



UNWC QUARTERLY BUSINESS MEETING

1.27.2022 AGENDA

Vernonia Grange & ZOOM Hybrid

5:30 - Call to order.

In Attendance:

- Brenda Lisle Corrie Aiuto Diane Turner Maller Eric Dewitt
- Maggie Peyton Michael Calhoun Rick Osborne Spence Kroll
- Susan Schmidlin Susan Spicer Pond

Meeting minutes change: Scribe, please use this agenda as your template. Fill in the sections below as the meeting progresses. When complete, change the title (above) and the file name (use "Save As") from "agenda" to "minutes" and email to Maggie and Corrie.

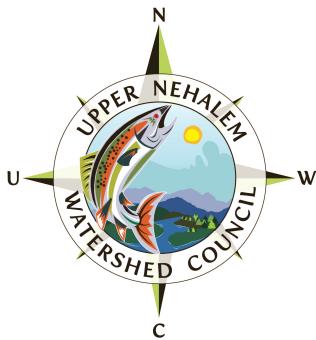
- Welcome and Introductions
- Public Comment
- Announcements
 - Winter Steelhead coming to a stream near you!
 - Website rebuild on a more streamlined platform
- Minutes - read and approve
 - October 2021
- Agenda - revisions - as provided
- Reports/Actions
 - Executive Director
 - *NBP to be funded*
 - *Project updates*
 - *Mini COVID grant*
 - *Grant writing support coming*
 - *Researching Nonprofit Association of Oregon (NAO) membership*
 - Treasurer Report
- Unfinished Business
 - Fishhawk Lake - update – as provided

- *DEQ SEP (Warner Creek, Tweedle, Riparian planting)*
- Land Acknowledgement – Great talk from NWC board member and leader in the Chinook Nation, Rachel Cushman
- **New Business**
 - Bylaw Revision discussion
 - Should we revise?
 - Must happen at Annual Meeting
 - Plan for Annual Meeting
 - Committee Work
 - *Schedule next committee meetings*
 - *Fundraising Committee*
 - 25th Anniversary Celebration Fundraiser
 - At Salmon Festival 2022
 - “Amplify Social Impact” Online fundraising course paid for and available. **Need to take the course. Who is interested?** Work towards a “Giving Tuesday” online campaign
 - Find reliable funding source for “Shade Our Streams” riparian restoration program
 - *Shade Our Streams Committee*
 - Board Training: “**GOVERNANCE OF NONPROFIT ORGANIZATIONS**” - 1 hour

7:15 – For the good of the Order

- Quarterly Board meetings
 - **January 27th, 2022 - 5:30 - 7:30 pm**
 - **April 28th, 2022 - 5:30 - 7:30 pm - ANNUAL MEETING**
 - **July 28th, 2022 - 5:30 - 7:30 pm**
 - **October 27th, 2022 - 5:30 - 7:30 pm**

7:30 – Adjourn – Be well!



**UNWC BUSINESS MEETING & COMMITTEE ORGANIZATION
10.28.20 MINUTES
Vernonia Grange & ZOOM Hybrid**

5:30 - Call to order.

In Attendance:

Corrie Aiuto Diane Turner Maller
 Maggie Peyton Michael Calhoun Spence Kroll
 Susan Schmidlin Wade Bullier

Absent:

Brenda Lisle Rick Osborne Susan Spicer Pond

Several previous Board Members who have timed out or moved on have expressed interest in serving on committees as volunteers.

Meeting minutes change: Scribe, please use this agenda as your template. Fill in the sections below as the meeting progresses. When complete, change the title (above) and the file name (use "Save As") from "agenda" to "minutes" and email to Maggie and Corrie. Secretary, Diane Turner Maller, respectfully submits minutes from the October meeting.

Board Chair, Michael Calhoun, called the meeting to order at 5:30pm.

Public Comment

- Announcements
- Minutes - read and approve
 - September 2021
 - This was not a full board meeting. Due to lack of quorum, the minutes from September were not reviewed or approved. The next opportunity will likely be the quarterly meeting in January.
- Agenda - revisions - as provided

- **Reports/Actions**

- Executive Director
 - **Partnership Technical Assistance OWEB Application** - Nehalem Basin Partnership (NBP) – Upper and Lower Watershed Councils' collaborating to gain OWEB support to formalize the NBP. **GRANT SUBMITTED**
 - The Nehalem Strategic Action Plan (NSAP) is being circulated to the NBP.
 - Two organizational facilitation consultants, and OWEB and ODFW, reviewed our application prior to submittal.
 - The following partners were able to sign-on before the grant deadline: Columbia SWCD, Clatsop SWCD, Oregon Department of Fish and Wildlife, Oregon Department of Forestry, Oregon Department of Environmental Quality, Tillamook Estuary Partnership, Trout Unlimited, and Weyerhaeuser (additional partners are expected to participate once the NBP is established).
 - Three-year process to carry out this planning process.
 - A professional consultant is available to help guide the planning process for:
 - NSAP implementation planning selecting projects to develop
 - How partnerships can support the projects
 - Significant stepping stone!
 - **Tweedle Project**
 - A cost share grant from National Fish and Wildlife Foundation was approved. Project is nearly fully funded and is fully permitted and expected to be implemented in summer 2022.
- Treasurer
 - **Interim Budget**
 - A Transitional Operating Budget for the last quarter of 2021 was prepared by Susan Spicer Pond and included in the meeting packet.

- **Unfinished Business**

- Fishhawk Lake – update: UNWC, ODF and ODFW are moving forward with the Warner Creek salmon habitat improvement project identified in the DEQ SEP judgement. Also in response to the judgment Maggie is working with the approval of the Col. County DA to engage community service workers to develop riparian restoration projects in the Fishhawk creek basin.
- UNWC anchor habitat restoration work: currently the Oregon Department of Forestry planning process with restoration partners, such as UNWC, is evolving as the entire agency reorganizes internally, and also responds to the recent listing of the Marbled Murrelet as "Endangered" by the Oregon Fish and Wildlife Commission. Aquatic

anchor habitat restoration for Coho population recovery work in the Nehalem is temporarily stalled as our working relationship with ODF evolves into a streamlined strategic planning process that will lead us forward. Maggie is working closely with the new ODF Aquatic biologist and ODFW restoration biologist to move our high priority anchor habitat restoration projects forward. These projects include the Warner Creek project identified in the Fishhawk Lake DEQ Supplemental Environmental Projects, NSAP anchor habitat projects on ODF lands (Lousignont, Oak Ranch, Crawford, and Northrup Creeks, and Beaver Dam Analogues in the upper Nehalem/Rock Creek).

- **Land Acknowledgement** - Michael opened discussion regarding ongoing work to develop a statement that acknowledges the indigenous people of this area.
 - “Do it well or not at all” was the prevailing sentiment expressed. More research is needed.
 - Corrie, Michael, Maggie, and perhaps others plan to attend a free webinar about land acknowledgement on Wednesday, 11/3/21.
 - Additional webinars and educational resources through OSU Forestry Extension and other organizations are available.
 - Maggie expressed a desire for a heartfelt acknowledgement that holds an abiding trust.

• New Business

- Form Committees – Based on the OWEB Board Self-Assessment we completed this year there are areas of work that stand out. Suggested:
 - **Fundraising Committee** - Based on OWEB Self-Assessment the board needs to be actively involved in fundraising efforts.
 - 25th Anniversary Celebration Fundraiser
 - Music, food, project tours, auction, interpretive program and event guide. Camp Wilkerson?
 - “Amplify Social Impact” Online fundraising course paid for and available. Work towards a “Giving Tuesday” online campaign.
 - Find reliable funding source for “Shade Our Streams” riparian restoration program
 - **Volunteer Recruitment/Community Engagement Committee** - Based on OWEB Self-Assessment the board needs to more actively recruit volunteers.
 - 2 – 4 volunteer tree plantings a year (March 5th and 12th for spring plantings, November 5th for fall planting)
 - Jamboree booth coordination (August 5-7, 2022)
 - Salmon Festival booth coordination (October 1, 2022)
 - Salmon Watch school trip participant coordination (typically the 2nd week of October, often a Wednesday or Thursday)

- **Policy Creation/Bylaw Revision Committee** – Based on discussion at the September board meeting there was interest in updating the UNWC bylaws. There is also an ongoing need to review and update policies.
- **Committee Discussion** focused primarily on fundraising.
 - **25th Anniversary Celebration Fundraiser**
 - Originally wanted to do this event in 2020.
 - Camp Wilkerson is a possible location for the all-day event. Need to find out who contact person is for Camp Wilkerson. Wade Bullier offered to do some leg work in St. Helens regarding use of the park. He plans to communicate his findings with Corrie.
 - Policies regarding serving alcohol need to be researched.
 - Printed program to include order of events, map for project tours.
 - After reviewing dates for regularly recurring events throughout the year, July 16th and July 23rd of 2022 were suggested as tentative dates for the festival.
 - Several ideas were generated that would benefit from collective brainstorming including:
 - Donations for silent auction. How do we attract local artisans?
 - List of potential donors.
 - Who do we want to provide music?
 - Create an outline for the event.
 - Advertising space in the program.
 - Corrie anticipates being involved in the interpretative portion of the event.
 - Wade Bullier suggested that one tour could happen in the morning and one in the afternoon.
 - Spence Knoll will create google doc and send out so that members can contribute ideas in one place.

7:15 – For the good of the Order

- Quarterly Board meetings
 - January 27th, 2022 - 5:30 – 7:30 pm
 - April 28th, 2022 - 5:30 – 7:30 pm
 - July 28th, 2022 - 5:30 – 7:30 pm
 - October 27th, 2022 - 5:30 – 7:30 pm
- Next Committee meetings:
 - The next Board meeting/ Committee meeting will be held on Thursday December 2nd at the Grange Hall 5:30-7:30pm.
 - New members were reminded to add photos and bios for the website. Email to Corrie.

- *Spencer Knoll will be able to be added as a Board Member at the next quarterly meeting to be held in January 2022.*

7:30 – Adjourn – Be well!

12:04 PM

01/25/22

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October 2021**

	Oct 21
Ordinary Income/Expense	
Income	
5310 · Interest Income	0.49
Total Income	<hr/> 0.49
Gross Profit	0.49
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	689.77
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.01
7250 · Employer - Social Security	316.85
7260 · Employer - Medicare Tax	74.11
7270 · Employer - State WBF	2.11
7280 · SUTA	61.33
7290 · Workers Comp	3.66
Total 7200 · Payroll Expenses	<hr/> 1,580.84
7220 · Wages	
7225 · Wages - Executive Director	4,375.79
7226 · Wages - Office Administrator	<hr/> 735.00
Total 7220 · Wages	5,110.79
7500 · Professional Fees	
7530 · Payroll Service	<hr/> 12.00
Total 7500 · Professional Fees	12.00
7550 · Contract Services	2,214.98
8110 · Supplies & Materials	
8112 · Office Supplies	55.20
8115 · Project Supplies	<hr/> 93.78
Total 8110 · Supplies & Materials	148.98
8210 · Rent - Office Space	1,145.00
8325 · Meals and Entertainment	22.13
8520 · Liability Insurance	505.75
8570 · Marketing/Website Development	0.00
8590 · Miscellaneous Expense	<hr/> 140.00
Total Expense	<hr/> 10,880.47
Net Ordinary Income	<hr/> -10,879.98
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	<hr/> 0.00
Total Other Expense	<hr/> 0.00
Net Other Income	<hr/> 0.00
Net Income	<hr/> -10,879.98

12:35 PM

01/24/22

Accrual Basis

Upper Nehalem Watershed Council**Balance Sheet**

As of October 31, 2021

Oct 31, 21**ASSETS****Current Assets****Checking/Savings**

1010 · Wauna Credit Union - Checking	7,215.15
1020 · Wauna Credit Union - Savings	
Gen Fund Col. Co. Grant - 2021	1,380.30
Restricted-Payroll Taxes	1,003.84
Restricted Funds-Salmon Anchor	500.00
Restricted Funds-NN Nursery	643.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhwk Ladd	19,500.00
Monitor - Rock Creek 215-1002	795.43
Monitor - Deep Creek 218-1027	3,300.00
Monitor - Oak Ranch 217-1023	2,400.00
Monitor - Upper Beaver 218-1018	2,676.84
Monitor - Younger 02-16-005	601.00
Monitor - Oak Ranch 215-1002	1,082.93
Monitor - ODA/SIA 216-8010-141	1,530.70
1020 · Wauna Credit Union - Savings - Other	141.38

Total 1020 · Wauna Credit Union - Savings

37,273.82**Total Checking/Savings**44,488.97**Accounts Receivable**

1100 · Accounts Receivable	269.81
1240 · Grants Receivable	689,540.41

Total Accounts Receivable689,810.22**Other Current Assets**

1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99

Total Current Assets734,524.18**TOTAL ASSETS**734,524.18**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Other Current Liabilities**

2100 · Payroll Liabilities	
2130 · Employee - Federal Withholding	535.00
2131 · Employee - Social Security	316.87
2132 · Employee - Medicare	74.11
2133 · Employee - State Tax	327.72
2134 · Employee - State WBF	2.11
2135 · Employee - State Transit Tax	5.11
2150 · Employer - Social Security	316.87
2151 · Employer - Medicare	74.11
2152 · Employer - State WBF	2.11
2153 · Employer - SUTA	61.33

Total 2100 · Payroll Liabilities

1,715.34

2154 · Health/Den Insurance - Director	0.04
2155 · HSA - Director	130.00

2156 · Workers Comp	-354.32
2160 · Employer - Retirement Benefit	303.00

Total Other Current Liabilities

1,794.06

Total Current Liabilities

1,794.06

Total Liabilities

1,794.06**Equity**

3030 · Retained Earnings

743,610.10

Net Income

-10,879.98

Total Equity

732,730.12**TOTAL LIABILITIES & EQUITY**734,524.18

OPERATING TRANSITIONAL BUDGET FY 21 OCT - DEC 10/01/2021 - 12/31/2021				
	Transitional Budget FY 2021	Expenditures to Date 10/1/21-10/31/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	8,424	4,376	4,048	48%
Office Administrator	3,648	735	2,913	80%
Watershed Tech Salary	0	0	0	0%
TOTAL SALARIES	12,072	5,111	6,961	58%
PAYROLL EXPENSE				
Payroll Taxes	934	455	479	51%
Workers Compensation	125	4	121	97%
TOTAL PAYROLL EXPENSE	1,059	458	601	57%
FRINGE BENEFITS				
Medical/Dental Insurance	2,213	690	1,523	69%
Health Savings Account	390	130	260	67%
Retirement	9,096	303	8,793	97%
TOTAL FRINGE BENEFITS	11,699	1,123	10,576	90%
TOTAL PERSONNEL:	24,830	6,692	18,138	73%
OPERATIONS:				
Accounting	138		138	100%
Payroll Service	38	12	26	68%
Consultant	150		150	100%
Supplies	500	55	445	89%
Postage	19		19	100%
Rent (utilities included)	1,650	1,145	505	31%
Web Hosting	300		300	100%
Equipment	125		125	0%
Repairs	125		125	100%
Mileage - Director	250		250	100%
Conferences & Conventions	250		250	0%
TOTAL OPERATIONS:	3,545	1,212	2,333	66%
RISK MANAGEMENT:				
General Liability	505	506	-1	0%
Directors & Officers Liability	300		300	100%
TOTAL RISK MANAGEMENT:	805	506	299	37%
OTHER:				
Dues & Fees	125		125	100%
Staff Development & Education	125		125	0%
Outreach/Events/Marketing	1,050	380	670	64%
State Revenue Fees	125		125	100%
TOTAL OTHER	1,425	380	1,045	73%
TOTAL BUDGET:	30,605	8,790	21,815	71%

UNWC STATEMENT OF CASH FLOWS			
FY 2021 - TRANSITIONAL			
	2021 October	2021 November	2021 December
Wauna Credit Union	\$ 16,376	\$ 7,216	\$ -
Receipts Received			
OWEB CS 220-004			
OWEB ODA/SIA			
OWEB NCAP 214-1017			
RAC Vernonia Schools			
DEQ 143-20			
DEQ 041-19			
WSC: Beaver Dam Analogs			
WSC: Tweedle			
WSC: BDA 2019			
WSC: LWD 2019			
WSC: NSAP			
NFWF Beaver Dam Analogues-Nehalem			
NFWF Hyla			
SAIF Refund			
IRS Covid-19 Refund			
Interest	\$ 0	\$ 0	
Donation			
Tree & Plant Sales			
Miscellaneous Refund			
Transfer From Savings			
Adjustment			
TOTAL CASH AVAILABLE	\$ 16,377	\$ 7,216	\$ 0
Expenditures			
Net Wages	\$ 3,850		
Health/Dental Insurance	\$ 690		
Health Savings Account	\$ 130		
Retirement Benefit	\$ 303		
Director Mileage			
Other Mileage			
Liability Insurance	\$ 506		
SAIF			
Rent	\$ 1,145		
Operating Supplies	\$ 55		
Project Expenses	\$ 1,992		
Payroll Service	\$ 12		
Contracted Services	\$ 77		
Dues & Fees			
Postage			
Marketing	\$ 380		
Equipment Purchase			
Equipment Repair			
Professional Development			
Accountant			
Bank Service Charge			
Fines & Penalties			
Oregon Taxes			
IRS-Payroll Taxes			
Miscellaneous	\$ 22		
Adjustment			\$ 5
Transfer to Savings			
TOTAL EXPENDITURES	\$ 9,161	\$ -	\$ 5

	2021 October	2021 November	2021 December	12/31/2021
Wauna Credit Union	\$ 37,274	\$ 37,274		
Receipts Received				
Transfer From Checking				
Interest				
NNN Sales				
Donation				
Weyerhaeuser Project				
SAIF Dividend				
Fee Reversed				
TOTAL CASH AVAILABLE	\$ 37,274	\$ 37,274	\$ -	
Expenditures				
Bank Service Charge				
Transfer To Checking				
Payroll Taxes - IRS				
Payroll Taxes - State				
Adjust to Actual				
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

10/31/2021

			Balance	Original Grant/Gift Amount
General Savings			\$ 140.40	
Fishhawk Lake Ladder - Restricted			\$ 19,500.00	\$ 19,500.00
Columbia Co. Covid Grant			\$ 1,380.30	\$ 3,808.50
Fishhawk Lake - Restricted			\$ 1,718.40	\$ 2,000.00
Nehalem Native Nursery - Restricted			\$ 643.00	\$ 469.00
Salmon Anchor Habitat - Restricted			\$ 500.00	\$ 500.00
Payroll Taxes - Restricted			\$ 1,003.84	
Monitor - Rock Creek 215-1002			\$ 795.43	\$ 1,500.00
Monitor - Deep Creek 218-1027			\$ 3,300.00	\$ 3,300.00
Monitor - Oak Ranch 217-1023			\$ 2,400.00	\$ 2,400.00
Monitor - Upper Beaver 218-1018			\$ 2,676.84	\$ 3,000.00
Monitor - Younger 02-16-005			\$ 601.00	\$ 1,000.00
Monitor - Oak Ranch 215-1002			\$ 1,082.93	\$ 1,260.00
Monitor - ODA/SIA 216-8010-141			\$ 1,530.70	\$ 1,800.00
TOTAL			\$ 37,272.84	\$ 40,537.50

1:41 PM
01/25/22
Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss**
October through November 2021

	Oct - Nov 21
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4050 · Restricted	
4051 · Nehalem Native Nursery	2,560.00
Total 4050 · Restricted	2,560.00
Total 4000 · Contributions Income	2,560.00
5310 · Interest Income	1.38
Total Income	2,561.38
Gross Profit	2,561.38
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	1,379.53
7245 · Health Savings Account-Director	260.01
7246 · Retirement Benefit - Director	606.01
7250 · Employer - Social Security	557.73
7260 · Employer - Medicare Tax	130.43
7270 · Employer - State WBF	3.67
7280 · SUTA	107.95
7290 · Workers Comp	6.47
Total 7200 · Payroll Expenses	3,051.80
7220 · Wages	
7225 · Wages - Executive Director	7,510.08
7226 · Wages - Office Administrator	1,523.50
Total 7220 · Wages	9,033.58
7500 · Professional Fees	
7530 · Payroll Service	18.00
Total 7500 · Professional Fees	18.00
7550 · Contract Services	5,246.24
8110 · Supplies & Materials	
8112 · Office Supplies	1,529.99
8115 · Project Supplies	108.76
Total 8110 · Supplies & Materials	1,638.75
8210 · Rent - Office Space	1,175.00
8300 · Travel	
8310 · Mileage - Director	409.36
Total 8300 · Travel	409.36
8325 · Meals and Entertainment	22.13
8520 · Liability Insurance	505.75
8530 · Dues and Fees	200.00
8570 · Marketing/Website Development	1,218.74
8590 · Miscellaneous Expense	140.00
8592 · Bank Service Charges	20.00
Total Expense	22,679.35
Net Ordinary Income	-20,117.97
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-20,117.97

1:38 PM

01/25/22

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
November 2021**

Nov 21

Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4050 · Restricted	
4051 · Nehalem Native Nursery	2,560.00
Total 4050 · Restricted	<u>2,560.00</u>
Total 4000 · Contributions Income	2,560.00
5310 · Interest Income	0.89
Total Income	<u>2,560.89</u>
Gross Profit	2,560.89
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	689.76
7245 · Health Savings Account-Director	130.01
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	240.88
7260 · Employer - Medicare Tax	56.32
7270 · Employer - State WBF	1.56
7280 · SUTA	46.62
7290 · Workers Comp	2.81
Total 7200 · Payroll Expenses	<u>1,470.96</u>
7220 · Wages	
7225 · Wages - Executive Director	3,134.29
7226 · Wages - Office Administrator	788.50
Total 7220 · Wages	<u>3,922.79</u>
7500 · Professional Fees	
7530 · Payroll Service	6.00
Total 7500 · Professional Fees	6.00
7550 · Contract Services	3,031.26
8110 · Supplies & Materials	
8112 · Office Supplies	1,474.79
8115 · Project Supplies	14.98
Total 8110 · Supplies & Materials	<u>1,489.77</u>
8210 · Rent - Office Space	30.00
8300 · Travel	
8310 · Mileage - Director	409.36
Total 8300 · Travel	<u>409.36</u>
8530 · Dues and Fees	200.00
8570 · Marketing/Website Development	1,218.74
8592 · Bank Service Charges	20.00
Total Expense	<u>11,798.88</u>
Net Ordinary Income	<u>-9,237.99</u>
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u>-9,237.99</u>

Upper Nehalem Watershed Council
Balance Sheet
As of November 30, 2021

Nov 30, 21

ASSETS	
Current Assets	
Checking/Savings	
1010 · Wauna Credit Union - Checking	27,728.57
1020 · Wauna Credit Union - Savings	1,380.30
Gen Fund Col. Co. Grant - 2021	-1,925.25
Restricted-Payroll Taxes	500.00
Restricted Funds-Salmon Anchor	
Restricted Funds-NN Nursery	
One Tree Planted	2,400.00
Restricted Funds-NN Nursery - Other	643.00
Total Restricted Funds-NN Nursery	3,043.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhwk Ladd	19,500.00
Monitor - Rock Creek 215-1002	795.43
Monitor - Deep Creek 218-1027	3,300.00
Monitor - Oak Ranch 217-1023	2,400.00
Monitor - Upper Beaver 218-1018	2,676.84
Monitor - Younger 02-16-005	601.00
Monitor - Oak Ranch 215-1002	1,082.93
Monitor - ODA/SIA 216-8010-141	1,530.70
1020 · Wauna Credit Union - Savings - Other	141.38
Total 1020 - Wauna Credit Union - Savings	36,744.73
Total Checking/Savings	64,473.30
Accounts Receivable	
1240 · Grants Receivable	658,892.81
Total Accounts Receivable	658,892.81
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	723,591.10
TOTAL ASSETS	723,591.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	-0.10
2151 · Employer - Medicare	17.53
2153 · Employer - SUTA	
Total 2100 · Payroll Liabilities	17.43
2154 · Health/Den Insurance - Director	0.05
2155 · HSA - Director	130.00
2156 · Workers Comp	-351.51
2160 · Employer - Retirement Benefit	303.00
Total Other Current Liabilities	98.97
Total Current Liabilities	98.97
Total Liabilities	98.97
Equity	
3030 · Retained Earnings	743,610.10
Net Income	-20,117.97
Total Equity	723,492.13
TOTAL LIABILITIES & EQUITY	723,591.10

OPERATING TRANSITIONAL BUDGET FY 21 OCT - DEC 10/01/2021 - 12/31/2021				
	Transitional Budget FY 2021	Expenditures to Date 10/1/21-11/30/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	8,424	7,510	914	11%
Office Administrator	3,648	1,524	2,125	58%
Watershed Tech Salary	0	0	0	0%
TOTAL SALARIES	12,072	9,034	3,038	25%
PAYROLL EXPENSE				
Payroll Taxes	934	800	134	14%
Workers Compensation	125	6	119	95%
TOTAL PAYROLL EXPENSE	1,059	806	253	24%
FRINGE BENEFITS				
Medical/Dental Insurance	2,213	1,380	833	38%
Health Savings Account	390	260	130	33%
Retirement	9,096	606	8,490	93%
TOTAL FRINGE BENEFITS	11,699	2,246	9,453	81%
TOTAL PERSONNEL:	24,830	12,085	12,745	51%
OPERATIONS:				
Accounting	138		138	100%
Payroll Service	38	18	20	53%
Consultant	150		150	100%
Supplies	500	1,530	-1,030	-206%
Postage	19		19	100%
Rent (utilities included)	1,650	1,145	505	31%
Web Hosting	300		300	100%
Equipment	125		125	0%
Repairs	125		125	100%
Mileage - Director	250	409	-159	-64%
Conferences & Conventions	250		250	0%
TOTAL OPERATIONS:	3,545	3,102	443	12%
RISK MANAGEMENT:				
General Liability	505	506	-1	0%
Directors & Officers Liability	300		300	100%
TOTAL RISK MANAGEMENT:	805	506	299	37%
OTHER:				
Dues & Fees	125	200.00	-75	-60%
Staff Development & Education	125		125	0%
Outreach/Events/Marketing	1,050	1,219	-169	-16%
State Revenue Fees	125		125	100%
TOTAL OTHER	1,425	1,419	6	0%
TOTAL BUDGET:	30,605	17,112	13,493	44%

UNWC STATEMENT OF CASH FLOWS

FY 2021 - TRANSITIONAL

	2021 October	2021 November	2021 December
Wauna Credit Union			
Opening Checkbook Balance	\$ 16,376	\$ 7,216	\$ 27,729
Receipts Received			
OWEB CS222-004-1940		\$ 16,433	
BLM: RAC		\$ 14,214	
WSC: Beaver Dam Analogs			
WSC: Tweedle			
WSC: BDA 2019			
WSC: LWD 2019			
NFWF Beaver Dam Analogues-Nehalem			
Weyerhaeuser Project			
Interest	\$ 0	\$ 1	\$ 0
Donation		\$ 2,560	
Tree & Plant Sales			
Miscellaneous Refund		\$ 283	
Transfer From Savings			
Adjustments			
TOTAL CASH AVAILABLE	\$ 16,377	\$ 40,707	\$ 27,729
Expenditures			
Net Wages	\$ 3,850	\$ 3,037	
Health/Dental Insurance	\$ 690	\$ 690	
Health Savings Account	\$ 130	\$ 130	
Retirement Benefit	\$ 303	\$ 303	
Director Mileage		\$ 409	
Other Mileage			
Liability Insurance	\$ 506		
SAIF			
Rent	\$ 1,145	\$ 30	
Operating Supplies	\$ 55	\$ 337	
Project Expenses	\$ 1,992	\$ 3,046	
Payroll Service	\$ 12	\$ 6	
Contracted Services	\$ 77		
Dues & Fees		\$ 220	
Postage			
Marketing	\$ 380	\$ 1,219	
Equipment Purchase		\$ 1,150	
Equipment Repair			
Professional Development			
Accountant			
Bank Service Charge			
Fines & Penalties			
Oregon Taxes			
IRS-Payroll Taxes			
Miscellaneous	\$ 22		
Adjustment			
Transfer to Savings		\$ 2,400	\$ 5
TOTAL EXPENDITURES	\$ 9,161	\$ 12,978	\$ 5

	2021 October	2021 November	2021 December	12/31/2021
Wauna Credit Union				
Opening Savings Account Balance	\$ 37,274	\$ 37,274	\$ 36,745	
Receipts Received				
Transfer From Checking		\$ 2,400		
Interest				
NNN Sales				
Donation				
Weyerhaeuser Project				
SAIF Dividend				
Fee Reversed				
TOTAL CASH AVAILABLE	\$ 37,274	\$ 39,674	\$ 36,745	
Expenditures				
Bank Service Charge				
Transfer To Checking				
Payroll Taxes - IRS		\$ 2,231		
Payroll Taxes - State		\$ 699		
Adjust to Actual				
TOTAL EXPENDITURES	\$ -	\$ 2,929	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

11/30/2021

			Balance	Original Grant/Gift Amount
General Savings			\$ 141.38	
Fishhawk Lake Ladder - Restricted			\$ 19,500.00	\$ 19,500.00
Columbia Co. Covid Grant			\$ 1,380.30	\$ 3,808.50
Fishhawk Lake - Restricted			\$ 1,718.40	\$ 2,000.00
Nehalem Native Nursery - Restricted			\$ 3,043.00	\$ 469.00
Salmon Anchor Habitat - Restricted			\$ 500.00	\$ 500.00
Payroll Taxes - Restricted			\$ (1,925.25)	
Monitor - Rock Creek 215-1002			\$ 795.43	\$ 1,500.00
Monitor - Deep Creek 218-1027			\$ 3,300.00	\$ 3,300.00
Monitor - Oak Ranch 217-1023			\$ 2,400.00	\$ 2,400.00
Monitor - Upper Beaver 218-1018			\$ 2,676.84	\$ 3,000.00
Monitor - Younger 02-16-005			\$ 601.00	\$ 1,000.00
Monitor - Oak Ranch 215-1002			\$ 1,082.93	\$ 1,260.00
Monitor - ODA/SIA 216-8010-141			\$ 1,530.70	\$ 1,800.00
TOTAL			\$ 36,744.73	\$ 40,537.50

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Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October through December 2021**

	Oct - Dec 21
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4050 · Restricted	
4051 · Nehalem Native Nursery	2,560.00
4050 · Restricted - Other	15,000.00
<hr/>	
Total 4050 · Restricted	17,560.00
Total 4000 · Contributions Income	17,560.00
5310 · Interest Income	3.44
<hr/>	
Total Income	17,563.44
Gross Profit	17,563.44
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	2,069.29
7245 · Health Savings Account-Director	390.01
7246 · Retirement Benefit - Director	909.01
7250 · Employer - Social Security	795.41
7260 · Employer - Medicare Tax	186.02
7270 · Employer - State WBF	5.18
7280 · SUTA	153.96
7290 · Workers Comp	9.32
<hr/>	
Total 7200 · Payroll Expenses	4,518.20
7220 · Wages	
7225 · Wages - Executive Director	10,735.66
7226 · Wages - Office Administrator	2,059.50
<hr/>	
Total 7220 · Wages	12,795.16
7500 · Professional Fees	
7530 · Payroll Service	30.00
<hr/>	
Total 7500 · Professional Fees	30.00
7550 · Contract Services	7,091.34
8110 · Supplies & Materials	
8112 · Office Supplies	1,529.99
8115 · Project Supplies	186.10
8117 · Software	0.00
<hr/>	
Total 8110 · Supplies & Materials	1,716.09
8140 · Postage and Delivery	45.30
8210 · Rent - Office Space	1,725.00
8300 · Travel	
8310 · Mileage - Director	409.36
<hr/>	
Total 8300 · Travel	409.36
8325 · Meals and Entertainment	22.13
8520 · Liability Insurance	505.75
8530 · Dues and Fees	200.00
8570 · Marketing/Website Development	1,289.91
8590 · Miscellaneous Expense	140.00
8592 · Bank Service Charges	20.00
<hr/>	
Total Expense	30,508.24
Net Ordinary Income	-12,944.80
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
<hr/>	
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-12,944.80

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Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
December 2021**

	Dec 21
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4050 · Restricted	15,000.00
Total 4000 · Contributions Income	15,000.00
5310 · Interest Income	2.06
Total Income	<u>15,002.06</u>
Gross Profit	<u>15,002.06</u>
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	689.76
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	237.68
7260 · Employer - Medicare Tax	55.59
7270 · Employer - State WBF	1.51
7280 · SUTA	46.01
7290 · Workers Comp	2.85
Total 7200 · Payroll Expenses	1,466.40
7220 · Wages	
7225 · Wages - Executive Director	3,225.58
7226 · Wages - Office Administrator	536.00
Total 7220 · Wages	<u>3,761.58</u>
7500 · Professional Fees	
7530 · Payroll Service	<u>12.00</u>
Total 7500 · Professional Fees	<u>12.00</u>
7550 · Contract Services	1,845.10
8110 · Supplies & Materials	
8115 · Project Supplies	77.34
8117 · Software	0.00
Total 8110 · Supplies & Materials	<u>77.34</u>
8140 · Postage and Delivery	45.30
8210 · Rent - Office Space	550.00
8570 · Marketing/Website Development	71.17
Total Expense	<u>7,828.89</u>
Net Ordinary Income	<u>7,173.17</u>
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u>7,173.17</u>

**Upper Nehalem Watershed Council
Balance Sheet
As of December 31, 2021**

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1010 · Wauna Credit Union - Checking	20,697.43
1020 · Wauna Credit Union - Savings	869.91
Gen Fund Col. Co. Grant - 2021	500.00
Restricted Funds-Salmon Anchor	
Restricted Funds-NN Nursery	
One Tree Planted	2,400.00
Restricted Funds-NN Nursery - Other	803.00
	<hr/>
Total Restricted Funds-NN Nursery	3,203.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhwk Ladd	19,500.00
Restricted Funds-Fshk Ladder-B	15,000.00
Monitor - Rock Creek 215-1002	795.43
Monitor - Deep Creek 218-1027	3,300.00
Monitor - Oak Ranch 217-1023	2,400.00
Monitor - Upper Beaver 218-1018	2,676.84
Monitor - Younger 02-16-005	601.00
Monitor - Oak Ranch 215-1002	1,082.93
Monitor - ODA/SIA 216-8010-141	1,530.70
1020 · Wauna Credit Union - Savings - Other	142.39
	<hr/>
Total 1020 · Wauna Credit Union - Savings	53,320.60
Total Checking/Savings	74,018.03
Accounts Receivable	
1240 · Grants Receivable	657,994.27
Total Accounts Receivable	657,994.27
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	732,237.29
TOTAL ASSETS	732,237.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2130 · Employee - Federal Withholding	329.00
2131 · Employee - Social Security	237.69
2132 · Employee - Medicare	55.59
2133 · Employee - State Tax	245.00
2134 · Employee - State WBF	1.51
2135 · Employee - State Transit Tax	2.19
2150 · Employer - Social Security	239.32
2151 · Employer - Medicare	55.49
2152 · Employer - State WBF	1.51
2153 · Employer - SUTA	63.54
	<hr/>
Total 2100 · Payroll Liabilities	1,230.84
2154 · Health/Den Insurance - Director	689.81
2156 · Workers Comp	-348.66
	<hr/>
Total Other Current Liabilities	1,571.99
Total Current Liabilities	1,571.99
Total Liabilities	1,571.99
Equity	
3030 · Retained Earnings	743,610.10
Net Income	-12,944.80
	<hr/>
Total Equity	730,665.30
TOTAL LIABILITIES & EQUITY	732,237.29

OPERATING TRANSITIONAL BUDGET FY 21 OCT - DEC 10/01/2021 - 12/31/2021				
	Transitional Budget FY 2021	Expenditures to Date 10/1/21-12/31/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	8,424	10,736	-2,312	-27%
Office Administrator	3,648	2,060	1,589	44%
Watershed Tech Salary	0	0	0	0%
TOTAL SALARIES	12,072	12,795	-723	-6%
PAYROLL EXPENSE				
Payroll Taxes	934	1,141	-207	-22%
Workers Compensation	125	9	116	93%
TOTAL PAYROLL EXPENSE	1,059	1,150	-91	-9%
FRINGE BENEFITS				
Medical/Dental Insurance	2,213	2,069	144	7%
Health Savings Account	390	390	0	0%
Retirement	909	909	0	0%
TOTAL FRINGE BENEFITS	3,512	3,368	144	4%
TOTAL PERSONNEL:	16,643	17,313	-670	-4%
OPERATIONS:				
Accounting	138		138	100%
Payroll Service	38	30	8	21%
Consultant	150		150	100%
Supplies	500	1,530	-1,030	-206%
Postage	19	45	-26	-138%
Rent (utilities included)	1,650	1,725	-75	-5%
Web Hosting	300		300	100%
Equipment	125		125	0%
Repairs	125		125	100%
Mileage - Director	250	409	-159	-64%
Conferences & Conventions	250		250	0%
TOTAL OPERATIONS:	3,545	3,740	-195	-5%
RISK MANAGEMENT:				
General Liability	505	506	-1	0%
Directors & Officers Liability	300		300	100%
TOTAL RISK MANAGEMENT:	805	506	299	37%
OTHER:				
Dues & Fees	125	200	-75	-60%
Staff Development & Education	125		125	0%
Outreach/Events/Marketing	1,050	1,290	-240	-23%
State Revenue Fees	125		125	100%
TOTAL OTHER	1,425	1,490	-65	-5%
TOTAL BUDGET:	22,418	23,048	-630	-3%

UNWC STATEMENT OF CASH FLOWS					
FY 2021 - TRANSITIONAL					
	2021	2021	2021		
Wauna Credit Union	October	November	December	12/31/2021	
Opening Checkbook Balance	\$ 16,376	\$ 7,216	\$ 27,729	\$ 20,697.43	
Receipts Received					
OWEB CS222-004-1940		\$ 16,433			
BLM: RAC		\$ 14,214			
DEQ: 143-20			\$ 899		
WSC: Beaver Dam Analogs					
WSC: Tweedle					
WSC: BDA 2019					
WSC: LWD 2019					
NFWF Beaver Dam Analogues-Nehalem					
Weyerhaeuser Project					
Interest	\$ 0	\$ 1	\$ 1		
Donation		\$ 2,560			
Tree & Plant Sales					
Miscellaneous Refund		\$ 283	\$ 572		
Transfer From Savings			\$ 510		
Adjustment					
TOTAL CASH AVAILABLE	\$ 16,377	\$ 40,707	\$ 29,711		
Expenditures					
Net Wages	\$ 3,850	\$ 3,037	\$ 2,961		
Health/Dental Insurance	\$ 690	\$ 690			
Health Savings Account	\$ 130	\$ 130	\$ 260		
Retirement Benefit	\$ 303	\$ 303	\$ 606		
Director Mileage		\$ 409			
Other Mileage					
Liability Insurance	\$ 506				
SAIF					
Rent	\$ 1,145	\$ 30	\$ 550		
Operating Supplies	\$ 55	\$ 337	\$ 77		
Project Expenses	\$ 1,992	\$ 3,046	\$ 1,845		
Payroll Service	\$ 12	\$ 6	\$ 12		
Contracted Services	\$ 77				
Dues & Fees		\$ 220			
Postage			\$ 45		
Marketing	\$ 380	\$ 1,219	\$ 71		
Equipment Purchase		\$ 1,150	\$ 500		
Equipment Repair					
Professional Development					
Accountant					
Bank Service Charge					
Fines & Penalties					
Oregon Taxes					
IRS-Payroll Taxes					
Miscellaneous	\$ 22				
Adjustment					
Transfer to Savings		\$ 2,400	\$ 2,085		
TOTAL EXPENDITURES	\$ 9,161	\$ 12,978	\$ 9,013		

	2021	2021	2021		
	October	November	December	12/31/2021	
Wauna Credit Union					
Opening Savings Account Balance	\$ 37,274	\$ 37,274	\$ 36,745	\$ 53,320.60	
Receipts Received					
Transfer From Checking		\$ 2,400	\$ 2,085		
Interest			\$ 1.01		
NNN Sales					
Donation					
Weyerhaeuser Project			\$ 15,000.00		
SAIF Dividend					
Fee Reversed					
TOTAL CASH AVAILABLE	\$ 37,274	\$ 39,674	\$ 53,831		
Expenditures					
Bank Service Charge					
Transfer To Checking			\$ 510		
Payroll Taxes - IRS		\$ 2,231			
Payroll Taxes - State		\$ 699			
Adjust to Actual					
TOTAL EXPENDITURES	\$ -	\$ 2,929	\$ 510		

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

12/31/2021

			Balance	Original Grant/Gift Amount
General Savings			\$ 142.39	
Fishhawk Lake Ladder - Restricted			\$ 19,500.00	\$ 19,500.00
Fishhawk Ladder-Weyerhaeuser			\$ 15,000.00	\$ 15,000.00
Columbia Co. Covid Grant			\$ 869.91	\$ 3,808.50
Fishhawk Lake - Restricted			\$ 1,718.40	\$ 2,000.00
Nehalem Native Nursery - Restricted			\$ 3,203.00	\$ 469.00
Salmon Anchor Habitat - Restricted			\$ 500.00	\$ 500.00
Payroll Taxes - Restricted			\$ -	
Monitor - Rock Creek 215-1002			\$ 795.43	\$ 1,500.00
Monitor - Deep Creek 218-1027			\$ 3,300.00	\$ 3,300.00
Monitor - Oak Ranch 217-1023			\$ 2,400.00	\$ 2,400.00
Monitor - Upper Beaver 218-1018			\$ 2,676.84	\$ 3,000.00
Monitor - Younger 02-16-005			\$ 601.00	\$ 1,000.00
Monitor - Oak Ranch 215-1002			\$ 1,082.93	\$ 1,260.00
Monitor - ODA/SIA 216-8010-141			\$ 1,530.70	\$ 1,800.00
TOTAL			\$ 53,320.60	\$ 55,537.50