



Northwest Museum of Arts & Culture

Board of Trustees Meeting

DATE November 6, 2024

TIME 3:00 pm

PLACE Gilkey Community Meeting Space
Microsoft Teams

CALL-IN 509-703-3314 Conference ID: 574 024 585#

The Northwest Museum of Arts and Culture honors the indigenous people on whose ancestral lands the museum now stands.

We recognize this as the traditional homeland territory of the Spokane Tribe. Their presence here, since time immemorial, can be seen and felt within these museum walls and in the surrounding landscapes. We thank the Spokanes, past, present and future, for sharing this space as a place for artistic and cultural expressions to be enjoyed by all.

Agenda

Northwest Museum of Arts & Culture
 Board of Trustees Meeting
 November 6, 2024
 Gilkey Community Meeting Space + Microsoft Teams

Time	Agenda Item	Responsible	Page
3:00 pm	Call to Order, Establish Quorum	Frank Velázquez, President	
3:02 pm	ACTION: Approve Minutes for 8/29/24 & 9/4/24	Frank Velázquez, President	4-7
3:05 pm	President's Report ACTION: Approve 2025 Board Meeting Schedule <ul style="list-style-type: none"> Feasibility Study Committee Update 	Frank Velázquez, President	8
3:15 pm	Open Comment Period	Frank Velázquez, President	
3:20 pm	Director's Report <ul style="list-style-type: none"> Strategic Plan Update Design timeline Welcome Lisa Thatcher, Legislative Liaison 	Wesley Jessup, Director	9
3:30 pm	Policies Committee Report First read policies: <ul style="list-style-type: none"> Purchase Card Use FIN 100 Petty Cash Use FIN 101 Emergency Procurements/Purchases FIN 108 	Jason Brown, Chair	10-15 16-19 20-22
3:40	Upcoming Legislative Session	Lisa Thatcher, Legislative Liaison	
3:50	Strategic Plan Update	Carol Summers, Director of Special Projects	23-35
4:00 pm	Finance Committee Report <ul style="list-style-type: none"> 9/30/24 P&L Variance Explanation Cash Flow Projections (separate attachment) 	James Vanderholm, Board Treasurer	36 37
4:05 pm	Governance Committee Report	Greg Hesler, Chair	
4:15 pm	Development Committee Report	Brooke Hawley, Chair	
4:25 pm	Education Committee Report	Michael Dunn	
4:35 pm	Foundation Report	Michael Flannery	
4:45 pm	If Needed May Adjourn to Executive Session	Frank Velázquez, President	
4:55pm	End Executive Session Call Regular Meeting to Order; Take Action If Needed	Frank Velázquez, President	
5:00 pm	Adjourn	Frank Velázquez, President	

Northwest Museum of Arts and Culture

August 29, 2024 Board of Trustees Meeting Minutes

Trustees Present: Laurie Arnold, Jason Brown, Brooke Hawley, Greg Hesler, Rose Noble, Gayle Terry, James Vanderholm, Dr. Frank Velázquez and Christina Simonsen

Staff Present: Melissa Allard, Wes Jessup, Francis Langston, Amanda Souza

Call to order: With a quorum present, Dr. Velázquez called the meeting to order at 4:31pm. Dr. Velázquez welcomed the group to a special short meeting.

Action: Approve minutes from July 10, 2024. Mr. Brown moved to approve the minutes, Mr. Hesler seconded, the motion carried unanimously.

Director's Report: Mr. Jessup introduced a contract with Creative Fundraising Advisors for a Fundraising Feasibility Study to address future expansion plans. Mr. Jessup left the floor open for discussion.

Action: Ms. Arnold moved to approve the Creative Fundraising Advisors contract for Fundraising Feasibility Study, Mrs. Hawley seconded, and the motion carried unanimously.

Finance Committee:

Action: Mr. Vanderholm moved to approve check signers for Banner Bank Account, Mrs. Simonsen seconded, the motion carried unanimously.

Governance Committee Report: Mr. Hesler presented three board candidates for approval.

Action: Mr. Hesler moved to approve Shari McMahan, Sharon Cathcart and Pati Dahmen as Trustees, Mrs. Simonsen seconded, and the motion carried unanimously.

With no more business to report for this short meeting, Mr. Duvoisin moved to adjourn, Mrs. Dahmen seconded, the motion carried unanimously. The meeting was adjourned at 4:30pm.

July 23, 2024

Resolution for consideration by the Board of Trustees

Be it resolved that all checks from **Banner Bank account number 11506006315**, are required to have signatures of two signers. Be it further resolved that a Trustee/Officer must sign any check with an amount greater than \$10,000.

Be it resolved, that the Board of Trustees appoint the following members and/or officers of the board (with the exception of the Treasurer) as signatories to **Banner Bank account number 11506006315**.

F. Velázquez, MD
Laurie Arnold
Greg Hesler
Jason Brown

Be it further resolved that the Board of Trustees appoint the following staff as signatories on **Banner Bank account number 11506006315**.

Wesley Jessup, Executive Director
Robert Worstell, Education Director
Marit Fischer, Marketing Director
Kayla Tackett, Exhibitions & Collections Director
Carol Summers, Special Projects Director
Renee Webber, Chief Operating Officer

Rationale:

The Museum updates its check and financial instrument signing authorities to accommodate changes in personnel and officers of the Board. Our banks require a formal Board approved resolution and a copy of minutes. The number of signatories on checks and the restriction requiring a Trustee to sign checks over a particular amount are current policies that are ratified annually.

Frank Velasquez, President

Eastern Washington State Historical Society
Board of Trustees

Northwest Museum of Arts and Culture

September 4, 2024 Board of Trustees Meeting Minutes

Trustees Present: Jason Brown, Sharon Cathcart, Pati Dahmen, Steve Duvoisin, Shari McMahan, Brooke Hawley, Greg Hesler, Rose Noble, Christina Simonsen, Gayle Terry, James Vanderholm, Dr. Frank Velázquez

Staff Present: Melissa Allard, Anna Bresnahan, Marit Fischer, Shaun Gunnier, Wes Jessup, Francis Langston, Amanda Souza, Kayla Tackett, Carol Summers, Rob Worstell

Others Present: Carrie Culver, Paul Johnson, Creative Fundraising Advisors

Call to order: With a quorum present, Dr. Velázquez called the meeting to order at 3pm. Dr. Velázquez opened the meeting by highlighting upcoming events: The VIP Opening Reception for the Joe Feddersen exhibition on Friday, September 27th, an Artist Panel Discussion on September 28th, and Holiday events in November and December.

Dr. Velázquez shared a presentation from Be Well Washington on post Covid community health, which launched on August 16th at the MAC. For more information, visit bewellwa.org. Dr. Velázquez emphasized that the MAC is for ALL groups, ages, and community members. The MAC is happy to partner with the state on Community Wellness initiatives and remain engaged in this goal. Mr. Jessup shared that community wellness is broad, and the MAC is proud to support this campaign from an arts and culture perspective.

No Public Comments

Director's Report: Mr. Jessup welcomed new board members, made brief introductions, and encouraged all board members to join a board committee. Mr. Jessup introduced Education Director Rob Worstell to talk about a collaboration with Spokane Public Schools, the Salish Immersion Program, and Gonzaga University. The MAC will provide a safe classroom for students to come to in case of inclement weather. Shaun Gunnier is helping launch the program and offer support. More updates will come in November as the program planning continues.

Finance Committee: Mr. Vanderholm explained variances in the finance report, largely due to software expense delays with the new SkinSoft collections software. Some scheduled maintenance has been delayed, which accounted for the positive variance. Positive revenues from successful exhibits, Minecraft, the Campbell House Gala, ArtFest, and Gift Shop all contributed to not needing to pull restricted funds. A budget is a best guess and circumstances change over the course of the year, so budget variances are normal at the end of a fiscal year. Dr. Velazquez commented that the Balazs collection purchase was a once in a lifetime opportunity and that purchase was an unexpected but necessary line item in the financials.

Creative Fundraising Advisors: Mr. Jessup introduced Paul Johnson from Creative Fundraising Advisors to explain the proposed contract for a feasibility study for future museum expansion. Mr. Johnson touched on the study of the Development department in 2022/2023 to set up the new incoming Development director for success. Mr. Johnson overviewed the extensive planning process and stakeholders for a campaign to address museum expansion and growing the size of the endowment. Mr. Johnson and his team will write a case statement, interview stakeholders to gauge potential campaign response, send out surveys, and compile all the information for the board and staff to review in a few months' time.

Strategic Plan Update: Renee Webber, Chief Operating Officer, reviewed progress on the Strategic Plan. Mrs. Webber relayed that goal 1, to streamline MAC systems and operations is progressing with the hiring of the IT System Administrator in September 2023. This new position is in the process of preparing a comprehensive IT plan going forward. Mrs. Webber touched on expanding the rental services program with the newly hired Visitor Service Manager. Mrs. Webber continued to goal 2, Visitor Experience. Mrs. Webber explained that the newly remodeled café is ready for potential vendors and she is in talks with vendors to contract the new space. In conclusion, Mrs. Webber outlined the goal 6 plans for the museum campus and security.

Policies Committee: Mr. Brown presented 1st read policies for approval, Collections Safety & Security, Mail Opening & Sorting, Workplace Safety, and Inclement Weather. Mr. Duvoisin moved to approve all policies, Mrs. Noble seconded the motion, the motion was unanimously approved.

Development Committee: Mrs. Bresnahan previewed the spring Gala, scheduled for April 26, 2025 and themed around the upcoming Samurai exhibition. Mrs. Bresnahan encouraged board members to buy and table and invite guests.

Collections Committee: Mrs. Tackett mentioned that the collecting plan for the museum is due for an update and the collections committee will be instrumental in writing the plan.

Mrs. Tackett presented an adjusted contract for The Evolution of the Japanese Sword, with red line changes. Mrs. Tackett proposed giving Mr. Jessup approval authority once the red line changes are finalized.

Action: Mr. Hesler moved to approve delegating authority to Mr. Jessup for The Evolution of the Japanese Sword contract, Mrs. Noble moved to approve, Mrs. Simonsen seconded, and the motion carried unanimously.

Dr. Velázquez opened the floor for additional comments:

Mrs. Noble was happy to report that Visit Spokane is excited to rent the MAC for an opening reception for Destinations International in October for about 300 people from all over the nation.

With no other business to report, Mr. Duvoisin moved to adjourn, Mrs. Dahmen seconded, the motion unanimously passed, and the meeting adjourned at 4:58pm.

MAC Board of Trustees 2025 Meeting Schedule

January 8, 2025	3:00-5:00	Gilkey Community room
March 5, 2025	3:00-5:00	Gilkey Community room
May 7, 2025	3:00-5:00	Gilkey Community room
July 9, 2025	3:00-5:00	Gilkey Community room
September 10, 2025	3:00-5:00	Gilkey Community room
November 5, 2025	3:00-5:00	Gilkey Community room

Committee meetings on even months

- **The staff members responsible for each committee will schedule these meetings.**

February 2025

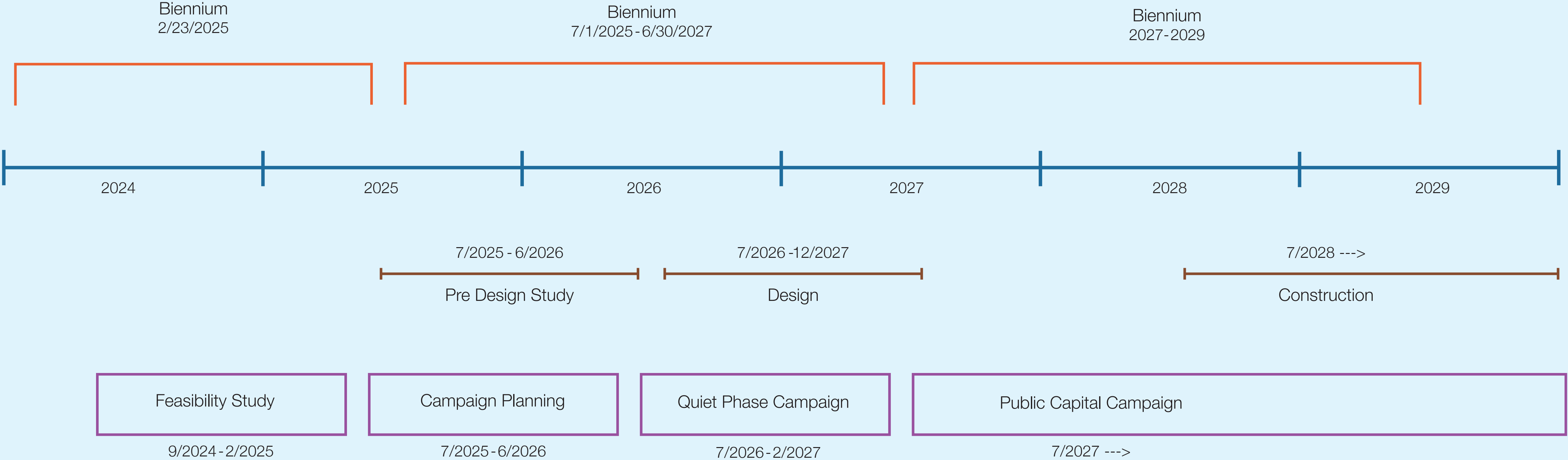
April 2025

August 2025

October 2025

No meetings in June or December

MAC Design Timeline



Policy No. FIN-100

Purchase Card Use

Applies to: All Eastern Washington State Historical Society (EWSHS) employees who use a state purchase card.

References that apply to this policy: Listed below are some, but not all, applicable governing requirements. Note: Laws and rules may change over time and such changes may take precedence over this policy.

- RCW 39.26 – Procurement of Goods and Services
- RCW 42.42 – Ethics in Public Service
- State Administrative and Accounting Manual (SAAM): Chapter 40.30
- Department of Enterprise Services (DES) Policy No. FO.03.01

Effective date: [DATE]

History: This Policy [updates FIN-100, adopted May 5, 2021, which was adopted March 3, 2021,](#) updating and renumbering BP #103, dated November 4, 2015. ~~On May 5, 2021, the Board approved a minor edit to the previously adopted policy.~~ BP #103 replaced policy HR # 213.

Approved by: EWSHS Board of Trustees

Purpose

EWSHS uses purchase cards to buy goods and services when authorized and when doing so improves efficiency, flexibility, and reduces cost. This Policy is adopted consistent with EWSHS's obligation to adopt policies and procedures in accordance with the Washington State Administrative and Accounting Manual (SAAM) Chapter 40.30 – Disbursement of Electronic Funds/Benefits by State Agencies and Department of Enterprise Services (DES) Policy FO.03.01 – ~~Use of Credit Cards to Make Purchases of Goods and Services~~ [Enterprise Commercial Card Policy](#).

EWSHS uses purchase cards [and](#) travel cards ~~and a card issued by the State of Washington for the rental of motor vehicles under the state rental car contract~~. These cards may be collectively referred to for the purposes of this policy as purchase cards.

Purchase cards are not intended to be considered a procurement approach, or to be used to avoid or bypass purchasing policies. Purchase cards are an alternative form of payment and must be used consistent with the same statutes, rules, policies, and procedures that govern all other means of [procurement and](#) payment.

Responsibilities for Administration and Compliance

A. Purchase Card Program Administrator: EWSHS delegates authority for the agency Purchase Card Program Administrator to the Fiscal Analyst, with oversight from the Chief Financial Officer (CFO). The Program Administrator is responsible for ensuring compliance with the following procedures and internal control requirements:

1. Managing and providing oversight of the purchase cards used within the agency. EWSHS utilizes two types of Purchase Cards: cards issued in the name of the EWSHS; and a rental car card held by State of Washington for the state rental car contract.
2. Development and enforcement of EWSHS policies and procedures for using the purchase cards.
3. Ensuring EWSHS policies and procedures related to purchase cards are reviewed and updated. Internal procedures include: disciplinary procedures for unauthorized use; card renewal procedures, procedures related to compliance with Washington State Ethics in Public Service Law, Chapter 42.52 RCW ~~are reviewed and updated~~.
4. Ensuring that a card user agreement form has been signed by both the card user and appropriate approving official before use of the card.
5. Maintaining copies of the signed agreements in the EWSHS files.
6. Ensuring card users are advised of spending limits on cards.
7. Maintaining a list of current card custodians and designated card users that are authorized to use cards.
8. Ordering or obtaining cards from the issuing bank and distributing new and reissued cards to card custodians.
9. Providing training to approving officials, card custodians, and designated card users in the management, security, and use of the card.
10. Reviewing the agency purchase card program at least annually to ensure that proper procedures are being followed.
11. Ensuring card users satisfy documentation requirements for purchases.
12. Recommending changes in Single Purchase Limit or Credit Limit to Executive Director, once the need for temporary or permanent change becomes obvious.
13. Implementing change(s) in Single Purchase Limit and/or Credit Limit once approved by Executive Director, and maintaining documentation of such approval and change.
14. Ensuring the reporting of stolen or missing cards.
15. Closing card accounts as necessary and collecting cards upon employee reassignment or termination and destroying cards upon expiration.

B. Approving Official: EWSHS designates the relevant department heads and the Executive Director as the agency's Approving Officials. The Approving Officials are responsible for ensuring compliance with the following procedures and internal control requirements:

1. Complying with all state, EWSHS, and purchasing statutes, rules, policies, and procedures;
2. Establishing and maintaining procedures for maintaining security of the purchase cards.

3. Monitoring, reviewing, and approving card transactions to ensure compliance with purchase card policies and procedures.
4. Reporting fraudulent activity immediately for unrecognized charges to the agency program administrator and the issuing bank.
5. Notifying fiscal staff of any disputed transactions such as duplicate charges, refund not issued for damaged merchandise, shipment did not arrive, etc.
6. Ensuring the reporting of stolen or missing cards.
7. Executive Director only:
 - a. Establishing authorization controls for each card which includes limits on the types of purchases, dollar limit per transaction (Single Purchase Limit), and billing cycle purchase limit (Credit Limit).
 - b. Reviewing requests by Purchase Card Program Administrator to change, on either a temporary or permanent basis, the Single Purchase Limit and/or the Credit Limit, and either approve or reject that request in writing.

C. Fiscal Staff: EWSHS fiscal staff members are responsible for compliance with the following procedures and internal control requirements:

1. Receiving approved card statements and reconciling with the corresponding monthly invoices.
2. Reconciling purchase card transactions against approved expenditures and ensuring that all purchase card transactions have been recorded and coded. Sign and date the reconciliation within 10 business days of the statement date.
3. Reporting any disputed transactions they were notified of by the Approving Official to the bank as soon as possible, but no later than within 60 days of the statement cycle date.
4. Ensuring timely payment of card program invoices.
5. Ensuring that goods or services have been received in full as a component of the monthly reconciliation as applicable.
6. Ensuring that any disputes with the merchant are resolved, and arranging for credits, etc.
7. Ensuring the reporting of stolen or missing cards.

D. Card Custodian: The Fiscal Analyst will serve as the Card Custodian for agency purchase cards. The Executive Assistant shall serve as backup. The Card custodian is responsible for compliance with the following procedures and internal control requirements:

1. Complying with all state, agency, and purchasing statutes, rules, policies, and procedures.
2. Ensuring designated card users complete State Small Purchases training.
3. Maintaining a current list of designated card users who are authorized to use the purchase card.
4. Ensuring designated card users receive training on the use of the card.
5. Ensuring card users are advised of card spending limits.
6. Maintaining a card log for designated card users to check out and check in a purchase card for use and record the business purpose for each use of the card.
7. Tracking and verifying designated card user transactions.
8. Ensuring that designated card users obtain and submit valid supporting documentation for each purchase made.

9. Maintaining a purchase card transaction log for all transactions made according to agency procedures.
10. Safeguarding card security at all times. The card shall be kept in a secured (locked) location while not in use. The only people authorized to use the ~~department~~agency cards are the card custodian and/or the designated card user(s). Designated card users are responsible for card security while the purchase card is in their possession.
11. Reporting lost or stolen cards immediately, following agency procedures.

E. Purchase Card Users Cards: EWSHS card users are responsible for the following procedures and internal control requirements:

1. The Fiscal Analyst will designate specific EWSHS personnel as “card users.”
2. Designated card users will complete Washington State Small Purchase training, prior to a purchase card being issued and used.
3. Card users will use the purchase card in accordance with all state and EWSHS statutes, rules, policies, and procedures.
4. Card users will comply with the Washington State ~~Executive~~ Ethics in Public Service Act, Chapter 42.526 RCW including but not limited to the following:
 - a. Card users will not participate in any business or other transactions in which they may have an interest, financial or otherwise, directly or indirectly that is in conflict with the proper discharge of the card users’ official duties on behalf of EWSHS.
 - b. Card users will refrain from using their authority to use the purchase card in any manner which provides them with a special privilege or exemption for themselves, or their spouse, child, parents, or other persons.
 - c. Card users will not use the purchase card for any private benefit or gain to themselves or another.
5. Card users will safeguard the security of the card at all times.
6. Card users will check out and check in the card on a card log immediately before and after use and describe the business purpose for each purchase.
7. Report lost or stolen cards immediately to the Agency Program Administrator and Approving Official.
8. Card users shall obtain prior approval of the use of the Purchase Card(s) in advance from the Supervisor / Budget Manager.
9. Card users shall obtain and submit valid approval and supporting documentation to Fiscal Staff for each purchase made.

Handling Conflicts and/or Appearance of Conflicts

A. Key duties and responsibilities for purchase cards have been assigned in a manner that ensures a proper separation of duties.

B. For transactions involving the Agency Program Director/Senior Fiscal Analyst the Executive Director or his/her designee will serve as the Approving Official.

C. For transactions involving the Executive Director, the Board President or designee will serve as the Approving Official.

Card Usage

A. Use of Purchase Cards for payment does not change procurement requirements. Every purchase must be made according to the correct procurement process before payment is made by any method.

B. Acceptable Uses of the Purchase Card: Acceptable uses of the purchase card include:

1. Goods and services for official state purposes purchased in person, by mail, by telephone, or electronically using the internet.
2. Purchases complying with all applicable state statutes, rules, policies, and procedures.
3. Purchases within spending and other limits established on the card, as established by EWSHS within the pre-determined EWSHS aggregate limit.
4. Purchases between Washington State agencies or to make payments between departments within EWSHS, but only when:
 - a. Prior written approval is received from the Office of Financial Management based on the requirements in SAAM 40.40.10;
 - b. The paying and/or receiving account is a local account (not a treasury, treasury trust, petty cash account); and,
 - c. The receiving agency agrees to accept the inter-agency purchase card payments. Receiving agencies have the right to refuse acceptance of purchase card payments from other state agencies.

C. Unacceptable Uses of the Purchase Card: Unacceptable uses of the purchase card include, but are not limited to:

1. Cash advances.
2. Purchases in excess of the limits authorized for the card.
3. Gifts/donations.
4. Splitting purchases to circumvent the daily or monthly purchase limits on a card, or
5. To avoid competitive bidding limits or purchasing authority limits.
6. Prepayments, unless otherwise authorized by statute or rule.
7. Purchases from any merchant, product, or service normally considered to be inappropriate use of state funds, including, but not limited to:
 - a. Items for personal use.
 - b. Materials or services from any member of the card user's immediate family.

- c. Equipment, materials, services, or supplies restricted by state statutes, rules, policies, procedures, guidelines or contractual agreements.
- d. Alcoholic beverages or liquor licenses, unless permitted by statute or rule.

Records Maintenance

A. EWSHS shall maintain the following records that shall be available for review by DES:

1. The number of cards used;
2. The type of cards used; and
3. The current cardholders, card custodians, and designated card users in the management, security, and use of the card.
4. Authorization and change records regarding changes to the Single Purchase Limit and/or Credit Limit for all ~~P~~-[purchase](#) cards.

B. Records shall be maintained according to the applicable records retention schedule.

Consequences of Policy Violations

Violation of this policy constitutes misconduct. Any employee who is found to have violated this policy may be counseled by management and may be subject to disciplinary action up to and including dismissal. Additionally, card users who improperly use a purchase card may be subject to criminal prosecution and penalties to the full extent provided by law.

Policy No. FIN 101

Petty Cash Use

Applies to: Applies to all Eastern Washington State Historical Society ([EWSHS](#)) employees, board members, volunteers and contractors of ~~the~~ EWSHS.

References that apply to this policy: Listed below are some, but not all, applicable governing requirements. Note: Laws and rules may change over time and such changes may take precedence over this policy.

- RCW 42.26 – Agency Vendor Payment Revolving Fund – Petty Cash Accounts
- RCW 43.88.195 – Establishment of accounts or funds outside treasury without permission of director of financial management prohibited
- State Administrative and Accounting Manual (SAAM): 85.50: Cash

Effective date: **Date**

History: This policy [updates FIN 101, dated March 3, 2021, which](#) renumbered and updated ~~prior~~ BP 110, dated April 6, 2016.

Approved by: EWSHS Board of Trustees

Purpose

[EWSHS utilizes a petty cash account during the normal course of business for making change in across-the-counter cash transactions and to make payments when issuing a warrant/check would not be practical or timely.](#) This Policy is implemented consistent with ~~the~~ EWSHS's obligation to adopt policies and procedures in accordance with Washington State Administrative and Accounting (SAAM) Manual: Policy 85.50.50.d Petty cash internal control procedures including the disbursement and reconciliation procedures for petty cash accounts and policy 85.50.70.a - Establishing local petty cash accounts.

~~EWSHS utilizes a petty cash account to make payments when issuing a warrant/check is not practical or timely and for making change in across the counter cash transactions, during the normal course of business.~~

Policy Statement

A. ESTABLISHING LOCAL PETTY CASH ACCOUNTS

1. Requests to establish petty cash accounts, or increases to petty cash, are made using the "Application and Authorization for Petty Cash Advance" form that is available through the Office

of Financial Management (OFM), Statewide Accounting ~~and attached here as Exhibit C~~. The completed form is submitted to the OFM Statewide Accounting (OFM director's official designee) for approval. **Distribution of the total amount of approved petty cash within an agency is determined by the agency.** The petty cash account is not to be excessive.

2. Written accounting and control procedures for petty cash are to be developed and followed.
3. The ~~agency~~ Executive Director is to issue and maintain on file a letter designating the individual assigned as the Petty Cash Fund Custodian, the amount of the petty cash account, and the purpose of the account.
4. For local accounts, the agency is to produce a check to reclassify GL Code 1110 "Cash in Bank" to GL Code 1130 "Petty Cash." The check or warrant is to be endorsed and cashed or deposited by the assigned Custodian.

B. Responsibilities for Administration and Compliance

1. **Petty Cash Custodian:** EWSHS delegates the authority for the agency petty cash funds to be administered by the Fiscal Analyst with oversight by the Chief Financial Officer (CFO). This authorized designee is responsible for ensuring compliance with the following procedures and internal control requirements.
2. Since the EWSHS petty cash account is in excess of \$100, it must be stored in the agency safe or locked fire-rated filing cabinet at all times.
3. The Chief Financial Officer (CFO), as Custodian of the petty cash account, shall be covered by a surety bond in the full amount of the account at all times and all advances to it, conditioned upon the proper accounting for and legal expenditure of all such funds, in addition to other conditions required by law.
4. The use of the petty cash account shall be restricted to miscellaneous petty or emergency expenditures, refunds legally payable by EWSHS, and for cash or change to be used in the transaction of the agency's official business.
5. All expenditures made from petty cash shall be charged to an existing appropriation for such purpose, except expenditures chargeable against funds for which no appropriation is required by law.
6. All expenditures or refunds made from petty cash shall be reimbursed out of and charged to the proper appropriation or fund at the close of each month and such other times as may be necessary.
7. All disbursements from petty cash accounts, unless making change, are documented and supported by receipts of vouchers bearing the signature of the payee. The following is recorded

on the [Petty Cash Request](#) document: date, name of payee, purpose of disbursement, amount paid, signature of person authorizing disbursement, signature of Fiscal Analyst or person dispersing petty cash, and proper account distribution. ~~See Appendix A.~~

Commented [CC1]: Add Link to Form

8. A petty cash register reflecting the balance of the account is to be maintained.
9. **The total cash on hand, plus the amount of disbursements represented by the documentation, is to equal the authorized amount of the petty cash account.**
10. The petty cash account is to be reconciled at least monthly by the Custodian or Custodian's designee. If a checking account is used, the petty cash account is to be reconciled each month to the bank.
11. There are to be quarterly audits of the petty cash account. The audits are to be performed by the agency's Fiscal Analyst.
12. An audit trail is to be maintained.

C. Reimbursements of Petty Cash Accounts

1. Change accounts do not require replenishment, unless a theft or loss has occurred. Cash overages and shortages that occur during the course of making change are cleared daily as part of the reconciliation and deposit of receipts. The amount of the change account on hand should always equal the authorized amount.
2. To replenish a petty cash account for disbursements made, a Voucher Distribution Form (A19-2) is to be prepared – ~~see Exhibit Appendix B.~~ The [A19-2 Voucher Distribution Form](#) is to show the name of the EWSHS and petty cash Custodian in place of the vendor name. All documents substantiating the disbursements are to be attached. The GL coding distribution is summarized and entered in the account code block of the form. The voucher is checked and approved for payment by ~~someone~~ other [Finance Department or Executive Office staff](#) ~~than the Custodian~~. The amount of this voucher and the cash remaining in the petty cash account are to equal the authorized amount.
3. The accounting entries to record petty cash disbursements are the same as for other vendor payments.
4. Petty cash accounts are to be reimbursed monthly, unless the reimbursable amount is less than \$100. If the reimbursable amount is less than \$100, the agency can reimburse on a less frequent basis.
5. Petty cash requests must be reimbursed prior to the fiscal year-end (June 30th) of the year they were incurred.

Commented [CC2]: Add link to form

D. REDUCTION OR ABOLISHMENT OF LOCAL PETTY CASH ACCOUNT

1. The ~~agency~~ Executive Director has the authority to reduce or abolish a local petty cash account.
 2. When a local petty cash account is reduced or abolished, the money is returned to the local account from which it was advanced. This transaction is recorded by reclassifying the existing debit in GL Code 1130 "Petty Cash" to GL Code 1110 "Cash in Bank" for the amount of the reduction in petty cash.
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Policy No. FIN-108

Emergency Procurements/Purchases Policy

Applies to: All Eastern Washington State Historical Society (EWSHS) employees, board members, volunteers, and contractors.

References that apply to this policy: Listed below are some, but not all, applicable governing requirements. Note: Laws and rules may change over time and such changes may take precedence over this policy.

- RCW 39.26.125 – Competitive Solicitation – Exceptions
- RCW 39.26.130 – Emergency Purchases
- Department of Enterprise Services (DES) Policy 125-03 – Direct Buy Purchases
- DES Policy 130-00 – Emergency Procurement/Purchases

Effective date: Date

History: This [updates FIN-108, dated September 20, 2020](#). ~~is a new Board Policy.~~

Approved by: EWSHS Board of Trustees

Purpose

This policy sets forth the procedures relevant to emergency procurement, including:

- Criteria and qualifications;
 - Reporting requirements and timelines; and
 - Reporting exemptions.
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Definitions

“Qualified statewide contracts” is defined as: Cooperative contracts that conform to all applicable Washington State procurement laws, rules, policies and trade agreements. These include all DES Statewide Contracts. DES maintains a list of cooperative contracts that meet state requirements.

Policy Statement

- A. To qualify as an emergency procurement, the event must represent a set of unforeseen circumstances beyond the control of the EWSHS that either:

1. Presents a real, immediate, and extreme threat to the proper performance of essential functions; or
 2. May reasonably be expected to result in material loss or damage to property, bodily injury, or loss of life, if immediate action is not taken.
- B. Unless otherwise exempt, the Executive Director of EWSHS must submit written notification of an emergency procurement within ~~three (3)~~ ten (10) business days to the Director of the Department of Enterprise Services (DES).

Contract Requirements

- A. EWSHS is expected to use existing qualified statewide contracts except when the contract cannot justifiably satisfy EWSHS needs. The needs of EWSHS include the ability to provide a timely response to an emergency.
- B. The duration of the emergency contract must not extend beyond the time needed to resolve the immediate threat.
- C. Emergency procurements are only to be conducted for legitimate and qualified emergencies. Emergency procurements are not a substitute to avoid competition or mitigate for the time needed to competitively procure the goods or services.

Reporting Requirements

- A. In the event that EWSHS needs to conduct an emergency procurement, EWSHS will provide the following information to DES within ten (10) business days, memorialized by memorandum signed by the EWSHS Executive Director:
1. A description of the nature of the emergency including relevant circumstances.
 2. A description of the threat to the health or safety of individuals, property, or essential state functions if immediate action is not taken, ~~to include~~ ing an estimate of the potential material loss or damage.
 3. An account of how the contractor alleviated or eliminated the emergency, ~~to include~~ ing a description of what the consequences would have been if the emergency action had not been taken and the risks associated with inaction.
 4. A summary of the contractor's qualifications, experience, and background to provide the emergency service and the basis on which this contractor was selected over other qualified firms.
 5. Specify the costs, fees, or rates for the purchase. ~~An uploaded copy of an Emergency Memo that has been signed by the EWSHS Executive Director.~~

B. Pursuant to DES policy, EWSHS is not required to report emergency procurements that also qualify as direct buy procurements.

Transparency Requirements

- A. ~~RCW 39.26.130(2) requires that~~ Within ten (10) 3 business days of commencing work or executing the emergency contract, whichever comes first, EWSHS ~~must~~ shall make the emergency contract available for public inspection as required by RCW 39.26.130(2). EWSHS may either post the emergency contract on the EWSHS website or post summary information that includes directions for obtaining a copy of the emergency contract.
- B. ~~In the event that DES deploys a state emergency contracts page,~~ EWSHS will ~~post~~ submit emergency contracts to the DES enterprise-wide sole source contracts system within ten (10) business days following the commencement of work or execution of the contract, whichever occurs first ~~on that web page.~~

Best Practices

EWSHS will keep a detailed emergency contract file that may include pictures, video, receipts, and other related information that may be useful in securing emergency financial aid, filing insurance claims, or complying with Federal Emergency Management Agency requirement.

2022-24 Strategic Plan

GOAL 4

GROW & DIVERSIFY THE MAC'S AUDIENCES

Goal 4

Grow & Diversify the MAC's Audiences

- ▶ Conduct a study of the MAC's audience, identifying demographics and profiles, creating segments for target marketing, and applying analysis to exhibition and program selection & development.
 - ▶ Participate in AAM's annual survey of museum goers.
 - ▶ Completed in March 2024
 - ▶ Report received in May - shared with Leadership Team in June
 - ▶ Resource for upcoming strategic plan and departmental plans
 - ▶ Inform Marketing's development of target segments and personas
 - ▶ Future bi-annual participation in survey

Goal 4

Grow & Diversify the MAC's Audiences

- ▶ Apply for and participate in AAM's Community and Audience Engagement Museum Assessment Program.
 - ▶ Self-study completed and submitted in July 2024
 - ▶ Site visit conducted by peer reviewers in October
 - ▶ Peer reviewers report due by year-end
 - ▶ Leadership team to review report recommendations and select/prioritize issues to address in next strategic plan and departmental plans

Goal 4

Grow & Diversify the MAC's Audiences

- ▶ Develop methods/protocols for improved visitor information capture.
 - ▶ Researching technology for on-site capture of visitor information including how they heard about the MAC, preferences, contact information, etc.



Annual Survey of Museum Goers: Field-wide Research

The Annual Survey of Museum-Goers typically seeks three types of information from museum-goers:

1

An understanding of *who* our audience is

This includes their attitudes, values, motivations, and demographic characteristics.

2

Their advice about what they want from museums writ large or your museum specifically

This can include how museums are/are not meeting needs, what exhibits or programs they are most interested in, etc.

3

The lay of the land

This can help us understand how different people may respond to content or initiatives that may challenge them or that, as a society, we don't have consensus on. This allows us to evaluate the best approaches to sharing that content.

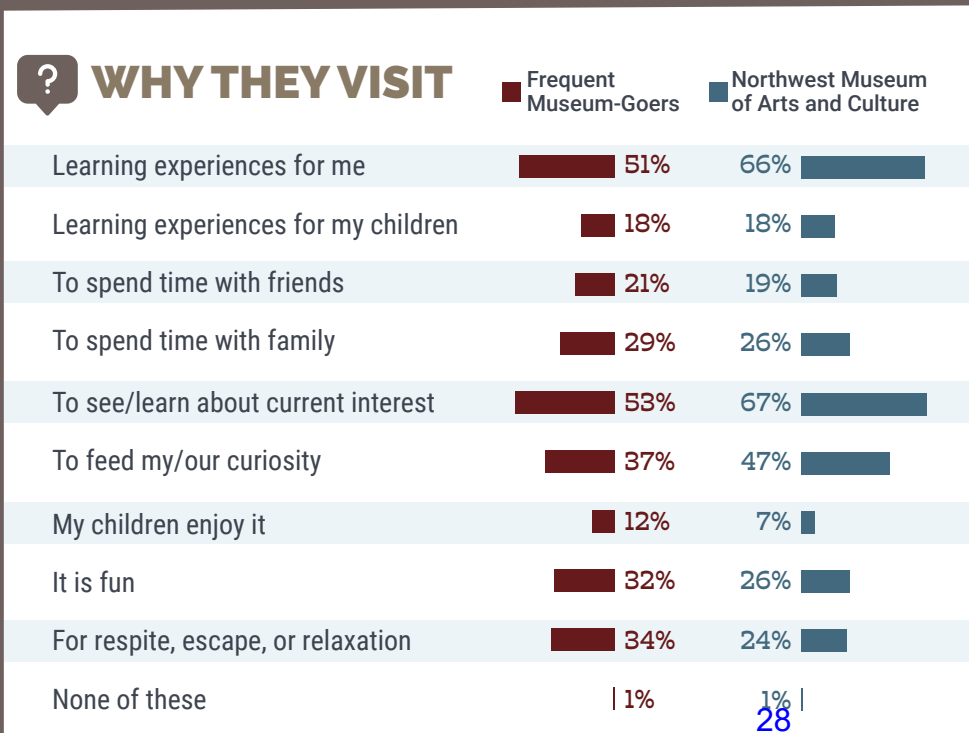
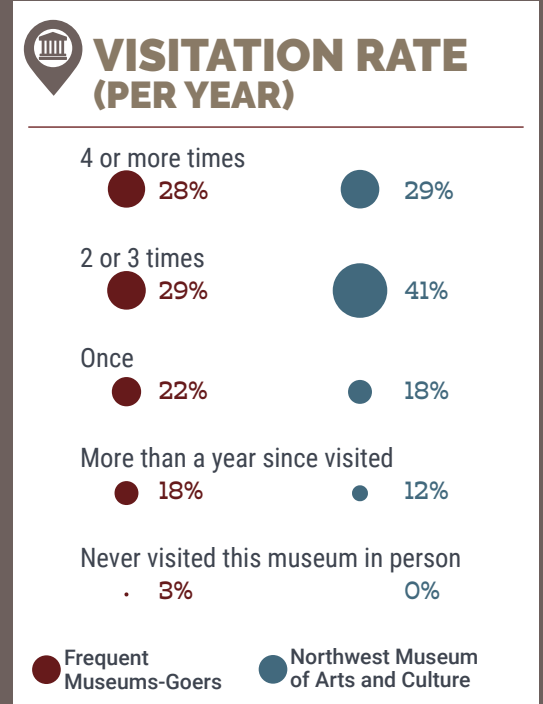
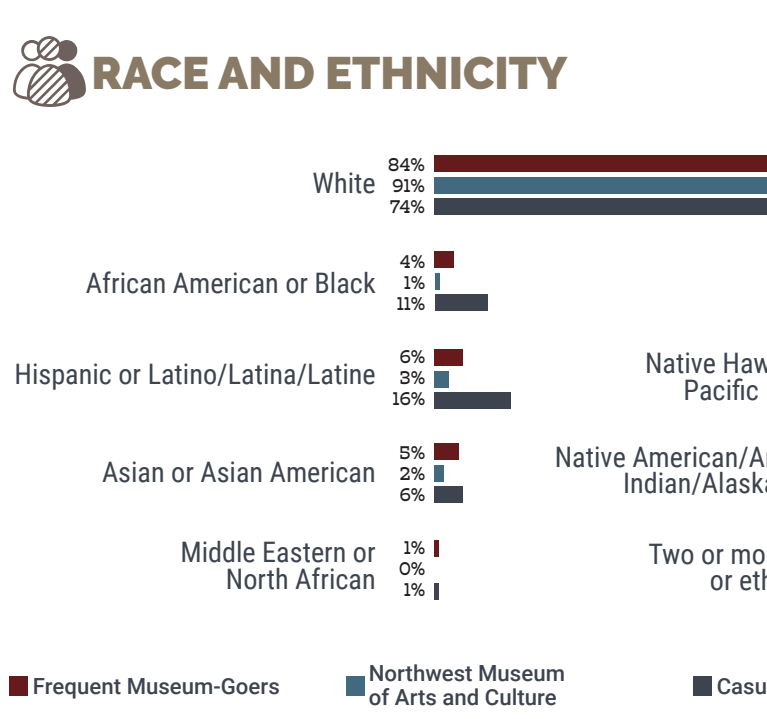
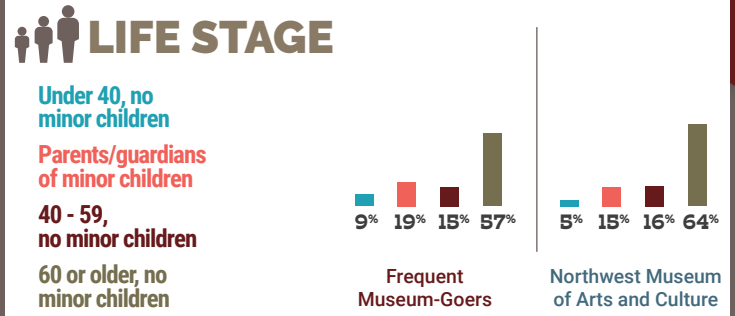
NORTHWEST MUSEUM OF ARTS AND CULTURE

N = 965

RESULTS FROM THE 2024 ANNUAL SURVEY OF MUSEUM-GOERS

OVERALL N = 90,178

The Annual Survey of Museum-Goers is a national study of frequent museum-goers. As a participant, we are learning more about our audiences as well!



SOURCE:

- 2024 Annual Survey of Museum-Goers, n = 90,178; 202 museums participating
- 2024 Broader Population Sampling/U.S. Adults, n = 2,154

This infographic shares research about both frequent museum-goers (drawn from museum communication lists) and the broader population of U.S. adults, specifically casual and sporadic visitors who visit museums, but less frequently.

Overall results can be found at wilkeningconsulting.com/data-stories.

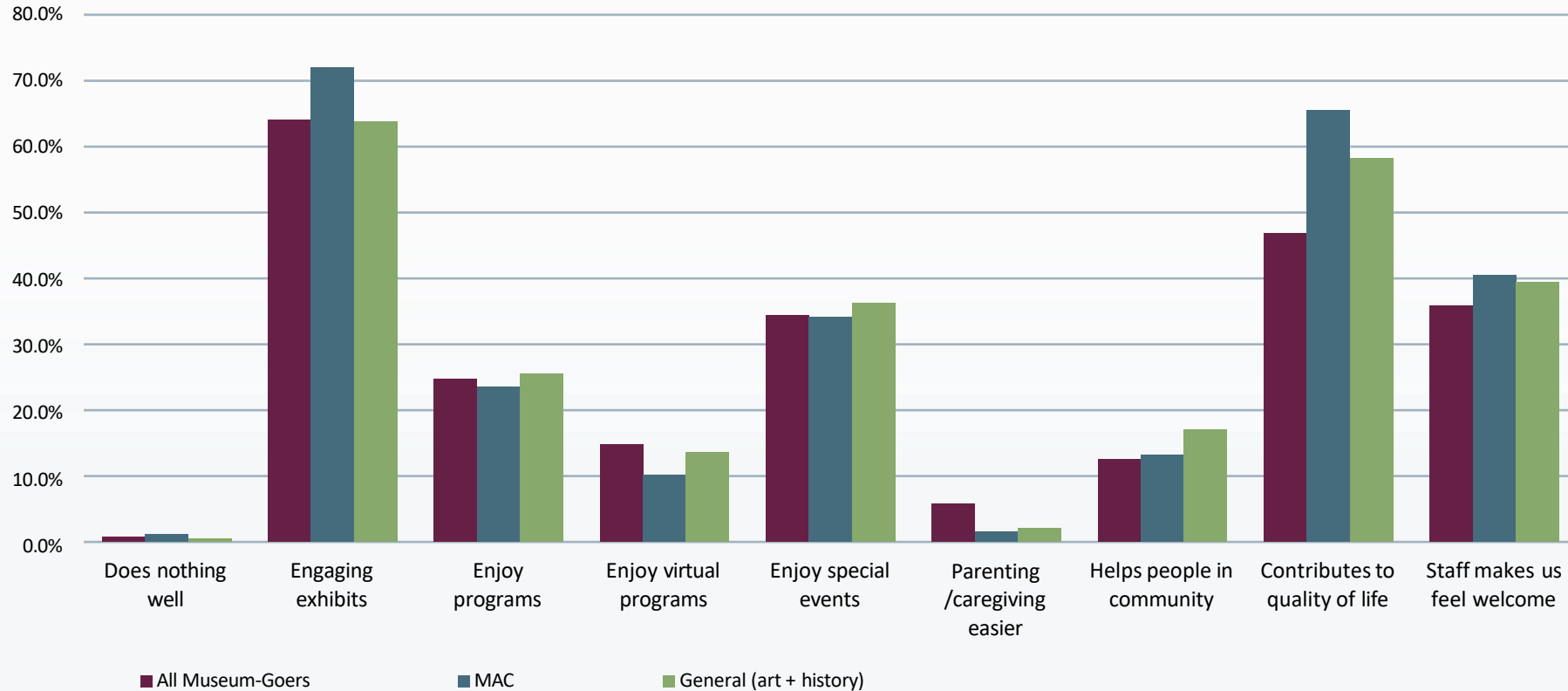


American Alliance of Museums



What the Museum Does Well

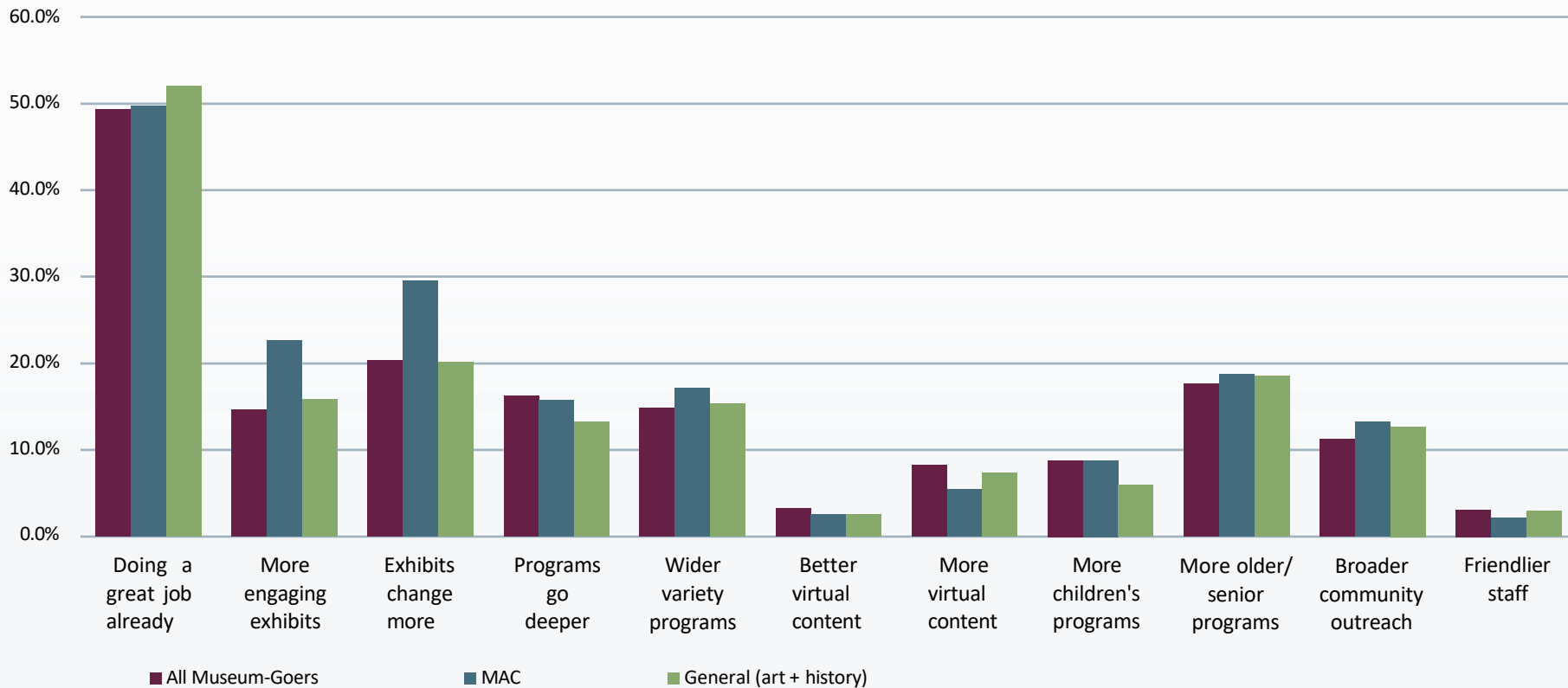
What does this museum do well? (Choose those most important to you.)



- Your respondents are more likely to say you have engaging exhibits and that you contribute to the quality of life in the community than those from other general (art + history) museums
- Overall, respondents from general (art + history) museums are more likely to say their museum contributes to the quality of life in their community

Desired Improvements

What would improve this museum? (Choose those most important to you.)

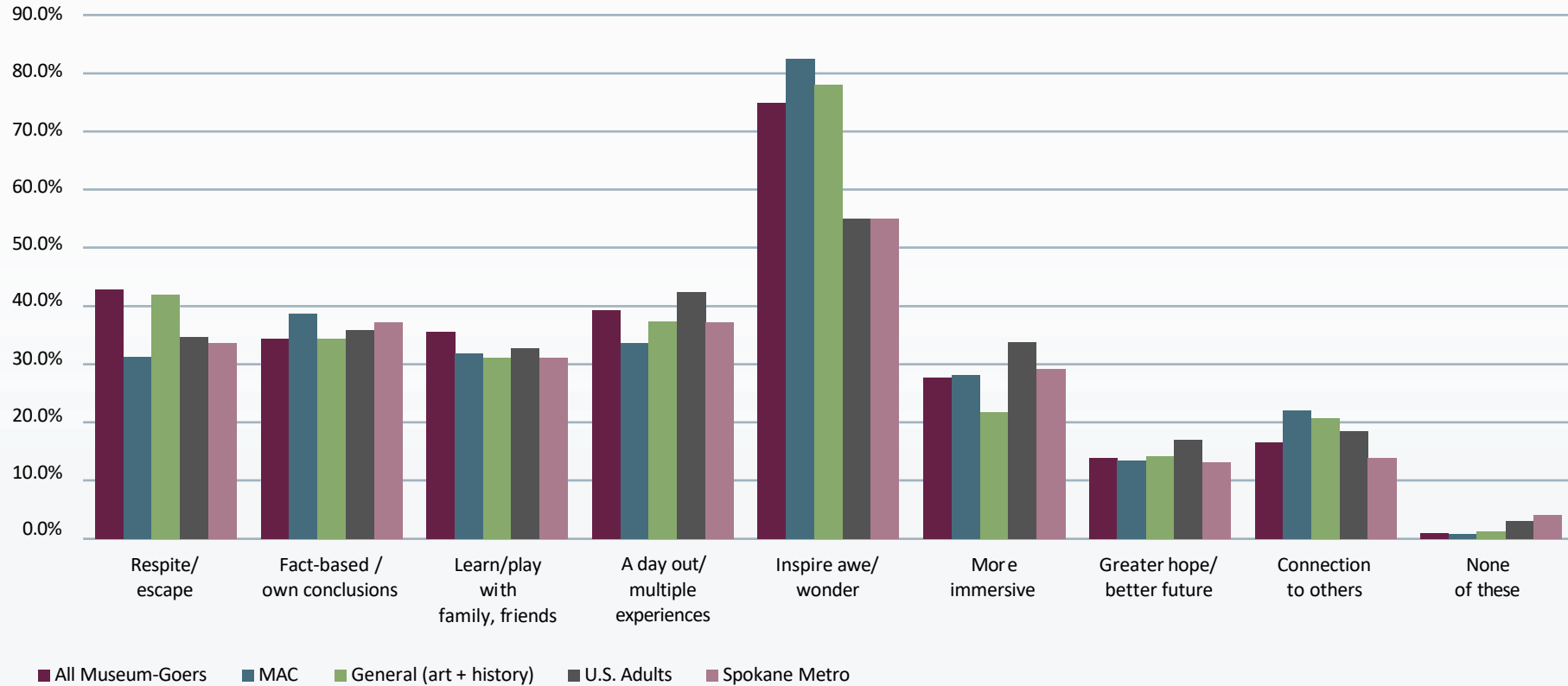


• Even though your respondents were more likely to say you have good exhibits (previous slide) they still want them to change more frequently

Ideal Museum Visit



When you think of an ideal museum visit, what do you want to experience? (Choose those most important to you.)

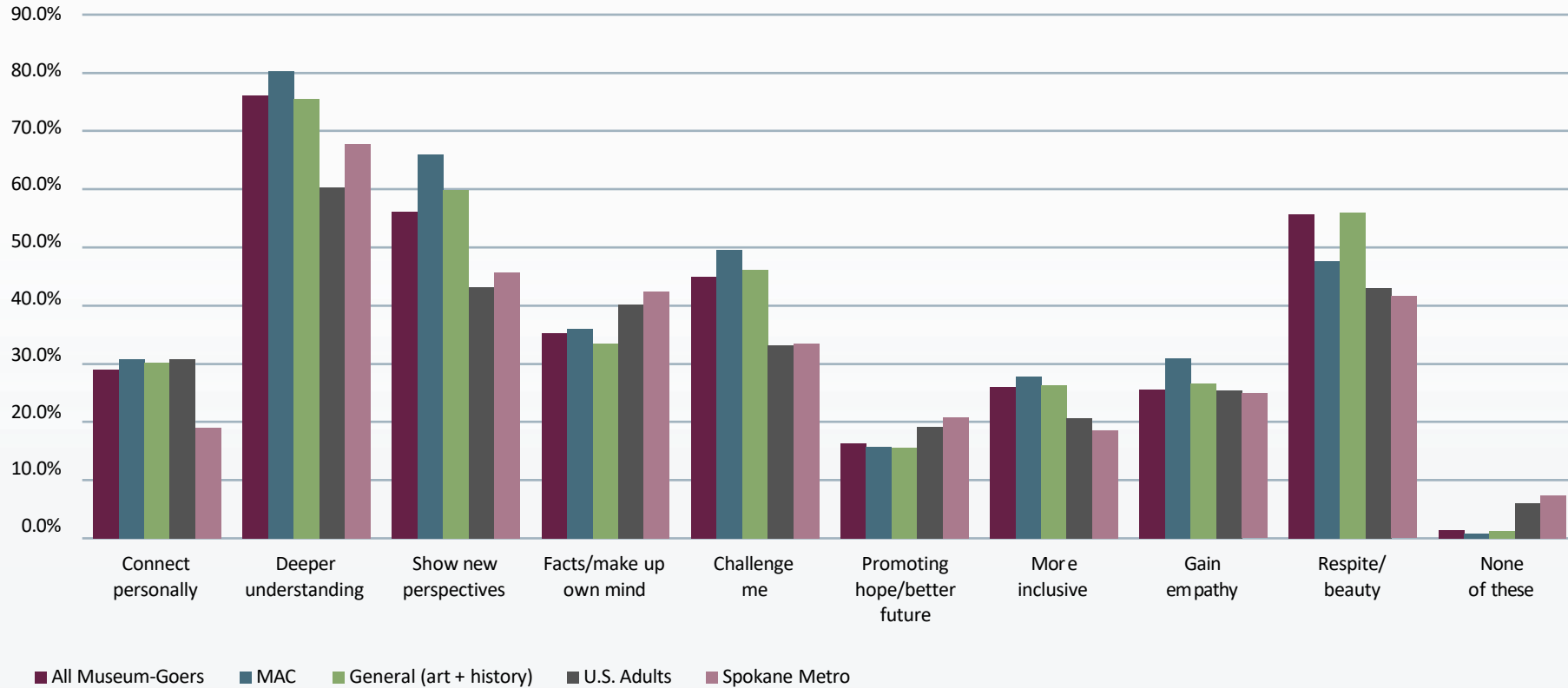


- Your respondents are less likely to seek respite and more likely want immersive experiences than those from other general (art + history) museums
- Awe and wonder are the top choice for both frequent museum-goers and the broader population

How Museums Should Engage Visitors with Content



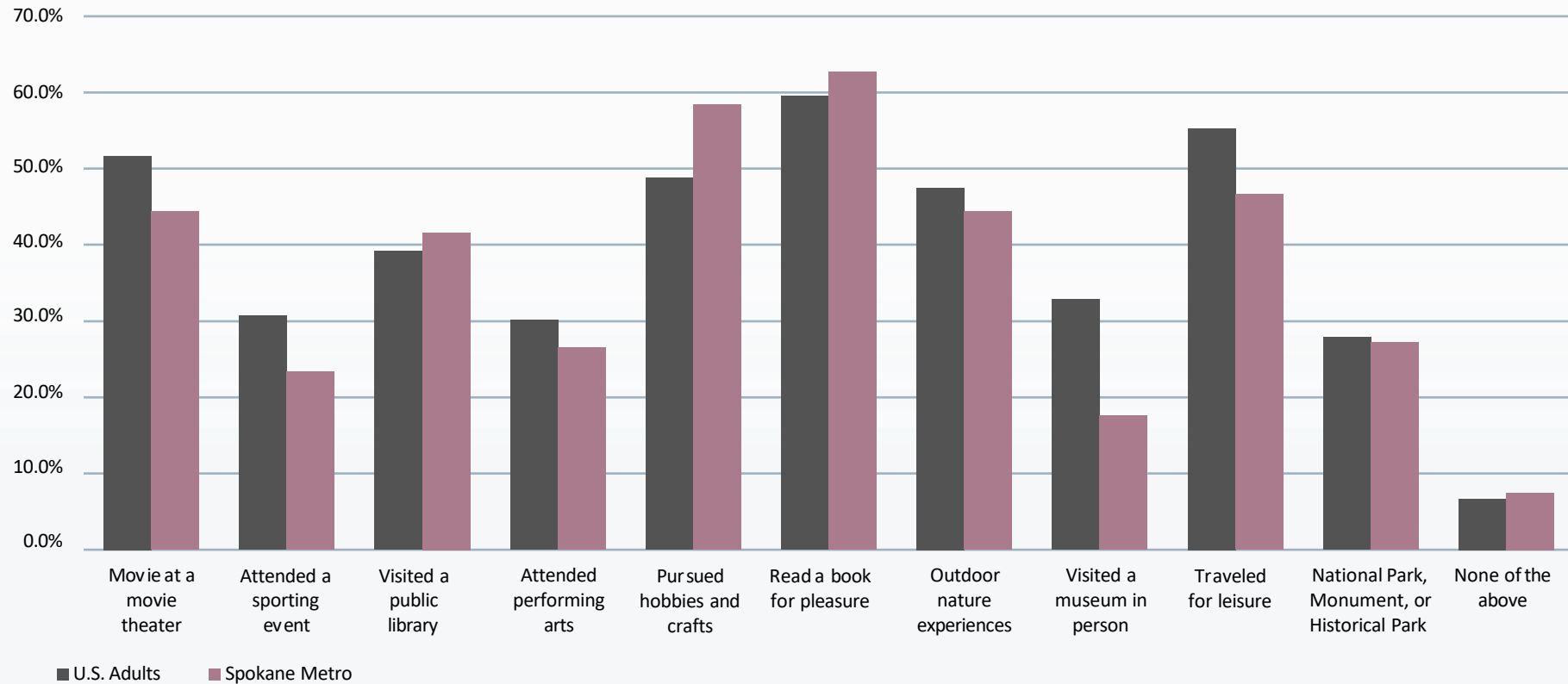
What are the most important ways that museums should share and engage you with their content—e.g., the history, art, science, animals, plants, etc. based on museum type? (Choose those most important to you.)



• Your respondents are more likely to want to be shown new perspectives, and less likely to seek out respite, than those from other general (art + history) museums

Leisure Time Activities: Past Year

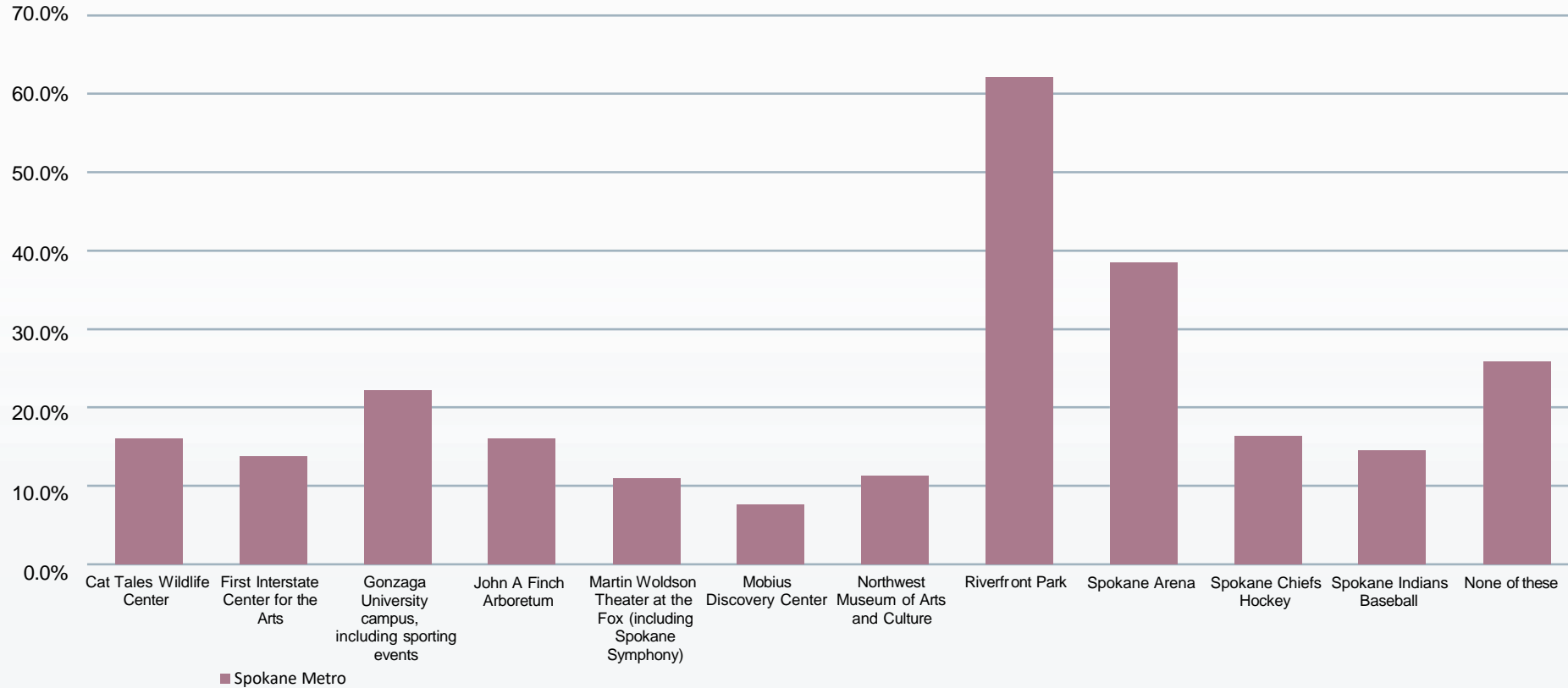
Which of the following have you done in the past year? (Choose all that apply.)



- Reading, pursuing hobbies, movies, and travel are the most popular activities
- 33% of U.S. adults reported visiting a museum in the past year, at the high end of pre-pandemic norms (25 – 33%)
- But only 18% of the Spokane broader population sample reported visiting a museum in the past year



Spokane Broader Population: Area Attraction Attendance

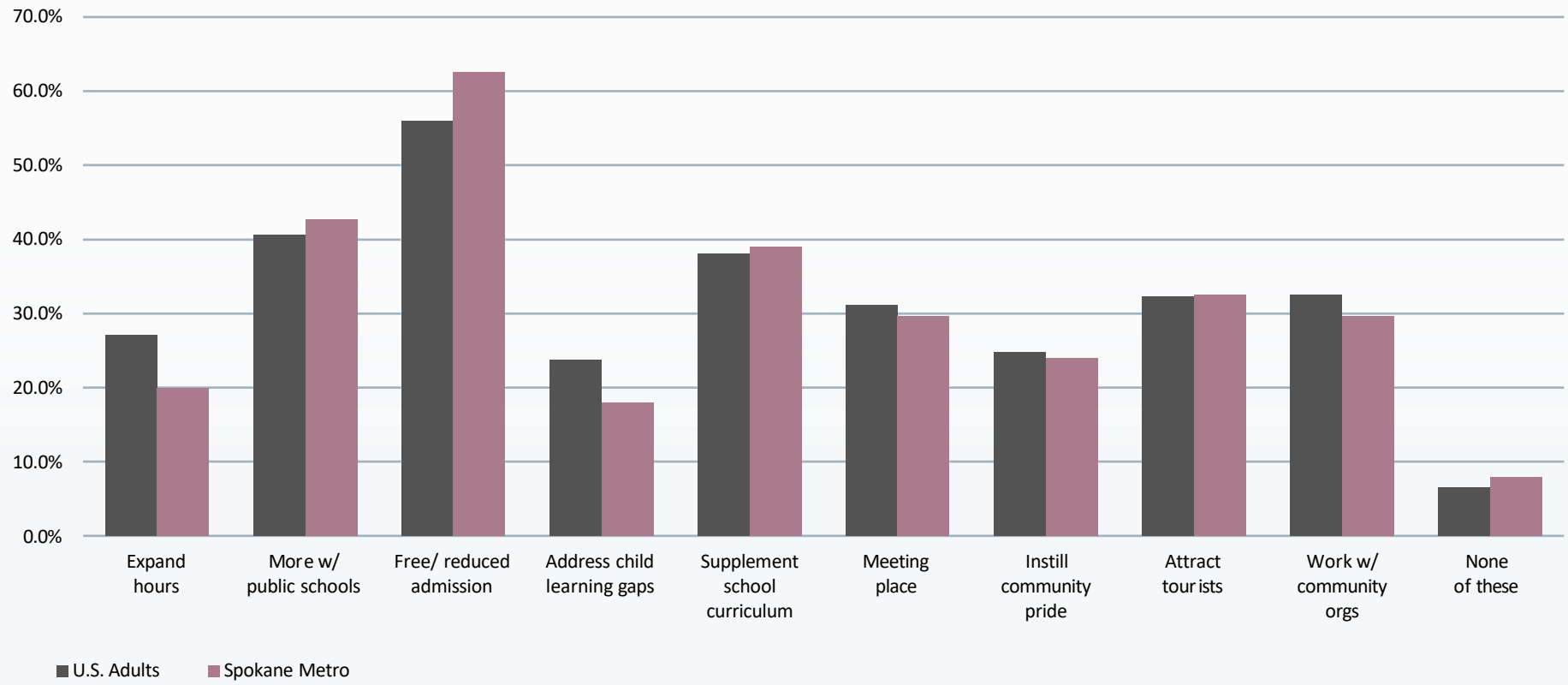


• About 10% of Spokane area residents claim to have visited the MAC in the past three years

Better Serve Community



What could museums do to better serve people in your community? (Choose all that apply.)



- The majority of respondents felt museums could better serve their community by offering more free/reduced admissions
- A significant percentage wanted museums to do more to serve students

Eastern Washington State Historical Society

Income Statement
For the month ending 9/30/2024

Appropriated Funds Summary						
	Current Mo. Actual	Current Mo. Planned	Variance	Fiscal YTD Actual	Fiscal YTD Planned	Variance
Revenue						
Total Revenue	0	0	0	2,031	0	2,031
Operating Expenses						
Salary/Wages/Benefits:	230,808	236,320	5,512	695,474	680,913	(14,561)
Utilities & Communications:	35,668	21,000	(14,668)	81,254	63,199	(18,055)
Insurance	339	87	(252)	157,181	163,429	6,248
Purchased Services	90,639	113,441	22,802	242,144	373,522	131,378
Travel	1,569	6,460	4,891	7,484	18,064	10,580
JA, JB, JC, JM, Museum Collections	5,430	11,100	5,670	12,441	48,600	36,159
Total Operating Expenses	364,452	388,408	23,956	1,195,979	1,347,727	151,748
Net Income						
TOTAL Net Income, Appropriations	(364,452)	(388,408)	23,956	(1,195,979)	(1,347,727)	151,748

Full Year Budget*	0
Full Year Budget	2,803,193
Full Year Budget	252,620
Full Year Budget	164,215
Full Year Budget	1,347,368
Full Year Budget	54,204
Full Year Budget	90,400
Full Year Budget	4,712,000
Full Year Budget	(4,712,000)

Local Fund Summary						
	Current Mo. Actual	Current Mo. Planned	Variance	Fiscal YTD Actual	Fiscal YTD Planned	Variance
Revenue						
04/20/000020 Admissions	11,844	46,476	(34,632)	70,795	95,521	(24,726)
04/20/000021 Fundraising Events	(204)	20,000	(20,204)	3,460	50,000	(46,540)
Other Revenues	31,926	53,607	(21,681)	128,648	142,778	(14,130)
Contributions & Grants Received in the Museum	39,292	203,500	(164,208)	512,904	557,046	(44,142)
Total Revenue	82,858	323,583	(240,725)	715,807	845,345	(129,538)
Operating Expenses						
Salary/Wages/Benefits:	127,559	146,275	18,716	372,318	418,304	45,986
Communications & Utilities	181	4,015	3,834	2,997	5,845	2,848
Purchased Goods and Services	176,963	175,614	(1,349)	301,442	629,584	328,142
Travel	3,634	3,010	(624)	10,554	15,580	5,026
Equipment & Furnishings (JA/JB/JC/JM)	0	0	0	12,533	500	(12,033)
Total Expenses	308,336	328,914	20,578	699,844	1,069,813	369,969
Net Income						
TOTAL Net Income, Local Funds	(225,478)	(5,331)	(220,147)	15,963	(224,468)	240,431

Full Year Budget	567,279
Full Year Budget	149,500
Full Year Budget	808,148
Full Year Budget	2,279,976
Full Year Budget	3,804,903
Full Year Budget	1,802,756
Full Year Budget	26,130
Full Year Budget	1,710,359
Full Year Budget	52,405
Full Year Budget	500
Full Year Budget	3,592,150
Full Year Budget	212,753

* As adjusted by supplemental budget

For the Board's Information:	Current Mo. Actual (New)	Current Mo. Planned	Variance	Balance Available
Contributions & Grants Restricted Acct	29,000	100,334	(71,334)	1,472,124
Endowment Distributions - Foundation - Restricted*	0	0	0	111,565
Endowment Distributions - Foundation - Unrestricted*	0	0	0	241,247

* These funds have not yet been recognized by the Museum, and thus do not show up on financial reports generated by the State financial system.

Explanation of Significant P&L Variances **For the Month Ending 9/30/2024**

Appropriated Fund Section

Salary/Wage/Benefits, FYTD Variance \$-14,561: Archives had two interns for much of the first quarter when one had been budgeted for. Security had more overtime than planned because our security contractor starting charging us much more than they had been, making it less expensive to cover vacations/illnesses in-house using overtime than using the contractor.

Utilities & Communications, FYTD Variance \$-18,055: Variance in seasonal energy usage, and also an unbudgeted \$3K Climate Commitment Act charge has been added to our natural gas bills to pay for the state's carbon capture tax.

Purchased Services, FYTD Variance \$131,378: Includes variances for repairs (\$25K) and other contractual services (\$86K)—timing difference for projects in history administration, archives, and facilities.

Travel, FYTD Variance \$10,580: Timing difference—expenses for conferences attended in September were placed on P-cards, will be paid for in October.

Purchased Equipment & Collections, FYTD Variance \$36,159: Timing difference on purchases.

Local Fund Section

Admissions, FYTD Variance \$-24,726: Attendance revenues have hit only 76% of our budgeted attendance revenue projection thru September.

Fundraising Events, FTYD Variance \$-46,540: Timing issue--fundraising revenues budgeted for this fiscal year came in earlier than expected and were recognized in June rather than July.

Other Revenues, FYTD Variance \$-14,130: Our summer exhibition didn't lend itself to merchandise sales—merchandise sales have hit only 74% of our sales target.

Contributions & Grants, FYTD Variance \$-44,142: Timing difference—final installment of the IMLS grant (\$36K) came in October rather than September.

Salaries/Wages/Benefits, FYTD Variance \$45,986: Deaccession coordinator, art curator and exhibition manager positions not yet filled as budgeted. Interpretation manager and volunteer coordinator positions were also unfilled for a portion of the first three months of the fiscal year.

Purchased Goods & Services FYTD Variance \$328,142: Timing differences for payment of supplies (\$87,420), Exhibition rental fees (\$196,110) and other contractual services (\$60,587).

Equipment & Furnishings; FYTD Variance \$-12,033: Additional audiovisual equipment was required for the Feddersen exhibition.