

Management Report

Rogue Valley Genealogical Society
For the period ended April 30, 2023



Prepared by
Treasurer and Cramer & Associates

Prepared on
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Table of Contents

Treasurer's Notes3

Statement of Activity4

Statement of Financial Position6

Budget vs Actuals 2023 Budget8

Treasurer's Notes

Noteworthy Income

- Continued low contributions to the Annual Fund Drive (\$60)
- Membership dues rebounded from last month (\$1,310)
- Continued strong research income month (\$275). Most of the income was hourly research.
- Received a second in-kind donation from Jeff Bales (Garon Lee Sound) for Tech Support labor (\$450)

Total Income \$2,672.20

Noteworthy Expense

- Board indemnity insurance paid for the year (\$555)
- April's Record Development expenses account is a negative balance due to refund from Rosebud Media for remaining Mail Tribune subscription (\$57.15)
- Web subscription expense (\$2,285), consumed 65% of budget for 2023
 - o LibraryWorld (online card catalog) was \$495, same as 2022
 - o EBSCO (MyHeritage) was \$1,790, about a 7% increase from 2022
- Technology support expense of \$968.40
 - o Jeff Bales worked nine hours, billed for four (\$360). Entire nine hours reflected in account total (\$810) with \$450 offset by in-kind contribution noted in Income.
- Technology equipment expense of \$700.37
 - o Dell laptop purchased for controlling Owl systems (\$569.90)
 - o Dell monitor purchased for presenter computer in meeting room (\$83.99)

Total Expense \$6,937.71

Net Operating Income \$-4,265.51

Other Income

- Fred Meyer/Kroger rewards check (\$25.33). This is roughly a quarterly amount.

Net Income \$-4,225.93

Statement of Activity

April 2023

		Total
	Apr 2023	Mar 2023 (PP)
INCOME		
4000 GENERAL INCOME		
4309 Dues	1,310.00	2,325.00
4310 Direct Support	5.00	
4310-1 Annual FundDrive	60.00	66.00
Total 4310 Direct Support	65.00	66.00
Total 4000 GENERAL INCOME	1,375.00	2,391.00
4400 PROGRAMS		
4411 Day Use	30.00	35.00
4421 Copy	59.35	27.95
4435 Services		
4435-1 Research	275.00	150.00
4435-2 Online Research	30.00	60.00
Total 4435-1 Research	305.00	210.00
4435-5 Scanning		127.50
Total 4435 Services	305.00	337.50
4441 Sale Items	28.85	22.00
4465 Quilt Project		
4465-2 Quilt Project Raffle	71.00	7.00
Total 4465 Quilt Project	71.00	7.00
4471 Education Programs		
4471-1 Classes & Workshops	310.00	489.16
Total 4471 Education Programs	310.00	489.16
4472 Other Funds Received		
4472-1 Book sales	43.00	39.50
4472-7 Online Book Sales		
4472-8 Shipping Fee Collected		7.85
Total 4472-7 Online Book Sales		7.85
Total 4472 Other Funds Received	43.00	47.35
Total 4400 PROGRAMS	847.20	965.96
4940 In Kind Contributions	450.00	184.90
Total Income	2,672.20	3,541.86
GROSS PROFIT	2,672.20	3,541.86
EXPENSES		
6600 GENERAL EXPENSE		
6610 Utilities	527.96	1,074.65
6611 Facility Maintenance	16.99	439.00
6612 Insurance	871.13	357.50
6613 Janitorial service	325.00	325.00
6614 Copier Rent	126.25	126.25
6625 Postage-General		210.28

	Apr 2023	Mar 2023 (PP)	Total
6645 Printing	67.56		77.59
6655 Hospitality			35.76
6657 Marketing			
6658 Printing & Reproduction			187.00
6659 Website & Hosting	150.00		
6660 Marketing Subscriptions			214.17
Total 6657 Marketing	150.00		401.17
6680 Legal & Professional Fees			
6681 Accounting & Taxes	375.00		375.00
Total 6680 Legal & Professional Fees	375.00		375.00
6690 Admin & Board Expense			10.00
6691 Bank Charges	4.00		4.00
6692 PayPal Fees	39.91		61.59
Total 6690 Admin & Board Expense	43.91		75.59
6694 Donor Recognition	10.00		
Total 6600 GENERAL EXPENSE	2,513.80		3,497.79
7700 PROGRAM EXPENSE			
7701 Collection Development	204.98		
7702 Records Development	-41.15		16.00
7716 Web Subscriptions	2,285.00		350.00
7717 Technology Support	968.40		1,473.00
7731 Library Supplies	183.34		36.98
7731-1 Ink Cartridges	58.48		
7731-2 Copy Paper	14.49		55.28
Total 7731 Library Supplies	256.31		92.26
7771 Education Programs			
7771-1 Classes & Workshops Expense	50.00		350.00
Total 7771 Education Programs	50.00		350.00
7790 Technology Equipment	700.37		552.28
Total 7700 PROGRAM EXPENSE	4,423.91		2,833.54
Total Expenses	6,937.71		6,331.33
NET OPERATING INCOME	-4,265.51		-2,789.47
OTHER INCOME			
9391 Interest	12.25		11.20
9930 Endowment Fund Income			
9931 Endowment Donations			
9931-1 Life Memberships			500.00
Total 9931 Endowment Donations			500.00
Total 9930 Endowment Fund Income			500.00
9940 Rewards Income	27.33		239.14
Total Other Income	39.58		750.34
NET OTHER INCOME	39.58		750.34
NET INCOME	\$ -4,225.93		\$ -2,039.13

Statement of Financial Position

As of April 30, 2023

	As of Apr 30, 2023	As of Mar 31, 2023 (PP)	Total
ASSETS			
Current Assets			
Bank Accounts			
1010 Cash In Drawer	100.00		100.00
1020 Banner Bank Checking	20,554.83		25,933.14
1030 PayPal Account	855.09		0.00
1040 Designated Funds Savings	24,628.92		24,628.51
1050 BB MM Reserves	50,829.26		50,817.42
Total Bank Accounts	96,968.10		101,479.07
Other Current Assets			
12000 Undeposited Funds	319.50		881.65
1960 Oregon Community Foundation	97,657.19		96,657.19
Total Other Current Assets	97,976.69		97,538.84
Total Current Assets	194,944.79		199,017.91
Fixed Assets			
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
Total Fixed Assets	366,559.19		366,559.19
TOTAL ASSETS	\$561,503.98		\$565,577.10
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Credit Cards			
2200 Kim Thurman CC 3230	2,286.24		2,107.30
2206 Anne CC 2003	182.94		0.00
2207 Sharon CC 1047	355.79		119.24
2209 Marijo CC 1381	0.00		411.08
2210 Richard Miles CC 6542	1,463.05		1,497.59
Total Credit Cards	4,288.02		4,135.21
Total Current Liabilities	4,288.02		4,135.21
Total Liabilities	4,288.02		4,135.21
Equity			
32000 Retained Earnings	545,583.32		545,583.32
3500 DESIGNATED FUNDS	0.00		0.00
3520 Capital Improvements	1,000.00		1,000.00
3541 Memorial Fund	3,541.60		3,541.60
3545 Scholarships	18,500.00		18,500.00

	As of Apr 30, 2023	As of Mar 31, 2023 (PP)	Total
Hybrid Project	1,000.00		1,000.00
OR Digital Newspaper Proj	2,085.65		2,085.65
Total 3500 DESIGNATED FUNDS	26,127.25		26,127.25
Net Income	-14,494.61		-10,268.68
Total Equity	557,215.96		561,441.89
TOTAL LIABILITIES AND EQUITY	\$561,503.98		\$565,577.10

Budget vs Actuals 2023 Budget

January - December 2023

	Actual	Budget	over Budget	Total % of Budget
INCOME				
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	8,575.00	28,000.00	-19,425.00	30.63 %
4310 Direct Support	33.00	1,000.00	-967.00	3.30 %
4310-1 Annual FundDrive	2,046.00	20,000.00	-17,954.00	10.23 %
4310-7 Scholarship Fund		2,000.00	-2,000.00	
Total 4310 Direct Support	2,079.00	23,000.00	-20,921.00	9.04 %
4350 Volunteer Event Income		100.00	-100.00	
Total 4000 GENERAL INCOME	15,654.00	61,150.00	-45,496.00	25.60 %
4400 PROGRAMS				
4411 Day Use	105.00	350.00	-245.00	30.00 %
4421 Copy	226.30	500.00	-273.70	45.26 %
4435 Services				
4435-1 Research	706.80	200.00	506.80	353.40 %
4435-2 Online Research	260.00	2,000.00	-1,740.00	13.00 %
Total 4435-1 Research	966.80	2,200.00	-1,233.20	43.95 %
4435-3 Mentoring		100.00	-100.00	
4435-4 Photo Restoration	45.00	100.00	-55.00	45.00 %
4435-5 Scanning	127.50		127.50	
Total 4435 Services	1,139.30	2,400.00	-1,260.70	47.47 %
4441 Sale Items	96.85	250.00	-153.15	38.74 %
4465 Quilt Project				
4465-2 Quilt Project Raffle	113.00	200.00	-87.00	56.50 %
4465-3 Quilt Documentation	60.00	200.00	-140.00	30.00 %
Total 4465 Quilt Project	173.00	400.00	-227.00	43.25 %
4471 Education Programs				
4471-1 Classes & Workshops	1,683.30	6,380.00	-4,696.70	26.38 %
4471-3 Seminars	1,350.00	2,800.00	-1,450.00	48.21 %
Total 4471 Education Programs	3,033.30	9,180.00	-6,146.70	33.04 %
4472 Other Funds Received				
4472-1 Book sales	1,005.50	750.00	255.50	134.07 %
4472-7 Online Book Sales	131.65	750.00	-618.35	17.55 %
4472-8 Shipping Fee Collected	33.38	225.00	-191.62	14.84 %
4472-9 Shipping Cost	-14.78	-200.00	185.22	7.39 %
Total 4472-8 Shipping Fee Collected	18.60	25.00	-6.40	74.40 %
Total 4472-7 Online Book Sales	150.25	775.00	-624.75	19.39 %
Total 4472 Other Funds Received	1,155.75	1,525.00	-369.25	75.79 %
Total 4400 PROGRAMS	5,929.50	14,605.00	-8,675.50	40.60 %
4940 In Kind Contributions	869.75	125.00	744.75	695.80 %

				Total
	Actual	Budget	over Budget	% of Budget
Total Income	22,453.25	75,880.00	-53,426.75	29.59 %
GROSS PROFIT	22,453.25	75,880.00	-53,426.75	29.59 %
EXPENSES				
6600 GENERAL EXPENSE				
6610 Utilities	3,455.18	8,735.00	-5,279.82	39.56 %
6611 Facility Maintenance	1,392.49	2,000.00	-607.51	69.62 %
6612 Insurance	2,361.76	4,250.00	-1,888.24	55.57 %
6613 Janitorial service	2,600.00	4,500.00	-1,900.00	57.78 %
6614 Copier Rent	505.00	1,800.00	-1,295.00	28.06 %
6625 Postage-General	220.13	850.00	-629.87	25.90 %
6631 Research Costs		10.00	-10.00	
6645 Printing	271.83	1,500.00	-1,228.17	18.12 %
6650 Volunteer Recognition Expense		150.00	-150.00	
6654 Small Tools & Equipment		200.00	-200.00	
6655 Hospitality	35.76	100.00	-64.24	35.76 %
6657 Marketing		1,000.00	-1,000.00	
6658 Printing & Reproduction	187.00	200.00	-13.00	93.50 %
6659 Website & Hosting	321.17	3,000.00	-2,678.83	10.71 %
6660 Marketing Subscriptions	268.00	600.00	-332.00	44.67 %
Total 6657 Marketing	776.17	4,800.00	-4,023.83	16.17 %
6680 Legal & Professional Fees				
6681 Accounting & Taxes	1,635.00	6,000.00	-4,365.00	27.25 %
Total 6680 Legal & Professional Fees	1,635.00	6,000.00	-4,365.00	27.25 %
6690 Admin & Board Expense	10.00	750.00	-740.00	1.33 %
6691 Bank Charges	16.00	100.00	-84.00	16.00 %
6692 PayPal Fees	256.02	750.00	-493.98	34.14 %
6693 Online Sales Fees	33.31	400.00	-366.69	8.33 %
Total 6690 Admin & Board Expense	315.33	2,000.00	-1,684.67	15.77 %
6694 Donor Recognition	30.00	80.00	-50.00	37.50 %
Total 6600 GENERAL EXPENSE	13,598.65	36,975.00	-23,376.35	36.78 %
7700 PROGRAM EXPENSE				
7701 Collection Development	204.98	1,000.00	-795.02	20.50 %
7702 Records Development	103.85	2,400.00	-2,296.15	4.33 %
7703 Collection Preservation & Bindi		500.00	-500.00	
7716 Web Subscriptions	6,453.77	9,800.00	-3,346.23	65.85 %
7717 Technology Support	2,645.40	5,000.00	-2,354.60	52.91 %
7731 Library Supplies	249.31	600.00	-350.69	41.55 %
7731-1 Ink Cartridges	188.92	1,000.00	-811.08	18.89 %
7731-2 Copy Paper	69.77	500.00	-430.23	13.95 %
Total 7731 Library Supplies	508.00	2,100.00	-1,592.00	24.19 %
7741 Resale Items		120.00	-120.00	
7750 Scholarships Awarded				
7750-1 High School Awards		2,000.00	-2,000.00	

				Total
	Actual	Budget	over Budget	% of Budget
7750-2 Financial Assistance Award		300.00	-300.00	
Total 7750 Scholarships Awarded		2,300.00	-2,300.00	
7771 Education Programs				
7771-1 Classes & Workshops Expense	575.00	1,650.00	-1,075.00	34.85 %
7771-4 Seminars	450.00	1,500.00	-1,050.00	30.00 %
Total 7771 Education Programs	1,025.00	3,150.00	-2,125.00	32.54 %
7790 Technology Equipment	4,629.62	9,000.00	-4,370.38	51.44 %
Total 7700 PROGRAM EXPENSE	15,570.62	35,370.00	-19,799.38	44.02 %
7940 In Kind Expenditures		250.00	-250.00	
Total Expenses	29,169.27	72,595.00	-43,425.73	40.18 %
NET OPERATING INCOME	-6,716.02	3,285.00	-10,001.02	-204.45 %
OTHER INCOME				
9391 Interest	43.03	50.00	-6.97	86.06 %
9930 Endowment Fund Income				
9931 Endowment Donations		1,000.00	-1,000.00	
9931-1 Life Memberships	1,000.00	1,000.00	0.00	100.00 %
Total 9931 Endowment Donations	1,000.00	2,000.00	-1,000.00	50.00 %
9932 End. Interest & Dividends		150.00	-150.00	
9933 Realized Gain/Loss on Investnts		500.00	-500.00	
9934 Unrealized Gain/Loss on Investm	-9,804.75	100.00	-9,904.75	-9,804.75 %
Total 9930 Endowment Fund Income	-8,804.75	2,750.00	-11,554.75	-320.17 %
9940 Rewards Income	358.00	500.00	-142.00	71.60 %
Total Other Income	-8,403.72	3,300.00	-11,703.72	-254.66 %
OTHER EXPENSES				
9951 Endowment Fund Exp				
9952 Investment Management Expense		200.00	-200.00	
9953 OCF Fees		300.00	-300.00	
Total 9951 Endowment Fund Exp		500.00	-500.00	
9960 Depreciation		12,000.00	-12,000.00	
Total Other Expenses	0.00	12,500.00	-12,500.00	0.00%
NET OTHER INCOME	-8,403.72	-9,200.00	796.28	91.34 %
NET INCOME	\$ -15,119.74	\$ -5,915.00	\$ -9,204.74	255.62 %