



**UNWC BOARD MEETING
9.30.2021 AGENDA
Vernonia Grange & ZOOM Hybrid**

5:30 - Call to order.

Today's scribe is:

□ Brenda Lisle □ Corrie Aiuto □ Jeff Walton □ Jim Crawford
□ Michael Calhoun □ Rick Osborne □ Susan Schmidlin □ Sye Laird

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**

- COVID Delta variant
- IPCC 2021 Climate Report
 - "...the role of human influence on the climate system is undisputed..."
- Stream Temps - excessive - fish kill
- Nehalem Coho Fishery - ODFW

- **Minutes - read and approve - June 2021, Annual Meeting**

- **Agenda - revisions - as provided**

- **Reports/Actions**

- Executive Director
 - *Project update*
 - *NSAP - In final review with Wild Salmon Center. LNWC and UNWC sent a draft to all concerned stakeholders.*
 - *Partnership TA OWEB Application - Nehalem Basin Partnership - Upper and Lower collaborating to gain OWEB support to formalize the NBP. Deadline October 14th, 2021.*
 - *Collaboration TA OWEB Application - North Coast Basin - Seeking OWEB support to build collaborative*

network with watershed councils of the North Coast basin. Deadline February 2022.

- ***Tweedle Meander Restoration Project*** – All permits secured, cost share acquisition progressing, baseline stream temperature monitoring in progress and planning for summer 2022 implementation.
- ***Anchor LWD/BDA*** - Hindered due to Murrelet listing and the need for a long-range planning process with ODF/ODFW/USFWS to cover the cost of surveying and project development to avoid a take.
- ***Warner Creek LWD*** – Conducting field reconnaissance with ODFW, ODF and consultant in order to develop the project for summer 2022 implementation. Funded through DEQ Supplemental Environmental Project via Fishhawk Lake civil penalty.
- ***Fishhawk Lake Reserve and Community*** - Projects in development in the Nehalem through funding opportunities through Oregon Wildlife Foundation.
 - ***Community Service*** - Two individuals with 240 hours each under the direction of UNWC to assist in riparian restoration projects.
- ***Fishhawk Lake Fishladder***
 - Construction plan for summer 2022.
 - ***Weyerhaeuser Foundation*** – Applying for additional funding for Fishhawk Lake dam fishladder.
 - ***ODFW Grant*** – Deadline extended until December 31st, 2022.
- ***Riparian/Wetland***
 - ***Galassi*** - NRCS contract secured, “notice to proceed” granted, working out details with contractor.
 - ***ODA SIA*** - OWEB post status report completed and approved!
 - ***Younger*** - OWEB post status report completed and approved /plant establishment in-progress.
 - ***Humbug*** - DEQ approval of contract pending EPA funding.
 - ***Volunteer Tree Plants*** – Planning events for fall and spring. Details TBD.
- ***Nursery***
 - ***BLM RAC*** - UNWC crew working on Scappoonia/Kensuky/Nursery. Crew includes students of Vernonia High School.

- **School Engagement** - Forestry teacher and Special Education Transition teacher to collaborate on engaging students in the nursery.
 - **Status** – Fully operational and stocked full of conifers and seed collection opportunities are upon us.
 - **Necanicum** – Serving as interim Coordinator until December 31st. Mentoring the new hire.
- Treasurer
 - **P&L/Cash Flow/Budget** – Review
 - **New Budget**
 - **Proposal** - Shift fiscal year to Gregorian calendar year
 - **Review new budget**
- Education and Outreach
 - **OWEB Organizational Assessment summary:**
 - Volunteer recruitment and retention
 - Board member involvement, especially in fundraising
 - **Social Media Policy draft**
 - **UNWC Brochure**
- **Unfinished Business**
 - 2021/2022 Council membership established – **tabled at last meeting**
 - Board positions nominations (election at following meeting) – **tabled at last meeting**
 - 2021/2022 Focus discussion – **tabled at last meeting**
 - **Recommending a Committee structure with quarterly board meetings**
 - **Board members fundraising/fundraising and fund diversification**
 - Fishhawk Lake - update – as provided
 - Land Acknowledgement – Michael & Sye – as provided
- **New Business**
 - **Salmon Festival**
 - **Booth volunteers**
 - **Stream table?**
 - **Claudia?**
 - **Scavenger hunt/free kid activity**
 - **New member/volunteer sign up?**

7:15 – For the good of the Order

- Next meeting – **Thursday, October 28th, 2021**

7:30 – Adjourn – Be well!

Upper Nehalem Watershed Council

Meeting Minutes 6/24/2021

Call to order

The annual meeting of the Upper Nehalem Watershed Council was held via Zoom on June 24th. The meeting was called to order at 5:30 p.m. by Jeff Walton.

Attendees included: Maggie Peyton, Corrie Aiuto, Jeff Walton, Susan Schmidlin, Michael Calhoun, Sye Laird, Jim Crawford, Brenda Lisle, Rick Osborne, Aaron Groth (OSU Region Fire Specialist), Sonia Reagan (OSU Extension and Columbia County SWCD Director), William Steinweg (Vernonia Rural Fire Protection District), Don Beck (Deputy Chief, Mist-Birkenfeld Rural Fire Protection District).

Public Comment

Special Presentation

Maggie told her story of personally experiencing fire adjacent to her house. Sonia told her story of personally experiencing loss due to fire and how she has made preparations for any future fires. Aaron presented a history of fire in the Coast Range and how landowners can prepare their property to increase chances of surviving a fire. Aaron, Sonia, William, Don, and Malcolm led a Q&A time in which they detailed ways their organizations can help landowners in the event of a fire, and also how they can help a landowner assess their property for fire risk.

Approval of minutes

Sye made a motion to approve the minutes, Rick seconded.

Reports

1. Maggie ED Report:
 - a. Annual report completed by Corrie and Maggie. We will review on our own and discuss at the next meeting in the interest of time.
 - b. Jeff has a beaver and it had constructed a dam on his property.
 - c. Upcoming OWEB meeting to discuss fiscal state of UNWC and the future. Currently includes Maggie, Jim, Susan Spicer-Pond, Corrie, Jeff, and possibly Rick. The more, the merrier - Let Maggie or Corrie know if another board member can attend.
2. Treasurer's report, see handouts.
 - a. Went over detailed monthly budget changes that occurred to COVID-19 and associated reduction in grant monies.
 - b. UNWC received a \$1600 tax refund.

Unfinished Business

1. Fishhawk Lake: Table again until next meeting in the interest of time.
2. Land acknowledgement - Sye and Michael - table again until next meeting in the interest of time
3. OWEB organizational assessment update - Need Michael's and Brenda's. Table further dicussion until next meeting in the interest of time.

New Business

1. 2021/2022 Council memberships - table until next meeting in the interest of time
2. Board positions nominations - table until next meeting in the interest of time.
3. 2021/2022 focus discussion - use committee structure as a way to increase engagement with the board members? Table until next meeting in the interest of time.

Announcements

Next meeting Thursday, February 25th 2021 at 5:30 pm. Brenda Lisle is next up in the rotate to take notes for February meeting.

2021 Tentative Meeting Schedule: (4th Thursday of every month at 5:30 unless otherwise announced)

Adjournment

The meeting was adjourned by Jeff at 7:45 p.m.

Upper Nehalem Watershed Council

Profit & Loss

October 2020 through June 2021

	Oct '20 - Jun 21
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4010 · Unrestricted	4,087.70
4050 · Restricted	
4051 · Nehalem Native Nursery	150.00
4050 · Restricted - Other	19,524.00
Total 4050 · Restricted	19,674.00
Total 4000 · Contributions Income	23,761.70
4500 · Revenue From Grants	87,571.35
5310 · Interest Income	8.66
5490 · Miscellaneous Income	105.00
Total Income	111,446.71
Gross Profit	111,446.71
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	5,886.85
7245 · Health Savings Account-Director	1,105.00
7246 · Retirement Benefit - Director	2,575.50
7250 · Employer - Social Security	125.64
7260 · Employer - Medicare Tax	29.40
7270 · Employer - State WBF	3.65
7280 · SUTA	118.34
7290 · Workers Comp	14.18
7295 · Other Payroll Expense	-348.97
Total 7200 · Payroll Expenses	9,509.59
7220 · Wages	
7225 · Wages - Executive Director	7,971.28
7226 · Wages - Office Administrator	4,743.00
Total 7220 · Wages	12,714.28
7500 · Professional Fees	
7510 · Accounting	500.00
7530 · Payroll Service	76.00
Total 7500 · Professional Fees	576.00
7550 · Contract Services	35,716.78
8110 · Supplies & Materials	
8112 · Office Supplies	630.16
8115 · Project Supplies	2,373.31
8117 · Software	450.00
8110 · Supplies & Materials - Other	1,799.97
Total 8110 · Supplies & Materials	5,253.44
8140 · Postage and Delivery	33.00
8210 · Rent - Office Space	4,400.00
8220 · Utilities	
8222 · Web Hosting	100.00
Total 8220 · Utilities	100.00
8265 · Equipment & Software - Project	374.10
8520 · Liability Insurance	2,059.10
8530 · Dues and Fees	215.00
8570 · Marketing/Website Development	2,848.46
8592 · Bank Service Charges	300.28
8595 · Reconciliation Discrepancies	-0.06
8650 · Taxes	55.00
8670 · Licenses and Permits	50.00
Total Expense	74,204.97
Net Ordinary Income	37,241.74
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	37,241.74

11:25 AM

09/15/21

Accrual Basis

Upper Nehalem Watershed Council

Profit & Loss

June 2021

	Jun 21
Ordinary Income/Expense	
Income	
4500 · Revenue From Grants	56,096.00
5310 · Interest Income	2.66
Total Income	56,098.66
Gross Profit	56,098.66
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	689.71
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	-555.13
7260 · Employer - Medicare Tax	-129.82
7270 · Employer - State WBF	-1.74
7280 · SUTA	20.81
7290 · Workers Comp	2.08
7295 · Other Payroll Expense	12.22
Total 7200 · Payroll Expenses	471.13
7220 · Wages	
7225 · Wages - Executive Director	1,077.20
7226 · Wages - Office Administrator	657.00
Total 7220 · Wages	1,734.20
7500 · Professional Fees	
7530 · Payroll Service	16.00
Total 7500 · Professional Fees	16.00
7550 · Contract Services	9,855.90
8110 · Supplies & Materials	
8112 · Office Supplies	197.32
Total 8110 · Supplies & Materials	197.32
8210 · Rent - Office Space	550.00
8220 · Utilities	
8222 · Web Hosting	100.00
Total 8220 · Utilities	100.00
8570 · Marketing/Website Development	281.05
8592 · Bank Service Charges	0.02 ✱
Total Expense	13,205.62
Net Ordinary Income	42,893.04
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	42,893.04

11:26 AM

09/15/21

Accrual Basis

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

	Jun 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1010 · Wauna Credit Union - Checking	36,640.60
1020 · Wauna Credit Union - Savings	
General Fund Col. Co. Grant	2,008.53
Restricted-Payroll Taxes	433.49
Restricted Funds-Salmon Anchor	500.00
Restricted Funds-NN Nursery	643.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhawk 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	1,800.00
1020 · Wauna Credit Union - Savings - Other	258.86
Total 1020 · Wauna Credit Union - Savings	37,718.48
Total Checking/Savings	74,359.08
Accounts Receivable	
1240 · Grants Receivable	689,540.41
Total Accounts Receivable	689,540.41
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	764,124.48
TOTAL ASSETS	764,124.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2156 · Workers Comp	-363.82
Total Other Current Liabilities	-363.82
Total Current Liabilities	-363.82
Total Liabilities	-363.82
Equity	
3030 · Retained Earnings	727,246.56
Net Income	37,241.74
Total Equity	764,488.30
TOTAL LIABILITIES & EQUITY	764,124.48

OPERATING BUDGET FY 19-20
10/01/2020 - 09/30/2021

	Annual Budget FY 20-21	Expenditures to Date 10/1/20- 6/30/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	7,971	48,029	86%
Office Administrator	17,280	4,743	12,537	73%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	12,714	74,534	85%
PAYROLL EXPENSE				
Payroll Taxes	7,554	(72)	7,626	101%
Workers Compensation	1,000	14	986	99%
TOTAL PAYROLL EXPENSE	8,554	(58)	8,612	101%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	5,887	2,902	33%
Health Savings Account	1,560	1,105	455	29%
Retirement	3,636	2,576	1,061	29%
TOTAL FRINGE BENEFITS	13,985	9,567	4,418	32%
TOTAL PERSONNEL:	109,787	22,224	87,563	80%
OPERATIONS:				
Accounting	550	500	50	9%
Payroll Service	512	76	436	85%
Consultant	1,200		1,200	100%
Supplies	1,500	1,268	232	15%
Postage	75	33	42	56%
Rent (utilities included)	6,600	4,400	2,200	33%
Web Hosting	250	328	-78	-31%
Equipment	650		650	100%
Repairs	500		500	100%
Mileage - Director	1,800		1,800	100%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	6,029	9,108	60%
RISK MANAGEMENT:				
General Liability	1,887	1,461	427	23%
Directors & Officers Liability	1,131	599	532	47%
TOTAL RISK MANAGEMENT:	3,018	2,059	959	32%
OTHER:				
Dues & Fees	400	521	-121	-30%
Staff Development & Education	1,200		1,200	100%
Outreach/Events/Marketing	4,200	2,848	1,352	32%
State Revenue Fees	500	55	445	89%
TOTAL OTHER	6,300	3,425	2,875	46%
TOTAL BUDGET:	134,242	33,736	100,506	75%

UNWC STATEMENT OF CASH FLOWS

FY 20-21

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 9.30.2021
Wauna Credit Union													
Opening Checkbook Balance			\$ -	\$ 8,275	\$ 7,290	\$ 4,048	\$ 20,020	\$ 16,765	\$ 44,193	\$ 36,641			
Receipts Received													
OWEB CS 220-004								\$ 15,363					
OWEB ODA/SIA								\$ 6,573					
OWEB NCAP 214-1017													
RAC Vernonia Schools			\$ 5,093				\$ 3,897						
DEQ 143-20							\$ 8,087						
DEQ 041-19													
WSC: Beaver Dam Analogs								\$ 5,574	\$ 4,120				
WSC: Tweedle			\$ 1,107					\$ 1,577					
WSC: BDA 2019				\$ 790									
WSC: LWD 2019			\$ 1,975						\$ 4,135				
WSC: NSAP													
NFWF Beaver Dam Analogues-Nehalem													
NFWF Hyla													
SAIF Refund			\$ 105										
Interest			\$ 0	\$ 0	\$ 0	\$ 1	\$ -	\$ 2	\$ 2				
Donation													
Tree & Plant Sales								\$ 279					
Miscellaneous Refund				\$ 0				\$ 174					
Transfer From Savings								\$ 1,649					
Adjustment			\$ (0)			\$ 23,781			\$ 323				
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 8,280	\$ 9,065	\$ 7,291	\$ 27,830	\$ 32,003	\$ 47,955	\$ 52,772	\$ 36,641	\$ -	\$ -	
Expenditures													
Net Wages						\$ 1,396	\$ 1,209	\$ 1,194	\$ 1,413				
Health/Dental Insurance				\$ 690	\$ 690	\$ 690	\$ 690		\$ 1,380				
Health Savings Account				\$ 130		\$ 260	\$ 130		\$ 260				
Retirement Benefit				\$ 303		\$ 606	\$ 303		\$ 606				
Director Mileage													
Other Mileage													
Liability Insurance							\$ 487	\$ 299					
SAIF						\$ 280							
Rent				\$ 550	\$ 550	\$ 1,100	\$ 550		\$ 550				
Operating Supplies				\$ 26				\$ 17					
Project Expenses				\$ 76	\$ 1,142	\$ 2,851	\$ 11,314	\$ 2,050	\$ 10,053				
Payroll Service								\$ 8	\$ 16				
Contracted Services													
Dues & Fees													
Postage													
Marketing					\$ 861			\$ 195	\$ 381				
Equipment Purchase													
Equipment Repair													
Professional Development													
Accountant							\$ 500						
Bank Service Charge				\$ 0			\$ 56	\$ 0	\$ 0				
Fines & Penalties													
Oregon Taxes						\$ 55							
IRS-Payroll Taxes									\$ 551				
Miscellaneous						\$ 15							
Adjustment													
Transfer to Savings			\$ 5			\$ 558			\$ 922				
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5	\$ 1,776	\$ 3,243	\$ 7,810	\$ 15,238	\$ 3,763	\$ 16,132	\$ -	\$ -	\$ -	

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 9.30.2021
Wauna Credit Union													
Opening Savings Account Balance	\$ -	\$ -	\$ -	\$ 5	\$ 23,314	\$ 23,314	\$ 37,794	\$ 37,794	\$ 37,794	\$ 37,719			
Receipts Received													
Transfer From Checking			\$ 5			\$ 54,025			\$ 922				
Interest						\$ 0.70			\$ 0.94				
NNN Sales													
Donation				\$ 23,308.50									
Fee Reversed													
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 5	\$ 23,313.50	\$ 23,314	\$ 77,340	\$ 37,794	\$ 37,794	\$ 38,718	\$ 37,719	\$ -	\$ -	
Expenditures													
Bank Service Charge													
Transfer To Checking						\$ 39,448			\$ 323				
Payroll Taxes - IRS						\$ 338			\$ 355				
Payroll Taxes - State						\$ 121			\$ 321				
Adjust to Actual						\$ (360)							
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,546	\$ -	\$ -	\$ 999	\$ -	\$ -	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

6.30.21

			Balance	Original Grant/Gift Amount
		General Savings	\$ 258.86	
		Fishhawk Lake Ladder - Restricted	\$ 19,500.00	\$ 19,500.00
		Columbia Co. Covid Grant	\$ 2,008.53	\$ 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	\$ 433.49	
		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	\$ 1,800.00	\$ 1,800.00
		TOTAL	\$ 37,718.48	\$ 40,537.50

Upper Nehalem Watershed Council Profit & Loss

October 2020 through July 2021

	Oct '20 - Jul 21
Ordinary Income/Expense	
Income	
4000 - Contributions Income	
4010 - Unrestricted	
4050 - Restricted	4,087.70
4051 - Nehalem Native Nursery	150.00
4050 - Restricted - Other	19,524.00
Total 4050 - Restricted	19,674.00
Total 4000 - Contributions Income	23,761.70
4500 - Revenue From Grants	87,571.35
5310 - Interest Income	8.66
5490 - Miscellaneous Income	2,276.87
Total Income	113,618.58
Gross Profit	113,618.58
Expense	
7200 - Payroll Expenses	
7240 - Health/Dntil Insurance-Director	6,576.61
7245 - Health Savings Account-Director	1,235.00
7246 - Retirement Benefit - Director	2,878.60
7250 - Employer - Social Security	224.54
7260 - Employer - Medicare Tax	52.53
7270 - Employer - State WBF	4.46
7280 - SUTA	137.46
7290 - Workers Comp	-213.32
7295 - Other Payroll Expense	-348.97
Total 7200 - Payroll Expenses	10,546.83
7220 - Wages	
7225 - Wages - Executive Director	8,833.04
7226 - Wages - Office Administrator	5,478.50
Total 7220 - Wages	14,309.54
7500 - Professional Fees	
7510 - Accounting	500.00
7530 - Payroll Service	84.00
Total 7500 - Professional Fees	584.00
7550 - Contract Services	37,192.85
8110 - Supplies & Materials	
8112 - Office Supplies	1,542.70
8115 - Project Supplies	2,581.33
8117 - Software	450.00
8110 - Supplies & Materials - Other	1,799.97
Total 8110 - Supplies & Materials	6,374.00
8140 - Postage and Delivery	33.00
8210 - Rent - Office Space	5,000.00
8220 - Utilities	
8222 - Web Hosting	100.00
Total 8220 - Utilities	100.00
8265 - Equipment & Software - Project	374.10
8300 - Travel	26.32
8520 - Liability Insurance	2,542.60
8530 - Dues and Fees	215.00
8570 - Marketing/Website Development	3,392.21
8590 - Miscellaneous Expense	269.81
8592 - Bank Service Charges	298.76
8595 - Reconciliation Discrepancies	-0.06
8650 - Taxes	55.00
8670 - Licenses and Permits	50.00
Total Expense	81,363.96
Net Ordinary Income	32,254.62
Other Income/Expense	
Other Expense	
8900 - Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	32,254.62

Upper Nehalem Watershed Council
Profit & Loss
July 2021

	Jul 21
Ordinary Income/Expense	
Income	
5490 · Miscellaneous Income	2,171.87
Total Income	2,171.87
Gross Profit	2,171.87
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	98.90
7260 · Employer - Medicare Tax	23.13
7270 · Employer - State WBF	0.81
7280 · SUTA	19.14
7290 · Workers Comp	-227.50
Total 7200 · Payroll Expenses	1,037.24
7220 · Wages	
7225 · Wages - Executive Director	861.76
7226 · Wages - Office Administrator	733.50
Total 7220 · Wages	1,595.26
7500 · Professional Fees	
7530 · Payroll Service	8.00
Total 7500 · Professional Fees	8.00
7550 · Contract Services	1,476.07
8110 · Supplies & Materials	
8112 · Office Supplies	912.54
8115 · Project Supplies	208.02
Total 8110 · Supplies & Materials	1,120.56
8210 · Rent - Office Space	600.00
8300 · Travel	26.32
8520 · Liability Insurance	483.50
8570 · Marketing/Website Development	543.75
8590 · Miscellaneous Expense	269.81
8592 · Bank Service Charges	-1.52
Total Expense	7,158.99
Net Ordinary Income	-4,987.12
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-4,987.12

Upper Nehalem Watershed Council

Balance Sheet

As of July 31, 2021

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1010 · Wauna Credit Union - Checking	30,092.54
1020 · Wauna Credit Union - Savings	
General Fund Col. Co. Grant	2,008.53
Restricted-Payroll Taxes	2,201.54
Restricted Funds-Salmon Anchor	500.00
Restricted Funds-NN Nursery	643.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhawk 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	1,800.00
1020 · Wauna Credit Union - Savings - Other	487.86
Total 1020 · Wauna Credit Union - Savings	39,715.53
Total Checking/Savings	69,808.07
Accounts Receivable	
1240 · Grants Receivable	689,540.41
Total Accounts Receivable	689,540.41
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	759,573.47
TOTAL ASSETS	759,573.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2135 · Employee - State Transit Tax	1.60
Total 2100 · Payroll Liabilities	1.60
2154 · Health/Den Insurance - Director	0.01
2155 · HSA - Director	130.00
2156 · Workers Comp	-362.32
2160 · Employer - Retirement Benefit	303.00
Total Other Current Liabilities	72.29
Total Current Liabilities	72.29
Total Liabilities	72.29
Equity	
3030 · Retained Earnings	727,246.56
Net Income	32,254.62
Total Equity	759,501.18
TOTAL LIABILITIES & EQUITY	759,573.47

OPERATING BUDGET FY 19-20
10/01/2020 - 09/30/2021

	Annual Budget FY 20-21	Expenditures to Date 10/1/20- 7/31/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	8,833	47,167	84%
Office Administrator	17,280	5,477	11,804	68%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	14,310	72,938	84%
PAYROLL EXPENSE				
Payroll Taxes	7,554	70	7,484	99%
Workers Compensation	1,000	14	986	99%
TOTAL PAYROLL EXPENSE	8,554	84	8,470	99%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	6,577	2,212	25%
Health Savings Account	1,560	1,235	325	21%
Retirement	3,636	2,879	758	21%
TOTAL FRINGE BENEFITS	13,985	10,690	3,295	24%
TOTAL PERSONNEL:	109,787	25,084	84,703	77%
OPERATIONS:				
Accounting	550	500	50	9%
Payroll Service	512	84	428	84%
Consultant	1,200		1,200	100%
Supplies	1,500	1,543	-43	-3%
Postage	75	33	42	56%
Rent (utilities included)	6,600	5,000	1,600	24%
Web Hosting	250	328	-78	-31%
Equipment	650		650	100%
Repairs	500		500	100%
Mileage - Director	1,800		1,800	100%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	6,904	8,233	54%
RISK MANAGEMENT:				
General Liability	1,887	1,461	427	23%
Directors & Officers Liability	1,131	1,082	49	4%
TOTAL RISK MANAGEMENT:	3,018	2,542	476	16%
OTHER:				
Dues & Fees	400	521	-121	-30%
Staff Development & Education	1,200		1,200	100%
Outreach/Events/Marketing	4,200	3,392	808	19%
State Revenue Fees	500	55	445	89%
TOTAL OTHER	6,300	3,968	2,332	37%
TOTAL BUDGET:	134,242	38,498	95,744	71%

UNWC STATEMENT OF CASH FLOWS

FY 20-21

	2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	October	November	December	January	February	March	April	May	June	July	August	September	2021
Wauna Credit Union													
Opening Checkbook Balance			\$ -	\$ 8,275	\$ 7,290	\$ 4,048	\$ 20,020	\$ 16,765	\$ 44,193	\$ 36,641	\$ 30,093		9.30.2021
Receipts Received													
OWEB CS 220-004								\$ 15,363					
OWEB ODA/SIA								\$ 6,573					
OWEB NCAP 214-1017													
RAC Vernonia Schools			\$ 5,093				\$ 3,897						
DEQ 143-20							\$ 8,087						
DEQ 041-19													
WSC: Beaver Dam Analogs								\$ 5,574	\$ 4,120				
WSC: Tweedle			\$ 1,107					\$ 1,577					
WSC: BDA 2019				\$ 790					\$ 4,135				
WSC: LWD 2019			\$ 1,975										
WSC: NSAP													
NFWF Beaver Dam Analogues-Nehalem													
NFWF Hyla													
SAIF Refund			\$ 105										
IRS Covid-19 Refund									\$ 2,172				
Interest			\$ 0	\$ 0	\$ 0	\$ 1	\$ -	\$ 2	\$ 2	\$ 2	\$ 1		
Donation								\$ 279					
Tree & Plant Sales								\$ 174					
Miscellaneous Refund				\$ 0				\$ 1,649					
Transfer From Savings						\$ 23,781			\$ 323				
Adjustment			\$ (0)										
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 8,280	\$ 9,065	\$ 7,291	\$ 27,830	\$ 32,003	\$ 47,955	\$ 52,772	\$ 38,814	\$ 30,094	\$ -	
Expenditures													
Net Wages						\$ 1,396	\$ 1,209	\$ 1,194	\$ 1,413	\$ 1,332			
Health/Dental Insurance				\$ 690	\$ 690	\$ 690	\$ 690		\$ 1,380	\$ 690			
Health Savings Account				\$ 130		\$ 260	\$ 130		\$ 260				
Retirement Benefit				\$ 303		\$ 606	\$ 303		\$ 606				
Director Mileage													
Other Mileage													
Liability Insurance							\$ 487	\$ 299		\$ 484			
SAIF						\$ 280							
Rent				\$ 550	\$ 550	\$ 1,100	\$ 550		\$ 550	\$ 550			
Operating Supplies				\$ 26				\$ 17		\$ 786			
Project Expenses				\$ 76	\$ 1,142	\$ 2,851	\$ 11,314	\$ 2,050	\$ 10,053	\$ 1,887			
Payroll Service								\$ 8	\$ 16	\$ 8			
Contracted Services													
Dues & Fees													
Postage													
Marketing					\$ 861			\$ 195	\$ 381	\$ 544			
Equipment Purchase													
Equipment Repair													
Professional Development													
Accountant							\$ 500						
Bank Service Charge				\$ 0			\$ 56	\$ 0	\$ 0	\$ 0			
Fines & Penalties													
Oregon Taxes						\$ 55							
IRS-Payroll Taxes									\$ 551				
Miscellaneous						\$ 15				\$ 270			
Adjustment													
Transfer to Savings			\$ 5			\$ 558			\$ 922	\$ 2,172			
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5	\$ 1,775	\$ 3,243	\$ 7,810	\$ 15,238	\$ 3,763	\$ 16,132	\$ 8,722	\$ -	\$ -	

	2020	2020	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	October	November	December	January	February	March	April	May	June	July	August	September	2021
Wauna Credit Union													
Opening Savings Account Balance	\$ -	\$ -	\$ -	\$ 5	\$ 23,314	\$ 23,314	\$ 37,794	\$ 37,794	\$ 37,794	\$ 37,719	\$ 39,716		9.30.2021
Receipts Received													
Transfer From Checking			\$ 5			\$ 54,025			\$ 922	\$ 2,171.87			
Interest						\$ 0.70			\$ 0.94				
NNN Sales													
Donation				\$ 23,308.50									
SAIF Dividend													
Fee Reversed									\$ 229.00				
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 5	\$ 23,313.50	\$ 23,314	\$ 77,340	\$ 37,794	\$ 37,794	\$ 38,718	\$ 40,120	\$ 39,716	\$ -	
Expenditures													
Bank Service Charge													
Transfer To Checking						\$ 39,448			\$ 323				
Payroll Taxes - IRS						\$ 338			\$ 355	\$ 298			
Payroll Taxes - State						\$ 121			\$ 321	\$ 106			
Adjust to Actual						\$ (360)							
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,546	\$ -	\$ -	\$ 999	\$ 404	\$ -	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

7.31.21

			Balance	Original Grant/Gift Amount
		General Savings	\$ 487.86	
		Fishhawk Lake Ladder - Restricted	\$ 19,500.00	\$ 19,500.00
		Columbia Co. Covid Grant	\$ 2,008.53	\$ 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	\$ 2,201.54	
		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	\$ 1,800.00	\$ 1,800.00
		TOTAL	\$ 39,715.53	\$ 40,537.50

Upper Nehalem Watershed Council
Profit & Loss
October 2020 through August 2021

	Oct '20 - Aug 21
Ordinary Income/Expense	
Income	
4000 - Contributions Income	
4010 - Unrestricted	4,087.70
4050 - Restricted	
4051 - Nehalem Native Nursery	150.00
4050 - Restricted - Other	19,524.00
Total 4050 - Restricted	19,674.00
Total 4000 - Contributions Income	23,761.70
4500 - Revenue From Grants	87,830.02
5310 - Interest Income	9.82
5490 - Miscellaneous Income	2,276.87
Total Income	113,878.41
Gross Profit	113,878.41
Expense	
7200 - Payroll Expenses	
7240 - Health/Dntl Insurance-Director	7,266.37
7245 - Health Savings Account-Director	1,365.00
7246 - Retirement Benefit - Director	3,181.50
7250 - Employer - Social Security	346.81
7260 - Employer - Medicare Tax	81.13
7270 - Employer - State WBF	5.40
7280 - SUTA	161.15
7290 - Workers Comp	-211.30
7295 - Other Payroll Expense	-1.51
Total 7200 - Payroll Expenses	12,194.55
7220 - Wages	
7225 - Wages - Executive Director	10,179.54
7225 - Wages - Office Administrator	6,102.00
Total 7220 - Wages	16,281.54
7500 - Professional Fees	
7510 - Accounting	500.00
7530 - Payroll Service	92.00
Total 7500 - Professional Fees	592.00
7550 - Contract Services	39,452.81
8110 - Supplies & Materials	
8112 - Office Supplies	2,280.34
8115 - Project Supplies	2,664.60
8117 - Software	450.00
8110 - Supplies & Materials - Other	1,799.97
Total 8110 - Supplies & Materials	7,194.91
8140 - Postage and Delivery	33.00
8210 - Rent - Office Space	5,550.00
8220 - Utilities	
8222 - Web Hosting	100.00
Total 8220 - Utilities	100.00
8265 - Equipment & Software - Project	374.10
8300 - Travel	26.32
8520 - Liability Insurance	2,542.60
8530 - Dues and Fees	225.00
8540 - Staff Development & Education	497.00
8570 - Marketing/Website Development	3,808.46
8580 - Miscellaneous Expense	269.81
8592 - Bank Service Charges	298.76
8595 - Reconciliation Discrepancies	-0.06
8650 - Taxes	55.00
8670 - Licenses and Permits	50.00
Total Expense	89,545.80
Net Ordinary Income	24,332.61
Other Income/Expense	
Other Expense	
8900 - Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	24,332.61

Upper Nehalem Watershed Council

Profit & Loss

August 2021

	Aug 21
Ordinary Income/Expense	
Income	
4500 · Revenue From Grants	258.67
5310 · Interest Income	1.16
Total Income	259.83
Gross Profit	259.83
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	122.27
7260 · Employer - Medicare Tax	28.60
7270 · Employer - State WBF	0.94
7280 · SUTA	23.67
7290 · Workers Comp	2.02
7295 · Other Payroll Expense	347.46
Total 7200 · Payroll Expenses	1,647.72
7220 · Wages	
7225 · Wages - Executive Director	1,346.50
7226 · Wages - Office Administrator	625.50
Total 7220 · Wages	1,972.00
7500 · Professional Fees	
7510 · Accounting	0.00
7530 · Payroll Service	8.00
Total 7500 · Professional Fees	8.00
7550 · Contract Services	2,259.96
8110 · Supplies & Materials	
8112 · Office Supplies	737.64
8115 · Project Supplies	83.27
Total 8110 · Supplies & Materials	820.91
8210 · Rent - Office Space	550.00
8530 · Dues and Fees	10.00
8540 · Staff Development & Education	497.00
8570 · Marketing/Website Development	416.25
Total Expense	8,181.84
Net Ordinary Income	-7,922.01
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-7,922.01

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09/15/21

Accrual Basis

Upper Nehalem Watershed Council

Balance Sheet

As of August 31, 2021

	Aug 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1010 - Wauna Credit Union - Checking	
1020 - Wauna Credit Union - Savings	22,806.47
General Fund Col. Co. Grant	2,008.53
Restricted-Payroll Taxes	1,643.68
Restricted Funds-Salmon Anchor	500.00
Restricted Funds-NN Nursery	643.00
Restricted Funds -Fishhawk Lake	1,718.40
Restricted Funds - Fishhawk 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	1,800.00
1020 - Wauna Credit Union - Savings - Other	140.40
Total 1020 - Wauna Credit Union - Savings	38,810.21
Total Checking/Savings	61,616.68
Accounts Receivable	
1100 - Accounts Receivable	269.81
1240 - Grants Receivable	689,540.41
Total Accounts Receivable	689,810.22
Other Current Assets	
1640 - Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	751,651.89
TOTAL ASSETS	751,651.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2154 - Health/Den Insurance - Director	0.02
2155 - HSA - Director	130.00
2156 - Workers Comp	-360.30
2160 - Employer - Retirement Benefit	303.00
Total Other Current Liabilities	72.72
Total Current Liabilities	72.72
Total Liabilities	72.72
Equity	
3030 - Retained Earnings	727,246.58
Net Income	24,332.61
Total Equity	751,579.17
TOTAL LIABILITIES & EQUITY	751,651.89

OPERATING BUDGET FY 19-20
10/01/2020 - 09/30/2021

	Annual Budget FY 20-21	Expenditures to Date 10/1/20- 8/31/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	10,180	45,820	82%
Office Administrator	17,280	6,102	11,178	65%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	16,282	70,966	81%
PAYROLL EXPENSE				
Payroll Taxes	7,554	593	6,961	92%
Workers Compensation	1,000	14	986	99%
TOTAL PAYROLL EXPENSE	8,554	607	7,947	93%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	7,266	1,523	17%
Health Savings Account	1,560	1,365	195	13%
Retirement	3,636	3,182	455	13%
TOTAL FRINGE BENEFITS	13,985	11,813	2,172	16%
TOTAL PERSONNEL:	109,787	28,701	81,086	74%
OPERATIONS:				
Accounting	550	500	50	9%
Payroll Service	512	92	420	82%
Consultant	1,200		1,200	100%
Supplies	1,500	2,280	-780	-52%
Postage	75	33	42	56%
Rent (utilities included)	6,600	5,550	1,050	16%
Web Hosting	250	328	-78	-31%
Equipment	650		650	100%
Repairs	500		500	100%
Mileage - Director	1,800		1,800	100%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	8,191	6,946	46%
RISK MANAGEMENT:				
General Liability	1,887	1,461	427	23%
Directors & Officers Liability	1,131	1,082	49	4%
TOTAL RISK MANAGEMENT:	3,018	2,542	476	16%
OTHER:				
Dues & Fees	400	531	-131	-33%
Staff Development & Education	1,200	497	703	59%
Outreach/Events/Marketing	4,200	3,808	392	9%
State Revenue Fees	500	55	445	89%
TOTAL OTHER	6,300	4,892	1,408	22%
TOTAL BUDGET:	134,242	44,326	89,916	67%

UNWC STATEMENT OF CASH FLOWS

FY 20-21

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August
Wauna Credit Union											
Opening Checkbook Balance			\$ -	\$ 8,275	\$ 7,290	\$ 4,048	\$ 20,020	\$ 16,765	\$ 44,193	\$ 36,641	\$ 30,093
Receipts Received											
OWEB CS 220-004								\$ 15,363			
OWEB ODA/SIA								\$ 6,573			
OWEB NCAP 214-1017											
RAC Vernonia Schools			\$ 5,093				\$ 3,897				
DEQ 143-20							\$ 8,087				
DEQ 041-19											
WSC: Beaver Dam Analogs								\$ 5,574	\$ 4,120		
WSC: Tweedle			\$ 1,107					\$ 1,577			
WSC: BDA 2019				\$ 790							
WSC: LWD 2019			\$ 1,975						\$ 4,135		
WSC: NSAP											
NFWF Beaver Dam Analogues-Nehalem											
NFWF Hyla											
SAIF Refund			\$ 105								
IRS Covid-19 Refund											
Interest			\$ 0	\$ 0	\$ 0	\$ 1	\$ -	\$ 2	\$ 2	\$ 2,172	
Donation											\$ 1
Tree & Plant Sales								\$ 279			
Miscellaneous Refund				\$ 0				\$ 174			
Transfer From Savings								\$ 1,649			
Adjustment			\$ (0)			\$ 23,781			\$ 323		
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 8,280	\$ 9,065	\$ 7,291	\$ 27,830	\$ 32,003	\$ 47,955	\$ 52,772	\$ 38,814	\$ 30,094
Expenditures											
Net Wages						\$ 1,396	\$ 1,209	\$ 1,194	\$ 1,413	\$ 1,332	\$ 1,591
Health/Dental Insurance				\$ 690	\$ 690	\$ 690			\$ 1,380	\$ 690	\$ 690
Health Savings Account				\$ 130		\$ 260	\$ 130		\$ 260		\$ 130
Retirement Benefit				\$ 303		\$ 606	\$ 303		\$ 606		\$ 303
Director Mileage											
Other Mileage											
Liability Insurance											
SAIF						\$ 487	\$ 299		\$ 484		
Rent				\$ 550	\$ 550	\$ 1,100	\$ 550		\$ 550	\$ 550	\$ 550
Operating Supplies				\$ 26				\$ 17		\$ 786	\$ 738
Project Expenses				\$ 76	\$ 1,142	\$ 2,851	\$ 11,314	\$ 2,050	\$ 10,053	\$ 1,887	\$ 2,343
Payroll Service								\$ 8	\$ 16	\$ 8	\$ 8
Contracted Services											
Dues & Fees											
Postage											\$ 10
Marketing					\$ 861			\$ 195	\$ 381	\$ 544	\$ 416
Equipment Purchase											
Equipment Repair											
Professional Development											
Accountant							\$ 500				\$ 497
Bank Service Charge				\$ 0			\$ 56	\$ 0	\$ 0	\$ 0	
Fines & Penalties											
Oregon Taxes											
IRS-Payroll Taxes						\$ 55					
Miscellaneous						\$ 15			\$ 551		
Adjustment									\$ 270	\$ 11	
Transfer to Savings			\$ 5			\$ 558			\$ 922	\$ 2,172	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5	\$ 1,775	\$ 3,243	\$ 7,810	\$ 15,238	\$ 3,763	\$ 16,132	\$ 8,722	\$ 7,287

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August
Wauna Credit Union											
Opening Savings Account Balance	\$ -	\$ -	\$ -	\$ 5	\$ 23,314	\$ 23,314	\$ 37,794	\$ 37,794	\$ 37,794	\$ 37,719	\$ 39,716
Receipts Received											
Transfer From Checking			\$ 5			\$ 54,025			\$ 922	\$ 2,171.87	
Interest						\$ 0.70			\$ 0.94		
NNN Sales											
Donation				\$ 23,308.50							
SAIF Dividend											
Fee Reversed										\$ 229.00	
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 5	\$ 23,313.50	\$ 23,314	\$ 77,340	\$ 37,794	\$ 37,794	\$ 38,718	\$ 40,120	\$ 39,716
Expenditures											
Bank Service Charge											
Transfer To Checking						\$ 39,448			\$ 323		
Payroll Taxes - IRS						\$ 338			\$ 355	\$ 298	\$ 759
Payroll Taxes - State						\$ 121			\$ 321	\$ 106	\$ 146
Adjust to Actual						\$ (360)					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,546	\$ -	\$ -	\$ 999	\$ 404	\$ 905

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

8/31/2021

			Balance	Original Grant/Gift Amount
		General Savings	\$ 140.40	
		Fishhawk Lake Ladder - Restricted	\$ 19,500.00	\$ 19,500.00
		Columbia Co. Covid Grant	\$ 2,008.53	\$ 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	\$ 1,643.68	
		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	\$ 1,800.00	\$ 1,800.00
		TOTAL	\$ 38,810.21	\$ 40,537.50

Upper Nehalem Watershed Council

Profit & Loss

October 2020 through September 2021

	Oct '20 - Sep 21
Ordinary Income/Expense	
Income	
4000 - Contributions Income	
4010 - Unrestricted	4,087.70
4050 - Restricted	
4051 - Nehalem Native Nursery	150.00
4050 - Restricted - Other	19,524.00
Total 4050 - Restricted	19,674.00
Total 4000 - Contributions Income	23,761.70
4500 - Revenue From Grants	87,830.02
5310 - Interest Income	9.82
5490 - Miscellaneous Income	2,276.87
Total Income	113,878.41
Gross Profit	113,878.41
Expense	
7200 - Payroll Expenses	
7240 - Health/Dntl Insurance-Director	7,956.13
7245 - Health Savings Account-Director	1,495.00
7246 - Retirement Benefit - Director	3,484.50
7250 - Employer - Social Security	482.70
7260 - Employer - Medicare Tax	112.91
7270 - Employer - State WBF	6.41
7280 - SUTA	187.45
7290 - Workers Comp	-209.90
7295 - Other Payroll Expense	-1.51
Total 7200 - Payroll Expenses	13,513.69
7220 - Wages	
7225 - Wages - Executive Director	11,795.34
7226 - Wages - Office Administrator	6,678.00
Total 7220 - Wages	18,473.34
7500 - Professional Fees	
7510 - Accounting	500.00
7530 - Payroll Service	100.00
Total 7500 - Professional Fees	600.00
7550 - Contract Services	41,852.79
8110 - Supplies & Materials	
8112 - Office Supplies	2,280.34
8115 - Project Supplies	2,664.60
8117 - Software	450.00
8110 - Supplies & Materials - Other	1,799.97
Total 8110 - Supplies & Materials	7,194.91
8140 - Postage and Delivery	33.00
8210 - Rent - Office Space	6,100.00
8220 - Utilities	
8222 - Web Hosting	100.00
Total 8220 - Utilities	100.00
8265 - Equipment & Software - Project	374.10
8520 - Liability Insurance	3,085.00
8530 - Dues and Fees	225.00
8540 - Staff Development & Education	497.00
8570 - Marketing/Website Development	3,808.46
8590 - Miscellaneous Expense	269.81
8592 - Bank Service Charges	298.76
8595 - Reconciliation Discrepancies	-0.08
8650 - Taxes	55.00
8670 - Licenses and Permits	1,035.00
Total Expense	97,515.80
Net Ordinary Income	16,362.61
Other Income/Expense	
Other Expense	
8900 - Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	16,362.61

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09/23/21

Accrual Basis

Upper Nehalem Watershed Council
Profit & Loss
September 2021

	Sep 21
Ordinary Income/Expense	
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	135.89
7260 · Employer - Medicare Tax	31.78
7270 · Employer - State WBF	1.01
7280 · SUTA	26.30
7290 · Workers Comp	1.40
Total 7200 · Payroll Expenses	1,319.14
7220 · Wages	
7225 · Wages - Executive Director	1,615.80
7226 · Wages - Office Administrator	576.00
Total 7220 · Wages	2,191.80
7500 · Professional Fees	
7530 · Payroll Service	8.00
Total 7500 · Professional Fees	8.00
7550 · Contract Services	2,373.66
8210 · Rent - Office Space	550.00
8520 · Liability Insurance	542.40
8670 · Licenses and Permits	985.00
Total Expense	7,970.00
Net Ordinary Income	-7,970.00
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-7,970.00

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

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1010 · Wauna Credit Union - Checking	16,375.25
1020 · Wauna Credit Union - Savings	
General Fund Col. Co. Grant	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 - Fishhawk 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	140.40
Total 1020 · Wauna Credit Union - Savings	37,272.84
Total Checking/Savings	53,648.09
Accounts Receivable	
1100 · Accounts Receivable	269.81
1240 · Grants Receivable	689,540.41
Total Accounts Receivable	689,810.22
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
Total Other Current Assets	224.99
Total Current Assets	743,683.30
TOTAL ASSETS	743,683.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2154 · Health/Den Insurance - Director	0.03
2155 · HSA - Director	130.00
2156 · Workers Comp	-358.90
2160 · Employer - Retirement Benefit	303.00
Total Other Current Liabilities	74.13
Total Current Liabilities	74.13
Total Liabilities	74.13
Equity	
3030 · Retained Earnings	727,246.56
Net Income	16,362.61
Total Equity	743,609.17
TOTAL LIABILITIES & EQUITY	743,683.30

OPERATING BUDGET FY 19-20
10/01/2020 - 09/30/2021

	Annual Budget FY 20-21	Expenditures to Date 10/1/20- 9/30/21	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	11,795	44,205	79%
Office Administrator	17,280	6,678	10,602	61%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	18,473	68,775	79%
PAYROLL EXPENSE				
Payroll Taxes	7,554	788	6,766	90%
Workers Compensation	1,000	14	986	99%
TOTAL PAYROLL EXPENSE	8,554	802	7,752	91%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	7,956	833	9%
Health Savings Account	1,560	1,495	65	4%
Retirement	3,636	3,485	152	4%
TOTAL FRINGE BENEFITS	13,985	12,936	1,049	8%
TOTAL PERSONNEL:	109,787	32,211	77,576	71%
OPERATIONS:				
Accounting	550	500	50	9%
Payroll Service	512	100	412	80%
Consultant	1,200		1,200	100%
Supplies	1,500	4,080	-2,580	-172%
Postage	75	33	42	56%
Rent (utilities included)	6,600	6,100	500	8%
Web Hosting	250	328	-78	-31%
Equipment	650		650	100%
Repairs	500		500	100%
Mileage - Director	1,800		1,800	100%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	10,541	4,596	30%
RISK MANAGEMENT:				
General Liability	1,887	2,003	-116	-6%
Directors & Officers Liability	1,131	1,082	49	4%
TOTAL RISK MANAGEMENT:	3,018	3,085	-67	-2%
OTHER:				
Dues & Fees	400	531	-131	-33%
Staff Development & Education	1,200	497	703	59%
Outreach/Events/Marketing	4,200	3,808	392	9%
State Revenue Fees	500	55	445	89%
TOTAL OTHER	6,300	4,892	1,408	22%
TOTAL BUDGET:	134,242	50,728	83,514	62%

UNWC STATEMENT OF CASH FLOWS

FY 20-21

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 9.30.2021
Wauna Credit Union													
Opening Checkbook Balance			\$ -	\$ 8,275	\$ 7,290	\$ 4,048	\$ 20,020	\$ 16,765	\$ 44,193	\$ 36,641	\$ 30,093	\$ 22,806	\$ 16,375
Receipts Received													
OWEB CS 220-004								\$ 15,363					
OWEB ODA/SIA								\$ 6,573					
OWEB NCAP 214-1017													
RAC Vernonia Schools			\$ 5,093				\$ 3,897						
DEQ 143-20							\$ 8,087						
DEQ 041-19													
WSC: Beaver Dam Analogs								\$ 5,574	\$ 4,120				
WSC: Tweedle			\$ 1,107					\$ 1,577					
WSC: BDA 2019				\$ 790					\$ 4,135				
WSC: LWD 2019			\$ 1,975										
WSC: NSAP													
NFWF Beaver Dam Analogues-Nehalem													
NFWF Hyla													
SAIF Refund			\$ 105										
IRS Covid-19 Refund													
Interest			\$ 0	\$ 0	\$ 0	\$ 1	\$ -	\$ 2	\$ 2	\$ 2	\$ 1		
Donation								\$ 279					
Tree & Plant Sales								\$ 174					
Miscellaneous Refund				\$ 0				\$ 1,649					
Transfer From Savings						\$ 23,781			\$ 323			\$ 898	
Adjustment			\$ (0)										
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 8,280	\$ 9,065	\$ 7,291	\$ 27,830	\$ 32,003	\$ 47,955	\$ 52,772	\$ 38,814	\$ 30,094	\$ 23,704	
Expenditures													
Net Wages						\$ 1,396	\$ 1,209	\$ 1,194	\$ 1,413	\$ 1,332	\$ 1,591	\$ 1,747	
Health/Dental Insurance				\$ 690	\$ 690	\$ 690	\$ 690		\$ 1,380	\$ 690	\$ 690	\$ 690	
Health Savings Account				\$ 130		\$ 260	\$ 130		\$ 260		\$ 130	\$ 130	
Retirement Benefit				\$ 303		\$ 606	\$ 303		\$ 606		\$ 303	\$ 303	
Director Mileage													
Other Mileage													
Liability Insurance													
SAIF						\$ 280	\$ 487	\$ 299	\$ 484		\$ 542		
Rent				\$ 550	\$ 550	\$ 1,100	\$ 550		\$ 550	\$ 550	\$ 550	\$ 550	
Operating Supplies				\$ 26				\$ 17	\$ 786	\$ 738			
Project Expenses				\$ 76	\$ 1,142	\$ 2,851	\$ 11,314	\$ 2,050	\$ 10,053	\$ 1,887	\$ 2,343	\$ 3,359	
Payroll Service								\$ 8	\$ 16	\$ 8	\$ 8	\$ 8	
Contracted Services													
Dues & Fees													
Postage											\$ 10		
Marketing					\$ 861			\$ 195	\$ 381	\$ 544	\$ 416		
Equipment Purchase													
Equipment Repair													
Professional Development													
Accountant											\$ 497		
Bank Service Charge			\$ 0				\$ 56	\$ 0	\$ 0	\$ 0			
Fines & Penalties													
Oregon Taxes						\$ 55							
IRS-Payroll Taxes									\$ 551				
Miscellaneous						\$ 15				\$ 270	\$ 11		
Adjustment													
Transfer to Savings			\$ 5			\$ 558			\$ 922	\$ 2,172			
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5	\$ 1,775	\$ 3,243	\$ 7,810	\$ 15,238	\$ 3,763	\$ 16,132	\$ 8,722	\$ 7,287	\$ 7,329	

	2020 October	2020 November	2020 December	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 9.30.2021
Wauna Credit Union													
Opening Savings Account Balance	\$ -	\$ -	\$ -	\$ 5	\$ 23,314	\$ 23,314	\$ 37,794	\$ 37,794	\$ 37,794	\$ 37,719	\$ 39,716	\$ 38,811	\$ 37,273
Receipts Received													
Transfer From Checking			\$ 5			\$ 54,025			\$ 922	\$ 2,171.87			
Interest						\$ 0.70			\$ 0.94				
NNN Sales													
Donation				\$ 23,308.50									
SAIF Dividend													
Fee Reversed									\$ 229.00				
TOTAL CASH AVAILABLE	\$ -	\$ -	\$ 5	\$ 23,313.50	\$ 23,314	\$ 77,340	\$ 37,794	\$ 37,794	\$ 38,718	\$ 40,120	\$ 39,716	\$ 38,811	
Expenditures													
Bank Service Charge													
Transfer To Checking						\$ 39,448			\$ 323			\$ 898	
Payroll Taxes - IRS						\$ 338			\$ 355	\$ 298	\$ 759	\$ 473	
Payroll Taxes - State						\$ 121			\$ 321	\$ 106	\$ 146	\$ 167	
Adjust to Actual						\$ (360)							
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,546	\$ -	\$ -	\$ 999	\$ 404	\$ 905	\$ 1,537	

SAVINGS ACCOUNTS RECONCILIATION

Wauna Credit Union

9/30/2021

			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