

# Management Report

Rogue Valley Genealogical Society  
For the period ended January 31, 2023



Prepared by  
Treasurer and Cramer & Associates

Prepared on  
February 10, 2023

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# Treasurer's Notes

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## Noteworthy Income

- Grants: \$5,000 from Horton Family Foundation for operating expenses
- Membership dues: \$3,280; new life member (Pauline Cramer)
- Lyttle seminar income received: \$495 (cleared break-even point of \$450)
- Book sales: \$258

Total Income: **\$10,237.34**

## Noteworthy Expenses

- Gutters cleaned: \$350
- Late bills: \$1,785.75 (\$160.75 was vendor fault, missed 2021 service invoice, \$1625 was for cleaning crew autopayment that was cancelled)
- Web subscription heavy month: \$1708.02 (Ancestry, Newspapers.com Oregon), \$1622.94 (Fold3), \$350 (HistoryGeo)
- Switched Zoom billing to annual, save \$30/year over monthly fee
- Tech purchase of two Owls & cases: \$2,373 (Donation income of \$2,189.50 was recognized in Nov & Dec 2022)

Total Expenses: **\$11,188.35**

Net Income: **\$-397.02**

# Statement of Activity

January 2023

	Jan 2023	Dec 2022 (PP)	Total
<b>INCOME</b>			
4000 GENERAL INCOME			
4100 Grants Income	5,000.00		1,000.00
4309 Dues	3,280.00		1,400.00
4310 Direct Support			3,359.27
4310-1 Annual FundDrive	260.00		2,200.00
<b>Total 4310 Direct Support</b>	<b>260.00</b>		<b>5,559.27</b>
<b>Total 4000 GENERAL INCOME</b>	<b>8,540.00</b>		<b>7,959.27</b>
4400 PROGRAMS			
4411 Day Use	25.00		10.00
4421 Copy	41.55		18.90
4435 Services			
4435-1 Research	251.80		100.00
4435-2 Online Research	90.00		40.00
<b>Total 4435-1 Research</b>	<b>341.80</b>		<b>140.00</b>
4435-4 Photo Restoration	30.00		
<b>Total 4435 Services</b>	<b>371.80</b>		<b>140.00</b>
4441 Sale Items	9.00		29.00
4465 Quilt Project			
4465-2 Quilt Project Raffle	20.00		
<b>Total 4465 Quilt Project</b>	<b>20.00</b>		
4471 Education Programs			
4471-1 Classes & Workshops	344.16		340.00
4471-3 Seminars	495.00		
<b>Total 4471 Education Programs</b>	<b>839.16</b>		<b>340.00</b>
4472 Other Funds Received			
4472-1 Book sales	258.00		2.00
4472-7 Online Book Sales	131.65		23.15
4472-8 Shipping Fee Collected	15.96		11.97
4472-9 Shipping Cost	-14.78		-10.66
<b>Total 4472-8 Shipping Fee Collected</b>	<b>1.18</b>		<b>1.31</b>
<b>Total 4472-7 Online Book Sales</b>	<b>132.83</b>		<b>24.46</b>
<b>Total 4472 Other Funds Received</b>	<b>390.83</b>		<b>26.46</b>
<b>Total 4400 PROGRAMS</b>	<b>1,697.34</b>		<b>564.36</b>
4940 In Kind Contributions			20.97
<b>Total Income</b>	<b>10,237.34</b>		<b>8,544.60</b>
<b>GROSS PROFIT</b>	<b>10,237.34</b>		<b>8,544.60</b>
<b>EXPENSES</b>			
6600 GENERAL EXPENSE			
6610 Utilities	828.86		476.03
6611 Facility Maintenance	909.52		72.00

		Total
	Jan 2023	Dec 2022 (PP)
6612 Insurance	459.50	357.50
6613 Janitorial service	1,625.00	
6614 Copier Rent	126.25	408.95
6645 Printing	50.52	
6650 Volunteer Recognition Expense		549.75
6657 Marketing		
6659 Website & Hosting	150.00	240.00
6660 Marketing Subscriptions	10.00	
<b>Total 6657 Marketing</b>	<b>160.00</b>	<b>240.00</b>
6680 Legal & Professional Fees		
6681 Accounting & Taxes	325.00	1,300.00
<b>Total 6680 Legal &amp; Professional Fees</b>	<b>325.00</b>	<b>1,300.00</b>
6690 Admin & Board Expense		
6691 Bank Charges	4.00	8.69
6692 PayPal Fees	69.19	88.51
6693 Online Sales Fees	33.31	3.05
<b>Total 6690 Admin &amp; Board Expense</b>	<b>106.50</b>	<b>100.25</b>
6694 Donor Recognition	10.00	
<b>Total 6600 GENERAL EXPENSE</b>	<b>4,601.15</b>	<b>3,504.48</b>
7700 PROGRAM EXPENSE		
7702 Records Development	129.00	
7716 Web Subscriptions	3,818.77	14.99
7717 Technology Support	108.00	48.00
7731 Library Supplies	28.99	81.91
7731-1 Ink Cartridges	130.44	
<b>Total 7731 Library Supplies</b>	<b>159.43</b>	<b>81.91</b>
7790 Technology Equipment	2,372.00	20.97
<b>Total 7700 PROGRAM EXPENSE</b>	<b>6,587.20</b>	<b>165.87</b>
<b>Total Expenses</b>	<b>11,188.35</b>	<b>3,670.35</b>
<b>NET OPERATING INCOME</b>	<b>-951.01</b>	<b>4,874.25</b>
<b>OTHER INCOME</b>		
9391 Interest	9.94	5.52
9930 Endowment Fund Income		
9931 Endowment Donations		
9931-1 Life Memberships	500.00	
<b>Total 9931 Endowment Donations</b>	<b>500.00</b>	
<b>Total 9930 Endowment Fund Income</b>	<b>500.00</b>	
9940 Rewards Income	44.05	438.40
<b>Total Other Income</b>	<b>553.99</b>	<b>443.92</b>
<b>OTHER EXPENSES</b>		
9960 Depreciation		10,486.00
<b>Total Other Expenses</b>	<b>0.00</b>	<b>10,486.00</b>
<b>NET OTHER INCOME</b>	<b>553.99</b>	<b>-10,042.08</b>

		Total
	Jan 2023	Dec 2022 (PP)
NET INCOME	\$ -397.02	\$ -5,167.83

# Statement of Financial Position

As of January 31, 2023

	As of Jan 31, 2023	As of Dec 31, 2022 (PP)	Total
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1010 Cash In Drawer	100.00		100.00
1020 Banner Bank Checking	23,729.64		21,574.33
1030 PayPal Account	5,387.96		3,683.55
1040 Designated Funds Savings	26,132.33		26,131.88
1050 BB MM Reserves	50,797.39		50,787.90
1200 Amazon Marketplace Account	110.60		11.08
<b>Total Bank Accounts</b>	<b>106,257.92</b>		<b>102,288.74</b>
<b>Other Current Assets</b>			
12000 Undeposited Funds	934.05		0.00
1960 Oregon Community Foundation	92,672.72		92,672.72
<b>Total Other Current Assets</b>	<b>93,606.77</b>		<b>92,672.72</b>
<b>Total Current Assets</b>	<b>199,864.69</b>		<b>194,961.46</b>
<b>Fixed Assets</b>			
1800 Furnishings & Equipment	22,779.99		22,779.99
1810 Building and Lot	320,601.00		320,601.00
1820 Accumulated Depreciation	-139,814.00		-139,814.00
1830 Building Improvements	151,492.20		151,492.20
1880 Website Development	11,500.00		11,500.00
<b>Total Fixed Assets</b>	<b>366,559.19</b>		<b>366,559.19</b>
<b>TOTAL ASSETS</b>	<b>\$566,423.88</b>		<b>\$561,520.65</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
2200 Kim Thurman CC 3230	3,959.96		
2204 Barbara CC 1897/8672	240.00		240.00
2206 Anne CC 2003	0.00		818.49
2207 Sharon CC 1047	317.99		81.91
2209 Marijo CC 1381	1,871.79		2,458.90
2210 Richard Miles CC 6542	2,509.81		
<b>Total Credit Cards</b>	<b>8,899.55</b>		<b>3,599.30</b>
<b>Total Current Liabilities</b>	<b>8,899.55</b>		<b>3,599.30</b>
<b>Total Liabilities</b>	<b>8,899.55</b>		<b>3,599.30</b>
<b>Equity</b>			
32000 Retained Earnings	532,655.45		525,127.26
3500 DESIGNATED FUNDS	200.00		200.00
3541 Memorial Fund	2,712.64		2,712.64

	As of Jan 31, 2023	As of Dec 31, 2022 (PP)	Total
3545 Scholarships	22,353.26		22,353.26
<b>Total 3500 DESIGNATED FUNDS</b>	<b>25,265.90</b>		<b>25,265.90</b>
Net Income	-397.02		7,528.19
<b>Total Equity</b>	<b>557,524.33</b>		<b>557,921.35</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$566,423.88</b>		<b>\$561,520.65</b>



# Budget vs Actuals 2023 Budget

January - December 2023

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
4000 GENERAL INCOME				
4100 Grants Income	5,000.00	10,000.00	-5,000.00	50.00 %
4308 Guest Passes		50.00	-50.00	
4309 Dues	3,510.00	28,000.00	-24,490.00	12.54 %
4310 Direct Support		1,000.00	-1,000.00	
4310-1 Annual FundDrive	325.00	20,000.00	-19,675.00	1.63 %
4310-7 Scholarship Fund		2,000.00	-2,000.00	
<b>Total 4310 Direct Support</b>	<b>325.00</b>	<b>23,000.00</b>	<b>-22,675.00</b>	<b>1.41 %</b>
4350 Volunteer Event Income		100.00	-100.00	
<b>Total 4000 GENERAL INCOME</b>	<b>8,835.00</b>	<b>61,150.00</b>	<b>-52,315.00</b>	<b>14.45 %</b>
4400 PROGRAMS				
4411 Day Use	30.00	350.00	-320.00	8.57 %
4421 Copy	48.55	500.00	-451.45	9.71 %
4435 Services				
4435-1 Research	251.80	200.00	51.80	125.90 %
4435-2 Online Research	120.00	2,000.00	-1,880.00	6.00 %
<b>Total 4435-1 Research</b>	<b>371.80</b>	<b>2,200.00</b>	<b>-1,828.20</b>	<b>16.90 %</b>
4435-3 Mentoring		100.00	-100.00	
4435-4 Photo Restoration	30.00	100.00	-70.00	30.00 %
<b>Total 4435 Services</b>	<b>401.80</b>	<b>2,400.00</b>	<b>-1,998.20</b>	<b>16.74 %</b>
4441 Sale Items	12.00	250.00	-238.00	4.80 %
4465 Quilt Project				
4465-2 Quilt Project Raffle	20.00	200.00	-180.00	10.00 %
4465-3 Quilt Documentation		200.00	-200.00	
<b>Total 4465 Quilt Project</b>	<b>20.00</b>	<b>400.00</b>	<b>-380.00</b>	<b>5.00 %</b>
4471 Education Programs				
4471-1 Classes & Workshops	370.82	6,380.00	-6,009.18	5.81 %
4471-3 Seminars	1,305.00	2,800.00	-1,495.00	46.61 %
<b>Total 4471 Education Programs</b>	<b>1,675.82</b>	<b>9,180.00</b>	<b>-7,504.18</b>	<b>18.26 %</b>
4472 Other Funds Received				
4472-1 Book sales	397.50	750.00	-352.50	53.00 %
4472-7 Online Book Sales	131.65	750.00	-618.35	17.55 %
4472-8 Shipping Fee Collected	15.96	225.00	-209.04	7.09 %
4472-9 Shipping Cost	-14.78	-200.00	185.22	7.39 %
<b>Total 4472-8 Shipping Fee Collected</b>	<b>1.18</b>	<b>25.00</b>	<b>-23.82</b>	<b>4.72 %</b>
<b>Total 4472-7 Online Book Sales</b>	<b>132.83</b>	<b>775.00</b>	<b>-642.17</b>	<b>17.14 %</b>
<b>Total 4472 Other Funds Received</b>	<b>530.33</b>	<b>1,525.00</b>	<b>-994.67</b>	<b>34.78 %</b>
<b>Total 4400 PROGRAMS</b>	<b>2,718.50</b>	<b>14,605.00</b>	<b>-11,886.50</b>	<b>18.61 %</b>
4940 In Kind Contributions		125.00	-125.00	
<b>Total Income</b>	<b>11,553.50</b>	<b>75,880.00</b>	<b>-64,326.50</b>	<b>15.23 %</b>

				Total
	Actual	Budget	over Budget	% of Budget
<b>GROSS PROFIT</b>	<b>11,553.50</b>	<b>75,880.00</b>	<b>-64,326.50</b>	<b>15.23 %</b>
<b>EXPENSES</b>				
6600 GENERAL EXPENSE				
6610 Utilities	1,064.26	8,735.00	-7,670.74	12.18 %
6611 Facility Maintenance	909.52	2,000.00	-1,090.48	45.48 %
6612 Insurance	459.50	4,250.00	-3,790.50	10.81 %
6613 Janitorial service	1,625.00	4,500.00	-2,875.00	36.11 %
6614 Copier Rent	126.25	1,800.00	-1,673.75	7.01 %
6625 Postage-General		850.00	-850.00	
6631 Research Costs		10.00	-10.00	
6645 Printing	104.10	1,500.00	-1,395.90	6.94 %
6650 Volunteer Recognition Expense		150.00	-150.00	
6654 Small Tools & Equipment		200.00	-200.00	
6655 Hospitality		100.00	-100.00	
6657 Marketing		1,000.00	-1,000.00	
6658 Printing & Reproduction		200.00	-200.00	
6659 Website & Hosting	150.00	3,000.00	-2,850.00	5.00 %
6660 Marketing Subscriptions	53.83	600.00	-546.17	8.97 %
<b>Total 6657 Marketing</b>	<b>203.83</b>	<b>4,800.00</b>	<b>-4,596.17</b>	<b>4.25 %</b>
6680 Legal & Professional Fees				
6681 Accounting & Taxes	325.00	6,000.00	-5,675.00	5.42 %
<b>Total 6680 Legal &amp; Professional Fees</b>	<b>325.00</b>	<b>6,000.00</b>	<b>-5,675.00</b>	<b>5.42 %</b>
6690 Admin & Board Expense				
6691 Bank Charges	8.00	100.00	-92.00	8.00 %
6692 PayPal Fees	69.19	750.00	-680.81	9.23 %
6693 Online Sales Fees	33.31	400.00	-366.69	8.33 %
<b>Total 6690 Admin &amp; Board Expense</b>	<b>110.50</b>	<b>2,000.00</b>	<b>-1,889.50</b>	<b>5.53 %</b>
6694 Donor Recognition	10.00	80.00	-70.00	12.50 %
<b>Total 6600 GENERAL EXPENSE</b>	<b>4,937.96</b>	<b>36,975.00</b>	<b>-32,037.04</b>	<b>13.35 %</b>
7700 PROGRAM EXPENSE				
7701 Collection Development				
7702 Records Development	129.00	2,400.00	-2,271.00	5.38 %
7703 Collection Preservation & Bind				
7716 Web Subscriptions	3,818.77	9,800.00	-5,981.23	38.97 %
7717 Technology Support	156.00	5,000.00	-4,844.00	3.12 %
7731 Library Supplies				
7731-1 Ink Cartridges	130.44	1,000.00	-869.56	13.04 %
7731-2 Copy Paper		500.00	-500.00	
<b>Total 7731 Library Supplies</b>	<b>159.43</b>	<b>2,100.00</b>	<b>-1,940.57</b>	<b>7.59 %</b>
7741 Resale Items				
7750 Scholarships Awarded				
7750-1 High School Awards		2,000.00	-2,000.00	
7750-2 Financial Assistance Award		300.00	-300.00	

				Total
	Actual	Budget	over Budget	% of Budget
<b>Total 7750 Scholarships Awarded</b>		<b>2,300.00</b>	<b>-2,300.00</b>	
7771 Education Programs				
7771-1 Classes & Workshops Expense		1,650.00	-1,650.00	
7771-4 Seminars		1,500.00	-1,500.00	
<b>Total 7771 Education Programs</b>		<b>3,150.00</b>	<b>-3,150.00</b>	
7790 Technology Equipment	2,372.00	9,000.00	-6,628.00	26.36 %
<b>Total 7700 PROGRAM EXPENSE</b>	<b>6,635.20</b>	<b>35,370.00</b>	<b>-28,734.80</b>	<b>18.76 %</b>
7940 In Kind Expenditures		250.00	-250.00	
<b>Total Expenses</b>	<b>11,573.16</b>	<b>72,595.00</b>	<b>-61,021.84</b>	<b>15.94 %</b>
<b>NET OPERATING INCOME</b>	<b>-19.66</b>	<b>3,285.00</b>	<b>-3,304.66</b>	<b>-0.60 %</b>
<b>OTHER INCOME</b>				
9391 Interest	9.94	50.00	-40.06	19.88 %
9930 Endowment Fund Income				
9931 Endowment Donations		1,000.00	-1,000.00	
9931-1 Life Memberships	500.00	1,000.00	-500.00	50.00 %
<b>Total 9931 Endowment Donations</b>	<b>500.00</b>	<b>2,000.00</b>	<b>-1,500.00</b>	<b>25.00 %</b>
9932 End. Interest & Dividends		150.00	-150.00	
9933 Realized Gain/Loss on Investmnts		500.00	-500.00	
9934 Unrealized Gain/Loss on Investm		100.00	-100.00	
<b>Total 9930 Endowment Fund Income</b>	<b>500.00</b>	<b>2,750.00</b>	<b>-2,250.00</b>	<b>18.18 %</b>
9940 Rewards Income	44.05	500.00	-455.95	8.81 %
<b>Total Other Income</b>	<b>553.99</b>	<b>3,300.00</b>	<b>-2,746.01</b>	<b>16.79 %</b>
<b>OTHER EXPENSES</b>				
9951 Endowment Fund Exp				
9952 Investment Management Expense		200.00	-200.00	
9953 OCF Fees		300.00	-300.00	
<b>Total 9951 Endowment Fund Exp</b>		<b>500.00</b>	<b>-500.00</b>	
9960 Depreciation		12,000.00	-12,000.00	
<b>Total Other Expenses</b>	<b>0.00</b>	<b>12,500.00</b>	<b>-12,500.00</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>553.99</b>	<b>-9,200.00</b>	<b>9,753.99</b>	<b>-6.02 %</b>
<b>NET INCOME</b>	<b>\$534.33</b>	<b>\$ -5,915.00</b>	<b>\$6,449.33</b>	<b>-9.03 %</b>