



**Ozark Trail Association  
Q2 Board Meeting  
Zoom Video Conference  
Saturday, April 16, 2022**

A meeting of the directors of the corporation was held on Saturday, April 16, 2022, at 9:00 A.M., via the Zoom Conferencing Service, for the purpose of reviewing the prior year's business, discussing corporate operations for the upcoming year, and for the transaction of any other business that may properly come before the meeting, pursuant to notice and in accordance with Bylaws of the Ozark Trail Association, A Missouri Nonprofit Corporation.

Ms. Abi Jackson was elected Chairman of the meeting and Mr. Jeff Goetter was appointed Secretary thereof.

The secretary announced that the meeting was held pursuant to notice, if and as required under the bylaws of this corporation.

The secretary announced that the following directors were present at the meeting:

**Ms. Kathie Brennan**  
**Mr. Stephen Thompson**  
**Mr. Roger Allison**  
**Mr. James Schneider**

**Mr. Mark Goforth**  
**Mr. Garrett Doak**  
**Mr. Jeff Goetter**

The secretary then announced that the presence of these directors at the meeting represented a quorum of the board of directors as defined in the bylaws of this corporation.

The following persons were also present at the meeting:

**Mr. Terry Hawn**

**Ms. Abi Jackson**

The secretary announced that the minutes of the Annual Board meeting held on January 22, 2022, were provided for the meeting. After discussion, a vote was taken, and the minutes of the meeting were approved by the directors in attendance with one minor corrections.

The first item of business was the opportunity for open public discussion by meeting attendees. No items were brought forward.

The next item of business was the **President** report from Ms. Kathie Brennan. A meeting with the USFS Meeting about the changes for the Mark Twain Forest staffing changes. The Trail falls under two forest regions so we will have multiple contacts when it all falls out. Second topic discussed was about how the timber work is affecting the condition of the trail and an ask for corridor protection. A suggestion was made to do a campaign to show what has been happening and present it to the Forest. There was also a GAOA review meeting, and we were told we have 40% of the trail and we have met the contract obligation of the GAOA. Reporting has been done quarterly and includes projects worked and miles of trail covered.

The next item of business was the **Vice President** report from Mr. Goforth. No report.

The next item of business was the **Treasurer's** report by Mr. Roger Allison. Please See **Attachment 1**.

The next item of business was the **Chief Operations Officer** report by Ms. Abi Jackson and may be viewed in **Attachment 2**.

The next item of business was reports from the Standing Committees.

The **Communications Committee** was reported on by Mr. Garret Doak. Nothing new on website update and we have 13000 Facebook likes.

The **Construction & Maintenance Committee** was reported by Mr. Terry Hawn and may be viewed in **attachment 3**. And the Adopt-A-Trail report may be viewed in **Attachment 4**

The **Planning and Development Committee** report. Mr. Jim Schneider is the new chairperson for the committee. Immediate goals are to developed trail corridors for the gaps and to review the GIS software

The **Education and Outreach Committee** report was provided by Ms. Kathie Brennan. The Expo was a very successfully weekend and people reported there were so many people at the booth at times people could not get to the booth.

The **Finance Committee** was reported on by multiple persons and reports may be viewed in **Attachment 5**. The second annual membership meeting was held in March 2022.

The next item of business was a call for new business items.

Trademark and Copyright process was researched by Mr. Jim Schneider, and he is looking for approval to go forward. The secretary reported a prior resolution was made by the corporation in 2003 that authorized this kind of work to be done. Motion offered by Roger to have the Executive Committee start the process to have the OTA and OT symbols, seconded and approved.

After discussion, Saturday, August 6, 2022, was selected as the date for 3rd Quarter Board of Directors meeting and planned to be an in-person meeting in Potosi.

There being no other further business before the Board, on motion duly made seconded and carried, the meeting was adjourned.

Respectfully submitted,

Jeffery J. Goetter  
Secretary, Ozark Trail Association Board of Directors

## Attachment 1 – Treasurer Report



# Report to the Board of Directors

Treasurer's Report  
Part 1: 2021 Financial Statements  
Prepared By: Roger Allison

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April 12, 2022

This report will cover the financial performance of the Ozark Trail Association for calendar year 2021. For the first time in several years we are publishing full financial statements generated by our inhouse accounting software, QuickBooks (QB). In the past we have not published a Balance Sheet or Statement of Financial Position as it is referred to in the non-profit realm. The main reason that we have not published one is that it would have been embarrassing. Our balance sheet would have shown nonsensical numbers such as large negative numbers in accounts receivable and accounts payable as well as a large balance in undeposited funds. These problems were caused, in my opinion, by the Board's failure to provide adequate oversight to the accounting function and particularly a failure to provide Abi adequate training on how to use QB. In any event there was no one looking at the results in the balance sheet accounts. I undertook to lead this oversight function as Treasurer, but it is a Board responsibility to insure it continues in the future.

Over the period of the last five months, assisted by Abi, I have worked to identify the causes of the nonsensical balances, identify the specific input errors, and to make what I hope will be judged as appropriate corrections. Thankfully most of the input errors did not affect the accurate reporting of revenues and expenses. For the few exceptions, adjustments were made to resolved aged receivables and payables that were inexplicably still open as you will see in the exhibits. Later in this report, I will also address how our QB records compare to the Form 990's we have filed over the years.

In February of this year (2022) we decided to change over to Quick Books Online(QBO). This allows me to collaborate with Abi more efficiently as well as oversee the accounting function. The transition to QBO has not gone as smoothly as we had hoped. QBO does not have the same features as the Desktop version, however, I still believe that is a good fit for the OTA. In coming months, I will be looking at ways it can help us better track our finances.

OTA has used Cash Basis Accounting for previous years. Exhibits A and B are respectively the Statement of Activity (P&L) and Statement of Financial Position for the year ending December 31, 2021 on a Cash Basis. When using a cash basis revenues and expenses are recognized when payments of "invoices" or payments of bills are made. On a cash basis, QB in preparing these financial statements will for example calculate whether an expense transaction took place in a period based upon the date of the associated payment transaction and not necessarily the recorded date of the expense transaction.

Now to the good news, 2021 was a very good year financially. The Statement of Activity shows the following results:

Category	2021 Actual	2021 Budget	Percent of Budget
Total Operating Revenue	\$160,030	\$139,600	114.63%
Total Operating Expenses	\$137,620	\$125,754	109.43%
Net Operating Revenue	\$ 22,409	\$ 13,846	161.84%
Other Revenue	\$ 9,625		
Net Revenue	\$ 32,034	\$ 13,846	231.36%

The Statement of Financial Position shows that our Net Unrestricted Assets at \$113,712 and our total equity at \$162,411. The end of the year with checking account balance of \$131,286.

In 2021 the Board established the OTA Endowment fund. You will see an accounting for the Endowment in both the Asset section and the Equity section of the Statement of Financial Position. The fund is invested with Edward Jones in accordance the investment policy approved by the Board. We are treating the principle as donor restricted funds. The intent is to follow the provisions of FASB ASC 958. The board has not set policy to follow FASB ASC 958 and to my knowledge Missouri does not require nonprofit corporations to do so. We have the past few years checked the "not follow" box in Part X of Form 990. In 2021 we received \$6,305 in donations to Endowment. We will be adding these funds to investment account this week or next.

I have included Exhibits C and D which are a Statement of Activity and Statement of Financial Position run on an Accrual Basis. QBO will analyze a data set according to the different rules and come up with slightly different results. Board members and other interested parties may wish to compare the two sets of statements to find the differences. I will be happy to answer any questions for anyone who would like to engage in this exercise.

The next step in financial reporting will be the preparation of the Form 990. With the completion of these two financial statements, we should be able hand over data to McFarland Business Services. I hope that our accounting records are in better shape for 2021 that will see a smaller number on line 8 Part XI -Prior year adjustments. The following table shows the prior year adjustments for the five previous Form 990s. I have not had the time to investigate the cause or source of theses prior year adjustments. My goal is that we move towards to a minimal amount on line 8. I want to do a trial 990 before sending data the McFarland Business Services.

Year Ending	Net Revenue (profit) Part XI Line 3	Prior Year Adjustment Part XI Line 8	Line 8/Line 3
12/31/2016	\$ 10,070.00	\$ (1,846.00)	-18%
12/31/2017	\$ 64,360.00	\$ 471.00	1%
12/31/2018	\$(19,500.00)	\$ 1,271.00	-7%
12/31/2019	\$ 23,737.00	\$ (12,707.00)	-54%
12/31/2020	\$ 34,422.00	\$ 9,548.00	28%
		\$ (3,263.00)	

One issue with we are working with McFarland business services is understanding the Balance Sheet section (Part X) of the Form 990. Each year there has been entries on line 17, Accounts payable and accrued expenses ("990 payables"). If you notice the QB Cash Basis Statement of Financial Position does not list payables as a liability because we are on a cash basis. You will also note that that on Exhibit D the Accrual Basis Financial Position there are payables listed for withholdings and our employer match for FICA and Medicare. I have a theory about the nature the "990 payables." Since the withholding from employees is not our money as of a payday, we could make the case that for an example, Abi's gross pay should be expensed as of pay day. The problem is the "990 payables" have not routinely matched our year end balances in the various payroll payables in QB/QBO. We have not had our QB accounting system set up to expense the gross pay and then set up a liability. Abi and I are pursuing communication with McFarland Business Services to resolve this issue.

I expect that we will need to request an extension to submission of the Form 990 for 2021.

End of Part 1.

Attachments:

Exhibit A. 2021 Statement of Activity—Cash Basis

Exhibit B. 2021 Statement of Financial Position – Cash Basis

Notes to Financial Statements

Exhibit C For Information Only—Statement of Activity – Accrual Basis

Exhibit D For Information Only – Statement of Financial Position – Accrual Basis

CASH BASIS

Ozark Trail Association

Exhibit A

Statement of Activity  
January - December 2021

	TOTAL
Revenue	
40000 Donations	
40100 Individual Contributions	25,406.22
40200 Entity Contributions	3,904.35
<b>Total 40000 Donations</b>	<b>29,310.57</b>
42000 Grants	
42100 Business Grants	7,500.00
42300 Foundation Grants	6,230.00
<b>Total 42000 Grants</b>	<b>13,730.00</b>
45000 Recreational Trails Program	
45300 RTP Reimbursements	6,509.69
<b>Total 45000 Recreational Trails Program</b>	<b>6,509.69</b>
50000 USFS Cost-Share	9,185.13
50200 USFS Cost-Share Reimbursements	15,963.13
<b>Total 50000 USFS Cost-Share</b>	<b>25,148.26</b>
52000 Membership Revenue	
52100 Memberships	23,859.76
<b>Total 52000 Membership Revenue</b>	<b>23,859.76</b>
54000 Merchandise and Misc. Sales	
54300 Inventory Sales	
54340 Map Sales	18,517.73
54350 Merchandise Sales	7,317.89
<b>Total 54300 Inventory Sales</b>	<b>25,835.62</b>
54400 Cost of Inventory Sales	
54450 Merchandise Costs	-2,498.54
<b>Total 54400 Cost of Inventory Sales</b>	<b>-2,498.54</b>
<b>Total 54000 Merchandise and Misc. Sales</b>	<b>23,337.08</b>
58000 Special Events Income	
58001 Mega Cash In	2,206.23
58010 Trivia Cash In	2,160.00
58015 OTA MTB Cash In	1,075.50
58030 Challenge Hike Cash In	19,585.70
58035 Devil's Toll Race Cash In	7,330.00
58040 3-Legged Monster Cash In	5,777.00
<b>Total 58000 Special Events Income</b>	<b>38,134.43</b>
<b>Total Revenue</b>	<b>\$160,029.79</b>
GROSS PROFIT	<b>\$160,029.79</b>

## CASH BASIS

## Ozark Trail Association

Statement of Activity  
January - December 2021

	TOTAL
Expenditures	
72000 Salary and Wage Expenses	
72200 Staff Wages	55,022.41
72500 Payroll Expenses	3,799.04
<b>Total 72000 Salary and Wage Expenses</b>	<b>58,821.45</b>
74000 Promotion and Awards	
74100 AAT Promotion	112.67
74200 Awards and Gifts	515.33
74300 Booths	356.78
<b>Total 74000 Promotion and Awards</b>	<b>984.78</b>
75000 Contract Services	
75200 Accounting Fees	3,375.39
75800 Investment Fees	94.90
75900 Contract Services - Other	30,834.95
<b>Total 75000 Contract Services</b>	<b>34,305.24</b>
81000 Nonpersonnel Expenses	
81100 Office Supplies	592.96
81300 Computer and IT	
81320 Hardware & Software	332.21
81390 IT Subscriptions	3,139.37
<b>Total 81300 Computer and IT</b>	<b>3,471.58</b>
81400 Postage & Shipping	1,367.74
81700 Printing	69.55
<b>Total 81000 Nonpersonnel Expenses</b>	<b>5,501.83</b>
82000 Facilities Expenses	
82200 Utilities	1,229.58
82300 Telecommunications	1,303.66
82600 Facilities Maintenance	370.55
82700 Depreciation Allowable	
82780 Vehicles	5,500.00
<b>Total 82700 Depreciation Allowable</b>	<b>5,500.00</b>
<b>Total 82000 Facilities Expenses</b>	<b>8,403.79</b>
85000 Other Expenses	
85200 Dues and Subscriptions	731.39
85500 Insurance	9,675.55
<b>Total 85000 Other Expenses</b>	<b>10,406.94</b>
86000 Other Business Expenses	
86700 Organizational Expenses	11.25
86800 Bank Fees	21.00
<b>Total 86000 Other Business Expenses</b>	<b>32.25</b>

CASH BASIS

Ozark Trail Association

Statement of Activity

January - December 2021

	TOTAL
87000 Special Events Expenses	
87001 Mega Cash Out	1,017.58
87015 OTA MTB Cash Out	127.78
87020 Work Outings Cash Out	626.05
87025 Workshops/Training Cash Out	1,170.16
87030 Challenge Hike Cash Out	3,130.15
87035 Devil's Toll Race Cash Out	2,500.95
87040 3-Legged Monster Race Cash Out	3,746.42
<b>Total 87000 Special Events Expenses</b>	<b>12,319.09</b>
88000 Tools and Equipment	
88100 Fuel	2,898.32
88200 Maintenance	845.42
88300 Repairs	228.04
88400 Tool and Equip Purchases	825.75
88600 Safety	187.60
88700 Signage	1,860.13
<b>Total 88000 Tools and Equipment</b>	<b>6,845.26</b>
<b>Total Expenditures</b>	<b>\$137,620.63</b>
NET OPERATING REVENUE	<b>\$22,408.16</b>
Other Revenue	
60000 Other Revenue	2,100.00
61000 Endowment Fund	
61100 Individual Donations to Endow <i>Note 1</i>	6,305.00
61300 Interest and Dividends Earned	1,219.52
<b>Total 61000 Endowment Fund</b>	<b>7,524.52</b>
<b>Total 60000 Other Revenue</b>	<b>9,624.52</b>
<b>Total Other Revenue</b>	<b>\$9,624.52</b>
NET OTHER REVENUE	<b>\$9,624.52</b>
NET REVENUE	<b>\$32,033.68</b>



## Ozark Trail Association

## Statement of Financial Position Comparison

As of December 31, 2021

	TOTAL		
	AS OF DEC 31, 2021	AS OF DEC 31, 2020 (PY)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10000 Cash			
10130 Belgrade 2015 (deleted) <i>Note 1</i>			
10131 Unrestricted Belgrade 2015 (deleted)	0.00	296.42	-296.42
<b>Total 10130 Belgrade 2015 (deleted)</b>	<b>0.00</b>	<b>296.42</b>	<b>-296.42</b>
10140 US Bank 6077			
10141 Unrestricted US Bank 6077 (deleted)	117,886.63	106,477.57	11,409.06
10142 Board Designated US Bank 6077 (deleted)	10,649.78	10,649.78	0.00
10143 Temp Restricted US Bank 6077 (deleted)	2,750.00	2,750.00	0.00
<b>Total 10140 US Bank 6077</b>	<b>131,286.41</b>	<b>119,877.35</b>	<b>11,409.06</b>
<b>Total 10000 Cash</b>	<b>131,286.41</b>	<b>120,173.77</b>	<b>11,112.64</b>
<b>Total Bank Accounts</b>	<b>\$131,286.41</b>	<b>\$120,173.77</b>	<b>\$11,112.64</b>
<b>Total Current Assets</b>	<b>\$131,286.41</b>	<b>\$120,173.77</b>	<b>\$11,112.64</b>
Fixed Assets			
16000 Fixed Operating Assets			
16600 Tools and Equipment	25,000.00	25,000.00	0.00
16800 Vehicles	27,500.00	27,500.00	0.00
<b>Total 16000 Fixed Operating Assets</b>	<b>52,500.00</b>	<b>52,500.00</b>	<b>0.00</b>
17000 Accumulated Depreciation			
17600 Tools and Equipment	-24,649.00	-24,649.00	0.00
17800 Vehicles	-22,000.00	-16,500.00	-5,500.00
<b>Total 17000 Accumulated Depreciation</b>	<b>-46,649.00</b>	<b>-41,149.00</b>	<b>-5,500.00</b>
<b>Total Fixed Assets</b>	<b>\$5,851.00</b>	<b>\$11,351.00</b>	<b>\$ -5,500.00</b>
Other Assets			
15000 Long-term Investments			
15100 OTA Endowment Fund <i>Note 2</i>			
15110 Endowment-donor-restricted	25,000.00		25,000.00
15130 Endowment retained earnings	1,124.62		1,124.62
15150 Gains/Losses; Endowment	-851.05		-851.05
<b>Total 15100 OTA Endowment Fund</b>	<b>25,273.57</b>		<b>25,273.57</b>
<b>Total 15000 Long-term Investments</b>	<b>25,273.57</b>		<b>25,273.57</b>
<b>Total Other Assets</b>	<b>\$25,273.57</b>	<b>\$0.00</b>	<b>\$25,273.57</b>
<b>TOTAL ASSETS</b>	<b>\$162,410.98</b>	<b>\$131,524.77</b>	<b>\$30,886.21</b>

CASH BASIS

Ozark Trail Association

Statement of Financial Position Comparison

As of December 31, 2021

	TOTAL		
	AS OF DEC 31, 2021	AS OF DEC 31, 2020 (PY)	CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
<b>Total Liabilities</b>			<b>\$0.00</b>
Equity			
30000 Unrestricted Net Assets	113,712.17	94,899.02	18,813.15
31000 Temp. Restricted Net Assets			
31200 Endow Fund Unrealized Gain/Loss <i>Note 2</i>	-851.05		-851.05
<b>Total 31000 Temp. Restricted Net Assets</b>	<b>-851.05</b>		<b>-851.05</b>
32000 Perm. Restricted Net Assets			
32100 OTA Endowment Fund	25,000.00		25,000.00
<b>Total 32000 Perm. Restricted Net Assets</b>	<b>25,000.00</b>		<b>25,000.00</b>
39100 Accumulated Adjustment <i>Note 3</i>	-7,483.82	-7,187.40	-296.42
Net Revenue	32,033.68	43,813.15	-11,779.47
<b>Total Equity</b>	<b>\$162,410.98</b>	<b>\$131,524.77</b>	<b>\$30,886.21</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$162,410.98</b>	<b>\$131,524.77</b>	<b>\$30,886.21</b>

Notes to Financial Statements

General: Accounts names annotated "(deleted)" are currently inactive in Quick Books Online

Statement of Activity

1. In 2021 OTA received \$6,305.00 in donations designate for the Endowment. These funds are considered donor restricted funds and will be invested with Edward Jones in April 2022.

Statement of Financial Position

1. The Belgrade Bank account was closed in 2017 however the transfer of asset was not recorded in QuickBooks. This asset was included in the cash assets reported on the 2020 Form 990. The Belgrade bank account was removed by Journal entry which debited equity account 39100 Accumulated Adjustments.
2. Establishment of the OTA Endowment Fund established by the Board of Directors in 2021. Initial donation of \$25,000 was received in 2020. A donor restricted equity fund was created, and a Journal Entry transferred \$25,000 from Unrestricted Net Assets. The initial donation was invested with Edward Jones in August 2021. This and all future donations are donor restricted. The earnings are unrestricted, but board policy is to keep them invested. Unrealized gains/losses due to the change in market value of the investments are tracked as a balance sheet transaction.
3. Accumulated Adjustment is the sum Journal Entries use to resolve errors, aged receivables and payables discovered after the fact that would affect the Unrestricted Net Assets.

# Ozark Trail Association

EXHIBIT C

ACCRUAL BASIS

Statement of Activity  
January - December 2021

FOR INFORMATION ONLY

	TOTAL
Revenue	
40000 Donations	
40100 Individual Contributions	25,406.22
40200 Entity Contributions	3,904.35
<b>Total 40000 Donations</b>	<b>29,310.57</b>
42000 Grants	
42100 Business Grants	7,500.00
42300 Foundation Grants	6,230.00
<b>Total 42000 Grants</b>	<b>13,730.00</b>
45000 Recreational Trails Program	
45300 RTP Reimbursements	6,509.69
<b>Total 45000 Recreational Trails Program</b>	<b>6,509.69</b>
50000 USFS Cost-Share	
50200 USFS Cost-Share Reimbursements	15,963.13
<b>Total 50000 USFS Cost-Share</b>	<b>25,148.26</b>
52000 Membership Revenue	
52100 Memberships	23,859.76
<b>Total 52000 Membership Revenue</b>	<b>23,859.76</b>
54000 Merchandise and Misc. Sales	
54300 Inventory Sales	
54340 Map Sales	18,517.73
54350 Merchandise Sales	7,317.89
<b>Total 54300 Inventory Sales</b>	<b>25,835.62</b>
54400 Cost of Inventory Sales	
54450 Merchandise Costs	-2,498.54
<b>Total 54400 Cost of Inventory Sales</b>	<b>-2,498.54</b>
<b>Total 54000 Merchandise and Misc. Sales</b>	<b>23,337.08</b>
58000 Special Events Income	
58001 Mega Cash In	2,206.23
58010 Trivia Cash In	2,160.00
58015 OTA MTB Cash In	1,075.50
58030 Challenge Hike Cash In	19,585.70
58035 Devil's Toll Race Cash In	7,330.00
58040 3-Legged Monster Cash In	5,777.00
<b>Total 58000 Special Events Income</b>	<b>38,134.43</b>
<b>Total Revenue</b>	<b>\$160,029.79</b>
GROSS PROFIT	<b>\$160,029.79</b>

ACCRUAL BASIS.

Ozark Trail Association

FOR INFORMATION ONLY

Statement of Activity  
January - December 2021

	TOTAL
Expenditures	
72000 Salary and Wage Expenses	
72200 Staff Wages	56,326.16
72500 Payroll Expenses	4,285.79
<b>Total 72000 Salary and Wage Expenses</b>	<b>60,611.95</b>
74000 Promotion and Awards	
74100 AAT Promotion	112.67
74200 Awards and Gifts	515.33
74300 Booths	356.78
<b>Total 74000 Promotion and Awards</b>	<b>984.78</b>
75000 Contract Services	
75200 Accounting Fees	3,375.39
75800 Investment Fees	94.90
75900 Contract Services - Other	30,834.95
<b>Total 75000 Contract Services</b>	<b>34,305.24</b>
81000 Nonpersonnel Expenses	
81100 Office Supplies	592.96
81300 Computer and IT	
81320 Hardware & Software	332.21
81390 IT Subscriptions	3,139.37
<b>Total 81300 Computer and IT</b>	<b>3,471.58</b>
81400 Postage & Shipping	1,367.74
81700 Printing	69.55
<b>Total 81000 Nonpersonnel Expenses</b>	<b>5,501.83</b>
82000 Facilities Expenses	
82200 Utilities	1,229.58
82300 Telecommunications	1,303.66
82600 Facilities Maintenance	370.55
82700 Depreciation Allowable	
82780 Vehicles	5,500.00
<b>Total 82700 Depreciation Allowable</b>	<b>5,500.00</b>
<b>Total 82000 Facilities Expenses</b>	<b>8,403.79</b>
85000 Other Expenses	
85200 Dues and Subscriptions	721.39
85500 Insurance	9,675.55
<b>Total 85000 Other Expenses</b>	<b>10,396.94</b>
86000 Other Business Expenses	
86700 Organizational Expenses	11.25
86800 Bank Fees	21.00
<b>Total 86000 Other Business Expenses</b>	<b>32.25</b>

ACCRUAL BASIS

Ozark Trail Association

FOR INFORMATION ONLY

Statement of Activity  
January - December 2021

	TOTAL
87000 Special Events Expenses	
87001 Mega Cash Out	1,017.58
87015 OTA MTB Cash Out	127.78
87020 Work Outings Cash Out	523.59
87025 Workshops/Training Cash Out	1,170.16
87030 Challenge Hike Cash Out	3,130.15
87035 Devil's Toll Race Cash Out	2,500.95
87040 3-Legged Monster Race Cash Out	3,746.42
<b>Total 87000 Special Events Expenses</b>	<b>12,216.63</b>
88000 Tools and Equipment	
88100 Fuel	2,755.58
88200 Maintenance	845.42
88300 Repairs	52.00
88400 Tool and Equip Purchases	379.18
88600 Safety	187.60
88700 Signage	1,860.13
<b>Total 88000 Tools and Equipment</b>	<b>6,079.91</b>
<b>Total Expenditures</b>	<b>\$138,533.32</b>
NET OPERATING REVENUE	<b>\$21,496.47</b>
Other Revenue	
60000 Other Revenue	2,100.00
61000 Endowment Fund	
61100 Individual Donations to Endow	6,305.00
61300 Interest and Dividends Earned	1,219.52
<b>Total 61000 Endowment Fund</b>	<b>7,524.52</b>
<b>Total 60000 Other Revenue</b>	<b>9,624.52</b>
<b>Total Other Revenue</b>	<b>\$9,624.52</b>
NET OTHER REVENUE	<b>\$9,624.52</b>
NET REVENUE	<b>\$31,120.99</b>

ACCRUAL BASIS  
FOR INFORMATION ONLY

Ozark Trail Association  
Statement of Financial Position Comparison  
As of December 31, 2021

EXHIBIT D

	TOTAL		
	AS OF DEC 31, 2021	AS OF DEC 31, 2020 (PY)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10000 Cash	0.00	0.00	0.00
10130 Belgrade 2015 (deleted)			
10131 Unrestricted Belgrade 2015 (deleted)	0.00	296.42	-296.42
<b>Total 10130 Belgrade 2015 (deleted)</b>	<b>0.00</b>	<b>296.42</b>	<b>-296.42</b>
10140 US Bank 6077			
10141 Unrestricted US Bank 6077 (deleted)	117,886.63	106,477.57	11,409.06
10142 Board Designated US Bank 6077 (deleted)	10,649.78	10,649.78	0.00
10143 Temp Restricted US Bank 6077 (deleted)	2,750.00	2,750.00	0.00
<b>Total 10140 US Bank 6077</b>	<b>131,286.41</b>	<b>119,877.35</b>	<b>11,409.06</b>
<b>Total 10000 Cash</b>	<b>131,286.41</b>	<b>120,173.77</b>	<b>11,112.64</b>
<b>Total Bank Accounts</b>	<b>\$131,286.41</b>	<b>\$120,173.77</b>	<b>\$11,112.64</b>
<b>Total Current Assets</b>	<b>\$131,286.41</b>	<b>\$120,173.77</b>	<b>\$11,112.64</b>
Fixed Assets			
16000 Fixed Operating Assets			
16600 Tools and Equipment	25,000.00	25,000.00	0.00
16800 Vehicles	27,500.00	27,500.00	0.00
<b>Total 16000 Fixed Operating Assets</b>	<b>52,500.00</b>	<b>52,500.00</b>	<b>0.00</b>
17000 Accumulated Depreciation			
17600 Tools and Equipment	-24,649.00	-24,649.00	0.00
17800 Vehicles	-22,000.00	-16,500.00	-5,500.00
<b>Total 17000 Accumulated Depreciation</b>	<b>-46,649.00</b>	<b>-41,149.00</b>	<b>-5,500.00</b>
<b>Total Fixed Assets</b>	<b>\$5,851.00</b>	<b>\$11,351.00</b>	<b>\$ -5,500.00</b>
Other Assets			
15000 Long-term Investments			
15100 OTA Endowment Fund			
15110 Endowment-donor-restricted	25,000.00		25,000.00
15130 Endowment retained earnings	1,124.62		1,124.62
15150 Gains/Losses; Endowment	-851.05		-851.05
<b>Total 15100 OTA Endowment Fund</b>	<b>25,273.57</b>		<b>25,273.57</b>
<b>Total 15000 Long-term Investments</b>	<b>25,273.57</b>		<b>25,273.57</b>
<b>Total Other Assets</b>	<b>\$25,273.57</b>	<b>\$0.00</b>	<b>\$25,273.57</b>
<b>TOTAL ASSETS</b>	<b>\$162,410.98</b>	<b>\$131,524.77</b>	<b>\$30,886.21</b>

ACCRUAL BASIS  
FOR INFORMATION ONLY

Ozark Trail Association  
Statement of Financial Position Comparison  
As of December 31, 2021

	TOTAL		
	AS OF DEC 31, 2021	AS OF DEC 31, 2020 (PY)	CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Payables			
20100 Accounts Payable (deleted)	0.00	877.81	-877.81
<b>Total 20000 Payables</b>	<b>0.00</b>	<b>877.81</b>	<b>-877.81</b>
21000 Accrued Payroll (deleted)			
21300 Employee Withholding Payable (deleted)			
21310 Employee Federal Withholding (deleted)	1,434.83	587.08	847.75
21320 Employee State Withholding (deleted)	760.00	304.00	456.00
<b>Total 21300 Employee Withholding Payable (deleted)</b>	<b>2,194.83</b>	<b>891.08</b>	<b>1,303.75</b>
21400 Employer Accrued Payable (deleted)			
21410 Employer Accrued Federal (deleted)	800.83	314.08	486.75
<b>Total 21400 Employer Accrued Payable (deleted)</b>	<b>800.83</b>	<b>314.08</b>	<b>486.75</b>
<b>Total 21000 Accrued Payroll (deleted)</b>	<b>2,995.66</b>	<b>1,205.16</b>	<b>1,790.50</b>
<b>Total Accounts Payable</b>	<b>\$2,995.66</b>	<b>\$2,082.97</b>	<b>\$912.69</b>
<b>Total Current Liabilities</b>	<b>\$2,995.66</b>	<b>\$2,082.97</b>	<b>\$912.69</b>
<b>Total Liabilities</b>	<b>\$2,995.66</b>	<b>\$2,082.97</b>	<b>\$912.69</b>
Equity			
30000 Unrestricted Net Assets	111,629.20	91,518.96	20,110.24
31000 Temp. Restricted Net Assets			
31200 Endow Fund Unrealized Gain/Loss	-851.05		-851.05
<b>Total 31000 Temp. Restricted Net Assets</b>	<b>-851.05</b>		<b>-851.05</b>
32000 Perm. Restricted Net Assets			
32100 OTA Endowment Fund	25,000.00		25,000.00
<b>Total 32000 Perm. Restricted Net Assets</b>	<b>25,000.00</b>		<b>25,000.00</b>
39100 Accumulated Adjustment	-7,483.82	-7,187.40	-296.42
Net Revenue	31,120.99	45,110.24	-13,989.25
<b>Total Equity</b>	<b>\$159,415.32</b>	<b>\$129,441.80</b>	<b>\$29,973.52</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$162,410.98</b>	<b>\$131,524.77</b>	<b>\$30,886.21</b>



## Report to the Board of Directors

Treasurer's Report  
Part 2: 2022 1<sup>st</sup> Quarter Results  
Prepared By: Roger Allison

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April 13, 2022

**First Quarter results:** WOW. A large influx of cash due in part to the receipt of payment of 2 large invoices for our last RTP Grant. I would say this is probably our biggest revenue quarter since 2012.

We ended the quarter with a bank balance \$200,000. We should think about doing some cash management.

**Endowment Fund:** The endowment fund lost value in the 1<sup>st</sup> Quarter. Hopefully, the markets will turn around soon.

I have looked at the expenses for the past 12 months (April-March), they totaled approximately 160,000.

**Recommendations:**

1. I am proposing that the Board authorize the transfer of up to \$35,000 to an interest-bearing account(s) based upon recommendations to be made by the Finance Committee. This transfer and the upcoming transfer of \$6,305 to the Endowment Fund for donations received in 2021 will leave OTA with sufficient current assets to continue operations.
2. I am support of proposal to add to the Endowment the amount received for life memberships in excess of an annual membership. I would recommend that this policy be effective as of January 1, 2022. Funds to be transferred quarterly.

**Attachments:**

1<sup>st</sup> Quarter Statement of Activity  
End of 1<sup>st</sup> Quarter Statement of Financial Position.



# Ozark Trail Association

## Statement of Activity

January - March, 2022

	TOTAL
<b>Revenue</b>	
40000 Donations	5,501.33
40100 Individual Contributions	4,754.19
40200 Entity Contributions	958.01
<b>Total 40000 Donations</b>	<b>11,213.53</b>
45000 Recreational Trails Program	
45300 RTP Reimbursements	49,524.63
<b>Total 45000 Recreational Trails Program</b>	<b>49,524.63</b>
50000 USFS Cost-Share	36,939.28
52000 Membership Revenue	
52100 Memberships	10,872.56
<b>Total 52000 Membership Revenue</b>	<b>10,872.56</b>
54000 Merchandise and Misc. Sales	
54300 Inventory Sales	
54340 Map Sales	66.51
54350 Merchandise Sales	700.31
<b>Total 54300 Inventory Sales</b>	<b>766.82</b>
54400 Cost of Inventory Sales	
54450 Merchandise Costs	-107.00
<b>Total 54400 Cost of Inventory Sales</b>	<b>-107.00</b>
<b>Total 54000 Merchandise and Misc. Sales</b>	<b>659.82</b>
58000 Special Events Income	
58030 Challenge Hike Cash In	1,513.90
58035 Devil's Toll Race Cash In	2,455.00
58040 3-Legged Monster Cash In	348.00
<b>Total 58000 Special Events Income</b>	<b>4,316.90</b>
Unapplied Cash Payment Revenue	0.00
<b>Total Revenue</b>	<b>\$113,526.72</b>
<b>GROSS PROFIT</b>	<b>\$113,526.72</b>
<b>Expenditures</b>	
72000 Salary and Wage Expenses	
72200 Staff Wages	22,471.52
72300 Mower Wages	2,242.30
72400 Trail Builder Wages	1,766.30
72500 Payroll Expenses	1,857.11
<b>Total 72000 Salary and Wage Expenses</b>	<b>28,337.23</b>
74000 Promotion and Awards	
74100 AAT Promotion	554.96
74300 Booths	1,112.00
<b>Total 74000 Promotion and Awards</b>	<b>1,666.96</b>

# Ozark Trail Association

## Statement of Activity

January - March, 2022

	TOTAL
75000 Contract Services	
75200 Accounting Fees	675.00
75800 Investment Fees	70.80
75900 Contract Services - Other	3,000.00
<b>Total 75000 Contract Services</b>	<b>3,745.80</b>
81000 Nonpersonnel Expenses	
81100 Office Supplies	169.84
81300 Computer and IT	
81320 Hardware & Software	24.55
81390 IT Subscriptions	762.00
<b>Total 81300 Computer and IT</b>	<b>786.55</b>
81400 Postage & Shipping	326.26
81700 Printing	129.91
81800 Dues and Subscriptions	
81890 Dues and Subscriptions - Other	500.00
<b>Total 81800 Dues and Subscriptions</b>	<b>500.00</b>
<b>Total 81000 Nonpersonnel Expenses</b>	<b>1,912.56</b>
82000 Facilities Expenses	
82200 Utilities	513.67
82300 Telecommunications	585.17
<b>Total 82000 Facilities Expenses</b>	<b>1,098.84</b>
85000 Other Expenses	
85200 Dues and Subscriptions	60.00
85500 Insurance	2,502.66
85900 Other Expenses	3,152.92
<b>Total 85000 Other Expenses</b>	<b>5,715.58</b>
87000 Special Events Expenses	
87010 Trivia Cash Out	200.00
87020 Work Outings Cash Out	90.21
87030 Challenge Hike Cash Out	150.00
<b>Total 87000 Special Events Expenses</b>	<b>440.21</b>
88000 Tools and Equipment	
88100 Fuel	715.53
88200 Maintenance	139.04
88700 Signage	246.92
<b>Total 88000 Tools and Equipment</b>	<b>1,101.49</b>
<b>Total Expenditures</b>	<b>\$44,018.67</b>
NET OPERATING REVENUE	<b>\$69,508.05</b>

# Ozark Trail Association

## Statement of Activity

January - March, 2022

	TOTAL
Other Revenue	
60000 Other Revenue	
61000 Endowment Fund	
61300 Interest and Dividends Earned	60.03
<b>Total 61000 Endowment Fund</b>	<b>60.03</b>
<b>Total 60000 Other Revenue</b>	<b>60.03</b>
<b>Total Other Revenue</b>	<b>\$60.03</b>
NET OTHER REVENUE	<b>\$60.03</b>
NET REVENUE	<b>\$69,568.08</b>

# Ozark Trail Association

## Statement of Financial Position

As of March 31, 2022

	TOTAL		
	AS OF MAR 31, 2022	AS OF DEC 31, 2021 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
10000 Cash	200,865.26		200,865.26
10140 US Bank 6077			NOTE 1
10141 Unrestricted US Bank 6077 (deleted)	0.00	117,886.63	-117,886.63
10142 Board Designated US Bank 6077 (deleted)	0.00	10,649.78	-10,649.78
10143 Temp Restricted US Bank 6077 (deleted)	0.00	2,750.00	-2,750.00
<b>Total 10140 US Bank 6077</b>	<b>0.00</b>	<b>131,286.41</b>	<b>-131,286.41</b>
<b>Total 10000 Cash</b>	<b>200,865.26</b>	<b>131,286.41</b>	<b>69,578.85</b>
<b>Total Bank Accounts</b>	<b>\$200,865.26</b>	<b>\$131,286.41</b>	<b>\$69,578.85</b>
<b>Total Current Assets</b>	<b>\$200,865.26</b>	<b>\$131,286.41</b>	<b>\$69,578.85</b>
Fixed Assets			
16000 Fixed Operating Assets			
16600 Tools and Equipment	25,000.00	25,000.00	0.00
16800 Vehicles	27,500.00	27,500.00	0.00
<b>Total 16000 Fixed Operating Assets</b>	<b>52,500.00</b>	<b>52,500.00</b>	<b>0.00</b>
17000 Accumulated Depreciation			
17600 Tools and Equipment	-24,649.00	-24,649.00	0.00
17800 Vehicles	-22,000.00	-22,000.00	0.00
<b>Total 17000 Accumulated Depreciation</b>	<b>-46,649.00</b>	<b>-46,649.00</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>\$5,851.00</b>	<b>\$5,851.00</b>	<b>\$0.00</b>
Other Assets			
15000 Long-term Investments			
15100 OTA Endowment Fund			
15110 Endowment-donor-restricted	25,000.00	25,000.00	0.00
15130 Endowment retained earnings	1,113.85	1,124.62	-10.77
15150 Gains/Losses; Endowment	-2,409.92	-851.05	-1,558.87
<b>Total 15100 OTA Endowment Fund</b>	<b>23,703.93</b>	<b>25,273.57</b>	<b>-1,569.64</b>
<b>Total 15000 Long-term Investments</b>	<b>23,703.93</b>	<b>25,273.57</b>	<b>-1,569.64</b>
<b>Total Other Assets</b>	<b>\$23,703.93</b>	<b>\$25,273.57</b>	<b>\$ -1,569.64</b>
<b>TOTAL ASSETS</b>	<b>\$230,420.19</b>	<b>\$162,410.98</b>	<b>\$68,009.21</b>

# Ozark Trail Association

## Statement of Financial Position

As of March 31, 2022

	TOTAL		
	AS OF MAR 31, 2022	AS OF DEC 31, 2021 (PP)	CHANGE
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
<b>Total Liabilities</b>			<b>\$0.00</b>
Equity			
30000 Unrestricted Net Assets	145,745.85	113,712.17	32,033.68
31000 Temp. Restricted Net Assets			
31200 Endow Fund Unrealized Gain/Loss	-2,409.92	-851.05	-1,558.87
<b>Total 31000 Temp. Restricted Net Assets</b>	<b>-2,409.92</b>	<b>-851.05</b>	<b>-1,558.87</b>
32000 Perm. Restricted Net Assets			
32100 OTA Endowment Fund	25,000.00	25,000.00	0.00
<b>Total 32000 Perm. Restricted Net Assets</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>
39100 Accumulated Adjustment	-7,483.82	-7,483.82	0.00
Net Revenue	69,568.08	32,033.68	37,534.40
<b>Total Equity</b>	<b>\$230,420.19</b>	<b>\$162,410.98</b>	<b>\$68,009.21</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$230,420.19</b>	<b>\$162,410.98</b>	<b>\$68,009.21</b>

Notes:

1. QBO allows us only one Cash account at this time. Previous balances transferred to 10000 Cash on 1/1/2022 by Journal Entry.

**COO Report**  
**April 16<sup>th</sup> • Abi Jackson**  
**1st Quarter 2022**

**1. MAINTENANCE**

- *USFS Collaboration*
  - *Great American Outdoors Act (GAOA) Agreement (deferred maintenance)*  
Met with key partners, prepared and submitted multiple monthly invoices, quarterly financial reports, progress reports, submitted employee payroll hours, and participated in trail maintenance work.
  - *Cost Share*  
Submitted a cost share reimbursement invoice for work done during 2021 totaling \$6,490.81. Total cost share funding available for 2021 was \$6,955.30.
  - Updated sam.gov registration.

**2. DEVELOPMENT**

- *2017 RTP*
  - Submitted final quarterly report.
  - Completed and mailed final 2017 RTP invoice. Submitted closing documentation and had multiple phone conversations with Bonnie Higdon, DNR. The total billing costs were \$15,719.95 with a reimbursement request of 15,719.95. All reimbursements for this grant have been deposited into the bank account, a final inspection has been completed and the 2017 RTP is officially closed out.

**3. PROMOTION**

- *Website*  
Made updates to the website
- *3 Legged Monster*  
Re-submitted USFS special use permit application and received a 5-year permit. Acquired special use permit from MDC for Huzzah CA.
- *Social Media*  
Created monthly membership promotional graphics and welcome graphics highlighting new and renewing members for social media, posted prescribed burn notices and made posts regularly.
- *Newsletter*  
Worked with Kathie Brennan, President, to design and send multiple e-newsletters.
- *Advertising*  
Created an ad for the 2022 Outdoor Expo
- *Annual Report*  
Created the 2021 annual report documenting finances, stats, highlights, etc.

**4. FUNDRAISING**

- *2021 OT Challenge Hike*  
Updated the Facebook sponsor banner, mailed sponsor donation acknowledgements. Received 2022 permit applications from NPS and DNR.
- *Membership*  
Mailed new member kits, manually entered check payments, mailed life member certificates, and sent donation acknowledgements.
- *Merchandise*  
Filled and mailed merchandise and map orders weekly. Ordered and managed inventory.

- *Grants*
  - Submitted Carl Morrow grant report
  - Submitted Carl Morrow grant application

## **5. ADMINISTRATIVE**

- *Accounting*
  - Mailed w-2s
  - 2021 Budget: Worked with the OTA President and Treasurer to create the 2022 proposed budget.
  - Bookkeeping: Entered first quarter banking information into Quickbooks. All payables, receivables and deposits have been tracked and coded to the appropriate categories in the chart of accounts and there are detailed and organized electronic files of all documents.
  - Helped with set up and conversion to Quickbooks Online.
- *Organization Development*
  - Committee Restructuring Proposal: Created and presented a proposal based on historical performance of committees and a vision for fulfilling the purposes and goals of each committee.
  - 2022 Operating Plan: Worked with the OTA President and Treasurer to update the current operating plan and program expenses.
- *Miscellaneous Additional Collaboration*
  - Attended the 2022 Members Meeting on March 13<sup>th</sup>.
  - Met with OTA President and Membership Coordinator weekly.
  - Attended the Q1 2022 Board Meeting.
  - Met regularly with OTA Treasurer to import and set up Quickbooks Online.
  - Communicated regularly with John Nies, AAT Coordinator.

*All other general and miscellaneous office duties have also been completed during this time.*





## Report to the Board of Directors

### 2021 OTA Construction and Maintenance Annual Accomplishments Report

Prepared By: Terry Hawn

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We have established the entire 2022 Calendar year maintenance and construction schedule. That was done in conjunction with the 5 yr. schedule and high-level C&M 5 yr plan submitted in August.

What we accomplished in 2022 so far:

We started the large scale GAOA trail re-hab project that encompasses updating trail tread all along the 235 mile back bone, Wappapello, Marble Creek, Norfolk and Victory sections.

GAOA Tread RE-Hab Projects Completed in 2022:

- OTA – GAOA – Jan 4-7 – Hwy 8 TH – Approx. 1,000 treads rehabbed north from Hwy 8

- OTA and USFS Crew – Feb - Courtois – Berryman Eastern Loop – MM 6.7- 7.5 700 ft tread rehab - OTA GAO Trail Crew, 3 USFS GAO trail crew

- OTA – GAOA – 3/1-4 Crew/USFS and volunteers (Kathie, Sarah Bradley, Fred Schlagel, Abi Jackson)

- 3/1 – Karkaghne tread assessment MM 15.5 to 17.5.
- 3/2 – Worked Karkaghne Mile Mark 7.5 north to Mile Mark 7 – 425 ft tread rehab and 425 ft re-route around badly eroded downhill lie
- 3/3 - Rehabbed .23 mile of tread from MM 7 to 5.75
- 3/ 4 – Crosscut sawyer training – Kagan and George Lipscomb

- OTA – GAOA Crew and AmeriCorps – 3/7-16 Winona -approx. 1.5 miles of tread rehabbed. 7 OTA Volunteers, 2 OTA GAO Trail Crew, 3 USFS Trail Crew

- 3/8 - 11 PT Tread Rehab MM 25.5 – 26.25 Just west of Cty Rd 430/3173 - .46 miles of hillside tread repaired (new backslope cut in, tread widened, large, exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA trail crew, 4 OTA Volunteers
- 3/9 – 11 PT Tread Rehab MM 27.25 – 28.10 East of TH – 725 ft (.15 mile) of tread repaired ( new backslope cut in, tread widened, large exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA Trail



- crew, 2 OTA GAO Trail crew, 3 OTA Volunteers
- 3/10 – 11 PT Tread Rehab MM 28.10-28.5 East of TH - 2200 ft (.4 mile) of tread repaired ( new backslope cut in, tread widened, large exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA Trail Crew. 3 OTA Volunteers, 3 USFS GAO trail crew, 1 USFS Trail Coordinator
- 3/11 - 11 PT Tread Rehab MM 25.25-25.5 East of TH - 400 ft of tread repaired (new backslope cut in, tread widened, large, exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA Trail Crew. 3 OTA Volunteers, 3 USFS GAO Trail Crew. (Snowstorm cut the day in half)
- 3/12 - Current River Section Mile Marker MM 7 (Klepzig Mill south to MM 9.5) - Cleared Trail of debris and trees on trail - 5 AmeriCorps crew, 3 OTA Volunteers
- 3/13 - Between The Rivers Section Mile Marker MM 7 ( MM 12.5 to MM 14) - Cleared Trail of debris and trees on trail - 5 AmeriCorps crew, 5 OTA Volunteers
- 3/14 - 11 PT Tread Rehab MM 26.75-26.5 East of TH - 900 ft (.2 mile) of tread repaired (new backslope cut in, tread widened, large, exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA Trail Crew. 4 OTA Volunteers.
- 3/15 - 11 PT Tread Rehab MM 26.75-26.5 East of TH - 900 ft ( .2 mile) of tread repaired ( new backslope cut in, tread widened, large exposed rocks in the trail removed and tread reshaped) – 5 AmeriCorps crew, 2 OTA Trail Crew. 4 OTA Volunteers.

OTA Volunteers - Sutton Bluff – 3/27-3/30 – 7 OTA volunteers each day. 8 hours on Monday and 6 Hours on Tuesday for each volunteer. Work performed between MM 9-9.8

- 3/28 Karkaghne Tread Rehab .20 (1100 ft) tread rehabbed MM 9.2-9.4 (leaf blew trail, recut back slope, widen tread, remove large loose rocks and groom tread) south of CTY RD 849 crossing down the hill. 4 Trees were also cleared by 2 OTA volunteers on Monday afternoon .7 OTA Volunteers worked 8 hours. 15 mins travel time
- 3/29 Karkaghne Tread Rehab 500 ft tread rehabbed MM 9.6-9.8 (recut back slope, widen tread , remove large loose rocks and groom tread) south of CTY RD 849 crossing down the hill. 7 OTA Volunteers worked 6 hours

#### Projects Scheduled for 2022.

- Wappapello – TH RD 172 W30-33 approx. .25 mile– reroute –
- Victory Section V8 - - reroute
- Karkaghne Project #2 K4- tread rehab West of Bee Fork on Big Nasty – approx. .5 miles
- Karkaghne Project #3 K5a – tread re-hab West of Big Nasty on Little Nasty – approx. .5 mile
- Spring Mega – Begin Build of new Harmon Spring Spur to new TH
- Fall Mega - Continue Harmon Spring New Spur
- Courtois – Project #3 – Between Hwy 8 /Lost Creek and Gobblers Knob Rd at

mile marker 36-38

- Courtois - Project #5 – Berryman north end of loop just above Harmon Springs spur connection
- 11 Pt -Project #4 EP10 – move western TH to Bannister Rd (Cty Rd 430) and build about 1 mile of new trail
- Courtois – Project #4 – Mile 39.7 between FS RD 2591 and 2267 .75 mile of tread rehab
- Courtois – Project #7 – Repair trail and off road vehicle damage mitigation between Hazel Creek to Snapp’s Branch then to FS RD 2698 – 3 miles (underway)

#### Projects to be Scheduled

- Blair Creek Project #1 BC3 – move trail out of drainage areas
- Blair Creek Project #2 BC5 – rehab hillside tread that is virtually gone – approx. 300 ft
- Middle Fork Project #2 – MF7C – put in switchbacks above Strother Creek – steep hill
- Current River Project #1 CR3a – rehab trail tread on north side of Stegall Mtn .25 mile
- Current River Project #2 CR10 – Fix steep ascent via boulder drainage at highway 60 underpass
- Courtois – Project #6 – Re-route just west of 2<sup>nd</sup> crossing – move trail out of drainage area and up on hillside – will require NEPA.
- Trace Creek – Project #1 – Tread repair between Pine Branch and Delbridge rd - .25 mile
- Trace Creek Project #2 - Spur to CBL -
- Trace Creek Project #3 - Peter Cave Hollow to gravel road -mile 23-24– hillside tread repair
- 11 Pt Project #3 EP10 – re-route east of Bochman Springs
- Norfolk Project #1 – re-route off of CTY RD AP
- Norfolk Project #2 – NF4a – fix hillside tread erosion
- Taum Sauk – TS11 - reroute
- Council Bluff CBL2 – re-route above spillway to bypass erosion and rutting .2 mile
- Council Bluff CBL - move tread up the hill away from flooding cove for .25 miles

#### Non – GAOA Trail work

- Blair Creek re-routes out of creek bed and/or drainage – in Pioneer Forest
- 400 ft of damaged trail was re-routed in Peck Ranch n Mar 20.

#### OT-OHT Connection Project

We have put up for sale the OTA Green Truck. We will use the proceeds to start a fund reserve to purchase the next OTA truck or vehicle in 3-4 years.

Start the process of creating 4<sup>th</sup> Edition of the Ozark Trail Guide.

Trail Head Enhancement Project - A sub-project under the GAOA funding to refurbish and freshen up all the trail heads

- We started building the KIOSKS for the new Trailhead and locator projects – 2 Large TH signs have been cut and painted – 1 is completely built ready to be deployed when the weather turns warmer.
- January 2022 deployed the new locator kiosks and 3 sign in boxes.
- We built another 7 locator boxes throughout the Ozark Trail sections located in the MTNF.

### 2022 Schedule of Events

We have over 40 C&M events scheduled in 2022. As in 2021 We will be supporting all of the OTA Outreach and fund raising events ( 3LM, OT Challenge event, One Eyed Dog Bike event, Devils Tollgate Event and the OT100 Endurance Run. )

We have completed 1 OT-OHT Build 4 of Events Scheduled. 2 were weather canceled. 1 was canceled due to local property owner issues.

### Completed Events in Q1 2022

Tuesday Jan 18-19 - USFS Trail Crew training meet n great in Potosi Trail Assessment  
Friday Jan 21 - USFS Trail On OT (Berryman and Hwy 8 Trailhead) for Maintenance training

Tuesday 1/25-29 – USFS - OTA GAOA Maintenance on the Courtois Section

Sun 01/30/-2/13/22 - OT Maint -- Winona -- AmeriCorps

Feb 11-12 Chainsaw Cert- USFS - Potosi (partial)

Fri-Sun 02/11-13/22 - OT-OHT Build – UDALL - Canceled

Tues-Sat - 2/15-17/22 - Wappapello Re-Route -- OTA / USFS GAOA Crew and volunteers

Tues-Sat - 2/22-25/22 -Wappapello Re-Routes Continued and/or Maintenance with Scouts

Th 02/10/22 - OT Council Meeting – Zoom

Wed-Sat - 3/1-5 - Karkaghne Tread Work- USFS / OTA Trail Crew – changed to Sutton Bluff of Sutton Bluff – 2 days

3/3 - USFS Crosscut Saw training – Members

Sat - 3/12 - Victory Section

Fri-Sun 03/11-13/22 - OT-OHT Udall Build – canceled – weathe

Fri-Tues 03/07-15/22 - “Luck of the Irish” at Winona – w/USFS - AmeriCorps on Current River, BTR and Eleven Point

Weds-Thurs 3/23-34 - USFS Trail Crew - Bell Mtn

Fri - 3/25 - USFS Trail Crew - Taum Sauk

Sat - 3/26 - USFS Trail Crew - Wappapello

Tues- Sat - 3/27-29 – OTA Volunteer Crew - Karkaghne tread rehab

### Upcoming Schedule

Wed - CFM – Jeff City Outreach

Fri-Sun 04/09/22 - Build OT-OHT Build -- completed – prepped 1,000 ft of new trail, built 1,000ft north of Bridges Low water bridge towards Hwy 160 along Cty Rd 551.

Fri-Sun 04/15-16/22 - Maint on OT

FRI – USFS Meeting in Potosi -  
- Mega Work site assessment

Tue 04/19/22 - OTA Board Mtg

FRI - 04/22/22 - Spring Mega Prep

Sa 04/23-24/22 - Spring Mega. South – OT/OHT Connection

TH 05/06/21 - Junior Ranger Day – Round Springs – Place Holder – TBD

Fr 05/07/21 Maint Out There– TBD

Sa May 8 Celebrating Mom on the OT

Sa 05/14/21 - Friends and Family

Sa May 21\* - OT-OHT Build

Sa 05/28/21 - OT Maint

Mon May 31 Memorial Day

Sa 06/04/22 - National Trails Day observed TBA

Sa 06/11/22 - Maint day TBD

Sa June 19

Su June 20

Sa June 26

Sa July 3

Sa July 10

Sa July 17

Sa July 24

Sa July 31

Sa Aug 7

Sa Aug 13 - OTA-OTC Meeting – Zoom

W-Th Aug 17-18 - Prep for 3-LM Race

Fri-Sun Aug 19-20 3-Legged Monster Race – BASS

Sa Aug 27 - TBD

Sa Sept 3-5 - Labor on the OT

Mon Sept 6 - Labor Day

Fri-Sun Sept 10-12 - TBD - OT-OHT Build

Fri-Sun Sept 17-19\* - MTB Maint Council Bluff or Berryman. – Maybe OTSHAB Maint Day

W-Fri Sept 22-23 - MTB Prep

Sa Sept 24 - One Eyed Dog 50/100 MTB Race – Council Bluff

Fr-Sun Oct 1-3 - Mississippi Valley Outdoor Expo  
- OT-OHT Build

Fr 10/07/22 - Mega Prep  
Sa 10/08/22 - Fall Mega. North – Bass – Harmon Springs - Berryman  
Fri 10/14-15/22 - Devils Toll Event  
Fri-Wed Oct 21-26 - Whoopin It Up in Winona Extended work week art Winona  
Fri Oct 28-31 - 100 Endurance Race Maintenance and Prep\\\\\\\\  
Sa-Sun Nov 3-4/22 - OT100M ER Aid Stations  
Sa-Sun 11/12-13 - MTB Maint Council Bluff or Berryman. – Maybe OTSHAB Maint  
Day  
- OT-OTH Udall Build  
Sa Nov 12 - OTA Board Meeting - Zoom  
Thurs 11/24/22 - Thanksgiving  
Sat 11/26-27 - The 3 “Fs” maintenance event  
Tue Nov 29 - #GivingTuesday  
Sa 12/02-04/22 - OT-OHT Build Udall  
Sa 12/10/22 - Maintenance TBD  
Sa Dec 17/22 - Full Moon Maintenance  
Sa Dec 25 - Christmas  
Fr Dec 31 - End of Year Hike  
Sa Jan 1/2023 - First Year Hike



# Report to the Board of Directors

## Adopt-A-Trail Program - 2022 Goals

Prepared By: John Nies



**Summary:** The Adopt-A-Trail program is evolving in response to a program analysis in 2020-2021. The program transitioned to a new coordinator in July 2021 and continues the focus of **refining basic program processes, increasing communications and promotion of the program, and further integrating within the OTA structure.** An active AAT program with engaged adopters will provide a solid and consistent level of maintenance across the Ozark Trail.

Current Stats	
<ul style="list-style-type: none"> <li>• <b>145</b> total AAT segments (added Upper Current section 2021)</li> <li>• <b>91</b> total unique adopters, co-adopters, or groups</li> <li>• <b>9</b> new adopters in 2022, includes 2 businesses affiliated adoptions (ahead of 2021 progress)</li> <li>• <b>33</b> adopter reports so far in 2022 (ahead of 2021 progress)</li> <li>• <b>14</b> segments open for adoption (pending summer follow up on renewals)</li> </ul>	

GOAL 1	GOAL 2	GOAL 3
<b>Refine basic program processes</b>	<b>Increase communication and program promotion</b>	<b>Further integrate AAT program into OTA structure</b>
ACTION STEPS	ACTION STEPS	ACTION STEPS
<ul style="list-style-type: none"> <li>• Continue sending quarterly</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain a reporting system: <b>actively responding to reports and</b></li> </ul>	<ul style="list-style-type: none"> <li>• Coordinate training opportunities: <b>no progress yet this year;</b></li> </ul>

<p>newsletters: Winter and Spring sent</p> <ul style="list-style-type: none"> <li>• Focused adopter emails for special events: have done this by section emails for a couple events</li> <li>• Update active adopters and contact database: planned for a summer project</li> <li>• Develop annual adopter renewal processes: about half renewed by January survey, a few terminated but were quickly picked up by others, more are slowly renewing when completing adopter reports;</li> </ul>	<p>reminding adopters of the process in newsletters/email</p> <ul style="list-style-type: none"> <li>• Advertise new sawyer/adopter setup: including in newsletters/email</li> <li>• Introduce adopter incentives: introduced in January, about 8 adopters have earned t shirts, will buy hand saws before June to branded</li> <li>• Informational booths at local events: Columbia Earth Day Festival in April, helped at Columbia Alpine Shop event, open to other events</li> <li>• Plan co adoptions and section coordinators: Joe Buessink is new SC of Current River, and he is tearing it up with Bob Becker</li> </ul>	<p>however, the AAT program did get some action through my attendance at the sawyer training</p> <ul style="list-style-type: none"> <li>• AAT presence at OTA events: AAT booth at the MEGA in April</li> <li>• Create schedule of AAT posts on OTA social media: slowly progressing, will advertise Current River section adoptions next</li> <li>• Support OTA data collection: organizing adopter report info in spreadsheet format</li> </ul>
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## 2022 Requested Budget

Item/description/justification	Qty/Est. cost	Total
T-shirts (front pocket logo) for recognition/incentive	75 @ \$6/each	\$450
Tool kits (hand saw, lopper) for recognition/incentive	10 @ \$30/each	\$300
Promotional events (supplies/food)	1 @ \$100	\$100
AAT event setup equipment (canopy, table, display)	1 @ \$200	\$200
	<b>Total Requested</b>	<b>\$1050*</b>

\*\$650 already covered by the Carl Morrow Grant below. These funds will mostly finance adopter incentives starting in the 2022 year. Adopters who fulfill their adoption and reporting responsibilities per the adopter handbook will receive a t-shirt and be entered in a drawing to receive a trail tool.

\*\$400 from the OTA budget would provide an adopter promotional setup to be used at OTA events or local functions and cover recognition t-shirts from a growing trend of adopters and reporting. This supports four of our action steps: AAT presence at OTA events, informational booths at local events, maintain adopter reporting, and adopter incentives.

**Carl Morrow Grant (July 1, 2021—June 30, 2022)**

Trail Tools Incentive Items - \$300

AAT Recognition Items - \$225

Kick-off events - \$125 (food)

Total = **\$650**



## Attachment 5 – Finance Committee



# Report to the Board of Directors

## Finance Committee Prepared By: Garrett Doak

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April 16, 2022

### **Executive Summary**

#### Membership:

- Conducted second annual Members' Meeting via Zoom webinar March 13. Kathie Brennan, Terry Hawn, Hannah Smith, Jim Schneider, John Nies and Garrett Doak made presentations. Chad Berchek assisted.
- OTA membership continues to grow; we ended March 2022 with 620 members. See Exhibit A for latest Membership report.

#### Corporate sponsorships:

- Work continues to identify and contact outdoor industry organizations with a goal to engage them by end of year. Some positive responses have been received.

#### Endowment Fund:

- See Exhibit B for Treasurer's report.

#### QuickBooks:

- Work continues to clean up aged mis-matched transactions; Accounts Payable transactions have been cleaned up and work continues on Accounts Receivable transactions. This effort has been complicated by constraints in the new QuickBooks Online software to which we migrated.

#### Succession Planning:

- Template for Finance Committee succession planning position descriptions was created. We plan to create 'elevator pitches' to recruit successors.

See Exhibit C for minutes from the Finance Committee since the last Board meeting.

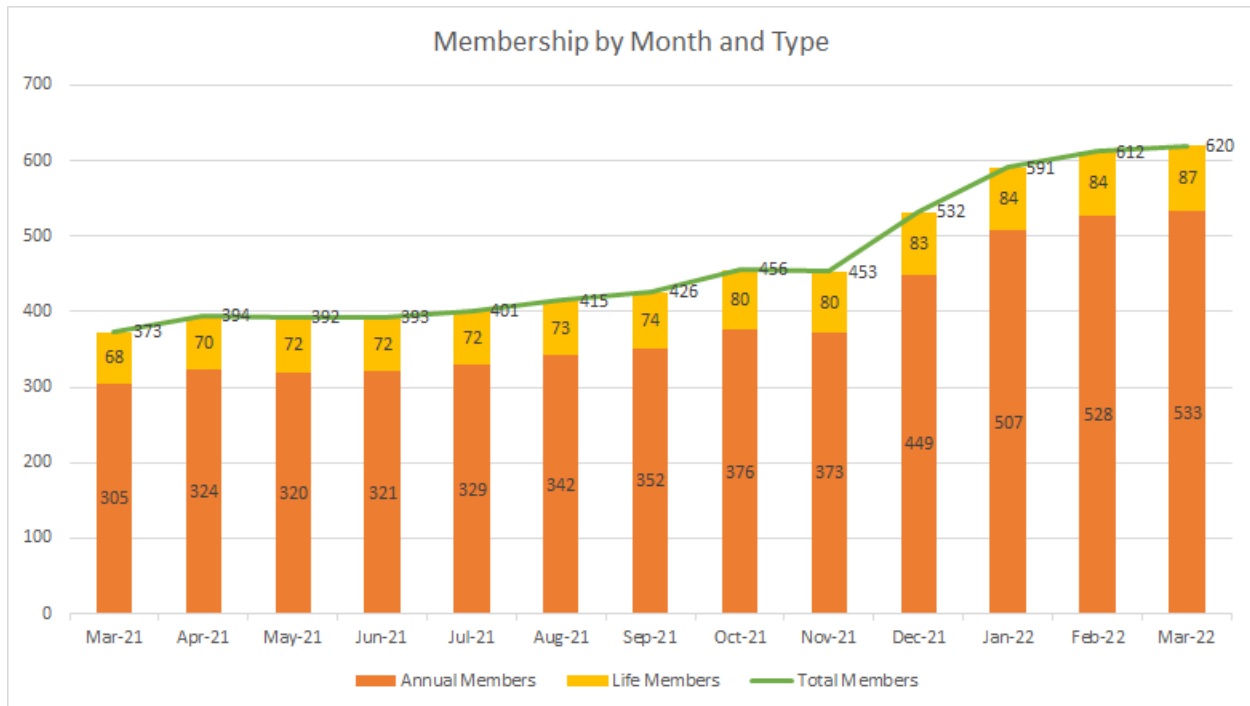
## Exhibit A



### Finance Committee March 2022 Membership Report

#### March 2022 Membership Counts

- TOTAL Members: 620 (+8 😊)
  - Annual Members: 533 (+5 😊)
  - Lifetime Members: 87 (+3 😊)



#### March Membership Activity

- New Members: 18
- Renewing Members: 31
- Expired (Lost) Members: 14 (😞)

#### April Membership Activity

- Already renewed: 7
- Need to Renew: 30(!)

- Of the 30, 11 are auto-renew
- Of the 30, 14 are first-year members

### **March Coordinator Activity**

- Sent reminder and 'please come back' emails to January and February expired members.

Garrett

## Exhibit B



### Finance Committee Recent Committee Meeting Minutes

Ozark Trail Association  
**Finance Committee**  
January 03, 2022, 7PM  
Zoom

#### Attending:

Jim Schneider  
Roger Allison  
Hannah Hussey  
Garrett Doak

#### Agenda

1. Check in with everyone.
2. Updates
  0. Membership updates in Membership report
    0. Annual Members: 449 (+76!!!! ♦♦♦)
    1. Lifetime Members: 83 (+3 ♦♦♦)
    2. TOTAL Members: 532 (+79!!! +17% !!!)
    3. Year-over-year growth: 67%!!!
    4. December
    5. Budgeted membership revenue goal of 2021 15K, Actual 25K net revenue
    6. Donations
      0. Neon is membership software membership management (2021 15K in donations, December alone had 2x jump)
      1. FB fundraisers, giving Tuesdays, personal checks, etc.
      2. 16k from individuals, 2k from corporations

Balance Sheet

Corporate Sponsorship

1. Action items for fundraising -see below

2. Status report of fundraising activities - see attached
3. Subscription to Foundation Directory Online

1. Sponsorship Benefits:

Level 1 - We agreed that the display of sponsor logos on Facebook would be for an individual posting, and not something permanently on our Facebook page.

Level 3 - Event Sponsor Recognition - This level would recognize the sponsor as outlined in Level 1 (online publicity) and Level 2 (Mega posters), but also include all of our other events ( 3 legged monster, etc...)

Level 4 - Media publicity is too vague and does not appear there is any additional value. Therefore, we are going to eliminate this benefit level and reduce the benefit levels to 4 as follows:

Ozark Trail Sawyer \$1000  
Ozark Trail Maintainer \$2500  
Ozark Trail Builder \$5000  
Ozark Trail Connector \$10,000

2. Web Site Modifications:

Garrett will work to create a new page for Corporate Sponsorship to include the material in the printed sponsorship packet, as adjusted above.

## ACTIONS

Does the membership goal for 2022 need to be adjusted based on December 2021 results? - Garrett

Do the trail posters need to be reprinted to update the Current River Section? - Jim

Set up time with Abi late next week to discuss graphics for the Corporate Sponsorship page? - Garrett

**NEXT MEETING - February 07, 2022, at 7:00 PM**

Ozark Trail Association  
**Finance Committee**  
February 07, 2022  
Zoom

Attending:

Jim Schneider  
Roger Allison  
Hannah Hussey  
Garrett Doak

Agenda

1. Check in with everyone.
2. Updates
  0. Membership updates in Membership report
    0. 2022 budget was increased based on membership increase in 2021.
    1. 591 in January, 603 as of Feb 07.
    2. ASK: Hannah, please participate in the 2nd annual members meeting as a presenter on March 13th.
  - a. Corporate Sponsorship
    0. Graphics for sponsorship packet in 2020 updated and add to Website, draft sent out last week. Jim reviewed, looks good!
    1. Next steps allocate time for Abi to assist in web-build.
    2. List of 37 outdoor industry companies identified as potential candidates, shared via email. Goal to engage with them by the end of the year and will track progress.
    3. Positive response from SeaToSummit. Rejection from HydroFlask for this year.
    4. Discussion with Debbie Njai w/ Black People How Hike and invitation to speak at a future meeting. Recent publication in Backpacker Magazine.
    5. 3 companies that support Conservation Federation.
  - b. Treasurer
    0. Goal: Have complete financial report to present by Members Meeting
    1. Next Step: provide the financial report to the accountant for 990.
    2. Need to ensure much clearer communication with the accountant to foster the relationship.

3. Option: discuss level of accounting service and/or accounting service provider after 990 has been completed. Currently there is no Statement of Work (SOW) or contract in place.
4. RECOMMENDATION: Do not use receivables and payables. Operate on a cash basis. Jim is willing to help with operating procedures or process maps.

#### Board Support

- . Request for drafting and presenting board reports
- a. DECISION: No need to do retroactive board meeting reports
- b. DECISION: Garrett - will summarize and present Q1 Finance Committee report to board in April
- c. DECISION: Roger - will summarize and present Q2 Finance Committee report to board in July (?)

#### Programmatic Business Model

- . Operating Committees Recruitment
- Finance Committee Scope and Goals
- . ACTION/DECISION: Review in March for Q1 report.

Volunteer Recruitment on Social media suggestion - I have added a draft of and Trail Planning and Development Committee post as an example

Taxes

Endowment call with EJ

Intellectual Property - DECISION: Finance Committee Support moving forward with proposal.

Trail Planning and Development - this is a list of questions I have captured for each of the 3 areas of responsibility. Just FYI, not necessarily looking for input, but feel free to comment if so inspired.

#### ACTIONS

Does the membership goal for 2022 need to be adjusted based on December 2021 results? - Garrett

Do the trail posters need to be reprinted to update the Current River Section? - Jim

Set up time with Abi late next week to discuss graphics for the Corporate Sponsorship page? - Garrett

**NEXT MEETING - March 07, 2022, at 7:00 PM**

Ozark Trail Association

**Finance Committee**

March 07, 2022

Zoom

Attending:

Jim Schneider

Hannah Hussey

Garrett Doak

Agenda

1. Check in with everyone.
2. Updates
  0. Membership updates in Membership report
  1. Corporate Sponsorship
    0. Sea to Summit
      0. Waiting for reply
    1. American Outdoor Brands
      0. Follow up on May 01 when American Outdoor Brand
      1. Send number of participates in Races & Volunteer Activities
        0. OT100, One eyed dog, are not our races but we support through trail prep
        1. 3-legged monster, devil's toll race, hike and float are OTA events
  - ii. Organization Development: Request to focus on targeted spending areas matched to planned funding from all OTA committees

Treasurer – Request update from Roger

Operating Committees Recruitment

- . 1-2 additional members needed to build succession planning
- a. Fundraising, membership, chair
- b. OT Shab, Members, MEGA
- c. Use – Annual Membership Meeting to ask
- d. ACTION: write one paragraph to recruit your successor

Intellectual Property - DECISION: Finance Committee Support moving forward with proposal.

Messages for Membership Meeting

- . ACTION: Send slide or talking points for Membership Meeting to Hannah
- a. 990/accounting, Endowment, Grants, Corporate Sponsorship, Gear/Store, Recruitment, Hike and Float, 3-legged monster (have links ready)

ACTIONS

NEXT MEETING – April 04, 2022, at 7:00 PM



Ozark Trail Association  
**Finance Committee**  
April 4, 2022, 7PM  
Zoom

Attending:

Jim Schneider  
Roger Allison  
~~Hannah Hussey~~  
~~Abi Jackson~~  
Garrett Doak

Agenda

1. Check in with everyone.
2. Updates

0. [Membership](#)

0. Hannah filed the Membership report in the Finance Committee Google Drive. 620 members at end of month March. A large 'at-risk' list in April.

- a. Treasurer

0. Roger has devoted significant effort and has made significant progress in reconciling and cleaning up past QuickBooks discrepancies. Complete with review of past due A/P balances; currently working on A/R balances.

1. Target is to have by the Board meeting cleaned up QuickBooks Online and completed 2021 financial statement along with 1Q2022 financial statement.

- b. Corporate Sponsorship

0. Nothing new to report. Awaiting responses back from previous inquiries.

Preparation for the upcoming Board Meeting.

. Garrett, I think you said you would prepare and present this report? Roger, you volunteered to do the next one? I will be finished with school after that and able to take back over.

0. Garrett will prepare the Finance Committee report for this BoD meeting.

- a. Topics for Report

0. Treasurer update if not a separate report. - Roger?

0. Roger will target no later than Tuesday, April 12 to get input to Jeff Goetter. Failing that, Roger will send Treasurer's Report directly to all Board Members.

1. ACTION ITEM: Garrett to send Roger Board and Officer email addresses just in case.
1. Corporate Sponsorship highlights - Jim?
  0. Nothing new to report to the Board.
2. Membership highlights - Garrett?
  0. Garrett will include his input in the Finance Committee report.
3. Finance Committee Succession Planning Update? - Hannah?
  0. We'll report on our format for our succession plan.
4. Endowment Update - Roger?
  0. Roger will include in his Treasurer's Report
5. Grant update(s) - Abi?
  0. ACTION ITEM: Garrett will seek out Abi to get 1Q2022 update on grant activity

**ACTION:**

1. Job Descriptions ([Template](#))- Thank you to those who have sent the Job Descriptions for succession planning purposes. Reminder to those who have not they can be uploaded to the [Finance Committee Job Description folder](#).

**NEXT MEETING - May 02, 2022, at 7:00 PM**