



2023 Council Annual Meeting

Sunday, February 5, 2023

2:00 PM

Embassy Suites Saratoga Springs

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|---|--------------------------|
| I. Welcome & Call the Annual Meeting to Order | Greg Szczesny |
| II. Approval of 2021 Annual Meeting Minutes | Greg Szczesny |
| III. Report of the Council Treasurer | Gary Tebbetts |
| IV. Nominating Committee Report | Robert Kreider |
| V. Oath of Office | Frank Schaefer, OA Chief |
| VI. 2022 Council Resolutions of Operation & Council Charter | Greg Szczesny |
| VII. Year in Review | Greg Szczesny |
| VIII. Adjourn Annual Meeting | Greg Szczesny |
| IX. Convene Executive Board Meeting | Greg Szczesny |
| a. Election of Officers & Executive Committee | |
| b. Approval of District Commissioners | |
| X. President's Comments | Greg Szczesny |
| XI. Adjourn Executive Board Meeting | Greg Szczesny |



Council Annual Meeting
February 6, 2022

Minutes

Attending:

Ken C., Drew C., Gary T., Rob P., JP G., Dean L., Brian M., Greg S., Nick D., Mark H., Bob C., Ethan A., Linda B., Kris K., Bob K., George C., Tom Lessard, Tom M., Jack R., Milt H., Everett N., Fred A., Betty F., Rob P., Ed K., Jen B., Stephen Krizar, Alicia S., Barry P., Dan S., Bill C., Joe S., Ed L. Mark S.,

Actions Taken:

Motion to accept the February 2021 Annual Meeting minutes
Motion: Ed K.; Tom M. - Passed

Motion to accept the December 2021 year-end financials.
Motion: JP G.; Bob K. - Passed

Motion to accept the nomination of the Council Members at Large slate
Motion: Ed L.; Ed K. - Passed

Motion to accept the nomination of the Council Executive Board slate
Motion: JP G.; Dean L. - Passed

Motion to accept the nomination of the Council Officers and Executive Committee slate
Motion: Ed K.; Tom M. - Passed

Motion to accept the nomination of the District Commissioners slate
Motion: Kris K.; JP G - Passed

Motion to accept the annual Board Resolutions and Council Bylaws
Motion: Ed K.; Mark H.

Motion to adjourn
Motion: Ed K.; Rob P. - Passed

President:

- Ken called the meeting to order and called on Mark S. to explain the voting procedure for the Council annual meeting. 2021 Meeting minutes were reviewed and approved. Ken called on Gary T. for a treasurer's report, and Mark H for a nominating committee report. Everett Noakes, OA Lodge Chief, conducted the Oath of Office for the new Board Members. Ken asked for the annual Council resolutions to be reviewed and accepted. Ken concluded the annual meeting with his personal remarks regarding his tenure as Board president, his gratitude for the opportunity. Ken adjourned the annual meeting and turned over the meeting to Greg Szczyzny who called the executive Board meeting to order and approved the slate of officers & Executive Committee as well as the slate of District Commissioners. Greg shared his personal thoughts on the coming year and potential for growth and Thanked Ken for his dedicated service during challenging time. Greg adjourned the meeting.

Treasurer Report:

- Gary T. reviewed the un-audited year-end financials highlighting \$1.6M in revenue and \$1.4M in expenses, \$200,000 ahead of budget. Areas of significant concern are FOS, Special Events, and Camping revenue. These areas were offset by the second round PPP forgiveness loan, investment income, and good management of expenses. The balance sheet remains very strong with \$559,000 in cash \$20,000 in payables and no debt. The \$2.5 million national victims trust liability was placed in our 2020 audit and will remain a liability until payment is made. There has been no significant change in property. We benefited from a strong market and our endowment earnings exceeded budget, 5% 3-year avg.

Nominating Report:

- Mark H. conducted the process for approving the Council Members at Large and executive Board. Mark recognized our new Board members, Brigitta Giulianelli, David Prescott, Matt Tully, Alex Mastromarchi, and Howard Schaffer. Mark thanked our Board members who will not be returning, Bob Colley, John D'Adamo, and Thomas Eliopoulos. Special recognition was made for Donna Gelder-Bigelow, Linda Baker, and Ed LaFave who have served on the Council Board for 20+ years.

Respectfully submitted,

Greg Szczesny
Council President

Mark Switzer
Scout Executive

**Statement of Financial Position -
Period Ending: December 31, 2022**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2022	2021	2022	2021	2022	2021	2022	2021
Current assets:								
Cash	220,690	558,970	6,994	11,778	119,489	713,160	347,173	1,283,909
Short-term investments					33,821	62,934	33,821	62,934
Accounts and notes receivable	7,975	2,674					7,975	2,674
Contributions receivable	-1,000	5,000					-1,000	5,000
Inventory								
Deferred activity expense	250	4,141					250	4,141
Deferred special event expense								
Prepaid expenses	17,056	22,920					17,056	22,920
Total current assets	244,972	593,705	6,994	11,778	153,310	776,094	405,276	1,381,577
Noncurrent assets:								
Contributions receivable								
Unallocated asset acquisition			25,477	25,477			25,477	25,477
Land, buildings and equipment			1,081,426	1,087,325			1,081,426	1,087,325
Long-term investments					4,202,824	5,183,236	4,202,824	5,183,236
Total noncurrent assets			1,106,904	1,112,802	4,202,824	5,183,236	5,309,728	6,296,037
Total assets	244,972	593,705	1,113,898	1,124,580	4,356,135	5,959,329	5,715,004	7,677,614
Current liabilities:								
Accounts payable	30,851	20,613					30,851	20,613
Accrued expenses	12,233	2,532,221				749	12,233	2,532,971
Taxes and benefits withheld	3,057	137					3,057	137
Custodial accounts	180,358	186,602					180,358	186,602
Notes and mortgage payable	498,972						498,972	
Deferred activity revenue	78,733						78,733	
Deferred camp revenue	21,649						21,649	
Deferred special event revenue								
Other deferred revenue		60,439						60,439
Other current liabilities	3,651	1,843					3,651	1,843
Total current liabilities	829,503	2,801,855				749	829,503	2,802,604
Total noncurrent liabilities								
Total liabilities	829,503	2,801,855				749	829,503	2,802,604
Net assets:								
Without donor restrictions	-609,581	-2,211,200	1,123,149	1,131,556	1,597,769	2,973,564	2,111,337	1,893,920
With donor restrictions	25,000	3,000	-9,251	-6,976	2,758,365	2,985,016	2,774,114	2,981,040
Total net assets	-584,581	-2,208,200	1,113,898	1,124,580	4,356,135	5,958,580	4,885,451	4,874,960
Total liabilities and net assets	244,922	593,655	1,113,898	1,124,580	4,356,135	5,959,329	5,714,954	7,677,564

Accompanying schedules are an integral part of this financial statement.

**Statement of Financial Position -
Period Ending: December 31, 2022**

	Operating Fund		Capital Fund		Endowment Fund		Total of All Funds	
	2022	2021	2022	2021	2022	2021	2022	2021
Standard schedules								
Schedule 1: Contributions Receivable Current								
Contributions Receivable-Past Years								
Allowance for Uncollectible-Past Years								
Contributions Receivable-Current Year	1,500	8,083					1,500	8,083
Discounted Contributions Receivable								
Allowance for Uncollectible-Current	-2,500	-3,083					-2,500	-3,083
Net Contributions Receivable Current	-1,000	5,000					-1,000	5,000
Schedule 2: Contributions Receivable Non-Current								
Contributions Receivable - Non-Current								
Discounted Contributions Receivable								
Allowance for Uncollectible Non-Current								
Net Contributions Receivable Non-Current								
Schedule 3: Land, Buildings & Equipment								
Land, Buildings & Equipment-Non Camp			805,660	805,660			805,660	805,660
Accumulated Depreciation-Non Camp			-27,322	-27,322			-27,322	-27,322
Land, Buildings & Equipment-Camps			3,356,471	3,356,471			3,356,471	3,356,471
Accumulated Depreciation-Camps			-3,054,183	-3,048,285			-3,054,183	-3,048,285
Construction in Progress			800	800			800	800
Capital Leases								
Land, Buildings & Equipment			1,081,426	1,087,325			1,081,426	1,087,325
Schedule 4: Custodial Accounts								
National Fees & Subscriptions	-19,172	-649					-19,172	-649
Unit Deposits	14,474	9,253					14,474	9,253
Order of the Arrow and NESA	67,131	77,284					67,131	77,284
Other Custodial Accounts	117,925	100,714					117,925	100,714
Total Custodial Accounts	180,358	186,602					180,358	186,602
Schedule 5: Unrestricted Net Assets Designated								
Total Board Designated Net Assets								
Non-Designated Net Assets	-609,581	-2,211,200	1,123,149	1,131,556	1,597,769	2,973,564	2,111,337	1,893,920
Total Unrestricted Net Assets	-609,581	-2,211,200	1,123,149	1,131,556	1,597,769	2,973,564	2,111,337	1,893,920

End of Standard Schedules

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

**Comparative Statement of Budgeted Operations - Unrestricted -
Period Ending: December 31, 2022**

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Support and revenue							
Direct support:							
Net direct mail							
Friends of Scouting:							
FOS contributions	10,000	38,385	23,296	118,000	189,249	84,411	118,000
Net assets released FOS	-	-	-	-	3,000	-	-
Provision uncoll FOS	(500)	3,746	166	(5,150)	(2,500)	(3,083)	(5,150)
Net Friends of Scouting	9,500	42,131	23,462	112,850	189,749	81,328	112,850
Project sales:							
Project sales contributions	-	-	630	-	-	2,050	-
Net project sales	-	-	630	-	-	2,050	-
Special events:							
Special event contributions	-	(44,824)	(14,091)	59,000	91,508	65,356	59,000
Spec event fees collected	-	-	-	-	-	500	-
Spec event cost direct benefit	-	-	-	(8,200)	(12,153)	(2,861)	(8,200)
Net special events	-	(44,824)	(14,091)	50,800	79,355	62,995	50,800
Legacies and bequests:							
Legacies and bequests contrib	-	-	-	-	-	220	-
Net legacies and bequests	-	-	-	-	-	220	-
Foundations and trusts:							
Foundations and trusts	-	9,301	2,612	50,000	91,961	198,880	50,000
Net foundations and trusts	-	9,301	2,612	50,000	91,961	198,880	50,000
Other direct:							
Other direct contributions	-	-	-	3,200	-	1,600	3,200
Net other direct contributions	-	-	-	3,200	-	1,600	3,200
Total direct support	9,500	6,608	12,613	216,850	361,065	347,073	216,850
Indirect support:							
Net associated organizations							
United Way:							
United Way contributions	-	118	1,780	10,500	2,772	6,673	10,500
Net United Way	-	118	1,780	10,500	2,772	6,673	10,500
Net unassociated organizations							
Net other indirect contributions							
Government grants and fees							
Total indirect support	-	118	1,780	10,500	2,772	6,673	10,500
Revenue:							
Sales of supplies - net:							
Sale of supplies gross	200	310	198	2,850	2,540	13	2,850
Sale of supplies cost of goods	-	-	-	-	-	(652)	-
Net sale of scouting supplies	200	310	198	2,850	2,540	(639)	2,850
Product sales:							
Product sales	-	332,048	8,125	400,000	406,145	230,143	400,000
Product sales cost of goods	-	(16,347)	(1,380)	(130,000)	(105,497)	(111,842)	(130,000)
Product sales unit commissions	-	(149,470)	-	(135,000)	(149,470)	-	(135,000)
Net product sales	-	166,231	6,745	135,000	151,178	118,301	135,000
Investment:							
Investment income current	-	-	215,571	180,000	-	215,571	180,000
Total investment income	-	-	215,571	180,000	-	215,571	180,000
Total realized invest gain/loss							
Total unrealized invest gain/loss							
Camping:							
Camp revenues	500	(30)	18,296	440,050	406,920	438,038	440,050
Camp trading post sales	-	75	(585)	10,000	45,517	26,487	10,000
Camp TP cost of goods sold	-	-	(13,673)	(4,000)	(23,304)	(24,421)	(4,000)
Camp refunds and discounts	-	-	-	-	-	(475)	-
Net camping revenue	500	45	4,038	446,050	429,133	439,628	446,050
Activities:							
Activity revenues	500	89	3,177	51,583	72,583	79,496	51,583
Activity trading post sales	-	-	-	-	365	-	-
Net activity revenue	500	89	3,177	51,583	72,948	79,496	51,583
Other revenue	8,000	73,336	(6,445)	218,000	505,177	391,218	218,000
Total revenue	9,200	240,011	223,285	1,033,483	1,160,976	1,243,576	1,033,483

**Comparative Statement of Budgeted Operations - Unrestricted -
Period Ending: December 31, 2022**

Operating Fund	Current Period			Year to Date			Current Year
	Budget	Actual	Last Year	Budget	Actual	Last Year	Budget
Total support and revenue	18,700	246,737	237,679	1,260,833	1,524,813	1,597,322	1,260,833
Expenses							
Employee compensation:							
Salaries	46,271	58,059	38,511	628,583	555,200	633,696	628,583
Employee benefits	8,773	7,359	8,005	105,274	86,292	119,782	105,274
Payroll taxes	4,365	4,140	6,005	53,648	73,821	71,252	53,648
Employee related	-	-	-	9,500	797	2,736	9,500
Total employee compensation	59,409	69,559	52,521	797,005	716,110	827,465	797,005
Other Expenses:							
Professional fees	5,241	29,762	14,009	83,237	167,062	102,131	83,237
Program and other supplies	375	2,174	2,600	102,700	139,689	130,924	102,700
Telephone and communications	1,250	1,666	2,311	14,600	14,806	18,852	14,600
Postage and shipping	125	337	121	3,925	4,931	5,296	3,925
Occupancy	1,875	6,091	4,166	74,250	80,608	75,684	74,250
Rental and maintenance of equi	700	1,262	668	8,400	12,605	8,632	8,400
Publication and media	250	99	908	7,730	14,707	5,143	7,730
Travel	3,000	6,959	6,014	37,000	57,561	39,818	37,000
Conferences and meeting	-	2,414	866	4,100	44,903	38,028	4,100
Specific assistance to individ	-	22	285	11,500	9,386	12,152	11,500
Recognition and awards	320	8,389	9,020	17,475	23,756	31,234	17,475
Insurance	3,405	3,324	3,973	40,860	48,362	55,864	40,860
Other	1,100	927	3,300	13,200	15,311	21,034	13,200
National charter and serv fees	2,500	-	950	30,000	21,085	28,785	30,000
Total other expenses	20,141	63,425	49,191	448,977	654,773	573,578	448,977
Total expenses	79,549	132,984	101,712	1,245,982	1,370,883	1,401,044	1,245,982
Surplus (deficit) UR revenue/expense	(60,849)	113,753	135,967	14,851	153,930	196,279	14,851

Net assets summary

Unrestricted net assets - beginning of year				(2,211,200)	(2,407,478)		
Change in net assets from operations	(60,849)	113,753	135,967	14,851	153,930	196,279	14,851
Adjustments to net assets	-	-	-	-	-	-	-
Transfers between funds	-	1,090,000	-	-	1,291,386	-	-
Change in unrestricted net assets	(60,849)	1,203,753	135,967	14,851	1,445,316	196,279	14,851
Unrestricted net assets - end of period				(765,884)	(2,211,200)		

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



Twin Rivers Council
Boy Scouts of America
2023 Annual Meeting
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Slate for 2023 Members at Large

Adriance, Frederick W. (Fred)	Kreider, Robert P. (Bob)
Angell, Ethan	Kusche, Kristopher (Kris)
Baker, Linda L.	LaFave, Edward J. (Ed)
Boll, Jennifer	Levering, William (Bill)
Bruno, Greg	Metz, Tom
Casey, George	Murray, Brian
Chauvin, Jeff	Pattison, Rob
Chesney, George (Drew)	Prescott, David
Clark, Josh	Rinckey, Greg
D'Ambrosio, Nick	Rotolo, Jack
D'Angelo, Daniel (Dan)	Schaffer, Howard
Deyoe, Erik	Schanz, Joseph
Durr, Eric	Stec, Dan
Garvey, John Peter (JP)	Szczesny, Greg L.
Gelder-Bigelow, Donna R.	Tebbetts, Gary C.
Holtzman, Mark	Tully, Matt
Kirby, Ed	



Twin Rivers Council
Boy Scouts of America
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Slate for 2023 Executive Board

Returning Board Members

Adriance, Frederick W. (Fred)
Angell, Ethan
Baker, Linda L.
Boll, Jennifer
Casey, George
Chesney, George (Drew)
D'Ambrosio, Nick
Durr, Eric
Garvey, John Peter (JP)
Gelder-Bigelow, Donna R.
Holtzman, Mark
Kirby, Ed
Kreider, Robert P. (Bob)
Kusche, Kristopher (Kris)
LaFave, Edward J. (Ed)
Metz, Tom
Murray, Brian
Pattison, Rob
Prescott, David
Rinckey, Greg
Rotolo, Jack
Schaffer, Howard
Stec, Dan
Szczesny, Greg L.
Tebbetts, Gary C.
Tully, Matt

Youth Representatives (non-voting)

Schafer, Frank

District Chairs

Chauvin, Jeff
Clark, Josh
Levering, William (Bill)
Schanz, Joseph

New Board Members

Bruno, Greg
D'Angelo, Daniel (Dan)
Deyoe, Erik



Twin Rivers Council
Boy Scouts of America
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Slate for 2023 Council Officers & Executive Committee

President	Szczesny, Greg L.
Commissioner / Executive Vice President	Chesney, George (Drew)
Treasurer	Tebbetts, Gary C.
Vice President of Finance	Pattison, Rob
Vice President of Program	Angell, Ethan
Vice President of Safe Scouting	Murray, Brian
Vice President of Administration	Garvey, John Peter (JP)
Vice President of Membership	Vacant
National Representative	D'Ambrosio, Nick
National Representative	Baker, Linda L.
Secretary	Switzer, Mark

Slate for 2023 District Commissioners

Yankee Doodle District Commissioner	Clancy, Bill
Turning Point District Commissioner	Szymanski, Chester (Chet)
Mohawk District Commissioner	Sipher, Don
Fort Orange District Commissioner	Koch, Paul
Adirondack District Commissioner	Vacant

RESOLUTION 1

Committees of the Executive Board

RESOLVED, That the following committees of the Executive Board shall be appointed: Audit, Budget, District Operations, Properties & Maintenance, Major Gifts/Endowment, Strategic Planning, & Investment. Their duties and responsibilities shall be as set forth in the operations manuals and applicable literature of the Boy Scouts of America.

RESOLUTION 2

Authority of Scout Executive and Members of Professional Staff

RESOLVED, That subject to any limitation imposed by law, the By-laws, or any resolution of the Board or Executive Committee, the Scout Executive be and hereby is authorized and empowered, for and on behalf of the Corporation and in its name, to deliver, enter into, acknowledge, cancel, and revoke any and all agreements, conveyances, mortgages, powers of attorney, or other instruments which are incident to the carrying on, in the normal course, of the regular affairs of the Corporation; and be it further

RESOLVED, That subject to any limitation imposed by law, the By-laws, or any resolution of the Board or Executive Committee, the Scout Executive, and the Treasurer, be and hereby are and each of them hereby is authorized and empowered, for and on behalf of the Corporation and in its name, deliver, execute, acknowledge and pay any fees connected with any and all applications, reports, returns, or other instruments required by any governmental authority, which are incident to the carrying on, in the normal course, of the regular affairs of the Corporation.

RESOLUTION 3

Conflict-of-Interest Policy for Board Members

RESOLUTION, That it is the basic policy of the Corporation that all Board members or members of any committee thereof or officers or employees of the Corporation have a duty to be free from the influence of any conflicting interest when they act on behalf of the Corporation or represent it in negotiations or advise others in the Corporation with respect to dealing with third parties. They are expected to deal with suppliers, customers, contractors, and others having dealings with the Corporation on the sole basis of what is in the best interest of the Corporation without favor or preference to third parties based on personal considerations. To this end the following rules shall be observed:

1. No member of the Board or member of any committee thereof or officer or employee of the Corporation shall accept from any person, directly or indirectly, whether by himself or herself or through his or her spouse or a member of his or her family or through any partner or business or professional associate, any gift, favor, service, employment or offer of

employment or any other thing of value which he or she knows or has reason to believe is made or offered to him or her with the intent to influence him or her in the performance of his or her duties as a member of the Board or member of any committee thereof or officer or employee of the Corporation.

2. No member of the Board or member of any committee thereof or officer or employee of the Corporation who is a partner, officer, or employee of a partnership, firm, or corporation, or who owns or controls more than 10 percent of the stock of such corporation, shall represent, appear for, or negotiate on behalf of the Corporation in connection with the acquisition or sale by the Corporation of any interest in real or tangible or intangible personal property to such partnership, firm, or corporation.
3. No member of the Board or member of any committee thereof shall participate by discussion, voting, or by any other action taken by the Board, or any committee thereof, in the enactment of or defeat of a motion which relates to any transaction with any party referred to in paragraph 2 above. In case any such matter is discussed at any meeting where any Board or committee member who has such an interest is present, he shall promptly disclose his interest in the matter to be voted on to the chairman of the meeting. He shall not vote on the matter and at the discretion of the disinterested members present may be required to leave the meeting during the discussion and the voting on the matter.

RESOLUTION 4

Conflict-of-Interest Policy for Professional Scouters

RESOLVED, that the following conflict-of-interest policy become the policy of this corporation and be applied to professional Scouters. It is imperative that employees of the Boy Scouts of America conduct themselves with a degree of honesty and integrity which is beyond reproach or even suspicion.

While it is not possible to anticipate every situation and prescribe a precise rule for each, it is possible to set forth certain basic, general principles to be observed by employees at all times. The essence of this policy is that employees shall always deal with others doing, or seeking to do, business with the Boy Scouts of America in a manner that excludes all consideration of personal advantage. Accordingly, every employee of the Twin Rivers Council is subject to the following policy:

1. Interest in Other Business Organization

Employees of the Boy Scouts of America or any local council thereof or members of their immediate families shall not have any interest, direct or indirect, in any other business which in any degree conflicts with the employee's primary obligations to the Boy Scouts of America or any local council thereof. In this regard, employees or members of their immediate families should not possess a significant financial interest in any business that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. In addition, employees should not conduct business on behalf of the Boy Scouts of America or any local council thereof with members of their immediate family, or a business organization with which the employees

or members of their immediate families have any association which could be construed as significant in terms of potential conflict of interest.

2. Gifts, Favors, Entertainment, and Payments to Employees

Employees shall not seek or accept any gifts, payments, fees, services, valuable privileges, vacations or pleasure trips, loans (other than conventional loans from lending institutions), or other favors from any person or business organization that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. No employee shall accept anything of value in exchange for referral of parties to any person or business organization that does, or seeks to do, business with the Boy Scouts of America or any local council thereof. In the application of this policy:

- (a) Employees may accept common courtesies of nominal value usually associated with accepted business practices for themselves and members of their families.
- (b) An especially strict standard is expected with respect to gifts, services, or considerations of any kind from suppliers. Entertainment at the expense of suppliers beyond that contemplated by (a) above should not be accepted under any circumstance.
- (c) It is never permissible to accept a gift in cash or cash equivalents of any amount.
- (d) This policy does not preclude the acceptance of benefits to the Boy Scouts of America as compared to benefits to an individual employee.
- (e) This policy does not preclude the acceptance of courtesies extended to employees of the Boy Scouts of America or any local council thereof in their official capacities, such as gratis hotel rooms for business (but not personal use) in connection with meetings.
- (f) This policy will be communicated to persons and organizations doing, or seeking to do, business with the Boy Scouts of America or any local council thereof.

3. Confidential Information

Employees shall not, without proper authority, give or release to anyone not an employee, or to another employee who has no need for the information, data or information of a confidential nature concerning the Boy Scouts of America or any local council thereof.

4. Gifts, Favors, Entertainment, and Payments by the Boy Scouts of America or Any Local Council Thereof

Gifts, favors, and entertainment may be given others at the expense of the Boy Scouts of America or any local council thereof only if they meet all of the following criteria:

- (a) They are consistent with accepted business practices.
- (b) They are of sufficiently limited value, and in a form that will not be construed as improper.
- (c) They are not in contravention of applicable law and generally accepted ethical standards.

- (d) Public disclosure of the facts will not embarrass the Boy Scouts of America or any local council thereof.

5. Obligation to Disclose

Any employee who believes that his or her personal actions or interests, or the actions of others, may violate this policy must discuss the matter with the Scout executive. Additional interpretations of this policy and definitions of words and phrases used herein will be made upon request to the Scout executive.

6. Sanctions

Any employee whose actions or interests violate this policy is subject to termination on that account alone, if such is determined to be in the best interests of the movement.

It is the responsibility of every employee of the Boy Scouts of America or any local council thereof to be aware of and to observe these standards. Accordingly, each employee is asked to sign and return the accompanying Employee Statement relating to these standards. Employee Statements will be held in complete confidence. The Employee Statement will be re-executed on a regular basis.

EMPLOYEE STATEMENT

I certify that I have received a copy of the council conflict-of-interest policy, dated _____, and that neither I nor any member of my immediate family have any personal economic interest that could be construed as opposed to the best interests of the Boy Scouts of America or any local council thereof or in violation of the stated conflict-of-interest policy, other than any exceptions listed below.

(Give full details below or on a separate sheet, if appropriate, concerning any outside interests that you believe require or may require the approval of the Scout executive. If none, please so state.)

Signature of Employee: _____ Date: _____

RESOLUTION 5

Authorized Check Signers

RESOLVED, That subject to any limitation imposed by law, the By-laws, or any resolution of the Board or Executive Committee, the following Board positions and Staff members hereby are authorized as check signers (as long as all bank requirements are finished):

Council President	Past-Council President
Executive Vice President	Council Commissioner
Council Treasurer	Council Vice President of Administration
Council Vice President of Finance	Scout Executive
Assistant Scout Executive	Office Manager
Major Gifts/Endowment Chair	

The following conditions must apply when signing checks:

- All checks must have two signatures or approvals.
- Checks for \$5,000 or less, and checks regardless of amount written to the Boy Scouts of America, Twin Rivers Council or a utility provider shall require any two authorized signers or approvals.
- Checks in amounts greater than \$5,000 shall require two signatures or approvals; one of whom must be an authorized executive board member signer and one that is an authorized staff signer. (Written or electronic authorization is allowed.)
- Checks presented for signature must be accompanied by a pre-check writing authorization signed by the Scout Executive or his designee and relevant documentation including purchase orders or payment authorization.

RESOLUTION 6

PUBLIC INSPECTION POLICY

The Twin Rivers Council, Boy Scouts of America, is committed to:

- Openness and transparency to current members, donors/funders, its various stakeholders, and the general public
- Proactive disclosure and dissemination of information about operations, plans, and decisions of the executive board, and information concerning the Twin Rivers Council.

The following documents are available for public inspection at the Twin Rivers Council Service Center in Albany, New York:

- All documents as required by federal, state, and local law, including but not limited to the IRS Form 990 and if applicable, the IRS 990 T.
- Annual report
- Audited financial statements
- Minutes of the board meetings

All documents are available and can be copied by request at a cost of \$0.35 per page.

RESOLUTION 7

SCOUT EXECUTIVE COMPENSATION POLICY AND BUSINESS EXPENSE REIMBURSEMENT

The Twin Rivers Council, Boy Scouts of America's objective is to provide a reasonable and competitive Scout executive compensation opportunity consistent with market-based compensation practices for the chief executive officer possessing the experience and skills needed to improve the overall performance of the Twin Rivers Council. The original letter of employment will provide all compensation and benefits for the Scout executive.

The council president will appoint, each year, a compensation and benefits committee whose responsibilities are to review the performance of the Scout executive and to recommend for approval to the executive board salary and benefits for the Scout executive. The executive board and compensation and benefits committee are charged with ensuring that the Scout executive compensation policy and procedures satisfy the IRS Intermediate Sanctions requirements.

When incurring business expense, the Twin Rivers, expects the Scout executive to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they are spent.

Expense reports for the Scout executive must be approved by the council president or designee. Expenses will not be reimbursed unless a written expense report is submitted. The expense report should be submitted monthly.

The Twin Rivers Council maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed as business expenses of the council. Expenses that are not reimbursable include, but are not limited to:

- First-class travel or airline upgrade certificates (a.k.a. coupons)
- Barber, manicurist, shoe shine, masseur
- Toilet articles, clothing, etc. (unless baggage is lost)
- Child/pet/home care
- Personal reading matter, including newspapers
- Use of hotel facilities such as pay TV movies, sauna, steam bath, etc.
- Theater or other personal amusements
- Unauthorized trips, entertainment, gifts, or donations
- Car rental over standard vehicle model or rental level
- Laundry (unless five or more consecutive business travel nights and required to continue trip)
- Alcoholic beverages

RESOLUTION 8

Whistleblower Protection Policy

General

The Audit Committee of the Board of Directors of the Twin Rivers Council Boy Scouts of America (the “Council”) has adopted the following policies and procedures for: (i) the receipt, retention, and treatment of complaints received by the Council; and (ii) the confidential, anonymous submission by employees of the Council of concerns regarding questionable practices involving unethical or illegal conduct.

Reporting of Concerns or Complaints

Taking action to prevent problems is part of the Boy Scouts’ and Council’s culture. If you observe possible unethical or illegal conduct, you are encouraged to report your concerns. Employees and others involved with the Council are urged to come forward with any such information, regardless of the identity or position of the suspected/perceived offender.

Employees and others may choose either of the following modes of communicating concerns regarding unethical or illegal conduct:

1. Discuss the matter with your immediate supervisor.
2. Contact Mark Switzer, Scout executive of the Council, or send either a signed or anonymous written report to any of the following:
Brad Bowersox
Territory Director
Telephone: (518) 227-6664
E-mail: brad.bowersox@scouting.org

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any conduct that is unethical, illegal, or is in violation of BSA or Council rules, regulations or procedures. Unethical or illegal conduct may include:

- An unlawful act whether civil or criminal;
- Unprofessional conduct or conduct that violates the principals of the Boy Scouts;
- Abuse of power or authority for an unauthorized or ulterior purpose;
- Dangerous practice likely to cause physical harm or damage to any person or property;
- Unfair discrimination in the course of the employment or provision of services;
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial or membership statement of the Boy Scouts;
- Fraud or deliberate error in the recording and maintaining of financial or membership records of the Boy Scouts;
- Deficiencies in or noncompliance with the Boy Scouts' internal accounting controls;
- Deviations from full and fair reporting of the Boy Scouts' financial and membership condition.
- This list is not definitive, but is intended to give an indication of the kind of conduct, which might be considered unethical or illegal.

Confidentiality

The Council will treat all communications under this Policy in as confidential a manner as possible, except to the extent necessary (1) to conduct a complete and fair investigation, or (2) for reviews of Council operations by the Council's Board of Directors, its Audit Committee, the Council's independent public accountants, and/or the National Council..

Treatment of Complaint; Non-Retaliation

Complaints received pursuant to this policy will be reviewed under Audit Committee direction and oversight by our outside counsel, internal auditors or such other person as the Audit Committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Any individual, who in good faith reports any concerns pursuant to this policy, even if the report is mistaken, or who assists in the investigation of a reported complaint will be protected by the Council from any adverse employment action that is based on the complaint. Retaliation in any form against these individuals will not be tolerated. Any act of retaliation should be reported immediately and will be dealt with appropriately. However, any false accusations made knowingly may constitute misconduct for which disciplinary action may be imposed.

Specifically, we will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of their employment because of any lawful act done by that employee in good faith to either (1) provide information,

cause information to be provided, or otherwise assist in any investigation regarding any conduct which the employee reasonably believes constitutes a violation or potential violation of any law, rule, or regulation, or (2) in good faith file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to an alleged violation of any such law, rule, or regulation.

Reporting and Retention of Complaints and Investigations

The Council will maintain a log of all complaints, tracking their receipt, investigation, and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Council's document retention policy.

RESOLUTION 9

Electronic Voting

The executive board shall meet at such time and place as the executive board may direct and, in any event, at least four times annually, including an organizational meeting as soon as practical following the local council annual meeting. It shall be the general practice of the executive board/committee to meet monthly. Special meetings of the executive board may be called by the executive committee of the executive board or by the president, and shall be called within 30 days upon the written request of at least one-fifth of the members of the executive board (which request shall specify the purpose of such special meeting). A notice of each meeting of the executive board shall be submitted to each member at least five days in advance of the meeting.

One-third of the members of the executive board shall constitute a quorum for all purposes.

Unless otherwise required by law, the articles of incorporation, or these bylaws, all questions presented to a meeting of the executive board at which a quorum is present shall be decided by a majority of those actually voting.

Notwithstanding any provision to the contrary contained herein, any meeting, regular or special, may be held by telephone, speaker phone, video phone, Internet conferencing, or similar electronic communicating equipment so long as all directors can hear one another and those participating in the meeting receive the vote on the same information. All such directors participating electronically shall be deemed to be present, in person, at such meeting.

Any regular member of the executive board who fails to attend a minimum of two meetings of the executive board in any one year shall not be eligible for reelection as a regular member of the executive board for the ensuing term, provided, however, that the executive board may excuse absences and any absence so excused shall be counted as a meeting attended.

RESOLUTION 10

Wireless Security Policy

Overview Information is one of Twin Rivers Council's most valuable assets, and each employee is responsible for helping to protect the privacy and integrity of member information and sensitive business information. The following requirements are designed to minimize the potential exposure to the BSA from the loss of sensitive or company confidential data, compromising of intellectual property, or damage to public image, which may result from unauthorized access and use of Twin Rivers Council's data or systems.

Policy All employees and other authorized personnel, including external business partners, are expected to secure BSA member and corporate information and to protect the integrity, confidentiality, and availability of this information. Information security guidelines, procedures, and standards must be followed with regard to the use of BSA-owned and leased equipment, computer systems, and networks. The BSA provides computer and network resources for authorized use only. It is the policy of the Boy Scouts of America Twin Rivers Council to adhere to the following technological internal control requirements.

Control Requirements **Wireless Security:** No one is authorized to connect unsecured "open" wireless access points to the council's local area networks.

Wireless users will be authenticated before access is granted to the local network through one of the following methods. The specific method will be determined by the council.

- Authenticate against ScoutNET user IDs and passwords via IEEE 802.1x/Protected EAP / MS-CHAPv2 using RADIUS. This service is provided through Microsoft Internet Authentication Service running on national office domain controllers and, and therefore, is accessible through ScoutNET connections.
- Use our own authentication servers.
- Use PSK (Pre-Shared Key) authentication. However, the pass phrase must be changed whenever an individual with access is no longer authorized to use the network or when a device configured to use the network is lost or compromised.

Council personnel will use, at a minimum, 128-bit encryption, but preferably the highest level of encryption supported by their equipment.

Audits The Information System Division at the national office will occasionally scan the ScoutNET network for "rogue" access points and will make the findings available to the Scout Executive for follow-up action.

RESOLUTION 11

Statement of Values and Code of Ethics of the Twin Rivers Council

Introduction

As a matter of fundamental principle, the nonprofit and philanthropic community should adhere to the highest ethical standards because it is the right thing to do. As a matter of pragmatic self-interest, the community should do so because public trust in our performance is the bedrock of our legitimacy. Donors and volunteers support charitable organizations because they trust them to carry out their missions, to be good stewards of their resources, and to uphold rigorous standards of conduct.¹

Nonprofit and philanthropic organizations must earn this trust every day and in every possible way. But organizations are, at base, people, and it is up to the people of the local councils—board members, executive leaders, staff, and volunteers—to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect, and responsibility.

Adherence to the law is the minimum standard of expected behavior. We must do more, however, than simply obey the law. We must embrace the spirit of the law, often going beyond legal requirements and making sure that what we do is matched by what the public understands about what we do. Transparency, openness, and responsiveness to public concerns must be integral to our behavior.

Statement of Values

Any code of ethics is built on a foundation of widely shared values. The values include:

- Scout Oath & Law
- Commitment to the public good;
- Accountability to the public;
- Commitment beyond the law;
- Respect for the worth and dignity of individuals;
- Inclusiveness and social justice;
- Respect for pluralism and diversity
- Transparency, integrity, and honesty;
- Responsible stewardship of resources; and,
- Commitment to excellence and to maintaining the public trust.

¹ Much of the spirit and some of the language, in this code are taken from Obedience to the Unenforceable, first published by INDEPENDENT SECTOR in 1991 and re-released in 2002. For a comprehensive listing of codes and standards for nonprofit organizations, see the INDEPENDENT SECTOR website at <http://www.IndependentSector.org/issues/accountability/standards.html>.

The Code of Ethics

I. Personal and Professional Integrity All staff, board members, and volunteers of the Twin Rivers Council act with honesty, integrity, and openness in all their dealings as representatives of the council. The council promotes a working environment that values respect, fairness, and integrity.

II. Mission

The council has a clearly stated mission and purpose, approved by the board of directors, in pursuit of the public good. All of its programs support that mission, and all who work for or on behalf of the council understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by the council and of value to the society at large.

III. Governance

The council has an active governing body that is responsible for setting the mission and strategic direction of the council and oversight of the finances, operations, and policies of the council. The governing body:

- Ensures that its board members have the requisite skills and experience to carry out their duties, and that all members understand and fulfill their governance duties acting for the benefit of the council and its public purpose;
- Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal, or other means;
- Is responsible for the hiring, firing, and regular review of the performance of the Scout executive, and ensures that the compensation of the Scout executive is reasonable and appropriate;
- Ensures that the Scout executive and appropriate staff provide the executive board with timely and comprehensive information so that the executive board can effectively carry out its duties;
- Ensures that the council conducts all transactions and dealings with integrity and honesty;
- Ensures that the council promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness, and openness;
- Ensures that the council is fair and inclusive in its hiring and promotion policies and practices for all staff positions;
- Ensures that policies of the council are in writing, clearly articulated, and officially adopted;
- Ensures that the resources of the council are responsibly and prudently managed; and
- Ensures that the council has the capacity to carry out its programs effectively.

IV. Legal Compliance

The council is knowledgeable of and complies with all laws, regulations, and applicable international conventions.

V. Responsible Stewardship

The council manages its funds responsibly and prudently. This should include the following considerations:

- It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management;
- The council compensates staff, and any others who may receive compensation, reasonably and appropriately;
- The council has reasonable fundraising costs, recognizing the variety of factors that affect fundraising costs;
- The council does not accumulate operating funds excessively;
- Councils with endowments prudently draw from endowment funds consistent with donor intent and to support the public purpose of the council;
- The council ensures that all spending practices and policies are fair, reasonable, and appropriate to fulfill the mission of the council; and
- All financial reports are factually accurate and complete in all material respects.

VI. Openness and Disclosure

The council provides comprehensive and timely information to the public, the media, and all stakeholders, and is responsive in a timely manner to reasonable requests for information. All information about the council will fully and honestly reflect the policies and practices of the council. Basic informational data about the council, such as the Form 990, reviews and compilations, and audited financial statements will be posted on the council's website or otherwise available to the public. All solicitation materials accurately represent the council's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

VII. Program Evaluation

The council regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The council is committed to improving program and organizational effectiveness, and develops mechanisms to promote learning from its activities and the field. The council is responsive to changes in its field of activity and to the needs of its constituencies.

VIII. Inclusiveness and Diversity

The council has a policy of promoting inclusiveness, and its staff, board, and volunteers reflect diversity in order to enrich its programmatic effectiveness. The council takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment, and constituencies served.

IX. Fundraising

Councils, when raising funds from the public or from donor institutions, are truthful in their solicitation materials. Councils respect the privacy concerns of individual donors and expend funds consistent with donor intent. Councils disclose important and relevant information to potential donors.

In raising funds from the public, councils will respect the rights of donors as follows:

- To be informed of the mission of the council, the way the resources will be used, and their capacity to use donations effectively for their intended purposes;
- To be informed of the identity of those serving on the council's executive board and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to the council's most recent financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature;
- To be informed whether those seeking donations are volunteers, employees of the organizations, or hired solicitors;
- To have the opportunity for their names to be deleted from mailing lists that the council may intend to share; and
- To feel free to ask questions when making a donation and to receive prompt, truthful, and forthright answers.²

² These 10 points are taken from A Donor Bill of Rights, developed by the American Association of Fund Raising Counsel, the Association for Healthcare Philanthropy, the Council for the Advancement and Support of Education, and the Association of Fundraising Professionals, and endorsed by INDEPENDENT SECTOR.

RESOLUTION 12

Specific Assistance Funds

The goal of the executive board of the Twin Rivers Council is to extend the Scouting and Learning For Life programs to all youth and families within our boundaries regardless of their ability to pay the costs of participation. One way our council dedicates itself to reaching that goal is by providing council operating funds for this purpose in its annual budget as part of the Specific Assistance to Individuals line item.

Specific assistance funding may be used for, but is not limited to:

- Payment of annual registration fees and/or Boys' Life subscriptions for youth and/or adults
- Summer camp scholarships
- Activity/training scholarships for youth and/or adults
- Uniform assistance for youth and/or adults
- Purchase of program materials from our Scout Store

Approval of assistance fund expenditures will be managed by the Scout Executive or designee. Quarterly reports of all assistance expenditures will be given to the Scout executive for review and monitoring. An executive summary of assistance funds expended will be provided to the executive board annually as part of the budget process.

RESOLUTION 13

Application for Renewal of Local Council Charter

The Boy Scouts of America charters local councils in order to accomplish its purposes and carry out its programs. The charters are issued for a period of one year and may be renewed annually upon application by the local council. The renewal of the charter is based on annual reports that show satisfactory efforts to meet the responsibilities of a local council in the corporation. The Boy Scouts of America may revoke or decline to renew council charters for failure to comply with the Bylaws, Rules and Regulations, or policies of the Boy Scouts of America, or in any instance where it deems such action advisable in the interests of Scouting. The Twin Rivers Council, Boy Scouts of America, hereby applies for renewal of its charter for the year beginning July 1, 2019.

This application has been reviewed and approved by the executive committee or executive board at a duly called meeting on February 10, 2019, at which meeting a quorum was present, and the council specifically accepted its obligation to cooperate with the Boy Scouts of America and its representatives in promoting the program of the Boy Scouts of America in accordance with the provisions of the Charter, Bylaws, resolutions, policies, and Rules and Regulations of the Boy Scouts of America. The Scout executive's letter of employment has been reviewed as part of the annual performance review process. This council agrees with and accepts credit terms of the National Service Center and agrees to the payment of "late payment charges" commensurate with the laws of the state of Texas, from which invoices are issued.

Approved by Annual Meeting
February 5, 2023

Greg Szczesny, President

Mark Switzer, Scout Executive