

**Proposed edits/additions to the By-laws of the Skagit County Historical Museum**

**To be voted on at the Annual Membership Meeting, September 22<sup>nd</sup>, 5:30 PM,  
Skagit City School**

Article II Purpose: Updated Mission and Vision Statement per recommendation of the Strategic Planning Committee

Mission Statement: The Skagit County Historical Society preserves and presents the county’s unique cultural heritage for the enjoyment and education of all.

Vison Statement: The Skagit County Historical Museum serves as the leading source for the understanding and enjoyment of Skagit County’s unique cultural history. The Museum enjoys strong and diverse community support, and it maintains high standards for ethics and accuracy.

Article VI, Section 2: Updated the rotation schedule for Board of Trustee members

The terms will be staggered in three-year increments so that all groups will rotate every three years.

e.g.

Group A	Group B	Group C
2021-2024 Mt. Vernon	2019-2022 Anacortes	2020-2023 Anacortes
2021-2024 SW- Concrete	2019-2022 La Conner	2020-2023 Burlington
2021-2024 Burlington	2019-2022 Mt. Vernon	2020-2023 LaConner
2021-2024 At Large	2019-2022 At Large	2020-2023 SW- Concrete
2021-2024 At Large	2019-2022 At Large	2020-2023 At Large

Article VI, Section 8: Add provision for immediate Past President to serve as an honorary member of the Board of Trustees.

Article VIII, Section 10: Added section stating that ‘Active Board Members shall not serve as paid staff of the Historical Museum’.

Article IX, Section 9: Include provision for Board Meetings to be held electronically.

Article XII: Updated version of Robert's Rules of Order to #12

**Skagit County Historical Museum**  
**Balance Sheet**  
 As of June 30, 2021

	Jun 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
103 · WF Savings - Restricted	10,001.15
104 · WF Checking - Unrestricted	148,240.27
105 · 105 - Checking - Restricted	1,300.44
106 · 106 - Checking - Unrestricted	2,432.81
107 · 107 - Key Bank - Debit Card	1,114.78
108 · WF - Debit Card Account	700.00
<b>Total Checking/Savings</b>	163,789.45
<b>Other Current Assets</b>	
110 · 110 - Morgan Stanley - General	200,663.72
111 · 111 - Morgan Stanley-Restricted	387,394.16
130 · 130 - Inventory - Merchandise	25,092.46
<b>Total Other Current Assets</b>	613,150.34
<b>Total Current Assets</b>	776,939.79
<b>Fixed Assets</b>	
181 · 181 - Land	15,736.00
182 · 182 - Buildings	1,005,535.57
183 · 183 - Accum. Depr. Buildings	-411,851.00
186 · 186 - Equipment	24,030.60
187 · 187 - Accum. Depr. - Equipment	-20,659.00
<b>Total Fixed Assets</b>	612,792.17
<b>TOTAL ASSETS</b>	<b>1,389,731.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
216 · 216 - Accrued FICA/FWT	2,786.03
217 · 217 - Accrued FUTA	373.27
218 · 218 - Accrued SUTA	-43.47
219 · 219 - Accrued L & I	987.53
220 · 220 - Accrued B & O Tax	800.43
<b>Total Other Current Liabilities</b>	4,903.79
<b>Total Current Liabilities</b>	4,903.79
<b>Long Term Liabilities</b>	
230 · Payroll Protection Program	28,560.00
<b>Total Long Term Liabilities</b>	28,560.00
<b>Total Liabilities</b>	33,463.79
<b>Equity</b>	
282 · 282 - Restricted - Permanently	277,498.24
283 · 283 - Restricted - Temporarily	40,485.46
30000 · Opening Balance Equity	803,667.58
32000 · Unrestricted Net Assets	132,334.31
Net Income	102,282.58
<b>Total Equity</b>	1,356,268.17
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,389,731.96</b>

**Skagit County Historical Museum**  
**Balance Sheet**  
 As of December 31, 2020

	Dec 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
105 · 105 - Checking - Restricted	35,661.31
106 · 106 - Checking - Unrestricted	74,239.85
107 · 107 - Key Bank - Debit Card	159.80
<b>Total Checking/Savings</b>	110,060.96
<b>Other Current Assets</b>	
110 · 110 - Morgan Stanley - General	183,230.20
111 · 111 - Morgan Stanley-Restricted	355,483.29
130 · 130 - Inventory - Merchandise	25,092.46
<b>Total Other Current Assets</b>	563,805.95
<b>Total Current Assets</b>	673,866.91
<b>Fixed Assets</b>	
181 · 181 - Land	15,736.00
182 · 182 - Buildings	1,005,535.57
183 · 183 - Accum. Depr. Buildings	-411,851.00
186 · 186 - Equipment	24,030.60
187 · 187 - Accum. Depr. - Equipment	-20,659.00
<b>Total Fixed Assets</b>	612,792.17
<b>TOTAL ASSETS</b>	<b>1,286,659.08</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
216 · 216 - Accrued FICA/FWT	2,079.58
217 · 217 - Accrued FUTA	154.37
218 · 218 - Accrued SUTA	86.81
219 · 219 - Accrued L & I	926.08
220 · 220 - Accrued B & O Tax	559.32
<b>Total Other Current Liabilities</b>	3,806.16
<b>Total Current Liabilities</b>	3,806.16
<b>Long Term Liabilities</b>	
230 · Payroll Protection Program	28,560.00
<b>Total Long Term Liabilities</b>	28,560.00
<b>Total Liabilities</b>	32,366.16
<b>Equity</b>	
282 · 282 - Restricted - Permanently	277,498.24
283 · 283 - Restricted - Temporarily	40,485.46
30000 · Opening Balance Equity	803,667.58
32000 · Unrestricted Net Assets	91,131.68
Net Income	41,509.96
<b>Total Equity</b>	1,254,292.92
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,286,659.08</b>

Skagit County Historical Museum  
Statement of Accounts - Dec. 2020

General Operations	Actuals Jan -Dec	YTD Budget	% YTD Budget	CoViD 2020 Budget	100% Annual Budget
<b>Income</b>					
301 - Government Grants ++	\$ 175,500.00	\$ 175,000.00	100%	\$ 175,000.00	100%
302 - Public Support ***	\$ 35,116.58	\$ 10,000.00	351%	\$ 10,000.00	351%
303 - Fund Raising	\$ 17,902.40	\$ 7,500.00	239%	\$ 7,500.00	239%
304 - Museum Store Sales	\$ 5,544.33	\$ 6,000.00	92%	\$ 6,000.00	92%
305 - Program Services	\$ 2,540.30	\$ 4,000.00	64%	\$ 4,000.00	64%
306 - Hotel/Motel Grant Reimb **	\$ 9,208.68	\$ 27,750.00	33%	\$ 27,750.00	33%
307 - Memberships	\$ 12,160.00	\$ 10,000.00	122%	\$ 10,000.00	122%
325 - Income - Other					
<b>Total Income</b>	<b>\$ 257,972.29</b>	<b>\$ 240,250.00</b>	<b>107%</b>	<b>\$ 240,250.00</b>	<b>107%</b>
<i>Budgeted use of Hall of Fame 2019 proceeds</i>	\$ 18,059.18	\$ 18,059.18	100%	\$ 18,059.18	100%
<i>Morgan Stanley Cash Account</i>		\$ 14,515.00	0%	\$ 14,515.00	
<b>Total w/Hall of Fame</b>	<b>\$ 276,031.47</b>	<b>\$ 272,824.18</b>	<b>101%</b>	<b>\$ 272,824.18</b>	<b>101%</b>
<b>Cost of Goods Sold</b>					
403 - Publications	\$ 415.20	\$ 704.00	59%	\$ 704.00	59%
406 - Merchandise	\$ 3,481.86	\$ 4,000.00	87%	\$ 4,000.00	87%
440 - Packaging / Storage/Shipping *	\$ 55.43	\$ 50.00	111%	\$ 50.00	111%
<b>Total COGS</b>	<b>\$ 3,952.49</b>	<b>\$ 4,754.00</b>	<b>83%</b>	<b>\$ 4,754.00</b>	<b>83%</b>
<b>Gross Profit</b>	<b>\$ 272,078.98</b>	<b>\$ 268,070.18</b>	<b>101%</b>	<b>\$ 268,070.18</b>	<b>101%</b>
<b>Expense</b>					
502 - Wages & Salaries +	\$ 139,241.77	\$ 174,297.00	80%	\$ 174,297.00	80%
522 - Property Taxes	\$ 263.90	\$ 300.00	88%	\$ 300.00	88%
523 - Other Taxes & Licenses	\$ 90.50	\$ 2,472.50	4%	\$ 2,472.50	4%
524 - Accounting	\$ 2,500.00	\$ 2,500.00	100%	\$ 2,500.00	100%
525 - Advertising	\$ 12,966.46	\$ 27,750.00	47%	\$ 27,750.00	47%
526 - Fundraising Event Expense	\$ 3,861.07	\$ 5,000.00	77%	\$ 5,000.00	77%
527 - Special Events	\$ 239.20	\$ 500.00	48%	\$ 500.00	48%
528 - Bank/Credit Card Charges	\$ 407.24	\$ 375.00	109%	\$ 375.00	109%
529 - Computer Expense	\$ 705.25	\$ 1,500.00	47%	\$ 1,500.00	47%
531 - Dues & Subscriptions	\$ 3,228.12	\$ 4,000.00	81%	\$ 4,000.00	81%
532 - Staff Training	\$ 310.00	\$ 300.00	103%	\$ 300.00	103%
535 - Meals & Entertainment	\$ 64.33	\$ 100.00	64%	\$ 100.00	0%
540 - Fuel & Oil	\$ 109.69	\$ 200.00	55%	\$ 200.00	55%
542 - Insurance +++	\$ 13,136.14	\$ 12,943.00	101%	\$ 12,943.00	101%
551 - Printing	\$ 3,651.64	\$ 3,000.00	122%	\$ 3,000.00	122%
552 - Maintenance - Buildings	\$ 1,203.26	\$ 1,500.00	80%	\$ 1,500.00	80%
553 - Maintenance - Equipment	\$ 3.41				
554 - Maintenance - Vehicle	\$ -	\$ 150.00	0%	\$ 150.00	0%
557 - Security	\$ 2,819.39	\$ 3,750.00	75%	\$ 3,750.00	75%
561 - Education Program	\$ 331.22	\$ 150.00	221%	\$ 150.00	221%
562 - Supplies Collections Care ++++	\$ 1,045.81	\$ 200.00	523%	\$ 200.00	523%
563 - Supplies - Exhibit	\$ 250.95	\$ 1,000.00	25%	\$ 1,000.00	25%
564 - Supplies - General	\$ 235.99	\$ 550.00	43%	\$ 550.00	43%
565 - Supplies - Office	\$ 501.10	\$ 1,000.00	50%	\$ 1,000.00	50%
566 - Postage	\$ 972.44	\$ 1,000.00	97%	\$ 1,000.00	97%
570 - Telephone	\$ 4,487.75	\$ 5,520.00	81%	\$ 5,520.00	81%
571 - Travel Expense	\$ 167.27	\$ 500.00	33%	\$ 500.00	33%
575 - Utilities	\$ 15,824.40	\$ 17,500.00	90%	\$ 17,500.00	90%
Reconciliation Discrepancies	\$ 12.00	\$ -		\$ -	
Uncategorized Expenses					
<b>Total Expense</b>	<b>\$ 208,630.30</b>	<b>\$ 246,612.90</b>	<b>85%</b>	<b>\$ 268,057.50</b>	<b>78%</b>
<b>Excess (Deficit)</b>	<b>\$ 63,448.68</b>	<b>\$ 21,457.28</b>		<b>\$ 12.68</b>	

\*negative number indicates we have brought in more on shipping/handling then spent on actual shipping.

\*\*Includes Hotel/Motel payment for 2019 expenses

\*\*\* Unexpected gift of \$15,000 from George & Grace Wallace Charitable Fund

+ Includes L&I fine of \$2272.50

++ includes CARES Act grant

+++ includes 100% of Director & Officer's insur. Pymt.

++++ includes \$882.16 which will be reimbursed by Questers

Skagit County Historical Museum  
Statement of Accounts - 6/30/21

General Operations	Actuals - June	Jan	YTD Budget	% YTD Budget	Annual Budget	50% Annual Budget
<b>Income</b>						
301 - Government Grants	\$ 85,000.01		\$ 85,000.00	100%	\$ 170,000.00	50%
302 - Public Support	\$ 18,708.12		\$ 3,642.50	514%	\$ 7,285.00	257%
303 - Fund Raising	\$ 4,162.64		\$ 10,800.00	39%	\$ 21,600.00	19%
304 - Museum Store Sales	\$ 9,366.23		\$ 3,500.00	268%	\$ 7,000.00	134%
305 - Program Services	\$ 4,693.00		\$ 1,570.00	299%	\$ 3,140.00	149%
306 - Hotel/Motel Grant Reimb *	\$ 12,551.00		\$ 11,898.50	105%	\$ 23,797.00	53%
307 - Memberships	\$ 7,838.25		\$ 5,000.00	157%	\$ 10,000.00	78%
325 - Income - Other			\$ -			
<b>Total Income</b>	<b>\$ 142,319.25</b>		<b>\$ 121,411.00</b>	<b>117%</b>	<b>\$ 242,822.00</b>	<b>59%</b>
<i>Transfer from Morgan Stanley</i>			\$ 10,000.00	0%	\$ 20,000.00	0%
<i>Cash carry over from 2020</i>	\$ 47,000.00		\$ 23,500.00	200%	\$ 47,000.00	100%
<i>2021 Sponsorships collected in 2020</i>	\$ 3,750.00		\$ 1,625.00	231%	\$ 3,250.00	115%
<b>Total w/Adjustments</b>	<b>\$ 193,069.25</b>		<b>\$ 156,536.00</b>		<b>\$ 313,072.00</b>	<b>62%</b>
			\$ -			
<b>Cost of Goods Sold</b>						
			\$ -			
403 - Publications	\$ 1,549.39		\$ 1,750.00	89%	\$ 3,500.00	44%
406 - Merchandise	\$ 5,150.37		\$ 2,500.00	206%	\$ 5,000.00	103%
440 - Packaging / Storage/Shipping	\$ 203.52		\$ 150.00	136%	\$ 300.00	68%
<b>Total COGS</b>	<b>\$ 6,903.28</b>		<b>\$ 4,400.00</b>	<b>157%</b>	<b>\$ 8,800.00</b>	<b>78%</b>
<b>Gross Profit</b>	<b>\$ 186,165.97</b>		<b>\$ 152,136.00</b>	<b>122%</b>	<b>\$ 304,272.00</b>	<b>61%</b>
			\$ -			
<b>Expense</b>						
			\$ -			
502 - Wages & Salaries	\$ 71,350.71		\$ 101,351.08	70%	\$ 202,702.16	35%
522 - Property Taxes	\$ 136.95		\$ 135.00	101%	\$ 270.00	51%
523 - Other Taxes & Licenses	\$ 10.00		\$ 50.00	20%	\$ 100.00	10%
524 - Accounting			\$ 1,250.00	0%	\$ 2,500.00	0%
525 - Advertising	\$ 6,616.63		\$ 11,898.50	56%	\$ 23,797.00	28%
526 - Fundraising Event Expense	\$ 1.20		\$ 2,750.00	0%	\$ 5,500.00	0%
527 - Special Events			\$ 500.00	0%	\$ 1,000.00	0%
528 - Bank/Credit Card Charges	\$ 447.34		\$ 500.00	89%	\$ 1,000.00	45%
529 - Computer Expense	\$ 765.25		\$ 800.00	96%	\$ 1,600.00	48%
531 - Dues & Subscriptions	\$ 1,090.89		\$ 2,050.00	53%	\$ 4,100.00	27%
532 - Staff Training	\$ 39.06		\$ 200.00	20%	\$ 400.00	10%
535 - Meals & Entertainment	\$ 175.48		\$ 75.00	234%	\$ 150.00	117%
540 - Fuel & Oil			\$ 100.00	0%	\$ 200.00	0%
542 - Insurance **	\$ 8,807.90		\$ 6,735.00	131%	\$ 13,470.00	65%
549 - Professional Fees			\$ 250.00	0%	\$ 500.00	0%
551 - Printing	\$ 3,057.88		\$ 2,800.00	109%	\$ 5,600.00	55%
552 - Maintenance - Buildings	\$ 344.80		\$ 1,000.00	34%	\$ 2,000.00	17%
553 - Maintenance - Equipment	\$ 256.44		\$ 75.00	342%	\$ 150.00	171%
554 - Maintenance - Vehicle			\$ 100.00	0%	\$ 200.00	0%
557 - Security	\$ 260.40		\$ 950.00	27%	\$ 1,900.00	14%
557 - Education Program	\$ -		\$ -			
562 - Supplies Collections Care	\$ 82.08		\$ -			
563 - Supplies - Exhibit	\$ 1,305.74		\$ 975.00	134%	\$ 1,950.00	67%
564 - Supplies - General	\$ 269.73		\$ 300.00	90%	\$ 600.00	45%
565 - Supplies - Office	\$ 494.89		\$ 460.00	108%	\$ 920.00	54%
566 - Postage	\$ 612.64		\$ 450.00	136%	\$ 900.00	68%
570 - Telephone	\$ 2,695.74		\$ 2,700.00	100%	\$ 5,400.00	50%
571 - Travel Expense			\$ -			
575 - Utilities	\$ 7,527.97		\$ 8,500.00	89%	\$ 17,000.00	44%
Reconciliation Discrepancies	\$ 6.04		\$ -			
Uncategorized Expenses			\$ -			
<b>Total Expense</b>	<b>\$ 106,355.76</b>		<b>\$ 146,954.58</b>	<b>72%</b>	<b>\$ 293,909.16</b>	<b>36%</b>
<b>Excess (Deficit)</b>	<b>\$ 86,713.49</b>		<b>\$ 5,181.42</b>		<b>\$ 10,362.84</b>	

\* Hotel/Motel payment for 2020 expenses

\*\* Includes D&O one time pymt