

**Trails For All (TfA) Board Meeting Minutes**  
**January 9, 2024, 5:30 pm**  
**Approved: February 13, 2024**

**a) Board Members Present**

Paul Parsons (PP)      Sally Strom (SS)      Andrew Todd (AT)  
Chuck Ziehr (CZ)      Karen Foley (KF)      Janet Smith (JS)

**b) Board Members Absent**

Herb Kober (HK)

**c) Others Present**

John Anderson (JA)      John van Doren (JVD)      Shelly Larson (SL)      David Kill (DK)

**Consent Agenda**

1. Minutes from the December 12th meeting
2. Treasurer's Report for the month of December
3. Approval of selling the remaining 1<sup>st</sup> edition Hiking Guides to local lodging providers at our cost and afterwards giving away any remaining by May.
4. Receiving from Ace Hardware (Paul Wenke) a gift of tools for trail maintenance.
5. Approve KF and SL to have bank signing authority upon their assumption of officer duties.
6. Approve KF to have a new debit card issued to her from our bank.
7. Approve HK to be a transitional consultant to KF until July 31, 2024.
8. Approve HK to provide KF all login details for TfA accounts to which he has access to enable her to conduct the financial business of TfA.
9. Plan a graphic redesign for TfA merchandise; SL will do this for free.

JS moved approval of the consent agenda; CZ seconded; it passed unanimously.

**Reports, Discussions, and Decisions:**

1. Support letter for Custer County Tourism Board's signage grant application.  
SL reported that other letters of support are forthcoming from CCSAR, All the Range, CC Sheriff's Office, Town of Silver Cliff, Town of Westcliffe, USFS, and two avid hikers. AT moved and KF seconded that the attached letter (Attachment 1) be approved; it passed unanimously.
2. Proposed Bylaws changes to move elections, orientation, and installation of new board members and officers.  
Last month JS had been asked to draft appropriate changes to the Bylaws. JS reported that she based election timing on our fiscal year, which is the calendar year; she clarified some wording on the limit of two consecutive terms for board members and added an election schedule. She found one conflict: The treasurer has to be a board member in good standing; the terms for officers are three years; and the bylaws currently state a treasurer can serve three terms as treasurer. But that's three years more than a board member can serve. We should address this discrepancy. She presented a revised (changes in boldface) Articles IV and V for the Bylaws (see Attachment 2). JS moved and CZ seconded that the revisions be approved; the motion passed


unanimously.

3. Clearing house for sharing all duties carried out by various board members plus other volunteers. During this portion of our meeting, we will hear from you who oversee those responsibilities in hopes that we will get a full picture of what needs to be done and who is presently doing it. Some roles/responsibilities may need to be taken over by other volunteers.

With PP's term as President, HK's term as Treasurer, and CZ's term as Secretary ending next month PP asked each of those individuals to overview their responsibilities in order to help with the leadership transition. PP, HK, and CZ each reported these responsibilities in emails to the board; these reports are attached as Attachment 3: President, Attachment 4: Treasurer, and Attachment 5: Secretary. During further discussion KF volunteered to create a spreadsheet of TfA tasks to identify when and who would be responsible for each; the spreadsheet will be available on our Google drive. Everyone is asked to fill in their tasks.

**Next Meeting:** Tuesday, 5:30 pm, February 13, 2024

**Adjournment:** PP adjourned the meeting at 7:55 pm.

Minutes prepared by:  Chuck Ziehr, Secretary, Trails for All Board of Directors

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**Attachment 1: Letter of Support for CC Tourism Board's signage grant**



**PO Box 386  
Westcliffe, CO 81252**

January 9, 2024

**To:** Colorado Tourism Office, Tourism Management Grant Evaluators

Trails for All is a non-profit, all volunteer organization dedicated to the improvement of people's lives through the care, creation, use, and promotion of trails in and around Custer County Colorado. To achieve these goals our primary efforts have been to assist the United States Forest Service with trail maintenance, creation and publication of the *Hiking Guide for the Sangre de Cristo and Wet Mountains* (now in its 2<sup>nd</sup> edition), and educational activities to promote outdoor recreation, particularly among youth. A new effort in 2024 will be to repair/replace signage at the trailheads of wilderness trails in Custer County (funded by a grant from Athletic Brewing). This new effort dovetails perfectly with Custer County Tourism's CTO Tourism Management Grant application to install trailhead kiosks along the Rainbow Trail (where most existing signage is limited and in disrepair). All the wilderness trails in our signage project branch off from the Rainbow Trail.

**We are, therefore, in strong support of Custer County Tourism's grant application.** Trails for All volunteers will be glad to contribute our labor for the installation of the kiosks at the major trailheads that give access to the Rainbow Trail. The information provided on these kiosks will greatly improve the experience of trail users particularly for wayfinding and safety. We understand that the kiosks will also promote "Leave No Trace" which should enhance resource conservation and sustainability.

We are excited to participate in cooperation with the Colorado Tourism Office, the Custer County Tourism Office, and the United States Forest Service to promote the safe and enjoyable use of the amazing natural beauty and recreational opportunities that can be accessed along the Rainbow Trail.

Sincerely,

Paul Parsons, President  
Trails for All

## **Attachment 2: Revised Articles IV and V of TfA Bylaws**

### Article IV

#### BOARD MEMBERS:

Section 1 DUTIES: The Trails For All Board is responsible for overall direction of the organization. The Board shall be the governing body of Trails For All and shall have the duty and authority to do and perform all acts consistent with these Bylaws and the laws of the State of Colorado. Board members shall serve without compensation. The Board will develop and oversee the implementation of policies and program goals.

Board responsibilities shall include:

Formation, adoption and regular updates of a Trails Master Plan  
Recruitment, screening, interview, hiring, and management of volunteers and/or staff  
Approval of trails stewardship projects;  
Planning and execution of events;  
Recruitment and election of Board and Advisory Team members;  
Approval of the annual budget and financial reporting;  
Approval and modification of policies, procedures and operating guidelines; and Delegation of authority to contractually bind the organization.

Section 2 NUMBER AND QUALIFICATIONS: Trails For All Board shall be made up of not less than 5 members and not more than 7.

Section 3 ELECTION OF BOARD MEMBERS AND TERMS OF OFFICE: Board Members shall be elected by a majority vote of the existing members of the Board from a list of nominees prepared by a Nominating Committee appointed by the Board and/or nominated by current members of the Board. Term of office for board members will be three years. **Board members may not serve on the board for more than 6 consecutive years or two consecutive terms.** Board member terms **shall** be staggered so that 2 or 3 of Board members' terms shall expire each year.

**Section 4 ELECTION SCHEDULE: The Nominating Committee or the president of the board shall present nominees for election at the next to last meeting of the calendar year. Starting in 2024, current board members will vote to fill board positions at the last meeting of the calendar year. Newly elected board members shall become voting members of the board at the first meeting of the following year. Board member terms concluding in any year shall end on December 31 of that year.**

**SECTION 5 VACANCIES:** Board vacancies shall be filled by action of the board from a list of nominees prepared by a Nominating Committee appointed by the Board and/or nominated by current members of the Board. The person or person's chosen shall hold office until such time as the unexpired term(s) caused by the vacancy are filled by general election of the Board. The service of a member filling an unexpired term of less than one year shall not count toward the maximum allowed consecutive years of service.

Section 6 REMOVAL FOR CAUSE: Any member of the Board may be removed for cause by a majority vote of the Board taken at any Regular or Special meeting, provided the member in question has been given written notice that such action is to be considered at the meeting involved and only after the member in question has been given an opportunity to be heard. In addition, the unexcused absence of a board member from any two consecutive meetings, or any three meetings in any year, shall constitute grounds for removal from the Board,

which removal may be affected by the Board in its discretion after due notice to the Member in question. Removal of a Board Member in accordance with the provisions of this section shall create a vacancy to be filled as provided in Section 4 of this Article.

## Article V

### OFFICERS

Section 1 OFFICERS. The principal officers of Trails For All shall be: President, Vice President, Secretary and Treasurer, whose duties shall be as follows:

A. **PRESIDENT.** The President shall be a member of the Board in good standing and shall be responsible for determining who presides at all meetings of the board. The President shall be the primary contact on behalf of the board for contractual relationships. The President shall perform all duties incident to the office of President and other duties as may be prescribed by the Board from time to time.

B. **VICE PRESIDENT.** The Vice President shall be a member of the Board in good standing and shall perform such duties as are assigned from time to time by the Board. In the absence of the President, the Vice President shall have all of the powers and perform all of the duties of the President.

C. **TREASURER.** The Treasurer shall be a voting member in good standing and shall be responsible for:

1. Serving as the fiscal manager for Trails For All, accounting for, depositing, disbursing and acknowledging member dues and donations, grants, and other contributions.
2. Prepare and submit Trails For All financial reports to the Board and in general, perform all duties incident to the office of Treasurer, and other duties from time to time as may be assigned by the President or the Board.
3. Financial reports including a financial statement and profit & loss statement shall be presented on a monthly basis and shared with the Board. The financial statement will also be made available to the public on request in accordance with IRS and/or State rules.
4. The Treasurer will generate disbursement reports as defined in article VIII section 4.

D. **SECRETARY.** The Secretary shall be a member of the Board in good standing and shall perform such duties related to recording keeping, notification of meetings, recording meeting minutes and other such duties as assigned from time to time by the Board.

1. Official records shall be kept in a cloud storage system approved by the board to which all board members will have read-only access. The Secretary shall maintain the cloud storage system, keeping the official repository secure and sharing limited editorial access to current Board members and/or others as needed. The President shall also have the cloud storage password as a safeguard.

2. The secretary will ensure that minutes, bylaws, master plans and other documents designated by the board be transmitted in a timely manner to any board approved website or print media for viewing by the general public.

Section 2 **ELECTION OF OFFICERS.** The Board shall elect all Officers by simple majority vote.

Section 3 **TERM OF OFFICE.** The term of office for all officers shall be three years. The President shall not serve for more than two consecutive terms. Incumbent officers shall serve until their successors have been duly elected and installed.



Section 4 REMOVAL FROM OFFICE. Any officer may be removed from office for cause only after (1) being given a reasonable notice and an opportunity to be heard by the Board and (2) by an affirmative majority vote of the Board whenever, in their judgment, the best interests of Trails For All will be served thereby.

Section 5 VACANCY. The unexpired term of a vacancy in an office shall be filled by the Board from a list of nominees prepared by members of the Board.

### **Attachment 3: President**

**Trails for All President's Job Description**  
**Trails for All Agenda Creation Process**  
**Trails for All: Paul's Philosophy**

#### **2024.01.09 Trails for All President's Job Description (by Paul Parsons)**

1. Sign Volunteer Service Agreement for USFS annually.
2. Maintain close relationship with the USFS.
3. May serve as part of a de facto nominating committee or sole nominator to nominees to the board, at the board's discretion.
4. Determines who presides at board meetings.
5. Serves as primary contact of board for contractual relationships.
6. Perform any duties prescribed by board.
7. May call for a special board meeting.
8. Either President or Vice President must sign for disbursements.
9. Sets the agenda, or delegates the creation, planning, and communication of the agenda for board meetings.
10. Runs or delegates the running of board meetings (cf. #4 above).
11. As a general rule, the President serves as the voice and/or face of TFA, especially in a crisis.
12. Often serves as a relationship bridge between the board and others in a conflicted situation or when care and support is needed.
13. Keeps the Advisory email list up to date.

#### **24.01.09 Trails for All Agenda Creation Process**

##### **A Two Step Process**

1. **Step One**
  - A. The President, Vice President or Secretary sets a tentative agenda a week before the board meeting, beginning with any carryover work from prior meetings and adding to that list any items that have shown up in emails during the intervening month.
  - B. Add the Consent Agenda, consisting of any item that is unlikely to require discussion.

- C. Create the main body of the agenda, calling it something like “Discussion, Decisions, and Delegation.” Give the presenting role to whomever has the most investment in each enumerated item, and write their name in beside each item. Add any critically important information as text to go with each item, if needed.
- D. If there is an attachment that would be appropriate, add it as a Word and/or PDF.
- E. If the item is controversial or brand new, consider using it as a first reading, and come back the next month for a vote.
- F. Send this document by email to the whole board, and sometimes adding key volunteers who may be important for everyone to fully understand the topic at hand. Ask everyone who is receiving the email to give feedback, correction or additions within the week.
- G. E-mail this a week prior to the board meeting.

## 2. **Step Two**

- A. By Saturday of that week, incorporate any feedback to the agenda.
- B. Take out any text that seems extraneous, to keep the final agenda as simple as possible, especially for the sake of Advisory people.
- C. Make sure to attach the Minutes and Treasurer’s Reports as PDFs or in Word format or both.
- D. There are approximately 38 names for our Advisory mailing list. This finalized agenda should be sent to all of them, bundling together all the board and all of the remaining volunteers that show interest in being kept abreast of news and decisions. The President has been the keeper of this email distribution over time. It should include directions for how to find the conference room, and the Zoom link, coming monthly from whomever provides it (has been Chuck over the last 4 years, but that may change in early 2024).
- E. This finalized agenda should be sent out on Sunday, if possible

### **24.01.09 Trails for All: Paul’s Philosophy**

(This is the philosophy of leadership Paul utilized during these almost 6 years. There is nothing sacrosanct about it. Shelly will be adopting her own, no doubt. I only include it to have the opportunity to call everyone’s attention to give her freedom and my support for whatever will work for all of you going forward.)

- 1. Empower others. Make others the “stars.” Celebrate them. Delegate authority and responsibility. Draw everyone into the conversation. Thank people by name.
- 2. Do what only you can do, as a general rule. Pay attention to your gifts and others’ gifts, always looking for where people experience joy, including yourself. Use your strengths to guard the unity of the group.
- 3. Communicate, communicate, communicate. Work hard to make sure everyone has what they need in order to make decisions, to vote on an issue, to find your way to a consensus when possible. Over communicating is better than under-communicating.
- 4. Remind each other of TFA’s purpose and vision. When something arises that seems to be out of bounds regarding TFA’s purpose and/or vision, call attention to it. Often, we have found ourselves liking an idea, but discovering we simply didn’t have the bandwidth, finances, or volunteer hours to carry it out. Thus, we cut back our original dreams in the 2018 Master Plan because it was unreachable at that point.



5. Let the guardrails give you direction, keep you on track and make your lives easier. Guardrails? The Bylaws especially, but also SOPs we have adopted, decisions we have made in the past that aren't in a manual of operations but have become "the way" of TFA.

## Attachment 4: Treasurer

### TfA Treasurer's Responsibilities-6Jan2024 (Herb Kober)

NOTE: **Board actions** recommended below

Attached is a basic task list of the things I do that will eventually migrate to someone else's task list as we go through board changes. This list does not include special projects (like the hiking guide). Also, I have updated our Google drive to include all pertinent financial docs, and over the next few weeks I will make sure everything else is moved there.

I had my first transitional meeting with Karen yesterday. She'll be a bookkeeping rock star in no time. Her first go at preparing the monthly report will be for January (Feb monthly meeting), which we will do together. As some tasks are taken over by Karen, we will decide what things I should still help with, but generally Karen will be driving the boat after the February meeting. There are things the board needs to consider for this transition to occur smoothly;

1. Bank signing authority - the board needs to decide who will have signing authority after Paul and I exit. Karen has to be on that list, and I believe Shelly will need to be on it as well. So, probably very near the time of the February meeting, new signers and maybe just me (I'll find that out) need to meet at the bank to make this happen. During this bank meeting we will also need to have a new debit card issued for Karen. **We will need an approved motion from the board documented in our monthly minutes to carry this out, so it must be on the agenda for Tuesday's meeting.**

2. Wave Accounting Software Access - I have already provided access to Karen for this online app. Due to the nature of the app, and how I originally set it up, the Trails for All books are under an umbrella tied to my personal email (I also do some accounting work for a partnership I am involved with in WI under this umbrella). While I am sure there is a way to "close the door" on my access, I haven't figured that out yet (I haven't spent much time on it really - it isn't obvious though). So, given that the transition from me to Karen will take a little time, and Karen may need my ability to go into Wave to help or check something, I think my still having access for a while is appropriate. But, since the baton is being passed essentially at the beginning of February, **I think it is essential that the board approve my access as a transitional consultant for a period of time - perhaps for six months (until July 31st).**

3. State, Federal, Insurance, Other Logins - I think it is important that the **board approve me providing Karen all login details for accounts I have access to to conduct the financial business of the organization.**

**Regarding the Customer Relations items on my task list, I am hoping that over the next few months the board can decide how these things will be managed.** I'm happy to help as needed to make that happen.

Herb Kober Task List

<i>Category</i>	<i>Task Name</i>	<i>Frequency</i>	<i>Comments</i>
Treasurer	Book keeping	once per month	End of year and receipt of Spirit Campaign about twice the time of a typical month.
	Treasurer's Report	once per month	Includes running monthly accounting reports, updating budget
	SOS Annual Report/Registration	twice per year	Annual report is most of the time.
	Federal Tax Return	once per year	
	Insurance Discussions/Research	once per year	
	Vendor/Peer Relationships	several times per year	ATR, Tourism Board, other things that come up
	Expense reports/bill paying	several times per year	
	Records Management	several times per year	
Customer Relations	Receiving/processing inquiries via website	several times per year	
	Processing Hiking Guide orders	several times per year	About 15 minutes per order, includes all aspects including packaging, response to customer, mailing labels, dropping off at post office. DOES NOT include the 2023 publishing surge for the 2nd Edition, which amounted to several hours.
	Flipcause/Mailchimp contact lists	several times per year	I know CZ does some of this, not sure who else. Since most supporter contacts via Flipcause come to me, I try to ensure that their data ends up in Mailchimp on the correct list. As we grow, I believe we need to somehow refine and consolidate our process.

## Attachment 5: Secretary

### **Tasks Performed by TfA Secretary (by Chuck Ziehr)**

#### Minutes

1. Take minutes during meetings.
2. Create a digital draft of the minutes.

I use Microsoft 365 so the following tips are specific to it.

To add the previous month's treasurer's report to the minutes click on Insert-Object-Text from File and choose the .pdf treasurer's report. This will put the .pdf of the report into the minutes' Word document. I save a .docx copy and also create a .pdf version (File-Export-Create).

I send both .docx and .pdf versions to the board since some folks may not be able to open the .docx version.

3. Once those minutes are approved I revise the Draft version to indicate when it has been approved by the Board. I create a .pdf version with the same file name but change the "Draft" to "Board Approved." I put the approved .pdf version on the shared TfA google drive and let Andrew know it's ready to be uploaded to the TfA webpage.

To do this go to: [drive.google.com](https://drive.google.com) -- Shared drives -- Shared with board -- Minutes Click on +New -- File upload -- navigate to where you've saved the file on your computer -- select it and click Open.

Once in the Minutes folder on the Google drive be sure to highlight the file and at the top of the screen it will show the file has been selected and give options -- click on "share" symbol and click Done (there is no need to add the board to whom the file will be shared since board members already have access to the Minutes folder).

### **Other Duties as Prescribed in the Bylaws**

1. Official records shall be kept in a cloud storage system approved by the board to which all board members will have read-only access. The Secretary shall maintain the cloud storage system, keeping the official repository secure and sharing limited editorial access to current Board members and/or others as needed. The President shall also have the cloud storage password as a safeguard.
2. The secretary will ensure that minutes, bylaws, master plans and other documents designated by the board be transmitted in a timely manner to any board approved website or print media for viewing by the general public.

As noted in Other Stuff below, the Secretary has not been the one maintaining our cloud storage system (except to the extent of uploading the minutes there). This maintenance task has lately fallen to Karen, primarily due to her willingness and expertise. As regards the bylaws, master plan, and standard operating procedures, these are rightly the responsibility of the Secretary, but, I'll admit, the current secretary (me) has not done this. I'll try to get them updated before my term expires in February. [Maybe we all should periodically re-read these important organizational documents!]

## Zoom

The Zoom account that we currently use is my personal account for which I pay a monthly fee [I feel awkward repeatedly using a for-profit online service (with no ads) which I keep using for free.] I will be glad to continue to create the Zoom link and send it each month to the president or secretary (if you start distributing the agenda) and allow its use by TfA at no charge (since I'm still a part of TfA!). If this procedure becomes cumbersome for some reason, we can work something out.

## Other Stuff

1. **Facebook** -- I currently maintain it and will be glad to continue. I don't think this is specifically the responsibility of the secretary. It evolved as whoever had the interest and ability to do it. TfA folks simply send me information that they would like to appear on our Facebook page, and I post it. For those of you who don't use Facebook (you know who you are!) most of our posts are about trail maintenance, the Hiking Guide, the Spirit Campaign and occasional hiking highlights.
2. **Mailchimp email list** -- Herb and I have been maintaining this. TfA has a Mailchimp account; I have arranged to pay a \$13 per month fee for its use. I will continue to do that. There has been some discussion of transitioning our email list to Flipcause (Andrew and Herb are our Flipcause guros), which we use for our webpage, but there has been nothing done in that regard as far as I know. We use the Mailchimp email list to send various mass emails to about 250 folks who have expressed an interest in TfA. Primarily, we send blanket emails to promote the Spirit Campaign, to advertise the Hiking Guide, and to seek trail maintenance volunteers. With Herb and I both leaving the Board, we may need to change these email responsibilities. I'm certainly willing to continue, but we'll need to check with Herb. In addition, for some reason Mailchimp repeatedly ends my session before I am able to finish creating "email campaigns" (mass emails) and I have needed to ask Herb to create the campaigns using the text that I have created.
3. **Trail maintenance coordinator** -- I have been doing this for several years (ever since we've been doing trail maintenance). I am happy to continue unless Judy's health necessitates a change. This is not the responsibility of the secretary; I just mention it FYI.
4. **Board access to TfA email accounts and shared Google drive**

It appears that Shelly Larson, John Anderson, and John Van Doren do not yet have @trailsforall.co email addresses. I think Karen created these accounts for each of the current board members. Perhaps Karen will continue to handle this task? We probably need to make sure that these new board members also have access to the shared TfA Google drive; again, I think Karen handled this in the past.
5. **Info@trailforall.co email**

On the TfA webpage (trailsforall.co) under More—About Us—Contact Us users can email us directly. We seldom get email on this info@trailforall.co account, but a few months ago I agreed to be the one to check it; I have been checking it about once a day. I will continue to do this if that is the board's pleasure, I but would be glad to pass along that responsibility to whomever maintains our contact list on Mailchimp and/or Flipcause. Currently, the only advantage of me doing this is that occasionally folks will volunteer for trail maintenance via this email account. By the way, the password for this account is: **4EverlanD1!** January 8, 2024

## Treasurer’s Report, December 2023

Dear Board,

Income in December consisted of a payment from All the Range, as well as the TFFT grant payment from Athletic Brewing. Expenses in December included the graphic design payment to Jo Studio, the printing cost to Mixam and shipping online orders for the 2<sup>nd</sup> edition of the hiking guide. We also made the 2023 SEEK payment to All the Range. I also want to give a big thank you to Jo Studio, Inc for revising their invoice down from the projected \$3500 to \$3000.

### Account Summary

Date	Description	Amount
12/01/2023	Beginning Balance	\$23,989.07
	2 Credit(s) This Period	\$7,357.00
	4 Debit(s) This Period	\$10,929.37
12/29/2023	Ending Balance	\$20,416.70

Other Activities:

Hiking Guide – So far we have sold right at 100 copies of the 2<sup>nd</sup> Edition, which is 33% of the purchased inventory. About 35% of those sales were online orders. I have made the change to using Pirate Ship for purchasing shipping labels. This is saving us 50% of our shipping cost versus taking them to the USPS for payment (thanks Janet). Now that our end of year promotion is over, I have revised the website to sell the guide at \$35.95 including shipping and handling. The average ship cost on Pirate Ship is around \$5.00. We have received six orders since the beginning of the year at the new price.

Athletic Brewing TFFT Grant – This grant has been received and is in the bank.

All the Range Invoices – All inventory reviews have been made, end of year payments have been received from ATR, and new 2024 invoices have been issued.

SEEK Grant Management – I have provided the final copy of the grant management agreement to ATR, but I do not yet have a signed copy back. I believe ATR will be submitting for another grant this year, so we will have to be engaged early on to ensure our participation throughout the program. Also, we will be carrying over \$3132.86 from 2023 to 2024, as you can see in the table below outlining our cash position going into 2024.

2024 Proposed Budget – I am in the process of creating the first draft of the 2024 proposed budget. I will send this out prior to the meeting Tuesday.

2023 Cash Position – While we do operate on a cash basis, I think it is important to summarize certain assets and liabilities we have that shows our actual cash (current +/- future) position going into 2024.

	Asset \$	Liability \$
ATR open invoices	2323.00	
Value of 2 <sup>nd</sup> Edition Hiking Guides	5000.00	
Athletic Brewing TFFT		-6300.00
SEEK		-3133.00
TOTALS	7323.00	-9433.00
12/31/23 BANK	20417.00	
ESTIMATED CASH POSITION	18307.00	

The above numbers do not include Spirit Campaign donations, 2024 SEEK grant dollars or other individual or corporate donations that may come our way.

Attached for your review are the following documents;

- TFA 2023 Budget Summary
- TFA December 2023 Balance Sheet
- TFA December 2023 P/L Statement
- TFA December 2023 Bank Statement

Please let me know if you have any questions or comments.

Regards,

Herb Kober  
 Treasurer, Trails For All



**2023 Budget Status** —There may be slight discrepancies in this sheet versus what we have in our books. As is customary this time of year, the actual dollars will be audited against our books prior to creating the 2024 budget.

<b>Trails For All</b>			
<i>Approved Budget - 2023 (updated 1/07/24)</i>			
Account Description	2022 Actual	2023 Budget	2023 Actual
Direct Public Support - Individual Contributions	600.00	700.00	270.00
Direct Public Support - Corporate Contributions	362.19	250.00	136.52
Direct Public Support - Spirit Campaign	5,215.86	5,000.00	6,683.37
Direct Public Support - Event Generated			
Product Sales	2,739.00	3,000.00	4,244.00
Grants	7,500.00	6,849.90	9,300.00
<b>Total Income</b>	<b>16,417.05</b>	<b>15,799.90</b>	<b>20,633.89</b>
Bank Service Charge			
Insurance	(1,907.00)	(2,000.00)	(1,872.00)
Event/Outreach	(300.00)	(400.00)	(771.45)
Grant Support/Matching		(500.00)	
Equipment	(216.32)	(500.00)	(235.20)
Operating Supplies		(100.00)	
Training/Tuition/Event Registration		(300.00)	
Travel Expenses		(250.00)	
SEEK Support	(3,650.10)	(6,849.90)	(3,747.54)
Trail development expense		(1,500.00)	
Web Hosting Fee			
Web Registration	(103.92)	(25.00)	
Web Development/Maintenance	(1,200.00)	(1,200.00)	(1,200.00)
Mailchimp		(180.00)	
State/Federal Fees	(20.00)	(20.00)	(299.96)
PO Box Rental/Postage	(93.01)	(90.00)	(105.53)
Graphic Design Services			(3,000.00)
Printing/Shirts/Collateral	(3,979.20)	(2,000.00)	(7,579.96)
Advertising	(300.00)	(300.00)	(300.00)
<b>Total Expenses</b>	<b>(11,769.55)</b>	<b>(16,214.90)</b>	<b>(19,111.64)</b>
<b>Net Cash</b>	<b>4,647.50</b>	<b>(415.00)</b>	<b>1,522.25</b>
	Actual net YTD 2022	Projected net EOY 2023	Actual net YTD 2023

**Unpaid Invoices (as of 01/07/24)**

	Not Yet Overdue	Number of Days Overdue				Total Unpaid
		30 or Less	31 to 60	61 to 90	91 or More	
All the Range	\$2,322.85 3 invoices					\$2,322.85 0.00 overdue
<b>Total Unpaid</b>	<b>\$2,322.85</b> 3 invoices	<b>\$0.00</b> 0 invoice	<b>\$0.00</b> 0 invoice	<b>\$0.00</b> 0 invoice	<b>\$0.00</b> 0 invoice	<b>\$2,322.85</b> 0.00 overdue



# Balance Sheet

## Trails For All

As of Dec 31, 2023

ACCOUNTS	Dec 31, 2023
<b>Assets</b>	
Total Cash and Bank	\$20,416.70
Total Other Current Assets	\$0.00
Total Long-term Assets	\$0.00
<b>Total Assets</b>	<b>\$20,416.70</b>
<b>Liabilities</b>	
Total Current Liabilities	\$0.00
Total Long-term Liabilities	\$0.00
<b>Total Liabilities</b>	<b>\$0.00</b>
<b>Equity</b>	
Total Other Equity	\$0.00
Total Retained Earnings	\$20,416.70
<b>Total Equity</b>	<b>\$20,416.70</b>

# Profit and Loss



## Trails For All

Date Range: Dec 01, 2023 to Dec 31, 2023

ACCOUNTS	Dec 01, 2023 to Dec 31, 2023
<b>Income</b>	
Sales	\$7,357.00
<b>Total Income</b>	<b>\$7,357.00</b>
<b>Total Cost of Goods Sold</b>	
	<b>\$0.00</b>
<b>Gross Profit</b>	<b>\$7,357.00</b>
As a percentage of Total Income	100.00%
<b>Operating Expenses</b>	
Contract Services	\$3,000.00
Postage & Delivery	\$229.75
Printing and Reproduction	\$3,952.08
SEEK Hiking Safety	\$497.28
SEEK Hiking Supplies	\$1,240.40
SEEK Training Fees	\$470.00
SEEK Youth Packs	\$1,539.86
<b>Total Operating Expenses</b>	<b>\$10,929.37</b>
<b>Net Profit</b>	<b>-\$3,572.37</b>
As a percentage of Total Income	-48.56%



## Bank Statement – December 2023



PO Box 2850  
Edmond, OK 73083

RETURN SERVICE REQUESTED

TRAILS FOR ALL  
PO BOX 1063  
WESTCLIFFE CO 81252-1063

**Statement Ending 12/29/2023**

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### Managing Your Accounts

	Address	8 Bassick Place Westcliffe, CO 81252
	Branch Number	719-783-2030
	Customer Service	405-341-8222 or 1-866-262-2657
	Online	kirkpatrickbank.com
	Telephone Banking	405-341-3330 or 1-866-652-2657

### Summary of Accounts

Account Type	Account Number	Ending Balance
SIMPLY FREE BUSINESS CHECKING	XXXXXXXXX2900	\$20,416.70

### SIMPLY FREE BUSINESS CHECKING-XXXXXXXXX2900

#### Account Summary

Date	Description	Amount
12/01/2023	Beginning Balance	\$23,989.07
	2 Credit(s) This Period	\$7,357.00
	4 Debit(s) This Period	\$10,929.37
12/29/2023	Ending Balance	\$20,416.70

\*PLEASE EXAMINE STATEMENT AT ONCE. IF NO ERROR IS REPORTED WITHIN 30 DAYS, THE ACCOUNT WILL BE CONSIDERED CORRECT.  
\*IN CASE OF ERRORS OR QUESTIONS CONCERNING ELECTRONIC TRANSACTIONS, PLEASE TELEPHONE OR WRITE US AT THE ABOVE ADDRESS.

#### Electronic Credits

Date	Description	Amount
12/14/2023	Athletic Brewing PAYMENTS 495018493537391	\$6,300.00

#### Other Credits

Date	Description	Amount
12/28/2023	MOBILE DEPOSIT	\$1,057.00

#### Electronic Debits

Date	Description	Amount
12/18/2023	XX9278 PURCHASE* USPS PO 07954007 WESTCLIFFE CO 40076999 215575	\$229.75

#### Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1016	12/14/2023	\$3,000.00	1017	12/15/2023	\$3,747.54	1018	12/14/2023	\$3,952.08

\* Indicates skipped check number

#### Daily Balances

Date	Amount	Date	Amount
12/14/2023	\$23,336.99	12/18/2023	\$19,359.70
12/15/2023	\$19,589.45	12/28/2023	\$20,416.70