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BY THE COMPTROLLER GENERAL

Report To The Congress

OF THE UNITED STATES

Audit Of The United States Capitol Historical Society For The Year Ended January 31, 1980



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GGD-81-15
DECEMBER 4, 1980

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-55712

To the President of the Senate and the
Speaker of the House of Representatives

We have audited the accounts of the United States Capitol Historical Society for the year ended January 31, 1980, in accordance with section 451 of the Legislative Reorganization Act of 1970 (40 U.S.C. 193m-1). The act requires that we report the results of our audit to the Congress.

GENERAL COMMENTS

The Society, a nonprofit organization, was incorporated in the District of Columbia on August 8, 1962. As stated in its Federal charter, the organization's object and purpose is:

"To encourage in the most comprehensive and enlightened manner an understanding by the people of the founding, growth, and significance of the Capitol of the United States of America as the tangible symbol of their representative form of government; to undertake research into the history of the Congress and the Capitol and to promote the discussion, publication, and dissemination of the results of such studies; to foster and increase an informed patriotism of the land in the study of this living memorial to the founders of this nation and the continuing thread of principles as exemplified by their successors."

On October 20, 1978, the Society was established as a body corporate of the District of Columbia under the provisions of Public Law 95-493, 92 Stat. 1643.

The Society is composed of a board of trustees, an honorary board of trustees, officers, and paid employees. (See app. I.)

Officers are elected at the annual meeting of the board of trustees. The officers may be paid for their services and reimbursed for their expenses.

Principal paid employees include the president; the executive secretary, who is appointed by the board of trustees; and the three department managers.

Pursuant to title III of the National Visitor Center Facilities Act of 1968 (40 U.S.C. 831), the Architect of the Capitol, on May 16, 1968, contracted with the Society to operate the Capitol Visitor Center under his direction. The Center, which provides educational and informational material to the public, has an information and sales counter in the first-floor center lobby of the Capitol's east front and sales desks at the east and west front entrances to the Capitol's rotunda and on the first floor of the Senate wing of the Capitol. Storage facilities are in several other places in the Capitol and at the Society's headquarters at 200 Maryland Avenue, N.E., Washington, D.C. Pursuant to the contract, the Architect provides the Center with space in the Capitol, utilities, and other normal building services without charge.

The contract, which has been renewed through December 31, 1981, can be terminated by either party without cause upon giving the other party 60 days' written notice. At the end of the renewal period, the Architect can further renew the contract on mutually satisfactory terms.

OPERATIONS

The Society's daily operations are carried out by three departments--sales, administrative and accounting, and history--whose managers report directly to the Society's president.

Two funds are maintained to record the income and expenses for the Society's operations--the History Endowment Fund and the General Fund.

History Endowment Fund

The History Endowment Fund was established by the executive committee on January 2, 1970, to finance the Society's publications or other activities determined by the executive

committee. The fund balance at January 31, 1980, of \$738,308 consisted of cash, investments, and interest receivable, provided through transfers of \$550,554 from the General Fund and accumulated interest and other income of \$187,754.

General Fund

Income to the General Fund is primarily from the sales of commemorative medals, books, calendars, and other merchandise. (See app. II.) Other sources of income include royalties from products copyrighted and designed by the Society, interest from investments, and contributions.

The status of certain items relating to the General Fund financial statements are discussed below.

Unrecorded assets

A Society-sponsored film entitled "City Out of Wilderness--Washington" was completed during the year ended January 31, 1975, at a total cost of \$350,673, paid from donations for this purpose. In December 1974 the Society executed an agreement giving exclusive rights to reproduce and sell copies of the film to Films, Inc. Under the agreement the Society retains title to the film and will receive royalties based on a percentage of its sale or rental price. The value of the film is not recorded in the Society's accounts.

Two assets were donated to the Society--a cultured pearl replica of the Capitol in 1965 and an old grandfather clock in 1971. The value of these assets is not included on the accompanying financial statements. The Society has a \$26,000 insurance policy covering the pearl replica and its display case. The grandfather clock was commercially appraised at \$1,250 in 1972.

The cost of the film and the value of the donated assets are shown in the Notes to the Financial Statements.

Determination of sales tax liability questioned

On April 24, 1964, the Society obtained from the District of Columbia government a sales tax exemption for its "We, the People" book. However, the Society has sold and continues to sell other articles, such as medals, jewelry, and film, but it neither charged nor paid sales taxes on these articles.

In April 1972 the Society's legal counsel requested the District of Columbia's opinion on its tax liability for these sales. On June 30, 1980, the District of Columbia government presented the Society with a final determination of sales tax due on or before July 20, 1980, of \$663,596.97, including penalty and interest. This amount was determined on the basis of total sales, less the sales of "We, the People," medals, and certain Society publications, during the period August 1, 1966, through September 30, 1979, being subject to sales tax. It is the District's view that under section 2602 of title 47, D.C. Code, the Society, like any other corporation, must collect and pay commercial excise taxes for sales made within the District of Columbia.

The Society does not agree with the District's position. Its legal counsel advised the District on September 12, 1980, that the Society's position is that the District is without authority to tax sales made by the Society. The Society reasons that it is an instrumentality of the United States performing governmental functions and, as such, is immune from taxation under the Supremacy clause of the U.S. Constitution, the District of Columbia Self Government and Governmental Reorganization Act, and the D.C. Code. Pending final determination of this matter, no provision is made in the financial statements for any contingent sales tax liability.

Active projects

Renovation and artwork in the Capitol

Over the years the Society has renovated art objects and furniture, including a painting of the Capitol, a sofa, two congressional chairs, and the information counter, and donated them to the Capitol. The information counter is manned by Society employees who give free information to visitors to the Capitol. The Society has also, for historical purposes, prepared a bibliography on the Capitol but does not expect to recover its costs.

House Joint Resolution 169 (Public Law 92-56, 85 Stat. 156), approved July 29, 1971, authorized the Architect of the Capitol to accept funds from the Society for painting murals in the House wing.

The Society donated \$95,000, and the National Society of Daughters of the American Revolution contributed \$150,000 to finance artwork in the House wing. In accordance with the

resolution, the Society has transferred \$206,700 to the Architect of the Capitol. During the year ended January 31, 1980, the Society made direct artwork payments of \$5,000. The Society has retained \$6,919 to cover future artwork costs.

The initial artwork was completed in July 1974. During the year ended January 31, 1976, the Society hired Mr. Allyn Cox to prepare a master plan for additional artwork of the remaining first floor corridors of the House wing. Upon completion of the master plan and preparation of sketches, the Architect contracted with Mr. Cox to do the paintings. He began the paintings in May 1978 and expects to be completed in 1981.

Bicentennial Medals Program

The Society entered into an agreement on April 29, 1977, with Commemorative Marketing and Communication Consultants, Inc., to develop a Bicentennial Medals Program to commemorate outstanding historic events and personalities from 1777 to 1789. The program, as planned, was contingent upon the Congress enacting legislation authorizing the Secretary of the Treasury to furnish the Society no less than one medal for each of the 13 years. However, House Joint Resolution 386 (Public Law 95-229, 92 Stat. 26), approved February 14, 1978, authorized the Secretary of the Treasury to strike and furnish up to 104,000 medals commemorating the bicentennial of an outstanding historic event or personality during 1777 only.

The first medal depicts Valley Forge and the York County Court House where the Articles of Confederation were adopted and salutes the 200th anniversary of the Flag. The consultant arranged with the U.S. Mint to provide the Society with two sizes of bronze and silver medals and one size of gold medals.

Section 4 of P.L. 95-493 authorizes the Society
" * * * to print, to create and distribute commemorative medals, * * *." Accordingly, the Society contracted with a commercial medalist firm to produce a second medal to commemorate the 1779 exploits of John Paul Jones and a third medal to commemorate James Madison.

During the year ended January 31, 1980, the Society's medal program sales were about \$269,260. Net proceeds were about \$76,520, and medals on hand at January 31, 1980, had a cost value of about \$81,380.

The Society initially planned to sponsor 13 annual symposiums in conjunction with the Bicentennial Medals Program, at which knowledgeable scholars would present papers relating to historic events that occurred during the bicentennial year being observed. The Society's executive committee later decided to hold only three annual symposiums with continuation of the series to be determined later.

The first symposium, a 2-day meeting featuring a commentator and four lecturers, was held in March 1978. The Society's executive committee authorized funding of \$10,000 for the first symposium.

The second symposium was a 2-day meeting held in March 1979, with funding authorized at \$19,124. Eight historians spoke on topics related to the American Revolution.

The third symposium was a 3-day conference held in March 1980, with funding authorized at \$33,250, of which \$7,500 was funded by the National Endowment for the Humanities. Sixteen principal speakers spoke on slavery in the age of the American Revolution.

Inactive projects

Sound and Light Program

The executive committee has plans to produce a Sound and Light Program on the east front of the Capitol at an estimated cost of \$10 million. House Joint Resolution 736, effective December 29, 1973 (Public Law 93-226, 87 Stat. 943), authorized a study of the feasibility of the construction and preparation of such a project. The project study, completed in January 1975 at a cost of \$70,000, showed that the program was feasible and advisable. The Society provided the funds for this study from donations for the Sound and Light Program. It expects to raise the total costs of the development, installation, production, and maintenance of the Sound and Light Program from private sources.

According to House Joint Resolution 736, the study recommendation must be reviewed by the Architect of the Capitol and approved by the Speaker and majority and minority leaders of the House of Representatives and the United States Senate Commission on Art and Antiquities, before the program may be implemented. Approval has been received from all except the Senate Commission.

The Society, in August 1974, approved a four-phased plan for fundraising and promotional activities for the Sound and Light Program. The Society received contributions of \$2,010 for this program during the year ended January 31, 1980. However, full-scale fundraising activities have been suspended pending the Senate Commission's approval.

Portraits of congressional officials

During the year ended January 31, 1973, the Society agreed to act as coordinator and collector of contributions for the portrait of the Honorable Melvin Price. As of January 31, 1980, the Society had received \$1,350 in contributions for the portrait. In December 1976 the Society received a \$1,000 contribution for a portrait of the Honorable George M. White, Architect of the Capitol. These moneys are being held in trust pending arrangements by the Society for painting the potraits.

SCOPE OF AUDIT

Our audit, which was made in accordance with generally accepted auditing standards, included an examination of the financial statements for the year ended January 31, 1980, and such other auditing procedures as we considered necessary.

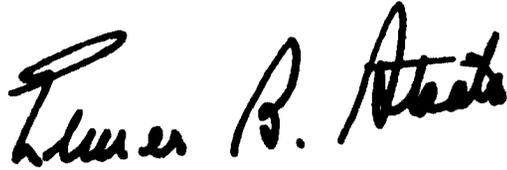
OPINION ON FINANCIAL STATEMENTS

The accompanying financial statements were prepared for the Society by its certified public accountants. The income and expense statement does not include the cost of certain benefits and services--such as sales and storage space, utilities, and ordinary building repairs and maintenance--furnished to the Society at the Capitol without charge.

In our opinion, subject to any adjustments of the financial statements which may result from the final determination of the Society's liability for sales tax, the accompanying statements (schs. 1 through 5), which were prepared on a basis consistent with that of the preceding year and in accordance with the financial arrangements described above, present

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fairly the financial position of the Society at January 31, 1980; the results of its operations; and the changes in its financial position for the year then ended.

A handwritten signature in black ink, appearing to read "Luther B. Atch". The signature is written in a cursive style with a large initial 'L' and a prominent 'A'.

Comptroller General
of the United States

SCHEDULES

UNITED STATES CAPITOL HISTORICAL SOCIETYCOMPARATIVE BALANCE SHEETAT JANUARY 31, 1980 AND 1979 (note a)ASSETS

Current assets
 Cash in bank
 Investments - At cost
 Notes
 Savings accounts
 Government and Quasi-Government bonds
 Commercial bonds
 U. S. Treasury notes
 Accounts receivable
 Inventory - At cost
 Prepaid expenses
 Total current assets
 Office furniture and equipment
 Less: Accumulated depreciation
 \$15,917 and \$14,617

Other assets (note b)
 Library
 Inventory reserve (note c)

Total assets

LIABILITIES AND FUND PRINCIPAL (note d)

Current liabilities
 Accounts payable
 Accrued expenses
 Deferred receipts - Magna Carta
 Total current liabilities
 Contributions received for special programs
 Capitol sound and light
 Mel Price Portrait Fund
 Art work (Capitol)
 George White Portrait Fund
 Fund principal

Total liabilities and fund principal

The accompanying notes on pages 16 and 17 are an integral part of this statement.

Our opinion on this statement appears on page 7 of the letter.

SCHEDULE 1

SCHEDULE 1

January 31, 1980			January 31, 1979		
General Fund	History Endowment Fund	Total Funds	General Fund	History Endowment Fund	Total Funds
\$ 48,521	\$ 150	\$ 48,671	\$ 37,725	\$ 843	\$ 38,568
544,000	172,000	716,000	260,000	122,000	382,000
20,515	-	20,515	19,013	53,794	72,807
300,000	375,000	675,000	300,000	249,940	549,940
-	25,000	25,000	-	25,000	25,000
49,946	151,090	201,036	49,946	151,090	201,036
30,954	14,916	45,870	31,091	13,826	44,917
377,876		377,876	575,346		575,346
11,742		11,742	10,257		10,257
<u>\$1,383,554</u>	<u>\$738,156</u>	<u>\$2,121,710</u>	<u>\$1,283,378</u>	<u>\$616,493</u>	<u>\$1,899,871</u>
3,838		3,838	4,903		4,903
2,058		2,058	1,926		1,926
2,951		2,951	2,304		2,304
<u>\$1,392,401</u>	<u>\$738,156</u>	<u>\$2,130,557</u>	<u>\$1,292,511</u>	<u>\$616,493</u>	<u>\$1,909,004</u>
\$ 9,806		\$ 9,806	\$ 13,542		\$ 13,542
13,530		13,530	10,843		10,843
14,514		14,514	13,037		13,037
<u>\$ 37,850</u>		<u>\$ 37,850</u>	<u>\$ 37,422</u>		<u>\$ 37,422</u>
42,422		42,422	40,412		40,412
1,350		1,350	1,350		1,350
6,919		6,919	11,919		11,919
1,000		1,000	1,000		1,000
1,302,860	\$738,156	2,041,016	1,200,408	\$616,493	1,816,901
<u>\$1,392,401</u>	<u>\$738,156</u>	<u>\$2,130,557</u>	<u>\$1,292,511</u>	<u>\$616,493</u>	<u>\$1,909,004</u>

UNITED STATES CAPITOL HISTORICAL SOCIETY
STATEMENT OF REVENUE AND EXPENSES AND FUND BALANCES
FOR THE YEAR ENDED JANUARY 31, 1980 (note a)

	<u>General Fund</u>	<u>History Endowment Fund</u>	<u>Special Programs</u>		<u>George White Portrait Fund</u>	<u>Mel Price Portrait Fund</u>
			<u>Sound and Light</u>	<u>Art Work</u>		
<u>Revenue</u>						
Sales (Less discounts \$16,927)	\$1,532,845					
Cost of merchandise sold	978,540					
Gross income from sales	<u>\$ 554,305</u>					
Other revenue						
Membership dues	3,205					
Contributions - Current year	25,131		\$ 2,010			
Income from investments	51,236	\$ 61,663				
Royalty income	7,096					
Sundry income	3,111					
	<u>\$ 644,084</u>	<u>\$ 61,663</u>	<u>\$ 2,010</u>			
<u>Expenses</u>						
Selling and administrative	\$ 426,963					
Oral History Program	10,379					
Contributions						
The American Institute of Architects Foundation	8,000					
Dunlap Society	10,000					
United States Capitol Symposium	1,290	\$ 25,000				
Artwork master plan and art work					\$ 5,000	
	<u>\$ 456,632</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>		
Excess of revenue over expenses	\$ 187,452	\$ 36,663	\$ 2,010	\$(5,000)		
Fund principal - January 31, 1979	1,200,408	616,493	40,412	11,919	\$1,000	\$1,350
Transfer of funds	<u>(85,000)</u>	<u>85,000</u>				
Fund principal - January 31, 1980	<u>\$1,302,860</u>	<u>\$738,156</u>	<u>\$42,422</u>	<u>\$ 6,919</u>	<u>\$1,000</u>	<u>\$1,350</u>

The accompanying notes on pages 16 and 17 are an integral part of this statement.

Our opinion on this statement appears on page 7 of the letter.

UNITED STATES CAPITOL HISTORICAL SOCIETYSTATEMENT OF CHANGES IN FINANCIAL POSITIONGENERAL FUND AND SPECIAL PROGRAMSFOR THE YEAR ENDED JANUARY 31, 1980

Funds provided:		
Excess of revenue over expenses for the year ended January 31, 1980		\$ 187,452
Add: Expenses included not affecting working capital		
Depreciation		1,300
Contributions:		
Capitol sound and light program		<u>2,010</u>
		190,762
Funds applied:		
Acquisition of equipment	\$ 235	
Acquisition of additions to library	132	
Transfer to inventory reserve	647	
Authorized transfer to History Endowment fund	85,000	
Art work in capitol	<u>5,000</u>	<u>91,014</u>
Increase (decrease) in working capital		<u>\$ 99,748</u>

CHANGES IN WORKING CAPITAL

Increase (decrease) in current assets		
Cash		\$ 10,796
Investments		285,502
Accounts receivable		(137)
Inventory		(197,470)
Prepaid expenses		1,485
Decrease (increase) in current liabilities		
Accounts payable		3,736
Accrued expenses		(2,687)
Deferred receipts - Magna Carta		<u>(1,477)</u>
Increase (decrease) in working capital		<u>\$ 99,748</u>

The accompanying notes on pages 16 and 17 are an integral part of this statement.

Our opinion on this statement appears on page 7 of the letter.

SCHEDULE 4

SCHEDULE 4

UNITED STATES CAPITOL HISTORICAL SOCIETYANALYSIS OF SALESFOR THE YEARS ENDING JANUARY 31, 1980 AND 1979

	<u>1980</u>	<u>1979</u>
Books		
We, the People - English edition	\$ 190,962	\$ 187,055
We, the People - Foreign edition	48,341	40,171
National Capitol Portraits	6,356	6,589
Our Nations Capitol Coloring Book	18,275	18,451
Washington Past and Present	437	22,981
Other	40,642	5,276
Calendars	557,962	536,151
Photographs, prints, slides and viewers	27,186	24,032
Postcards, folders and albums	69,479	61,286
Jewelry	32,295	29,974
Film, filmstrips, viewmasters and cameras	130,294	122,326
Medals and accessories	110,734	90,023
National medal program	269,258	252,047
Place mats	2,460	3,422
Others	45,091	35,191
Discounts	<u>(16,927)</u>	<u>(20,661)</u>
Net sales	<u>\$1,532,845</u>	<u>\$1,414,314</u>

The accompanying notes on pages 16 and 17 are an integral part of this statement.

Our opinion on this statement appears on page 7 of the letter.

UNITED STATES CAPITOL HISTORICAL SOCIETY
ANALYSIS OF SELLING AND ADMINISTRATIVE EXPENSES
FOR THE YEARS ENDING JANUARY 31, 1980 AND 1979

	<u>1980</u>	<u>1979</u>
Salaries	\$301,208	\$290,257
Payroll taxes	19,419	19,633
Group and general insurance	10,707	10,460
Retirement	11,125	11,600
Postage and other mailings	4,892	3,171
Promotion	6,706	5,419
Membership	5,422	4,949
Office expense	4,373	5,070
Office rent	15,390	15,390
Storage	5,443	5,942
Professional services	10,064	10,000
Dues	390	423
Depreciation	1,300	1,434
Computer expense	1,320	1,320
Capitol studies	4,041	6,930
Sundry	5,587	5,091
Medal program	-	12,894
Symposium	19,576	9,612
	<u>\$426,963</u>	<u>\$419,595</u>

The accompanying notes on pages 16 and 17 are an integral part of this statement.

Our opinion on this statement appears on page 7 of the letter.

UNITED STATES CAPITOL HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

JANUARY 31, 1980

a/Assets, liabilities, revenues, and expenses are recognized on the accrual basis of accounting.

Temporary investments are shown at cost plus accrued interest, where applicable.

Inventories are stated at cost principally on the first-in, first-out basis.

Office furniture and equipment is stated at cost less accumulated depreciation computed on a straight line basis.

Contributions to specific funds are reflected as additions to fund balances. Expenditures of these funds are usually accumulated until the project is completed, at which time the fund is charged with the cost of the project. An exception to this procedure was made during the year ended January 31, 1977, when the Society contributed money to the Architect of the Capitol to fund artwork in the Capitol before completion of the project.

b/The following items donated to the Society are not recorded in the financial statements.

<u>Asset</u>	<u>Value</u>	<u>Basis of valuation</u>
Pearl replica of the Capitol and display case	\$ 26,000	Insured value
Grandfather clock	1,250	1972 appraisal
Film, "City Out of Wilderness--Washington"	350,673	Cost

c/Dated publications and medals retained by the Society because of historical significance.

d/Does not include possible sales tax liability as explained on page 3 of the letter.

UNITED STATES CAPITOL HISTORICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

JANUARY 31, 1980

e/As provided in the agreement with the American Revolution Bicentennial Administration, recognition of income from the sale of the book "Magna Carta and the Tradition of Liberty" has been deferred pending a decision regarding its for printing a second edition of the book.

APPENDIXES

UNITED STATES CAPITOL HISTORICAL SOCIETYACTIVE BOARD OF TRUSTEESAS OF JANUARY 31, 1980

Mrs. Lonnette Aikman	The Honorable Charles McC.
Mr. Ralph E. Becker	Mathias, Jr.
Mr. Herbert Blunck	Mr. Gene McGreevy
The Honorable John Brademas	The Honorable Robert B. Morgan
The Honorable Robert C. Byrd	Mr. Ralph G. Newman
Mr. Mario Campioli	The Honorable J. J. Pickle
Mrs. Edward Clark	Dr. Harold T. Pinkett
Mr. Hyman J. Cohen	Dr. Forrest C. Pogue
The Honorable Barber B.	Mrs. Dorothy W. S. Ragan
Conable, Jr.	Mr. Clement M. Silvestro
Mr. Robert E. Doyle	Colonel Charles J. Simpson
Dr. Leslie W. Dunlap	Mrs. Wakelee Rawson Smith
The Honorable Bill Frenzel	The Honorable Robert
Mr. Arthur B. Hanson	Stephens, Jr.
Mr. Bryce M. Harlow	Mrs. Adlai Stevenson, III
The Honorable Mark O. Hatfield	The Honorable Guy Vander Jagt
The Honorable Brooks Hays	Mr. Frank van der Linden
Dr. Alvin M. Josephy, Jr.	The Honorable George M. White
The Honorable Walter H. Judd	The Honorable Ralph W.
	Yarborough

OFFICERS

President	The Honorable Fred Schwengel
Vice presidents	The Honorable Marguerite
	Stitt Church
	Mr. Carl Haverlin
	Dr. Melvin M. Payne
	The Honorable David H. Pryor
	Dr. Walter Rundell, Jr.
Treasurer	Mr. Victor M. Birely
Recording Secretary	Mrs. Florian Thayn

PRINCIPAL PAID PERSONNEL

President	The Honorable Fred Schwengel
Executive secretary	Mr. Cornelius W. Heine
Department managers:	
Sales department	Mr. John H. Beck
Administrative and	
accounting department	Mrs. Florence C. Miller
History department	Dr. William M. Maury

MAJOR MERCHANDISE SOLD BY THE
UNITED STATES CAPITOL HISTORICAL SOCIETY

Books:

"We, the People"--in English and five foreign languages

"National Capitol Portrait"--four-book set

"Our Nation's Capitol Coloring Book"

"Washington, D.C.--Past and Present"

Miscellaneous books of historical interest

Calendars--calendar year

Photographs, prints, slides

Post cards, folders, and albums

Place mats--set of four

Spoons

Capitol jewelry

Film, filmstrips, viewmasters, and cameras

Medals and accessories

Sandstone bookends and paperweights

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