

# Management Report

Rogue Valley Genealogical Society  
For the period ended June 30, 2024



Prepared by  
Treasurer and Capstone CPA

Prepared on  
July 8, 2024

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# Treasurer's Notes

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## Noteworthy Income

- 4309 Membership dues up over May (\$1,420)
- 4310 Received a \$100 donation for the Membership Assistance Fund with a member renewal payment (class set to Designated Funds: Connie Miller Memorial)
- 4310-1 Annual Fund Drive off to a strong start (\$13,470); included \$5,000 and \$1,000 donations
- 4310-2 Capital Improvement Fund received \$3,000 from the Board vote to split the \$4,000 memorial gift with the Endowment Fund (class set to Designated Funds: Capital Improvement)
- 4435-1 Research - completed a 3.5-hour project for a new member (\$87.50)
- 4465 Quilt Project - received a \$50 donation for the Quilt Book project (total of \$100 received YTD)
- 4471-1 Classes & Workshops (\$250), strong month even with \$100 in refunds (one librarian payment, one double payment, eight refunds for no recording of class)
- 4940 In-Kind Contributions (\$33.59) included the donation of eNews postage, County Clerk deed copy fees, and lamination of three maps.

**Total Income \$19,022.34**

## Noteworthy Expenses

- 6659 Website & Hosting (\$108.84) included a \$62.50 charge to update the website with new deed request pricing from \$10 to \$20
- 7716 Web Subscriptions (\$1,345) for annual renewal of HistoryGeo (\$350) and FindMyPast (\$995). Both fees are the same as last year.
- 7717 Technology Support (\$347) included \$299 (sale price) for backup software for the Outlook migration project

**Total Expenses \$4,430.34**

**Net Operating Income \$14,592.00**

- 9931 Endowment Donations (\$1,000) - a memorial gift from the family on behalf of Colleen and Chuck Eccleston; Board-voted split of the \$4,000 total donation.
- 9940 Rewards Income (\$536.79) includes \$534.79 of Q1/Q2 Oregon BottleDrop funds

**Net Income \$16,139.06**

## Designated Funds balance

- 3520 Capital Improvements: \$34,060 (added \$31,000 earmark approved at June Board meeting)
- 3541 Connie Miller Memorial Fund: \$3,981.60 (added \$100 MAF donation)
- 3545 Scholarship: \$15,000

## Q2 Budget to Actual check

- Income = 61.66% of budget
- Expenses = 45.68% of budget

REMINDER: The OCF Endowment Fund Q2 statement will not be available for account reconciliation until mid-August.

# Statement of Activity

June 2024

		Total
	Jun 2024	May 2024 (PP)
<b>INCOME</b>		
4000 GENERAL INCOME		
4309 Dues	1,500.00	1,195.00
4310 Direct Support	128.70	11.62
4310-1 Annual Fund Drive	13,740.00	25.00
4310-2 Memorial Funds	3,000.00	10.00
<b>Total 4310 Direct Support</b>	<b>16,868.70</b>	<b>46.62</b>
<b>Total 4000 GENERAL INCOME</b>	<b>18,368.70</b>	<b>1,241.62</b>
4400 PROGRAMS		
4411 Day Use	10.00	5.00
4421 Copy	54.05	28.15
4435 Services		
4435-1 Research	87.50	
4435-2 Online Research	80.00	35.00
<b>Total 4435-1 Research</b>	<b>167.50</b>	<b>35.00</b>
4435-4 Photo Restoration		15.80
<b>Total 4435 Services</b>	<b>167.50</b>	<b>50.80</b>
4441 Sale Items	20.00	21.00
4465 Quilt Project	50.00	
4465-2 Quilt Project Raffle	35.00	26.00
<b>Total 4465 Quilt Project</b>	<b>85.00</b>	<b>26.00</b>
4471 Education Programs		
4471-1 Classes & Workshops	240.00	190.00
<b>Total 4471 Education Programs</b>	<b>240.00</b>	<b>190.00</b>
4472 Other Funds Received		
4472-1 Book sales	43.50	68.00
<b>Total 4472 Other Funds Received</b>	<b>43.50</b>	<b>68.00</b>
<b>Total 4400 PROGRAMS</b>	<b>620.05</b>	<b>388.95</b>
4940 In Kind Contributions	33.59	181.85
<b>Total Income</b>	<b>19,022.34</b>	<b>1,812.42</b>
<b>GROSS PROFIT</b>	<b>19,022.34</b>	<b>1,812.42</b>
<b>EXPENSES</b>		
6600 GENERAL EXPENSE		
6610 Utilities	667.95	769.70
6611 Facility Maintenance	75.00	252.54
6612 Insurance	323.08	1,028.08
6613 Janitorial service	325.00	325.00
6614 Copier Rent	126.25	126.25

		<b>Total</b>
	<b>Jun 2024</b>	<b>May 2024 (PP)</b>
6625 Postage-General	1.84	398.70
6631 Research Costs	1.75	
6645 Printing		164.61
6650 Volunteer Recognition Expense		257.72
6657 Marketing		
6658 Printing & Reproduction		193.80
6659 Website & Hosting	108.84	
6660 Marketing Subscriptions		208.00
<b>Total 6657 Marketing</b>	<b>108.84</b>	<b>401.80</b>
6680 Legal & Professional Fees		
6681 Accounting & Taxes	704.20	1,804.53
<b>Total 6680 Legal &amp; Professional Fees</b>	<b>704.20</b>	<b>1,804.53</b>
6690 Admin & Board Expense	170.00	
6692 PayPal Fees	48.18	32.97
<b>Total 6690 Admin &amp; Board Expense</b>	<b>218.18</b>	<b>32.97</b>
<b>Total 6600 GENERAL EXPENSE</b>	<b>2,552.09</b>	<b>5,561.90</b>
7700 PROGRAM EXPENSE		
7701 Collection Development	108.81	34.96
7702 Records Development	46.00	32.00
7716 Web Subscriptions	1,345.00	525.00
7717 Technology Support	347.00	1,022.95
7731 Library Supplies	31.44	82.82
7731-2 Copy Paper		12.35
<b>Total 7731 Library Supplies</b>	<b>31.44</b>	<b>95.17</b>
7771 Education Programs		
7771-1 Classes & Workshops Expense		100.00
<b>Total 7771 Education Programs</b>		<b>100.00</b>
<b>Total 7700 PROGRAM EXPENSE</b>	<b>1,878.25</b>	<b>1,810.08</b>
<b>Total Expenses</b>	<b>4,430.34</b>	<b>7,371.98</b>
<b>NET OPERATING INCOME</b>	<b>14,592.00</b>	<b>-5,559.56</b>
<b>OTHER INCOME</b>		
9391 Interest	10.27	13.33
9930 Endowment Fund Income		
9931 Endowment Donations	1,000.00	
<b>Total 9930 Endowment Fund Income</b>	<b>1,000.00</b>	
9940 Rewards Income	536.79	38.17
<b>Total Other Income</b>	<b>1,547.06</b>	<b>51.50</b>
<b>NET OTHER INCOME</b>	<b>1,547.06</b>	<b>51.50</b>
<b>NET INCOME</b>	<b>\$16,139.06</b>	<b>\$ -5,508.06</b>

# Statement of Financial Position

As of June 30, 2024

	As of Jun 30, 2024	As of May 31, 2024 (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	22,037.74		26,811.01
1030 PayPal Account	1,163.82		737.45
1040 Designated Funds Savings	52,944.14		21,943.42
1050 BB MM Reserves	33,614.76		50,995.21
<b>Total Bank Accounts</b>	<b>109,860.46</b>		<b>100,587.09</b>
<b>Other Current Assets</b>			
12000 Undeposited Funds	5,574.79		30.00
1960 Oregon Community Foundation	109,615.28		109,615.28
<b>Total Other Current Assets</b>	<b>115,190.07</b>		<b>109,645.28</b>
<b>Total Current Assets</b>	<b>225,050.53</b>		<b>210,232.37</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	-139,368.00		-139,368.00
1830 Building Improvements	151,492.20		151,492.20
1880 Website Development	11,500.00		11,500.00
<b>Total Fixed Assets</b>	<b>367,005.19</b>		<b>367,005.19</b>
<b>TOTAL ASSETS</b>	<b>\$592,055.72</b>		<b>\$577,237.56</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Credit Cards</b>			
2200 Kim Thurman CC 3230	1,944.55		949.33
2206 Anne CC 2003	122.74		34.96
2207 Sharon CC 1047	79.97		205.90
2210 Richard Miles CC 6542	481.32		255.93
2211 Laurie Gallo CC 4676	1,248.44		3,751.80
<b>Total Credit Cards</b>	<b>3,877.02</b>		<b>5,197.92</b>
<b>Total Current Liabilities</b>	<b>3,877.02</b>		<b>5,197.92</b>
<b>Total Liabilities</b>	<b>3,877.02</b>		<b>5,197.92</b>
<b>Equity</b>			
32000 Retained Earnings	543,817.44		543,817.44
3500 DESIGNATED FUNDS	0.00		0.00
3520 Capital Improvements	3,000.00		3,000.00

	<b>As of Jun 30, 2024</b>	<b>As of May 31, 2024 (PP)</b>	<b>Total</b>
3541 Memorial Fund	3,951.60		3,951.60
3545 Scholarships	15,000.00		15,000.00
<b>Total 3500 DESIGNATED FUNDS</b>	<b>21,951.60</b>		<b>21,951.60</b>
Net Income	22,409.66		6,270.60
<b>Total Equity</b>	<b>588,178.70</b>		<b>572,039.64</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$592,055.72</b>		<b>\$577,237.56</b>

# Budget vs Actuals: Budget vs Actuals 2024

January - December 2024

	Actual	Budget	over Budget	Total % of Budget
<b>INCOME</b>				
<b>4000 GENERAL INCOME</b>				
4100 Grants Income	5,000.00	7,000.00	-2,000.00	71.43 %
4308 Guest Passes		50.00	-50.00	
4309 Dues	12,170.00	27,000.00	-14,830.00	45.07 %
4310 Direct Support	295.52	150.00	145.52	197.01 %
4310-1 Annual Fund Drive	15,312.41	20,000.00	-4,687.59	76.56 %
4310-2 Memorial Funds	3,070.00		3,070.00	
4310-8 Building Imp Donations	60.00		60.00	
<b>Total 4310 Direct Support</b>	<b>18,737.93</b>	<b>20,150.00</b>	<b>-1,412.07</b>	<b>92.99 %</b>
4350 Volunteer Event Income		100.00	-100.00	
<b>Total 4000 GENERAL INCOME</b>	<b>35,907.93</b>	<b>54,300.00</b>	<b>-18,392.07</b>	<b>66.13 %</b>
<b>4400 PROGRAMS</b>				
4411 Day Use	50.00	350.00	-300.00	14.29 %
4421 Copy	243.00	600.00	-357.00	40.50 %
<b>4435 Services</b>				
4435-1 Research	87.50	1,000.00	-912.50	8.75 %
4435-2 Online Research	395.00	1,000.00	-605.00	39.50 %
<b>Total 4435-1 Research</b>	<b>482.50</b>	<b>2,000.00</b>	<b>-1,517.50</b>	<b>24.13 %</b>
4435-4 Photo Restoration	15.80	100.00	-84.20	15.80 %
4435-5 Scanning		100.00	-100.00	
<b>Total 4435 Services</b>	<b>498.30</b>	<b>2,200.00</b>	<b>-1,701.70</b>	<b>22.65 %</b>
4441 Sale Items	178.30	250.00	-71.70	71.32 %
<b>4465 Quilt Project</b>				
4465-2 Quilt Project Raffle	87.00	200.00	-113.00	43.50 %
4465-3 Quilt Documentation	80.00	150.00	-70.00	53.33 %
<b>Total 4465 Quilt Project</b>	<b>267.00</b>	<b>350.00</b>	<b>-83.00</b>	<b>76.29 %</b>
<b>4471 Education Programs</b>				
4471-1 Classes & Workshops	1,840.00	6,380.00	-4,540.00	28.84 %
4471-3 Seminars		1,350.00	-1,350.00	
<b>Total 4471 Education Programs</b>	<b>1,840.00</b>	<b>7,730.00</b>	<b>-5,890.00</b>	<b>23.80 %</b>
<b>4472 Other Funds Received</b>				
4472-1 Book sales	443.50	1,000.00	-556.50	44.35 %
4472-7 Online Book Sales		325.00	-325.00	
4472-8 Shipping Fee Collected		112.00	-112.00	
4472-9 Shipping Cost		-100.00	100.00	
<b>Total 4472-8 Shipping Fee Collected</b>		<b>12.00</b>	<b>-12.00</b>	



	Actual	Budget	over Budget	Total % of Budget
<b>Total 4472-7 Online Book Sales</b>		<b>337.00</b>	<b>-337.00</b>	
<b>Total 4472 Other Funds Received</b>	<b>443.50</b>	<b>1,337.00</b>	<b>-893.50</b>	<b>33.17 %</b>
<b>Total 4400 PROGRAMS</b>	<b>3,520.10</b>	<b>12,817.00</b>	<b>-9,296.90</b>	<b>27.46 %</b>
4940 In Kind Contributions	2,035.39	125.00	1,910.39	1,628.31 %
<b>Total Income</b>	<b>41,463.42</b>	<b>67,242.00</b>	<b>-25,778.58</b>	<b>61.66 %</b>
<b>GROSS PROFIT</b>	<b>41,463.42</b>	<b>67,242.00</b>	<b>-25,778.58</b>	<b>61.66 %</b>

## EXPENSES

<b>6600 GENERAL EXPENSE</b>				
6610 Utilities	5,136.39	9,875.00	-4,738.61	52.01 %
6611 Facility Maintenance	1,351.03	3,400.00	-2,048.97	39.74 %
6612 Insurance	2,728.46	4,585.00	-1,856.54	59.51 %
6613 Janitorial service	2,275.00	3,900.00	-1,625.00	58.33 %
6614 Copier Rent	757.50	1,515.00	-757.50	50.00 %
6625 Postage-General	618.31	850.00	-231.69	72.74 %
6631 Research Costs	1.75		1.75	
6645 Printing	1,098.84	1,600.00	-501.16	68.68 %
6650 Volunteer Recognition Expense	257.72	1,000.00	-742.28	25.77 %
6654 Small Tools & Equipment		200.00	-200.00	
6655 Hospitality		250.00	-250.00	
6657 Marketing	110.00	750.00	-640.00	14.67 %
6658 Printing & Reproduction	193.80	400.00	-206.20	48.45 %
6659 Website & Hosting	582.01	3,000.00	-2,417.99	19.40 %
6660 Marketing Subscriptions	408.00	600.00	-192.00	68.00 %
<b>Total 6657 Marketing</b>	<b>1,293.81</b>	<b>4,750.00</b>	<b>-3,456.19</b>	<b>27.24 %</b>
6680 Legal & Professional Fees				
6681 Accounting & Taxes	4,619.08	6,000.00	-1,380.92	76.98 %
<b>Total 6680 Legal &amp; Professional Fees</b>	<b>4,619.08</b>	<b>6,000.00</b>	<b>-1,380.92</b>	<b>76.98 %</b>
6690 Admin & Board Expense				
6691 Bank Charges		100.00	-100.00	
6692 PayPal Fees	278.20	750.00	-471.80	37.09 %
6693 Online Sales Fees		100.00	-100.00	
<b>Total 6690 Admin &amp; Board Expense</b>	<b>568.20</b>	<b>1,700.00</b>	<b>-1,131.80</b>	<b>33.42 %</b>
6694 Donor Recognition		80.00	-80.00	
<b>Total 6600 GENERAL EXPENSE</b>	<b>20,706.09</b>	<b>39,705.00</b>	<b>-18,998.91</b>	<b>52.15 %</b>
<b>7700 PROGRAM EXPENSE</b>				
7701 Collection Development	261.72	1,000.00	-738.28	26.17 %
7702 Records Development	271.00	500.00	-229.00	54.20 %
7703 Collection Preservation & Bindi		500.00	-500.00	
7716 Web Subscriptions	3,909.90	9,935.00	-6,025.10	39.35 %
7717 Technology Support	3,688.67	4,000.00	-311.33	92.22 %

				Total
	Actual	Budget	over Budget	% of Budget
7731 Library Supplies	279.04	600.00	-320.96	46.51 %
7731-1 Ink Cartridges	110.00	500.00	-390.00	22.00 %
7731-2 Copy Paper	132.23	400.00	-267.77	33.06 %
<b>Total 7731 Library Supplies</b>	<b>521.27</b>	<b>1,500.00</b>	<b>-978.73</b>	<b>34.75 %</b>
7741 Resale Items	57.97	120.00	-62.03	48.31 %
7750 Scholarships Awarded				
7750-1 High School Awards		2,000.00	-2,000.00	
7750-2 Financial Assistance Award		300.00	-300.00	
<b>Total 7750 Scholarships Awarded</b>		<b>2,300.00</b>	<b>-2,300.00</b>	
7771 Education Programs				
7771-1 Classes & Workshops Expense	250.00	1,650.00	-1,400.00	15.15 %
7771-4 Seminars		750.00	-750.00	
<b>Total 7771 Education Programs</b>	<b>250.00</b>	<b>2,400.00</b>	<b>-2,150.00</b>	<b>10.42 %</b>
7790 Technology Equipment	1,031.96	5,000.00	-3,968.04	20.64 %
<b>Total 7700 PROGRAM EXPENSE</b>	<b>9,992.49</b>	<b>27,255.00</b>	<b>-17,262.51</b>	<b>36.66 %</b>
7940 In Kind Expenditures		250.00	-250.00	
<b>Total Expenses</b>	<b>30,698.58</b>	<b>67,210.00</b>	<b>-36,511.42</b>	<b>45.68 %</b>
<b>NET OPERATING INCOME</b>	<b>10,764.84</b>	<b>32.00</b>	<b>10,732.84</b>	<b>33,640.13 %</b>
<b>OTHER INCOME</b>				
9391 Interest	75.59	100.00	-24.41	75.59 %
9930 Endowment Fund Income				
9931 Endowment Donations	1,000.00	1,000.00	0.00	100.00 %
9931-1 Life Memberships	500.00	1,000.00	-500.00	50.00 %
<b>Total 9931 Endowment Donations</b>	<b>1,500.00</b>	<b>2,000.00</b>	<b>-500.00</b>	<b>75.00 %</b>
9932 End. Interest & Dividends		150.00	-150.00	
9933 Realized Gain/Loss on Investnts		500.00	-500.00	
9934 Unrealized Gain/Loss on Investm	8,977.21	100.00	8,877.21	8,977.21 %
<b>Total 9930 Endowment Fund Income</b>	<b>10,477.21</b>	<b>2,750.00</b>	<b>7,727.21</b>	<b>380.99 %</b>
9940 Rewards Income	606.17	1,000.00	-393.83	60.62 %
<b>Total Other Income</b>	<b>11,158.97</b>	<b>3,850.00</b>	<b>7,308.97</b>	<b>289.84 %</b>
<b>OTHER EXPENSES</b>				
9951 Endowment Fund Exp				
9952 Investment Management Expense		200.00	-200.00	
9953 OCF Fees		500.00	-500.00	
<b>Total 9951 Endowment Fund Exp</b>		<b>700.00</b>	<b>-700.00</b>	
9960 Depreciation		10,500.00	-10,500.00	
<b>Total Other Expenses</b>	<b>0.00</b>	<b>11,200.00</b>	<b>-11,200.00</b>	<b>0.00 %</b>
<b>NET OTHER INCOME</b>	<b>11,158.97</b>	<b>-7,350.00</b>	<b>18,508.97</b>	<b>-151.82 %</b>
<b>NET INCOME</b>	<b>\$21,923.81</b>	<b>\$ -7,318.00</b>	<b>\$29,241.81</b>	<b>-299.59 %</b>

