

Minutes of the Council Executive Committee**April 22, 2025**

The meeting was opened at 5:32 pm at the Council Service Center and on zoom by Steve Odenkirk, Council President. A quorum was present.

Present: David Alvarez, Jeff Brunet, Steve Odenkirk, Fred Petersen, Joel Stoltz, John Will, Lisa Wylie

Guests: Devin Allard (Audit Committee Chair), Michelle Swoboda (WIPFLI Auditor)

Excused: Tom Kittle, Don Riegger

Staff: Shannon Roberts, Mike Korcheck

Summary of Action:

- **Safety Minute:** Odenkirk noted that outside temperatures are on the rise. It is important to stay hydrated.
- **2024 Audit Recap: Allard** opened with an introduction of Michelle Swoboda, Principal and Auditor for WIPFLI, LLC. Michelle noted the following:
 - a. I just always want to point out that we give our opinion in the auditor's report which for this year was an unmodified opinion, which is a clean opinion that the financial statements presented fairly in accordance with GAAP.
 - b. On the Statement of Financial Position, there were not many changes from 2023, except for a large increase in cash. This was a result of the Council Office Building sale. That was the largest increase in current assets. But since we sold the building to get cash, the property & equipment was decreased. As a result of the building sale, Council is now leasing the building back from the new owners. The lease is now recorded as an asset and a liability on the balance sheet.
 - c. In the liability section, there are not a lot of changes except for the other side of the building lease. Total net assets for 2024 are \$2.3 million of which \$1,066,000 are donor restricted.
 - d. From the income statement, FOS was flat from 2023 to 2024 at about \$105k. Council totals just over \$130k for special events which was a large increase over 2023 as a result of the hugely successful Legends Ball. Popcorn & products sales did a little better than the previous year.
 - e. Council investment income, (interest in dividends, realized and unrealized gains.) And we can see, the change over 2023 in your total investment income, is down just a little bit. And then here you can see the \$382,000 gain on the sale of that property.
 - f. Looking at total expenses, they were up over the prior year by about \$303,000. Most of the increase was due to the increase in salaries. Overall, we had a loss of \$571,000 for the year.
 - g. Michelle also covered a few of the footnotes:
 - 1. First off, we did have \$80,000 in total income, pretty healthy realized gains, but then you did have an unrealized loss. So, our endowment fund at the end of 2024 had just over \$1,700 left in your endowment without donor restrictions, and \$720,000 with donor restrictions.
 - 2. Pointing out you did add in in the lease now for the building. So, here's your future payments on that lease through 2028. There might be some residual there, but it's essentially, you will be paying out \$190,000 on the new lease for the building.
 - 3. Your net assets with donor restrictions. For 2024, you do have a little bit of restrictions in fund one of about \$12,000. Capital has more at \$332k, but you did have that new capital \$200k contribution. And then of course your endowment is at \$720k. Total net assets with donor restrictions total \$1,066,000. I wanted to stop the conversation right there.

4. In the BSA retirement plan, you put in \$53,000 in 2024, and then in the match savings, \$11,690. And then you also put in money for the health care plan, and that was \$44,000.
 - h. Odenkirk asked about getting with past donors whose donations were restricted to ask if they would be willing to allow us to redesignate them as unrestricted funds so Council could use them to fund operations. Michelle said she could help by pulling reports from PeopleSoft. Jitasa might also be able to help with this.
 - i. Odenkirk thanked Michelle and the WIPFLI team for helping to get the Audit completed in a timelier manner than last year.
 - j. Petersen made a motion to accept the 2024 Audited Financial Statements as presented. Wylie seconded and **the motion passed unanimously**. Korcheck will send the Audited Financial Statements to the entire Executive Board.
- **Membership Report:**
 - a. Wylie noted that she's been watching the fifth grade Arrow of Light Scouts move from Cub Scouts into Scouts BSA, so we have a decreased number of Cub Scout fifth graders and an increased number of Scouts BSA fifth graders. Most of you know units right now cross over their kids anywhere from January to the end of May we encourage them to do the January/February time frame, so we'll follow up with those kids that do not cross over.
 - b. I don't know if you remember but last month, we had this giant increase in membership, especially in Cub Scouts and I said that I didn't know what was going on and I felt super uncomfortable with the number. Well as of April 1st a lot of those kids dropped off. It's not double-digit membership growth like we had. It's single digit, but I'm feeling much more comfortable that this is the right number. So those kids that joined in the fall of 23, they joined for the rest of 23 and then all of 24. And then they probably did one year in the program, so they didn't show up last fall, but we still had him on the books. Then we gave him an extra 90 days because that's what the new registration system does. Now they've dropped off, so that's what I think happened. We'll see what happens this fall because most these kids joined last fall. I expect September and October is going to be a little rough depending upon recruiting new kids. And then we find out if the kids that joined last fall are actually still in the program.
 - c. The last thing I need to share, Shannon might have an update because I haven't had a chance to talk to him, but we did not get the lily grant to fund a district executive. There were about 75 applicants for the grant and 40 were selected. After getting more information from National, it turns out that we are number 3 on their waiting list. National is working on finding some more funds so they can fund additional Councils.
 - d. When we look at the April numbers, we're at 17 new Scouts vs. 29 new Scout by the end of April 2024. We do have a couple more weeks to get those numbers up. Cub Scouts are up 13% and we are up about 2% over this time last year.
 - e. We continue to reach out to every school that will meet with us to engage their students about Scouting. We are having more success than we've had in the past.
 - **Will had to depart the meeting early for a work-related meeting, so Odenkirk and Roberts presented the April Treasurer's report. The Committee reviewed this report and the March 2025 financials & April 2025 Finance Committee Report** that were provided prior to the meeting.
 - a. YTD results through March: Actuals compared to the Budget show Council deficit is nearly \$19k less than the budgeted deficit.
 - b. **Income/Revenue tracking favorably to budget:** Off to a good start for FOS...\$44k collected vs a \$23k budget. We are also ahead on Scout Reach with \$9.4k in revenue vs a \$4.5k budget. Annual Dinner tracked on budget through March.
 - c. **Income/Revenue falling short of budget:** Council program fees are \$8k behind plan (\$33k actuals vs a \$41k budget). Unrestricted foundations/trusts are \$14k behind plan YTD.

- d. **Expense accounts tracking favorably to budget:** Employee Expenses/Salaries are \$11k favorable to budget and Insurance for building and contents is \$7k favorable.
- e. Roberts addressed the possibility of reducing our lease liability with an early move to new office space. We have a couple of strong candidates. One that we really like would be about \$14.75/ft² for a 7-year lease, but no tenant improvements. This would get the rent down to about \$5k a month. We are also rethinking what the office environment may look like after the move. We are considering more work from home and working in the community options, so as to reduce the overall office space required. We may also consider reducing the size of the Scout Shop as well. Still looking at a move towards the end of the year or the beginning of 2026, but this will depend on when the new owner wants to get into the current building.
- f. Brunet asked if Council has looked into partnering with a retail camping store, such as Summit Hut or Sportsmans. Roberts stated that we have checked into that, but so far, it's a hard sell as the stores don't necessarily want to handle all of the additional merchandise (knots, belt loops, patches, etc.) that Scouters need. We might also look at a Trading Post concept where the Shop has the bare minimum of stock, and the Scouts order what they need from the online store.
- g. Petersen motioned that the Committee approve the Treasurer's Report, the March 2025 financials and the April 2025 Finance Committee notes. Alvarez second and **the motion was approved unanimously.**
- **Commissioner's Report:**
 - a. Stoltz provided the Performance Standards report. According to the stack charts, YPT completion is at 99% while the National average is 95.32%. We are ranked #60.
 - b. Membership is sitting at 1,305 as of April 22nd. Our Market Share is currently 0.93%, which is an increase over the past couple of months (Council goal is 1.11% & National average is 1.90%). Retention is at 62.11% with a goal of 80% and the National average at 57.54%.
 - c. Our gender (19.28%) and diversity (31.54%) marks compare well with the National averages and reflect a decrease from the past couple of months. We need to connect and build inroads with our Hispanic communities in the area.
 - d. Stoltz stated that the Commissioners are filling up the Commissioner's Cabin for Summer Camp at Camp Lawton. Need to fill a couple of spots during the Cub Scout Weekend, but overall it's looking good.
- **Scout Executive Report: Roberts presented the following:**
 - a. The 2026 Friends of Scouting Annual Campaign Plan. He's found that many of the unit leadership and parents don't understand FOS and what it does for them and the Council. In some units the leaders don't communicate the Council or District events very well, because they don't know about them. This plan will be a step in opening up the lines of communication to ensure that the Units have the information they need to be successful and how their FOS donations help the Council help them succeed.
 - b. Council is planning to send a survey to all active Scouters. He introduced the questions we intend to send out. There were some suggestions for some changes and Council will take those suggestions to make the modifications.
 - c. Council will host a State of the Council meeting at the Office on Thursday, May 8th from 5:30 to 7:00 pm. We will get that word out soon.
- **Discussion Items:**
 - a. **Programs:** Brunet's report it was included in the packet. Highlights include:
 - 1. Volunteer Dinner was well attended and lots of good feedback on the event. But how do we get more involvement from the unit leaders? Could we recognize all the knot awardees and pay for their dinners? We need a new vision for the dinner to bring together more of our

volunteer leaders and thank them for their efforts.

2. Mike Jones is working hard on Advancements. Eagle Boards and projects are pushing forward quickly. He met with all the Merit Badge counselors for Summer Camp and built the merit badge schedule. The Leader's Guide information will be complete by the end of April. We do need more merit badge counselors for Summer Camp.
 3. We've met with the owner of Tierra Antigua Realty. They will sponsor a Salesmanship merit badge event at the end of July.
 4. Registrations are trickling in for our upcoming events. We know we are a last-minute Council, so please help get the word out to register early!
- b. **Properties Update:** Kittle was not able to attend the meeting and the report was provided.
1. The Adult Shower house remodel is completed except for a couple of minor issues that will be taken care of soon.
- **Consent items, and submitted reports included in the packet:**
 - a. The committee reviewed the March 25, 2024, Board of Directors meeting minutes and the FOS report. Odenkirk asked for a vote to accept the reports as presented. **There were no objections, and the motion passed unanimously.**
 - b. **The Grant report** was not provided.
 - **Highlights & Upcoming events**

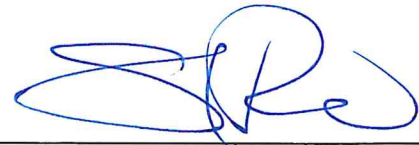
April 23	Council Commissioner Cabinet Meeting
April 24-27	OA Spring Induction
April 26-27	Wilderness First Aid Training
May 2	****Good Scout Luncheon, TCC****
May 2-3	Level I / II Climbing Training, Dragoon Mountains
May 8	Council Roundtable
May 17-18	Wilderness First Aid Training
May 17	NRA RSO Training
May 24	Flag Placing, East and South Lawn Cemeteries
May 26	Memorial Day Wreath Laying Ceremony
May 28	Council Commissioner Cabinet Meeting
May 20-June 1	Cub Adventure Weekend, Camp Lawton
May 27	Executive Board Meeting, Council Office
May 31	Executive Board Retreat, Community Foundation
June 24	Executive Committee Meeting, Council Office

- At 7:11pm Wylie moved that the meeting be adjourned, Alvarez seconded and all approved.

**Our next meeting will be:
Annual Membership Meeting / Board of Directors Meeting
TBD**



**Steve Odenkirk
Council President**



**Shannon Roberts
Scout Executive/Secretary**