



Standard Operating Procedures

Trails For All

Board Approved 13June2023 Regular Board Meeting

SOP 1

Standard Disclaimer for Trail Summary Documents

The information contained in these trail summaries is intended to be a supplement to the typical tools and references used by people who are well prepared to venture into the mountains. Always carry a map specific to the area you are exploring. Failure to have the necessary experience, physical conditioning, and supplies or equipment can result in injury or death. Trails For All provides no warranties, either expressed or implied, that the information provided in our published Trail Summaries is 100% accurate or reliable. By using any information provided, you agree to absolve Trails For All from any responsibility for damage or other liability arising from the use of Trails For ALL Trail Summaries.

SOP 1.Version 1: Board approved 2019-03-14 special meeting

SOP 2

Trail Maintenance Volunteer requirements

To promote safety and to allow volunteers to be covered by USFS Workman's Comp insurance, all TfA trail volunteers must:

- Sign the Volunteer Service Agreement
- Either receive USFS trail maintenance training or agree to work under the direction of those who have been trained
- Agree to abide by USFS trail maintenance guidelines

SOP 2.Version 1: Board approved 2018-05-08 regular meeting

SOP 3

Expense Policy

Purpose

The Board of Directors of the Trails For All recognizes that board members, officers, and volunteers ("Personnel") of Trails For All may be required to travel or incur other expenses from time to time to conduct organizational business and to further the mission of this non-profit organization. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely



reimbursement of authorized expenses incurred by Personnel. It is the policy of Trails For All to reimburse only reasonable and necessary expenses actually incurred by Personnel. When incurring business expenses, Trails For All expects Personnel to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend Trails For All's money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

General Guidelines

Advance Approval - All expenses incurred by Trails For All personnel must be presented to the board on the Expense Report (see below) for pre-approval prior to incurring the expense.

Necessity of Travel - In determining the reasonableness and necessity of travel expenses, Personnel and the board members authorizing the travel shall consider the ways in which Trails For All will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to Trails For All outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered. In some cases the person(s) travelling may wish to absorb the costs of travel to help the organization. In these cases we strongly encourage Personnel to accurately document these in kind contributions on the Expense Report so we can accurately track true expenditures and contributions, as well as adequately recognize the contribution being made.

Non-Reimbursable Expenses - Trails For All maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable include, but are not limited to:

- Travel insurance
- First class tickets or upgrades.
- When lodging accommodations have been arranged by Trails For All and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by Trails For All. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel
- Movies, liquor or bar costs
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization
- Participation in or attendance at golf, tennis or sporting events
- Purchase of golf clubs or any other sporting equipment
- Spa or exercise charges
- Clothing purchases
- Valet service
- Car washes
- Toiletry articles



- Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request

Policy Review - This policy will be reviewed periodically and recommendations for amendments will be approved by the board.

Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report (see last page of this policy). The Expense Report is used both for expense preapproval and expense reimbursement. The following guidelines must be utilized when using the Expense Report form;

- In virtually all cases, Personnel must first fill out the form to have the expense pre-approved, which requires review of and sign-off by at least two board members, with one of those board members being the President or Vice President (HK Comment – this is consistent with the bylaws Art VIII.4.c).
- If reimbursement for travel is requested, the date, origin, destination and purpose of the trip, including a description of each Trails For All related activity during the trip, must be provided.
- If the expense involves relationship building with peer organizations, government entities, or program benefactors, the name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct Trails For All’s business) must clearly be identified.
- The form must include an itemized list of all expenses for which pre-approval and reimbursement is requested. Expenses incurred that are not on the pre-approved list may not be reimbursed.
- To receive reimbursement, the pre-approved form must be submitted to the board within four weeks after the expense occurred.

Receipts

Receipts are required for all expenditures. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits written receipts with the Expense Report. The receipts must clearly show the vendor’s name, a description of the services provided (if not otherwise obvious), the date, and the total expense, including tip (if applicable). If an expense is submitted without the required receipts, the Expense Report will be designated as an exception report, which will then require additional review and approval by the board before reimbursement can occur.

Name: _____

Date Submitted: _____



General Description of Expense: _____

Expense List:

Item	Expected Date	Expected Amount	Actual Date	Actual Amount	In Kind Donation	Reimbursement Amount
TOTALS						

Pre-Approval by Board:

Name/Pres. or Vice Pres.

Signature

Date

Name/Title

Signature

Date

Reimbursement Approval by Board:

Name/Pres., Vice Pres. Or Treasurer

Signature

Date

Name/Title

Signature

Date

Board Comments:

SOP 3. Version 1: Board approved 2019-03-14 special meeting

SOP 4

Trails for All Merchandising Policy

1. **Purpose:** Trails for All merchandise will serve two primary purposes:
 - a. Raise awareness of Trails for All
 - b. Provide a source of income for Trails for All, to support its mission
2. **Definition of Merchandise:** “Merchandise” is defined as branded items suitable for sale, such as t-shirts and other apparel, stickers, water bottles, etc. Merchandise selections shall be consistent with Trails for All values, and shall be family-friendly.
3. **Appointment of Merchandising Coordinator:** The Trails for All Board may at its discretion appoint a Merchandising Coordinator. The Merchandising Coordinator shall operate within the parameters of this policy.
4. **Branding & Artwork:** The Merchandising Coordinator shall develop and maintain artwork suitable for merchandising, consistent with Trails for All branding standards. Any significant deviation from Trails for All branding will require Board approval.
5. **Purchase Inventory:** Merchandising Coordinator may purchase and maintain suitable inventory of Merchandise on behalf of Trails for All, with a total inventory value (cost-based) not to exceed \$1000. All purchases must be pre-approved utilizing the Trails for All Expense Policy.
6. **Sales:** Merchandise shall be sold as follows:
 - a. Directly by Trails for All - 100% of profits return to Trails for All
 - b. Indirectly through Tom Dimler at All the Range - 50% of profits return to Trails for All; 50% are retained by All the Range. Merchandise sold through All the Range is subject to sales tax.
 - c. Proceeds from all sales shall be payable to Trails for All and collected by the Treasurer
7. **Pricing:** Merchandising Coordinator shall set pricing for Merchandise. Pricing shall be consistent with pricing on similar items by other local nonprofits, and shall never be below cost. (Merchandise can be donated, sold, or otherwise distributed below cost only through a motion of the Board.)
8. **Inventory & Accounting:** Merchandising Coordinator shall regularly (no less than quarterly) take inventory of Merchandise, and report current inventory and sales to the Board.

9. **Termination:** the Board may replace the Merchandising Coordinator, or amend or terminate this policy or portions thereof, at any time. Any obligations made in good faith under this policy prior to termination will be honoured.

Secretary Note: Note text from SOP3: In virtually all cases, Personnel must first fill out the form to have the expense pre-approved, which requires review of and sign-off by at least two board members, with one of those board members being the President or Vice President

SOP 4. Version 1: Concept & draft text approved 17Sep2020 Special Meeting

SOP 4. Version 1: SOP Board Approved 13Oct2020 Regular Meeting

SOP 5

Use of email in the conduct of Virtual Board Meetings and formal voting

The Bylaws of TFA provide the President the authority to call for and conduct virtual Board Meetings. This SOP is intended to expedite such meetings but is not intended to dictate conduct of such a meeting or encroach on the prerogatives of the President. It intended as a guide to practical conduct of such a meeting.

Email discussions which help the TFA Board evolve, modify or clarify policy should be conducted without a declaration of a virtual meeting. Such discussions do not require a quorum and are not limited by date or time.

However, when the president observes that discussions are focusing on consensus building or that it is in the interest of TFA to formally vote on the topic, a virtual special meeting should be called and conducted as described in Bylaw VI. The agenda for this meeting should be minimized to avoid prolonged and confusing email exchanges caused by simultaneous emails and system delays.

Given the likelihood of simultaneous responses to a request for a Motion, the Secretary will determine who made and who seconded a motion by the order in which responses were received on his/her email system.

The secretary will produce formal minutes as required by the By-laws.

SOP5. Version 1: Board Approved 13Oct2020 Regular Meeting

SOP 6

Grant Applications

A. If other local groups who are seeking financial grants ask us for our support in letter form and we agree with that group's idea, we will ask the granting organization if they welcome support letters. If they do, we will ask our local group for their grant content and write our own letter.

B. If we have our own grant application we are thinking of pursuing, we must have a specific project (and if it is NFS related, it would need to be with Forest Service approval and support) or we won't proceed.

SOP 5. Version 1: Board Approved 13June2023 Regular Meeting

SOP 7

Relationship with Vendors

Based on the following IRS guideline: Private benefit: "A 501(c)(3) organization's activities should be directed exclusively toward some exempt purpose," said Richard Crom, Staff Assistant for IRS Exempt Organizations Customer Education and Outreach office. "Its activities should not serve the private interests, or private benefit, of any individual or organization (other than the 501(c)(3) organization) more than insubstantially. The intent of a 501(c)(3) organization is to ensure it serves a public interest, not a private one."

A. Consignment sales: we will use a consignment agreement with any and all vendors of our merchandise.

B. We will avoid all co-branding with for-profit businesses.

C. We can share that our merchandise is available at a particular store, but we should avoid promoting businesses in general.

D. We may sell our merchandise at other businesses.

SOP 7. Version1: Board Approved 13June2023 Regular Meeting