

Skating Association of Maine Manual

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HISTORY

The Skating Association of Maine (SAM) Figure Skating was originally established as The Penobscot Valley Figure Skating Club August 10, 1981. The Penobscot Figure Skating Club and the Kennebec Skating Club merged into the Skating Club of Maine. In 2012, the Skating Club of Maine and the Kennebec Valley Youth Hockey Club merged into SAM.

SAM provides programs and organized events that encourage participation and achievement in the sport of figure skating and hockey. SAM offers resources for skaters of all ages and skill levels. These resources include coaches, private lessons, test sessions, clinics, competitions, and learn to skate and play hockey programs.

In 1986, as The Skating Club of Maine, we hosted the nationally televised competition, "Skate America." SAM is a member of U.S. Figure Skating and USA Hockey, the national governing body (NGB) of the sport of figure skating and Hockey. We are also members of Maine Amateur Hockey Association (MEAHA) and New England InterClub Council (NEICC). The mission of the Association is to encourage and promote ice skating programs in the State of Maine. The Association exists to encourage and promote the participation, instruction, practice, and advancement of its members in the sport of skating on ice, including, but not limited to Learn to Skate, Figure Skating, and Hockey, in accordance with the rules and regulations of each sport's NGB, and to instill the ideals of good sportsmanship, honesty, and teamwork.

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Each year, hundreds of skaters learn the fundamental skills of ice skating used in hockey, recreational, and figure skating from our learn to skate programs. SAM offers programs at its home rink – The Ice Vault -- in Hallowell, Maine.

BOARD OF DIRECTOR ROLES AND RESPONSIBILITIES

The Board of Directors consist of President, Vice President (2), Secretary, Treasurer, Steering Committee Chairs, IT/Public Relations, Fundraising, Board of Directors (5)

PRESIDENT

DUTIES: The President shall take charge of the Association; preside at all meetings of the Association, the Board, and the Executive Committee; call regular and special meetings of the Board and Association.

The President of the organization, with the Treasurer's approval, has the authority to spend up to \$500.00 for items that have a business purpose for the organization.

SPECIFIC RESPONSIBILITIES:

- Set Monthly meeting time and location
- Call emergency meetings as necessary
- Nominate Chairs of committees per bylaws
- Communicate with Board, Steering Committees and members as needed

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POWER OF APPOINTMENT: With the exception of the Steering Committees, the President, with the advice and consent of the Board, shall annually appoint the chairs of all Board committees.

SUSPENSION OF MEMBERSHIP PRIVILEGES: The President may immediately suspend the membership privileges of any member for violating the By-laws, Code of Conduct, or Rules or Regulations of the Association (see Article XXII), unless such suspension directly affects a competitor's right to compete as regulated by the Amateur Sports Act (36 USC §2205), and shall immediately notify members of the Executive Committee of such action. Upon the President's suspension of any member the Grievance Procedure set forth in Article XXII shall take effect.

VOTE: The President may vote only in case of a tie, except when the yeas and nays are ordered, in which case the President shall vote when his/her name is called. If the result be then a tie, the motion shall be declared lost.

SIGNING POWER: Upon the approval of the Board, the President, together with the Secretary shall sign all agreements and contracts made by the Association, unless otherwise required by law or the terms of a specific contract. On a case by case basis, by recorded Motion or Consensus, the Board may authorize the Treasurer to sign a specific agreement or document in the absence of the Secretary.

MEMBERSHIP ON COMMITTEES: The President is an ex-officio member of all committees except the Nominating Committee.

VICE PRESIDENT

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DUTIES: The Vice President shall perform the duties of the President in the President's absence, inability, or refusal to act.

SECRETARY

DUTIES: The Secretary shall keep the records of the Association, prepare the Minutes of Board, Executive Committee, and Membership meetings, supervise all reports and documents connected with the business of the Association; and collect, compile, and distribute to the Board and Trustees, the Minutes from all Steering Committee meetings within fourteen (14) days of the date held.

SPECIFIC RESPONSIBILITIES:

- Will notify Board 10 days prior to the meeting of date and time of meeting and request agenda items
- Will send draft minutes to the board within seven days after the meeting.
- Will keep organizations records up to date
- Responsible for ensuring that meeting minutes are posted to the website within 15 days after approval by board
- Responsible for ensuring that the Steering committee minutes are received timely after approval by committees and posted to the website within seven days after receipt
- Ensure that an updated copy of all bylaws are available at every meeting

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- Handle correspondence for the board
- Ensure that club correspondence is mailed out timely
- Manage and update SAM contracts with vendors
- Minutes should have enough information to help absent directors and members understand what issues were discussed and what decisions were made

CORRESPONDENCE: The Secretary shall supervise the correspondence of the Association, and prepare and issue timely notices of all meetings of the Board, Executive Committee, and the Membership.

SIGNING AUTHORITY: With the President, the Secretary signs all agreements and contracts made by the Association, and if so directed by the Board of Directors, unless otherwise required by law, or the terms of a specific contract upon the approval of the Board.

TREASURER

Specific duties include:

DUTIES: The Treasurer shall have charge of all funds of the Association and shall keep a record of all receipts and disbursements and shall render a written report when requested by the President or Board of Directors. The Treasurer has the authority to spend up to \$500.00 for items that have a business purpose for the organization.

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The Treasurer shall have an understanding of financial accounting for nonprofits.

SPECIFIC RESPONSIBILITIES:

- Pay invoices submitted to the Association approved by budget or Board
- Maintain accurate accounting records (checking, savings, programs)
- Prepare Financial Report for all Board Meetings
- Provide assistance in budgeting process with Finance Chairs and Steering Committee's
- Responsible for providing appropriate information and reports for tax preparation
- Work with Finance Chairs of each Steering Committee to create an accurate checks and balance system for the Associations programs
- Follow description of Treasurer set forth in the association's By-laws
- Ensure that the Finance Chairs track finances for each program level
- Ensure that the Finance Chairs make deposits and send receipt with deposit transaction report to Treasurer
- Provide the Finance Chairs with checks to cover events such as Tournaments, Test Sessions, etc.

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- Provide routing and account numbers to allow for direct payment of USFS Registrations, Basic Skills Registrations, Hockey officials, etc. A receipt of transactions must be sent to the Treasurer and the Finance Chair of respective program.
- Purchase debits cards to be used by the Finance Manager, and other approved Board of Director positions.
- Recommend salaries to the Board
- Prepare annual budgets
- Prepare reports as requested by the SAM Board/or Committee Chairs
- Meet monthly with Figure Skating and Hockey Finance Chairs to train and assess books
- Responsible for training Finance Chairs
- Update SAM Finance Policies for Board Review
- Chair Finance Committee
- Ensure that the board's financial responsibilities are managed and met
- Ensure that financial reports are filed annually and as needed
- Propose annual operating budget for review/approval by the Board

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- Ensure committee financial directors provide annual budgets by end of May
- Report to the board any potential areas of financial concerns
- Responsible with Board of Directors the internal controls
- Ensure Internal controls are documented and enforced
- Treasurer is responsible for ensuring that the board fulfills its fiduciary responsibilities
- Follow the Skating Association of Maine Financial Policy

The treasurer is responsible for ensuring that the organization is financially sound and that their assets are being used effectively to meet its tax-exempt purpose (501c3).

AUDITS AND TAX FILINGS: The Treasurer shall provide for an audit to be performed by a Certified Public Accountant or enrolled Agent at least every two years, or more frequently with approval of the Board. The Treasurer shall provide documentation for the appointed accountant for the preparation of annual tax filing for Federal and State taxes.

DISBURSEMENTS: Disbursements shall be made only upon approval by the Board. The Treasurer or President has the authority to disburse funds not otherwise budgeted or approved by the Board of Directors up to the amount of five hundred dollars (\$500), and any such

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disbursements must be immediately reported to the Board. The funds of the Association shall be deposited in the name of the Association in a bank or in securities approved by the Board.

SIGNING AUTHORITY: All disbursements by check shall be signed by the Treasurer or the Board of Director positions approved by the Board. Upon approval by the Board, another designated officer or member of the Board may be designated to sign checks of the Association.

The Board shall have the power, whenever they deem it necessary to appoint an Acting Treasurer.

PAST PRESIDENT

DUTIES: The Immediate Past President shall serve as advisor to the Board of Directors, is a member of the Board and the Executive Committee, and shall have the power of the floor and the vote.

IT/PUBLIC RELATIONS

DUTIES:

It shall be the duty of the IT/PR CHAIR to update the Figure Skating website with information provided by the Figure Skating Committee and pictures provided by committees. To oversee all information promoting the affiliated programs and to submit sanctions as requested. This position will report to the SAM IT Director.

SPECIFIC RESPONSIBILITIES:

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- Serve as liaison between Board and IT/PR Committee chairs
- Ensure adequate publicity occurs regarding all SAM activities by communicating with committee IT/PR positions and the SAM Board

FUNDRAISER

DUTIES:

It shall be the duty of the Fundraising Chair to have oversight of all Fundraising Activities.

SPECIFIC RESPONSIBILITIES:

- Strategize with the Board, Trustees and Committee fundraising directors to develop fundraising activities
- Serve as liaison between Board and Fundraising Committee chairs
- Keep committee fundraising chairs informed about upcoming activities
- Identify to board concerns with fundraising
- Introduce fundraising ideas to board and trustees
- Identify to Committee fundraising chairs board approved fundraising activities
- Communicate with PR/IT Chair and committee chairs to ensure adequate publicity occurs regarding all fundraising activities

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- Ensure one annual letter campaign will be mailed out in September.
- Ensure that fundraising activities meet SAM's Mission goals.
- Ensure that fundraising directors for steering committees meet goals of the organization
- Search for grants

STEERING COMMITTEE REPRESENTATIVE:

The Steering Committee Representatives are sent to the SAM Board of Directors by the Steering Committee. The duty of the Representative is to be a liaison between the Board of Directors and the Figure Skating and Hockey Committee.

The Steering Committee Chairs may be issued debit cards up to a \$500 limit to purchase items that have been previously approved by a budget. A receipt and expense record is to be sent to the Treasurer within five days unless a later time is approved by the Treasurer. All items purchased must be accounted for in a budget or received previous approval of the Board.

SPECIFIC RESPONSIBILITIES:

- Present the minutes from each Committee to the Board/Secretary
- Discuss with the board any outstanding concerns/issues that affect any SAM members/organization
- Ensure SAM Board minutes are shared with each committee

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ALL DIRECTORS

SPECIFIC RESPONSIBILITIES:

- Agree to regularly attends board meetings
- Commits to participate actively in committee work.
- Commits to volunteer for and willingly accepts assignments and completes them thoroughly and on time.
- Stays informed about committee matters, prepares for meetings, and reviews and comments on minutes and reports.
- Is an active participant in the committee's annual events/meetings and planning
- Participates in fund raising for the organization.
- Financial Policy and Standard Operating Procedure

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FINANCES

FINANCE CHAIRS

The Finance Chairs are members of their respective Steering Committee. They provide the Treasurer with written or emailed financial reports monthly or as requested. A finance chair may act in the absence of the Treasurer if approved by the Board.

An accounting technician maybe hired with approval from the SAM Board to perform the following duties.

Accounting Technician/Finance Chair duties

Specific duties include:

- Track finances for each program level
- Make deposits and send receipts with deposit transaction report to Treasurer
- Prepare budgets for all events (Annual budgets are to be prepared by May 15, of each year) and present them to the SAM board for approval.
- Work with Treasurer/Finance Chair to create an accurate check and balance system for the Associations programs
- Prepare reports for the Treasurer on a monthly basis and as requested
- Manage payroll

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PAYROLL SERVICE

Bangor Savings (for payroll)

ACCOUNTS

Bank Accounts

Kennebec Savings Bank

Account Authorizations

Camden National Bank: President, Treasurer, Finance Manager and approved Board of Directors

Bangor Saving Payroll Service: Treasurer, Board of Directors Authorized Person

Accounts for managing funds:

SAM General Fund (Managed by SAM Board)

Scholarship/Education (House, Travel and Figure Skating scholarship and educational opportunities for skaters, coaches, or members)

Administration (Set up to cover Administrative cost and SAM expenses)

House Hockey (Used for budgeted items must maintain reserve balance of \$30,000)

Travel Hockey– (Used for budgeted items must maintain reserve balance of \$40,000)

Figure Skating (original funds, no balance required)

Figure Skating (current funds, must maintain reserve balance of \$30,000)

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Reserve Fund

SAM Reserve fund will hold at least six months of expenses. The six months will be based on the busy season.

The organization will set aside up to 60% of (figure skating/hockey) profits for each year until the reserve fund minimum balance is met.

General Fund

The General Funds are to be managed by the SAM Board of Directors. Each committee, hockey and figure skating deposited \$5,000 into the organization to be used as start-up funds.

Fundraising money earned by the Trustees and Board of Directors will be deposited into this account. An example of this would be the Red Barn fundraiser.

A distribution of funds from the SAM General Fund must be approved by the Board of Directors. When funds are distributed to a committee a matching amount will be distributed to each team. Reason: If each individual group (Hockey and Figure Skating) were to ask for a SAM fundraiser/funds from the organization used by the board, the other group would most likely be turned down by the business as we are seen as one SAM organization. (not hockey and figure skating). Examples of Board/Trustee fundraisers: Red Barn, letter campaigns, etc. Figure Skating one team, House hockey is four teams (Mites, Squirts, Peewees, Bantams)

Figure Skating Original Fund

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These funds may only be used to purchase assets for the organization or for the betterment of SAM coaches/skaters. This fund will be closed when the funds are spent.

Examples:

- Send SAM members to USFS Annual Meeting
- Send SAM members to training (other than educational opportunities)
- Purchase assets for the club (computers, technical items, club jackets, etc) as approved by the SAM board.
- In order for SAM coaches to receive funds from this account they must acknowledge in writing their commitment to SAM.

Scholarship/Education Funds

The scholarship/educational fund will be used to cover scholarship and educational costs. Funds are used to cover educational opportunities and scholarships for skaters, coaches, or members. Each committee has the authority to release funds up to the amount in each account. This amount will be reported to the Board monthly.

A member of the SAM Board of Directors, Hockey (Travel and House), and Figure Skating are members of the scholarship committee. A SAM board member will lead this committee.

Administration

A percentage of funds from fundraisers will be placed in the administration, general and education/scholarship account to cover administrative cost. The percentage of funds to be held from fundraisers will be recommended by the Treasurer and Fundraising Director by July 1st of each year.

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If there are not enough funds in the administration account to cover expenses, the funds will be covered by Figure Skating and Hockey. Figure Skating's share of expenses will be equal to a team's share of expenses (similar to their fundraising share). Hockey's share of expenses will be equal to the number of team's in the current year (Insurances, dues, fees, taxes, etc).

CASH FLOW

Income will be deposited in a timely basis (approximately within 5 days of receipt) unless special circumstances prevail and the delay is approved by the SAM Treasurer. SAM funds collected at the rink must not leave the rink until moved to the bank for deposit, they should be turned into the Finance Chairs to be deposited in a timely manner.

FUNDRAISING

Requesting grants greater than \$5,000 must be approved by the SAM Board.

Fundraising funds from the Board of Directors or Trustees will be placed in a SAM General administration fund.

A percentage of profit from fundraisers led by either committee (Figure Skating or Hockey) will be distributed to the SAM administration and education/scholarship fund.

All: Wreath sales, calendars

Hockey: Pond Hockey

Figure Skating: Skate with Santa and Halloween Exhibition

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Profit from shared fundraisers will be shared based upon participation. Figure Skating will be considered equal to one team.

Example: Wreath sales and calendars – if house hockey sells 75% of sales then that amount (after administration fee) is put in that account.

The following events are exempt from distributing funds to the SAM administrative fund. This includes minor fundraising that has less than \$500.00 profit.

Hockey: Banner Sales

Figure Skating: Test and Competition

Special Mandates

Funds donated directly to SAM with special mandates, e.g.: funds to purchase hockey or figure skating equipment, will be earmarked as such and used for those purposes only.

10/01/2017 Version 2.0

Camden National Bank Deposit Transaction Record Figure Skating

Checking _____ Savings _____ Deposit Date _____

<u>EVENT</u>	<u>ACCOUNT #</u>	<u>AMOUNT</u>	<u>CLASS</u>
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SAM Dues	47220	_____	SAM
Freestyle	47250	_____	FS
Basic Skills 1-8	47261	_____	FS
Boosters LTS	47262	_____	FS
Intro FS & Dance	47263	_____	FS
Snowplow SAM	47264	_____	FS
Intro to Edge	47272	_____	FS
Fundraiser	49100	_____	_____
Individual/Corporate Contributions	43450	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Deposit		_____	
Notes:			

Signature _____

Submit to: SAM Treasurer

Attach original deposit receipt

Ca

**Deposit Transaction Record
Hockey**

Checking _____ Savings _____ Deposit Date _____

<u>EVENT</u>	<u>ACCOUNT #</u>	<u>AMOUNT</u>	<u>CLASS</u>
SAM Dues -House	47230	_____	SAM

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SAM Dues - Travel	47233	_____	SAM
Registration House	47300	_____	House Hockey
Registration Travel	47310	_____	Travel Hockey
Registration Atoms	47210	_____	House Hockey
Registration Ext Play	47800	_____	House Hockey
Summer Hockey	47600	_____	House Hockey
Fundraiser	49100	_____	_____
Individual/Corporate Contributions	43450	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Deposit		_____	

Notes:

Signature _____

Submit to: SAM Treasurer

Attach original deposit receipt

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Expense Record and Request for Reimbursement

Please reimburse _____

\$ _____.

Breakdown:

\$ _____ For _____

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\$ _____ For _____

\$ _____ For _____

For = Photocopies Basic Skills, Photocopies Show, ink for printer, etc.

All items purchased must have been previously approved in the budget.

Attach all receipts.

Signature: _____

Date: _____

This form may be used to reimburse a SAM Member or adding additional funds to a debit card.

Submit to: SAM Treasurer

Original Receipts must be attached to be reimbursed.

Treasurer:

Date Received: _____

Paid \$ _____ Check Number _____ Debit Card _____

EMPLOYMENT/VOLUNTEERS

Employees:

Potential employees must pass USFS or USA Hockey background checks before hire and complete SAM employment applications. All new hires are to be interviewed and approved by the Board of Directors

Contractors:

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Positions for contractors must be posted for at least ten days to the SAM website. Once posted the SAM Board will review the bids. All contractors must pass background checks to contract with SAM. Bids are reviewed by chairs of the respective committee and the SAM president. The final selected candidates will require approval from the board before acceptance.

Salaries:

Salaries are set by the SAM Board of Directors.

Volunteers:

All board, committee members and coaches must pass background checks every three years as identified by USA Hockey or US Figure Skating.

BUSINESS INFORMATION

ACCOUNTANT

The current Accountant for SAM:

Baker, Newman and Noyes (Portland, Maine)

Begin communication in November

VENDORS:

List in Quickbooks

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LICENSES

RENEWAL DATES

Annual Report

October Licensee: SKATING ASSOCIATION OF MAINE

License Type: CHARITABLE ORGANIZATION

License Fee: \$25.00

Late Fee: \$50

License Expiration Date: Nov 30, 2017

Online Access Code: 970192

Email: SAMhockeybilling@yahoo.com

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Documents Posted to the SAM Website

SAM By-laws

SAM Code of Conduct

SAM Figure Skating Roles and Responsibilities

SAM Hockey Steering Committee Roles and Responsibilities

SAM Security Policy

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