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*United States
Capitol Guide
Force*

RELEASED

JUN 5 1970

Dear Mr. Chairman:

The General Accounting Office has made an audit of the United States Capitol Guide Force for calendar year 1969 pursuant to Mr. Dunphy's request dated January 22, 1970. Our audit was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

GENERAL COMMENTS

The Guide Force was created about 1876 to provide for the orderly handling of tourists in the Capitol Building. Although the Guide Force was not established by specific legislation, it has been operating continually since its establishment. The Guide Force operates under rules and regulations issued by the Capitol Police Board.

The guides are not legislative employees; therefore, they do not participate in the Federal retirement, life insurance, or health benefits programs. Their compensation is paid from fees for guide services and commissions on sales of the book "We, the People."

At December 31, 1969, the Guide Force consisted of 23 guides. Mr. Floyd Kirby, a Senate appointee, served as Captain during calendar year 1969. Mr. Robert McCormick, a House of Representatives appointee, is serving as Captain during calendar year 1970.

OPERATIONS

Guide service fees

The fees charged for the guide service are 25 cents a person for general visitors and 15 cents a person for school organizations, as provided by the regulations, with the following exceptions.

1. For groups brought in by sight-seeing companies, a fee of 15 cents is charged for children from 6 to 12 years of age; there is no charge for children under 6 years of age.
2. For other general visitors, no fee is charged for children under 10 years of age.

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3. Special tours, for which tickets are not issued, are given for a \$5 fee.

White (25¢) and green (15¢) prenumbered tickets are sold to general visitors for cash. Blue (25¢) and yellow (15¢) prenumbered tickets are sold, on a prepaid basis, to school organizations and sight-seeing companies in blocks of 500.

Commissions

By arrangement with the United States Capitol Historical Society, the guides include in their lectures a brief description of the book "We, the People" and encourage visitors to purchase a copy. A mail-order form is printed on the back of the tickets sold by the Guide Force.

The arrangement provides that the Society pay the Guide Force a "basic commission" of \$100 a week. In addition to receiving a basic commission, the Guide Force receives a commission of 5 cents on each softbound copy and 10 cents on each hardbound copy sold at the Capitol or by mail-order form. These commissions are paid to the Guide Force at 2-week intervals.

Earnings

The guide service fees earned are determined and apportioned to participating guides--those on duty or on approved leave--on a daily basis, subject to the allocation of an additional 50 cents to the Captain. The service fees earned each day are determined by totaling the amount of cash received for tickets sold to general visitors and the dollar value of prepaid tickets redeemed. The guides are paid each week, and every other week they receive a pro rata share of the commissions from the sale of books.

Income and distribution

Net income for calendar year 1969 was \$263,269 (schedule 2). The distribution of earnings to guides was \$263,813 (schedule 4), of which \$2,900 represented distribution of 1968 undistributed income. The undistributed income at December 31, 1969 was \$2,410 (schedule 3).

Each guide who worked full time for the entire calendar year 1969 received an average salary of \$11,500 compared with about \$8,530 for calendar year 1968. The increase in compensation resulted primarily from an increase in the number of visitors using the guide service.

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OPINION OF FINANCIAL STATEMENTS

The accompanying comparative statements of financial condition (schedule 1) and of income and expense (schedule 2) and the statements of undistributed income or deficit (schedule 3) and distribution of earnings to guides (schedule 4) were prepared by us from the records of the United States Capitol Guide Force which are maintained on an accrual basis. These statements do not include the cost of certain benefits and services furnished to the Guide Force without charge, such as space used by the Guide Force, telephone service, cost of tickets and forms printed by the Government Printing Office, and services by the staff of the Sergeant at Arms of the Senate.

In our opinion, the accompanying financial statements--schedules 1, 2, and 3--which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice and financial arrangements described above, present fairly the financial position of the United States Capitol Guide Force at December 31, 1969, and the results of its operations for the year then ended.

Sincerely yours,



Assistant Comptroller General
of the United States

Enclosures - 4

The Honorable Zeake W. Johnson, Jr., Chairman
United States Capitol Police Board

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UNITED STATES CAPITOL GUIDE FORCE

COMPARATIVE STATEMENT OF FINANCIAL CONDITION

DECEMBER 31, 1969 AND 1968

	<u>1969</u>	<u>1968</u>
ASSETS		
CASH	\$11,528	\$8,515
ACCOUNTS RECEIVABLE	<u>375</u>	<u>300</u>
Total assets	<u>\$11,903</u>	<u>\$8,815</u>
LIABILITIES AND UNDISTRIBUTED INCOME		
LIABILITIES.		
Undistributed earnings payable	\$2,126	\$1,452
Federal income taxes withheld	816	578
D.C. income taxes withheld	134	248
Unearned sales	<u>6,417</u>	<u>3,583</u>
Total liabilities	\$ 9,493	\$5,861
UNDISTRIBUTED INCOME (schedule 3)	<u>2,410</u>	<u>2,954</u>
Total liabilities and undistributed income	<u>\$11,903</u>	<u>\$8,815</u>

UNITED STATES CAPITOL GUIDE FORCE

COMPARATIVE STATEMENT OF INCOME AND EXPENSE

CALENDAR YEARS 1969 AND 1968

	<u>1969</u>	<u>1968</u>
INCOME:		
Guide service fees	\$243,378	\$184,426
Sales commissions on the book "We, the People"	<u>20,255</u>	<u>15,398</u>
	263,633	199,824
EXPENSES:		
Flowers and gifts	\$126	\$112
Supplies	121	91
Insurance	<u>117</u>	<u>152</u>
	<u>364</u>	<u>355</u>
NET INCOME	<u>\$263,269</u>	<u>\$199,469</u>

UNITED STATES CAPITOL GUIDE FORCE

STATEMENT OF UNDISTRIBUTED INCOME OR DEFICIT

CALENDAR YEAR 1969

BALANCE, JANUARY 1, 1969	\$ 2,954
NET INCOME (schedule 2)	<u>263,269</u>
AVAILABLE FOR DISTRIBUTION	266,223
DISTRIBUTION TO GUIDES (schedule 4)	<u>263,813</u>
BALANCE, DECEMBER 31, 1969	\$ <u>2,410</u>

UNITED STATES CAPITOL GUIDE FORCE, -

DISTRIBUTION OF EARNINGS TO GUIDES

CALENDAR YEAR 1969

Bobo, Virginia P.	\$ 11,608
Brady, Marc	11,225
Brown, Mary Love	11,350
Curry, Erma	10,882
Daley, Mary D.	11,608
Dobbs, Catherine	1,611
Dunphy, Donna	4,672
Fenlon, Bette	11,369
Gee, Douglas, Jr.	11,379
Glover, Patrick J.	11,300
Hamilton, Margaret	903
Isenberg, Roy C.	11,585
Kimbrough, Calvin	11,580
Kirby, Floyd (Captain)	11,708
McCormick, Robert E.	11,659
Milner, Kathleen G.	11,502
Murdock, Myrtle	121
Nottingham, Thomas	11,616
Poulos, George P.	11,621
Rogers, Ann	11,608
Rolston, Jared	11,608
Rutledge, Ferrell B.	11,605
Schamp, Arlene M.	11,607
Seeley, Eloise	11,608
Showalter, Kathryn	11,574
Van Orman, Bethany	3,303
Woods, Jeanette T.	<u>11,601</u>
Total	<u>\$263,813</u>