

ABSF Procedures Manual

(Established May 3, 2016. Amended Sept. 19, 2016, Dec. 5, 2016)

Authority

The Secretary shall perform or have performed under the Secretary's direction...

Prepare from the records of the Corporation a Procedures Manual to organize the established and regular policies, procedures, and pronouncements of the Board to ensure that the Board's tasks are conducted in a regular, orderly transparent and ethical fashion. The Board may, by simple majority vote to revise this Manual. This Manual and the By-laws shall be the governing documents of the ABSF.

Bylaws of the American Birkebeiner Ski Foundation Article IV, Section 8 (c)

Organization

2017 Meeting Schedule

- January 16
- February - No Meeting
- March 27
- April 17
- May 15 (tentative - in conjunction with the staff retreat)
- June 19
- August 5 - in conjunction with the Annual Meeting
- September 18
- October 16
- Dec 4th - in conjunction with our Christmas Party
-

(There shall be) establish(ed) a foundation for the endowment of the ABSF

12.07.2015.2

(T)he ABSF (shall) fund from net income at the end of the 2015-2016fiscal year up to \$25,000, to establish a foundation for the endowment of the ABSF.

12.07.2015.3

If a board member has two absences of either a board meeting or a committee meeting in a 12 month period, the board president will meet with the board member to discuss the matter and then will take the results of the meeting to the full board for discussion and the board will decide how the matter will be resolved.

7.13.3

Financial Procedures

Budget

1. The Executive Director (ED) will present a monthly operating and capital expenditure budget for the next fiscal year to the Finance Committee two months prior to the end of the current fiscal year. After review by the Finance Committee, the proposed budget shall be immediately forwarded for discussion to the Board of Directors (BOD).
2. The BOD will approve the budget at its last meeting in the current fiscal year.
3. The ED shall make reasonable efforts to advise the BOD when budgeted line items are changed. Significant changes to a budgeted item in revenues or expenditures shall require a BOD-approved amendment to the budget.

Financial Statements

1. The basic set of financial statements of the ABSF shall include:
 - (a) Statement of Financial Position (Balance Sheet) – reflects assets, liabilities and net assets classified as unrestricted, temporarily restricted or permanently restricted
 - (b) Statement of Activities (Income Statement) – presents revenues and expenses as compared to the operating budget and prior year and classified as unrestricted, temporarily restricted or permanently restricted net assets
 - (c) Statement of Cash Flows – presents cash inflows and outflows as to operating activities, investing activities and financing activities
2. The basic set of financial statements shall be prepared on the accrual basis using generally accepted accounting principles. They shall be prepared on a monthly basis in time for the regularly scheduled meeting of the Finance Committee. After review by the Finance Committee, they shall be forwarded to the Board of Directors.

Payment Authorization

1. The Executive Director, Treasurer and Board President shall be the designated signatories on ABSF accounts.
2. The Board of Directors shall approve all Executive Director's salary, benefits, and bonuses.
3. A signatory other than the ED shall sign non-payroll payments payable to the ED. Where payment is made electronically via ACH, written approval shall be obtained in advance and filed with the supporting voucher for the expenditure.

4. The Treasurer or Board president shall review and approve all credit card or other account charges made by the ED.

Real Estate Transactions

All real estate transactions shall require a resolution passed by the ABSF Board of Directors.

1.19.2015.1

(T)he Board will annually approve race fees and race cap based upon recommendation and rationale of the staff.

5.19.2015.4

Approve(d) the 2016-2017 Operating Budget (Appendix A)

5.23.2016.1

Recognition and Awards

ABSF (shall) create the Shellie Milford Spirit of the Birkie Award, to be administered by the Executive Director.

3.15.2015.2

The American Birkebeiner Ski Foundation (ABSF) shall provide an optional retirement program for eligible full time and part time employees. The plan shall be a simple IRA that is funded by both the employee and the ABSF. The AGSF shall match the employee's contribution up to a limit of 3% of the employee's contribution for the calendar year. The ABSF percentage contributions to the retirement program is reviewed and determined annually by the ABSF Board of Directors

5.19.2015.3

Outgoing Board members of 2012, and all outgoing Board members in subsequent years who have served at least one full term will receive complimentary entry for all Birkie events for life. Current qualified members: Jane Bidwell, Scott Chapin, Mary Wingfield, Don Becker, Bill Bauer, Tom Duffy

9.17.2012.2

Elections

The Documentation Committee shall have authority to make such election rules and rulings as are necessary to facilitate a fair and open election of Directors according to the ABSF Bylaws and laws of the State of Wisconsin.

Election documents Appendix B

5.19.2015.5

Executive Director

Executive Director goals 2016-2017

Skier Safety

Implement plan to install wells at the Firetower aid station. Plan for wells at Gravel Pit and Mosquito Brook.

Construct shelter at Gravel Pit aid station.

Improve access to the trail via aid stations.

Race Course

Complete activities outlined in the Phase One plan:

*Start area

*Hwy 63 bridge

Financial

Initiate Phase 2/3 Capital Campaign

Korteloppet

Implement changes to Korteloppet

Evaluate changes and make recommendations for 2018 race

5.23.2016.2

Treatment of older or disadvantaged skiers for race placement purposes will be left to the staff

8.8.2015.1

Contract Enforcement Policy

1.20.2013 no language of record

Attending Worldloppet Races as ABSF Representative

A. The ABSF Executive Director is encouraged by the ABSF Board to attend a Worldloppet Race each year as part of his or her professional development. Unless there are mitigating budgetary issues, the ABSF will support the ED's expenses.

B. Since attending other Worldloppet (WL) races offers lessons and perspectives that are useful for ABSF board members, and because Worldloppet races offer two nights complimentary lodging for board members from other WL races as well as five complimentary entries, the latter are encouraged to visit at least one other WL race.

C. Prior to the September ABSF board meeting each year, the Worldloppet representative on the board will circulate a list of the year's WL races and a sign-up sheet for ABSF board members to express preferences for the race or races they would like to attend.

D. If more than one board member wants to attend the same race, the following tie-breakers will be used, in sequence, to determine who will be the ABSF Representative to the race:

1. If a board member has never attended any WL race other than the Birkie, and the other(s) have attended at least one WL race in the past, the board member who has never attended will have preference.
2. If all applying have attended WL races in the past, but one has never attended as the ABSF representative while the other(s) have represented the Birkie in the past at a WL race, the one who has never before represented will have preference.
3. If all applying have attended WL races in the past as Birkie representatives, but one has never been a representative before at the particular race in question while the other(s) has been, the person never to have represented at the particular race will have preference.
4. If all the conditions above fail to distinguish between applicants, the board member with the most seniority on the board will have preference.
5. If #4 above fails to distinguish because the board members have the same seniority on the board, the WL representative will flip a coin to determine the representative.
6. If the WL representative is one of the applicants, any other board member who is not an applicant to attend that race that year may flip the coin to determine.

E. Once the preferences have been sorted out, the WL Representative on the Board will do the following:

1. Inform all board members via email who the representatives will be for that year.
2. Inform the Executive Director of same.

F. The Executive Director will inform each of the Worldloppet races in question who will be representing the ABSF at that race for that year.

G. Board members who represent the ABSF and receive the complimentary lodging will also receive two of the five complimentary entries. The other three complimentary entries will be decided by the ABSF Worldloppet representative in consultation with the Executive Director based on the following priorities:

1. Other board members attending the race.
2. Employees of the ABSF attending the race.
3. ABSF VIPs such as race sponsors, volunteers or contributors to the ABSF.
4. If all five of the complimentary entries are not used by folks in these categories, complimentary entries can be extended to spouses or significant others of board members or employees.
5. The ABSF Executive Director will notify each Worldloppet Race who will be receiving the complementary entries for each year.

Appendix A



2016 - 2017 Operating Budget

Approved 5-23-2016

Income

Event Operations Income

Saturday Race Fees (Birkie/Korte/Haakon)

Registration Fee Receipts
 Sat Revenue Deferred From(To)
 Registration Fee Discounts
 22 and Under (Korte Only)
 Total Registration Fee Discounts
 Registration Change Fees

1,335,000.
00

Total Saturday Race Fees (Birkie/Korte/Haakon)

Thursday-Friday Event Income

Barnebirkie Registration Fees 8,500.00
 Junior Birkie Registration Fee 4,000.00
 Family Ski Reg Fees 0.00
 Nikkerbeiner Registration Fees 0.00
 Barkiebirkie Registration Fees 2,500.00
 Giant Ski Registration Fees 1,500.00
 Adaptive Ski Registration Fees 250.00
 Online Processing Fee 350.00

Total Thursday-Friday Event Income 17,100.00

Trail Tour Race Fees

Registration Fee Receipts
 Online Processing Fees
 Tour Revenue Deferred From(To)
 Registration Fee Discounts
 Miscellaneous Promotions
 Total Registration Fee Discounts

Total Trail Tour Race Fees	35,000.00
Trail Run Race Fees	
Registration Fee Receipts	
Online Processing Fees	
Run Revenue Deferred From(To)	
Registration Fee Discounts	
Miscellaneous Promotions	
Total Registration Fee Discounts	<hr/>
Total Trail Run Race Fees	60,000.00
Fat Bike Race Fees	
Registration Fee Receipts	
Online Processing Fees	
Fat Bike Rev Deferred From(To)	
Miscellaneous Promotions	
Total Fat Bike Race Fees	<hr/> 90,000.00
Lumberjack Run Race Fees	
Registration Fee Receipts	3,000.00
Online Processing Fees	
Total Lumberjack Run Race Fees	3,000.00
Advertising & Database Fees	<hr/>
Total Event Operations Income	1,540,100. 00
Donation/Grant Income	
Sponsorships	
February Events	385,000.00
Trail Tour	2,500.00
Trail Run	10,000.00
Fat Bike	35,000.00
Lumberjack Run	1,000.00
Multi-Event/Other	7,500.00
In-Kind	
February Events	70,000.00
Trail Tour	8,000.00
Trail Run	15,000.00
Fat Bike	12,000.00
Lumberjack Run	450.00
Multi-Event/Other	5,000.00
Non-Event In-kind	7,000.00

	<u>117,450.00</u>
Total In-Kind	
Total Sponsorships	558,450.00
Memberships	60,000.00
General Donations & Grants	1,000.00
Fundraising/Outreach Events	<u>0.00</u>
Total Donation/Grant Income	619,450.00
Restricted Donation/Grant Income	
Trail	
Sawyer County Trail Pass Fund	95,000.00
North End Trail Fees	(4,000.00)
K Marker Sponsors	10,000.00
Other Donations	<u>500.00</u>
Total Trail	101,500.00
Museum Donations	10,000.00
Phase 1 Donations	0.00
Phase II Donations	500,000.00
Phase II In-Kind Donations	
Tony Wise Endowment Fund	
Earnings	<u>0.35</u>
Total Tony Wise Endowment Fund	<u>0.35</u>
Total Restricted Donation/Grant Income	611,500.35
Sport Development Income	10,000.00
Other Income	
Interest Income	2,000.00
Worldloppet Passport Sales-Net	250.00
Skier Dorm Income-Net	3,000.00
Gain(Loss) on Disposal of F/A	0.00
Miscellaneous Income	<u>2,000.00</u>
Total Other Income	7,250.00
Statistics (No Effect on Income)	
February Races	
Paid Birkie Registrations	900.00
Birkie Deferred From Last Year	6,000.00
Comp Birkie Registrations	
Paid Korte Registrations	800.00
Korte Deferred From Last Year	2,200.00
Comp Korte Registrations	
Paid Haakon Registrations	350.00
Haakon Deferred From Last Year	250.00

	Comp Haakon Registrations	(10,500.00
	Registered-This Year's Race)
	Registered-Next Year's Race	
		<hr/>
Total February Races		0.00

Trail Run

	Paid Individual
	Individual Deferred Frm Last Yr
	Paid 3-Person Team
	3-Pers Team Deferred Frm Lst Yr
	Paid 6-Person Team
	6-Pers Team Deferred Frm Lst Yr
	Comp Trail Run Registrations
	Registered-This Year's Run-Ind
	Registered-This Year's Run-Team
	Registered-Next Year's Run-Ind
Total Trail Run	

Trail Tour

	Paid Tour Registrations
	Tour Deferred Frm Last Year
	Comp Tour Registrations
	Registered-This Year's Tour
Total Trail Tour	

Fat Bike Birkie

	Paid Fat Bike Registrations
	Fat Bike Deferred From Last Yr
	Comp Fat Bike Registrations
	Registered-This Yr's Fat Bike
Total Fat Bike Birkie	

Lumberjack Run

	Paid LWC Run Registrations
	Comp LWC Run Registrations
	Registered-This Yr's LWC Run
Total Lumberjack Run	

Memberships

	Individual
	Family
	Business
	Total
Total Memberships	

	<u>0.00</u>
Total Statistics (No Effect on Income)	
	<u>2,788,300.</u>
Total Income	<u>35</u>
Gross Profit	2,788,300. 35
Expense	
Event Operations Expense	
February Events	
Employee Wages	176,830.00
Employee Wages-OT Premium	2,500.00
Wages in Lieu of Health Ins	21,000.00
Employee Retirement Benefits	6,210.00
FICA Taxes	14,580.00
Wisconsin UC Taxes	1,498.00
Workers Comp Insurance	1,700.00
Adaptive ski	750.00
Advertising	7,000.00
Barkiebirkie	1,250.00
Barnebirkie	10,000.00
Busing	40,000.00
Communications	7,500.00
Depreciation	22,232.00
Elite Athlete Benefits	9,500.00
Elite Sprints	3,000.00
Expo Costs	63,000.00
Finish Area(s)	40,000.00
Food Stations	50,000.00
Family Ski	0.00
Giant Ski	500.00
Insurance (Liability & Peril)	26,000.00
Junior Birkie	6,000.00
Medical	31,000.00
Miscellaneous	20,000.00
Permits & Use of Property	10,000.00
Police, Security & Traffic Control	21,000.00
Registration	17,500.00
Signs	7,500.00
Skier Awards, Medals, Pins & gifts	83,000.00
Skier Bibs & Bags	75,000.00
Skier Cash Prizes	50,000.00
Snow Removal & Transport	66,000.00
Sound & Announcing	17,000.00

	Start Area(s)	7,500.00	
	Tents	57,000.00	
	Timing	70,000.00	
	Toilets	18,000.00	
	Travel, Vehicles, Meals & Entertainment	5,000.00	timber vehicles
	Volunteers	<u>40,000.00</u>	
Total February Events		1,106,550.00	
Trail Run			
	Advertising	5,000.00	incl photo/vid e
	Bibs, Bags, Medals & Awards	18,500.00	
	Start/Finish Lines & Course	3,500.00	
	Food, Beverage, Entertainment	8,500.00	
	Busing, Tents & Toilets	9,000.00	
	Timing	2,000.00	
	Other Expenses	<u>10,000.00</u>	
Total Trail Run		56,500.00	
Trail Tour			
	Advertising	3,500.00	
	Bibs, Bags, Medals & Awards	6,500.00	
	Start/Finish Line & Course	3,500.00	
	Food, Beverage, Entertainment	6,000.00	
	Busing, Tents & Toilets	2,000.00	
	Other Expenses	<u>3,000.00</u>	
Total Trail Tour		24,500.00	
Fat Bike Birkie			
	Advertising	3,500.00	
	Bibs, Bags, Medals & Awards	9,500.00	
	Cash Prizes	3,000.00	
	Start/Finish Line & Course	8,000.00	
	Food, Beverage, Entertainment	6,000.00	
	Busing, Tents & Toilets	2,000.00	
	Timing	3,500.00	
	Other Expenses	<u>5,000.00</u>	
Total Fat Bike Birkie		40,500.00	
Lumberjack Run			
	Advertising	750.00	
	Bibs, Babs, Medals, Awards	1,500.00	
	Food, Beverage, Entertainment	150.00	

	Tents, Toilets	150.00	
	Other Expenses	250.00	
	Total Lumberjack Run	<u>2,800.00</u>	
		1,230,850.	
	Total Event Operations Expense	00	
	Trail Expense		
	Employee Wages	116,000.00	
	Employee Wages-OT Premium	1,000.00	
	Wages in Lieu of Health Ins	14,000.00	
	Employee Retirement Benefits	3,210.00	
	FICA Taxes	7,423.00	
	Wis UC Taxes	1,100.00	
	Workers Comp Insurance	4,900.00	
	Contracted Services	35,000.00	PB +
	Structures-Depreciation		evnet pb
	User Shelters	19,945.35	
	Equipment Shelters	5,391.77	
	Trail Lights	3,290.82	
	Duffy's Field Bridge	2,901.53	
	Other	<u>356.04</u>	
	Total Structures-Depreciation	31,885.51	
	Buildings-Heat, Power & Septic	9,500.00	
	Buildings-Repairs & Maintenance	6,000.00	
	Corridor Maint/Improvements		
	Excavation/Brushing/Tread Maint	1,500.00	
	Erosion Control Supplies	1,500.00	
	Trail Lighting	2,000.00	
	Parking Lot Lighting & Plowing	650.00	
	Signs	7,500.00	
	Gates	385.00	
	Trail Pass Administration	4,000.00	
	Other	2,500.00	
	Hatchery Project	<u>4,500.00</u>	
	Total Corridor Maint/Improvements	24,535.00	
	Equipment-Depreciation		
	Pisten Bullys	39,858.52	
	Snowmobiles	4,715.26	
	Other	<u>11,343.26</u>	
	Total Equipment-Depreciation	55,917.04	
	Equipment-Fuel	12,000.00	

Equipment-Repairs & Maintenance	8,500.00
Insurance (Liability & Peril)	16,500.00
Miscellaneous	500.00
Property Taxes	2,000.00
Small Tools & Equipment	2,500.00
Shop Supplies	500.00
Telephone & Internet Services	1,100.00
Travel, Meals & Entertainment	<u>1,000.00</u>

Total Trail Expense 355,070.55

Administrative Expense

Employee Wages	174,000.00
Wages in Lieu of Health Ins	21,000.00
Employee Retirement Benefits	5,393.00
FICA Taxes	13,500.00
Wis UC Taxes	750.00
Workers Comp Insurance	700.00
Accounting Fees	19,000.00
Bank/Brokerage Service Fees	1,500.00
Contracted Services	500.00
Credit Card & PayPal Services	47,500.00
Dues, Subscriptions & Education	500.00
Employee Recognition	5,000.00
Eqpmt & Software Maintenance	18,500.00
Equipment-Depreciation	835.00
Insurance (Liability & Peril)	8,500.00
Legal Fees	8,000.00
Miscellaneous	2,500.00
Office Supplies & Equipment	8,500.00
Postage	8,000.00
Personal Property Taxes	100.00
Phone, Fax & Internet Services	8,000.00
Travel, Meals & Entertainment	2,000.00
Vehicle Expenses	6,500.00
Expenses Allocated to BE, Inc. (overhead)	<u>(2,500.00)</u>

Total Administrative Expense 358,278.00

Office Space Expense

Depreciation	11,250.00
Heat, Power, Water & Sewer	4,000.00
Insurance (Liability & Peril)	2,000.00
Interest on Debt	13,200.00
Real Estate Taxes	4,000.00
Repairs & Maintenance	3,000.00

Rent	(10,200.00
Space Allocated to BE, Inc.)
Total Office Space Expense	27,250.00
Promotion Expense	
Employee Wages	97,900.00
Wages in Lieu of Health Ins	14,000.00
Commissions/Bonuses	0.00
Employee Retirement Benefits	3,297.00
FICA Taxes	7,100.00
Wisconsin UC Taxes	500.00
Workers Comp Insurance	500.00
Advertising	4,500.00
Birch Scroll-Net	(6,500.00)
Community Relations	5,000.00
Contracted Services	7,500.00
Depreciation-Equipment	1,260.00
Membership Costs	4,000.00
Miscellaneous	2,500.00
Museum Expense	6,000.00
News Media Costs	2,500.00
Fundraising Expenses	51,000.00
Photography	7,500.00
Sponsor Benefits	
Birch Scroll Ad Discounts	15,000.00
Lodging	5,000.00
Other Costs	5,000.00
	<u>25,000.00</u>
Total Sponsor Benefits	25,000.00
Sponsor Recruitment/Management	5,000.00
Telephone Services	
Trade Shows/Events	2,500.00
Travel, Meals & Entertainment	2,500.00
Video Production Costs	31,000.00
VIP/Other Dignitaries Benefits	7,500.00
Web Site	9,000.00
Worldloppet Requirements	7,500.00
Worldloppet Travel, Mtgs & Ent	6,500.00
	<u>305,057.00</u>
Total Promotion Expense	305,057.00
Sport Development/Skier Dev	
Employee Wages	4,400.00
Wages in Lieu of Health Ins	299.00
Employee Retirement Benefits	132.00

FICA Taxes	336.00
Wisconsin UC Taxes	70.00
Workers Comp Insurance	6.75
Ambassadors	12,500.00
Event Support	5,600.00
Grants	40,000.00
Programming	<u>12,500.00</u>

Total Sport Development/Skier Dev	<u>75,843.75</u>
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Total Expense	2,352,349.
Net	<u>30</u>
Income	<u>435,951.05</u>

<u>capital budget 2016-17'</u>	<u>Cost</u>
	\$
Trailer for race opps	5,000.00
Rescue sled/body	\$
carrier	4,000.00
	\$
Bridge ext	85,000.00
	\$
Museum	12,000.00
Replacement	\$
Snowmobile	15,000.00
	<u>\$</u>
Total:	121,000.00

** This does not include any expenses related to Phase 2 of the Capital Campaign

Appendix B



American Birkebeiner Ski Foundation 2017-2018

Board of Directors

Nomination Form for Candidates

To be eligible for election to the American Birkebeiner Ski Foundation's Board of Directors, a candidate must be a current member of the American Birkebeiner Ski Foundation and submit the form below to board@birkie.com.

Name of Candidate: _____

Email Address of Candidate: _____

Signature of Candidate: _____

BIRKIE

SKI . RUN . BIKE . LIVE!

May 1, 2017

Dear ABSF Board Candidate,

Thank you for your interest in the American Birkebeiner Ski Foundation Board of Directors.

The election for the new Board members will take place at the Annual ABSF Membership Meeting on Saturday, August 5, 2017.

All Board candidates must submit a completed "Candidate Profile." It is very helpful if you submit the profile in electronic format. In addition, all candidates must submit a Nomination Form (enclosed or attached). **All application materials are due in the ABSF office no later than June 20, 2017.**

If you have any questions, please feel free to contact ABSF Board Secretary Charlie Dee at 414-559-4667 / ctdee47@gmail.com or ABSF Board President Paul Eckerline at 651-238-0794 / paul.eckerline@cellmark.com.

We look forward to receiving your completed nomination materials.

Best regards!

Charlie Dee
Secretary, Board of Directors

Paul Eckerline
President, Board of Directors



**2017 – 2018
American Birkebeiner Ski Foundation
Board Candidate Profile Information**

Dear ABSF Board Candidate,

This is your opportunity to introduce yourself to the members of the ABSF. Your contact information and answer to the following question will be included in the Board Election Packet sent to all eligible voting members prior to the election on August 5, 2017. Please submit your profile electronically to board@birkie.com by **June 20, 2017**.

Candidate Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Home Phone: _____ Other Phone: _____

Email Address: _____

Years of Membership in the ABSF: _____

Occupation: _____

Please respond to the following question (feel free to use additional space).

Why are you interested in being a member of the ABSF Board of Directors and what knowledge and skills do you possess that can benefit the organization?

All nomination forms must be received in the ABSF office by no later than June 20, 2017.

Again, thank you for your interest, and we look forward to receiving your candidate profile and question responses.

