

ABSF Procedures Manual

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Authority: The Secretary shall prepare from the records of the Corporation a Procedures Manual to organize the established and regular policies, procedures, and pronouncements of the Board of Directors (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)

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A. Board of Directors

1. Election of Board of Directors

1.1. Administration

- 1.1.1. The Secretary 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.
- 1.1.2. Per ARTICLE IV (7) (b) of Bylaws, if Secretary is a candidate for re-election, the administration of the election will transfer to another board member.
- 1.1.3. The Secretary will meet with staff each April to plan logistics of election: notification to members about available positions, how members can become candidates, timeline for tasks, ballot distribution and notifications to members to encourage voting.
- 1.1.4. Once ballots are distributed, the Secretary will work with staff to ensure ballot distribution and vote counting are going smoothly. Two members of the staff shall have the capability to monitor the electronic system of recording votes to ensure that it is functioning properly.
- 1.1.5. There shall be no noting, recording or communication of the number of votes for individual candidates during the course of the election or the total number of people voting at any one time.
- 1.1.6. Election documents shall be maintained by the Secretary and made available to Board Members upon request.

1.2. Methods of Voting

- 1.2.1. Electronic Ballots. By July 1, every current, paid-up member will be provided election information via email, including a Board Candidate ballot and method of voting. Completed ballots must be returned to the American Birkebeiner office by 5:00 pm on July 28. In years when July 28 falls on a weekend, members will be provided the information described above in sufficient time to have at least 28 days to vote, and the close of balloting will be on the Friday prior to July 28 at 5:00 pm.
 - 1.2.1.1. By Mail. If a member has no access to email, that person may request from the ABSF office, either via phone call or letter that a ballot be mailed to the member's address. Any completed ballot mailed to the ABSF office must be received by July 28 or the stated deadline if July 28 falls on a weekend.
 - 1.2.1.2. In Person. Individuals may cast their votes in person at the ABSF office during regular business hours by 5:00 pm on July 28. In years when July 28 falls on a weekend, the close of balloting will be on the Friday prior to July 28 at 5:00 pm.
 - 1.2.1.3. Business Member. When voting in person, a business member's vote may be cast by the president, owner, managing partner, or written designee of the president, owner or managing partner of such business. This written designation shall be presented on business letterhead.

- 1.2.1.4. Cumulative Voting. There shall be no cumulative voting for Board candidates or any other purpose.
- 1.3. Resolving Tie Votes. If there is a tie vote, there shall be an immediate re-count supervised by the Secretary of the Board.
 - 1.3.1. If the Secretary is a candidate, another officer of the board who is not a candidate shall be designated by the Board President to supervise the counting and the re-count, if one is necessary.
 - 1.3.2. If all officers of the board are candidates, the Board President shall designate a Board Member who is not a candidate to supervise the counting and re-count, if one is necessary.
 - 1.3.3. If the vote is still tied after the re-count, the Board Secretary, or the designee if the Secretary is a candidate, shall schedule a meeting in the ABSF office by August 1 to which the tied candidates shall be invited. Each candidate shall be allowed a representative if he or she is unable to attend. The meeting shall be made available for electronic participation for any candidate or representative who cannot attend in person.
 - 1.3.4. If this re-count also results in a tie vote, a two-way tie shall be decided by a coin flip. The “caller” shall be determined alphabetically.
 - 1.3.5. A tie of three or more shall be decided by the supervisor of the election drawing names out of a hat.
- 1.4. Election Results, Storage and Availability
 - 1.4.1. Election Results. Election results shall be posted by August 1 on the Birkie.com website.
 - 1.4.2. Vote totals for all candidates for the ABSF Board of Directors will be stored in the ABSF office in both electronic and paper form.
 - 1.4.3. These vote totals will be made available in a timely manner to any ABSF member who requests them.

2. Election of Board Officers

- 2.1. The board will elect its President, Vice President, Secretary and any other officers it deems necessary by a simple majority at a duly noticed Board of Directors Meeting each year after the ABSF Annual Meeting. If there are new Directors elected in that year’s Board Election, the election of officers will take place at the second scheduled meeting after the new term begins. If there are no new board members for the term, the election can take place at the first scheduled meeting of the new term, at the discretion of a majority vote by Directors. The officers will serve a one-year term or until the following year’s ABSF Board Officers Election.
- 2.2. If there is not a majority vote for the officer, there shall be a re-vote.
- 2.3. If the second ballot continues not to produce a majority vote, each officer will be given the opportunity to address the board for a maximum of three minutes before a third vote.
- 2.4. If there are more than two candidates, the lowest vote getter in the third vote shall be dropped, and there will be a fourth vote. After the fourth vote, if there continues to be

a tie, the director of the election shall flip a coin. The “caller” shall be determined alphabetically.

3. Board Member Meeting Attendance. If a board member has excessive unexcused absences (i.e., the member misses >35% of the regularly scheduled board or committee meetings 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.

4. Outgoing Board Members Race Fees Waived. Outgoing Board members 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, John Leighton, John Garret, John Kotar, Dennis Kruse, Jeff Tumbleson.

5. Board Meeting Parliamentary Procedures

5.1. Regular and Special Board Meetings shall be held pursuant to Art. III Section 6 of the Bylaws.

5.2. Agenda Distribution. A meeting agenda preferably shall be distributed by the President one week in advance of Regular meetings and as early as practicable for Special meetings.

5.3. Meeting Order. The presiding President shall call the meeting to order, take attendance and then announce whether a quorum of board members is present. Assuming a quorum is present the normal order of the meeting shall include the following items:

- Approval of Agenda;
- Approval of Minutes;
- President’s Comments;
- Executive Director’s Comments;
- Committee Reports;
- Old Business (which includes open matters that have been previously discussed at earlier Board meetings, previously tabled or deferred motions, and motions previously referred to a committee);
- New Business (which includes all motions that are not considered “Old Business”); and
- Motion to Adjourn.

5.4. Robert’s Rules shall be the standard for the Board’s discussions and decision-making process. These processes are designed to ensure that everyone has a chance to participate and to share ideas in an orderly manner. These parliamentary procedures should not be used to prevent discussion of important issues.

5.5. “Old Business” Motions may be moved, seconded, discussed, and voted on during a meeting, pursuant to the attached Robert’s Rules procedures.

5.6. “New Business” matters should normally be tabled until the next Board meeting, however New Business Motions that are considered “urgent” may also be moved,

seconded, discussed, and voted on during a meeting by first making and approving a motion to advance the matter on an urgent basis.

6. Selection of ABSF Representative to Worldloppet Ski Federation.

- 6.1. The Worldloppet Ski Federation (WSF) was the brainchild of ABSF Founder Tony Wise, and the American Birkebeiner was a charter member of the Worldloppet.
- 6.2. Recognizing the importance of this historic relationship as well as the mutual benefit, the ABSF Board will select from among its members a Representative to attend the WSF Annual General Meeting and will financially support his or her travel to that meeting, barring mitigating budgetary constraints.
- 6.3. The selection shall take place at the same meeting and following the election of officers to the ABSF. The Worldloppet Representative will serve a one-year term. In the event that the Board member's term of office ends, for any reason, during the term as WSF Rep, the ABSF Board will select a new representative to complete the term at its first meeting after that expiration or at a special meeting per Article III (6) (b) in the Bylaws.
- 6.4. In addition, the ABSF encourages the Executive Director also to attend the WSF Annual General Meeting and will financially support his or her travel to that meeting, barring mitigating budgetary constraints.

7. Attending Worldloppet Races as ABSF Representative

- 7.1. 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.
- 7.2. 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.
- 7.3. 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.
- 7.4. 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:
 - 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.
 - 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.
 - 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.

- If all the conditions above fail to distinguish between applicants, the board member with the most seniority on the board will have preference. If this 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. 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.
- 7.5.** Once the preferences have been sorted out, the WL Representative on the Board will do the following:
- Inform all board members via email who the representatives will be for that year.
 - Inform the Executive Director of same.
- 7.6.** The Executive Director will inform each of the Worldloppet races in question who will be representing the ABSF at that race for that year.
- 7.7.** 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:
- Other board members attending the race.
 - Employees of the ABSF attending the race.
 - ABSF VIPs such as race sponsors, volunteers or contributors to the ABSF.
 - 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.
 - The ABSF Executive Director will notify each Worldloppet Race who will be receiving the complementary entries for each year.

B. Finance & Gift Policies

1. Financial Procedures

- 1.1. Budget.** The Executive Director (ED) shall 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 .
- 1.1.1.** The Board shall approve a budget at its last meeting in the current fiscal year.
- 1.1.2.** The ED shall make reasonable effort to advise the Board when budgeted line items are changed. Any proposed change to the budget of \$50,000 for a line item or \$100,000 in total revenue or expense shall require the Executive Director to request approval from the Board. The Board shall respond with approval or disapproval within 72 hours.
- 1.1.3.** The approved Operating Budget for each fiscal year shall be recorded by the Secretary and made available to all board members.

1.2. Financial Statements

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

1.3. Payment Authorization

- 1.3.1. The Executive Director, Treasurer and Board President shall be the designated signatories on ABSF accounts.
- 1.3.2. The Board shall approve all Executive Director's salary, benefits, and bonuses.
- 1.3.3. 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.
- 1.3.4. The Treasurer or Board President shall review and approve all credit card or other account charges made by the ED.

1.4. Real Estate Transactions

- 1.4.1. All real estate transactions shall require a resolution passed by the Board.

2. **Race Fees and Caps.** The Board shall annually approve race fees and race cap based upon recommendation and rationale of the staff.

3. **Gift Acceptance Policy.**

3.1. This Policy provides guidance to the staff and to the Board Boardfor evaluating various kinds of gifts. The purpose of this Policy is to:

- 3.1.1. Maintain discipline and consistency in gift acceptance and administration, including defining:
 - The types of assets that are acceptable as gifts.
 - The forms of gifts that are acceptable.
 - The organization's role in gift administration.
- 3.1.2. Guide the staff and the Board in accepting only charitable gifts that advance the mission and programs of the ABSF according to the Board's plans and its determination of the best interests of the organization.
- 3.1.3. Guide donors and their professional advisors in completing charitable gifts to the ABSF.

3.2. PROCESS

3.2.1. Gift Acceptance Review by the Finance Committee

3.2.1.1. The Board will appoint the Finance Committee (“Committee”) to carry out functions described in this Policy, as updated periodically and as directed by the Board. The Committee’s responsibilities are identified throughout this Policy and, broadly, include:

- Review of proposed gifts that are not defined in the Policy.
- Review of proposed gifts that have special circumstances.
- Review of proposed gifts that require interpretation or enforcement of Policy.
- Initiate due diligence, such as when presented with a proposed gift of real estate.
- Determine when outside counsel is needed.

3.2.1.2. In addition to the specific instances requiring Board approval outlined in this Policy, the Committee may defer any issue to the Board for its approval.

3.2.1.3. The Committee will consist of the Board President, the Executive Director, the Director of Development, and two Board members appointed by the Board President and approved by the Board. The Committee will meet as needed to address gift acceptance matters.

3.2.2. The Committee will work with the ABSF staff to develop protocols related to communications with donors and prospective donors.

3.2.3. Use of Legal Counsel

3.2.3.1. The Committee or Board is authorized to engage outside counsel, for legal, tax, real estate, conflict of interest, and other advice as needed, and consistent with this Policy, to make informed decisions about the best interests of the ABSF.

3.2.3.2. The Committee may engage legal services that will cost \$1000 or less without Board approval. For matters over \$1000, Board approval is required.

3.2.3.3. Consistent with this Policy, the Committee (or Board if deferred) may engage legal counsel for:

- To review certain gifts, such as closely held stock, closely held stock subject to buy-sell agreements, gifts of real property, or gifts with restrictions.
- To review transactions governed by contracts or legal documents.
- To review transactions with potential conflicts of interest.

3.3. FORMS OF GIFTS

3.3.1. **Unrestricted Gifts.** The ABSF shall encourage and accept all unrestricted gifts that demonstrably advance the mission, plans, and current priorities of the organization and comply with this Policy and its status as a 501(c)(3) organization.

3.3.2. **Restricted Gifts.** The ABSF welcomes restricted gifts that demonstrably advance the mission, plans, and current priorities of the organization and comply with this Policy and its status as a 501(c)(3) organization. The fund designations for restricted gifts are:

- Endowment
- Capital

- Restricted (for specific Programs, Projects, Salaries, Purchases, Operations, etc.)
 - Grants (with contractual deliverables and/or formal reporting requirements)
- 3.3.3. The Board shall have authority, as delegated to the Committee or otherwise, consistent with this Policy, to review restricted gifts and reject any that do not advance the mission, plans, and current priorities of the organization. In reviewing restricted gifts, the Board will consider numerous factors such as:
- Relevance of the proposed restricted funds to the mission, plans, and current priorities
 - Cost and time required for compliance with restrictions
 - Reporting and accountability requirements
 - Influence and recognition requested by the donor
 - Independence of the Board to act in the best interest of the organization
 - Provisions for removing or revising restrictions in the future
- 3.3.4. Restrictions on Donors and Sponsors.
- 3.3.4.1. The ABSF will avoid soliciting and accepting gifts or sponsorships from individual donors, businesses, corporations, foundations, associations, fraternal groups, and other entities that derive their primary income and support from activities and affiliations that reflect missions and values that conflict with or appear to compromise the mission and core values of the ABSF.
- 3.3.4.2. Whenever questions arise about the suitability of a particular prospect or proposed donation, the Committee is responsible for interpreting this organization’s policies and determining which prospective donors can be solicited and which gifts can be accepted.
- 3.3.4.3. The Foundation for the Endowment of the American Birkebeiner (“FEAB”) was established to hold and manage long-term assets for the ABSF. Whenever possible, the ABSF will direct assets intended for long term preservation of the capital, including Endowment funds, to the FEAB. Donors are encouraged to designate FEAB directly; however, ABSF reserves the right to transfer gifts to the FEAB upon receipt to the ABSF.

3.4. CURRENT GIFTS

3.4.1. Cash. Cash or check will be accepted consistent with this Policy.

3.4.2. Tangible Personal Property.

3.4.2.1. The general policy of ABSF will be to decline gifts of tangible personal property in most cases, subject to Sections 3.4.2.2 (Acceptance Criteria and Process) and 3.4.2.3 (Exception for Certain Marketable Personal Property). There are significant costs and risks associated with receiving tangible personal property, often including the costs of evaluating, storing, selling, insuring, and using, and disposing of such property. Prospective donors should not construe a decision to decline a gift of tangible personal property as reflecting ingratitude in any way. Donors considering making gifts of tangible personal property are encouraged strongly to sell the property and contribute the cash proceeds to the ABSF.

3.4.2.2. Acceptance Criteria and Process. Gifts of tangible personal property will be evaluated by the Committee and a recommendation made to the Board for acceptance or rejection based upon the following criteria and process outlined below:

- The gift advances the mission, plans, and current priorities of the ABSF.
- The gift does not need to be transferred into cash before it serves the organization. See provisions on gifts of Section III.D, Section III.E, and Section III.F.
- The gift is a good that replaces a budgeted or planned purchase required for operating the ABSF according to its standard practices. Such a gift thereby relieves the operating budget and has value to the ABSF equal to the amount made available in the budget for alternative uses.

3.4.2.3. Exception for Certain Marketable Personal Property. Under special circumstances the ABSF reserves the right to accept gifts of tangible personal property that do not directly advance the mission, plans, and current priorities of the ABSF. Any such decision to accept gifts that do not meet the criteria of III.B.2 shall be subject to a careful evaluation and approval by the Board.

3.4.2.4. Reporting. The ABSF will comply with all reporting obligations related to the donation of personal property including the completion of IRS Form 8283 as required.

3.4.3. Acquisition of In-Kind Gifts without Budget Impact.

3.4.3.1. The ABSF may accept contributions of goods or services as set forth below. The Executive Director is authorized to accept such gifts and notify the Board if such transactions meet the following conditions:

- The object is relevant to the organization's history.
- The item is in good condition and significant to the organization.
- The possible cost of maintenance, storage, or display is understood and accepted and proper storage, protection and care under conditions which are consistent with professional standards can be provided by ABSF.
- There is a clear title to the object and that the gift will be given with no restriction as to use or retention, unless otherwise agreed.
- There will be no obligation to display, to publicly identify the donor, or in the case of multiple objects, to keep them together as a group.

3.4.4. Publicly Traded Securities.

3.4.4.1. The ABSF accepts gifts of public traded securities. It is the policy of the ABSF to sell all gifted securities immediately upon receipt. The ABSF will comply with all required reporting obligations, including reporting to the donor a description of the property received and the date of delivery. The date of delivery by mail is the postmark date, by hand it is the delivery date, and by electronic transfer it is the date the stocks arrive in the brokerage account. The ABSF will record gift credit equal to its actual selling price, net of selling costs.

3.4.5. Closely Held Securities. Proposed gifts of closely held securities will be presented to the Committee for review, consistent with this Section 3.4.5. The Committee may decide to reject or, if it wishes to consider acceptance, seek a review by independent legal counsel, a tax advisor, or an investment advisor, as needed.

3.4.5.1. In addition to advice of counsel, in all cases, a careful evaluation of a gift of closely held securities prior to acceptance will consider numerous factors including, but not limited to:

- The marketability of the stock as determined by clear evidence of interest in purchasing it, including specific individuals and circumstances.
- Restrictions associated with ownership and transfer stated on the face of the stock certificate, and methods for resolving restrictions.
- The value established by an independent appraisal and the method for valuing it.
- Assurance that there is no prearrangement for sale of the stock *before* the gift. The ABSF must have full discretion to decide whether and when to sell.
- Possibility of undesirable tax consequences.

3.4.5.2. The Committee may recommend approval of closely held securities to the Board, which shall make the final determination regarding acceptance of gifts of closely held securities.

3.4.6. Real Estate. Proposed gifts of real estate will be presented to the Committee for review, consistent with this Section 3.4.6. The Committee or the Board may reject gifts of real estate, consistent with this Policy. In general, the ABSF will determine whether the property advances the mission, plans, and current priorities of the ABSF or whether it can be converted into cash.

3.4.6.1. The process by which the ABSF determines whether to accept or decline a gift of real estate generally includes the following steps:

3.4.6.1.1. Preliminary Review

- The Committee will engage a professional with real estate experience to make a site visit to examine the property, and to report back to the Committee with an estimate of its value, marketability, and potential problems associated with the property.
- On the basis of the preliminary review, the Committee will make a recommendation to the Board on whether to further consider the proposed gift.

3.4.6.1.2. If further review is determined, the Board will ask the prospective donor for:

- Appraisal: A reasonably current appraisal by an outside, independent appraiser, indicating the fair market value, market interest in the property and its potential for resale, and discovery of environmental problems with the property.

- Disclosure of any limitations or encumbrances on the property: The donor must disclose the existence of any and all mortgages, deeds of trust, restrictions, reservations, easements, mechanics liens, and other limitations of record. No gift of real estate should be accepted until all mortgages, deeds of trust, liens and other encumbrances have been discharged, except in very unusual cases where there is substantial fair market value of the organization's interest in the property net of all encumbrance.
- Disclosure of any carrying costs: The donor must disclose the existence and amount of any carrying costs, including but not limited to property owners' association dues, country club membership dues and transfer charges, taxes and insurance.
- Title information: The donor must furnish a copy of any title information in the possession of the donor, such as the most recent survey of the property, a title insurance policy, and/or an attorney's title opinion.

3.4.6.2. Based on information from the donor and from the site visit, the Committee should consider the following issues when deciding whether to accept the potential gift and make a recommendation to the Board:

- Estimated value of the real estate
- Likelihood of selling the property
- Whether the property is mortgaged
- Whether there are any restrictions, reservations, easements or other limitations associated with the property
- Whether there are carrying costs, such as insurance, property taxes, mortgages, or notes, etc., associated with the property
- Location of the property
- Likelihood of the nonprofit's using the property
- Other factors that may apply to specific situations

3.4.6.3. The Board shall consider the Committee's recommendation and approve or reject. If approved, the ABSF will move to the next phase of acquisition, including engaging a specialist to conduct a Phase One Environmental Audit.

3.4.6.4. IRS Form 8282: The ABSF will file IRS Form 8282 with the IRS if it sells, exchanges, or otherwise disposes of property within two years of the date the donor originally contributed the property, as required by law.

3.4.7. **Life Insurance.** The ABSF will accept gifts of life insurance that do not require any future premium payments. The ABSF will request that any donor offering to donate Life Insurance benefits make the donation to the FEAB. The ABSF reserves the right to transfer the proceeds of Life Insurance to the FEAB at its sole discretion.

3.5. DEFERRED AND SPLIT INTEREST GIFTS. Life Income Gifts.

3.5.1. **Gift of Remainder Interest (Retained Life Estate).** The ABSF may accept a gift with a retained life estate in a personal residence, farm, or vacation home subject to the real property guidelines contained in the "Real Estate" section of this policy.

The donor or other occupants may continue to occupy or use the real property for the duration of the stated life. After death of the donor or other designated individuals, the ABSF may use the property or may sell it to obtain the cash proceeds. In cases in which the ABSF receives a gift of a retained life estate, expenses for maintenance, real estate taxes, insurance, and any property indebtedness are to be paid by the donor or primary beneficiary.

3.5.2. **Charitable Remainder Trusts.** The ABSF may accept designation as remainder beneficiary of a charitable remainder trust. These gifts will be valued using the present value of the remainder interest as calculated using IRS tables as required by law. The ABSF will not accept appointment as Trustee of a charitable remainder trust; however, it may work with a Donor to help identify an appropriate Trustee.

3.5.3. **Charitable Lead Trusts.** The ABSF may be named as an income beneficiary of a charitable lead trust. The ABSF will not accept appointment as Trustee of a charitable lead trust; however, it may work with a Donor to help identify an appropriate Trustee.

3.5.4. **Charitable Gift Annuities.** The ABSF does not offer charitable gift annuities directly. However, the ABSF permits donors to designate the proceeds of an annuity to the ABSF. The annuity rate is calculated solely on the age of the beneficiary. The minimum amount required to establish a charitable gift annuity is \$10,000.

3.6. BEQUESTS. Donors and supporters of the ABSF are encouraged to make charitable bequests to the FEAB through their wills or trusts. Bequests will be dedicated to the endowment and transferred to the FEAB unless otherwise directed by the Donor. Donors who make their bequest intentions known and who provide the required documentation are recognized through the ABSF's donor recognition program.

3.7. DONOR EXPECTATIONS. To assure that donors and prospective donors will have full confidence in the ABSF, we are committed to fulfilling the highest standards in donor engagement and aspire to meet the following expectations:

- Inform donors of the ABSF's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- Inform donors of identity of those serving on the ABSF Board, and to expect the Board to exercise prudent judgment in its stewardship responsibilities.
- Assure donor gifts will be used for the purposes for which they were given.
- Provide appropriate acknowledgement and recognition to donors.
- Assure donor information about their donations is handled with respect and with confidentiality to the extent provided by law.
- Ensure that all relationships with individuals representing the ABSF will be professional in nature.
- Disclose whether those seeking donations are employees of the ABSF, hired solicitors or volunteers.
- Do not share mailing lists of its donors.

- Encourage donors to ask questions when making a donation and expect to receive prompt, truthful and forthright answers.
- 3.8. **PERIODIC REVIEW.** The Committee should review this Policy periodically to determine if any amendments are necessary to reflect changes in law or in the ABSF and to address new situations not previously addressed by this Policy. The Committee should present proposed revisions to the Board and the meeting's minutes should reflect the Board's approval of any agreed- upon modifications.

C. Staff

1. **Executive Director Annual Review.** The ABSF Board of Directors shall conduct an Annual Review of the Executive Director.
- 1.1. The Board President shall send to the Board:
- Goals previously established for current year.
 - Evaluation instrument for Board Members to fill out
 - Proposed process for Annual Review
- 1.2. At the same time, the Board President shall send to the Executive Director:
- Goals previously established for current year.
 - Self-evaluation instrument
- 1.3. Directors shall fill out evaluations and return to Board President. The Board President shall compile all evaluations, remove source-names, and send to all Directors at least five days prior to the meeting at which the evaluation takes place so Directors have opportunity to read and digest.
- 1.4. The Board President also shall send Executive Director's self-evaluation to all Board Members at least five days prior to the meeting.
- 1.5. At a meeting, Directors discuss and decide, reaching consensus if possible, voting if no consensus, on the following:
- Content of Evaluation of ED.
 - Goals for ED for following year.
 - Salary and benefit package to be offered to ED for the following year.
 - Which Directors will meet with ED to discuss the above.
- 1.6. Any change in goals requested by the ED must be brought to the full Board for discussion, approval or rejection via meeting or electronic communication.
- 1.7. Any change in salary or benefits that exceeds the range previously established by the Board must be brought back to the full Board for approval, either via meeting or electronic communication.
- 1.8. If the process outlined above is not completed by the expiration of the ED's most recent contract, the Board President shall inform the ED in writing that:
- The terms of the previous contract will be honored until the new contract is signed by both parties, and
 - The ED will be compensated initially at the same rate as the previous year.
 - In this event, once the new contract has been accepted and signed by both parties, any differences in compensation between the previous and the current

contracts will be adjusted in the next paycheck so that the ED is fully compensated per the terms of the new contract.

2. **Employee Retirement Program.** 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.

D. Miscellaneous

1. **Protecting Personal Information of Contacts.** The ABSF is diligent about protecting the personal information of all participants in our events, all sponsors of our events, and all contributors either to the ABSF or the Foundation for the Endowment of the American Birkebeiner (FEAB). Accordingly, the ABSF shall comply with all state and federal statutes governing privacy and the sharing of contact information.
 - 1.1. The ABSF shall not sell any lists of members, participants, sponsors or contributors to any business or non-profit corporation.
 - 1.2. The ABSF may share participant and contributor lists with FEAB.
 - 1.3. The ABSF may, on rare occasions, share portions of our participation list with organizations that share our values under the following conditions:
 - The organization and the ABSF reach a cooperative agreement that benefits both organizations and is strictly defined in writing.
 - This agreement is a sharing limited by clearly defined scope, number of uses, or time frame.
 - The agreement includes an opt-out or opt-in selection, clearly displayed in the same font-size as the rest of the printed or emailed material, allowing the recipients to easily and quickly communicate their desire to receive no further communication from the organization.
 - The information shared shall be strictly limited to:
 - Name + email address, or
 - Name + US mail address, or
 - Name + email address + US mail address.
 - The full written agreement must be approved by a majority vote of the BOD.
2. **Events Approval by Board of Directors.** For any new event to be administered, scheduled and advertised by the ABSF it must first be approved by a majority of the BOD and then added to the "Schedule of Exposures" that is prepared annually with our insurance renewal.

2.1. Since the ABSF insurance policy is renewed October 1 each year, the staff shall submit a "Schedule of Exposures" to be approved by the board at its August board meeting, held either prior to the Annual Meeting or as a separate monthly meeting.

3. **Partisan Political Expression.** The American Birkebeiner Ski Foundation (ABSF) is a 501(c)(3) organization. By law, neither staff time nor resources can be used for partisan political purposes – that is to support or oppose any candidate running for public office. This is a strict prohibition because any perceived violation could threaten its tax- exempt status. Engaging in advocacy on issues, however, is not prohibited.

3.1. Examples of activities that are prohibited include:

- Making statements that favor or oppose candidates or political parties at any ABSF event, meeting, or in any ABSF publication, including the website, social media, and any ABSF email address.
- Posting comments that favor or oppose candidates or political parties on any staff or organization birkie.com email accounts.
- Giving a candidate, political party, PAC or any group working in a partisan political way any ABSF mailing list.
- Forwarding an email from a candidate, political party, PAC or any partisan political group that comes to a birkie.com email account. Birkie.com email addresses must not be used to subscribe to candidate or political material. If an e-mail is inadvertently received, it should be deleted, and the list unsubscribed from.

3.2. The Executive Director, ABSF employees, and members of the ABSF Board of Directors should take pains to ensure that when not officially representing the ABSF, if they express partisan political points of view, they state clearly that they are expressing their own points of view and not those of the ABSF.

3.3. The Executive Director, ABSF employees and members of the ABSF Board of Directors should be aware that when communicating with audiences of skiers, bikers, runners, or lumberjack sports athletes, even though they are not officially representing the ABSF, people may assume that they are. In such situations, if they express partisan political points of view, they need to state clearly that they are expressing their own points of view and not those of the ABSF.

3.4. Employees of the ABSF have the rights to free expression of ideas and to engage in partisan political activities on their own time, and the guidelines above should in no way be interpreted as infringing on those rights.

E. Passed Motions

1. **Older and Disadvantaged Skiers.** Treatment of older or disadvantaged skiers for race placement purposes will be left to the staff.
2. **Organization of Endowment.** There shall be established a foundation for the endowment of the ABSF.

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