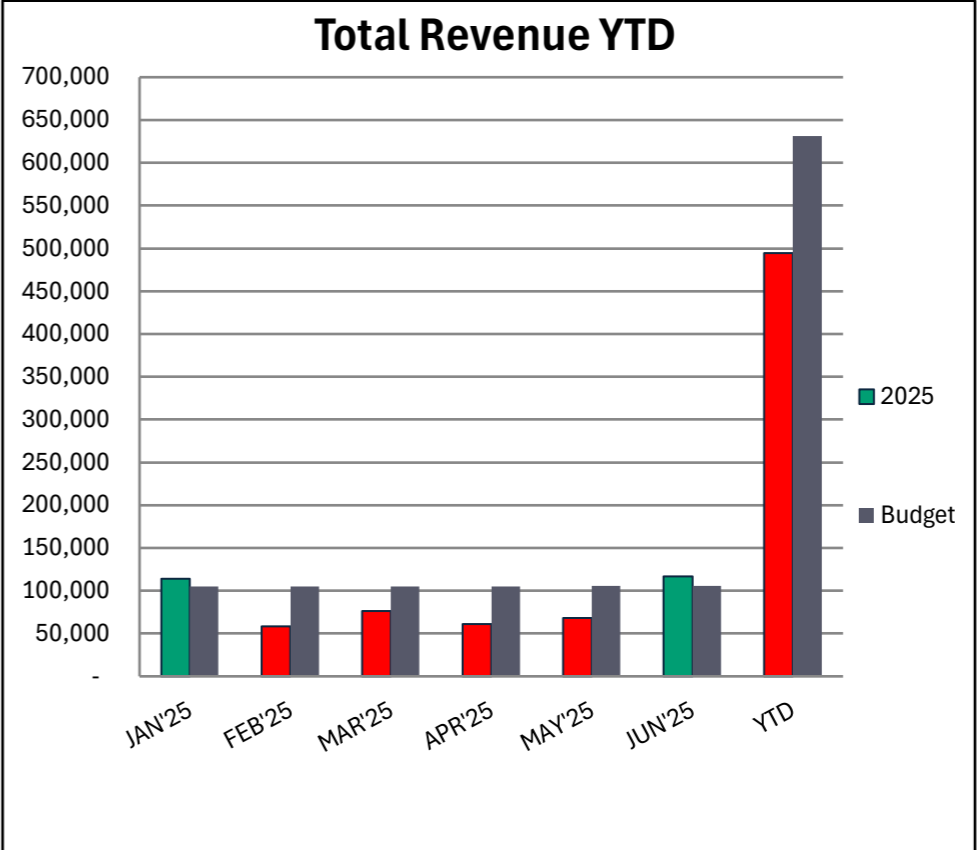
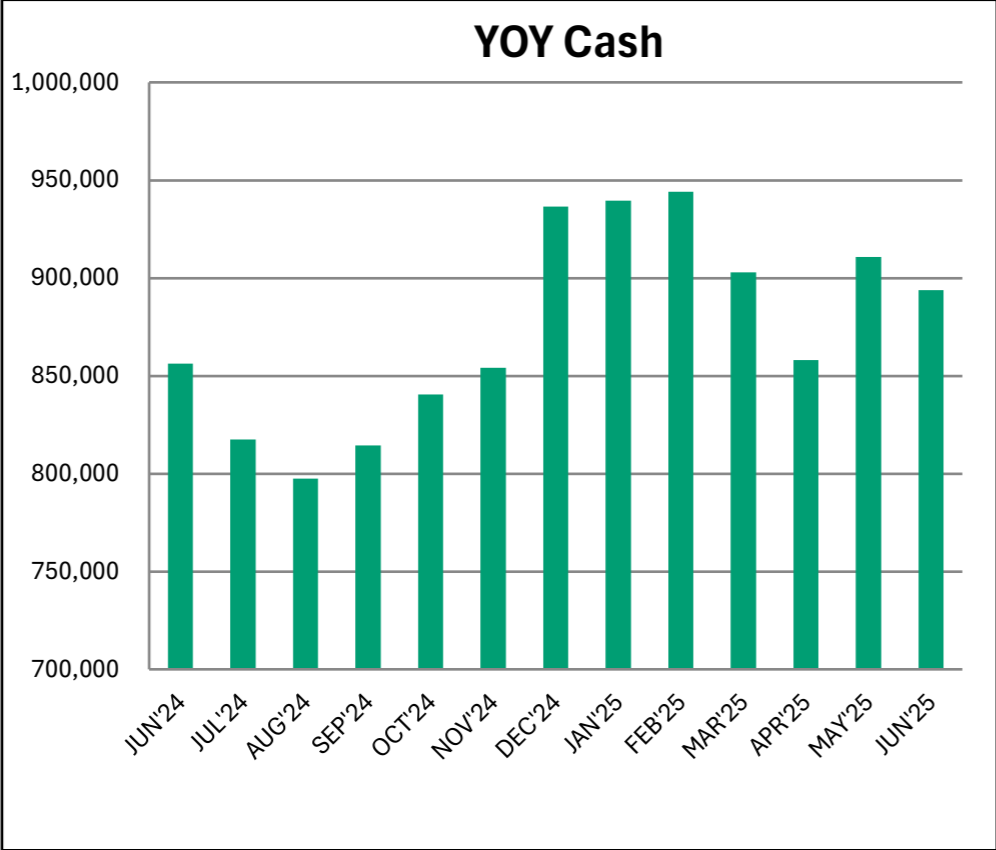
The expenses seeing the largest decrease in comparison to prior year are as follows:

- Sales & Mktg -\$27,185 {Specifically: Advertising increased (\$20,579); Creative Services (\$1,001); Travel Trader & Consumer Mkt Show (\$20,687); Staff-Mktg increased (\$8,015) & Website increased (\$3,850)}
- Zone and Micro Marketing – \$13,914
- Admin Expenses – \$12,335

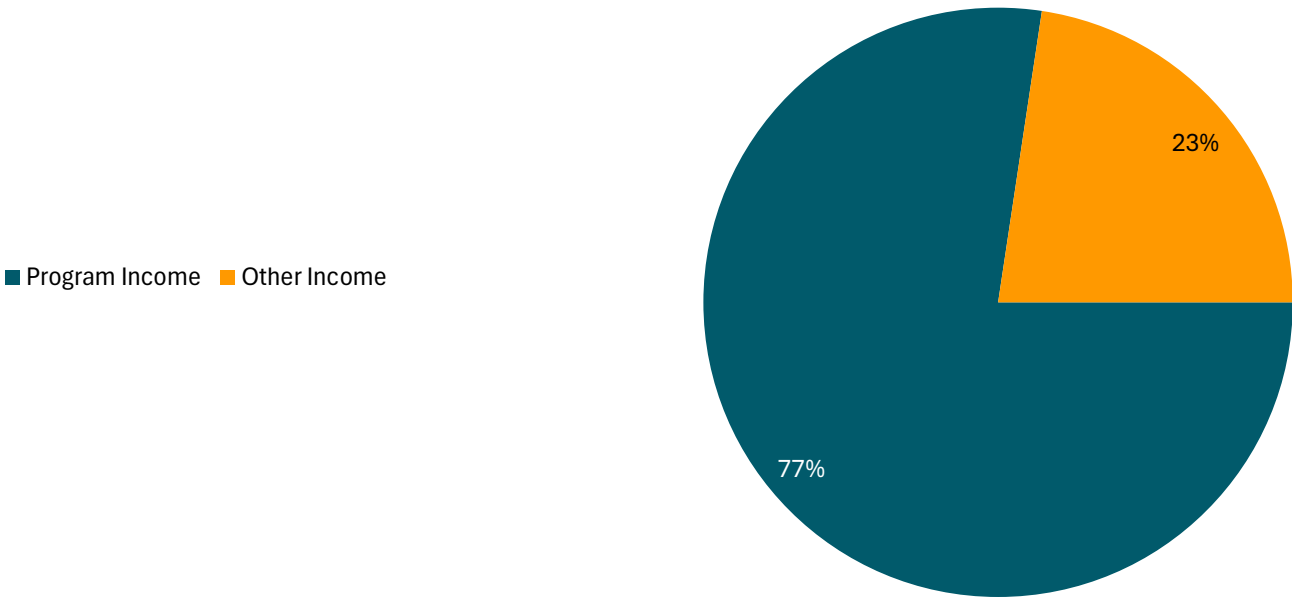
Net Income/(Loss) – Total Change in Net Assets is showing a Loss of \$153,135 which is more than the budgeted loss by \$6,476. This variance is due mostly to the decreased expenses helping to offset the decreased revenue. As compared to last year, the total change in Net Assets is showing a lower deficit by \$80,195.

Explore Butte County
Financial Dashboard
For the period ending June 30th, 2025

Color Code	
	Significant Underperformance
	Slight Underperformance
	Good Performance

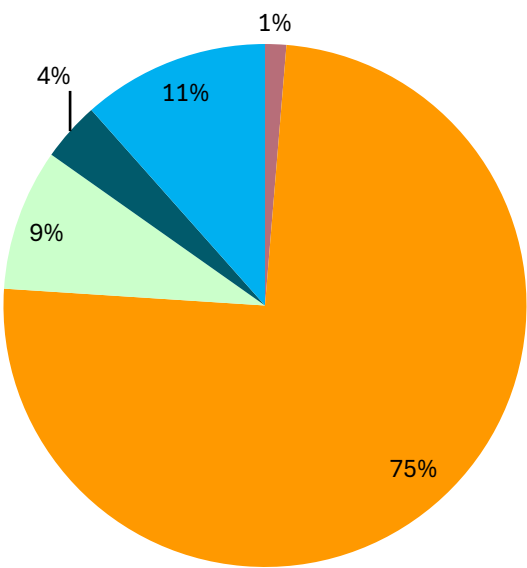


Summary of Revenues

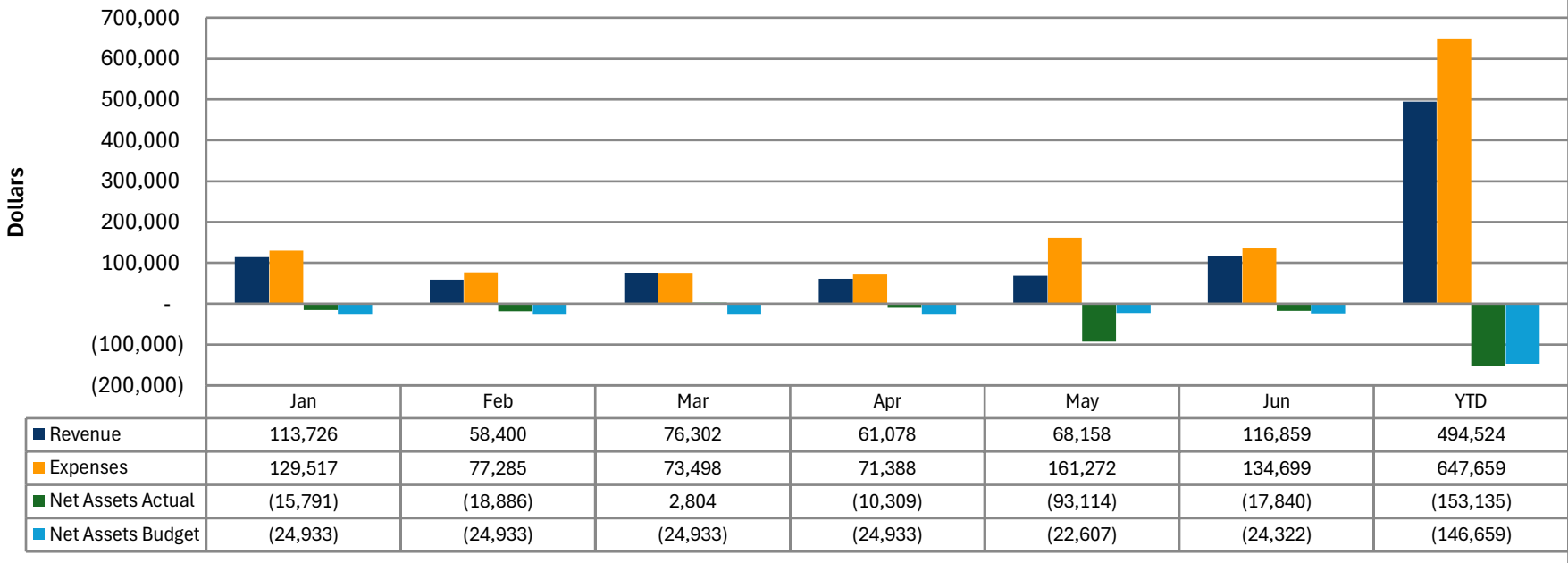


Summary of Expenses

- Assessment Rate 2%
- Sales and Marketing Expense
- Destination Marketing Activity
- Zone and Micro-Marketing
- Admin Expenses



YTD Operating Performance



Explore Butte County
Comparative Balance Sheet
For the period ending June 30th, 2025 and June 30th, 2024

	June 2025 \$	June 2024 \$	Variance Inc/(Dec) \$	Variance Inc/(Dec) %
ASSETS				
Current Assets				
Cash				
Checking	205,165	332,321	(127,156)	(38.3%)
Savings	518,435	503,945	14,490	2.9%
Money Market	170,353	20,026	150,326	750.6%
Total Cash	893,952	856,292	37,661	4.4%
Accounts Receivable	186,339	158,029	28,310	17.9%
Other Assets				
Prepaid Expenses	7,595	23,957	(16,362)	(68.3%)
	7,595	23,957	(16,362)	(68.3%)
Total Current Assets	1,087,886	1,038,277	49,609	4.8%
Fixed Assets				
Furniture And Equipment	19,636	19,636	-	-
Vehicle	97,255	137,837	(40,582)	(29.4%)
Less Accumulated Depreciation	(45,835)	(88,753)	42,918	48.4%
Total Fixed Assets	71,056	68,720	2,336	3.4%
TOTAL ASSETS	1,158,942	1,106,997	51,945	4.7%
LIABILITIES				
Current Liabilities				
Accounts Payable	63,140	61,462	1,678	2.7%
Credit Card Payable	1,678	6,615	(4,937)	(74.6%)
Accrued Salaries and Wages	26,590	16,404	10,186	62.1%
Payroll Liabilities	1,544	28	1,516	5,412.7%
Total Current Liabilities	92,952	84,509	8,443	10.0%
Deferred Revenue	191,573	15,024	176,549	1,175.1%
TOTAL LIABILITIES	284,525	99,533	184,992	185.9%
NET ASSETS				
Unrestricted Net Assets	604,706	827,948	(223,243)	(27.0%)
Net Assets - Reserved	422,846	412,846	10,000	2.4%
Current Year Income	(153,135)	(233,330)	80,195	34.4%
Total Net Assets	874,417	1,007,464	(133,048)	(13.2%)
TOTAL LIABILITIES & NET ASSETS	1,158,942	1,106,997	51,945	4.7%

Explore Butte County

Trend Balance Sheet Ratios

For the period ending June 30th, 2025

	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025
Cash ¹	224.98	214.77	209.51	213.96	220.86	224.44	246.03	220.16	221.27	211.55	201.11	213.44	209.49
Current Ratio ²	12.29	16.03	15.84	20.03	22.63	16.01	12.48	12.48	16.74	17.84	24.24	11.71	11.70
Leverage ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Explore Butte County
Year-to-Date Comparative Income Statement
For the period ending June 30th, 2025

	June 2025 YTD - ACTUALS		June 2025 YTD - BUDGET		VARIANCE TO BUDGET		June 2024 YTD - ACTUALS		Jun '25 TO Jun '24 ACTUALS VARIANCE	
	\$	%	\$	%	\$	%	\$	%	\$	%
REVENUES & OTHER SUPPORT:										
Program Income										
Butte County	2,097	0.4%	3,500	0.6%	(1,403)	(40.1%)	932	0.2%	1,165	125.0%
Chico	299,022	60.5%	375,000	59.4%	(75,978)	(20.3%)	327,838	75.3%	(28,816)	(8.8%)
Gridley	10,204	2.1%	4,500	0.7%	5,704	126.8%	8,300	1.9%	1,905	22.9%
Oroville	56,278	11.4%	82,500	13.1%	(26,222)	(31.8%)	27,996	6.4%	28,281	101.0%
Paradise	15,044	3.0%	27,500	4.4%	(12,456)	(45.3%)	25,444	5.8%	(10,400)	(40.9%)
Sub-Total Program Income	382,644	77.4%	493,000	78.1%	(110,356)	(22.4%)	390,509	89.7%	(7,865)	(2.0%)
Other Income										
Interest Income	4,070	0.8%	-	-	4,070	100.0%	3,748	0.9%	321	8.6%
Butte County - Microfunding	224	0.0%	750	0.1%	(526)	(70.2%)	-	-	224	100.0%
City of Chico - Microfunding	50,531	10.2%	77,000	12.2%	(26,469)	(34.4%)	30,000	6.9%	20,531	68.4%
City of Oroville - Microfunding	12,294	2.5%	13,500	2.1%	(1,206)	(8.9%)	-	-	12,294	100.0%
Town of Paradise - Microfunding	4,708	1.0%	5,000	0.8%	(292)	(5.8%)	-	-	4,708	100.0%
Cooperative Program Funding	1,250	0.3%	8,500	1.3%	(7,250)	(85.3%)	8,797	2.0%	(7,547)	(85.8%)
City of Gridley - Microfunding	92	0.0%	750	0.1%	(659)	(87.8%)	-	-	92	100.0%
Other Income	38,711	7.8%	32,500	5.2%	6,211	19.1%	2,416	0.6%	36,295	1,502.0%
Sub-Total Other Income	111,880	22.6%	138,000	21.9%	(26,120)	(18.9%)	44,961	10.3%	66,918	148.8%
TOTAL REVENUE	494,524	100.0%	631,000	100.0%	(136,476)	(21.6%)	435,471	100.0%	59,053	13.6%
PROGRAM EXPENSES:										
Assessment Rate 2%										
2% Fee - Butte County	46	0.0%	70	0.0%	(24)	(33.6%)	-	-	46	100.0%
2% Fee - Chico	6,630	1.3%	7,500	1.2%	(870)	(11.6%)	962	0.2%	5,668	589.1%
2% Fee - Gridley	226	0.0%	90	0.0%	136	151.4%	11	0.0%	215	1,938.4%
2% Fee - Oroville	1,248	0.3%	1,650	0.3%	(402)	(24.4%)	-	-	1,248	100.0%
2% Fee - Paradise	334	0.1%	550	0.1%	(216)	(39.4%)	392	0.1%	(59)	(14.9%)
Sub-total Assessment Rate 2%	8,484	1.7%	9,860	1.6%	(1,376)	(14.0%)	1,365	0.3%	7,119	521.4%
Sales and Marketing Expense										
Advertising	108,752	22.0%	106,500	16.9%	2,252	2.1%	88,173	20.2%	20,579	23.3%
Conferences	23,803	4.8%	22,250	3.5%	1,553	7.0%	24,804	5.7%	(1,001)	(4.0%)
Creative Services	66,219	13.4%	79,500	12.6%	(13,282)	(16.7%)	73,468	16.9%	(7,250)	(9.9%)
Dues and Memberships	5,009	1.0%	5,000	0.8%	9	0.2%	3,445	0.8%	1,564	45.4%
Marketing Contracts	83,147	16.8%	73,714	11.7%	9,433	12.8%	83,249	19.1%	(102)	(0.1%)
Meals	689	0.1%	1,500	0.2%	(811)	(54.1%)	646	0.1%	43	6.7%
Office Supplies	-	-	750	0.1%	(750)	(100.0%)	108	0.0%	(108)	(100.0%)
Postage	2,233	0.5%	1,000	0.2%	1,233	123.3%	543	0.1%	1,689	310.9%
Printing	3,339	0.7%	21,750	3.4%	(18,411)	(84.6%)	37,483	8.6%	(34,144)	(91.1%)
Public Relations	792	0.2%	6,000	1.0%	(5,208)	(86.8%)	1,760	0.4%	(968)	(55.0%)
Rent	764	0.2%	1,500	0.2%	(736)	(49.1%)	34	0.0%	730	2,122.9%
Sales and Marketing Exp. - Other	114	0.0%	1,000	0.2%	(886)	(88.6%)	1,173	0.3%	(1,059)	(90.3%)
Hospitality for Hospitality	160	0.0%	2,250	0.4%	(2,090)	(92.9%)	815	0.2%	(655)	(80.4%)
SponsorShip Marketing	2,000	0.4%	5,000	0.8%	(3,000)	(60.0%)	4,535	1.0%	(2,535)	(55.9%)
Travel Trader& Consumer Market Show	5,778	1.2%	14,500	2.3%	(8,722)	(60.2%)	26,464	6.1%	(20,687)	(78.2%)
Staff-Marketing	145,491	29.4%	178,250	28.2%	(32,759)	(18.4%)	137,476	31.6%	8,015	5.8%
Vehicle Maintenance	7,042	1.4%	35,000	5.5%	(27,958)	(79.9%)	2,188	0.5%	4,854	221.8%
Website	28,573	5.8%	25,500	4.0%	3,073	12.1%	24,723	5.7%	3,850	15.6%
Sub-Total Sales and Marketing Expense	483,904	97.9%	580,964	92.1%	(97,060)	(16.7%)	511,090	117.4%	(27,185)	(5.3%)
Destination Marketing Activity										
ARPA Wayfinding	-	-	-	-	-	-	28,752	6.6%	(28,752)	(100.0%)
Desitination Management Plan	40,000	8.1%	68,750	10.9%	(28,750)	(41.8%)	1,276	0.3%	38,724	3,035.2%
Butte County Film Commision	16,730	3.4%	14,000	2.2%	2,730	19.5%	1,530	0.4%	15,200	993.5%
Sub-Total Destination Marketing Activity	56,730	11.5%	82,750	13.1%	(26,020)	(31.4%)	31,558	7.2%	25,172	79.8%
Zone and Micro-Marketing										
Chico Zone/Travel Chico	1,260	0.3%	11,500	1.8%	(10,240)	(89.0%)	14,259	3.3%	(12,999)	(91.2%)
Paradise Zone	315	0.1%	5,000	0.8%	(4,685)	(93.7%)	830	0.2%	(515)	(62.0%)
Oroville Zone	22,123	4.5%	13,500	2.1%	8,623	63.9%	22,522	5.2%	(399)	(1.8%)
Other Zone	-	-	750	0.1%	(750)	(100.0%)	-	-	-	-
Gridley/ Biggs Zone	-	-	750	0.1%	(750)	(100.0%)	-	-	-	-
Sub-Total Zone and Micro-Marketing	23,697	4.8%	31,500	5.0%	(7,803)	(24.8%)	37,611	8.6%	(13,914)	(37.0%)
Admin Expenses										
Advertising	498	0.1%	-	-	498	100.0%	-	-	498	100.0%
Bank fees	-	-	60	0.0%	(60)	(100.0%)	40	0.0%	(40)	(100.0%)
Conference, Convention, Meeting	837	0.2%	5,000	0.8%	(4,163)	(83.3%)	2,977	0.7%	(2,140)	(71.9%)
Depreciation	14,692	3.0%	-	-	14,692	100.0%	14,761	3.4%	(69)	(0.5%)
Filing fees/ taxes	-	-	2,000	0.3%	(2,000)	(100.0%)	387	0.1%	(387)	(100.0%)
General Administration	3,322	0.7%	1,200	0.2%	2,122	176.9%	3,196	0.7%	127	4.0%
Insurance	1,765	0.4%	2,500	0.4%	(735)	(29.4%)	2,885	0.7%	(1,120)	(38.8%)
Interest expense	-	-	-	-	-	-	2	0.0%	(2)	(100.0%)
Meals	566	0.1%	1,200	0.2%	(634)	(52.8%)	515	0.1%	52	10.1%
Office supplies	1,561	0.3%	2,000	0.3%	(439)	(22.0%)	6,426	1.5%	(4,865)	(75.7%)
Postage	411	0.1%	275	0.0%	136	49.6%	-	-	411	100.0%
Printing and Copying	1,292	0.3%	300	0.0%	992	330.5%	50	0.0%	1,242	2,483.2%
Professional fees - Accounting	20,628	4.2%	25,000	4.0%	(4,372)	(17.5%)	26,559	6.1%	(5,931)	(22.3%)
Professional fees - Legal	4,601	0.9%	5,000	0.8%	(399)	(8.0%)	6,796	1.6%	(2,195)	(32.3%)
Professional fees - Human Resources	-	-	3,250	0.5%	(3,250)	(100.0%)	38	0.0%	(38)	(100.0%)
Rent/ Office Space	4,564	0.9%	4,500	0.7%	64	1.4%	3,616	0.8%	948	26.2%
401k Administration	706	0.1%	500	0.1%	206	41.1%	618	0.1%	88	14.2%
Staffing - Admin	16,166	3.3%	16,100	2.6%	66	0.4%	15,213	3.5%	953	6.3%
Subscriptions	1,089	0.2%	1,300	0.2%	(211)	(16.3%)	863	0.2%	226	26.2%
Telephone, Telecommunications	994	0.2%	1,200	0.2%	(206)	(17.2%)	918	0.2%	76	8.3%
Travel	1,151	0.2%	900	0.1%	251	27.8%	1,320	0.3%	(170)	(12.9%)
Admin Expense- Other	-	-	300	0.0%	(300)	(100.0%)	(1)	(0.0%)	1	100.0%
Sub-Total Admin Expenses	74,843	15.1%	72,585	11.5%	2,258	3.1%	87,178	20.0%	(12,335)	(14.1%)
TOTAL PROGRAM EXPENSES	647,659	131.0%	777,659	123.2%	(130,000)	(16.7%)	668,801	153.6%	(21,142)	(3.2%)
NET INCOME/(NET LOSS)	\$ (153,135)	(31.0%)	\$ (146,659)	(23.2%)	\$ (6,476)	(4.4%)	\$ (233,330)	(53.6%)	\$ 80,195	34.4%

Explore Butte County
Income Statement by Class
For the period ending June 30th, 2025

	TBID Program	Prior Year Reserved	Cooperative	MicroFunding	Travel Chico ARPA	TOTAL
REVENUES & OTHER SUPPORT:						
Program Income						
Butte County	2,097			-		2,097
Chico	299,022			-		299,022
Gridley	10,204			-		10,204
Oroville	56,278			-		56,278
Paradise	15,044			-		15,044
Sub-Total Program Income	382,644	-	-	-	-	382,644
Other Income			38,711			38,711
Interest Income	4,070			-		4,070
Butte County - Microfunding				224		224
City of Chico - Microfunding				40,531	10,000	50,531
City of Oroville - Microfunding				12,294		12,294
Town of Paradise - Microfunding				4,708		4,708
Cooperative Program Funding	-	(1,400)	2,650	-		1,250
City of Gridley - Microfunding				92		92
Sub-Total Other Income	4,070	(1,400)	41,361	57,849	10,000	111,880
TOTAL REVENUE	386,714	(1,400)	41,361	57,849	10,000	494,524
PROGRAM EXPENSES:						
Assessment Rate 2%						
2% Fee - Butte County	46			-		46
2% Fee - Chico	6,630			-		6,630
2% Fee - Gridley	226			-		226
2% Fee - Oroville	1,248			-		1,248
2% Fee - Paradise	334			-		334
Sub-total Assessment Rate 2%	8,484	-	-	-	-	8,484
Sales and Marketing Expense			640			
Advertising	105,297			-	2,815	108,752
Conferences	493	20,679		-	2,631	23,803
Creative Services	60,209			39	5,971	66,219
Dues and Memberships	5,009			-		5,009
Marketing Contracts	65,397	17,750		-		83,147
Meals	689			-		689
Postage	2,233			-		2,233
Printing	3,339			-		3,339
Public Relations	792			-		792
Sales and Marketing Exp. - Other	114			-		114
Hospitality for Hospitality	160			-		160
Rent/Office Space	764			-		764
SponsorShip Marketing	2,000			-		2,000
Travel Trader& Consumer Market Show	274	5,504		-		5,778
Staff-Marketing	145,491			-		145,491
Vehicle Maintenance	5,417		1,625	-		7,042
Website	24,481	3,892		200		28,573
Sub-Total Sales and Marketing Expense	422,159	47,825	2,265	239	11,417	483,904
Destination Marketing Activity						
Desitination Management Plan	-	40,000		-		40,000
Butte County Film Commision	-	16,730		-		16,730
Sub-Total Destination Marketing Activity	-	56,730	-	-	-	56,730
Zone and Micro-Marketing						
Chico Zone/Travel Chico	166			14	1,079	1,260
Paradise Zone	315			-		315
Oroville Zone	27			22,096		22,123
Sub-Total Zone and Micro-Marketing	508	-	-	22,110	1,079	23,697
Admin Expenses						
Advertising	498					498
Conference, Convention, Meeting	-	837		-		837
Depreciation	14,692			-		14,692
General Administration	3,322			-		3,322
Insurance	1,765			-		1,765
Meals	566			-		566
Office supplies	1,561			-		1,561
Postage	411			-		411
Printing and Copying	1,292			-		1,292
Professional fees - Accounting	15,378	5,250		-		20,628
Professional fees - Legal	4,601			-		4,601
Rent/ Office Space	4,564			-		4,564
401k Administration	706			-		706
Staffing - Admin	16,166			-		16,166
Subscriptions	1,089			-		1,089
Telephone, Telecommunications	994			-		994
Travel	1,146				5	1,151
Sub-Total Admin Expenses	68,751	6,087	-	-	5	74,843
TOTAL PROGRAM EXPENSES	499,902	110,643	2,265	22,349	12,501	647,659
NET INCOME/(NET LOSS)	\$ (113,188)	\$ (112,043)	\$ 39,097	\$ 35,500	\$ (2,501)	\$ (153,135)

Journal Entries for Month - copy

Explore Butte County

June 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
7662								
06/01/2025	Journal Entry	05312025R		To Accrue the payroll for the period 05/18/2025 to 05/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll		9,746.55
06/01/2025	Journal Entry	05312025R		To Accrue the payroll for the period 05/18/2025 to 05/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll		1,082.95
06/01/2025	Journal Entry	05312025R			2200	2200 Accrued Payroll	10,829.50	
Total for 7662							\$10,829.50	\$10,829.50
7948								
06/01/2025	Journal Entry	06012025		To reclassify AR incorrectly recorded to the Cooperative Program on 02/27/2024	4850	4800 Other Types of Income:4850 Cooperative Program Funding	200.00	
06/01/2025	Journal Entry	06012025		To reclassify AR incorrectly recorded to the Cooperative Program on 02/27/2024	1100	1100 Accounts Receivable		200.00
Total for 7948							\$200.00	\$200.00
7786								
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	8,126.10	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	902.90	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	668.07	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	74.23	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	250.56	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	27.84	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	824.35	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	91.59	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	35.62	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	3.96	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	7070	7000 Administration:7070 General Administration	230.77	
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	2410	2410 Retirement plan liability		1,456.00
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	2400	2400 Payroll Liabilities		944.08
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	2400	2400 Payroll Liabilities		78.64
06/05/2025	Journal Entry	06052025		Payroll for the period 05/18/2025-05/31/2025	1010	1010 GVB Checking #7188		8,757.27
Total for 7786							\$11,235.99	\$11,235.99
7787								
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	9,897.19	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,099.69	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6420 Staffing - Payroll Taxes - Mktg	858.46	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7420	7000 Administration:7400 Staffing - Admin (10%):7420 Payroll Taxes - Admin	95.38	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6450 401k	250.56	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7450	7000 Administration:7400 Staffing - Admin (10%):7450 401K	27.84	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance	824.35	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance	91.59	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision	35.62	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision	3.96	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	7070	7000 Administration:7070 General Administration	230.77	
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	2410	2410 Retirement plan liability		1,456.00
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	2400	2400 Payroll Liabilities		944.08
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	2400	2400 Payroll Liabilities		78.64

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Explore Butte County

June 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
06/18/2025	Journal Entry	06182025		Payroll for the period 06/01/2025-06/14/2025	1010	1010 GVB Checking #7188		10,936.69
Total for 7787							\$13,415.41	\$13,415.41
7987								
06/23/2025	Journal Entry	06232025		To reclassify the sale of 2021 Mercedes Sprinter Van wrongly coded to 4850 on 06/23/25	4850	4800 Other Types of Income:4850 Cooperative Program Funding	65,000.00	
06/23/2025	Journal Entry	06232025		To remove the cost of 2021 Mercedes Sprinter Van	1550	1550 Vehicle		98,582.41
06/23/2025	Journal Entry	06232025		To remove the accumulated depreciation of 2021 Mercedes Sprinter Van	1600	1600 Accumulated depreciation	72,293.77	
06/23/2025	Journal Entry	06232025		To record gain on sale of 2021 Mercedes Sprinter Van	4800	4800 Other Types of Income		38,711.36
Total for 7987							\$137,293.77	\$137,293.77
7986								
06/27/2025	Journal Entry	06272025		To reclassify the transfer of \$6,637.83 from GL #1000 Tri Counties Bank was accounted on GL #1550 Vehicle dt 05/06/2025 (check no-37571)	1550	1550 Vehicle		6,637.83
06/27/2025	Journal Entry	06272025		To reclassify the transfer of \$6,637.83 from GL #1000 Tri Counties Bank was accounted on GL #1550 Vehicle dt 05/06/2025 (check no-37571)	1030	1030 GVB Savings #7251	6,637.83	
Total for 7986							\$6,637.83	\$6,637.83
7796								
06/30/2025	Journal Entry	06302025		To expenses Avoy Technologies Limited - US May 2024 - April 2026	6140	6000 Sales and Marketing Expense:6100 Marketing contracts:6140 Digital Asset Management	673.25	
06/30/2025	Journal Entry	06302025		To expenses U S TRAVEL ASSOCIATION Feb 2025 - Dec 2025	6070	6000 Sales and Marketing Expense:6070 Dues and Memberships	143.75	
06/30/2025	Journal Entry	06302025		To expenses Little Eyes Big World LLC June 2025 Deposit	6053	6000 Sales and Marketing Expense:6050 Creative Services:6053 Creative - Influencer	2,500.00	
06/30/2025	Journal Entry	06302025		To expenses June 2025 Prepaid	1400	1400 Prepaid Expenses		3,317.00
Total for 7796							\$3,317.00	\$3,317.00
7797								
06/30/2025	Journal Entry	06302025		To record depreciation expense for June 2025	7045	7000 Administration:7045 Depreciation expense	1,613.34	

Journal Entries for Month - copy

Explore Butte County

June 1-30, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	DISTRIBUTION ACCOUNT NUMBER	ACCOUNT FULL NAME	DEBIT	CREDIT
06/30/2025	Journal Entry	06302025		To record depreciation expense for June 2025	1600	1600 Accumulated depreciation		1,613.34
Total for 7797							\$1,613.34	\$1,613.34
7798								
06/30/2025	Journal Entry	06302025		To Accrue the payroll for the period 06/15/2025 to 06/30/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll	10,886.91	
06/30/2025	Journal Entry	06302025		To Accrue the payroll for the period 06/15/2025 to 06/30/2025	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll	1,209.66	
06/30/2025	Journal Entry	06302025			2200	2200 Accrued Payroll		12,096.57
Total for 7798							\$12,096.57	\$12,096.57
7800								
06/30/2025	Journal Entry	06302025		To record accrued PTO at 06-14-25	7410	7000 Administration:7400 Staffing - Admin (10%):7410 Staffing - Admin Payroll		109.55
06/30/2025	Journal Entry	06302025		To record accrued PTO at 06-14-25	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6410 Staffing - Marketing Payroll		985.96
06/30/2025	Journal Entry	06302025		To record accrued PTO at 06-14-25	2220	2220 Accrued Vacation/PTO	1,095.51	
Total for 7800							\$1,095.51	\$1,095.51
7801								
06/30/2025	Journal Entry	06302025		To remove the liability	2400	2400 Payroll Liabilities	2,045.44	
06/30/2025	Journal Entry	06302025		To remove the liability	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance		1,699.34
06/30/2025	Journal Entry	06302025		To remove the liability	7440	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance		188.82
06/30/2025	Journal Entry	06302025		To remove the liability	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%):6440 Health Insurance:6470 Dental and Vision		141.55
06/30/2025	Journal Entry	06302025		To remove the liability	7470	7000 Administration:7400 Staffing - Admin (10%):7440 Health Insurance:7470 Dental and Vision		15.73
Total for 7801							\$2,045.44	\$2,045.44
TOTAL							\$199,780.36	\$199,780.36

Explore Butte County

2105 Divvy - Nichole #1688, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 08/05/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	204.22
Charges and cash advances cleared (87).....	23,739.88
Payments and credits cleared (5).....	-19,638.09
Statement ending balance.....	4,306.01
Uncleared transactions as of 06/30/2025.....	-2,627.69
Register balance as of 06/30/2025.....	1,678.32
Cleared transactions after 06/30/2025.....	0.00
Uncleared transactions after 06/30/2025.....	16,128.77
Register balance as of 08/05/2025.....	17,807.09

Details

Charges and cash advances cleared (87)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/01/2025	Expense	CD9FF005FA878ABF3D0D7	Cloudflare	52.20
06/01/2025	Expense	D2B6499BCCE6AD366D747	GOOGLE WORKSPACE	145.38
06/02/2025	Expense	91B0E73EC7B660F5D880A	Facebook	300.02
06/02/2025	Expense	4A9A59F8D61F8AC2D8487	TIKTOK PROMOTE	150.00
06/02/2025	Expense	243D91C45BF2B19AB9AA2	TIKTOK PROMOTE	80.00
06/02/2025	Expense	9D0CE5F18FD9B5B51253E	Facebook	23.66
06/02/2025	Expense	959298613ADDA5C745D7F	WILSON PRINTING AND SIG...	431.88
06/02/2025	Expense	9F4103922D6E198E9C493	STOBLE WORKPLACE	35.00
06/02/2025	Expense	0A9E0E9C74B3D25B86B60	WILSON PRINTING AND SIG...	263.80
06/02/2025	Expense	6220436F3F2D9D518B456	LANGLERS.COM	1,200.00
06/02/2025	Expense	99A0ACFAA47A38D50B650	GOOGLE ADS	399.72
06/02/2025	Expense	770BF4417FAD00E220A88	LANGLERS.COM	200.00
06/02/2025	Expense	E0F6B7085BACC71B85980	Facebook	53.00
06/02/2025	Expense	7CF39F419652FE74B266B	SMARTSTOP	312.00
06/02/2025	Expense	92BDCEEC892406E711448	STOBLE WORKPLACE	35.00
06/03/2025	Expense		ADOBE	9.99
06/03/2025	Expense		CANVA	38.00
06/07/2025	Expense	DDFDBAC3484392AF7A488	Safeway	14.61
06/07/2025	Expense	4578D62D3DD451BBCAF5E	Safeway	179.80
06/07/2025	Expense	EF6EA3720DDC36F66FCEB	AVERY PRODUCTS CORPO...	19.34
06/07/2025	Expense	5242865900AFF90DAE59D	Facebook	59.00
06/07/2025	Expense	A8D0C6A24ED6EAB994E4D	FACEBK META VERIFIED	58.00
06/07/2025	Expense	F90A997183DB90AD6A5E0	PAID PARKING	110.00
06/08/2025	Expense	9548265A4DBFA3010AEFF	SAN FRANCISCO PROP	29.00
06/08/2025	Expense	CB8FF550E18C12E8FB890	PASTIME PARTNERS	20.00
06/08/2025	Expense	6FDB012E270A5C813C01D	SURF THRU CHICO	20.00
06/09/2025	Expense	4430AE08426EF2AD453AF	POPPY ARBUCKLE	52.59
06/09/2025	Expense	FEDDFE10DC4C0A0D3FC91	FASTRAK	25.00
06/10/2025	Expense	19A6DEEB47DCB42D8E169	Cloudflare	25.00
06/10/2025	Expense	7DF2E87FD72EB8295A83D	7-ELEVEN	43.33
06/10/2025	Expense	79BE854D810B094457B81	76 FUEL	55.15
06/11/2025	Expense	AFB5CA32BFFE3BA5BF1CE	CHICK-FIL-A	12.71
06/11/2025	Expense	490E0DE6F30B0C9629215	GOOD SEED COFFEE B	14.09
06/12/2025	Expense	C5F8439A1D15D35699645	US POSTAL SERVICE	54.72
06/12/2025	Expense	52702ADA96A78BDD2A918	ONLINE POSTAGE	103.00
06/12/2025	Expense	0BBDA7D171A3DF652FC25	PITNEY BOWES	115.86
06/12/2025	Expense	06505D5335A2AD3E63C32	ONLINE POSTAGE	309.00
06/13/2025	Expense	0408360A695E1EB43119E	ONLINE POSTAGE	309.00
06/13/2025	Expense	5C8BB6C646E8B0EEC8676	ONLINE POSTAGE	103.00
06/13/2025	Expense	A97C1AB43B55EA9DA9AEF	GOOGLE FI WIRELESS	43.87

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/13/2025	Expense	F49DB348325FBC994D391	Facebook	65.00
06/13/2025	Expense	03711A27809DADA8B4050	TIKTOK PROMOTE	150.00
06/13/2025	Expense	1E099AEA73A264D9B114A	FASTRAK	25.00
06/13/2025	Expense	1EC18CBC4413F4CA24343	ONLINE POSTAGE	103.00
06/14/2025	Expense	52F032CB92D8ABF29247E	INTUIT QUICKBOOKS	99.00
06/14/2025	Expense	8A3C8FA5E2F2A2154B846	76 FUEL	70.02
06/15/2025	Expense	7B39E7217C30DB6F8B7D1	HOTEL CORQUE	832.80
06/15/2025	Expense	933AA6ED0AE02F2415E13	CHICK-FIL-A	17.02
06/16/2025	Expense	7629883A382F0538A1F43	CREXENDO	124.71
06/17/2025	Expense	1094A5A078B306D170FBB	Clifton Larson Allen	5,250.00
06/17/2025	Expense	B008861FB970E61EAF161	Mailchimp	132.00
06/17/2025	Expense	8D0F175CC3B5217DE8125	LOWE'S	16.97
06/17/2025	Expense	C053D6DA2FF82CF584056	UPPER PARK CLOTHIN	2,500.00
06/17/2025	Expense	BDEE1BC6505AA5ED66165	UPPER PARK CLOTHIN	800.00
06/17/2025	Expense	E30DA58D45BC3BD561074	Hampton Inn	540.95
06/18/2025	Expense	CB5AC24D9CB48B212E00D	VIETNAM BISTRO	66.33
06/18/2025	Expense	7C05804B9894E07D67EA4	ONLINE POSTAGE	103.00
06/18/2025	Expense	A98EC1231C88F5BFAACF5	CALIFORNIA TRAVEL ASSO	1,599.00
06/19/2025	Expense	E04149E8B467720DD1A19	Facebook	72.00
06/19/2025	Expense	FA692CF2E1318A89685C2	COSTCO GAS	53.48
06/19/2025	Expense	314D717EF1BEE2C9D6616	TIKTOK PROMOTE	110.00
06/19/2025	Expense	39D85E7306092576DF5D8	COSTCO GAS	55.57
06/19/2025	Expense	7DA85C692E16F0B8AEF3F	TIKTOK PROMOTE	110.00
06/19/2025	Expense	259CBFF6F36255E83CC39	EVERLINE RESORT & SPA	269.35
06/19/2025	Expense	35DAF37BBF75EF25A1B81	EVERLINE RESORT & SPA	269.35
06/21/2025	Expense	036FD7E8DE1276C47DB89	THE ATLANTIC JOURNAL-C...	13.09
06/21/2025	Expense	4BFDC68FBCC74084107E0	Facebook	341.28
06/22/2025	Expense	CCCD8D0550F87E09649C9	THE HOME DEPOT	49.14
06/22/2025	Expense	DB6E92336A3F7A30C7B84	CAPCUT	10.09
06/22/2025	Expense	792625FD8D020DC214F95	Facebook	80.00
06/24/2025	Expense	323D1E5BCDECB91CA7E34	starbucks	27.70
06/25/2025	Expense	CC67FE404130EA04A49E2	COSTCO GAS	69.54
06/25/2025	Expense	B7C59D9FCB65921BA2EA4	STOBLE COFFEE	15.60
06/25/2025	Expense	DB00DDF7DBAD1A3F9AB93	Facebook	88.00
06/26/2025	Expense	DA9324A809C6D30DEDEDE	DESTINATION MARKETING ...	595.00
06/26/2025	Expense	F6954C7541DC72F4D9C60	DESTINATION MARKETING ...	595.00
06/27/2025	Expense	A31D21B2C0B0F18D161BE	DESTINATION MARKETING ...	1,050.00
06/28/2025	Expense	0596AC37470F38B736EF8	Facebook	24.37
06/28/2025	Expense	C5AF7277B7DD03D8922FB	UNION COFFEE CLUB	34.79
06/28/2025	Expense	BCA61FE551C7E4031BDF4	UNION COFFEE CLUB	14.91
06/28/2025	Expense	19E0D4F4BDF0EDB3F71D5	Facebook	58.78
06/29/2025	Expense	00D14D732C61799C9B3EC	Dropbox	54.00
06/30/2025	Expense	940BA63806097A6503418	BILL.COM	260.44
06/30/2025	Expense	B074067B73AF290032F9E	CALIFORNIA DEPARTMENT ...	617.00
06/30/2025	Expense	72D5CA4D28A78B08569A5	Facebook	199.98
06/30/2025	Expense	5FADCD0381379B8FADB6D	Facebook	591.30
06/30/2025	Expense	5B97B99E48F554156E719	TIKTOK PROMOTE	9.60

Total 23,739.88

Payments and credits cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2025	Expense		Divvy	-401.80
06/09/2025	Expense		Divvy	-4,041.82
06/16/2025	Expense		Divvy	-2,628.16
06/18/2025	Credit Card Credit	34FA28788512DF4891707	VIETNAM BISTRO	-66.33
06/23/2025	Expense		Divvy	-12,499.98

Total -19,638.09

Additional Information

Uncleared payments and credits as of 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2025	Expense		Divvy	-2,627.69
Total				-2,627.69

Uncleared charges and cash advances after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2025	Expense	98D03FDBF99A56CCCAC7A	GOOGLE WORKSPACE	158.40
07/01/2025	Expense	21D517A1B979F453A9303	Creative Composition	1,168.91
07/01/2025	Expense	C73214D8F8D7A77140E6D	CRAFT	177.00
07/01/2025	Expense	EA458EE29F0BD555DB3EF	A TOUCH OF GLASS A	50.00
07/01/2025	Expense	2CF9856CC9EB09B3DF646	STOBLE WORKPLACE	35.00
07/01/2025	Expense	55F5DAAF97F562C110143	STOBLE WORKPLACE	35.00
07/01/2025	Expense	D40AFF803AD73D27528D0	GOOGLE ADS	399.78
07/02/2025	Expense	07179E93C18988830BA76	SMARTSTOP	312.00
07/02/2025	Expense	ECAE60A0F431DD894E031	ADV	618.92
07/02/2025	Expense	A45F836D4C864406D7A4A	CALIFORNIA DEPARTMENT ...	12.03
07/02/2025	Expense	A30C3EF2C86594532EC1D	LANGLERS.COM	200.00
07/02/2025	Expense	557EF05D8730CB3B4CB67	LANGLERS.COM	200.00
07/02/2025	Expense	65319B3890CFA17A92057	LANGLERS.COM	1,200.00
07/03/2025	Expense	841C5475680008C958881	ADOBE	9.99
07/03/2025	Expense	F5A6A2631B60F483A7A88	Facebook	97.00
07/07/2025	Expense	E2921D59A72A41B4E4304	TIKTOK PROMOTE	150.00
07/07/2025	Expense	E987FAD9C146CCA41EEEE	FACEBK META VERIFIED	58.00
07/07/2025	Expense	639A20CE128DA2605D22C	Facebook	100.00
07/08/2025	Expense	D75C430DA8223F73D440E	SURF THRU CHICO	32.99
07/09/2025	Expense	247F06AB8829E0B18F2A9	SALT LAKE BR	24.22
07/09/2025	Expense	10B1AEC5BB470FF7F368B	PROGRESSIVE	2,022.14
07/09/2025	Expense	673C9E09B5FE8572ABBB5	Lyft	48.31
07/09/2025	Expense	5F7A918851A900F5CD5DB	SAVOR ICE CREAM	12.08
07/09/2025	Expense	4311AE1449A3CEBAFBD8E	BETTERMENT	119.45
07/09/2025	Expense	1566E297D8CD756D0E552	NEWS SHOP	6.06
07/10/2025	Expense	F477EBB52CCBA833760F0	Cloudflare	25.00
07/11/2025	Expense	3F3A68E3D897596665001	MARQUIS CHICAGO F&B	11.59
07/11/2025	Expense	B1E0EF6EA0ADB0A575D45	MARQUIS CHICAGO F&B	6.65
07/11/2025	Expense	4D686026295C7F3163EED	MARQUIS CHICAGO F&B	36.00
07/11/2025	Expense	6AC9A9E376145D8F7E6A7	MARQUIS CHICAGO F&B	37.00
07/11/2025	Expense	202BAFA16883F8CF89705	MARQUIS CHICAGO F&B	26.00
07/11/2025	Expense	076A73424696C565A6C55	Facebook	100.00
07/11/2025	Expense	DD10CE2A3802BAEB3F625	Lyft	19.94
07/12/2025	Expense	92CED8F97719073B17A7C	MARQUIS CHICAGO F&B	6.65
07/12/2025	Expense	B828F886906038A5123AA	MARQUIS CHICAGO	608.14
07/12/2025	Expense	183D9DBCE7798D695BB8F	MARQUIS CHICAGO F&B	35.00
07/12/2025	Expense	764702AE8320317F6E27C	Lyft	62.65
07/13/2025	Expense	01ADAE8A9E8969B2C3F4E	Facebook	100.00
07/13/2025	Expense	BE0B2B60175B75E645C7C	AIRP PEOPLES ORGANIC	19.10
07/13/2025	Expense	13B5CBA44FBF267B38D1A	MARQUIS CHICAGO F&B	6.65
07/14/2025	Expense	468DB5B487137FCE44E85	INTUIT QUICKBOOKS	115.00
07/14/2025	Expense	EF4D847B1FD2E84198652	MARQUIS CHICAGO	1,357.16
07/14/2025	Expense	203858417B1D3995D07C2	AIRPORT PARKING	62.00
07/14/2025	Expense	91A309B8DA669D5BC2811	CARIBOU COFFEE	9.86
07/14/2025	Expense	C4B056CA6EC05A3763B25	GOOGLE FI WIRELESS	39.03
07/16/2025	Expense	4E2B0988EB7B17BDD9452	CREXENDO	125.60
07/16/2025	Expense	D5B4E90C187FFABA07DE1	Office Depot	62.21
07/16/2025	Expense	788A0F9A0ACCE266A92D3	Facebook	100.00
07/16/2025	Expense	86702A54104614F979AD5	Sticker Mule	489.99
07/16/2025	Expense	73E8E2354FE22C7AD753E	EVOLUSEN.COM	350.00
07/17/2025	Expense	BAF4FE21879AAE70CF203	ULINE SHIPPING	102.45
07/17/2025	Expense	AAE6709F6816BC051F080	Mailchimp	132.00
07/18/2025	Expense	53472D030011D8748F2CC	TIKTOK PROMOTE	119.94
07/19/2025	Expense	902505786ED12DDE5E61C	Facebook	100.00
07/19/2025	Expense	FDB8B2AFDF50587912B9C	Facebook	2.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/19/2025	Expense	AFF7BCB0A40C61263E0EB	Facebook	2.00
07/20/2025	Expense	D1506D3622D6353CC3CCB	Facebook	2.00
07/20/2025	Expense	519A423FB376541C12C76	Facebook	2.00
07/21/2025	Expense	9211A17C95F953E59D283	Facebook	404.69
07/21/2025	Expense	3F319F791E2C11F7EF9D6	Facebook	20.34
07/21/2025	Expense	0F11D0BA943E5F05F7CBE	Facebook	2.00
07/21/2025	Expense	B8D74E9E5371C52D83456	Facebook	2.00
07/21/2025	Expense	8A6593954054385656D0C	PENDRY PARK CITY HOTEL	374.21
07/21/2025	Expense	7FF4316C6DD6B8920BC4B	Facebook	100.00
07/21/2025	Expense	7A86F96188365816E5D6B	Facebook	2.00
07/22/2025	Expense	F65ADEF65EC9D44D5E726	Facebook	3.00
07/22/2025	Expense	272DCBB55145538926F16	Facebook	2.00
07/22/2025	Expense	9FF231A86DE146E5933D7	CAPCUT	10.09
07/23/2025	Expense	1BE54CCC0B75A4D8F50F6	Facebook	3.00
07/23/2025	Expense	2889A8010AF7699CC9BD1	Facebook	100.00
07/24/2025	Expense	E57F90451A1A701D1980E	Facebook	3.00
07/24/2025	Expense	4F4CC40AFAA754F853E9A	JERSEY MIKE'S SUBS	98.22
07/25/2025	Expense	FBD6C22F80F6592341729	WILSON PRINTING AND SIG...	275.52
07/25/2025	Expense	C0F2C7B4364ED0134DD5E	PITNEY BOWES	36.05
07/25/2025	Expense	C83BFC20E4A024D3C7BD8	PITNEY BOWES	110.94
07/25/2025	Expense	88C4265B27E0F77505CD2	Office Depot	113.16
07/25/2025	Expense	F8F67886A172C7D4C1C6D	Facebook	5.00
07/25/2025	Expense	EF2BF52F71B4BD1DC6CC2	Facebook	850.00
07/26/2025	Expense	C0F7D04765BFE09D25538	HOTEL KATERINA	100.00
07/26/2025	Expense	28F5E342DB8602AC56A70	ONLINE POSTAGE	206.00
07/26/2025	Expense	98182AABD3DEBFA31BFBC	ONLINE POSTAGE	103.00
07/26/2025	Expense	39E686D0256C0A17AD37A	HOTEL KATERINA	482.66
07/28/2025	Expense	F57446B967A5953BBD54B	The Well	12.98
07/28/2025	Expense	A92A607912276D6D05629	Facebook	57.78
07/28/2025	Expense	CFAAEBD3D2B2BC6120D5B	Facebook	10.79
07/28/2025	Expense	B0E4A1E778642B2D0D8A8	starbucks	13.55
07/29/2025	Expense	2DB89230573FEBD486B31	APPLE	9.99
07/29/2025	Expense	98A6308E817F167265F76	APPLE	109.23
07/29/2025	Expense	BADD367EA860790B7E60C	PENDRY PARK CITY HOTEL	58.81
07/30/2025	Expense	86049A9A45EE2486AE460	BILL.COM	250.86
07/30/2025	Expense	BDB34B4647004353F6A67	AIRPORT PARKING	26.00
07/30/2025	Expense	761A2F1248C17E51DC3B0	Union	75.00
07/30/2025	Expense	1218D3B070EEA21F44E58	UNION COFFEE CLUB	50.00
07/31/2025	Expense	3C450378AB50C046F3373	ASANA.COM	87.08
07/31/2025	Expense	57EBBC1F3BBFEA03F2F68	AIRDNA	600.00
07/31/2025	Expense	F516E7D6570A35C866439	THE UPPER CRUST BAKERY	50.00
07/31/2025	Expense	22E635152D0BA241DEC60	CHICO	50.00
07/31/2025	Expense	BA28088752BE5FA3E046B	SAVOR ICE CREAM	25.00
07/31/2025	Expense	000A1672A41C33FC1D80E	FARMERS BREWING ME	15.68
07/31/2025	Expense	65576D0931AC6FF9CD33D	MOMONA CHICO	77.38
07/31/2025	Expense	FB56933115497245328C4	Facebook	84.52
07/31/2025	Expense	69503345A3D3F384C0CB7	GRANA WOOD FIRED FOODS	102.73

Total 16,695.15

Uncleared payments and credits after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/23/2025	Credit Card Credit	B010DEEB51C0051FC2E65	PROGRESSIVE	-560.38
07/23/2025	Credit Card Credit	1C9654DF08178909B2D9A	PROGRESSIVE	-6.00

Total -566.38

Explore Butte County

1010 GVB Checking #7188, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 08/05/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	229,752.03
Checks and payments cleared (32)	-125,946.45
Deposits and other credits cleared (6)	101,359.24
Statement ending balance	205,164.82

Register balance as of 06/30/2025	205,164.82
Cleared transactions after 06/30/2025	0.00
Uncleared transactions after 06/30/2025	-32,839.76
Register balance as of 08/05/2025	172,325.06

Details

Checks and payments cleared (32)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2025	Expense		Divvy	-401.80
06/03/2025	Expense		BETTERMENT	-207.85
06/03/2025	Expense		Humana, Inc.	-196.86
06/03/2025	Expense		BETTERMENT	-1,621.60
06/05/2025	Journal	06052025		-8,757.27
06/06/2025	Expense		Divvy	-344.23
06/09/2025	Bill Payment		Downtown Oroville Business ...	-12,000.00
06/09/2025	Bill Payment		Paradise Ridge Chamber of C...	-180.00
06/09/2025	Bill Payment		One West Tourism Alliance	-1,091.20
06/09/2025	Bill Payment		TASMARK Enterprises	-2,900.00
06/09/2025	Expense		Divvy	-4,041.82
06/09/2025	Bill Payment		CFO by Design, Inc.	-1,750.00
06/16/2025	Expense		Divvy	-2,628.16
06/18/2025	Journal	06182025		-10,936.69
06/20/2025	Bill Payment		Madden Media	-25,083.24
06/23/2025	Expense		Divvy	-12,499.98
06/23/2025	Expense		The Hartford	-453.59
06/24/2025	Bill Payment		Watershed Media LLC	-184.55
06/24/2025	Bill Payment		Jennifer Sweeney Communic...	-1,500.00
06/24/2025	Bill Payment		Watershed Media LLC	-2,500.00
06/24/2025	Bill Payment		Meredith Operations Corporati...	-14,958.00
06/24/2025	Bill Payment		Jason Mandly	-500.00
06/24/2025	Bill Payment		Dragon Graphics	-1,075.02
06/24/2025	Bill Payment		Show & Stroll Car Show	-2,000.00
06/24/2025	Bill Payment		Ripe, Inc	-2,000.00
06/24/2025	Bill Payment		Ripe, Inc	-2,000.00
06/24/2025	Expense			-1,956.90
06/26/2025	Bill Payment		Butte County Association of G...	-550.00
06/30/2025	Expense		Divvy	-2,627.69
06/30/2025	Bill Payment		Ducks Unlimited	-750.00
06/30/2025	Bill Payment		Morrison and Company Cons...	-6,250.00
06/30/2025	Bill Payment		Langlers WebWorks	-2,000.00

Total	-125,946.45
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Deposits and other credits cleared (6)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/27/2025	Receive Payment		City of Chico - TBID Assessment	32,509.84
06/27/2025	Receive Payment		City of Oroville - TBID Assess...	9,368.89

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/27/2025	Receive Payment		Butte County - TBID Assessm...	1,086.91
06/27/2025	Receive Payment		City of Chico - Travel Chico	10,000.00
06/27/2025	Receive Payment		City of Oroville - TBID Assess...	12,963.64
06/27/2025	Receive Payment		City of Chico - TBID Assessment	35,429.96

Total101,359.24

Additional Information

Uncleared checks and payments after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/02/2025	Bill Payment		Mc2 Design Group Inc.	-1,625.00
07/02/2025	Bill Payment		Sinclair Broadcast Group Inc	-2,500.00
07/03/2025	Bill Payment		Inbound Travel	-695.00
07/07/2025	Bill Payment		Ripe, Inc	-1,000.00
07/07/2025	Bill Payment		Jennifer Sweeney Communic...	-1,500.00
07/07/2025	Bill Payment		Watershed Media LLC	-2,500.00
07/07/2025	Bill Payment		Little Eyes Big World LLC	-3,738.38
07/10/2025	Bill Payment		Gwyn & Ami	-5,806.38
07/18/2025	Bill Payment		Lauren Scott	-425.00
07/24/2025	Bill Payment		Zartico Inc.	-12,500.00
07/29/2025	Bill Payment		Butte County Association of G...	-550.00

Total-32,839.76

Explore Butte County

1030 GVB Savings #7251, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 08/07/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	510,872.91
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (3).....	7,561.79
Statement ending balance.....	<u>518,434.70</u>
Register balance as of 06/30/2025.....	518,434.70

Details				
Deposits and other credits cleared (3)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/27/2025	Deposit			296.81
06/27/2025	Journal	06272025		6,637.83
06/30/2025	Deposit			627.15
Total				7,561.79

Explore Butte County

1020 GVB Airport #7196, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 07/11/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	170,212.57
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	139.96
Statement ending balance.....	<u>170,352.53</u>
Register balance as of 06/30/2025.....	170,352.53

Details				
Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2025	Deposit			139.96
Total				139.96



For the Period Ending July 31st, 2025

****Unaudited – For Management Use Only****

Index:

Page 1	- Summary of Financial Information
Pages 2&3	- Financial Dashboards
Page 4	- Comparative Balance Sheet
Page 5	- Trend Balance Sheet Ratios
Page 6	- Year-to-date Comparative Income Statement
Page 7	- Year-to-date Comparative Income Statement by Class
Pages 8-13	- Monthly Journal entries

EXPLORE BUTTE COUNTY
Summary of Financial Information
July 2025

Below is a summary of your financial reports. The detailed financials are attached for your review.

Balance Sheet

Assets – As of July 31st, 2025, the cash balance is \$906,023 which is an increase of 10.8% (\$88,603) compared to 2024. Total Current Assets are \$1,082,646 made up of Cash, Accounts Receivable and Prepaid Expenses. This is an increase of 1.9% (\$20,078) compared to 2024 due to the increase in cash, 24.2% (\$54,331) decrease in Accounts Receivable, and a 67.7% decrease (\$14,194) in Prepaid Expenses.

Liabilities – Total liabilities are \$303,493 which is an increase of 220.5% (\$208,796) compared to 2024. This is mostly due to an increase in Deferred Revenue of 603.7% (\$171,596), an increase in Accounts Payable of 56.4% (\$28,653), an increase in Accrued Salaries of 93.3% (\$8,842), and a decrease in Credit Card Payable of 37.9% (\$1,077). The increase in Deferred Revenue is due to the \$150,000 payment from Chico State Enterprises which is being held as the City negotiates for an airline. It is possible these funds will sit for up to or over a year.

Net Assets – Total Net Assets on July 31st, 2025, are \$848,484 which is a decrease of \$185,652 in comparison to the same time last year.

Trend Balance Sheet Ratios

Operating cash (number of days of operational cash a company has on hand outside of Reserves) is at 212 days at the end of July.

The Current Ratio measures a company's ability to repay short term debts with short term assets, with a ratio between 1 and 2 being ideal. With a Current Ratio of 10, assets continue to be ahead of industry standards.

The Leverage Ratio indicates how assets are financed with debt. A leverage ratio of 0 shows the organization has been able to finance assets through net assets, rather than relying on long-term debts.

Year to Date Statement of Activities

Revenues – Total operating revenue as of July 31st, 2025, is \$573,070 tracking below budget by 22.2% (\$163,596), and more than last year by 0.7% (\$4,252).

Program Revenue is under budget by 20% (\$114,777) and less than last year by 10.6% (\$54,692).

Expenses – Total Program expenses are \$750,538 which is below budget by 17.3% (\$157,110) and less than last year by 3.2% (\$24,939).

The expenses seeing the largest decrease in comparison to the budget are as follows:

- Sales & Mktg -\$102,414 {Specifically: Advertising increased (\$15,656); Conferences (\$2,852); Creative Services (\$16,342); Mktg Contracts increased (\$8,017); Printing (\$17,602); Staff-Mktg (\$34,211); Vehicle Maintenance (\$32,212) & Website increased (\$1,084)}
- Destination Management. Plan - \$42,528
- Zone and Micro Marketing – \$13,553

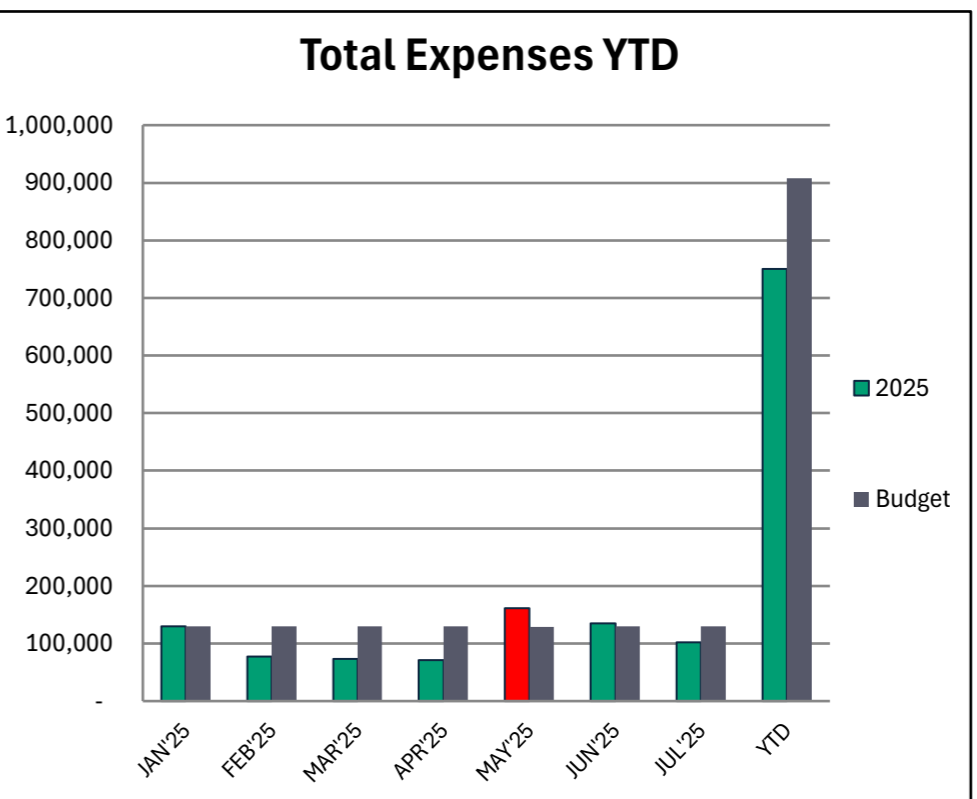
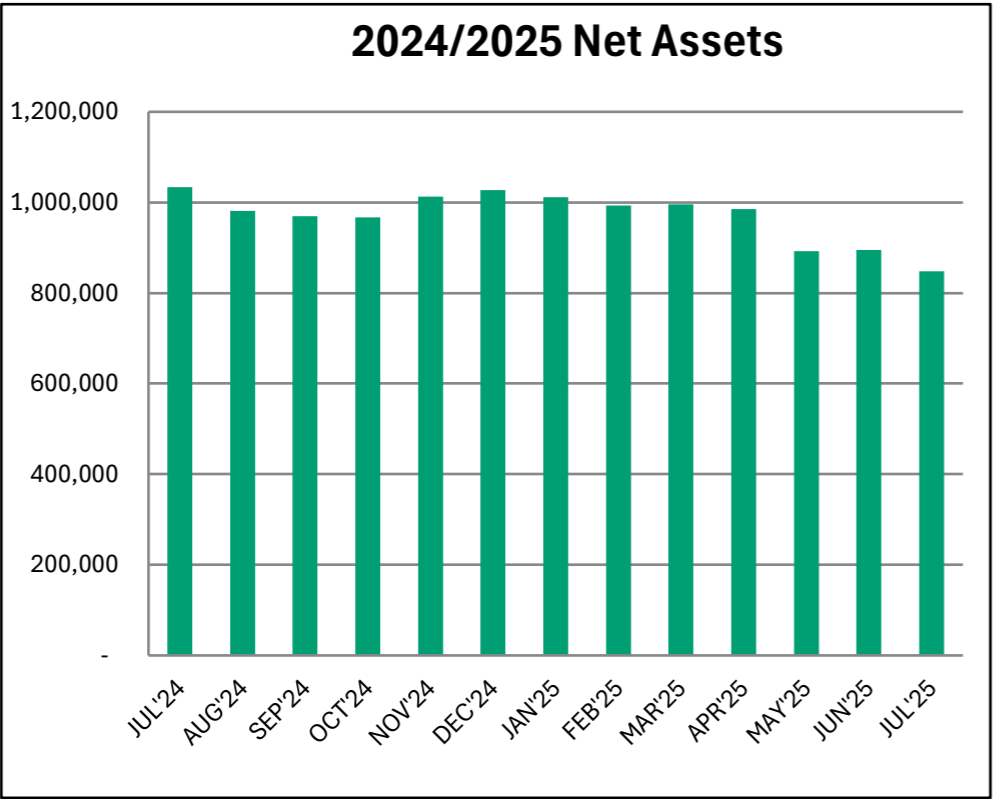
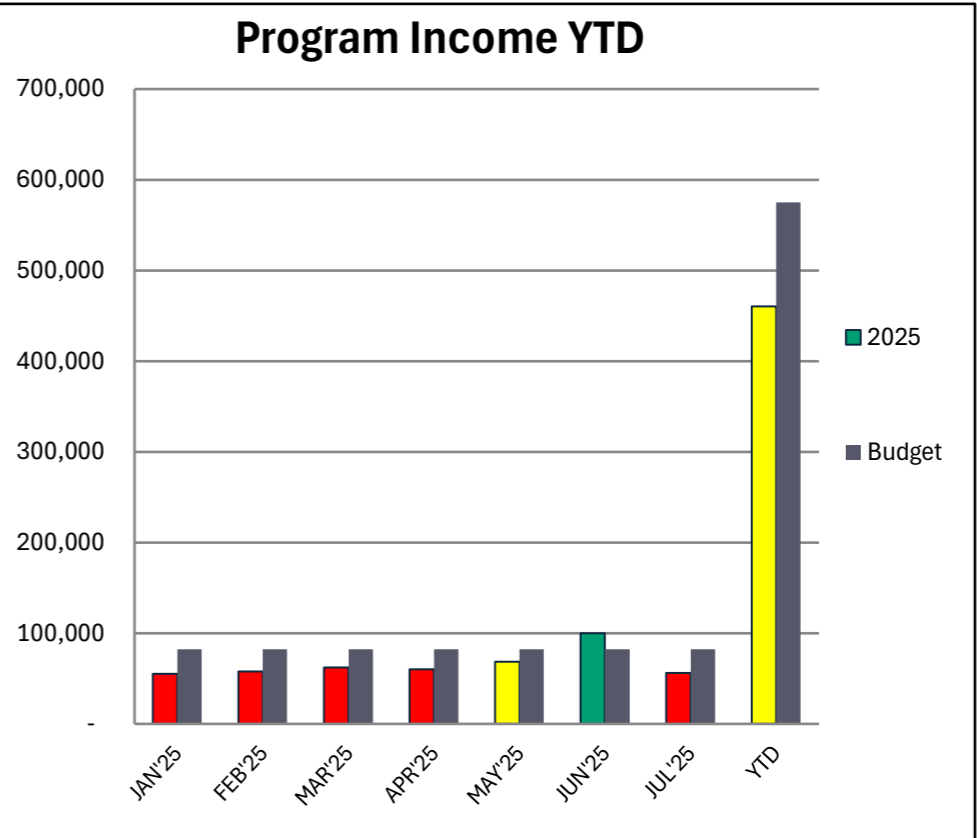
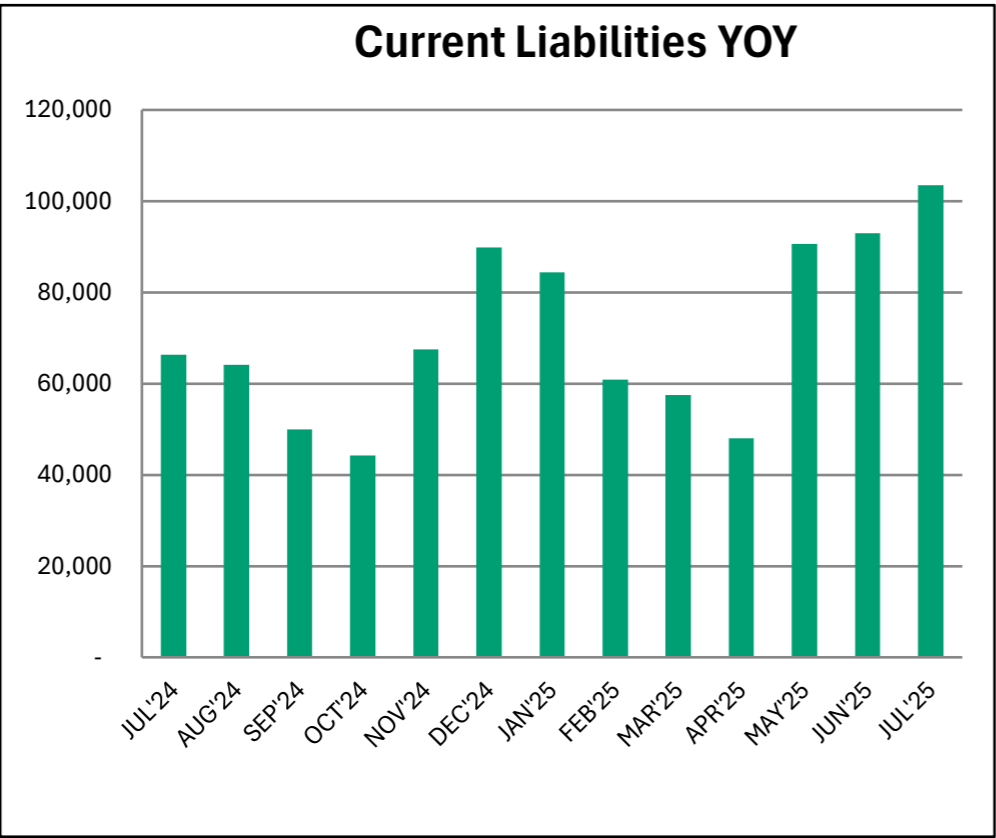
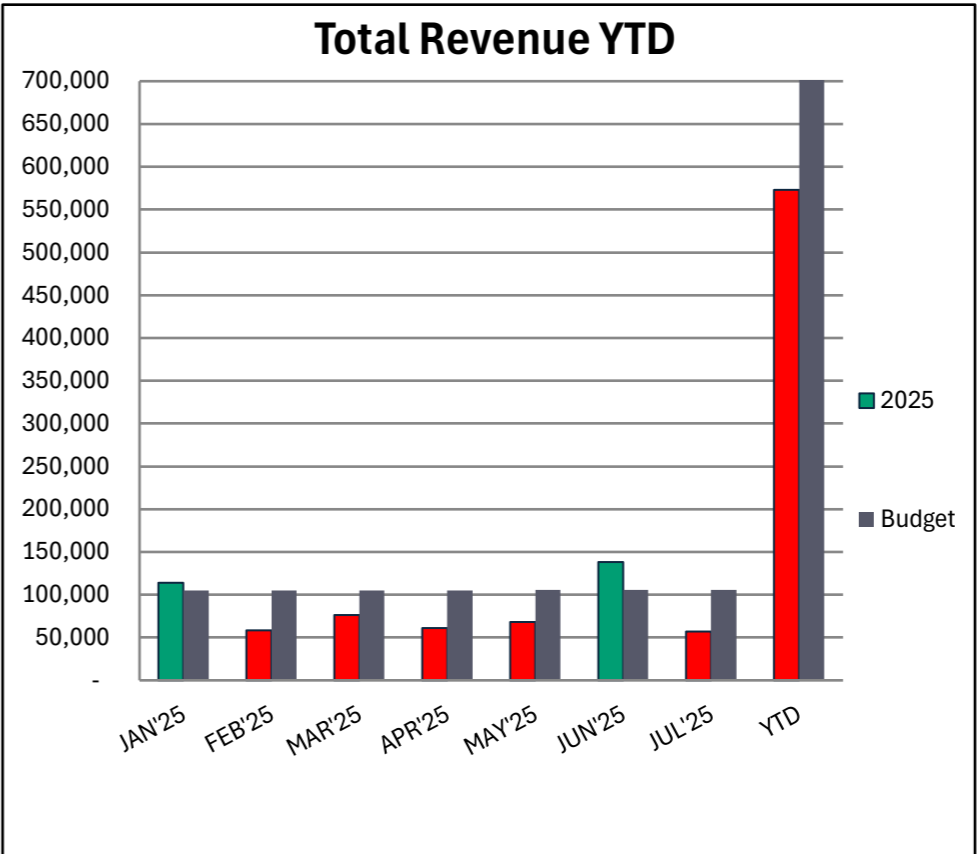
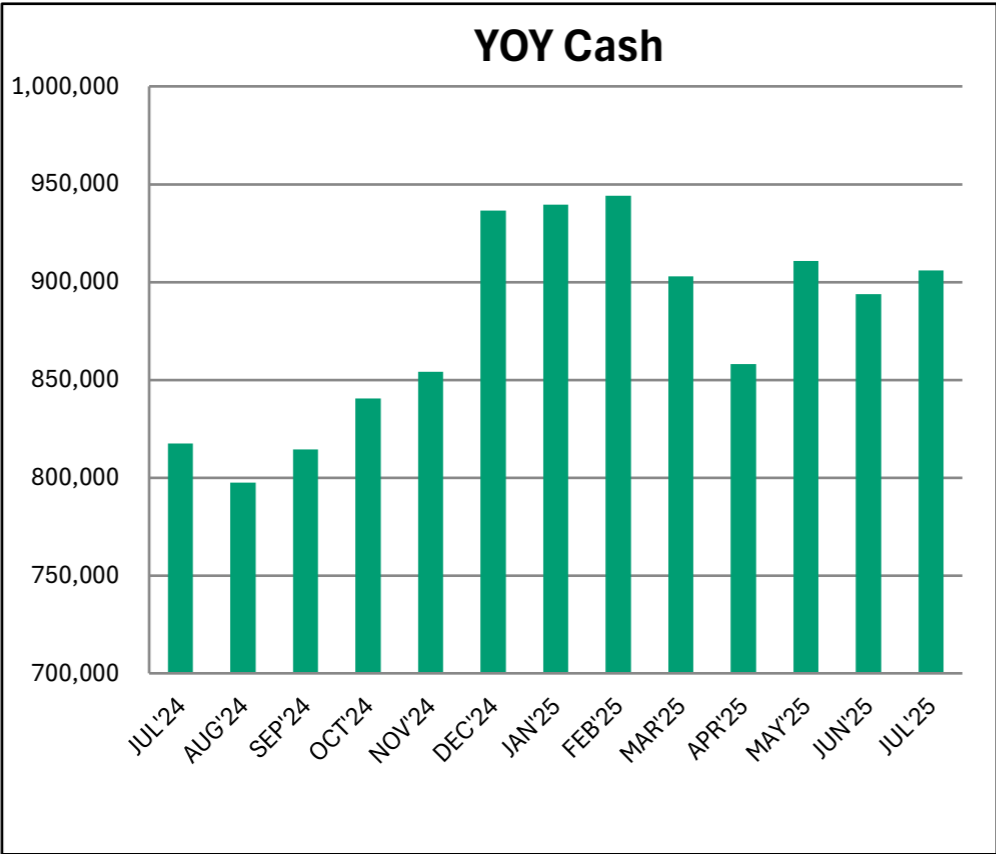
The expenses seeing the largest decrease in comparison to prior year are as follows:

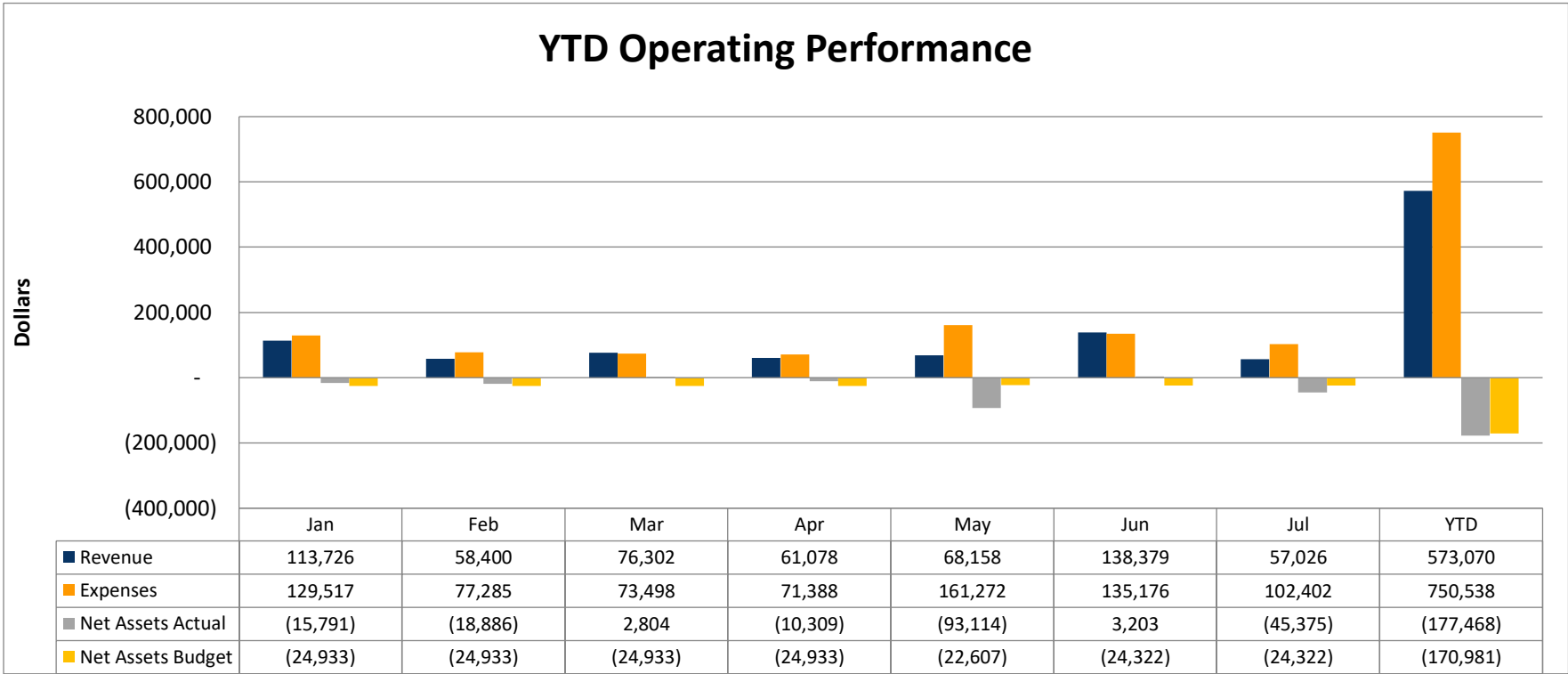
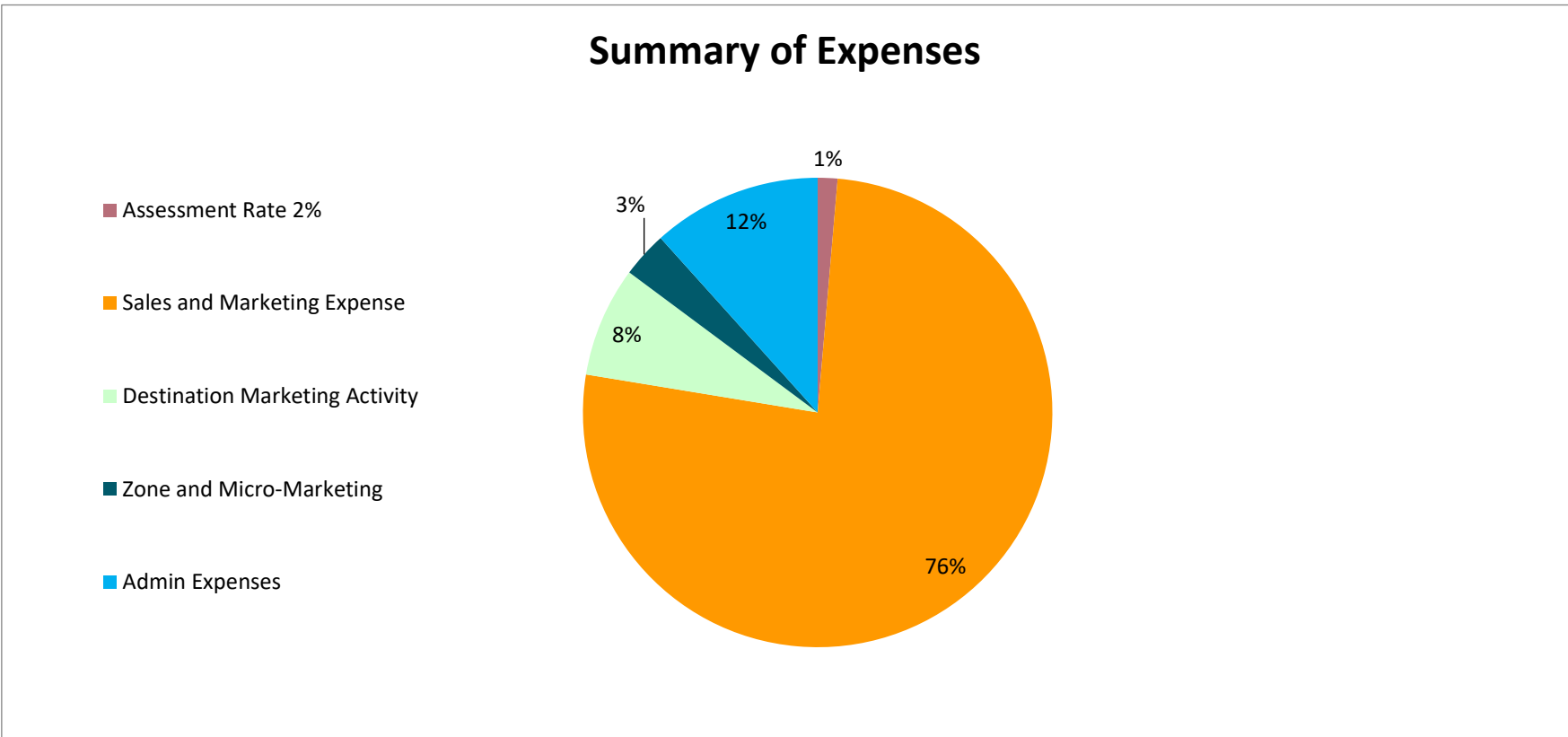
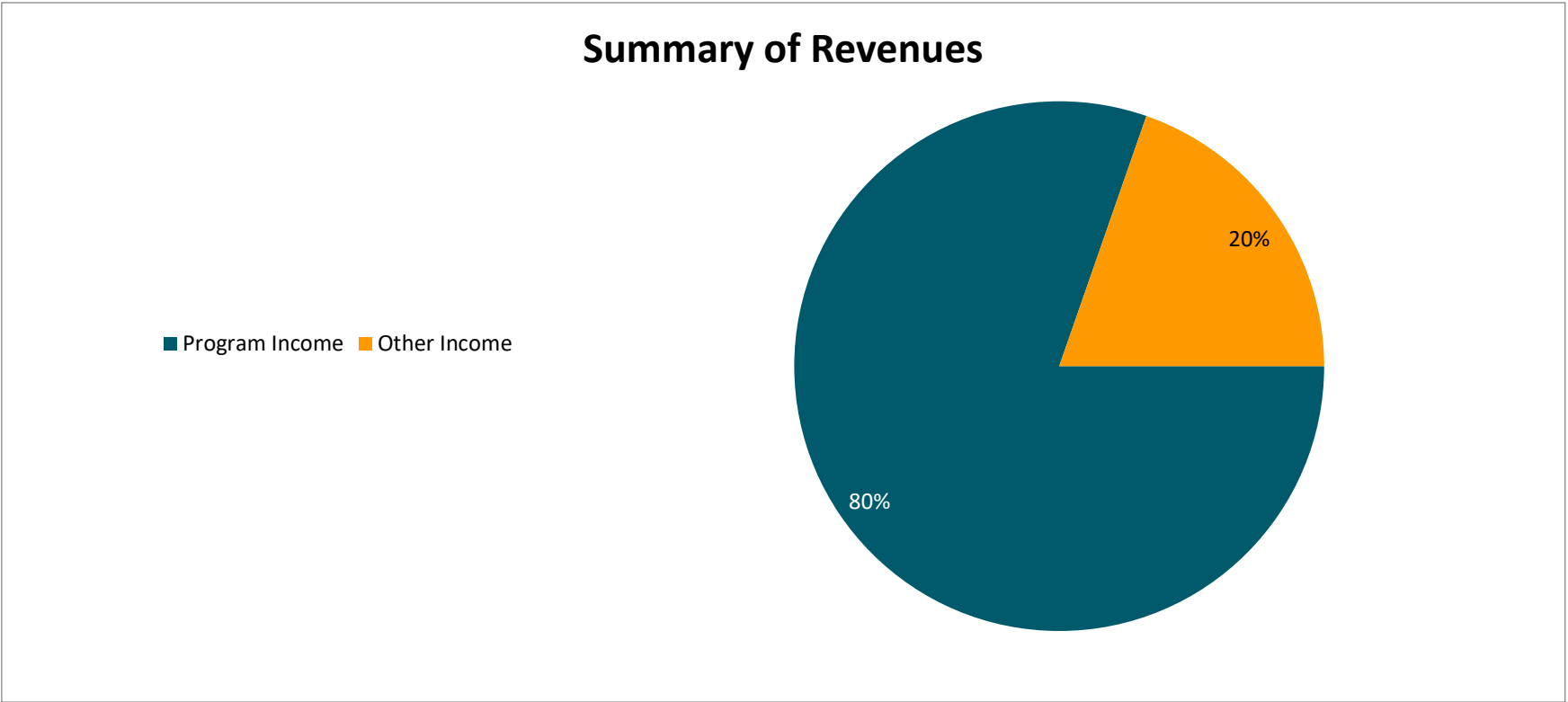
- Sales & Mktg -\$22,311 {Specifically: Advertising increased (\$39,391); Creative Services (\$3,170); Printing (51,227); Travel Trader & Consumer Mkt Show (\$20,687); Staff-Mktg increased (\$10,977) & Website increased (\$2,830)}
- Zone and Micro Marketing – \$20,357
- Admin Expenses – \$13,716

Net Income/(Loss) – Total Change in Net Assets is showing a Loss of \$177,468 which is more than the budgeted loss by \$6,487. This variance is due mostly to the decreased expenses helping to offset the decreased revenue. As compared to last year, the total change in Net Assets is showing a lower deficit by \$29,191.

Explore Butte County
Financial Dashboard
For the period ending July 31st, 2025

Color Code	
	Significant Underperformance
	Slight Underperformance
	Good Performance





Explore Butte County
Comparative Balance Sheet
For the period ending July 31st, 2025 and July 31st, 2024

	July 2025 \$	July 2024 \$	Variance Inc/(Dec) \$	Variance Inc/(Dec) %
ASSETS				
Current Assets				
Cash				
Checking	216,435	292,809	(76,374)	(26.1%)
Savings	519,091	504,581	14,510	2.9%
Money Market	170,497	20,031	150,467	751.2%
Total Cash	906,023	817,421	88,603	10.8%
Accounts Receivable	169,844	224,175	(54,331)	(24.2%)
Other Assets				
Prepaid Expenses	6,778	20,972	(14,194)	(67.7%)
	6,778	20,972	(14,194)	(67.7%)
Total Current Assets	1,082,646	1,062,568	20,078	1.9%
Fixed Assets				
Furniture And Equipment	19,636	19,636	-	-
Vehicle	97,255	137,837	(40,582)	(29.4%)
Less Accumulated Depreciation	(47,559)	(91,208)	43,650	47.9%
Total Fixed Assets	69,332	66,265	3,067	4.6%
TOTAL ASSETS	1,151,977	1,128,833	23,145	2.1%
LIABILITIES				
Current Liabilities				
Accounts Payable	79,466	50,813	28,653	56.4%
Credit Card Payable	1,767	2,844	(1,077)	(37.9%)
Accrued Salaries and Wages	18,315	9,473	8,842	93.3%
Accrued Payable	51	-	51	100.0%
Payroll Liabilities	3,873	3,142	731	23.3%
Total Current Liabilities	103,473	66,273	37,200	56.1%
Deferred Revenue	200,020	28,424	171,596	603.7%
TOTAL LIABILITIES	303,493	94,697	208,796	220.5%
NET ASSETS				
Unrestricted Net Assets	604,706	827,948	(223,243)	(27.0%)
Net Assets - Reserved	421,246	412,846	8,400	2.0%
Current Year Income	(177,468)	(206,659)	29,191	14.1%
Total Net Assets	848,484	1,034,136	(185,652)	(18.0%)
TOTAL LIABILITIES & NET ASSETS	1,151,977	1,128,833	23,145	2.1%

Explore Butte County
Trend Balance Sheet Ratios
For the period ending July 31st, 2025

	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
Cash ¹	214.77	209.51	213.96	220.86	224.44	246.03	220.16	221.27	211.55	201.11	213.44	209.49	212.31
Current Ratio ²	16.03	15.84	20.03	22.63	16.01	12.48	12.48	16.74	17.84	24.24	11.71	11.96	10.46
Leverage ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1 Operating Cash = Cash/Daily Expenses. Indicates how many days a company can survive without additional cash.

2 Current Ratio = Current Assets/Current Liabilities. Measures a company's ability to repay short term debts with short term assets.
A ratio between 1 and 2 is ideal, with a high number indicating greater ability to repay short term debt.

3 Leverage = Long Term Liabilities/Total Net Assets. Indicates how assets are financed.
A lower number indicates that assets are financed through savings/net assets
while a higher number indicates that assets are financed through debt and puts the company at greater risk of default on its obligations.

Explore Butte County
Year-to-Date Comparative Income Statement
For the period ending July 31st, 2025

	July 2025 YTD - ACTUALS		July 2025 YTD - BUDGET		VARIANCE TO BUDGET		July 2024 YTD - ACTUALS		Jul '25 TO Jul '24 ACTUALS VARIANCE	
	\$	%	\$	%	\$	%	\$	%	\$	%
REVENUES & OTHER SUPPORT:										
Program Income										
Butte County	2,097	0.4%	4,083	0.6%	(1,987)	(48.7%)	2,174	0.4%	(77)	(3.5%)
Chico	365,871	63.8%	437,500	59.4%	(71,629)	(16.4%)	397,254	69.8%	(31,384)	(7.9%)
Gridley	10,204	1.8%	5,250	0.7%	4,954	94.4%	8,300	1.5%	1,905	22.9%
Oroville	67,174	11.7%	96,250	13.1%	(29,076)	(30.2%)	81,910	14.4%	(14,735)	(18.0%)
Paradise	15,044	2.6%	32,083	4.4%	(17,040)	(53.1%)	25,444	4.5%	(10,400)	(40.9%)
Sub-Total Program Income	460,389	80.3%	575,167	78.1%	(114,777)	(20.0%)	515,081	90.6%	(54,692)	(10.6%)
Other Income										
Interest Income	4,871	0.8%	-	-	4,871	100.0%	4,389	0.8%	481	11.0%
Butte County - Microfunding	224	0.0%	875	0.1%	(651)	(74.4%)	135	0.0%	89	65.8%
City of Chico - Microfunding	50,531	8.8%	90,333	12.3%	(39,802)	(44.1%)	30,000	5.3%	20,531	68.4%
City of Oroville - Microfunding	12,294	2.1%	15,750	2.1%	(3,456)	(21.9%)	-	-	12,294	100.0%
Town of Paradise - Microfunding	4,708	0.8%	5,833	0.8%	(1,125)	(19.3%)	-	-	4,708	100.0%
Cooperative Program Funding	1,250	0.2%	9,917	1.3%	(8,667)	(87.4%)	16,797	3.0%	(15,547)	(92.6%)
City of Gridley - Microfunding	92	0.0%	875	0.1%	(784)	(89.5%)	-	-	92	100.0%
Other Income	38,711	6.8%	37,917	5.1%	795	2.1%	2,416	0.4%	36,295	1,502.0%
Sub-Total Other Income	112,681	19.7%	161,500	21.9%	(48,819)	(30.2%)	53,738	9.4%	58,943	109.7%
TOTAL REVENUE	573,070	100.0%	736,667	100.0%	(163,596)	(22.2%)	568,819	100.0%	4,252	0.7%
PROGRAM EXPENSES:										
Assessment Rate 2%										
2% Fee - Butte County	46	0.0%	82	0.0%	(35)	(43.1%)	28	0.0%	19	68.8%
2% Fee - Chico	8,112	1.4%	8,750	1.2%	(638)	(7.3%)	2,501	0.4%	5,611	224.3%
2% Fee - Gridley	226	0.0%	105	0.0%	121	115.5%	11	0.0%	215	1,938.4%
2% Fee - Oroville	1,489	0.3%	1,925	0.3%	(436)	(22.6%)	1,195	0.2%	294	24.6%
2% Fee - Paradise	334	0.1%	642	0.1%	(308)	(48.0%)	392	0.1%	(59)	(14.9%)
Sub-total Assessment Rate 2%	10,208	1.8%	11,503	1.6%	(1,295)	(11.3%)	4,128	0.7%	6,081	147.3%
Sales and Marketing Expense										
Advertising	139,906	24.4%	124,250	16.9%	15,656	12.6%	100,515	17.7%	39,391	39.2%
Conferences	23,106	4.0%	25,958	3.5%	(2,852)	(11.0%)	28,718	5.0%	(5,612)	(19.5%)
Creative Services	76,408	13.3%	92,750	12.6%	(16,342)	(17.6%)	79,578	14.0%	(3,170)	(4.0%)
Dues and Memberships	6,347	1.1%	5,833	0.8%	514	8.8%	4,526	0.8%	1,821	40.2%
Marketing Contracts	92,779	16.2%	84,762	11.5%	8,017	9.5%	93,776	16.5%	(997)	(1.1%)
Meals	689	0.1%	1,750	0.2%	(1,061)	(60.6%)	760	0.1%	(71)	(9.3%)
Office Supplies	-	-	875	0.1%	(875)	(100.0%)	108	0.0%	(108)	(100.0%)
Postage	2,542	0.4%	1,167	0.2%	1,375	117.9%	543	0.1%	1,998	367.8%
Printing	5,273	0.9%	22,875	3.1%	(17,602)	(76.9%)	56,501	9.9%	(51,227)	(90.7%)
Public Relations	924	0.2%	7,000	1.0%	(6,076)	(86.8%)	1,892	0.3%	(968)	(51.2%)
Rent	2,410	0.4%	1,750	0.2%	660	37.7%	34	0.0%	2,376	6,911.9%
Sales and Marketing Exp. - Other	114	0.0%	1,167	0.2%	(1,053)	(90.2%)	1,293	0.2%	(1,179)	(91.2%)
Hospitality for Hospitality	160	0.0%	2,625	0.4%	(2,465)	(93.9%)	815	0.1%	(655)	(80.4%)
SponsorShip Marketing	2,000	0.3%	5,833	0.8%	(3,833)	(65.7%)	4,535	0.8%	(2,535)	(55.9%)
Travel Trader& Consumer Market Show	5,778	1.0%	16,917	2.3%	(11,139)	(65.8%)	26,464	4.7%	(20,687)	(78.2%)
Staff-Marketing	173,747	30.3%	207,958	28.2%	(34,211)	(16.5%)	162,770	28.6%	10,977	6.7%
Vehicle Maintenance	8,622	1.5%	40,833	5.5%	(32,212)	(78.9%)	3,116	0.5%	5,505	176.7%
Website	31,334	5.5%	30,250	4.1%	1,084	3.6%	28,503	5.0%	2,830	9.9%
Sub-Total Sales and Marketing Expense	572,139	99.8%	674,554	91.6%	(102,415)	(15.2%)	594,450	104.5%	(22,311)	(3.8%)
Destination Marketing Activity										
ARPA Wayfinding	-	-	-	-	-	-	28,752	5.1%	(28,752)	(100.0%)
Desitination Management Plan	40,000	7.0%	83,125	11.3%	(43,125)	(51.9%)	1,276	0.2%	38,724	3,035.2%
Butte County Film Commision	16,930	3.0%	16,333	2.2%	597	3.7%	1,539	0.3%	15,391	1,000.4%
Sub-Total Destination Marketing Activity	56,930	9.9%	99,458	13.5%	(42,528)	(42.8%)	31,566	5.5%	25,364	80.4%
Zone and Micro-Marketing										
Chico Zone/Travel Chico	1,260	0.2%	13,917	1.9%	(12,657)	(90.9%)	14,492	2.5%	(13,232)	(91.3%)
Paradise Zone	315	0.1%	5,833	0.8%	(5,518)	(94.6%)	7,030	1.2%	(6,715)	(95.5%)
Oroville Zone	22,123	3.9%	15,750	2.1%	6,373	40.5%	22,533	4.0%	(410)	(1.8%)
Other Zone	-	-	875	0.1%	(875)	(100.0%)	-	-	-	-
Gridley/ Biggs Zone	-	-	875	0.1%	(875)	(100.0%)	-	-	-	-
Sub-Total Zone and Micro-Marketing	23,697	4.1%	37,250	5.1%	(13,553)	(36.4%)	44,054	7.7%	(20,357)	(46.2%)
Admin Expenses										
Advertising	498	0.1%	-	-	498	100.0%	-	-	498	100.0%
Bank fees	-	-	70	0.0%	(70)	(100.0%)	40	0.0%	(40)	(100.0%)
Conference, Convention, Meeting	4,985	0.9%	5,833	0.8%	(848)	(14.5%)	3,062	0.5%	1,923	62.8%
Depreciation	16,416	2.9%	-	-	16,416	100.0%	17,217	3.0%	(800)	(4.6%)
Filing fees/ taxes	-	-	2,333	0.3%	(2,333)	(100.0%)	387	0.1%	(387)	(100.0%)
General Administration	210	0.0%	1,400	0.2%	(1,190)	(85.0%)	3,888	0.7%	(3,678)	(94.6%)
Insurance	1,765	0.3%	2,917	0.4%	(1,151)	(39.5%)	2,885	0.5%	(1,120)	(38.8%)
Interest expense	-	-	-	-	-	-	2	0.0%	(2)	(100.0%)
Meals	665	0.1%	1,400	0.2%	(735)	(52.5%)	515	0.1%	150	29.1%
Office supplies	1,839	0.3%	2,333	0.3%	(495)	(21.2%)	6,444	1.1%	(4,606)	(71.5%)
Postage	558	0.1%	321	0.0%	238	74.0%	-	-	558	100.0%
Printing and Copying	1,292	0.2%	350	0.0%	942	269.0%	50	0.0%	1,242	2,483.2%
Professional fees - Accounting	22,744	4.0%	29,167	4.0%	(6,423)	(22.0%)	32,167	5.7%	(9,423)	(29.3%)
Professional fees - Legal	5,220	0.9%	5,833	0.8%	(613)	(10.5%)	7,921	1.4%	(2,701)	(34.1%)
Professional fees - Human Resources	3,805	0.7%	3,792	0.5%	13	0.3%	38	0.0%	3,767	9,989.4%
Rent/ Office Space	3,850	0.7%	5,250	0.7%	(1,400)	(26.7%)	4,348	0.8%	(498)	(11.4%)
401k Administration	825	0.1%	583	0.1%	242	41.4%	686	0.1%	139	20.2%
Staffing - Admin	19,305	3.4%	18,983	2.6%	322	1.7%	18,023	3.2%	1,282	7.1%
Subscriptions	1,176	0.2%	1,517	0.2%	(341)	(22.5%)	1,075	0.2%	101	9.4%
Telephone, Telecommunications	1,159	0.2%	1,400	0.2%	(241)	(17.2%)	1,076	0.2%	82	7.7%
Travel	1,252	0.2%	1,050	0.1%	202	19.3%	1,456	0.3%	(204)	(14.0%)
Admin Expense- Other	-	-	350	0.0%	(350)	(100.0%)	(1)	(0.0%)	1	100.0%
Sub-Total Admin Expenses	87,564	15.3%	84,882	11.5%	2,681	3.2%	101,279	17.8%	(13,716)	(13.5%)
TOTAL PROGRAM EXPENSES	750,538	131.0%	907,648	123.2%	(157,110)	(17.3%)	775,478	136.3%	(24,939)	(3.2%)
NET INCOME/(NET LOSS)	\$ (177,468)	(31.0%)	\$ (170,981)	(23.2%)	\$ (6,487)	(3.8%)	\$ (206,659)	(36.3%)	\$ 29,191	14.1%

Explore Butte County
Income Statement by Class
For the period ending July 31st, 2025

	TBID Program	Prior Year Reserved	Cooperative	MicroFunding	Travel Chico ARPA	TOTAL
REVENUES & OTHER SUPPORT:						
Program Income						
Butte County	2,097			-		2,097
Chico	365,871			-		365,871
Gridley	10,204			-		10,204
Oroville	67,174			-		67,174
Paradise	15,044			-		15,044
Sub-Total Program Income	460,389	-	-	-	-	460,389
Other Income			38,711			38,711
Interest Income	4,871			-		4,871
Butte County - Microfunding				224		224
City of Chico - Microfunding				40,531	10,000	50,531
City of Oroville - Microfunding				12,294		12,294
Town of Paradise - Microfunding				4,708		4,708
Cooperative Program Funding	-	(1,400)	2,650	-		1,250
City of Gridley - Microfunding				92		92
Sub-Total Other Income	4,871	(1,400)	41,361	57,849	10,000	112,681
TOTAL REVENUE	465,260	(1,400)	41,361	57,849	10,000	573,070
PROGRAM EXPENSES:						
Assessment Rate 2%						
2% Fee - Butte County	46			-		46
2% Fee - Chico	8,112			-		8,112
2% Fee - Gridley	226			-		226
2% Fee - Oroville	1,489			-		1,489
2% Fee - Paradise	334			-		334
Sub-total Assessment Rate 2%	10,208	-	-	-	-	10,208
Sales and Marketing Expense						
Advertising	132,925	2,500	1,505	-	2,977	139,906
Conferences	1,075	19,400		-	2,631	23,106
Creative Services	70,399			39	5,971	76,408
Dues and Memberships	6,347			-		6,347
Marketing Contracts	72,071	20,708		-		92,779
Meals	689			-		689
Postage	2,542			-		2,542
Printing	5,273			-		5,273
Public Relations	924			-		924
Sales and Marketing Exp. - Other	114			-		114
Hospitality for Hospitality	160			-		160
Rent/Office Space	2,410			-		2,410
SponsorShip Marketing	2,000			-		2,000
Travel Trader& Consumer Market Show	274	5,504		-		5,778
Staff-Marketing	173,747			-		173,747
Vehicle Maintenance	6,997		1,625	-		8,622
Website	26,242	4,892		200		31,334
Sub-Total Sales and Marketing Expense	504,188	53,004	3,130	239	11,578	572,139
Destination Marketing Activity						
Desitination Management Plan	-	40,000		-		40,000
Butte County Film Commision	-	16,930		-		16,930
Sub-Total Destination Marketing Activity	-	56,930	-	-	-	56,930
Zone and Micro-Marketing						
Chico Zone/Travel Chico	166			14	1,079	1,260
Paradise Zone	315			-		315
Oroville Zone	27			22,096		22,123
Sub-Total Zone and Micro-Marketing	508	-	-	22,110	1,079	23,697
Admin Expenses						
Advertising	498					498
Conference, Convention, Meeting	-	4,985		-		4,985
Depreciation	16,416			-		16,416
General Administration	210			-		210
Insurance	1,765			-		1,765
Meals	665			-		665
Office supplies	1,839			-		1,839
Postage	558			-		558
Printing and Copying	1,292			-		1,292
Professional fees - Accounting	17,494	5,250		-		22,744
Professional fees - Legal	5,220			-		5,220
Professional fees - Human Resources	3,805			-		3,805
Rent/ Office Space	3,850			-		3,850
401k Administration	825			-		825
Staffing - Admin	19,305			-		19,305
Subscriptions	1,176			-		1,176
Telephone, Telecommunications	1,159			-		1,159
Travel	1,243			4	5	1,252
Sub-Total Admin Expenses	77,319	10,235	-	4	5	87,564
TOTAL PROGRAM EXPENSES	592,223	120,169	3,130	22,353	12,662	750,538
NET INCOME/(NET LOSS)	\$ (126,963)	\$ (121,569)	\$ 38,231	\$ 35,495	\$ (2,662)	\$ (177,468)

Journal Entries for Month - copy

Explore Butte County

July 1-31, 2025

Transaction date	Transaction type	Num	Memo/Description	Distrib acct #	Account full name	Debit	Credit
07/01/2025	Journal Entry	06302025R	To Accrue the payroll for the period 06/15/2025 to 06/30/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6410 Staffing - Marketing Payroll		10,886.91
07/01/2025	Journal Entry	06302025R	To Accrue the payroll for the period 06/15/2025 to 06/30/2025	7410	7000 Administration:7400 Staffing - Admin (10%);7410 Staffing - Admin Payroll		1,209.66
07/01/2025	Journal Entry	06302025R		2200	2200 Accrued Payroll	12,096.57	
Total for 7799						\$12,096.57	\$12,096.57
07/01/2025	Journal Entry	07012025	To reclassify CALIFORNIA TRAVEL ASSO expense dt 01/24/25 from #6031 to #7030	6031	6000 Sales and Marketing Expense:6030 Conferences:6031 CalTravel Annual Summit		1,098.00
07/01/2025	Journal Entry	07012025	To reclassify CALIFORNIA TRAVEL ASSO expense dt 01/24/25 from #6031 to #7030	7030	7000 Administration:7030 Conferences & Education	1,098.00	
Total for 7989						\$1,098.00	\$1,098.00
07/01/2025	Journal Entry	07012025	To reclassify The Gridley District Chamber of Commerce (Bill #140) dt 04/16/2025 from #6070 to #6071	6071	6000 Sales and Marketing Expense:6070 Dues and Memberships:6071 Chamber of Commerce	200.00	
07/01/2025	Journal Entry	07012025	To reclassify The Gridley District Chamber of Commerce (Bill #140) dt 04/16/2025 from #6070 to #6071	6070	6000 Sales and Marketing Expense:6070 Dues and Memberships		200.00
07/01/2025	Journal Entry	07012025	To reclassify Paradise Ridge Chamber of Commerce (Bill #943) dt 06/02/2025 from #6070 to #6071	6071	6000 Sales and Marketing Expense:6070 Dues and Memberships:6071 Chamber of Commerce	180.00	
07/01/2025	Journal Entry	07012025	To reclassify Paradise Ridge Chamber of Commerce (Bill #943) dt 06/02/2025 from #6070 to #6071	6070	6000 Sales and Marketing Expense:6070 Dues and Memberships		180.00
Total for 7990						\$380.00	\$380.00
07/01/2025	Journal Entry	07012025	To move payroll Admin & Service Fees from #7070 to #7350	7350	7000 Administration:7350 Professional Fees - Human Resources	3,112.42	
07/01/2025	Journal Entry	07012025	To move payroll Admin & Service Fees from #7070 to #7350	7070	7000 Administration:7070 General Administration		3,112.42
Total for 7992						\$3,112.42	\$3,112.42

07/01/2025	Journal Entry	07012025	To reclass from Smartstop expenses from Jan-Apr from #7360 to #6360	6360	6000 Sales and Marketing Expense:6360 Rent/Office Space	1,124.00	
07/01/2025	Journal Entry	07012025	To reclass from Smartstop expenses from Jan-Apr from #7360 to #6360	7360	7000 Administration:7360 Rent/ Office Space		1,124.00
07/01/2025	Journal Entry	07012025	To reclass from Stoble Workplace expenses from Jan-Apr from #7360 to #6360	6360	6000 Sales and Marketing Expense:6360 Rent/Office Space	140.00	
07/01/2025	Journal Entry	07012025	To reclass from Stoble Workplace expenses from Jan-Apr from #7360 to #6360	7360	7000 Administration:7360 Rent/ Office Space		140.00
Total for 7993						\$1,264.00	\$1,264.00
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6410 Staffing - Marketing Payroll	9,996.98	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7410	7000 Administration:7400 Staffing - Admin (10%);7410 Staffing - Admin Payroll	1,110.78	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6420 Staffing - Payroll Taxes - Mktg	840.34	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7420	7000 Administration:7400 Staffing - Admin (10%);7420 Payroll Taxes - Admin	93.37	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6450 401k	397.40	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7450	7000 Administration:7400 Staffing - Admin (10%);7450 401K	44.16	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance	824.35	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7440	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance	91.59	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance:6470 Dental and Vision	35.62	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7470	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance:7470 Dental and Vision	3.96	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77	
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	2410	2410 Retirement plan liability		1,748.44
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	2400	2400 Payroll Liabilities		944.08
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	2400	2400 Payroll Liabilities		78.64
07/03/2025	Journal Entry	07032025	Payroll for the period 06/15/2025-06/28/2025	1010	1010 GVB Checking #7188		10,898.16
Total for 8008						\$13,669.32	\$13,669.32
07/17/2025	Journal Entry	07172025	Payroll for the period 06/29/2025-07/12/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6410 Staffing - Marketing Payroll	9,926.10	
07/17/2025	Journal Entry	07172025	Payroll for the period 06/29/2025-07/12/2025	7410	7000 Administration:7400 Staffing - Admin (10%);7410 Staffing - Admin Payroll	1,102.90	

07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6420 Staffing - Payroll Taxes - Mktg	805.76
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	7420	7000 Administration:7400 Staffing - Admin (10%);7420 Payroll Taxes - Admin	89.53
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6450 401k	394.56
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	7450	7000 Administration:7400 Staffing - Admin (10%);7450 401K	43.84
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance	824.35
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	7440	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance	91.59
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance:6470 Dental and Vision	35.62
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	7470	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance:7470 Dental and Vision	3.96
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	7350	7000 Administration:7350 Professional Fees - Human Resources	230.77
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	2410	2410 Retirement plan liability	1,746.00
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	2400	2400 Payroll Liabilities	944.08
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	2400	2400 Payroll Liabilities	78.64
07/17/2025	Journal Entry	07/17/2025	Payroll for the period 06/29/2025-07/12/2025	1010	1010 GVB Checking #7188	10,780.26
Total for 8009 7991						\$13,548.98 \$13,548.98
07/31/2025	Journal Entry	07/31/2025	To reclass One West Tourism Alliance (Bill #6490) dt 02/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	1,000.00
07/31/2025	Journal Entry	07/31/2025	To reclass One West Tourism Alliance (Bill #6490) dt 02/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	1,000.00
07/31/2025	Journal Entry	07/31/2025	To reclass One West Tourism Alliance expense dt 02/28/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	565.37
07/31/2025	Journal Entry	07/31/2025	To reclass One West Tourism Alliance expense dt 02/28/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	565.37
07/31/2025	Journal Entry	07/31/2025	To reclass HILTON ARLINGTON TEXAS expense dt 03/18/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	159.28
07/31/2025	Journal Entry	07/31/2025	To reclass HILTON ARLINGTON TEXAS expense dt 03/18/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	159.28
07/31/2025	Journal Entry	07/31/2025	To reclass SACCODEPTOFAIRPORTS expense dt 03/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	65.00
07/31/2025	Journal Entry	07/31/2025	To reclass SACCODEPTOFAIRPORTS expense dt 03/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	65.00
07/31/2025	Journal Entry	07/31/2025	To reclass HILTON ARLINGTON TEXAS expense dt 03/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	612.23

07/31/2025	Journal Entry	07/31/2025	To reclass HILTON ARLINGTON TEXAS expense dt 03/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	612.23
07/31/2025	Journal Entry	07/31/2025	To reclass Divvy Reimbursement expense dt 03/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	69.00
07/31/2025	Journal Entry	07/31/2025	To reclass Divvy Reimbursement expense dt 03/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	69.00
07/31/2025	Journal Entry	07/31/2025	To reclass Divvy Reimbursement expense dt 03/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	119.98
07/31/2025	Journal Entry	07/31/2025	To reclass Divvy Reimbursement expense dt 03/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	119.98
07/31/2025	Journal Entry	07/31/2025	To reclass PENDRY PARK CITY HOTEL expense dt 07/21/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	374.21
07/31/2025	Journal Entry	07/31/2025	To reclass PENDRY PARK CITY HOTEL expense dt 07/21/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	374.21
07/31/2025	Journal Entry	07/31/2025	To reclass PENDRY PARK CITY HOTEL expense dt 07/29/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	58.81
07/31/2025	Journal Entry	07/31/2025	To reclass PENDRY PARK CITY HOTEL expense dt 07/29/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	58.81
07/31/2025	Journal Entry	07/31/2025	To reclass AIRPORT PARKING expense dt 07/30/2025 from #6034 to #7030	7030	7000 Administration:7030 Conferences & Education	26.00
07/31/2025	Journal Entry	07/31/2025	To reclass AIRPORT PARKING expense dt 07/30/2025 from #6034 to #7030	6034	6000 Sales and Marketing Expense:6030 Conferences:6034 DMA West	26.00
Total for 7991 8010						\$3,049.88 \$3,049.88
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6410 Staffing - Marketing Payroll	9,941.40
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	7410	7000 Administration:7400 Staffing - Admin (10%);7410 Staffing - Admin Payroll	1,104.60
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	6420	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6420 Staffing - Payroll Taxes - Mktg	780.44
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	7420	7000 Administration:7400 Staffing - Admin (10%);7420 Payroll Taxes - Admin	86.72
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	6450	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6450 401k	395.17
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	7450	7000 Administration:7400 Staffing - Admin (10%);7450 401K	43.91
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	6440	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance	1,088.28
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	7440	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance	120.92
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	6470	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6440 Health Insurance:6470 Dental and Vision	53.43
07/31/2025	Journal Entry	07/31/2025	Payroll for the period 07/13/2025-07/26/2025	7470	7000 Administration:7400 Staffing - Admin (10%);7440 Health Insurance:7470 Dental and Vision	5.94

Total for 8017 8019	07/31/2025	Journal Entry	07/31/2025	To Accrue the payroll for the period 07/27/2025 to 07/31/2025	6410	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6410 Staffing - Marketing Payroll	3,976.56	
	07/31/2025	Journal Entry	07/31/2025	To Accrue the payroll for the period 07/27/2025 to 07/31/2025	7410	7000 Administration:7400 Staffing - Admin (10%);7410 Staffing - Admin Payroll	441.84	
	07/31/2025	Journal Entry	07/31/2025		2200	2200 Accrued Payroll		4,418.40
							\$4,418.40	\$4,418.40
Total for 8019	07/31/2025	Journal Entry	07/31/2025	Accrued Workers Comp Insurance for July	6430	6000 Sales and Marketing Expense:6400 Staffing - Marketing (90%);6430 Workers Comp Insurance	45.74	
	07/31/2025	Journal Entry	07/31/2025	Accrued Workers Comp Insurance for July	7430	7000 Administration:7400 Staffing - Admin (10%);7430 Workers Comp Insurance	5.08	
	07/31/2025	Journal Entry	07/31/2025	Accrued Workers Comp Insurance for July	2230	2230 Accrued Payable		50.82
							\$50.82	\$50.82
							\$73,058.35	\$73,058.35

Explore Butte County

2105 Divvy - Nichole #1688, Period Ending 07/31/2025

RECONCILIATION REPORT

Reconciled on: 08/12/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	4,306.01
Charges and cash advances cleared (102)	16,695.15
Payments and credits cleared (7)	-19,233.78
Statement ending balance	1,767.38
Register balance as of 07/31/2025	1,767.38

Details

Charges and cash advances cleared (102)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2025	Expense	55F5DAAF97F562C110143	STOBLE WORKPLACE	35.00
07/01/2025	Expense	98D03FDBF99A56CCCAC7A	GOOGLE WORKSPACE	158.40
07/01/2025	Expense	21D517A1B979F453A9303	Creative Composition	1,168.91
07/01/2025	Expense	D40AFF803AD73D27528D0	GOOGLE ADS	399.78
07/01/2025	Expense	C73214D8F8D7A77140E6D	CRAFT	177.00
07/01/2025	Expense	EA458EE29F0BD555DB3EF	A TOUCH OF GLASS A	50.00
07/01/2025	Expense	2CF9856CC9EB09B3DF646	STOBLE WORKPLACE	35.00
07/02/2025	Expense	557EF05D8730CB3B4CB67	LANGLERS.COM	200.00
07/02/2025	Expense	65319B3890CFA17A92057	LANGLERS.COM	1,200.00
07/02/2025	Expense	ECAE60A0F431DD894E031	ADV	618.92
07/02/2025	Expense	07179E93C18988830BA76	SMARTSTOP	312.00
07/02/2025	Expense	A45F836D4C864406D7A4A	CALIFORNIA DEPARTMENT ...	12.03
07/02/2025	Expense	A30C3EF2C86594532EC1D	LANGLERS.COM	200.00
07/03/2025	Expense	F5A6A2631B60F483A7A88	Facebook	97.00
07/03/2025	Expense	841C5475680008C958881	ADOBE	9.99
07/07/2025	Expense	E987FAD9C146CCA41EEEE	FACEBK META VERIFIED	58.00
07/07/2025	Expense	E2921D59A72A41B4E4304	TIKTOK PROMOTE	150.00
07/07/2025	Expense	639A20CE128DA2605D22C	Facebook	100.00
07/08/2025	Expense	D75C430DA8223F73D440E	SURF THRU CHICO	32.99
07/09/2025	Expense	5F7A918851A900F5CD5DB	SAVOR ICE CREAM	12.08
07/09/2025	Expense	1566E297D8CD756D0E552	NEWS SHOP	6.06
07/09/2025	Expense	4311AE1449A3CEBAFBD8E	BETTERMENT	119.45
07/09/2025	Expense	247F06AB8829E0B18F2A9	SALT LAKE BR	24.22
07/09/2025	Expense	10B1AEC5BB470FF7F368B	PROGRESSIVE	2,022.14
07/09/2025	Expense	673C9E09B5FE8572ABBB5	Lyft	48.31
07/10/2025	Expense	F477EBB52CCBA833760F0	Cloudflare	25.00
07/11/2025	Expense	DD10CE2A3802BAEB3F625	Lyft	19.94
07/11/2025	Expense	076A73424696C565A6C55	Facebook	100.00
07/11/2025	Expense	3F3A68E3D897596665001	MARQUIS CHICAGO F&B	11.59
07/11/2025	Expense	B1E0EF6EA0ADB0A575D45	MARQUIS CHICAGO F&B	6.65
07/11/2025	Expense	4D686026295C7F3163EED	MARQUIS CHICAGO F&B	36.00
07/11/2025	Expense	6AC9A9E376145D8F7E6A7	MARQUIS CHICAGO F&B	37.00
07/11/2025	Expense	202BAFA16883F8CF89705	MARQUIS CHICAGO F&B	26.00
07/12/2025	Expense	183D9DBCE7798D695BB8F	MARQUIS CHICAGO F&B	35.00
07/12/2025	Expense	764702AE8320317F6E27C	Lyft	62.65
07/12/2025	Expense	92CED8F97719073B17A7C	MARQUIS CHICAGO F&B	6.65
07/12/2025	Expense	B828F886906038A5123AA	MARQUIS CHICAGO	608.14
07/13/2025	Expense	BE0B2B60175B75E645C7C	AIRP PEOPLES ORGANIC	19.10
07/13/2025	Expense	01ADAE8A9E8969B2C3F4E	Facebook	100.00
07/13/2025	Expense	13B5CBA44FBF267B38D1A	MARQUIS CHICAGO F&B	6.65
07/14/2025	Expense	91A309B8DA669D5BC2811	CARIBOU COFFEE	9.86
07/14/2025	Expense	EF4D847B1FD2E84198652	MARQUIS CHICAGO	1,357.16

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/14/2025	Expense	468DB5B487137FCE44E85	INTUIT QUICKBOOKS	115.00
07/14/2025	Expense	C4B056CA6EC05A3763B25	GOOGLE FI WIRELESS	39.03
07/14/2025	Expense	203858417B1D3995D07C2	AIRPORT PARKING	62.00
07/16/2025	Expense	788A0F9A0ACCE266A92D3	Facebook	100.00
07/16/2025	Expense	86702A54104614F979AD5	Sticker Mule	489.99
07/16/2025	Expense	73E8E2354FE22C7AD753E	EVOLUSEN.COM	350.00
07/16/2025	Expense	4E2B0988EB7B17BDD9452	CREXENDO	125.60
07/16/2025	Expense	D5B4E90C187FFABA07DE1	Office Depot	62.21
07/17/2025	Expense	AAE6709F6816BC051F080	Mailchimp	132.00
07/17/2025	Expense	BAF4FE21879AAE70CF203	ULINE SHIPPING	102.45
07/18/2025	Expense	53472D030011D8748F2CC	TIKTOK PROMOTE	119.94
07/19/2025	Expense	AFF7BCB0A40C61263E0EB	Facebook	2.00
07/19/2025	Expense	902505786ED12DDE5E61C	Facebook	100.00
07/19/2025	Expense	FDB8B2AFDF50587912B9C	Facebook	2.00
07/20/2025	Expense	D1506D3622D6353CC3CCB	Facebook	2.00
07/20/2025	Expense	519A423FB376541C12C76	Facebook	2.00
07/21/2025	Expense	3F319F791E2C11F7EF9D6	Facebook	20.34
07/21/2025	Expense	B8D74E9E5371C52D83456	Facebook	2.00
07/21/2025	Expense	8A6593954054385656D0C	PENDRY PARK CITY HOTEL	374.21
07/21/2025	Expense	0F11D0BA943E5F05F7CBE	Facebook	2.00
07/21/2025	Expense	7FF4316C6DD6B8920BC4B	Facebook	100.00
07/21/2025	Expense	7A86F96188365816E5D6B	Facebook	2.00
07/21/2025	Expense	9211A17C95F953E59D283	Facebook	404.69
07/22/2025	Expense	272DCBB55145538926F16	Facebook	2.00
07/22/2025	Expense	9FF231A86DE146E5933D7	CAPCUT	10.09
07/22/2025	Expense	F65ADEF65EC9D44D5E726	Facebook	3.00
07/23/2025	Expense	2889A8010AF7699CC9BD1	Facebook	100.00
07/23/2025	Expense	1BE54CCC0B75A4D8F50F6	Facebook	3.00
07/24/2025	Expense	E57F90451A1A701D1980E	Facebook	3.00
07/24/2025	Expense	4F4CC40AFAA754F853E9A	JERSEY MIKE'S SUBS	98.22
07/25/2025	Expense	FBD6C22F80F6592341729	WILSON PRINTING AND SIG...	275.52
07/25/2025	Expense	EF2BF52F71B4BD1DC6CC2	Facebook	850.00
07/25/2025	Expense	F8F67886A172C7D4C1C6D	Facebook	5.00
07/25/2025	Expense	C0F2C7B4364ED0134DD5E	PITNEY BOWES	36.05
07/25/2025	Expense	C83BFC20E4A024D3C7BD8	PITNEY BOWES	110.94
07/25/2025	Expense	88C4265B27E0F77505CD2	Office Depot	113.16
07/26/2025	Expense	28F5E342DB8602AC56A70	ONLINE POSTAGE	206.00
07/26/2025	Expense	98182AABD3DEBFA31BFBC	ONLINE POSTAGE	103.00
07/26/2025	Expense	C0F7D04765BFE09D25538	HOTEL KATERINA	100.00
07/26/2025	Expense	39E686D0256C0A17AD37A	HOTEL KATERINA	482.66
07/28/2025	Expense	A92A607912276D6D05629	Facebook	57.78
07/28/2025	Expense	CFAAEBD3D2B2BC6120D5B	Facebook	10.79
07/28/2025	Expense	B0E4A1E778642B2D0D8A8	starbucks	13.55
07/28/2025	Expense	F57446B967A5953BBD54B	The Well	12.98
07/29/2025	Expense	2DB89230573FEBD486B31	APPLE	9.99
07/29/2025	Expense	98A6308E817F167265F76	APPLE	109.23
07/29/2025	Expense	BADD367EA860790B7E60C	PENDRY PARK CITY HOTEL	58.81
07/30/2025	Expense	86049A9A45EE2486AE460	BILL.COM	250.86
07/30/2025	Expense	BDB34B4647004353F6A67	AIRPORT PARKING	26.00
07/30/2025	Expense	761A2F1248C17E51DC3B0	Union	75.00
07/30/2025	Expense	1218D3B070EEA21F44E58	UNION COFFEE CLUB	50.00
07/31/2025	Expense	3C450378AB50C046F3373	ASANA.COM	87.08
07/31/2025	Expense	57EBBC1F3BBFEA03F2F68	AIRDNA	600.00
07/31/2025	Expense	F516E7D6570A35C866439	THE UPPER CRUST BAKERY	50.00
07/31/2025	Expense	22E635152D0BA241DEC60	CHICO	50.00
07/31/2025	Expense	BA28088752BE5FA3E046B	SAVOR ICE CREAM	25.00
07/31/2025	Expense	000A1672A41C33FC1D80E	FARMERS BREWING ME	15.68
07/31/2025	Expense	65576D0931AC6FF9CD33D	MOMONA CHICO	77.38
07/31/2025	Expense	FB56933115497245328C4	Facebook	84.52
07/31/2025	Expense	69503345A3D3F384C0CB7	GRANA WOOD FIRED FOODS	102.73

Total 16,695.15

Payments and credits cleared (7)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2025	Expense		Divvy	-2,627.69
07/07/2025	Expense		Divvy	-6,352.35
07/14/2025	Expense		Divvy	-3,673.62
07/21/2025	Expense		Divvy	-3,173.24
07/23/2025	Credit Card Credit	1C9654DF08178909B2D9A	PROGRESSIVE	-6.00
07/23/2025	Credit Card Credit	B010DEEB51C0051FC2E65	PROGRESSIVE	-560.38
07/28/2025	Expense		Divvy	-2,840.50
Total				-19,233.78

Explore Butte County

1010 GVB Checking #7188, Period Ending 07/31/2025

RECONCILIATION REPORT

Reconciled on: 08/13/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance	205,164.82
Checks and payments cleared (25)	-89,692.86
Deposits and other credits cleared (3)	100,963.05
Statement ending balance	216,435.01
Register balance as of 07/31/2025	216,435.01
Cleared transactions after 07/31/2025	0.00
Uncleared transactions after 07/31/2025	-83,766.46
Register balance as of 08/13/2025	132,668.55

Details

Checks and payments cleared (25)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/02/2025	Bill Payment		Sinclair Broadcast Group Inc	-2,500.00
07/02/2025	Bill Payment		Mc2 Design Group Inc.	-1,625.00
07/02/2025	Expense		Divvy	-499.01
07/03/2025	Bill Payment		Inbound Travel	-695.00
07/03/2025	Expense		BETTERMENT	-1,456.00
07/03/2025	Expense		Humana, Inc.	-117.70
07/03/2025	Expense		BETTERMENT	-1,456.00
07/03/2025	Journal	07032025		-10,898.16
07/07/2025	Bill Payment		Little Eyes Big World LLC	-3,738.38
07/07/2025	Bill Payment		CFO by Design, Inc.	-1,750.00
07/07/2025	Expense		Divvy	-6,352.35
07/07/2025	Bill Payment		Ripe, Inc	-1,000.00
07/07/2025	Bill Payment		Jennifer Sweeney Communic...	-1,500.00
07/07/2025	Bill Payment		Watershed Media LLC	-2,500.00
07/09/2025	Expense		Divvy	-582.36
07/10/2025	Bill Payment		Gwyn & Ami	-5,806.38
07/14/2025	Expense		Divvy	-3,673.62
07/17/2025	Journal	07172025		-10,780.26
07/18/2025	Bill Payment		Lauren Scott	-425.00
07/21/2025	Expense		Divvy	-3,173.24
07/22/2025	Expense			-2,504.70
07/24/2025	Bill Payment		Zartico Inc.	-12,500.00
07/28/2025	Expense		Divvy	-2,840.50
07/29/2025	Bill Payment		Butte County Association of G...	-550.00
07/31/2025	Journal	07312025		-10,769.20
Total				-89,692.86

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/02/2025	Receive Payment		HoneyBee Discovery Center	64,000.00
07/02/2025	Receive Payment		City of Chico - TBID Assessment	32,618.51
07/02/2025	Receive Payment		Town of Paradise - TBID Asse...	4,344.54
Total				100,963.05

Additional Information

Uncleared checks and payments after 07/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/05/2025	Bill Payment		Sinclair Broadcast Group Inc	-2,500.00
08/05/2025	Bill Payment		Watershed Media LLC	-2,500.00
08/05/2025	Bill Payment		California Travel Association	-500.00
08/05/2025	Bill Payment		Madden Media	-41,583.22
08/05/2025	Bill Payment		Chico Area Recreation & Park...	-2,500.00
08/07/2025	Bill Payment		Paradise Ridge Chamber of C...	-1,600.00
08/11/2025	Bill Payment		Ripe, Inc	-1,000.00
08/22/2025	Bill Payment		Madden Media	-31,583.24
Total				-83,766.46

Explore Butte County

1020 GVB Airport #7196, Period Ending 07/31/2025

RECONCILIATION REPORT

Reconciled on: 08/12/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	170,352.53
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	144.74
Statement ending balance.....	<u>170,497.27</u>
Register balance as of 07/31/2025.....	170,497.27

Details				
Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/31/2025	Deposit			144.74
Total				144.74

Explore Butte County

1030 GVB Savings #7251, Period Ending 07/31/2025

RECONCILIATION REPORT

Reconciled on: 08/12/2025

Reconciled by: Angela Avanti

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	518,434.70
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	656.47
Statement ending balance.....	<u>519,091.17</u>
Register balance as of 07/31/2025.....	519,091.17

Details				
Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/31/2025	Deposit			656.47
Total				656.47



Board of Directors Staff Report Agenda Item: 2.5 Adoption (and reapproval) of EBC Financial Policies and Procedures

TO: Explore Butte County Board of Directors

FROM: Nichole Farley, Executive Director

DATE: September 25, 2025

Agenda Item: Adoption of EBC Financial Policies and Procedures and Re-approval of the Annual Budget Development & Monitoring Policy and the Records Retention & Destruction Policy.

Purpose

To adopt the comprehensive Financial Policies and Procedures as recommended by the Audit and provided by CFObyDesign, incorporating revisions to ensure compliance with DMAP accreditation standards and alignment with EBC's updated operating year.

Background

In September 2024, the Board of Directors approved a suite of financial and governance policies in preparation for EBC's Destination Marketing Accreditation Program (DMAP) application. Our 2024 Audit, came back with the Observation "The Organization lacks formal written accounting policies, procedures, and process flows. Formalization will aid the Organization as they will set expectations, keep management accountable, ensure compliance and defend claims." In collaboration with CFObyDesign, the Executive Director, compiled existing financial and governance policies into a comprehensive Financial Policies and Procedures document to strengthen internal controls, transparency, and financial accountability.

During this process, two existing Board-approved policies were updated and need re-approval.

Composition and Scope

The Financial Policies and Procedures include:

- Ethical Considerations: Conflict of interest, gifts and gratuities, access to records, and transparency.
- Accounting Procedures: Monthly close, reconciliation, and GAAP compliance.
- Internal Controls: Segregation of duties, oversight, and monitoring.
- Financial Planning and Reporting: Annual budget process, reporting, and audits.
- Revenue & Accounts Receivable / Expenses & Accounts Payable: Invoice, collection, payment, approval authority, procurement, payroll.
- Management: Capital and equipment replacement policy.

Two existing Board-approved policies have been revised and incorporated into this framework:

1. [Annual Budget Development and Monitoring Policy](#)
 - Originally adopted September 19, 2024.
 - Revised September 25, 2025 to update the annual timeline in accordance with the new Butte County TBID operating year (January–December).
2. [Records Retention and Destruction Policy](#)
 - Originally adopted March 9, 2023.
 - Revised September 25, 2025 to include a more robust Appendix 2: Retention Schedule and reformatted for consistency across policy documents.

Rationale

Adopting the comprehensive Financial Policies and Procedures will:

- Demonstrate EBC's commitment to improved financial policies as recommended by our annual audits.
- Demonstrate EBC's continued compliance with DMAP accreditation requirements.
- Align budget development and reporting processes with the new BCTBID operating year.
- Provide clarity and consistency in record retention and destruction practices.

Recommendation

Action Item on the Consent Calendar: Adopt the Financial Policies and Procedures as presented, including revisions to the Annual Budget Development and Monitoring Policy and the Records Retention and Destruction Policy.

Attachments

[EBC Financial Policy and Procedures \(09252025\)](#)

[Annual Budget Development and Monitoring Policy \(09252025\)](#)

[Records Retention And Destruction Policy \(09252025\)](#)



FINANCIAL POLICIES AND PROCEDURES
APPROVED BY THE BOARD OF DIRECTORS
SEPTEMBER 25, 2025

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ETHICAL CONSIDERATIONS

Explore Butte County is a 501(c)6 not-for-profit organization funded primarily by the Butte County Tourism Business Improvement District, and as such, its activities, records and accounts are subject to the California Public Records Act, audit, and scrutiny. In order to promote total transparency, the following policies have been adopted.

Conflict of Interest

Explore Butte County employees and their family members (spouse, domestic partner, cohabitant, child, stepchild, grandchild, parent, stepparent, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, great grandparent, brother, sister, half-brother, half-sister, stepsibling, brother-in-law, or sister-in-law) are prohibited to be a supplier or vendor to Explore Butte County. No Director or employee shall transact any business in his/her official capacity on behalf of the Corporation with any entity in which he/she has a substantial interest as defined in the corporate bylaws.

Gifts and Gratuities

No Explore Butte County employee may accept for individual or personal benefit any gift or gratuity from a current or potential supplier of goods or services to Explore Butte County. This does not include standard promotional items provided by vendors, reasonable entertainment provided by vendors or standard hospitality services provided by Explore Butte County's constituency.

Access to Records

Explore Butte County, as stewards of public dollars, is committed to ensuring transparency through sharing of information with the public via its website. Explore Butte County, pursuant to CA St & Hwy Code § 36612, is subject to California's Ralph M Brown Act, guaranteeing public access to meetings of local governmental bodies, and California's Public Records Act, which grants the public the right to access government records and information.

The Board of Directors adopted a [POLICY STATEMENT ON TRANSPARENCY OF EXPENDITURES FOR THE BUTTE COUNTY TOURISM BUSINESS IMPROVEMENT DISTRICT \("BCTBID"\) FUNDING](#) on September 19, 2024.

ACCOUNTING PROCEDURES

All accounting for the organization shall conform to Generally Accepted Accounting Principles (GAAP), using the accrual basis of accounting.

Monthly Close

Accounting records will be closed on a monthly basis, within 30 days of month end. The following items shall be performed on a monthly basis:

- Reconciliation of Bank Accounts (quarterly for short-term and long-term investments)
- Reconciliation of Accounts Payable
- Reconciliation of Accounts Receivable
- Reconciliation of Deferred Revenue, including revenue recognition entries as applicable
- Reconciliation of all other miscellaneous Balance Sheet accounts, including amortization of prepaid expenses and revenue recognition entries as applicable
- Reconciliation of Organization Credit Card account and related expenses
- Fixed Asset reconciliation and depreciation entries
- Overhead and Departmental Allocations

RECORDKEEPING AND RETENTION SCHEDULE

Explore Butte County retains records as required by law and destroys them when appropriate. The organization's staff, members of the board of directors, committee members and outsiders (volunteers or independent contractors) are required to honor the as adopted by the Board of Directors in the [RECORDS RETENTION AND DESTRUCTION POLICY](#), adopted on March 09, 2023, and revised on September 25, 2025.

INTERNAL CONTROLS

Explore Butte County employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded.

Segregation of Duties

The Board of Directors adopted a [SEGREGATION OF FINANCIAL DUTIES POLICY](#) on September 19, 2024.

This policy applies to all employees and board members involved in financial transactions and processes within Explore Butte County.

- a. Segregation of Key Duties:
 - i. No single individual should be responsible for the authorization, recording, and custody of a financial transaction. The key duties to be segregated are:
 - 1. Recording of transactions.
 - a. Staff shall record all individual credit card transactions on the third-party spend and expense service platform. Recording transactions includes a copy of the receipt, appropriate budget line, and expense account information.
 - b. Staff shall submit all invoices to the third-party accounts payable platform with appropriate budget line, and expense account information.
 - 2. Authorization of transactions.
 - a. The Executive Director approves all credit card and invoice transactions.
 - 3. Recording of transactions in the organization's accounting system.
 - a. Credit Card transactions are recorded in the third-party spend and expense service platform.
 - b. Invoices paid by check are recorded in the third-party accounts payable platform.
- b. Specific Segregation Practices:
 - i. Receiving and Depositing Funds:
 - 1. The responsibility for receiving funds and recording the receipt of funds should be segregated. The individual who opens mail or receives funds should not be responsible for recording these transactions in the accounting system.
 - a. The Community Relations Coordinator/Administration Coordinator is responsible for checking the mail. This role will scan all checks received by Explore Butte County and submit them to the Executive Director.
 - b. The Executive Director will input check information into the Cash Receipts Journal.

- c. The Community Relations Coordinator/Administration Coordinator will record all checks and deposit into the third-party accounts receivable platform.
 - 2. Deposits should be made by a separate individual who does not handle the recording of receipts.
 - a. The Community Relations Coordinator/Administration Coordinator is responsible for depositing checks. A scanned copy of the deposit slip shall be submitted to the Executive Director.
 - b. The Executive Director shall upload a copy of the deposit slip to the respective item in the third-party accounts receivable platform.
- ii. Disbursements:
 - 1. Authorized signatures on bank account(s) will be the Executive Director, Board Chair, Vice-Chair and Treasurer.
 - 2. The authorization of payments (either by signing checks or approving electronic payments) should be separated from the recording of these transactions.
 - a. Vendor Transactions
 - i. The Executive Director shall have the authority to authorize transactions within the scope of the budget, approved by the Board of Directors, up to \$14,999 for a single transaction.
 - ii. Transactions greater than \$15,000 shall require the authorization of the Treasurer.
 - b. Employee Reimbursements
 - i. The Executive Director shall have the authority to authorize employee reimbursements within the scope of the budget, approved by the Board of Directors, up to \$1,500 for a single transaction.
 - ii. The Treasurer shall approve all reimbursements requests from the Executive Director greater than \$250 for a single transaction.
 - 3. Individuals responsible for approving invoices for payment should not have responsibilities for issuing checks or electronic payments.
- iii. Reconciliation:
 - 1. Bank statement reconciliation should be performed by individuals not involved in the recording or authorization of transactions.
 - a. Bank statement reconciliation shall be performed by Explore Butte County's third-party certified public accountant.
- iv. Payroll:
 - 1. The preparation and processing of payroll should be separated from the approval of time sheets and the distribution of paychecks.

- a. Payroll shall be performed by Explore Butte County's third-party human resource consultant and payroll provider.
- c. Oversight and Monitoring:
 - i. Bank reconciliations will be approved by the Board of Directors in their monthly financial packets.
 - ii. The Finance Committee or a designated supervisor is responsible for regularly reviewing and monitoring adherence to the Segregation of Duties Policy.
 - iii. Regular audits, both internal and external, should be conducted to ensure compliance with this policy.
- d. Exceptions:
 - i. Any exceptions to this policy must be approved in writing by the Board of Directors, based on a documented risk assessment and implementation of compensating controls.
- e. Training and Awareness:
 - i. All employees and volunteers involved in financial operations will receive training on this policy to ensure understanding and compliance.
 - ii. Ongoing education will be provided to keep all staff updated on any changes to the policy or related procedures.

FINANCIAL PLANNING AND REPORTING

The organization's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Explore Butte County's fiscal year is January 1 to December 31.

Budget Process

The organization's annual budget is prepared and approved in accordance with the [ANNUAL BUDGET DEVELOPMENT AND MONITORING POLICY](#), adopted on September 19, 2024, revised on September 25, 2025. Development of the budget will follow this timeline each year:

- | | |
|-----------------------|--|
| • September | Appoint Adhoc Annual Report and Budget Committee |
| • November | BCTBID Annual Report is approved by Board of Directors |
| • Prior to January 30 | Budget is approved by Board of Directors |

The Executive Director may approve budget adjustments that do not increase annual budget totals, and for line items that do not exceed 10% of a total budget line item. Any major adjustments exceeding 10% of a total budget line item must be approved by the Executive Committee and, subsequently, by the Board of Directors.

Internal Financial Reporting

Financial reports, based on the accrual method of accounting, should be prepared and presented on a monthly basis to the Executive Director. Current financial statements will be presented at each Executive Committee Meeting and full Board Meeting, including a year-over-year comparative balance sheet and a statement of activities versus budget with year-over-year comparison.

Audit

Explore Butte County will hire an independent Certified Public Accountant on an annual basis to audit the organization's financial statements. The audit shall be completed and submitted to the Board of Directors within six (6) months after the end of the fiscal year. The Executive Director shall be responsible for overseeing the implementation of the annual financial audit.

The Executive Director shall recommend to the Executive Committee for approval, the selection of a firm to perform the annual audit. A Request for Proposal for selection of the auditing firm should be made no fewer than every five (5) years.

A representative of the audit firm may be required to attend the annual presentation to the Finance Committee and/or the Board of Directors.

The Audit Firm shall prepare the Form 990 and it shall be reviewed by the Executive Director, the outsourced CFO firm and the Executive Committee before submission to the IRS.

REVENUE AND ACCOUNTS RECEIVABLE

If needed, Explore Butte County will issue invoices to various community partners and convention groups for convention hotel rebates, cooperative marketing programs, registration assistance, housing services, sponsorships and other services.

- All invoices are created in the accounting software by the Executive Director or Administrative Assistant.
- Outstanding/unpaid invoices will be reviewed on a monthly basis by the outsourced CFO firm and the Executive Director.
- Explore Butte County will make reasonable efforts to collect on outstanding receivables including mailing paper invoices/statements, phone call and/or email communication.
 - After 60 days, collection efforts will begin by sending a past-due notice to the customer.
 - After 90 days, a formal letter may be sent
 - After 180 days, the invoice is eligible for write-off. If a receivable is deemed uncollectable, the balance and collection attempts will be discussed with the appropriate parties prior to write-off. The Executive Director will authorize any write-offs over \$500. Write-offs over \$2,500 must be authorized by the Board Treasurer
- Invoices written off that are dated in the current year will be treated as a reduction of the appropriate revenue account. Invoices written off that are dated for a prior year will be treated as bad debt.

EXPENSE AND ACCOUNTS PAYABLE

The Executive Director and/or Executive Vice President will be responsible for oversight, control and compliance of Explore Butte County's expenses and related policies. Policies regarding employee expense reports, corporate credit cards, employee travel and client entertainment, are outlined in Explore Butte County's Travel and Entertainment Policy.

Approval Authority

The Explore Butte County Board of Directors approves the fiscal year budget on an annual basis. Items included in the approved budget are considered formally approved which will allow for staff to act nimbly to execute initiatives. For non-budgeted expenses, advance approval for the expenditure must be received at the following levels:

- Executive Director may approve expenditures up to \$14,999
- Executive Committee may approve expenditures up to \$79,999
- Board of Directors approval required for all expenditures over \$80,000

The Executive Director, Department Heads, and the Chairman of the Board are the only individuals with the authority to sign contracts on behalf of Explore Butte County. The financial implications of the contract must be included in the budget and/or approved at the appropriate level.

- Department Head – may sign contracts up to \$4,999
- Executive Director (or the Board Chair, in the absence of the Executive Director) – must sign all contracts in excess of \$5,000

Purchases and Procurement

Purchases and procurement shall be in accordance with the [PROCUREMENT & SPENDING POLICY](#), adopted on September 19, 2024.

Any expenditure in excess of \$40,000 for the purchase of a single item should have three (3) informal bids from suppliers, unless sole source justification can be provided. These bids will be reviewed by the Executive Director and the bid award must be approved in advance of procurement.

Any expenditure in excess of \$80,000 for the purchase of a single item, a competitive bidding process is required, with a minimum of three (3) written quotes or proposals. These bids will be reviewed by the Executive Committee and the selection shall be approved by the Board of Directors in advance of procurement.

Due to the inability to receive bids on certain expenditures, exceptions to this policy will be made for the following types of expenditures:

- Registration Fees
- Postage/Freight
- Overhead expenses (such as rent, telephone, etc.)
- Advertising
- Travel Expenses (please see Travel and Entertainment Policy)
- Membership Dues and Subscriptions

- Co-op Opportunities
- Dues and Membership Advertising
- Client Entertainment
- Professional Services
- Items purchased for resale and promotion

When soliciting bids:

- A Request for Proposals ("RFP") should be sent to qualified vendors. The RFP shall include specifications, instructions, due date and any relevant information.
- Once bids are received, a decision upon awarding the bid will be based upon many factors including price, quality, delivery capabilities, function and other relevant factors. It is not necessary for Explore Butte County to accept the low bid if it is determined that a different vendor can provide a higher quality of service.

Accounts Payable Processing

- Invoices or approved contracts are required for payment. Accounts payable processing is handled through Bill.com for most instances.
- Invoices under \$2,499 may be paid by Credit Card.
- All invoices over \$2,500 will be approved for payment by the Executive Director.
 - Payment of all organizational expenditures should require the following approvals:
 - Payments over \$2,500 are required to be paid by electronic check processing, ACH, wire transfer, or electronic payment through Bill.com
 - Payments over \$15,000 require two approvals, one of which must be a member of the Board of Directors. This does not apply to routine payroll processing.
- Unused checks shall be stored in a locked area, with access only available to authorized personnel.

Petty Cash

Explore Butte County does not keep petty cash.

Payroll Processing

All employees, exempt and non-exempt, are required to record time worked, holidays, leave taken for payroll, benefits tracking, and cost allocation purposes.

- Employees request time off through the online payroll portal provided by our third-party Human Resource Firm, SinglePoint Outsourcing, Inc.
- The Executive Director approves all time off requests in the online portal.
- EBC uses a SinglePoint Outsourcing, Inc. to process payroll through an online payroll portal.
- The Executive Director reviews and approves timecards and emails Singlepoint Outsourcing, Inc (payroll@single-point.com) when payroll has been approved in the online payroll portal.
- The Executive Directors contacts Singlepoint Outsourcing, Inc to make any updates and changes to payroll information.

Any payroll additions or changes are initiated and approved by the Executive Director. Any payroll addition or change relating to the Executive Director must be approved by the Board of Directors.

MANAGEMENT

The Board of Directors adopted a [CAPITAL AND EQUIPMENT REPLACEMENT POLICY](#) on September 19, 2024. The following procedures apply to the capitalization of assets:

- Capital assets are defined as items with a purchase price above a specified threshold (e.g., \$5,000) and with a useful life of more than one (1) year.
- Equipment includes items below the capitalization threshold but critical for daily operations.
- Depreciation and amortization schedules will be determined in compliance with IRS regulations.
- Depreciation will be calculated using the straight-line method of depreciation.



ANNUAL BUDGET DEVELOPMENT AND MONITORING POLICY

Version: 001

Revised and Effective: September 25, 2025

Adopted Date: September 19, 2024

Approved By: Board of Directors

Last Reviewed:

Next Review Date: September 2026

Purpose

The purpose of this policy is to establish a structured process for the development, approval, and ongoing monitoring of Explore Butte County's annual budget. This policy ensures financial sustainability and accountability, aligning financial resources with the organization's strategic goals and mission.

Scope

This policy applies to the Board of Directors, the Executive Committee, and all departments and staff involved in budget preparation and financial management within Explore Butte County.

Policy Details

Budget Planning and Preparation:

- Timeline: The budget planning process shall commence at least three months before the start of the fiscal year to allow adequate time for preparation, discussion, and revision.
 - The Butte County Tourism Business Improvement District Annual Report shall be adopted at the November Board Meeting.
 - The Annual Budget should be adopted no later than the January Board Meeting.
- Departmental Input: Each department head is responsible for submitting a detailed budget request for their department, outlining projected revenues and expenses, and aligning with the organization's strategic goals.
- Review and Consolidation: The Executive Committee will review all departmental budget requests, consolidating them into a preliminary organization-wide budget. This review will consider historical financial data, anticipated funding changes, and strategic priorities.

Budget Approval:

- Executive Committee Review: The preliminary budget will be reviewed and revised as necessary by the Executive Committee, ensuring it reflects the organization's strategic objectives and financial constraints.

- Board of Directors Approval: The finalized budget proposal will be presented to the Board of Directors for discussion, adjustment if necessary, and approval. The budget must be approved by a majority vote of the Board.

Budget Monitoring and Reporting:

- Monthly Reviews: The Executive Committee will monitor actual revenues and expenses against the budget on a monthly basis, providing reports to the Board of Directors.
- Variance Analysis: Any significant variances (e.g., more than 10% for a major budget category) will be investigated, documented, and addressed. Variances may necessitate budget adjustments or strategic shifts.
- Quarterly Reviews: Comprehensive quarterly financial reports will be presented to the Board, including analyses of variances and recommendations for any necessary budget adjustments.

Budget Adjustments:

- Should significant unforeseen financial circumstances arise, budget adjustments may be necessary. Any major adjustments exceeding 10% of a total budget line item must be approved by the Executive Committee and, subsequently, by the Board of Directors.

Roles and Responsibilities:

- Board of Directors: Ultimate responsibility for the budget, including its approval and any major adjustments.
- Executive Committee: Oversees the budget preparation process, monitors financial performance against the budget, and recommends adjustments.
- Department Heads: Prepare detailed annual budget requests and manage approved departmental budgets responsibly.

Compliance and Accountability:

- Adherence to this policy is mandatory for all staff and departments. Failure to comply with the budget policy and procedures may result in disciplinary action.
- The Executive Committee will ensure compliance with this policy and report any issues of non-compliance to the Board of Directors.

Enforcement

Non-compliance with the Annual Budget Development and Monitoring Policy may result in disciplinary action, up to and including termination of employment or revocation of board membership, consistent with Explore Butte County's policies and procedures.

This policy is intended to ensure that Explore Butte County operates within its financial means, aligns its financial resources with strategic objectives, and maintains high levels of financial accountability and integrity. It should be reviewed annually and updated as necessary to reflect changes in organizational priorities or financial circumstances.



RECORDS RETENTION AND DESTRUCTION POLICY

Version: 002

Revised & Effective Date: September 25, 2025

Adopted Date: March 09, 2025

Approved By: Board of Directors

Last Reviewed:

Next Review Date: September 2026

RECORDS RETENTION AND DESTRUCTION POLICY

This Records Retention and Destruction Policy applies to the conduct of Explore Butte County ("EBC"), funded by the Butte County Tourism Business Improvement District ("BCTBID") assessment dollars. It has no application to communications to or from Directors in their other public and private capacities or communications to or from the EBC staff that are personal, private, or otherwise not BCTBID assessment-funded business.

STATEMENT OF POLICY

This policy covers all records and documents of EBC related in some substantial way to BCTBID business, regardless of physical form or type of account used in preparation or transmission. It contains guidelines for how long certain documents should be kept and how records should be destroyed. This policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate the operation of EBC and the BCTBID by promoting efficiency and freeing up valuable storage space.

RETENTION SCHEDULE AND ADMINISTRATION

EBC's Record Retention Schedule is set forth in Appendix A. The Executive Director shall administer this Policy. The Executive Director is authorized to:

- Make modifications to the Record Retention Schedule as needed to ensure compliance with local, state, and federal laws;
- Monitor laws affecting record retention;
- Annually review the record retention and disposal program;
- Monitor compliance with this policy.

ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time.

DEFINITIONS

- Email Message: An electronic communication sent and received via webmail or email client.
- Text Message: An electronic, written communication sent and received via telephone or Internet connection.
- Voicemail Message: An electronic, oral communication sent or received via telephone or Internet connection.
- Social Media: Content posted to websites and applications such as Facebook, Instagram, LinkedIn, or X.

Email Messages

1. Email messages sent or received by EBC's server are intended to be ephemeral and exempt from disclosures unless necessary for BCTBID purposes. In that case, emails shall be preserved in an email archive in paper or electronic form and retained for at least two (2) years and made available for public disclosure (except for privilege and other bases for non-disclosure) as other records of the BCTBID subject to the California Public Records Act (i.e., those involving BCTBID assessment-funded activities).
2. EBC will comply with Government Code § 54957.5 which deems to be a public record any document communicated to a majority of the Board or applicable committees regarding BCTBID-funded activity, whether at the same time or seriatim, with respect to an item of BCTBID business regardless of the means of that communication, including via non-EBC email accounts. Directors and committee members are encouraged to forward such email messages not copied to EBC staff to BCTBIDrecords@explorebuttecounty.com so they can be preserved in EBC's email retention system, relieving individual Directors and Committee Members of any duty to preserve such email messages or make them available for public inspection.

Text Messages, Voicemail Messages, And Social Media

Text messages, voicemail messages, and social media posts not saved to an archive or permanent medium are considered ephemeral documents and are not preserved in the ordinary course of business. They do not constitute disclosable public records under Government Code section 6252(e). EBC's directors, officers, employees, volunteers, or agents are not required to retain these electronic documents. Business done on behalf of EBC that requires the creation and preservation of records should be conducted in other media.

CALIFORNIA PUBLIC RECORDS ACT REQUESTS

Whenever EBC receives a California Public Records Act request, the recipient shall immediately forward the request to the Executive Director. The Executive Director and legal counsel will



review the records to protect against inadvertent disclosure of non-responsive or exempt information.

SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No director, committee member, officer, employee, volunteer, or agent of EBC shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state, or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit, or review conducted by EBC.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Executive Director, with the advice of counsel, determines otherwise. The Executive Director shall take such steps as necessary to promptly inform all staff and the Board of Directors of any suspension in the further disposal of documents.

This Policy was approved by the Board of Directors of Explore Butte County on September 25, 2025.

Secretary of the Board

Date

Appendix A: Records Retention Schedule

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Checks (important payments and purchases)	Permanently
Contracts, mortgages, notes, leases (expired)	7 years
Contracts (active)	Contract period
Correspondence (general/electronic)	2 years
Correspondence (legal/important matters)	Permanently
Deeds, mortgages, bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Electronic documents (social media, text, voicemail)	30 days
Employment applications/resumes	4 years

I-9 Forms	Later of 3 years after hire or 1 year after termination
Expense analyses/distribution schedules	7 years
Year-end financial statements	Permanently
Insurance records, claims, policies (active & expired)	Permanently
Internal audit reports	3 years
Inventory records	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, charter	Permanently
Patents, trademarks, copyrights	Permanently
Payroll records, wage data, timecards, schedules	4 years
Personnel files (terminated employees)	4 years after termination
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	4 years
Withholding tax statements	4 years

Mandatory harassment prevention training records	2 years
Family/medical leave records	4 years
Union/employee contracts	3 years
COVID-19 reporting records	3 years
Employee health & safety records (general)	5 years
Chemical/toxic exposure records	Employment + 30 years
Employee benefits data (non-retirement)	6 years, not less than 1 year after plan termination
401(k) and retirement benefit determination records	Indefinitely
Workers' compensation, OSHA logs	5 years after year covered
Unlawful employment practices, claims, investigations	Until final disposition of case



Board of Directors Staff Report Agenda Item: 3.1 Appointment of STVR Representatives to the Board

TO: Explore Butte County Board of Directors
FROM: Nichole Farley, Executive Director
DATE: September 25, 2025

Agenda Item: 3.1 Appointment of Short-Term Vacation Rental Representatives to the Board of Directors

Purpose

To appoint two Short-Term Vacation Rental (STVR) representatives to the Explore Butte County (EBC) Board of Directors, in accordance with the July 2025 amendment to the Bylaws.

Background

In July 2025, the EBC Board of Directors approved an amendment to the organization's Bylaws to add two seats designated for Short-Term Vacation Rental owner/operators/representatives who pay the Butte County Tourism Business Improvement District (BCTBID) assessment. This amendment ensures STVR operators are formally represented in governance and decision-making.

Composition and Scope

The amendment created two staggered terms:

- One (1) seat for a one-year term ending in 2026
- One (1) seat for a two-year term ending in 2027

After outreach and engagement with the STVR community, two qualified candidates have been identified and expressed willingness to serve:

- Ashley Dekellis (Chico) – One-year term ending 2026
- Natalie Sheard (Oroville) – Two-year term ending 2027

Ashley met with Board Members Kate Pinsonneault and Megan Gaddis last week to discuss her role and perspective. Natalie previously participated in the EBC Strategic Planning Session in Spring 2025 to represent STVR and Oroville voices.

Rationale

Adding STVR representation strengthens EBC's governance by:

- Expanding perspectives from a fast-growing lodging sector.

- Providing direct insight into community-based visitor experiences.
- Ensuring equity in representation for all assessment payors.
- Enhancing collaboration between traditional lodging, STVRs, and destination partners.

Recommendation

Appoint the following individuals to the Explore Butte County Board of Directors as representatives of Short-Term Vacation Rentals:

- Ashley Dekellis (Chico): One-year term ending in 2026
- Natalie Sheard (Oroville): Two-year term ending in 2027

Attachments

[Board Member Biographies: Ashley Dekellis and Natalie Sheard](#)

Ashley Dekellis, STVR Operator in Chico



Ashley was born in Los Angeles and raised on California's Central Coast, later attending California State University, Long Beach to study fashion merchandising. In 2005, she moved north to Chico, where her entrepreneurial spirit really took root. With a knack for spotting opportunities, Ashley launched a subscription box business for travel lovers in 2014. The company was featured in *Travel + Leisure*, named one of *Forbes'* top 10 gifts for travelers, and even landed in the Grammy and Oscar swag bags.

Wanting more time with her young son, Ashley pivoted to a new venture — Heirloom Fox. What started as a passion for design quickly grew into a thriving business specializing in interior design for short-term rentals and full-service Airbnb management. Today, Ashley manages around 40 Airbnbs in the Chico area and has become a trusted voice for clients seeking guidance on short-term rental investments or relocating to the community. To better serve them, she obtained her real estate license and joined Platinum

Partners, where she combines her design expertise with real estate insight to help clients find and create their dream homes.

Beyond real estate and design, Ashley has a love for restoring vintage Airstream trailers and hunting for unique treasures with character and history. She also finds inspiration by spending time at the beach, where the mix of sun, sea, and simplicity fuels her creativity.

Natalie Sheard, STVR Owner/Operator in Oroville



Natalie Sheard lives in Oroville and is passionate about the vitality of historic downtowns through appropriate reuse, preservation and economic development. Natalie has been an Airbnb Superhost for eleven years and is currently receiving guests in the 1875 home of Butte County Superior Court Judge John C. Gray. She serves on the Oroville Planning Commission, Historic Advisory Committee and is the current President of the Oroville Downtown Business Association.

TO: Explore Butte County Board of Directors
FROM: Nichole Farley, Executive Director
DATE: September 25, 2025

Agenda Item: Budget Amendments – September 2025

Purpose

To request Board approval of budget amendments for FY 2025, with significant attention to the recognition of a prior-year expense for the Adventure Guide printing and the reallocation of funds to support Explore Butte County's Strategic Planning Session in October, along with other adjustments that more accurately reflect operational realities.

Background

In July 2025, staff was informed that Madden Media had not invoiced Explore Butte County for the printing of the Adventure Guide in Spring 2024. The oversight resulted in an unrecognized expense of \$15,500, which must be corrected through the current budget cycle.

Additionally, to support the upcoming Strategic Planning Session in October, staff recommends reallocating \$15,000 from Creative: Regional Partnerships to Destination Management Planning. This investment will provide the foundation for Explore Butte County's next Strategic Plan (2026–2029), serving as the organization's road map for future marketing, destination development, and community engagement initiatives.

Other amendments reflect adjustments to income and expenses based on updated program activity, actual spending, and lessons learned from first-year initiatives.

Composition and Scope

The proposed amendments include:

- Adventure Guide Printing (Increase: \$15,500)
 - Corrects an accounting oversight from 2024.
 - Ensures all expenses are properly recorded and financial reporting remains accurate.
- Reallocation to Destination Management Planning (Reallocate \$15,000)
 - Reduces budgeted funds in Creative: Regional Partnerships.
 - Increases funding for Destination Management Planning to cover facilitation, materials, and stakeholder engagement for the October Strategic Planning Session.

- Decrease in Cooperative Income (Reduction: \$12,000)
 - Adjusts for the decision not to launch a pay-to-play cooperative marketing program on Butte365.
- Increase in Postage (Increase: \$1,000)
 - Reflects higher-than-anticipated mailing costs from distributing more Adventure Guides.
 - The increase was driven by a dedicated email blast partnership with Visit California, which generated greater demand for guide requests.
- Reduction in Conference Expenses
 - Several professional development line items were reduced after staff determined that fewer conferences would be attended in 2025.
- Reduction in Travel Trade Expenses
 - 2025 marked EBC's first year investing in Travel Trade.
 - The original allocation was overestimated to allow flexibility in exploring this new initiative; actual participation costs came in lower.

Rationale

- Financial Accountability: Adjusting for the 2024 Adventure Guide expense and aligning income/expenses ensures compliance with fiscal best practices and accurate reporting.
- Operational Learning: Adjustments in Travel Trade and Conference budgets reflect refined understanding of actual participation levels, enabling more precise budgeting in future years.
- Strategic Value: The reallocation to Destination Management Planning ensures resources are directed toward developing a robust Strategic Plan that will guide EBC's work for 2026–2029.
- Program Alignment: Changes to Cooperative Income and Postage align resources with real demand and actual program execution.

Recommendation

Staff recommends the Board approve the September 2025 budget amendments as presented.

Attachments

[Budget Amendments – September 2025](#)

	1 - TBID Program BUDGET	1 - TBID Program P&L	AMENDED BUDGET - SEPTEMBER 24, 2025	BUDGET REDUCTION/ INCREASE
INCOME				
4850 Cooperative Program Funding		\$ -		
EXPENSES				
6032 Destiation Intern. Annual Conv.		\$ -	\$ -	\$ -
6033 Dest. Internation Summit		\$ -	\$ -	\$ -
6034 DMA West		\$ -	\$ -	\$ -
6035 EBC Leadership Retreat		\$ -	\$ -	\$ -
6036 Other Education		\$ -	\$ -	\$ -
6037 Visit California		\$ -	\$ -	\$ -
6056 Creative - Visitor Guide	\$ 10,000.00	\$ -	\$ 5,000.00	\$ (5,000.00)
6058 - Creative - Regional Partnerships		\$ -	\$ -	\$ -
6310 Postage	\$ 2,000.00	\$ 2,541.82	\$ 3,000.00	\$ 1,000.00
6321 Adventure Guide PRINTING		\$ -	\$ -	\$ -
6340 Public Relations - Media	\$ 12,000.00	\$ 1,056.00	\$ 2,500.00	\$ (10,944.00)
6382 Travel Trade Events		\$ -	\$ -	\$ -
6384 - Travel Trade Other		\$ -	\$ -	\$ -
TOTAL MODIFICATION		From Class 01 - TBID Program Budget		\$ (14,944.00)

	2 - Prior Year Reserved BUDGET	2 - Prior Year Reserved P&L	AMENDED BUDGET - SEPTEMBER 24, 2025	BUDGET REDUCTION/ INCREASE
INCOME				
4850 Cooperative Program Funding		\$ -		
EXPENSES				
6032 Destiation Intern. Annual Conv.	\$ 7,000.00	\$ 5,472.93	\$ 5,500.00	\$ (1,500.00)
6033 Dest. Internation Summit	\$ 10,000.00	\$ 5,349.35	\$ 6,500.00	\$ (3,500.00)
6034 DMA West	\$ 8,000.00	\$ 5,519.03	\$ 6,000.00	\$ (2,000.00)
6035 EBC Leadership Retreat	\$ 2,000.00	\$ 1,635.53	\$ -	
6036 Other Education	\$ 2,500.00	\$ 2,495.39	\$ 3,000.00	\$ 500.00
6037 Visit California	\$ 2,500.00	\$ 1,514.55	\$ 1,600.00	\$ (900.00)
6056 Creative - Visitor Guide		\$ -	\$ -	\$ -
6058 - Creative - Regional Partnerships	\$ 15,000.00	\$ -	\$ -	\$ (15,000.00)
6310 Postage		\$ -	\$ -	\$ -
6321 Adventure Guide PRINTING		\$ 15,664.53	\$ 15,750.00	\$ 15,750.00
6340 Public Relations - Media		\$ -	\$ -	\$ -
6382 Travel Trade Events	\$ 24,000.00	\$ 10,272.90	\$ 14,000.00	\$ (10,000.00)
6384 - Travel Trade Other	\$ 5,000.00	\$ -	\$ 1,000.00	\$ (4,000.00)
6830 Destination Management Plan		\$ -	\$ 15,000.00	\$ 15,000.00
TOTAL MODIFICATION	From Class 02 - Reserves Budget			\$ (5,650.00)

		3 - Cooperative BUDGET	3 - Cooperative P&L	AMENDED BUDGET - SEPTEMBER 24, 2025	BUDGET REDUCTION/ INCREASE
INCOME					
4850 Cooperative Program Funding		\$ 82,000.00	\$ -	\$ 70,000.00	\$ (12,000.00)
EXPENSES					
6032 Destiation Intern. Annual Conv.			\$ -		\$ -
6033 Dest. Internation Summit			\$ -		\$ -
6034 DMA West			\$ -		\$ -
6035 EBC Leadership Retreat			\$ -		\$ -
6036 Other Education			\$ -		\$ -
6037 Visit California			\$ -		\$ -
6056 Creative - Visitor Guide			\$ -		\$ -
6058 - Creative - Regional Partnerships					\$ -
6310 Postage			\$ -		\$ -
6321 Adventure Guide PRINTING			\$ -		\$ -
6340 Public Relations - Media			\$ -		\$ -
6382 Travel Trade Events			\$ -		\$ -
6384 - Travel Trade Other					\$ -
TOTAL MODIFICATION		From Class 03 - Cooperative Funding			\$ (12,000.00)

	5 - Travel Chico ARPA BUDGET	5 - Travel Chico ARPA P&L	AMENDED BUDGET - SEPTEMBER 24, 2025	BUDGET REDUCTION/ INCREASE
INCOME				
4850 Cooperative Program Funding				
EXPENSES				
6032 Destiation Intern. Annual Conv.		\$ -	\$ -	\$ -
6033 Dest. Internation Summit	\$ 2,500.00	\$ -	\$ -	\$ (2,500.00)
6034 DMA West		\$ -	\$ -	\$ -
6035 EBC Leadership Retreat		\$ -	\$ -	\$ -
6036 Other Education		\$ -	\$ -	\$ -
6037 Visit California		\$ -	\$ -	\$ -
6056 Creative - Visitor Guide	\$ 10,000.00	\$ 3,300.00	\$ 5,000.00	\$ (5,000.00)
6058 - Creative - Regional Partnerships		\$ -	\$ -	\$ -
6310 Postage		\$ -	\$ -	\$ -
6321 Adventure Guide PRINTING	\$ 15,000.00	\$ 14,742.32	\$ -	\$ -
6340 Public Relations - Media		\$ -	\$ -	\$ -
6382 Travel Trade Events		\$ -	\$ -	\$ -
6384 - Travel Trade Other		\$ -	\$ -	\$ -
TOTAL MODIFICATION		From Class 05 - Travel Chico Budget		\$ (7,500.00)



Board of Directors Staff Report

Agenda Item: 3.3 – Resolution to Establish an Ad Hoc 2026 Annual Report and Budget Committee

TO: Explore Butte County Board of Directors

FROM: Nichole Farley, Executive Director

DATE: September 25, 2025

Agenda Item: 3.3 – Resolution to Establish an Ad Hoc 2026 Annual Report and Budget Committee

Purpose

To consider adoption of a resolution establishing an Ad Hoc 2026 Annual Report and Budget Committee to review, plan, and advise on the 2026 Butte County TBID Annual Report and budget.

Background

Explore Butte County's annual budget and TBID Annual Report are critical to ensuring the organization's continued fiscal responsibility, alignment with the strategic plan, and accountability to stakeholders. The 2026 planning process requires dedicated oversight and expertise, particularly as the organization transitions into the next phase of its strategic priorities.

An Ad Hoc Committee provides the Board with a focused mechanism to review current financial data, forecast budget needs, assess revenue opportunities, and prepare recommendations for Board consideration. This temporary committee will dissolve upon completion of its specific purpose.

Composition and Scope

- Formation: The Ad Hoc 2026 Annual Report and Budget Committee will be established effective immediately upon passage of the resolution.
- Purpose: The Committee will:
 - Review current financial data.
 - Forecast budget needs and assess revenue opportunities.
 - Recommend a 2026 Butte County TBID Annual Report at the November 2025 Board Meeting.
 - Recommend a comprehensive 2026 budget at the January 2026 Board Meeting.
- Composition: No more than three members, appointed by the Board Chair, including at least one Executive Committee member. Other members may be appointed based on relevant expertise in budgeting or finance.
- Meetings: The Committee will meet as needed to prepare the Annual Report and budget recommendations for the Board.

Rationale

Establishing this Ad Hoc Committee ensures that the 2026 TBID Annual Report and budget are developed with the highest level of attention, expertise, and alignment to the organization's mission and strategic goals. This approach strengthens the Board's ability to provide oversight while leveraging specialized knowledge from appointed members

Recommendation

Staff recommends the Board of Directors adopt the attached Resolution to Establish an Ad Hoc 2026 Annual Report and Budget Committee.

Attachments

[Resolution to Establish an Ad Hoc 2026 Annual Report and Budget Committee](#)



RESOLUTION TO ESTABLISH AN AD HOC 2026 BUDGET COMMITTEE

WHEREAS, the Board of Directors of Explore Butte County (the "Organization") deems it necessary and beneficial to establish an Ad Hoc 2026 Budget Committee for the purpose of reviewing, planning, and advising on the budget for the fiscal year 2026; and

WHEREAS, the formation of such a committee will provide specialized, focused oversight on the development of the 2026 budget, ensuring alignment with the Organization's strategic goals, financial stewardship, and the needs of stakeholders; and

WHEREAS, an Ad Hoc Committee is a temporary committee formed for a specific task or objective, and it shall dissolve upon the completion of its purpose;

NOW, THEREFORE, BE IT RESOLVED that:

1. **Formation:** The Board of Directors hereby authorizes the formation of an Ad Hoc 2026 Budget Committee (the "Committee") to oversee the planning and development of the fiscal year 2026 budget.
2. **Purpose:** The purpose of the Committee shall be to review current financial data, forecast budget needs, assess revenue opportunities, and recommend a 2026 Butte County TBID Annual Report at the November 2025 Board Meeting, and a comprehensive 2026 budget at the January 2026 board meeting to the Board of Directors for approval
3. **Composition:** The Committee shall consist of no more than three members, to be appointed by the Board Chair, including at least one member of the Executive Committee and other individuals with expertise in budgeting or finance as deemed appropriate.
4. **Meetings:** The Committee shall meet as necessary to discuss and prepare the 2026 Butte County TBID Annual Report and the 2026 budget to the Board of Directors at the November 2025 and January 2026 (respectively) board meetings.

BE IT FURTHER RESOLVED that the Committee is subject to the direction and control of the full board; now, therefore it be

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon its passage, on September 25, 2025.

Approved:

Tamba Sellu
President, Board of Directors

Kate Pinsonnault
Secretary, Board of Directors