



























Road construction and maintenance has been discussed since the beginning of the logging project. The desire was to keep the back roads of Saukenauk open after logging was complete. This led to the decision to spend funds to have the logging company put in a road base and culverts. Bids are currently being sought to complete the roadwork. One bid was submitted at the amount of \$374,000. We have sought out another company to bid on the project. Once both bids are received, a proposal will be put together and submitted for further action. The companies will also bid to redo the main side road of Saukenauk from the ranger house to the dining hall.

Assistant Commissioner's Report (Donna Buss): Donna stated she will let Cecil's report stand. Mississippi Valley Council's JTE Score is Gold at the end of July 2016. Membership Growth is Gold and up 4.22 for the year. Fundraising is Bronze, up .55 for the year. Boy Scout Advancement is Gold, up 6.75 for the year. Community Service is Gold, up .71 for the year. Unit Leadership is Silver, down 4.43 for the year. We are asking the Unit Commissioners to help track the Lion program.

Scout Executive's Report (Todd Lamison): Todd reported Section Conclave this past weekend was a great event. The majority of the weekends through October are taken up with many great events. The first Military Popcorn Sales day was this past weekend. This next Saturday will have Military Sales again. There will be radio advertising out of Keokuk this weekend, last weekend was Town Square Media radio advertising out of Quincy. There will also be radio advertising for the Burlington/West Burlington area in November (due to the United Way black-out period).

Council President's Report (Joe Henning): Joe reported he had an opportunity to visit and stay for Section Conclave. It was a great event. "Are You Tougher Than a Boy Scout?" golf event is coming up on October 7<sup>th</sup>. Joe invited everyone to attend; it is definitely unique. Council Annual meeting is coming up in February. This is a block of rooms at PZAZZ! in Burlington. Joe looks forward to visiting with people after the event. Joe had the opportunity to visit both camps. It is vitally important our units see our board members.

The meeting was declared adjourned at 7:59 p.m.

Respectfully submitted,

Todd Lamison  
Scout Executive

Attest: \_\_\_\_\_  
Joe Henning, Council President

/rcv

Mississippi Valley Council, BSA  
Treasurer's Report  
Sept. 30, 2016

Income Statement

- FOS is 20,500 below YTD budget. The campaign was scheduled to be completed by June 30.
- Special events for the month is the golf tournament. It was budgeted for Sept. but will happen in Oct. Ryan states the event will exceed budget.
- Scout shops had a **TREMENDOUS** (Ryan's emphasis) month. Attributable to Lions merchandise.
- Investment income exceeds year end budget. BSAAM is the major reason. Also, Seeley Trust.
- Camp fees are about equal with budget. Cub Adventure camp was 3000 below budget, Webelos Camp was 5900 better than budget, SSR was 15000 below budget, CE was 12500 above budget.
- Camp-Other Income is 15000 better than budget for SSR Year Round.
- Both travel and insurance are under budget.
- Net income year to date is 16,700 better than last year.

Balance Sheet

- Operating cash \$29,000 better than last year. Total cash about \$33,000 better than last year.
- Deferred activity expense (asset) and deferred activity revenue (liability) both up due to Jamboree.
- Increased inventory is popcorn. That will be reclassified to cost of goods sold as income is received.
- Increased accounts payable is also popcorn.

Submitted by,  
John McKillip  
Council Treasurer

**Detailed Comparative Statement of Budgeted Operations**  
**Period Ending: September 30, 2016**

Operating Fund - Unrestricted			Current Period			Year to Date			Current Year
			Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Account	Project	Project Name / Account Name							
4001		Contributions-FOS	-	125	2,276	170,000	162,214	174,758	170,000
3605		Reclass-Friends of Scouting	-	-	-	25,000	8,469	11,571	25,000
4069		Provision for Uncollectable-FOS	-	(8)	(137)	(13,650)	(9,733)	(10,485)	(13,650)
<b>Total Friends of Scouting</b>			<b>-</b>	<b>118</b>	<b>2,139</b>	<b>181,350</b>	<b>160,950</b>	<b>175,844</b>	<b>181,350</b>
4071		Contributions-Project Sales	-	5,567	325	15,180	22,258	13,563	22,854
<b>Total Project Sales</b>			<b>-</b>	<b>5,567</b>	<b>325</b>	<b>15,180</b>	<b>22,258</b>	<b>13,563</b>	<b>22,854</b>
4201		Contributions-SE-Sponsorships	-	-	-	32,500	33,700	33,960	32,500
4231		Contributions-SE-Other	7,785	-	-	19,585	15,556	6,621	19,585
4251		Cost-DB-SE-Meals	(2,556)	-	-	(17,696)	(13,092)	(8,349)	(17,696)
<b>Total Special Events</b>			<b>5,229</b>	<b>-</b>	<b>-</b>	<b>34,390</b>	<b>36,163</b>	<b>32,232</b>	<b>34,390</b>
4401		Contribution-Found & Trusts	-	-	-	75,000	75,000	65,000	75,000
3625		Reclass-Foundations & Trusts	-	-	-	-	177	-	-
<b>Total Foundations &amp; Trusts</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,177</b>	<b>65,000</b>	<b>75,000</b>
4501		Contributions-Other Direct	117	2,163	219	5,930	15,505	6,594	6,280
3630		Reclass-Other Direct Income	-	-	-	-	-	1,432	-
<b>Total Other Direct Contributions</b>			<b>117</b>	<b>2,163</b>	<b>219</b>	<b>5,930</b>	<b>15,505</b>	<b>8,025</b>	<b>6,280</b>
<b>TOTAL DIRECT SUPPORT</b>			<b>5,346</b>	<b>7,847</b>	<b>2,682</b>	<b>311,850</b>	<b>310,054</b>	<b>294,664</b>	<b>319,874</b>
4701		Contributions-United Way-Allocation	2,792	3,085	2,500	12,745	15,055	13,870	21,120
4702		Contributions-United Way-DDesg	-	-	-	-	160	160	-
3640		Reclass-United Way Allocation	3,004	3,004	3,004	40,538	40,536	42,310	49,550
<b>Total United Way</b>			<b>5,796</b>	<b>6,089</b>	<b>5,504</b>	<b>53,283</b>	<b>55,751</b>	<b>56,340</b>	<b>70,670</b>
3650		Reclass-Other Indirect Contributions	-	-	-	-	2,527	2,028	-
<b>Total Other Indirect Contributions</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,527</b>	<b>2,028</b>	<b>-</b>
<b>TOTAL INDIRECT SUPPORT</b>			<b>5,796</b>	<b>6,089</b>	<b>5,504</b>	<b>53,283</b>	<b>58,279</b>	<b>58,368</b>	<b>70,670</b>
<b>TOTAL SUPPORT</b>			<b>11,142</b>	<b>13,936</b>	<b>8,186</b>	<b>365,132</b>	<b>368,332</b>	<b>353,032</b>	<b>390,544</b>
6301		Sale of Goods-Non taxable	22,838	28,908	24,623	92,334	95,994	93,092	117,500
6351		Cost of Goods Sold-Supplies	(16,000)	(16,997)	(15,319)	(64,757)	(61,755)	(62,185)	(82,965)
<b>Sale of Supplies Net of Costs</b>			<b>6,838</b>	<b>11,911</b>	<b>9,304</b>	<b>27,577</b>	<b>34,239</b>	<b>30,907</b>	<b>34,535</b>
6401		Product Sales	-	1,132	149	114,000	117,272	121,493	589,000
6451		Cost of Products Sold	-	(724)	(907)	(4,104)	(3,888)	(15,962)	(117,354)
6471		Unit Commissions Paid	-	-	-	(51,300)	(50,306)	(52,619)	(160,550)
<b>Product Sales Net of Costs &amp; Commissions</b>			<b>-</b>	<b>408</b>	<b>(758)</b>	<b>58,596</b>	<b>63,078</b>	<b>52,912</b>	<b>311,096</b>
6501		Investment Income	63	53	70	563	222	1,047	750
6503		Investment Income-Endowment Fun	1,854	4,000	1,722	20,188	34,232	19,961	25,750
<b>Investment Income</b>			<b>1,917</b>	<b>4,053</b>	<b>1,792</b>	<b>20,750</b>	<b>34,454</b>	<b>21,008</b>	<b>26,500</b>
6701		Camp-Fees	-	-	2,191	292,975	293,341	281,736	292,975
6702		Camp-Rental Revenues	750	405	6,578	28,450	24,002	55,520	31,600
6703		Camp-Sale of Meals	-	-	-	2,000	2,324	2,191	2,000
6704		Camp-Program Fees	-	-	-	2,900	2,830	3,150	2,900
6709		Camp-Government Subsidies	-	686	-	1,175	1,131	1,211	1,175
6711		Camp-Sales of Goods-Nontaxable	-	-	-	44,750	44,136	44,663	44,750
6712		Camp-Cost of Goods Sold	-	-	-	(22,625)	(22,111)	(21,546)	(22,625)
6731		Camp-Other Income	15,000	-	-	30,500	15,200	950	30,500
<b>Camping Revenue Less Cost of Goods and Discounts</b>			<b>15,750</b>	<b>1,091</b>	<b>8,769</b>	<b>380,125</b>	<b>360,853</b>	<b>367,874</b>	<b>383,275</b>
6801		Activity-Fees	63	5,071	1,506	44,394	46,839	41,169	72,427
<b>Activity Revenue Less Cost of Goods and Discounts</b>			<b>63</b>	<b>5,071</b>	<b>1,506</b>	<b>44,394</b>	<b>46,839</b>	<b>41,169</b>	<b>72,427</b>
6930		Intra-Company Revenue Transaction:	-	-	-	-	(0)	-	-
6931		Other Income	83	-	64	750	3,051	1,733	1,000
<b>Total Other Revenue</b>			<b>83</b>	<b>-</b>	<b>64</b>	<b>750</b>	<b>3,051</b>	<b>1,733</b>	<b>1,000</b>
<b>TOTAL REVENUE</b>			<b>24,650</b>	<b>22,534</b>	<b>20,676</b>	<b>532,192</b>	<b>542,515</b>	<b>515,603</b>	<b>828,833</b>
<b>TOTAL SUPPORT AND REVENUE</b>			<b>35,792</b>	<b>36,470</b>	<b>28,863</b>	<b>897,324</b>	<b>910,847</b>	<b>868,635</b>	<b>1,219,377</b>
7002		Professional Salaries	22,839	22,603	22,174	205,549	192,702	190,319	274,066
7003		Staff Salaries	12,431	12,029	12,598	111,876	110,345	106,426	149,168
7009		Temporary Camp Salaries	4,951	4,928	4,924	113,757	105,334	91,758	128,610
7010		Temporary Program Help	280	-	-	2,520	-	34	3,360
<b>Total Salaries</b>			<b>40,500</b>	<b>39,560</b>	<b>39,695</b>	<b>433,703</b>	<b>408,380</b>	<b>388,538</b>	<b>555,204</b>
7101		BSA Grp Accident Ins-Employer	6	5	6	50	45	45	67
7102		BSA Group Life Ins-Employer	273	271	256	2,461	2,440	2,191	3,281
7103		BSA Group Medical Ins-Employer	6,705	6,194	6,447	60,345	56,768	55,306	80,460
7104		BSA Retirement Plan-Employer	2,705	2,576	2,523	24,349	22,163	19,849	32,466
7108		BSA LTD Ins-Employer	212	210	206	1,905	1,889	1,761	2,540
7109		BSA Dental Plan-Employer	408	408	408	3,672	3,655	3,485	4,896
<b>Total Employee Benefits</b>			<b>10,309</b>	<b>9,664</b>	<b>9,845</b>	<b>92,783</b>	<b>86,960</b>	<b>82,638</b>	<b>123,710</b>
7201		Social Security Taxes-Employer	3,538	2,848	2,859	31,843	30,856	29,457	42,457
7202		Unemployment Taxes-Employer	125	-	-	1,125	271	1,232	1,500
7203		Workers' Comp Ins-Employer	538	754	927	10,163	7,136	8,346	11,775
<b>Total Payroll Tax Expense</b>			<b>4,201</b>	<b>3,601</b>	<b>3,787</b>	<b>43,130</b>	<b>38,263</b>	<b>39,035</b>	<b>55,732</b>
7301		Employment Expense-Interviewing	42	-	-	375	-	-	500
7303		Employment Expense-Other	42	-	-	375	-	84	500

**Detailed Comparative Statement of Budgeted Operations**  
**Period Ending: September 30, 2016**

Operating Fund - Unrestricted			Current Period			Year to Date			Current Year
			Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Account	Project	Project Name / Account Name							
Total Employee Related Expenses			83	-	-	750	-	84	1,000
<b>TOTAL EMPLOYEE COMPENSATION</b>			<b>55,093</b>	<b>52,825</b>	<b>53,326</b>	<b>570,366</b>	<b>533,603</b>	<b>510,295</b>	<b>735,646</b>
8008		Accounting Services	125	53	52	12,625	12,494	12,200	13,000
8009		Electronic Data Processing Fees	475	475	475	4,275	4,275	4,275	5,700
8010		Other Professional Services	625	1,166	583	5,625	5,247	5,378	7,500
Total Professional Fees			1,225	1,694	1,110	22,525	22,016	21,853	26,200
8101		Supplies-Health and Safety	-	-	-	-	-	31	-
8103		Supplies-Program	772	3,507	1,132	80,960	66,279	61,205	112,194
8104		Supplies-Food and Commissary	-	-	-	52,000	41,195	44,459	52,000
8105		Supplies-Janitorial	25	-	-	5,175	4,196	4,126	5,250
8106		Supplies-Office	389	132	717	3,499	2,847	3,225	4,666
Total Program & Other Supplies			1,186	3,639	1,849	141,634	114,517	113,046	174,109
8201		Telephone	1,012	970	1,468	9,262	9,660	10,501	12,298
Total Telephone & Communications			1,012	970	1,468	9,262	9,660	10,501	12,298
8301		Postage	400	(46)	1,030	5,300	4,083	4,416	6,500
Total Postage & Shipping			400	(46)	1,030	5,300	4,083	4,416	6,500
8405		Electricity	2,083	2,222	1,960	22,968	23,327	21,522	28,350
8406		Gas	2,112	109	106	12,181	3,847	8,926	16,453
8408		Water & Sewer	600	451	529	4,468	3,676	4,346	5,246
8409		Cleaning Contract	240	250	120	2,164	2,093	2,013	2,885
8413		Building Supplies	1,583	448	840	14,250	9,697	9,450	19,000
Total Occupancy & Utilities			6,619	3,480	3,555	56,030	42,641	46,257	71,934
8502		Equipment Service Contracts	616	942	319	7,736	7,335	4,408	9,835
8511		Equipment Service	792	42	-	7,125	6,780	3,639	9,500
8521		New Equipment-Non-depreciable	83	-	-	750	1,761	819	1,000
Total Rental & Maintenance of Equipment			1,491	984	319	15,611	15,877	8,866	20,335
8702		Gas and Oil	1,604	25	27	10,938	8,049	7,761	11,250
8703		Vehicles repairs	338	208	1,082	3,845	2,348	2,104	4,860
8707		Mileage and Allowance	3,006	4,639	5,766	27,054	25,829	26,228	36,072
8709		Hotel, Meals and Incidentals	400	390	953	3,600	3,684	3,568	4,800
8711		Transportation Fares	-	-	-	-	-	-	5,000
8714		Membership Dues	272	238	10	2,451	2,186	2,026	3,268
Total Travel & Living			5,621	5,500	7,838	47,888	42,095	41,686	65,250
8831		National Conferences	-	633	2,470	8,250	7,075	8,119	8,250
8832		Regional Conferences	-	-	-	5,275	3,943	3,812	5,275
8833		Local Conferences	-	21	-	2,057	2,478	1,308	2,150
8834		Other Conferences	-	-	-	2,200	-	-	2,200
Total Conferences & Meetings			-	654	2,470	17,782	13,495	13,239	17,875
8901		Individual Assist-Registration	42	-	-	855	1,200	834	2,010
8910		Individual Assist-Camperships	-	-	2,491	1,000	-	2,491	1,000
Total Assistance to Individuals			42	-	2,491	1,855	1,200	3,325	3,010
9154		Recognitions--Fundraising	1,935	-	-	16,973	-	-	18,598
Total Recognition & Awards			1,935	-	-	16,973	-	-	18,598
9305		Insurance-Building & Contents	1,416	1,042	1,378	12,746	9,316	12,383	16,995
9309		Insurance-Automobile	187	297	226	2,487	2,560	2,034	3,050
9313		Insurance--Fidelity Bond	8	8	8	68	68	68	90
9315		Insurance-General Liability	-	-	-	9,743	8,329	6,548	12,991
9316		Insurance-Directors & Officers	-	-	-	2,000	1,764	1,622	2,000
9322		Insurance-Participant	-	-	-	2,665	2,666	3,185	2,665
Total Insurance Coverage			1,611	1,346	1,612	29,710	24,703	25,840	37,791
9402		Advertising	523	265	-	4,703	1,876	147	6,271
9404		Bank Service Charges	396	271	281	3,562	3,101	3,158	4,750
9417		Uncollectible debts	-	-	33	-	-	33	-
9431		Other Expenses	100	0	5	900	1,143	1,067	1,200
Total Miscellaneous Expenses			1,018	535	319	9,165	6,119	4,405	12,221
9691		National Service Fee	1,188	1,317	1,402	9,607	10,538	11,315	13,172
Total National Charter & Service Fees			1,188	1,317	1,402	9,607	10,538	11,315	13,172
<b>TOTAL OTHER EXPENSES</b>			<b>23,348</b>	<b>20,074</b>	<b>25,462</b>	<b>383,342</b>	<b>306,943</b>	<b>304,750</b>	<b>479,293</b>
<b>TOTAL EXPENSES</b>			<b>78,441</b>	<b>72,899</b>	<b>78,788</b>	<b>953,708</b>	<b>840,546</b>	<b>815,045</b>	<b>1,214,940</b>
SURPLUS (Deficit) UR REVENUE/EXPENSE			(42,649)	(36,429)	(49,925)	(56,384)	70,301	53,590	4,437
Total Transfers To/From Other Funds			-	-	-	-	-	-	-

--- End of Statement ---



**Statement of Financial Position**  
**Period Ending: September 30, 2016**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2016	2015	2016	2015	2016	2015	2016	2015
Current Assets								
Cash	433,320	404,832	883,355	737,032	44,537	186,964	1,361,212	1,328,828
Short Term Investments	19,028	18,976					19,028	18,976
Accounts and Notes Receivable	627	38					627	38
Contributions Receivable	28,466	29,055					28,466	29,055
Inventory	134,946	52,109					134,946	52,109
Interfund Loans	28,992	19,189			-28,992	-19,189		
Deferred Activity Expense	46,033	4,565					46,033	4,565
Deferred Camp Expense	50						50	
Deferred Special Event Expense	15,011						15,011	
Prepaid Expenses	11,242	9,727					11,242	9,727
<b>Total Current Assets</b>	<b>717,715</b>	<b>538,492</b>	<b>883,355</b>	<b>737,032</b>	<b>15,545</b>	<b>167,775</b>	<b>1,616,615</b>	<b>1,443,298</b>
Non Current Assets								
Contributions Receivable	52,550	49,550					52,550	49,550
Unallocated Asset Acquisition								
Land, Buildings and Equipment			666,354	651,538			666,354	651,538
Long Term Investments					2,040,918	1,737,104	2,040,918	1,737,104
Other Non Current Assets					1,102,030	1,019,827	1,102,030	1,019,827
<b>Total Non-Current Assets</b>	<b>52,550</b>	<b>49,550</b>	<b>666,354</b>	<b>651,538</b>	<b>3,142,948</b>	<b>2,756,931</b>	<b>3,861,853</b>	<b>3,458,019</b>
<b>TOTAL ASSETS</b>	<b>770,265</b>	<b>588,042</b>	<b>1,549,709</b>	<b>1,388,570</b>	<b>3,158,493</b>	<b>2,924,706</b>	<b>5,478,468</b>	<b>4,901,317</b>
Current Liabilities								
Accounts Payable	108,550	28,628		485			108,550	29,113
Accrued Expenses	6,404	4,344					6,404	4,344
Taxes and Benefits Withheld	1,761	2,452					1,761	2,452
Custodial Accounts	65,484	69,974					65,484	69,974
Deferred Activity Revenue	81,925	14,976					81,925	14,976
Deferred Camp Revenue	4,500	9,915					4,500	9,915
Deferred Special Event Revenue	5,760	690					5,760	690
Other Deferred Revenue		690						690
Other Current Liabilities	1,079	1,079					1,079	1,079
<b>Total Current Liabilities</b>	<b>275,464</b>	<b>132,749</b>		<b>485</b>			<b>275,464</b>	<b>133,234</b>
<b>Total Non-Current Liabilities</b>								
<b>TOTAL LIABILITIES</b>	<b>275,464</b>	<b>132,749</b>		<b>485</b>			<b>275,464</b>	<b>133,234</b>
<b>Net Assets</b>								
Unrestricted Net Assets	399,281	362,889	1,322,349	1,172,696	1,153,326	1,015,396	2,874,956	2,550,981
Temporarily Restricted Net Assets	95,520	92,404	227,360	215,389	67,667	58,439	390,547	366,231
Permanently Restricted Net Assets					1,937,501	1,850,871	1,937,501	1,850,871
<b>Total Net Assets</b>	<b>494,802</b>	<b>455,293</b>	<b>1,549,709</b>	<b>1,388,085</b>	<b>3,158,493</b>	<b>2,924,706</b>	<b>5,203,004</b>	<b>4,768,083</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>770,265</b>	<b>588,042</b>	<b>1,549,709</b>	<b>1,388,570</b>	<b>3,158,493</b>	<b>2,924,706</b>	<b>5,478,468</b>	<b>4,901,317</b>

Accompanying schedules are an integral part of this financial statement.

**Statement of Financial Position**  
**Period Ending: September 30, 2016**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2016	2015	2016	2015	2016	2015	2016	2015
<b>Standard Schedules</b>								
<b>Schedule 1: Contributions Receivable Current</b>								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	38,740	40,279					38,740	40,279
Discounted Contributions Receivable								
Allowance for Uncollectible-Current	-10,273	-11,224					-10,273	-11,224
<b>Net Contributions Receivable Current</b>	<b>28,466</b>	<b>29,055</b>					<b>28,466</b>	<b>29,055</b>
<b>Schedule 2: Contributions Receivable Non-Current</b>								
Contributions Receivable - Non-Current	52,550	49,550					52,550	49,550
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current								
<b>Net Contributions Receivable Non-Current</b>	<b>52,550</b>	<b>49,550</b>					<b>52,550</b>	<b>49,550</b>
<b>Schedule 3: Land, Buildings &amp; Equipment</b>								
Land, Buildings & Equipment-Non Camp			388,319	392,734			388,319	392,734
Accumulated Depreciation-Non Camp			-302,871	-296,492			-302,871	-296,492
Land, Buildings & Equipment-Camps			1,457,042	1,420,542			1,457,042	1,420,542
Accumulated Depreciation-Camps			-901,425	-867,576			-901,425	-867,576
Construction in Progress			25,289	2,330			25,289	2,330
Capital Leases								
<b>Land, Buildings &amp; Equipment</b>			<b>666,354</b>	<b>651,538</b>			<b>666,354</b>	<b>651,538</b>
<b>Schedule 4: Custodial Accounts</b>								
National Fees & Subscriptions	137	2,433					137	2,433
Unit Deposits	30,109	30,560					30,109	30,560
Order of the Arrow and NESA	34,353	36,122					34,353	36,122
Other Custodial Accounts	885	860					885	860
<b>Total Custodial Accounts</b>	<b>65,484</b>	<b>69,974</b>					<b>65,484</b>	<b>69,974</b>
<b>Schedule 5: Unrestricted Net Assets Designated</b>								
Council General			55,229	55,229			55,229	55,229
DEFERRED MAINT TRANSFER			269,848	274,077			269,848	274,077
Total Board Designated Net Assets			325,077	329,306			325,077	329,306
Non-Designated Net Assets	399,281	362,889	997,272	843,390	1,153,326	1,015,396	2,549,879	2,221,675
<b>Total Unrestricted Net Assets</b>	<b>399,281</b>	<b>362,889</b>	<b>1,322,349</b>	<b>1,172,696</b>	<b>1,153,326</b>	<b>1,015,396</b>	<b>2,874,956</b>	<b>2,550,981</b>

End of Standard Schedules

----- End of Statement -----

## Highlighted Changes to Employee Handbook

National BSA came out with a new employee handbook template in the beginning of 2016. This template addressed many of the concerns and disorganization that we had with the previous template. The new template is organized in a more logical progression and has removed much of the repetition. The only down side to this new handbook organization and the significant amount of changes is that it has been hard to reconcile their new template with any customizations we made for our Council.

Scout Executive and Human Resources Vice President have spent significant time to bring the new template current with our desired customizations for our Council.

To assist you in reviewing this manual for council implementation, we have created a summary of changes by category. Underlined words are sections from the new National Template. *Italic Green* words are sections from our current handbook.

### Significant Changes to our current handbook –

1. Under Wages, Workweek and Workplace we have made several changes to make our work week 40 hours. In the past we had a 35 hour work week for non-exempt employees. This includes changing lunch to 30 minutes and having office hours of 9-5:30.
2. National has combined the following: *Policy Adherence, General Rules and Regulations, Performance Improvement Plan, Suspension of Employment, Demotion, Performance & Development System, Goal Setting, Competencies, Development Plan, New Hire Reviews, Interim Reviews, Annual Review, Salary Adjustments, and Performance Ratings*. This is covered by Employee Conduct & Discipline, Prohibited Conduct and Performance Feedback. The new template is much less specific in several areas. It is our understanding that while the process has not changed regarding these areas, that providing this much detail in the employee handbook created legal issues for other councils at times.
3. Holidays – due to changes with vacation and PTO (see next 2 comments), we have removed floating holidays.
4. Benefits – there are significant changes by national in this entire section. The following sections in the old handbook are covered in this area – *Holidays, Vacation Bereavement, Marriage Leave, Jury Dury & Subpoena Compliance, Volunteer BSA Service, Volunteer Firefighters & Rescue Squad Members, Voting Time, Personal Leave of Absence, Medical Leave of Absence, Sick/Personal Leave, Unauthorized Absence, Illness or Injury on the job, Military Service, Employee Assistance Program, and Insurance & Retirement Plans*. Several benefits providing additional time off have been removed as employees may use PTO for these situations. Short-Term Disability was updated to remove the option of additional 25% through National as we have decided to opt for a different plan.

5. PTO – National has made significant changes to this area. They have removed vacation and changed short term disability. We suggest using their current plan which provides Short Term Disability through an insurance company (we are currently directly responsible). If we utilize their new structure, we can not adjust the number of PTO days provided. This would be an increase of 6 days compared to our current vacation + sick day schedule. With the reduction of floating holidays we would limit this to only 3 additional days.
6. Salary Continuation for Medical Leave of Absence – we changed the start time from one week to two weeks. This coincides with allowing 10 PTO days to be banked each year. The percentage was changed to 75%, currently most of our employees have 100%.
7. Substance Abuse Policy – this is a much improved policy that covers several issues we had with the old national template. We suggest using it in its entirety.

#### **Significant Changes to the new national template –**

1. Under Wages section, we have updated the information with council specific information as well as adding back a paragraph regarding new employees.
2. Under Overtime we added some additional language from the previous manual that we feel helps clarify overtime. This addition also speaks about breaks therefore we remove breaks in the Rest and Meal Break section.
3. Under Recording Time Worked, we replaced the end of the section with the verbiage we agreed upon during our last handbook rollout.
4. Non-Solicitation section we utilized the language we created for the last Handbook.
5. Employee Dress Code section we utilized the language we created for the last Handbook.
6. Holidays – we utilized the holiday section we agreed upon during the development of the last Handbook. As noted above we removed floating holidays.
7. PTO – added verbiage to clarify that PTO requests may not be approved if it is deficit to council operations.
8. PTO – the verbiage around “borrow” would limit many days of PTO to be used after schools open in August. This is especially for employees of 10+ years. It was changed to correct this issue.
9. PTO & Part Time Employees – removed as our state laws do not require this.
10. Short Term Liability and Continuation of Pay – made changes that modified current council policy instead of joining the new national program.
11. On the Job Injury – we kept language from last handbook that our insurance provider approved.
12. Bereavement Leave – National increased their days to 5. We feel we can stay at 3.
13. Jury Duty – we added the language from the last handbook to include subpoenas.
14. Electronic Communications Equipment – we have changed to Company Property and Electronic Communications Recording to incorporate language we added last time as well as include all council property.

15. Council Motor Vehicles – we added our Council Vehicle Usage Policy as well as Mileage Reimbursement policy. Under Use of Cellphone/other Electronic Devices While Driving we removed the restrictive 5-minute limit to calls.
16. Weapons and Firearms and Visitors – we adjusted to our changes made during the last handbook changes.

#### **Additional Subjects added by National –**

1. During the first several pages (cover, Important notice - Disclaimer and use of this handbook), information & disclaimers have been added by National.
2. Under Non-Discrimination and Harassment, the National office has added Accommodating Employees with Disabilities – was added.
3. Employee Applications section has been added.
4. Expansion of the Benefits section to include Health Insurance, Benefits Continuation, Council Retirement Plan, 403(b), Life Insurance, Short Term Disability, Long-Term Disability, EAP, Lactation Leave, Other Legally, Protected Absences, Accommodating Pregnant Employees
5. Inclement Weather
6. Violence in the Workplace
7. Social Media

#### **Other Changes –**

1. Note the table of contents will not be updated until the changes are agreed upon by the Executive Committee.
2. The national acknowledgement form does not provide local details or clarify employee responsibility. We have kept MVC *acknowledgement form*.
3. In several areas of the handbook, National’s Employee Relations was added as contact to resolve issues and report inappropriate activity.
4. In several areas for reporting, we clarified our reporting structure by replacing “manager” with Scout Executive, added Scout Executive, and/or Council President as options.
5. Our current handbook has sections on *Employment at Will, Equal Employment Opportunity, Unlawful Harassment Prevention*, have been updated under Non-Discrimination and Harassment. We utilized national’s template in the past with the addition of sexual orientation being a protected group. Their new format and verbiage is consistent with our operations and we feel appropriate to utilize.
6. Wages, Workweek and Workplace consolidated information from *Pay Periods, Direct Deposit and Paperless Statements, Work Hours, Overtime, Attendance Records, Employee Types, Employee Status, FLSA Status, Solicitation Distribution & Postings, council annual giving & united way campaigns*.

7. Under the Wages section of the national template, they have suggested the work week being Saturday through Friday. With more employees becoming non-exempt we believe this is a useful change which may help employees better control hours.
8. Under Travel Time, we removed a sentence regarding public transportation as we agreed during our last employee handbook that this was not fair in our area.
9. Absenteeism, Tardiness and Early Departures provided different information than the Call-In Procedures. In order to keep consistency, we changed the language to reference the Call-In Procedure.
10. Call-In Procedures were updated to reflect the Council's current policy.
11. *Conflict of Interest* and *Interest in Any Other Business Organization* was combined into Outside Employment and Conflict of Interest. National updated their language which we used previously and we suggest adopting their change.
12. *Gifts, Favors, Entertainment, and Payments by the Council* was updated by National under Gifts and Entertainment.
13. National office updated Code of Conduct.
14. National update Confidential Ethics Reporting section. We removed or adjusted the statements regarding third party ethics hotline as our Council does not have this service.
15. FMLA – we do not have enough employees to be subjected to this law.
16. *Makeup Time* was removed by the National Template. With their other changes this seems appropriate.
17. *Training* section was removed. Practices are still in place.
18. National office updated Confidential Information, BSA Trademark Use & Licensing and Copyright Policy.
19. Employment of Relatives was updated.

## Staff Structure and Benefit Changes

### Current Situation

During 2016 there has been three major changes that need to be addressed that affect our staffing.

- 1) FLSA has changed the minimum salary test for exempt employees from \$23,660 to \$47,467. This change takes affect December 1<sup>st</sup>. We currently have 9 positions that are exempt and do not meet the minimum wage for exempt employee. (Exempt means that the position is exempt from the requirement of being paid overtime. Non-Exempt must receive overtime at time and half for any hours over 40).
- 2) The National Boy Scout office has released a new employee manual. They now suggest that all employees are compensated with PTO time and no vacation.
- 3) Two high performing employees will be available to promotion outside the Council if not provided a promotion.

### Compensation & Benefit Committee Suggestion

Comp and Benefit – change to PTO, reduce maximum bank, revise STD. Expand the standard work week to 40 hrs.

Scout Executive – no change needed to meet FLSA requirements.

Assistant Scout Executive – As a method to retain David Lane, remove the program director position and promote David Lane to Assistant Scout Executive. This position would become responsible for field operations in addition to other key Council functions.

Development Director – As a method to retain David Gilbert, remove the District Director position to create an exempt Development Director Position. This would be a 3-5 year position that would be expected to be eliminated after that time. The goal of this position would be to create committees, structure and growth for fund development in all three funds (operational, capital, endowment).

Unit Serving Professional Position (District Executive) – Merge Eagle Ridge and River Valley District which we would have two exempt District Executives. OR - Hire 3 District Associates at 50 hours per week for an entry level salary of \$30,000. Hours over 50 will be additionally compensated and several business model changes will be needed.

Senior Accounting Specialist – change this position to be non-exempt. Due to concerns about market value of this position, take steps to bring this position back to an exempt status within 2-3 years.

Executive Assistant – change the office manager position to an Executive Assistant. This would be a non-exempt position that removes the managerial responsibilities.

Program Assistant – change this position to non-exempt and remove managerial responsibilities.

Scout Shop Sales Associate – Increase their hours from 35 a week to 40.

Rangers – rangers are exempt from FLSA due to an exemption for their particular role. Keep rangers on the current track.

**SAMPLE RESPONSIBILITIES CHART**

<b>Tasks</b>	<b>District Executive</b>	<b>District Associate</b>
<b>Administration</b>		
Work with district volunteers to achieve the goals of the district/council	X	can execute previously approved tasks
Identify leadership and recruit volunteers both at the district and council level	X	
Advise council level committees such as camping or Family FOS	X	Can support the DE's efforts on non-governance committees
Organize the agenda and assign responsibilities for the District Meetings	X	
Organize and attend Key 3 meetings	X	may attend and support, not run
Coordinate with volunteers to achieve goals	X	can execute previously approved tasks
Return emails and phone calls	X	X
Lead role in staff assignments such as summer camp director, council banquet advisor, OA lodge, woodbadge, council training events	X	can execute previously approved tasks...may create an overtime situation that would require supervisor approval and appropriate compensation
Responsibility to achieve district goals/JTE goals	X	
<b>Membership</b>		
Meet with unit leadership to set up recruiting events	X	can execute previously approved tasks
Work with community groups to set up recruiting events	X	can execute previously approved tasks
Meet with potential chartered organizations to start new scouting units	X	
Work with volunteers to organize new units	X	can execute previously approved tasks
Meet with principals to schedule school night presentations and rallies	X	can do scheduling within existing relationships
Work with volunteers to ensure timely recharterers	X	can execute previously approved tasks
Tracking youth to ensure all participating youth are registered	X	X
<b>Finance</b>		
Organize a fundraising campaign for the district	X	can execute previously approved tasks
Make fundraising phone calls	X	can execute previously approved tasks
Call units in the district to set up family FOS presentations	X	can execute previously approved tasks
Identify new fundraising prospects	X	
Organize a fundraising event in the community	X	can execute previously approved tasks
Attend a fundraising event and have certain tasks to be responsible for	X	X



DRAFT + CONFIDENTIAL

Program		
Organize activities for the district (Day Camp, Camporees etc.)	X	can execute previously approved tasks...may create an overtime situation that would require supervisor approval and appropriate compensation
Attend and support district activities	X	X
Developing relationships with school system leadership in their area of responsibility	X	
Coordinate with volunteers to promote camping	X	can execute previously approved tasks
Attend district events (for full weekend, such as camporees)	X	X
Attend special activities such as eagle banquets, pack blue and golds, troop or pack campouts, crossover ceremonies, eagle projects, etc.	X	can attend...may create an overtime situation that would require supervisor approval and appropriate compensation
Organize and promote training opportunities for leaders in the district	X	can execute previously approved tasks...may create an overtime situation that would require supervisor approval and appropriate compensation
Other		
Available to volunteers, possibly at irregular hours...after 5 pm	X	would have to be compensated appropriately
Promote district activities (emails, website, social media)	X	X
Participate in after hour activities to cultivate relationships with volunteers, such as dinner, ballgame, etc.	X	would have to be compensated appropriately
Be a member of Rotary, Kiwanis, etc.	X	
Paid to attend staff conferences (overnight stay)	X	can attend...may create an overtime situation that would require supervisor approval and appropriate compensation
Paid to travel to and from meetings		X
Attend DOB Training through BSA	X	X

## BYLAW COMMITTEE NOTES

The Mississippi Valley Council Bylaw committee meet on August 16 to review the National Template for Local Council Bylaws. Upon review, the committee had several key discussion points as listed below. The committee also reviewed all changes between our current bylaws and the National Template as summarized below. There was one area where the committee feels additional language for clarification was needed. This additional language will be submitted to National BSA for review and is denoted the Key Discussion Points. The additional language will be added in Green font to the draft bylaws attached below. Pending approval/feedback from the National Office, the committee suggests the Executive Committee submit the attached draft to the Executive Board. It is this committee's suggestion that the full council body adopts these bylaws during the annual meeting to take affect directly after the meeting.

### Key Discussion Points

- 1) One of our Board Members has stated a concern to the committee about Article X, Section 2, Clause 3 being added. The Committee also had some concern regarding the clarity of the verbiage regarding restricted donations of assets. Our committee will request national allow an additional statement to be added to our bylaws to help clarify that documented donor restricted gifts must still meet the restriction (regardless of ownership of the asset) as per federal and state laws.
- 2) Throughout the documentation, "publications of the Boy Scouts of America" has been added. The committee requested clarification of this term by the National Office. Publications was a general term by the National Organization to include several current and future publications which include procedures for Scouting. Current examples would include the Guide to Safe Scouting and the Advancement Guide.
- 3) In Article X, Section 2, Clause 5, our committee had questions regarding the current status of audits by the National Organization. The Scout Executive provided input that this is already a regular practice of the National Office that we are in compliance.
- 4) Multiple requests for questions, concerns and input were distributed to the Executive Board over the past couple months. With the exceptions noted above, no additional input was provided to the committee.

## Summary of Significant Changes National Template compared to Current Bylaws

### Article II, Section 1

- Change in second paragraph in which the wording changed from the council directly provides leadership and finances to it now stating that we “reviewing and making recommendations regarding unit leadership and finances. This change in language is better representing the way the Council actually operates.
- Added language that clearly protects religious organizations right to select leadership with the same belief system. This is added in conjunction with the national leadership standard changes in 2015.

### Section 2

- The first paragraph was expanded to include extra language which was basically assumed in the past. Some of the language was moved up from Clause 1 in this section. We see no impact on how we would operate based on the additional language.
- Clause 1 – had some of the verbiage moved to the first paragraph in this section. The current verbiage has removed a little of the detail stating how we carry out the Scouting program.
- Clause 4 – this clause was added using the second paragraph of Clause 3 in our current bylaws as it’s basis. They removed the 10 days of hiking... to be summarized as experiences consistent with the applicable Scouting program. This makes sense when thinking about Exploring, Lions, Tigers, and other national programs.
- Clause 5 and 6 regarding advancement procedures and commissioners was added. We currently follow these procedures.

### Article III, Section 1

- Clause 5 was added which states that the council will comply with National’s registration policies. While not stated in our bylaws in the past, we have always complied.

### Section 2

- Vacancies - was removed

### Section 4

- Changes to this section exclude selecting executive committee members as members of the nominating committee. In addition, members of the nominating committee may not nominate themselves as officers/executive committee members. This will be a significant change in the way we run our nominating committee for 2017.
- In paragraph 2, it states the nominating committee should (instead of could) select an executive vice-president. Locally we have referred to this position as the president elect at times.

#### **Article IV, Section 1**

- The last two sentences were added denoting the duty of the Executive Board as well as the ability to delegate such authority. This is in compliance with our current procedures.

#### **Section 3**

- In the first paragraph the sentences describing Chairs of Committees and District members has been removed.
- In the third paragraph, verbiage to specifically denote that members whose membership with BSA expires are deemed to voluntarily resign from the Executive Board has been added. This is more specific language than the past version, however we have followed this.

#### **Section 5**

- The paragraph requiring 2/3<sup>rd</sup> vote has been removed. The default of the majority would be the new standard.

#### **Article IV, Section 1**

- Specifically allows the Executive Board to delegate authority to act. This was implied and practiced in the past.

#### **Section 2**

- The president may no longer appoint additional members to the Executive Committee. This is a change that we will need to make appropriate adjustments.
- The Scout Executive is now allowed to vote as an officer of the Council. This is a change from past bylaws.

#### **Article VI, Section 2**

- The president is no longer an ex officio member of the Nominating Committee. Note that this does not restrict the nominating committee from seeking the input of the president.

#### **Section 3**

- Additional wording is added regarding delating tasks if the President is absent or unable to serve. The additional wording clarifies past versions of bylaws.

#### **Section 6**

- A) Scout Executive is now a voting member Executive Committee and ex officio non-voting member of all committees of the Executive Board.
- B) Verbiage is added to label the Scout Executive as the Chief Compliance Officer.

#### **Section 7**

- “Where matters are to be voted upon by the National Council, the corporation may by resolution direct the local council representatives of the corporation on how to cast their votes

or allow the representatives to vote as they determine to be in the best interests of the National Council.” was added.

**Article VII, Section 1**

- Verbiage was added that states commissioners shall be approved by Council Commissioner and Scout Executive.

**Article IX, Section 1**

- Additional language is added to clarify appropriate organizations to charter a unit.

**Article X, Section 2**

- “Ownership, Use and Disposition of Funds and Real Property upon Dissolution of Unit or Council” has been added as clause 3. This verbiage has been a part of other BSA documentation including the “Rules and Regulations” publication. See Key notes above.
- The clauses denoting Special Funds and Real Estate have been removed.
- Securities is now Clause 4.
- Audit is now Clause 5. Verbiage regarding the right of the National Council to audit the Council has been added. National Council has been performing audits on local councils throughout it’s history and this council had an audit in 2015.
- Clause 6, Financial and Asset Management has been added.

**Article XI, Section 1**

- Additional verbiage has been added to this section to be more specific about legal requirements and creating time limits.

**Section 4**

- This section has been reworded focusing on the use of electronic communications.

**Resolution 1**

- Committees have been adjusted to current council structure.

**Council Election Procedures**

- Changes made as Officers may no longer be members of the Nomination Committee.

## Marketing Committee

The marketing committee had to regroup and reorganize with the failed attempt at the billboard placements and advertising. We are still in a holding pattern with the table tents and the website. The Facebook page and current website are still active and informative and a great tool for the Council.

Sarah Fernandez  
VP – Marketing/Relationships

## Eagle Ridge District Report

District Chairman

Rick Atwood

District Commissioner

Dan Zanger

District Director

J. David Gilbert

Our membership drive is in full swing. Recruitment is going very well. The Lion Program is off to a great start; we have had 68 Lions sign up so far. We are a little behind on what we would like to see for Tiger Cub recruitment and are in the process of re-rallying.

The Eagle Ridge Cubanapolis was held at Saukenauk Scout Reservation and was well attended. I would like to thank all the volunteers who made the event a success.

Eagle Ridge service hours are up compared to last year at this time. We will be giving the 3<sup>rd</sup> Quarter Service Award to the unit with the most service hours for the quarter at our next roundtable.

## River Valley District Report

River Valley District is focusing on a strong October push to finish the 2016 Membership Campaign as well as Popcorn sales. The River Valley New Cub Camp was very successful with many new Scout Families enjoying their first trip to Camp Eastman. Units are being encouraged to continue to improve local program to help ensure a high retention rate as we prepare for 2017 Unit re-chartering.

Gina Lanning  
District Chair



**SHOQUOQUON DISTRICT REPORT October 2016**

***District Executive***                      ***J David Gilbert***

***District Chair***                              ***Jon Manley***

***District Commissioner***              ***May Hessel tine***

**JTE** – Currently sitting at 1600 points which positions us solidly in SILVER. Good chance to move into GOLD before year end.

**Fund Raising**

- FOS 88.0% of Goal \$66,008 (Family 98.9% - Community 79.6%)
- Discount Card 91.5% of Goal \$49,015
- Popcorn Goal \$127,000 would need to sell \$175,452 to make up for not meeting goal in FOS and Discount Cards to hit overall Fund Raising Goal.

**Community Service** – Tracking at just under 5 hours per scout putting us at 4300 total hours YTD

**Membership** – We are 114 boys from hitting the goal of 2% growth and 95 away from being 1 up from last year’s number. We have several re-recruitments scheduled specifically targeting the Tigers.

**Training** – District Training Day scheduled for January 7<sup>th</sup> at First Christian Church

**Advancement**

- Boy Scouts at 30.43% have a couple of troops that we need to follow up with to get their advancements recorded.
- Cub Scouts 73.65% - pretty good shape.

**Camping**

- Boy Scouts 89.9%
- Cub Scouts 59.3%
- Looks like Merit Badge Conference on February 11<sup>th</sup> will be held at Great River Health Rehab Center
- Spring Camporee will be held at Camp Saukenauk

**Unit Contacts** – 62.8% of units have required commissioner contacts (GOLD JTE).

**Unit Retention** – 97.7% (GOLD JTE).

**Re-Charter** – On-line re-charter started October 1<sup>st</sup>.

**2017 Committee** - The Nominating Committee is preparing the Committee for 2017. We have a few spots to fill but overall we are looking very good.

## Order of the Arrow Black Hawk Lodge

Black Hawk Lodge just completed hosting the 2016 C-3B Section Conclave at Saukenauk Scout Reservation where over 250 Arrowmen came together in fellowship. The Lodge elected new officers at the annual Fall Reunion and trained them last month at the September LLD+. The new LEC++ is working hard to plan Winter Banquet which will be held December 10th at Trinity Methodist Church in Keokuk. Our events for the upcoming year include an LLD which will be held February 18th at Camp Eastman, Spring Conclave which will be held April 21-23 at Camp Eastman, and Fall Reunion which will be held August 18-21, 2017.

WWW,

**Jack Gunsten** | Lodge Chief

**ORDER OF THE ARROW**

**Black Hawk Lodge**

+ LLD – Lodge Leadership Development

++ LEC – Lodge Executive Committee

## The Tribe of the Silver Tomahawk

The Tribe of the Silver Tomahawk has just completed another successful year. We completed a wonderful summer camp with our first year with a full program at Saukenauk Scout Reservation. We tapped out around eighty kids for the summer. We elected new officers at Fall Conclave and had our first Tribal Executive Committee (TEC) meeting last month on September 10th. Our new TEC is planning this year's events. We are looking at options for winter banquet now which is on January 7th. We will also be having Brave Day, Spring Conclave, and Fall Conclave later in the year. We are also working hard to get the inside of the Lodge Building remodeled for the start of the year.

Parker Hanks  
Tribe Chief

## Council Commissioner Report

JTE report

Mississippi Valley Council is Gold

Fundraising is Bronze and up 2.41

Boy Scout Advancement is Gold and up 5.14

Membership is Gold and up 5.84

Community Service is Gold and up 1.62

Unit Leadership is Silver and down 4.21

The Commissioner team will be helping the units with the Lion program, we have 141 Lions as of the end of September in MVC with a total of 1624 Cub Scouts.

The Commissioner Team has made 581 visits to date.

The Rechartering of units will start at November Roundtables in each District.

We have 16 units that are in need of a Unit Commissioner, this is a need, if anyone would like a new service project, please call your District Commissioner.

In Scouting,  
Cecil Haskins