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NEWS RELEASE

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FOR RELEASE June 24, 2020

Auditor of State Rob Sand today released a report on a special investigation of the Boone County Historical Society (BCHS) for the period January 1, 2016 through September 30, 2018. The special investigation was requested by officials of the City of Boone as a result of concerns regarding the financial position of BCCHS. The City of Boone provided funding to BCCHS at various times during the period of the investigation.

BCCHS was organized in 1966 and owns and operates multiple locations, including the Boone History Center, the Hickory Grove School, the Kate Shelley Park and Museum, and the Mamie Doud Eisenhower Birthplace. BCCHS' mission is to "engage individuals and communities in the discovery of history and the arts and offer culturally significant facilities with the intention of building community and creating conversations to better understand the past, present, and future, related to the people, places, and artifacts of Central Iowa." BCCHS is governed by a Board of Directors which includes seven to ten members.

Sand reported BCCHS's bank balances decreased from \$350,019.12 at January 1, 2016 to \$12,266.77 at September 30, 2018 as a result of insufficient budgeting, inadequate fiscal oversight provided by the Board, and the cost of certain construction projects. Specifically, the façade on the Boone History Center collapsed and was repaired prior to award of a Community Attraction and Tourism grant to BCCHS. Because the repair was prior to the award, none of the cost could be included in the grant application. In addition, expenditures for the YesterBoone fundraising event held in the fall of 2017 exceeded revenues by approximately \$39,000.

Sand also reported the investigation identified \$3,562.51 of improper disbursements, \$43,680.32 of unsupported disbursements, and \$17,486.40 of disbursements for which the benefit served was not clear or documented. The improper disbursements identified included reimbursements to the former Executive Director, health insurance premiums paid in excess of the amount specified in the former Executive Director's employment offer, and payment to various vendors. The unsupported disbursements identified also include payments to various vendors.

The report includes recommendations to strengthen BCHS' internal controls and operations, such as improvements to the budgeting process, better fiscal management, and stronger oversight by the Board.

Copies of the report have been filed with the Boone County Attorney's Office, the Iowa Attorney General's Office, and the Iowa Division of Criminal Investigation. A copy of this report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
BOONE COUNTY HISTORICAL SOCIETY
FOR THE PERIOD
JANUARY 1, 2016 THROUGH SEPTEMBER 30, 2018**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-12
Recommended Control Procedures	12-14
Exhibit:	<u>Exhibit</u>
Summary of BCHS Revenue, Expenditures, and Profit (Loss)	A 16
Summary of Unsupported and Questionable Purpose Disbursements from the Checking Account	B 17-26
Summary of Unsupported and Questionable Purpose Purchases on the Credit Card	C 27-34
Summary of Petty Cash Transactions	D 35-37
Staff	38



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Auditor of State's Report

To the Honorable Mayor and Members of the
City Council for the City of Boone and
Members of the Board of Directors for the
Boone County Historical Society:

As a result of concerns regarding the financial position of the Boone County Historical Society (BCHS) and at the request of officials of the City of Boone, we conducted a special investigation of BCHS. We applied certain tests and procedures to selected financial transactions of BCHS for the period January 1, 2016 through September 30, 2018. Based on a review of relevant information and discussions with BCHS officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Obtained and reviewed financial reports to determine the information presented to the Board and evaluate the financial condition of BCHS.
- (3) Reviewed activity in BCHS' bank accounts to identify any unusual activity and determine the propriety of selected disbursements. We examined supporting documentation for selected disbursements to determine if they were supported by adequate documentation.
- (4) Scanned purchases made on BCHS' credit card to identify any unusual activity and determine if they were supported by adequate documentation and appropriate for BCHS operations.
- (5) Reviewed activity in BCHS' petty cash account to determine propriety of the transactions and to determine if the transactions were supported by adequate documentation.
- (6) Evaluated BCHS's procedures for receipts to determine if collections were deposited intact and in a timely manner.
- (7) Examined supporting documentation for BCHS' Endowment Fund to determine if the use of the funds was allowable.
- (8) Obtained and reviewed supporting documentation for the Community Attraction and Tourism grant awarded to BCHS to determine whether the funds were expended in accordance with the grant agreement.
- (9) Examined payroll disbursements to the former Executive Director, Tamara MacKay, and the BCHS Administrative Assistant to determine if payments were properly supported and the amount and frequency of the payments were reasonable.
- (10) Examined reimbursements to Ms. MacKay and the BCHS Administrative Assistant to determine if the payments were for appropriate purposes and supported by adequate documentation.

- (11) Reviewed Board meeting minutes to identify significant actions and to determine whether financial reports were presented to the Board on a regular basis.
- (12) Discussed certain transactions, internal controls, and policies and procedures with Ms. MacKay to obtain an understanding of operations during her tenure.

Based on these procedures, we determined BCHS' bank balances decreased from \$350,019.12 at January 1, 2016 to \$12,266.77 at September 30, 2018 as a result of insufficient budgeting, inadequate fiscal oversight provided by the Board, and the cost of certain construction projects. We also identified \$3,562.51 of improper disbursements, \$43,680.32 of unsupported disbursements, and \$17,486.40 of disbursements for which the benefit served was not clear. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Boone County Historical Society, other matters might have come to our attention which would have been reported to you.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Boone County Historical Society during the course of our investigation.



ROB SAND
Auditor of State

May 18, 2020

Report on Special Investigation
of the
Boone County Historical Society

Investigative Summary

Background Information

The Boone County Historical Society (BCHS) was organized in 1966 and is located in Boone County. BCHS is a registered non-profit in the State of Iowa and operates four properties, including the Boone History Center, the Hickory Grove School, the Kate Shelley Park and Museum, and the Mamie Doud Eisenhower Birthplace. According to its website, BCHS' mission is to "engage individuals and communities in the discovery of history and the arts and offer culturally significant facilities with the intention of building community and creating conversations to better understand the past, present, and future, related to the people, places, and artifacts of Central Iowa."

BCHS is governed by a Board of Directors consisting of seven to ten members. For the period reviewed, the Board met on a monthly basis. However, the Board currently meets the first and third Monday of each month to discuss funding, exhibits, and operations of the facilities. Board members are nominated and voted on by BCHS' membership. Individual membership rates range from \$25 for students to \$5,000 for benefactors; the business membership rate is \$150; and, the non-profit organization membership rate is \$100. Membership is renewed annually.

BCHS' day-to-day operations are overseen by the Executive Director. The BCHS Board offered Tamara MacKay the Executive Director position on February 18, 2016 with a start date no later than March 28, 2016. At that time, BCHS also employed an Administrative Assistant, who was originally intended to maintain operations between the departure of the previous Executive Director and the hiring of the new Executive Director for up to one year. However, Ms. MacKay elected to retain the Administrative Assistant position to assist with day-to-day functions, such as maintaining the accounting system and answering the phone. According to Ms. MacKay's employment contract signed in 2018, the Executive Director was responsible for:

- Actively developing and maintaining professional exhibits at the Boone History Center;
- Creating and operating safe and enjoyable facilities at the Boone History Center;
- Developing and maintaining a strategic plan for BCHS;
- Advising and consulting with the Board on all aspects of BCHS operations, including, but not limited to, events, publications, and preservation activities;
- Advising and consulting with the Board on all aspects of historic facilities management for all properties owned or supported by BCHS; and
- Other duties which might arise and be assigned to the employee.

BCHS' fiscal year operates on a calendar year basis, running from January 1 to December 31. Its budget is highly dependent on donations, grants, and endowments. BCHS' primary revenue sources include admissions to the museums, facility rentals, membership dues, genealogy research, gift shop sales, fundraising events, and interest earned on investments. BCHS also receives a distribution from the hotel/motel sales tax received by the City of Boone.

All BCHS disbursements, including payroll, are to be made by check. However, BCHS holds a credit card which can be used for day-to-day operations. All disbursements are to be supported by invoices or other documentation. According to the BCHS representatives we spoke with, a listing of disbursements was to be presented to the Board for approval prior to payment. However, they further stated Ms. MacKay approved and issued disbursements prior to presentation to the Board. Also according to the BCHS representatives we spoke with, all checks were to be signed by 2 Board members. However, this was not consistently done. Although monthly bank reconciliations were performed, an independent review was not performed.

BCHS established a primary checking account used for most BCHS operations and also held an Endowment Fund account to be used for receipt and disbursement of the endowment received by BCHS, an Urgent Relief Funds account to be used for donations, and an investment account. Monthly credit card statements were received; however, no independent review of purchases made was performed.

The Office of Auditor of State received a letter from the Mayor of the City of Boone indicating several citizens of the community had approached him with concerns regarding how BCHS was handling its finances. The letter further stated BCHS had spent significant funds over the past several months and there was significant turnover on the Board. Because the City had previously provided funding to BCHS, the Mayor requested the Office of Auditor of State review the financial activity of BCHS.

Both the City of Boone and Boone County had provided funding to BCHS. However, on December 18, 2017, the City Council voted to withhold the hotel/motel sales tax distribution from BCHS until an ongoing dispute between the Mamie Doud Eisenhower Birthplace Foundation and BCHS was resolved. Then in January 2018, the County Board of Supervisors voted to freeze donations to BCHS. In addition, a private foundation chaired by the Mayor of the City of Boone denied a funding request from BCHS.

A special emergency meeting was held by the Board on July 30, 2018 where they discussed the termination of Ms. MacKay’s and the Administrative Assistant’s contracts due to a lack of funding, with termination established effective August 31, 2018 and August 28, 2018, respectively. As a result of the financial difficulties, Ms. MacKay no longer received a salary after the check she received on August 31, 2018. However, she continued to provide services to BCHS on a volunteer basis until the end of calendar year 2018.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2016 through September 30, 2018.

Detailed Findings

Based on the procedures performed, we determined BCHS’ bank balances decreased from \$350,019.12 at January 1, 2016 to \$12,266.77 at September 30, 2018. In addition, we determined BCHS experienced an operating loss in calendar years 2016 and 2017. The financial condition of BCHS was impacted by insufficient budgeting, continuing to expend resources at a level which was not supported by revenues, and the timing of certain construction projects.

The procedures performed also identified \$3,562.51 of improper disbursements, \$43,680.32 of unsupported disbursements, and \$17,486.40 of disbursements for which the benefit served was not clear or documented. **Table 1** summarizes the improper and unsupported disbursements identified, as well as the disbursements for which the benefit served was not clear or documented.

Table 1

Description	Exhibit/ Page Number	Improper	Unsupported	Other*	Total
Reimbursements to Ms. MacKay	Page 8	\$ 1,339.55	507.33	-	1,846.88
Health insurance premiums	Page 8	1,195.09	-	-	1,195.09
Vendor payments	Page 9/ Exhibit B	1,027.87	35,621.03	16,220.39	52,869.29
Credit card purchases	Exhibit C	-	7,551.96	1,266.01	8,817.97
Total		\$ 3,562.51	43,680.32	17,486.40	64,729.23

* - Comprised of disbursements for which the benefit served was not clear or documented.

A more detailed explanation of the findings identified is included in the following paragraphs.

FINANCIAL CONDITION

Revenues – BCHS has historically received State and local funds, donations, endowments, museum admissions, gift shop sales, and facility rentals. In addition, BCHS held various fundraising events during the period we reviewed.

Exhibit A summarizes BCHS' total revenue and expenses as reported in the annual profit and loss statements prepared for the period January 1, 2016 through September 30, 2018. As illustrated by the **Exhibit**, BCHS expended more than received in calendar years 2016 and 2017. However, for the first nine months of 2018, revenue exceeded expenses by \$4,339.38. During fieldwork, we located several versions of the profit and loss statements; however, we were unable to determine what was presented to the Board. The profit and loss statement presented in the **Exhibit** most closely reflects the bank account balance.

As also illustrated by the **Exhibit**, total revenue increased from calendar year 2016 to calendar year 2017. The increase was primarily a result of the number of grants received in 2017, including the Community Attraction and Tourism (CAT) grant awarded in December 2016. Grants received in calendar year 2017 totaled approximately \$147,000 and included \$50,000 from a private trust, \$29,500 from Boone County, \$27,000 from the City of Boone, and \$25,895 from the CAT grant.

As previously stated, one of BCHS' main sources of funding is the hotel/motel sales tax distribution received from the City of Boone, which is reported with grants received on the annual profit and loss statement. However, as previously stated, the City Council voted at the meeting held on December 18, 2017 to withhold the hotel/motel sales tax distribution to BCHS. In addition, the County Board of Supervisors voted to freeze donations to BCHS in January 2018. On April 4, 2018, BCHS requested the Boone County Board of Supervisors release the \$4,500 budgeted for fiscal year 2018 which had previously been frozen and requested an additional \$2,500 to assist in the mold remediation work needed at the Mamie Doud Eisenhower Birthplace. However, the request was denied.

During our review of supporting documentation, we determined BCHS' original CAT grant application was submitted in September 2016 and described the proposed project as improvements to the Boone History Center. The application listed a total project cost of \$590,000 and requested \$190,000 for exterior and interior construction and renovations at the facility. The construction and renovations included a new elevator, HVAC system, security system and lighting, and restoration of the hardwood floors. In addition, BCHS had pledge amounts totaling \$230,040 to complete the project, which included repairing the façade at the Boone Historical Center. Based on the documentation available, we were unable to determine whether BCHS had a plan in place to fund the remaining cost of the project.

We compared the pledge listing to the deposits in BCHS' bank accounts and determined the amount deposited was significantly less than the amount pledged. However, sufficient records were not available to determine whether all pledged amounts were collected. As a result, we are unable to determine if any pledges collected were not properly deposited. We are able to determine certain pledges deposited were significantly less than the original pledge amount. According to BCHS representatives we spoke with, no one monitored the pledge list or followed up on pledges not received. Based on our comparison, BCHS received approximately \$186,745 of the \$230,040 pledged donations, or approximately 80%. This had a significant negative effect on BCHS' financial position.

The façade at the Boone Historical Center collapsed in June 2016 and needed immediate repair. Due to the extensive damage, the cost of the repair was significant. BCHS' initial CAT grant application submitted in September 2016 included the actual costs incurred for the façade repair. However, CAT grant guidelines do not allow costs which have already been incurred. Because the façade collapse was repaired prior to submission of the original CAT grant application, the cost of the façade repair had to be removed from the total project cost specified in the application. As a

result, the total project cost included in the revised application was reduced to \$316,000. In December 2016, BCHS was awarded \$63,865.00 based on its CAT grant application.

Because the façade repair could not be included in the CAT grant application, Ms. MacKay consulted with BCHS’ legal counsel to determine if endowment funds could be used for the cost of the repair. Ms. MacKay provided a copy of the correspondence she received from BCHS’ legal counsel in response to her question. According to the e-mail we were provided, “...money in the endowment can be used to support the BCHS in the way the directors see fit as once the money was delivered to BCHS the estate loses interest in the money and the BCHS is directed to carry out the intentions of the gift to the best of its abilities. That may mean invading the principal if necessary, to meet the intent of the gift...” Based on the advice received, BCHS expended a portion of the endowment principal to repair the façade on the Boone History Center.

Expenses – BCHS’ primary expenses include payroll, building repairs and maintenance, and fundraising expenses.

Payroll – BCHS employed Ms. MacKay as the full-time Executive Director and employed a part-time bookkeeper. **Table 2** summarizes the salary, health insurance, and reimbursement costs for Ms. MacKay for the period January 1, 2016 through September 30, 2018.

Table 2

Year	Salary	Health Insurance	Reimbursements		Total
			Cell Phone	iPad	
2016	\$ 69,798.66	8,777.43	900.00	-	79,476.09
2017	59,897.60	10,772.80	1,185.01	949.58	72,804.99
2018*	40,121.22	4,844.86	900.00	389.97	46,256.05
Total	\$ 169,817.48	24,395.09	2,985.01	1,339.55	198,537.13

* - As of September 30, 2018.

As illustrated by the **Table**, Ms. MacKay received \$2,985.01 in reimbursements for use of her personal cell phone and \$1,339.55 in reimbursements for an iPad and/or the use of its cellular data. In accordance with her employment offer, Ms. MacKay was approved to receive a \$100 monthly cell phone allowance. However, there is no documentation the Board approved either the purchase of an iPad or reimbursement for use of its cellular data. As a result, the \$1,339.55 of reimbursements identified is improper and included in **Table 1**.

We reviewed all payments issued to Ms. MacKay for propriety. As a result, we identified three reimbursements which did not have any supporting documentation. Specifically:

- Check #7390 issued on April 22, 2016 for \$354.07 with no additional explanation.
- Check #7706 issued on February 28, 2017 for \$85.01. The memo line of the check stated the payment was for Ms. MacKay’s cell phone; however, the agreed-upon cell phone reimbursement was \$100 which she received each month.
- Check #7728 issued on March 2, 2017 for \$111.58. Of this amount, \$68.25 did not have sufficient supporting documentation.

The \$507.33 of unsupported disbursements identified is included in **Table 1**.

Ms. MacKay’s offer of employment included an allowance of \$800.00 per month for health insurance premiums. As illustrated by **Table 2**, BCHS paid a total of \$24,395.09 for health insurance premiums during the period reviewed. Ms. MacKay was to receive this benefit from BCHS for the 29 months she was employed. As a result, BCHS should have paid a maximum of \$23,200 for health insurance. We did not identify any payments from Ms. MacKay to BCHS to pay the additional

health insurance premiums. Because the remaining \$1,195.09 excess paid by BCHS was not approved, it is improper and included in **Table 1**.

During our review of Ms. MacKay's employment contracts, we determined she and the BCHS Board entered into a new agreement March 6, 2018, which included a termination clause. The clause states in the event of a breach of contract by the BCHS Board, Ms. MacKay would be paid \$100,000 upon termination of the contract plus two years of health insurance and two years of retirement. The clause further states if the employee is terminated with or without cause the employer is required to pay the amounts specified, and the \$100,000 payment cannot be settled for less if the employer files bankruptcy.

The contract cites, "...state or federal requirements by the Employment Standards Act 2000 or other such legislation as may be in effect at the time of termination." We determined the Employment Standards Act 2000 referred to in the contract is an act of the Legislative Assembly of Ontario, and the Act regulates employment in the province of Ontario, Canada. We are unable to determine why the contract cites Canadian employment law. BCHS representatives we spoke with were unaware of the citation and could not provide additional explanation. However, the contract was signed by 4 Board members.

The termination contract clause is not in the best interest of BCHS. Based on the information presented in **Exhibit A**, BCHS experienced a net loss of \$124,969.72 and \$107,934.36 in 2016 and 2017, respectively. In addition, BCHS' bank account balances decreased from approximately \$350,000 on January 1, 2016 to \$98,021.87 on December 31, 2017. If BCHS were required to comply with the termination clause, it would not have the financial resources available to make the payment.

Operating expenses – As previously stated, BCHS established a primary checking account used for most BCHS operations and also held a credit card which could be used for day-to-day expenses. We reviewed all purchases on the BCHS credit card and selected disbursements from the BCHS checking account for the period January 1, 2016 through September 30, 2018. Using the available supporting documentation obtained from BCHS; internet searches; discussions with BCHS officials; and the vendor, frequency, and amount of payments, we classified payments from the BCHS checking account and purchases on the BCHS credit card as improper, unsupported, or reasonable.

Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for BCHS operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the disbursement was related to BCHS operations or was personal in nature. Other disbursements were classified as reasonable if it appeared they were for BCHS operations based on available supporting documentation, discussions with BCHS personnel, and/or the vendor, frequency, and amount of the payments.

As a result of our review, we identified \$1,027.87 of improper disbursements, which have been included in **Table 1**. The improper disbursements identified include a \$1,000.00 payment to the former Executive Director who held the position prior to Ms. MacKay. The payment was issued in March 2016 after her departure from BCHS and there was not adequate documentation available to demonstrate the purpose of the payment. In addition, we identified a \$25.00 late fee paid to the Cincinnati Insurance Company in March 2018 and a payment of sales tax totaling \$2.87.

We also identified \$35,621.03 of unsupported disbursements from the BCHS checking account and \$7,551.96 of unsupported purchases on the BCHS credit card, which are listed in **Exhibits B** and **C**, respectively, and included in **Table 1**. The unsupported disbursements identified included:

- \$10,517.76 paid to Winkler and Sons (a painting and decorating vendor) in December 2016,
- \$4,480.94 paid to Earl May Nursery in late October and early November 2016,
- \$3,235 of cash withdrawals,

- \$2,934.97 paid to Amazon,
- \$2,395.82 paid to Wee's Tee's (a vendor providing custom design apparel and products) in June and July 2016, and
- \$1,699.34 of purchases from Sam's Club, including \$1,246.66 of items purchased with BCHS' credit card and a \$452.68 check issued to Sam's Club.

Based on a review of available documentation, there were instances where cash withdrawals were used for BCHS operations; however, we were unable to determine propriety due to the lack of records.

In addition, we identified \$16,220.39 of disbursements from the BCHS checking account and \$1,266.01 of purchases on the BCHS credit card which did not appear to be in the best interest of BCHS. The disbursements identified are listed in **Exhibits B** and **C**, respectively, and included in **Table 1**. For the disbursements identified, the BCHS meeting minutes do not clearly document how the purchases served the purpose of BCHS, and BCHS does not have a written policy specifying the types of disbursements considered allowable. The disbursements identified included:

- \$5,224.24 paid to Knights on the Move for mover labor on six occasions.
- \$3,192.60 paid to McReynolds and KWBG for storage of exhibits. It is unclear why outside storage was necessary given the Boone History Center is a three-story structure with ample storage area.
- \$1,015.83 paid to Cedar Pointe Golf Course for a golf outing for 28 golfers and a bar tab.

Fundraising expenses – In 2017, Ms. MacKay created an event called YesterBoone to serve as a fundraiser and local educational event. There were multiple contests throughout the event, including best venue, outstanding fixed exhibit, outstanding historical collections, outstanding military exhibit, and multiple barbeque contest awards. To offset the expenses and contest cash prizes, Ms. MacKay collected donations and sponsorships. According to financial records provided to us by the current Board Treasurer, revenue from YesterBoone totaled \$12,527 while expenses totaled \$51,129.66, for a net loss of \$38,602.66. The most significant expenses for YesterBoone included \$4,575 of cash prizes; \$5,085 for t-shirts; and, \$13,346.59 for brochures, signs, banners, and other marketing materials. The \$38,602.66 net loss comprised over 35% of the total net loss for calendar year 2017. Because a separate account was not established for YesterBoone expenses, the propriety of each disbursement was determined during our review of the BCHS checking account and credit card, as discussed previously.

Petty cash – We reviewed all available supporting documentation for petty cash for calendar years 2016 and 2017. However, the ledger for the months of July through October was the only information available for calendar year 2016. Of the 26 transactions identified for those 4 months, 4 did not have adequate supporting documentation. There were 54 petty cash transactions recorded in the ledger for calendar year 2017, of which 14 did not have adequate supporting documentation. In addition, BCHS personnel identified 16 petty cash transactions totaling \$227.98 which were not accounted for in the BCHS accounting system. There was no log of transactions or supporting documentation available for calendar year 2018.

According to the BCHS representatives we spoke with, there are no written procedures for handling or use of petty cash. Based on the available documentation, regular cash counts of the petty cash drawer were performed in 2017; however, there is no documentation available to determine if a full reconciliation was completed or who completed cash counts. In addition, although actual cash counted did not agree with the balance recorded on the log, there is no documentation regarding why the variances existed or of any actions taken to resolve the differences.

Based on a review of the transactions for which supporting documentation is available, we determined Ms. MacKay used petty cash funds on 13 occasions to purchase gas for her personal

vehicle rather than submitting a mileage reimbursement to BCHS. According to the ledger description, her personal vehicle was used when conducting public outreach, such as giving presentations or attending meetings in Ames, Des Moines, and Madrid.

Exhibit D lists the petty cash transactions logged for July through October 2016 and calendar year 2017. As illustrated by the **Exhibit**, many of the expenses were recorded for an even dollar amount rather than the actual cost, including the purchase of a dehumidifier, food for volunteers, gas, and spray paint. We also determined the petty cash fund was replenished using admission fee collections and/or donations. As a result, admission fee collections and/or donations may not have been properly deposited, and revenues may not have been accurately recorded in the BCHS accounting system.

Budgeting – BCHS staff prepared and submitted an annual budget to the Board for review and approval. The proposed budget for 2016 discussed at the January 2016 annual meeting was approved for \$86,180. The proposed budget for 2017 was approved at the January 24, 2017 Board meeting; however, the minutes do not include any details of the approved budget. The minutes of the Board meetings do not include a notation regarding the budget being presented to or discussed by the Board for 2018.

Overall Conclusion – As previously stated, we determined BCHS’ bank balances decreased from \$350,019.12 as of January 1, 2016 to \$12,266.77 on September 30, 2018, with total disbursements of \$1,003,984.06 during this period. The primary factors impacting BCHS’ financial position include, but are not limited to, the following:

- budgeted expenses in excess of budgeted revenues,
- lack of monitoring of actual revenues and expenditures,
- collapse and subsequent repair of the façade at the Boone History Center,
- extensive remodeling at the Boone History Center, and
- fundraising expenses in excess of fundraising revenues.

OTHER ADMINISTRATIVE ISSUES

Oversight – BCHS Board members have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, and provide oversight of BCHS operations. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our review, we determined the BCHS Board did not provide sufficient oversight of BCHS, including:

- Reviewing and approving budgets which were in a deficit position without developing a plan to increase available resources.
- Not consistently reviewing financial reports during regular meetings. In addition, there was no standard format for the financial reports provided. We are unable to determine if the Board reviewed profit and loss statements, budget-to-actual reports, or current financial position.
- Not approving disbursements prior to payment, including credit card purchases and not requiring a listing of disbursements be consistently presented for Board review and approval.
- Not adequately reviewing the contents of Ms. MacKay’s employment contract prior to approving.
- Not reviewing or approving timesheets or payroll for staff.
- Not ensuring a complete inventory of BCHS assets was maintained.

- Not approving transfers of funds.
- Not ensuring all checks properly included a countersignature.
- Not ensuring Board meeting minutes were properly signed by the Board President and Secretary.

While the meeting minutes stated reports of deposits and paid bills were reviewed, a complete listing of the disbursements reviewed was not included in the meeting minutes. As a result, we are unable to determine if all disbursements were properly reported to the Board. According to BCHS representatives we spoke with, Ms. MacKay approved the bills to be paid, as well as the credit card purchases. The Administrative Assistant then printed the checks and the authorized signer from the Board signed them. There is no evidence the payments were reviewed prior to signature.

We also determined BCHS had not properly filed Internal Revenue Service (IRS) Tax Form 990 for calendar years 2017 and 2018 as of May 2020. According to the IRS website, the IRS will impose a penalty of \$20 per day for each day a return is late. The maximum penalty is \$10,000, or five percent of the organization's gross receipts, whichever is less. If an organization fails to file the required information return (Form 990) for three consecutive tax years, they will automatically lose their tax-exempt status.

Recommended Control Procedures

As part of our review, we assessed the procedures used by the Boone County Historical Society to process financial transaction and prepare reports. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen BCHS's internal controls.

- A. Board Oversight – The BCHS Board has a fiduciary responsibility to provide oversight of BCHS' operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity. Based on our observations and the procedures we performed, we determined the BCHS Board failed to exercise proper fiduciary oversight. The lack of appropriate oversight of the budget and the lack of review of budget-to-actual financial reports contributed to BCHS' budget deficit and depletion of the endowment funds. In addition, the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of BCHS.

In addition, the budgets for 2016 and 2017 were not approved by the Board until the meetings they held in January 2016 and January 2017, respectively.

Recommendation – Oversight by the BCHS Board is essential and should be an ongoing effort. Board members should exercise due care and review all pertinent information. Board members should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Board members should adopt a conservative approach to budgeting in order to improve the financial condition of BCHS. Specifically, the Board should ensure budgeted expenditures do not exceed budgeted revenues for a fiscal year. In addition, by frequent review and monitoring, Board members should be aware if revenues are not collected at the anticipated rate and revisions to budgeted expenditures should be made in a timely manner in response to decreased anticipated revenues. Also, Board members should ensure annual budgets are adopted prior to the start of the fiscal year rather than during the first month of the fiscal year.

- B. Disbursements – During our review of BCHS disbursements, the following were identified:
- Disbursements were not consistently supported by invoices or other documentation.
 - Not all disbursements were approved by the BCHS Board.
 - A countersignature was not always applied to BCHS checks.
 - Certain disbursements were identified for which the BCHS purpose served was not clearly documented.

Recommendation – All BCHS disbursements should be approved by the Board prior to payment, with the exception of those specifically allowed by a Board-approved policy. For those disbursements paid prior to Board approval, a listing should be provided to the Board at the next Board meeting for review and approval. In addition, the Board should ensure all disbursements are in the best interest of BCHS. If the purpose served is not clear., the Board should document the purpose through a policy or through its approval as documented in the Board meeting minutes.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature.

- C. Payroll and Reimbursements – During our review of payroll and reimbursements issued to employees, we identified the following concerns:
- Timesheets were not submitted for review or approval by the Board or other independent party.
 - The Board or other independent party did not review payroll prior to being disbursed to employees.
 - Not all reimbursements were supported by invoices or other documentation.
 - Improper disbursements were identified, such as the unauthorized purchase of an iPad and payment of excess health insurance premiums.
 - Ms. MacKay’s employment contract included a termination clause citing Canadian employment law which did not appear to be in the best interest of BCHS.

Recommendation – BCHS should implement procedures to ensure appropriate payroll records and reimbursement requests are reviewed and approved by the Board or another independent party to determine propriety. BCHS Board members should also periodically review payroll records to ensure payroll is calculated properly. The review and approval of all payroll items and reimbursement requests should be documented by the signature or initials of the reviewer and the date of approval.

- D. IRS Tax Form 990 – As of May 2020, BCHS had not properly filed Internal Revenue Service (IRS) Tax Form 990 for calendar years 2017 and 2018. According to the IRS website, the IRS will impose a penalty of \$20 per day for each day a return is late. The maximum penalty is \$10,000, or five percent of the organization’s gross receipts, whichever is less. If an organization fails to file the required information return (Form 990) for three consecutive tax years, they will automatically lose their tax-exempt status.

Recommendation – BCHS should ensure the tax form 990 is properly filed at the end of each calendar year.

- E. Petty Cash – During our review of petty cash, we identified the following:
- A complete ledger for calendar year 2016 was not available, and no ledger was available for calendar year 2018.

- Not all petty cash transactions were supported by invoices or other documentation.
- Not all petty cash transactions were properly recorded in the BCHS accounting system or on the ledger.
- Admission fees and donations were used to replenish the petty cash fund.
- There are no written procedures in place outlining appropriate expenses and amounts.
- Surprise cash counts were not properly documented.
- Cash was used to reimburse Ms. MacKay for travel expenses rather than requiring a travel reimbursement be submitted.
- Even dollar amounts were recorded in the ledger and not the actual expense amount.

Recommendation – Petty cash should be maintained on an imprest basis with all replenishments being made from the BCHS checking account instead of depositing admission fees or donations to the petty cash account.

Petty cash should be used to pay for small, miscellaneous expenses and a ledger should be maintained to record amounts added to or subtracted from the balance. All expenses should be recorded for exact amounts and supporting documentation should be included. Written procedures should be established which specify what types of costs should be paid using petty cash, a maximum amount for individual transactions, a reconciliation process, and authorized individuals.

In addition, mileage reimbursements should not be made from petty cash. Instead, reimbursement requests should be submitted and paid through the normal accounts payable process to ensure proper controls and accounting procedures are followed.

Exhibits

Report on Special Investigation of the
Boone County Historical Society

Summary of BCHS Revenue, Expenditures, and Profit (Loss)
For the Period January 1, 2016 through September 30, 2018

	Per Profit and Loss Statements		
	2016	2017	2018*
Revenue:			
Distribution from endowment	\$ 104,973.23	97,000.00	82,500.00
Admissions	4,787.00	6,017.00	1,725.00
Facility rental	7,780.00	7,246.00	6,583.00
Donations	11,029.90	11,408.37	10,764.94
Fundraising	13,350.03	26,738.62	1,103.00
Grants	18,750.00	147,295.08	38,969.92
Other income	17,274.57	2,324.17	16,614.59
Membership dues	10,850.00	3,795.00	9,396.00
Gift shop sales	2,131.07	4,500.56	1,525.72
Total revenue	190,925.80	306,324.80	169,182.17
Expenditures:			
Salaries	69,798.66	59,897.60	40,121.22
Payroll	3,799.69	4,582.19	3,898.32
Buildings	838.41	109,078.81	19,875.07
Programming and special events	814.15	-	-
Advertising	4,224.72	6,289.14	5,231.51
Affiliation dues	380.00	723.38	756.56
Equipment and furnishings	3,672.35	1,195.83	-
Exhibits	27,580.05	983.64	406.09
Fundraisers	8,192.39	61,007.35	1,430.80
Insurance	12,255.32	16,811.19	8,962.91
Repairs and maintenance	26,166.06	14,012.44	6,601.35
Mileage, meals, and miscellaneous	2,758.08	5,674.07	5,509.11
Office	7,834.06	9,974.88	2,304.69
Postage	1,182.14	1,390.57	2,192.81
Gift shop	9,166.00	4,150.25	1,052.68
Services	7,670.97	2,081.60	600.00
Taxes	1,859.28	12.26	20.00
Utilities	12,973.25	16,496.06	13,693.54
Meals and travel	-	1,572.87	-
Other	14,729.94	2,723.35	12,674.39
CAT grant	-	105,635.89	39,511.74
Facade repair	100,000.00	-	-
Total expenditures	315,895.52	424,293.37	164,842.79
Profit / (Loss)	\$ (124,969.72)	(117,968.57)	4,339.38

* - Through September 30, 2018.

Report on Special Investigation of the
Boone County Historical Society

Summary of BCHS Revenue, Expenditures, and Profit (Loss)
For the Period January 1, 2016 through September 30, 2018

Per Bank Statement

Transaction Date	Check Number	Description/Payee	Check Memo Description	Amount
01/05/16	7327	Freemans	Inv #411282-M010 (<i>partially illegible</i>)	\$ 231.00
01/26/16	7357	Boone Area Chamber of Commerce	Inv 10212 (<i>partially illegible</i>) CC & CVB	180.00
01/26/16	7336	George Eckstein	Meal reimbursement	7.75
01/29/16	7361	USPS	Permit #26	225.00
03/18/16	7377	Per Mar Security	MDE Security	232.38
03/25/16	7379	Pamela Schwartz		1,000.00
05/02/16	7389	Mike Kuntz	Mower for center	59.00
05/16/16	7409	Pro Build		26.49
05/26/16	7412	Nathan Lake		157.50
06/02/16	7424	Wee's Tee's	t-shirt order	1,500.00
06/06/16	7427	HyVee	Mamie's Million Dollar Fudge	263.15
06/09/16	7405	Ames Lock & Security		264.29
06/10/16	7428	Motorsports Warehouse	U-Haul Truck	375.75
07/01/16	7455	U.S. Postmaster	Bulk mailing permit & stamps	294.00
07/05/16	7456	Wee's Tee's	Shirts	895.82
07/06/16	7449	Staples Credit Plan	# 6011 1000 7705 304	130.56
07/06/16	7452	Simplex Grinnell	# 78704419	485.00
07/06/16	7453	Simplex Grinnell	# 78579405	806.00
07/11/16	7420	Vista Print	Merchandizing / Marketing	490.00
07/15/16	7468	Simplex Grinnell	# 82633795	71.00
07/26/16	7483	Petty Cash		100.00
07/29/16		Sales Tax		1.75
07/29/16	7488	Cash	Charge for Bluff Creek Pasta Dinner	200.00
08/24/16	7502	Celebrations Party & Wedding Store		545.08
08/25/16	7512	Jody Fox		35.21
08/26/16	7500	Big Timber Maple Syrup		84.60
09/02/16	7514	Celebrations Party & Wedding Store	# 3130	27.05
09/02/16	7527	Walmart Stores	(Pre-Authorized Payment)	79.91
09/02/16	7528	Fareway Foods, Inc	Eisenhower Golf (<i>illegible</i>)	76.30
09/07/16	7521	Cardinal Cleaners		15.30
09/07/16	7533	Cash	For Quilt Show Change	300.00
09/09/16	7534	Sams Club Stores	Electronic Check	452.68
09/19/16	7549	USPS		47.00
09/27/16	7539	Nathan Lake		50.00
10/05/16	7560	Nathan Lake		40.00
10/18/16	7572	Boone Chamber of Commerce - Convention & Visitors		50.00
10/25/16	7579	Earl May Nursery & Garden Center		2,240.40
10/31/16	7585	Bacon Jewelers		82.00
11/04/16	7590	Earl May Nursery & Garden Center		2,240.54

Improper	Unsupported	Reasonable	Other *	Description for Selected Transactions
-	231.00	-	-	-
-	180.00	-	-	-
-	7.75	-	-	-
-	225.00	-	-	-
-	232.38	-	-	-
1,000.00	-	-	-	Travel reimbursement to former Executive Director
-	59.00	-	-	-
-	26.49	-	-	-
-	157.50	-	-	-
-	1,500.00	-	-	-
-	-	-	263.15	Ingredients for the fudge
-	264.29	-	-	-
-	375.75	-	-	-
-	294.00	-	-	-
-	895.82	-	-	-
-	-	61.72	68.84	Candy and miscellaneous supplies
-	485.00	-	-	-
-	806.00	-	-	-
-	490.00	-	-	-
-	71.00	-	-	-
-	100.00	-	-	-
1.75	-	-	-	Sales tax
-	200.00	-	-	-
-	-	-	545.08	Various rental items such as a tent rental, chairs, tables, linens, a champagne bucket, and pink or magenta plates, forks, napkins, etc.
-	35.21	-	-	-
-	84.60	-	-	-
-	-	-	27.05	Plastic wine glasses
-	-	-	79.91	Eisenhower Golf Tournament supplies such as foodbags, foil pans, napkins, sugar cookies, pickles, mustard, ketchup, etc.
-	76.30	-	-	-
-	15.30	-	-	-
-	300.00	-	-	-
-	-	-	452.68	Food and supply items such as cookies, potato chips, shred lettuce, salsa, cheese, taco seasoning, etc.
-	47.00	-	-	-
-	50.00	-	-	-
-	40.00	-	-	-
-	-	-	50.00	New teacher breakfast - marketing
-	2,240.40	-	-	-
-	-	-	82.00	Gold plates
-	2,240.54	-	-	-

Report on Special Investigation of the
Boone County Historical Society

Summary of BCHS Revenue, Expenditures, and Profit (Loss)
For the Period January 1, 2016 through September 30, 2018

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11/08/16	7584	Janet Schultz	Desk	150.00
11/09/16	7603	Cash		200.00
11/15/16	7600	Cedar Pointe Golf Course		1,015.83
12/12/16	7630	Whistle Stop Café		509.49
12/13/16	7613	Winkler and Sons, Inc.	<i>illegible</i>	10,517.76
12/28/16	7632	Deborah Zisko		40.00
01/13/17	7654	Monte McDanel		75.00
01/30/17	7671	Blue Rock Design		340.00
02/01/17	7673	Frames & Things		170.00
02/01/17	7652	Outdoor Solutions LLC		115.00
02/13/17	7685	Cash	Cash drawer Boone Chili Cook-off	200.00
03/06/17	7709	McRentals	<i>illegible</i>	390.00
03/07/17	7710	Outdoor Solutions LLC		65.00
04/03/17		McRentals McRentals		65.00
04/03/17		McRentals McRentals		65.00
04/27/17	7762	Cash	Petty Cash	100.00
04/28/17	7763	The Book Shoppe, Inc		810.34
05/01/17	7757	Chelsea's Charm & Decor		104.00
05/03/17		McRentals McRentals		65.00
05/03/17		McRentals McRentals		65.00
05/05/17	7779	Cash		85.00
05/15/17	7793	Tom Walters Company		17.00
05/16/17	7801	Deborah Zisko		80.00
05/22/17	7803	Chelsea's Charm & Decor		104.00
05/23/17	7809	Cash		200.00
05/26/17	7815	City of Boone		240.00
05/30/17	7811	The Livery Deli		272.85
06/05/17		McRentals McRentals		65.00
06/05/17		McRentals McRentals		65.00
06/06/17	7822	Petty Cash		200.00
06/09/17	7816	K.M. Strohl		19.20
06/13/17	7758	U.S.P.S.		323.63
06/14/17	7837	McKnight Rentals		195.00
06/16/17	7829	Marla Sandve		67.66
06/19/17	7834	Sunny Cuts Lawn Care	# 747941 & 747923	495.00
06/28/17	7847	Tom Walters Company		34.00
06/30/17	7857	Petty Cash		200.00
06/30/17	7851	Train Wreck Winery		370.80
07/05/17		McRentals McRentals		65.00
07/05/17		McRentals McRentals		65.00
07/05/17		McRentals McRentals		65.00
07/10/17	7861	Tic Toc	Bison Exhibit	122.00

Improper	Unsupported	Reasonable	Other *	Description for Selected Transactions
-	-	-	150.00	Used 20th century desk with hutch
-	200.00	-	-	-
-	-	-	1,015.83	28 golfers at and a bar tab for a variety of drinks
-	-	-	509.49	51 people served, including eggs, sausage, bacon, hashbrowns, fresh fruit, cinnamon rolls, coffee, orange juice, and apple juice
-	10,517.76	-	-	-
-	-	-	40.00	10 notecards with envelopes
-	75.00	-	-	-
-	340.00	-	-	-
-	80.00	90.00	-	-
-	115.00	-	-	-
-	200.00	-	-	-
-	-	-	390.00	Storage of exhibits
-	65.00	-	-	-
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	100.00	-	-	-
-	810.34	-	-	-
-	104.00	-	-	-
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	85.00	-	-	-
-	17.00	-	-	-
-	80.00	-	-	-
-	104.00	-	-	-
-	200.00	-	-	-
-	-	-	240.00	Rent Herman Park Pavilion
-	272.85	-	-	-
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	200.00	-	-	-
-	19.20	-	-	-
-	323.63	-	-	-
-	195.00	-	-	-
-	67.66	-	-	-
-	495.00	-	-	-
-	34.00	-	-	-
-	200.00	-	-	-
-	370.80	-	-	-
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	122.00	Dinner for 7 people

Report on Special Investigation of the
Boone County Historical Society

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For the Period January 1, 2016 through September 30, 2018

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07/18/17	7871	TWC		39.00
07/19/17	7865	Karen's Sunshine Quilting		14.70
07/20/17	7877	Ames A-1 Locksmith		53.75
07/24/17	7893	Brett Schmidt	Gift Shop Signs	90.00
07/27/17	7820	Rotary Club of Boone		174.19
08/03/17	7885	Colorado Grill	Illigible	48.39
08/03/17		McRentals McRentals		65.00
08/03/17		McRentals McRentals		65.00
08/03/17		McRentals McRentals		65.00
08/04/17	7886	Lucky Pig	Outreach	81.32
08/14/17	7913	Simplex Grinnell		806.00
08/15/17	7924	Marla Sandve		170.48
08/15/17	7940	Petty Cash		200.00
08/16/17	7908	Barnyard Steamworks		59.50
08/21/17	7925	Ames Historical Society		60.00
08/21/17	7939	Tom Walters Company		34.00
08/22/17	7918	Ivan Mount		201.90
08/23/17	7927	Knights on the Move		527.62
08/28/17	7938	Saints Avenue Café		512.96
09/05/17		McRentals McRentals		65.00
09/05/17		McRentals McRentals		65.00
09/05/17		McRentals McRentals		65.00
09/07/17	7953	Petty Cash		850.00
09/13/17	7952	K.M. Strohl		12.80
09/14/17	7962	Arnold Motors		334.85
09/19/17	7979	Sunny Cuts Lawn Care		415.00
09/19/17	7975	Tom Walters Company		69.00
09/20/17	7980	Diane Patrick		150.00
09/26/17	7973	Rotary Club of Boone		154.19
10/02/17	8012	Sean Van Cannon	Mike's BBQ Contest Ribs 1st Place	100.00
10/03/17		McRentals McRentals		65.00
10/03/17		McRentals McRentals		65.00
10/03/17		McRentals McRentals		65.00
10/03/17	8008	Dennis Chapman	Mike's BBQ Contest Grand Champion	200.00
10/04/17	8017	Matt Jackson	Mike's BBQ Contest Pork Loin 3rd Place	25.00
10/04/17	8013	Ruben Davilla	Mike's BBQ Contest Ribs 2nd Place	50.00
10/04/17	8016	Ruben Davilla	Mile's BBQ Contest Pork Loin 2nd Place	50.00
10/04/17	8002	William Maul	Yester Boone Outstanding History Performance	500.00
10/05/17	8019	Dennis Chapman	Mike's BBQ Chicken 1st Place	100.00
10/06/17	8003	Di Patrick	Yestere Boone HyVee Vintage Gourmet Winner	1,000.00
10/06/17	8005	Richard Abrahamson	Yester Boone Oustanding Military History	250.00
10/11/17	8004	Patrick Iles	Yester Boone HyVee Vintage Gourmet Runer-	100.00
10/16/17	8021	Matt Jackson	Mike's BBQ 3rd Place Chicken	25.00

Improper	Unsupported	Reasonable	Other *	Description for Selected Transactions
-	39.00	-	- -	
-	14.70	-	- -	
-	53.75	-	- -	
-	90.00	-	- -	
-	-	-	174.19	13 meals and auction ticket
-	-	-	48.39	5 meals for YesterBoone
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	81.32	6 meals for YesterBoone
-	806.00	-	- -	
-	-	-	170.48	Reimbursement for various food and supply items purchased from Walmart
-	200.00	-	- -	
-	59.50	-	- -	
-	-	-	60.00	Benefit dinner ticket for Mara MacKay
-	34.00	-	- -	
-	-	-	201.90	Green fees and golf ball purchases
-	-	-	527.62	Mover labor and trip charges for March and June
-	-	-	512.96	Food for 60 people at the Eisenhower Golf Classic
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	850.00	-	- -	
-	12.80	-	- -	
-	334.85	-	- -	
-	415.00	-	- -	
-	69.00	-	- -	
-	-	-	150.00	Assorted pies
-	-	-	154.19	13 meals
-	100.00	-	- -	
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	200.00	-	- -	
-	25.00	-	- -	
-	50.00	-	- -	
-	50.00	-	- -	
-	500.00	-	- -	
-	100.00	-	- -	
-	1,000.00	-	- -	
-	250.00	-	- -	
-	100.00	-	- -	
-	25.00	-	- -	

Report on Special Investigation of the
Boone County Historical Society

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10/16/17	8007	Twila Ingram	Yester Boone Photography	150.00
10/19/17	8022	Iowa Railroad Historical Society	Donation from John Vilmain	1,000.00
10/25/17	8063	Janelle (<i>illegible</i>) Heritage Grove (<i>illegible</i>)	Gift Shop	18.00
10/25/17	8044	Duncan Heating & Plumbing		34.00
11/02/17	8080	Sunny Cuts Lawn Care	mowing	95.00
11/03/17		McRentals McRentals		65.00
11/03/17		McRentals McRentals		65.00
11/03/17		McRentals McRentals		65.00
11/06/17	7996	William B. Ogden Questors #7996	Hickory Grove School	500.00
11/10/17	8073	Knights on the Move		862.50
11/16/17	8084	Ames A-1 Locksmith	inv # 3172	293.75
11/20/17	8104	Boone Hardware	Acct 1145	302.82
12/04/17		McRentals McRentals		65.00
12/04/17		McRentals McRentals		65.00
12/04/17		McRentals McRentals		65.00
12/04/17	8102	Tom Walters Company	Acct # 13474	52.00
12/04/17	8100	Tyco Simplex Grinnell	Security Monitoring	526.03
12/06/17	8117	Rosemary Mitchum	reimb of exp	19.19
12/12/17	8119	Maria Sandve	reimb for soup supper exp	364.92
12/28/17	8126	Barnyard Steamworks	Consignment - necklaces	57.40
12/28/17	8101	Laura Ross	Consignment	42.00
01/03/18		McRentals McRentals		65.00
01/16/18	8135	Eaton Enterprises, Inc.	YB plaque invoice 41416	67.50
01/19/18	8139	Saints Ave Café	(<i>partially illegible</i>) 11/6/17	507.72
01/24/18	8162	McRental	Sec. deposit (<i>illegible</i>) 920 #5	130.00
01/29/18		Sales Tax		0.56
02/02/18		Sales Tax		0.56
02/05/18		McRentals McRentals		65.00
02/05/18		McRentals McRentals		65.00
02/21/18	8183	Maria Sandve	reimb Hero & Mardi Gras	238.76
02/23/18	8201	Knights on the Move	Inv 1900	1,040.62
03/05/18		McRentals McRentals		65.00
03/05/18		McRentals McRentals		65.00
03/08/18	8204	Rotary Club of Boone	Inv # 104433	154.56
03/12/18	8215	Maria Sandve	Mardi Gras reimb	355.44
03/13/18	8237	The Cincinnati Ins Co	Acct 100044293	25.00
03/30/18	8248	Knights on the Move	Inv 1397	774.00
04/03/18		McRentals McRentals		65.00
04/03/18		McRentals McRentals		65.00
04/17/18	8264	Haven Protection	inv 1569	185.63
04/19/18	8279	Rotary Club of Boone	inv 184485 (<i>partially illegible</i>)	154.19
05/01/18	8266	Maria Sandve	reimb food for mtg of members	63.04

Improper	Unsupported	Reasonable	Other *	Description for Selected Transactions
-	150.00	-	- -	
-	-	-	1,000.00 -	
-	-	-	18.00	6 bars Frank @ \$3
-	34.00	-	- -	
-	95.00	-	- -	
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	500.00	-	- -	
-	-	-	862.50	Mover labor and trip charges for August and September
-	293.75	-	- -	
-	302.82	-	- -	
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	52.00	-	- -	
-	526.03	-	- -	
-	-	-	19.19	Christmas ware
-	364.92	-	- -	
-	57.40	-	- -	
-	42.00	-	- -	
-	-	-	65.00	Storage of exhibits
-	67.50	-	- -	
-	-	-	507.72	50 meals for volunteer appreciation
-	-	-	130.00	Storage of exhibits
0.56	-	-	-	Sales tax
0.56	-	-	-	Sales tax
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	238.76	Reimbursement for food for Heros Breakfast Law Enforcement Appreciation Day
-	-	-	1,040.62	Mover labor and trip charges for January
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	154.56	Second quarter meals and member ticket to pulled pork dinner
-	355.44	-	- -	
25.00	-	-	-	Late charge for quarterly payment
-	-	-	774.00	Moving labor and trip charges for November
-	-	-	65.00	Storage of exhibits
-	-	-	65.00	Storage of exhibits
-	-	-	185.63	Armed security services
-	-	-	154.19	13 meals
-	-	-	63.04	Reimbursement for food for meeting of members

Report on Special Investigation of the
Boone County Historical Society

Summary of BCHS Revenue, Expenditures, and Profit (Loss)
For the Period January 1, 2016 through September 30, 2018

Per Bank Statement

Transaction Date	Check Number	Description/Payee	Check Memo Description	Amount
05/03/18	8302	Cash	Refund for Gift Shop Error	100.00
05/25/18	8293	Knights on the Move	Inv 1403	1,370.25
06/22/18	8339	KWBG	May & June rent	200.00
06/28/18	8310	KWBG	Acct 65	387.60
07/10/18	8349	KWBG	July rent	100.00
07/13/18	8350	Knights on the Move	Inv 1404	649.25
07/31/18	8371	KWBG	Aug rent	100.00
08/15/18	8382	Haven Protection	Inv 173(<i>illegible</i>)	133.00
08/28/18	8391	Cash	Cash for Quilt Show (<i>illegible</i>)	300.00
				<u>\$ 53,021.01</u>

* - Transactions for which the benefit served was not clear or documented.

Improper	Unsupported	Reasonable	Other *	Description for Selected Transactions
-	100.00	-	-	-
-	-	-	1,370.25	Moving labor and trip charges for February and March
-	-	-	200.00	Storage of exhibits
-	-	-	387.60	Storage of exhibits
-	-	-	100.00	Storage of exhibits
-	-	-	649.25	Labor and truck for moving, trip charge move, and materials for window blinds
-	-	-	100.00	Storage of exhibits
-	-	-	133.00	2 armed security guards
-	300.00	-	-	-
<u>1,027.87</u>	<u>35,621.03</u>	<u>151.72</u>	<u>16,220.39</u>	

Report on Special Investigation of the
Boone County Historical Society

Summary of Unsupported and Questionable Purpose
Disbursements from the Checking Account

For the Period January 1, 2016 through September 30, 2018

Per Credit Card Statement

Transaction Date	Merchant Name or Transaction Description	Charges
07/09/16	PayPal	\$ 46.94
07/09/16	PayPal - HonglinHou	39.98
07/09/16	PayPal - HonglinHou	28.98
07/09/16	VISTAPR'V staPrint.com 866-8936743 MA MCC: 2741 MERCHANTZIP: 02451	69.99
07/09/16	VISTAPR'VistaPrint.com 866'8935743 MA MCC 2741 MERCHANTZIP: 02451	42.00
07/10/16	Etsy	32.07
07/10/16	Vista Print	16.99
07/10/16	Vista Print	25.22
07/13/16	Bellhops	1.00
07/14/16	PayPal - Paul Coolidge	16.71
07/15/16	Bellhops	(1.00)
07/15/16	Vista Print	48.78
08/23/16	Amazon	92.78
09/23/16	CGI*Canvas on Demand	270.92
09/24/16	Walmart, Ames	28.26
10/11/16	CGI*Canvas on Demand	(37.50)
10/13/16	Total Choice Shipping, Boone	15.73
11/05/16	Hobby Lobby, Ames	17.44
11/30/16	Sam's Club, Ames	299.60
12/08/16	Amazon	25.09
12/13/16	Amazon	60.20
12/13/16	Amazon	74.46
12/13/16	Amazon	94.62
12/14/16	Amazon	34.08
12/14/16	Amazon	34.08
12/14/16	Amazon	17.08
12/16/16	Christopher's Rare Coins, Des Moines	222.60
12/20/16	iTunes	21.19
12/20/16	iTunes	10.59
12/24/16	iTunes Pages Software	5.29
01/13/17	iTunes	14.99
01/13/17	Staples, Ames	215.91
01/14/17	Walmart, Ames	85.71
01/15/17	iTunes	29.98
01/27/17	Sam's Club, Ames	(7.28)

Unsupported	Other*	Description (Handwritten by Tamara MacKay on Credit Card Statement)**
46.94	-	
39.98	-	
28.98	-	
69.99	-	
42.00	-	
32.07	-	Gift Shop
16.99	-	GS
25.22	-	GS
1.00	-	
16.71	-	
(1.00)	-	
48.78	-	Gift Shop
92.78	-	Exhibit
270.92	-	
28.26	-	
(37.50)	-	Return for 60x40 thick wrap
15.73	-	
17.44	-	Volunteer Appreciation
299.60	-	
25.09	-	American Buffalo, My Father, Daniel Boone books GS
60.20	-	Mamie Doud Eisenhower book, 6x Kate Shelly Book MDEB
74.46	-	6x Weiman Stainless Steel Wipes
94.62	-	Christmas card spinning rack for gift shop (CAT)
34.08	-	Floor mat
34.08	-	Floor mat
17.08	-	Searching for Nathan Boone book
222.60	-	Coin appraisal
-	21.19	Template for Pages software
-	10.59	Package for Pages software
-	5.29	Template for Pages software
14.99	-	
215.91	-	Office Supplies - Binders, paper punches, printer ink, stamps
85.71	-	Office Supplies - Totes, Receipt Books, Indexes, Folder, Paper, Card pages, notes, etc
29.98	-	
(7.28)	-	

Report on Special Investigation of the
Boone County Historical Society

Summary of Unsupported and Questionable Purpose
Disbursements from the Checking Account

For the Period January 1, 2016 through September 30, 2018

Per Credit Card Statement

Transaction Date	Merchant Name or Transaction Description	Charges
01/27/17	Sam's Club, Ames	109.22
01/29/17	Sam's Club, Ames	229.72
02/03/17	Amazon	52.15
02/03/17	Amazon	218.95
02/04/17	iTunes	26.99
02/22/17	Seagate Rescue Plans	14.99
02/27/17	iTunes	19.99
02/28/17	Etsy	58.25
02/28/17	Etsy	108.70
04/12/17	Sam's Club, Ames	35.62
04/12/17	Walmart, Boone	28.70
04/14/17	Walmart, Ames	31.88
04/14/17	Walmart, Ames	120.19
04/14/17	Walmart, Boone	9.88
04/17/17	Amazon	217.95
04/21/17	Hobby Lobby - Military Gallery	7.99
05/17/17	Amazon	99.82
05/20/17	Ace Hardware, Boone	59.98
05/21/17	Amazon	97.98
05/21/17	Amazon	105.34
05/24/17	Walmart, Ames	30.00
06/20/17	VistaPrint	62.99
06/21/17	VistaPrint	65.26
06/27/17	VistaPrint	378.99
06/27/17	VistaPrint	72.75
06/27/17	VistaPrint	72.75
07/17/17	VistaPrint	270.19
07/17/17	Amazon	15.92
07/19/17	Walmart, Ames	25.35
07/19/17	Walmart, Ames	15.96
07/26/17	Shutterstock	79.00
07/26/17	Shutterstock	49.00
08/15/17	Grammarly	139.95
08/19/17	ShutterStock	49.00
08/19/17	ShutterStock	49.00
08/27/17	Walgreens, Boone	10.69
08/31/17	Tic Toc Italian Restaurant, Boone	23.19

Unsupported	Other*	Description (Handwritten by Tamara MacKay on Credit Card Statement)**
109.22	-	
229.72	-	adv
52.15	-	Head display with white base - exhibit
218.95	-	Male Mannequin - exhibit
-	26.99	PDF Reader Premium - Edit, sign, & convert PDFs
14.99	-	Recovery Data Plan
-	19.99	Numbers app for Apple Spreadsheets productivity suite
58.25	-	Butterfly framed insect for exhibit
108.70	-	2 butterflies in display
35.62	-	Mr Clean Eraser, Scotch Brite, etc
28.70	-	Pleated fan, elastic - Exhibit
31.88	-	Batteries CAT
120.19	-	Batteries, fan, foam board
9.88	-	Fan - Exhibit
217.95	-	Male Mannequin - CAT
7.99	-	Military exhibit
99.82	-	
59.98	-	Paint and stain - CAT
97.98	-	2x Motion Activated Sound Player - CAT
105.34	-	3x red lantern, 3x black lantern - Exhibit
30.00	-	Field Trip - Ogden Youth Program
-	62.99	100 Brochures - YesterBoone - Adv
-	65.26	100 Brochures - YesterBoone - Adv
-	378.99	500 Brochures - YesterBoone - Adv
-	72.75	500 Brochures - YesterBoone - Adv
-	72.75	500 Brochures - YesterBoone - Adv
-	270.19	500 brochures for Yesterboone event
15.92	-	
25.35	-	
15.96	-	
79.00	-	Adv
49.00	-	Adv
139.95	-	
49.00	-	Adv
49.00	-	ADV
10.69	-	Lighting cable
-	23.19	Meal - Outreach - Yesterboone & Museum talks - Public Relations

Report on Special Investigation of the
Boone County Historical Society

Summary of Unsupported and Questionable Purpose
Disbursements from the Checking Account

For the Period January 1, 2016 through September 30, 2018

Per Credit Card Statement

Transaction Date	Merchant Name or Transaction Description	Charges
09/03/17	Fiverr	47.25
09/07/17	Scribblemaps	14.99
09/18/17	SmartDraw.com	119.40
09/19/17	Tic Toc Italian, Boone	28.84
09/20/17	Sam's Club, Ames	148.71
09/21/17	Staples Direct	78.09
09/24/17	Paypal	10.99
09/25/17	Store Supply	194.77
09/29/17	Staples, Ames	157.00
10/07/17	ScribbleMaps - Cancelled 11/9 Map Maker Software	14.99
10/23/17	Hyvee, Ames	7.10
10/23/17	Walmart, Boone	92.29
10/24/17	iTunes	5.99
10/27/17	iTunes	5.99
10/27/17	iTunes	0.99
10/31/17	Paypal	55.00
11/08/17	ScribbleMaps	14.99
11/16/17	Apple iTunes	2.64
12/06/17	Walmart, Ames	69.20
12/08/17	Fiverr	21.00
12/16/17	Itunes	2.99
12/21/17	Itunes	5.99
01/07/18	Hotel Pattee, Perry	61.50
01/09/18	Hyvee	34.20
01/16/18	Itunes	2.99
02/17/18	Chicago Books	59.35
03/04/18	Etsy	148.00
03/14/18	Walgreens, Boone	6.38
03/17/18	Boone Pizza Ranch	50.00
03/19/18	Amazon	52.51
03/19/18	Amazon	124.98
03/19/18	Amazon	22.58
03/19/18	Amazon	174.47
03/19/18	Amazon	20.42
03/19/18	Amazon	223.92

Unsupported	Other*	Description (Handwritten by Tamara MacKay on Credit Card Statement)**
47.25	-	Adv
14.99	-	YB
119.40	-	YB
-	28.84	BCHS Outreach Meeting
148.71	-	Towels, Scotch Brite, Gloves, Dawn, Garbage Bags
78.09	-	
10.99	-	Ledges Exhibit 1909 Post Card - CAT
194.77	-	CAT
157.00	-	Foam display board x3, Polyester lanyard x2, 128GB SD hard drive
14.99	-	
7.10	-	Postage stamps
92.29	-	Mouse, HDMI, Keyboard
5.99	-	
5.99	-	
0.99	-	
55.00	-	
14.99	-	
2.64	-	
69.20	-	Greenlead, Red/Silver, Large grid, EL Rstr 2pk
21.00	-	Adv
2.99	-	
5.99	-	
61.50	-	Resources/Materials
34.20	-	Toilet Paper
2.99	-	
59.35	-	
148.00	-	Rare 1900's De Moulin Odd Fellows Ceremonial Mesh Mask - Secret Societies Exhibit - CAT
6.38	-	
-	50.00	Pizza for ISU volunteers - art installation (Outreach)
52.51	-	Russ Berrie Yomiko Weimaraner 12" - CAT
124.98	-	Deluxe Woven Bamboo 4 Panel Folding Room Divider Screen w/ Removable Storage Shelves - CAT
22.58	-	2x Safari Wild Safari Prehistoric World: Ammonite - CAT
174.47	-	7 Tier Display Stand - CAT - Display Case
20.42	-	Papo Collectable Model Animal Toy - Smilodon Saber-toothed Tiger - Prehistoric figure for display - CAT
223.92	-	Floating Shelf Wall Mounted Display Organizer - CAT

Report on Special Investigation of the
Boone County Historical Society

Summary of Unsupported and Questionable Purpose
Disbursements from the Checking Account

For the Period January 1, 2016 through September 30, 2018

Per Credit Card Statement		
Transaction Date	Merchant Name or Transaction Description	Charges
03/19/18	Amazon	20.00
03/19/18	Amazon - Returned	122.68
03/20/18	Amazon	84.53
03/20/18	Amazon	79.76
03/21/18	Amazon	87.17
03/21/18	Amazon	46.69
03/22/18	Amazon	51.37
03/22/18	Amazon	25.60
03/22/18	Amazon	139.00
03/23/18	Amazon - Return	(122.68)
03/24/18	Amazon	7.99
03/24/18	Amazon	73.86
04/05/18	Amazon	20.57
04/13/18	Sam's Club, Ames	49.56
05/03/18	Pizza Ranch	67.00
05/03/18	Paypal Refried Jean	16.05
05/04/18	Haven Protection	90.00
05/10/18	Sam's Club, Ames	218.72
05/29/18	Sam's Club, Ames	139.09
05/29/18	Sam's Club, Ames	23.70
06/06/18	Amazon	8.49
06/10/18	Amazon	362.50
07/24/18	Amazon	68.06
		<u>\$ 8,817.97</u>

* - Transactions for which the benefit served was not clear or documented.

Unsupported	Other*	Description (Handwritten by Tamara MacKay on Credit Card Statement)**
20.00	-	Plush Trilobite - CAT
122.68	-	Plymor Brand 9.75"x20: Glass Display Dome Cloche
84.53	-	Unique Loom Area Rug - CAT
79.76	-	Papo Wooly Mammoth, American Mastodon Prehistoric Toy for display - CAT
87.17	-	Area rug - CAT
46.69	-	Cassie Weimaraner 16" Toy for display - CAT
51.37	-	Telescoping drapery rod set, Marble Ball Telescoping Drapery Rods - CAT
25.60	-	Thermal Blackout Window Grommet Curtain Panel - CAT
139.00	-	Table - CAT
(122.68)	-	Plymor Brand 9.75"x20: Glass Display Dome Cloche
7.99	-	Drapery Hooks and Curtain Hooks - CAT
73.86	-	Thermal Insulated Solid Grommets Curtains - CAT
20.57	-	Drapery set - CAT
49.56	-	Towels, MM Bath
-	67.00	Meal
16.05	-	
-	90.00	4/10/18 Armed Security Services 4:30-6:30PM (2x\$22.50)x2
218.72	-	La Croix Sparkling Water (\$7.88, \$1.20 can deposit, - \$1.00 coupon), Paper Towels, Lcx GCB, KLX Ft 12pk, MM Mega Bat
139.09	-	Diet Coke, Sprite, Coke, Towels, MM Wipes, MM Bath, MM Towels
23.70	-	Baked Mix, Doritos - GS
8.49	-	Self Inking Rubber Stamp - Quilt Show
362.50	-	Rectangle Wood Box x2 - United Way Youth Grant YB
68.06	-	Wall Display Organizer, Shelf and Drawer Liner, Shelf Liner - CAT
7,551.96	1,266.01	

Exhibit D

Report on Special Investigation of the
Boone County Historical Society

Summary of Petty Cash Transactions
For the Period January 1, 2016 through September 30, 2018

Per Petty Cash Ledger

Date	Description	Amount
##	Reimburse John Vilmain - Flowers/Hanging Baskets from Walmart	\$ 24.88
##	Save \$3 Change to Volunteer (Discount) for T-shirt at Mamie's	3.00
07/13/16	Reimbursed Mara for Expenses - Staples and Walmart	50.03
07/13/16	Reimbursed Borsos for Cleaning Supplies	7.75
07/13/16	Priority Mail to VistaPrint	6.45
07/15/16	Postcard Stamps x 10	3.40
07/28/16	Priority Mail to DH	9.35
08/02/16	SWD Pic to 1K Donor	1.57
08/03/16	Reimbursed Mara Rct from 7/9	38.93
08/08/16	Reimbursed Mara	23.13
08/10/16	P.O. Mail Trail Tales	1.57
08/15/16	Pkg for Mara (Large Envelope Postage)	2.62
08/23/16	John Vilmain - Repay for Grass Seed, Mamie's	9.00
08/24/16	Mailing per Mara	1.15
08/25/16	Postage - Brochures to IA Welcome Center	7.35
08/31/16	To Mara - Reimburse for gas for lawn mower	4.00
09/02/16	Mailing - 2 Large Envelopes	3.35
09/20/16	to Mara - Mileage Reimbursement/Gas - DM x 2	20.00
09/27/16	2 3-ring binders (1") - Dollar General	4.28
##	Mara - DM 3rd Trip CAT Grant - Mileage and Gas	15.00
10/04/16	Mileage - Gas Mara - Field Trips DSM	16.02
##	Mileage - Gas Mara - Urbandale (Mamie)	25.10
10/12/16	Reimburse John Vilmain - Fertilizer	21.84
10/19/16	Mailed Book to Buyer	3.09
##	Mileage - Mara trips - Des Moines 3x	32.00
##	Mileage - Kate Shelley School and Misc	##
##	United Way Lunch at Colorado Grill	11.59
01/06/17	To Mara - 2 trips to DM	30.00
01/27/17	To Mara - postage	10.00

Report on Special Investigation of the
Boone County Historical Society

Summary of Petty Cash Transactions
For the Period January 1, 2016 through September 30, 2018

Per Petty Cash Ledger

Date	Description	Amount
02/06/17	to John Vilmain	15.94
02/09/17	Payment for E-Sign (Chili Feed)	10.00
02/10/17	Gas Money to Mara (DM-Trophies)	15.00
##	Gas Money Mara Ames-DSM-RFTT	40.00
03/01/17	Large Envelope Mailing	2.59
03/08/17	Change for Renter	15.00
03/08/17	Mara – Spray paint	10.00
03/10/17	Mega Mudder and RC&D Cycling Museums	20.00
02/08/17	Des Moines - Urbandale CAT Grant	15.30
04/07/17	To Mara – dehumidifier	30.00
04/05/17	Rct - Food for Worker	7.69
04/27/17	Roll of Stamps	49.00
04/28/17	Volunteer Lunch	10.00
05/17/17	Gas Money – Reimburse Mara	20.00
05/19/17	Feeding 2 Volunteers	10.70
05/21/17	Feeding volunteers	25.00
06/07/17	Cash to Mara for paper towels (drums) and misc	100.00
06/07/17	Reimburse M for Stickers Trail Tales Staples	14.96
06/14/17	Mara – Gas	25.00
06/14/17	Mara – Food for volunteers	15.00
06/19/17	E-Sign to Advert. Bison Bob	10.00
06/22/17	Certified Mail - CAT Grant Bundle	5.38
07/03/17	Reimburse Mara – gas for museum outreach	20.00
07/07/17	Ed Gabbard Video (Mail)	2.67
07/11/17	Cathy C - Masonic Light Fixture Globe	2.00
07/01/17	Bison Exhibit Lunch	11.00
07/09/17	Gas – Mara	20.00
07/05/17	Key ring	5.00
07/12/17	P.O. - YB Mailing	17.71

Exhibit DReport on Special Investigation of the
Boone County Historical SocietySummary of Petty Cash Transactions
For the Period January 1, 2016 through September 30, 2018

Per Petty Cash Ledger		
Date	Description	Amount
07/08/17	P.O. - YB Mailing	11.06
07/14/17	##	11.20
07/14/17	Gas – Prairie Meadows grant/outreach	20.00
07/15/17	CAT Packet Postage - Certified	12.58
##	Masonic painting	15.00
##	Lucky Pig – Ogden outreach	15.00
07/23/17	Mara/Donna - Luther Outreach	36.38
08/11/17	P.O. - YB Mailing	3.43
08/01/17	Mara - Gas Money - Outreach	10.00
08/17/17	Mara – Gas – IA State Fair Outreach	20.00
##	Mara – Gas	8.00
08/18/17	Marilyn - Stamps	21.00
08/18/17	Judith - Stamps	19.74
08/22/17	Late Rct for May – Mara, Gas	20.00
08/22/17	Mara – Turnpike fee	3.00
08/30/17	Change for \$100 Bill - Membership	50.00
08/30/17	Excess Coins to Judy for Deposit	3.50
08/15/17	Mara @ Whistlestop - YB Mtg	8.73
09/13/17	E-Sign for YB (17 Days)	34.00
10/17/17	##	50.00
10/25/17	P.O. Good Trust Mailing and 1 Stamp	5.87
11/10/17	Stamps	49.00
11/16/17	Set-up for local debit card per Mara	100.00
12/13/17	Mailing Large Envelopes - Trail Tales	13.51
Total		<u>\$ 1,472.39</u>

- Information was not recorded in the petty cash ledger.

Report on Special Investigation of the
Boone County Historical Society

Staff

This special investigation was performed by:

Jennifer Campbell, CPA, Manager
Crystal Jimenez-Boender, Staff Auditor


Annette K. Campbell, CPA
Deputy Auditor of State