

9.24.2020 AGENDA

5:30 - Call to order

- Welcome and Introductions
- Public Comment
- Announcements
- Minutes - read and approve
- Agenda - revisions - as provided
- Reports/Actions
 - Executive Director
 - Treasurer
 - P&L/cash flow/budget – review
 - Education/Outreach
 - Social Media Policy – submit report
 - Volunteer tree planting events – follow up
- Unfinished Business
 - Fishhawk Lake – update – as provided
 - Secretary/Scribe position still unfilled
 - Employee hours allocation
- New Business

7:15 – For the good of the Order

- Next meeting – Thursday, October 22nd, 2020

7:30 – Adjourn – Be well!

Upper Nehalem Watershed Council

Meeting Minutes 8/27/2020

Call to Order

A meeting of the Upper Nehalem Watershed Council was held via Zoom video and audio conference on Thursday, August 27th and called to order by Jeff Walton at 5:30 pm.

Attendees included: Brenda Lisle, Rick Osborne, Sye Laird, Jeff Walton, Jim Crawford, Corrie Aiuto, Maggie Peyton, and Stephanie Beall of ODF.

Absent: Wade Bullier, Kraig Kirkpatrick Susan Schmidlin and Tom Dee and Susan Spicer Pond.

Public Comment

Sye asks if anyone knows how to identify the fry (young fish) swimming in Rock Creek?

Minutes

Board reviews minutes from the last meeting, held on June 25th. Jim motions to approve June minutes. Brenda seconds, all ayes, motion carries.

Reports

1. Maggie Director Report: (See handout)

- a. Operations: accounts for 23% of Maggie's time.
 - i. COVID has impacted every major funding source especially OWEB. Susan Spicer Pond and Maggie have been working on the budget to keep things running.
 - ii. Vernonia School District agreed to give UNWC 3 months of free rent and offered their tech support.
 - iii. The Nehalem Native Nursery is functional and will soon be hooked up to natural gas. Maggie is thinking about how to grow veggies in a sustainable way for next year. Sye suggests pre-paid orders, Maggie mentions "selling" table space for folks to come grow veggies. There are also many healthy trees ready to plant.
- b. Basin: accounts for 26% of Maggie's time.

- i. The Nehalem Basin Partnership MOU is underway to implement the Strategic Action Plan and once it's done it will be presented to the partners.
 - ii. Nehalem Coho Habitat Implementation – FIP application is moving forward and is the primary focus right now. Being awarded the FIP is our best chance to secure ample funding for the future. The FIP is not funded yet, due to the state shutdown and loss of video poker revenue, so the future is uncertain.
 - iii. The LNWC tech team invites UNWC to join their monthly meetings. There is much goodwill between the two councils, which is a positive in all the negatives this year.
- c. Projects: accounts for 25% of Maggie's time.
- i. Tweedle is somewhat stalled, trying to get cost-share. Archeological survey is done and the engineering for the project is done.
 - ii. Riparian restoration has some DEQ funds that can pay for the volunteer tree planting events. Maggie is re-evaluating riparian work because we need to plant a million trees, no just thousands, if we ever hope to cool the Nehalem.
 - iii. Galassi project is slowly moving on, still need to sign contract with the contractor.
 - iv. BDA pilot augmentation, to install 8 more BDA structures are scheduled for the 3rd week of September.
- d. Grants: accounts for 22% of Maggie's time (see handout).
- i. All grants are submitted that can be at this time, but funding is uncertain. Two projects are in-progress, the Nehalem Native Nursery from BLM and the BDA monitoring.
- e. Reports: accounts for 7% of Maggie's time (see handout).
- f. Outreach: accounts for 1% of Maggie's time (because that's what Corrie is for).

2. Treasurer Report:

- a. The financial report is looking grim as we face a 35-40% budget shortfall. OWEB's Council Support grant does not fully fund base operations and many grants are closing at the same time without future opportunities at this time. Maggie and Susan Spicer Pond have been looking over the budget closely.
- b. The UNWC does have a General Fund, but that is needed to fund projects with grants that offer reimbursements rather than advance payments.
- c. To deal with the budget shortfalls, Maggie is considering cutting her hours and going on unemployment. This would keep the UNWC functioning until more funding is available. Sye has recently had experience dealing with unemployment and offers to discuss with Maggie and Susan.

3. Education and Outreach:

- a. Corrie reports on the Social Media Policy progress. More discussion with the Board is needed and after some discussion she will come back to the next meeting with:
 - i. Examples of Facebook posts that have been problematic.
 - ii. Examples of non-profit social media policies or a draft policy for review.
- b. Two volunteer tree planting events will be held in October, on the 17th and 24th at Vernonia Lake.
 - i. Jeff reports on selling trees and that it might be difficult to do so without competing with the Columbia County Small Woodland Association's annual tree sale.
 - ii. Jeff also discusses a tree-planting program for landowners. They would have access to free trees and educational resources about how/where/when to plant them. He will work on this and report back.

Unfinished Business

1. Fishhawk Lake Update: no new updates.
2. Secretary/Scribe position: no new updates.
3. Employee Hours Allocation: Maggie has presented her hours allocation in her Director's Report, and Corrie reports her hours (see handout).

New Business

The Board discusses attending the 2020 Salmon Festival. After some discussion it is decided not to participate this year. Claudia cannot be rented after the end of September due to a change in the insurance policy and the UNWC had planned to attempt getting insurance just for the event. But now funding is an issue for both Claudia and paying Maggie or Corrie to prepare for and attend the event. There are also health concerns due to COVID. The current scavenger hunt would need to be re-thought to ensure it is safe and Board members who have volunteered in the past cannot be out in crowded events for medical reasons.

For the Good of the Order

The next board meeting is on Thursday, September 24th, from 5:30 – 7:30 pm via Zoom video meeting.

Adjournment

1. Meeting adjourned at 8:00 pm. Fare thee well!

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7:15 – For the good of the Order

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7:30 – Adjourn – Be well!

Upper Nehalem Watershed Council
Summer 2020
Executive Director Report

Operations = 23% (office and nursery facility/supervision/admin/leave)

- We've managed to hold down the fort so far during the pandemic. Pandemic has negatively affected all major funders (especially OWEB), project partners, consultants and all natural resource agencies concerned. Creative solutions... for future positive outcomes.
- Working with Susan on a "streamlined" budget for 2020/21.
- VHS District 47 Superintendent honored our request for 3 months of rent relief and will assist UNWC with computer/network tech support.
- Vital outreach activities continue with Aiuto Design in a reduced capacity.
- Nehalem Native Nursery is functional and the outdoor section is full w native plants ready for planting this fall/winter/spring. VSD will hook up natural gas in the near future so the heating system will work. Provided oversight to volunteers and contractors working in the nursery.
- Computer network and all equipment is working fine and supplies well stocked.
- Electronic, hard copy and archive filing systems are functional - a work in progress to organize.
- Need to do inventory of equipment and tools. Conducting inventory of plants in nursery for plant sale and riparian plantings this fall/winter.

Basin = 26% (FIP/NSAP)

- The Nehalem Basin Partnership Memorandum of Understanding to implement the Nehalem Strategic Action Plan continues to a work in progress. Lower Nehalem Watershed Council and ODFW are core supporters of this effort with UNWC.
- Nehalem Coho Habitat Implementation - Focused Investment Partnership application to OWEB is a work in progress. FIP designed to implement the projects identified in the NSAP that are compatible with the OWEB Coho ecological initiative. NSAP projects identified for 6+ years.
- LNWC tech team has extended an invitation for UNWC members to participate - I will forward invitation to everyone.

Projects = 21% (Development/Project Management)

- Tweedle Meander/LWD/BDA/Riparian
 - Seeking cost share grants to match dedicated NOAA funds
 - All permits submitted and in review. Clatsop Co, Floodplain permit approved.
 - Cultural resource survey complete w report. NOAA to submit report to SHPO after tribal review.
- Riparian Restoration
 - DEQ 319 funds to support volunteer tree plant this October.
 - Interested in offering potted seedlings for sale this winter.
 - Re-evaluating riparian restoration strategy - explore ways to support multiple annual volunteer tree planting events that are supported by paid staff.
- Galassi wetland enhancement project in Mist
 - NRCS/UNWC contract documents submitted for NRCS review and approval.
 - UNWC will then secure a contract with BioHabitats to implement of a 5-year period.
 - First phase of the project to start in September.
- BDA Pilot Augmentation

- MOU revised and notification filed w ODF Forest Grove District for the siting of 8 BDA structures in the upper reach of SF Rock Creek. Completes the 2018 pilot project.
- ODF donating 200 poles from slash piles near project site off Music Rd.
- Contractor scheduled for 3rd week of September to install 8 BDA's.

Grants = 22%

Submitted

- OWEB - Fishhawk - Fish Ladder = \$499,000+ (design/build fish ladder – total cost \$2,949,000)
- OWEB - Anchor Habitat - BDA/LWD = \$237,000 (4 priority reaches 55 LWD/9 BDA 8+ ml treated)
- OWEB - Clear Creek TA - Passage/LWD = \$41,000 (engineered designs/5 crossings/60 LWD/2ml)
- USFWS - Tweedle cost share = \$50,000 construction - in review.
- NFWF - Tweedle cost share = \$75,000 - in review (pending USFWS pre-approval).

In-progress

- BLM Title II - Nehalem Native Nursery - continued support of operation and riparian planting.
- BDA monitoring – Patagonia application w ODFW support.

Exploring

- NSAP implementation - The Network for Landscape Conservation - 2020 Catalyst Fund
- ODFW - Conservation and Recreation Fund

Reports = 7%

- In-progress
 - NFWF - Hyla Wood LWD/Riparian completion reported drafted.
- Completed
 - OWB - ODA SIA Riparian - approved.
 - OWB - Deep/Calvin Fish Passage - approved.
- Monitoring
 - OWB - Pebble LWD (final monitoring report) - approved.
 - OWB - Rock LWD - approved.

Outreach – 1%

- 2020 SalmonFest?
- Trifold hand-out about UNWC is being designed by Corrie
- Website - work in-progress
- Need to submit annual report to Columbia and Clatsop Commissioners/Col. SWCD/ TEP soon
- Revised UNWC SAP

Respectfully submitted,

Maggie Peyton

UNWC Executive Director
8-27-2020

OPERATING BUDGET FY 19-20 PROJECTED FINAL FIGURES & BASE OPERATIONAL BUDGET NEEDS FY20-21					
Preliminary Expenditures to Date 10/1/19-8/31/2020	Projected Expenditures for Sep 2020	Projected Final FY 19-20 Figures	Budget Remaining	% Budget Remaining	Base Operational Budget FY 20-21
51,166	4,667	55,833	167	0%	56,000
11,039	625	11,665	5,615	32%	6,912
			13,968	100%	0
62,205	5,292	67,498	19,750	23%	62,912
5,198	441	5,639	1,915	25%	5,286
278		278	722	72%	500
5,476	441	5,917	2,637	31%	5,786
7,650	706	8,356	433	5%	8,789
1,430	130	1,560	-	0%	1,560
3,333	303	3,636	-	0%	3,636
12,413	1,139	13,552	433	3%	13,985
80,095	6,872	86,966	22,821	21%	82,683
			-		
	550	550	-	0%	550
508	8	516	(4)	-1%	250
436	75	511	689	57%	250
2,466		2,466	(966)	-64%	800
61		61	14	19%	75
5,500	N/A	5,500	1,100	17%	6,050
240		240	10	4%	300
650		650	-	0%	0
	-	500	100%		500
468		468	1,333	74%	500
	-	1,500	100%		0
10,328	633	10,961	4,176	28%	9,275
		-	-		
	-	-	-		
1,909		1,909	(22)	-1%	1,887
599	542	1,141	(10)	-1%	1,131
2,508	542	3,050	(32)	-1%	3,018
	-	-	-		
276	30	306	94	24%	400
64		64	1,136	95%	0
3,815	300	4,115	85	2%	3,600
267		267	233	47%	300
4,422	330	4,752	1,548	25%	4,300
			-		
97,353	8,377	105,730	28,512	21%	99,276

Secured Funding

61,450.00

Short Fall

37,826

2:23 PM

08/10/20

Accrual Basis

Upper Nehalem Watershed Council

Profit & Loss

June 2020

	Jun 20
Ordinary Income/Expense	
Income	
5310 · Interest Income	0.94
Total Income	<u>0.94</u>
Gross Profit	<u>0.94</u>
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	705.76
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	300.78
7260 · Employer - Medicare Tax	70.35
7270 · Employer - State WBF	1.96
7280 · SUTA	33.96
7290 · Workers Comp	5.31
Total 7200 · Payroll Expenses	<u>1,551.12</u>
7220 · Wages	
7225 · Wages - Executive Director	4,666.66
7226 · Wages - Office Administrator	184.50
Total 7220 · Wages	<u>4,851.16</u>
7500 · Professional Fees	
7530 · Payroll Service	10.00
Total 7500 · Professional Fees	<u>10.00</u>
7550 · Contract Services	
8110 · Supplies & Materials	27,807.45
8112 · Office Supplies	10.98
Total 8110 · Supplies & Materials	<u>10.98</u>
8210 · Rent - Office Space	
8570 · Marketing/Website Development	
8592 · Bank Service Charges	
8670 · Licenses and Permits	
Total Expense	<u>35,153.53</u>
Net Ordinary Income	<u>-35,152.59</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>-35,152.59</u>

3:32 PM

08/17/20

Accrual Basis

Upper Nehalem Watershed Council

Profit & Loss

October 2019 through June 2020

	Oct '19 - Jun 20
Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4010 · Unrestricted	110.00
4050 · Restricted	1,000.00
<hr/>	
Total 4000 · Contributions Income	1,110.00
4500 · Revenue From Grants	9,443.00
4540 · Revenue From RAC Grant	442.38
5310 · Interest Income	11.72
<hr/>	
Total Income	11,007.10
Gross Profit	11,007.10
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	6,238.67
7245 · Health Savings Account-Director	1,170.00
7246 · Retirement Benefit - Director	2,727.00
7250 · Employer - Social Security	3,199.79
7260 · Employer - Medicare Tax	748.33
7270 · Employer - State WBF	19.55
7280 · SUTA	342.15
7290 · Workers Comp	-112.84
<hr/>	
Total 7200 · Payroll Expenses	14,332.65
7220 · Wages	
7225 · Wages - Executive Director	41,833.12
7226 · Wages - Office Administrator	9,783.95
<hr/>	
Total 7220 · Wages	51,617.07
7500 · Professional Fees	
7530 · Payroll Service	500.00
<hr/>	
Total 7500 · Professional Fees	500.00
7550 · Contract Services	
8110 · Supplies & Materials	215,594.34
8112 · Office Supplies	2,317.87
8115 · Project Supplies	698.85
<hr/>	
Total 8110 · Supplies & Materials	3,016.72
8140 · Postage and Delivery	41.70
8170 · Printing and Reproduction	198.44
8210 · Rent - Office Space	4,950.00
8260 · Equipment Maintenance	650.00
8300 · Travel	203.00
8310 · Mileage - Director	203.00
<hr/>	
Total 8300 · Travel	203.00
8325 · Meals and Entertainment	63.62
8520 · Liability Insurance	2,032.85
8570 · Marketing/Website Development	3,706.42
8590 · Miscellaneous Expense	0.00
8592 · Bank Service Charges	246.15
8595 · Reconciliation Discrepancies	0.00
8670 · Licenses and Permits	207.00
<hr/>	
Total Expense	297,359.96
Net Ordinary Income	-286,352.86
Other Income/Expense	
Other Expense	

3:32 PM

08/17/20

Accrual Basis

Upper Nehalem Watershed Council

Profit & Loss

October 2019 through June 2020

	Oct '19 - Jun 20
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	<u><u>-286,352.86</u></u>

3:19 PM

08/10/20

Accrual Basis

Upper Nehalem Watershed Council**Balance Sheet**

As of June 30, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
1010 · US Bank	-7,554.15
1070 · Savings Account	
Monitor - Rock Creek 215-1002	1,077.35
Monitor - Deep Creek 218-1027	3,300.00
Monitor - Oak Ranch 217-1023	2,400.00
Monitor - Upper Beaver 218-1018	3,000.00
Monitor - Younger 02-16-005	1,000.00
Monitor - Oak Ranch 215-1002	1,147.52
Monitor - ODA/SIA 216-8010-141	1,800.00
Payroll Taxes	4,901.61
Restricted Funds-Fishhawk Lake	1,859.35
Restricted Funds-NN Nursery	334.00
Restricted Funds-Salmon Anchor	500.00
1070 · Savings Account - Other	96.01
Total 1070 · Savings Account	<u>21,415.84</u>
Total Checking/Savings	<u>13,861.69</u>
Accounts Receivable	
1240 · Grants Receivable	<u>371,678.35</u>
Total Accounts Receivable	<u>371,678.35</u>
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	<u>224.99</u>
Total Other Current Assets	<u>224.99</u>
Total Current Assets	<u>385,765.03</u>
TOTAL ASSETS	<u>385,765.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2130 · Employee - Federal Withholding	1,230.00
2131 · Employee - Social Security	662.65
2132 · Employee - Medicare	154.97
2150 · Employer - Social Security	662.65
2151 · Employer - Medicare	154.97
Total 2100 · Payroll Liabilities	<u>2,865.24</u>
2156 · Workers Comp	<u>156.72</u>
Total Other Current Liabilities	<u>3,021.96</u>
Total Current Liabilities	<u>3,021.96</u>
Total Liabilities	<u>3,021.96</u>
Equity	
3030 · Retained Earnings	669,095.93
Net Income	-286,352.86
Total Equity	<u>382,743.07</u>
TOTAL LIABILITIES & EQUITY	<u>385,765.03</u>

OPERATING BUDGET FY 19-20				
10/01/2019 - 09/30/2020				
	Annual Budget FY 19-20	Expenditures to Date 10/1/19-6/30/2020	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	41,833	14,167	25%
Office Administrator	17,280	9,784	7,496	43%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	51,617	35,631	41%
PAYROLL EXPENSE				
Payroll Taxes	7,554	4,310	3,244	43%
Workers Compensation	1,000	278	722	72%
TOTAL PAYROLL EXPENSE	8,554	4,588	3,966	46%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	6,239	2,550	29%
Health Savings Account	1,560	1,170	390	25%
Retirement	3,636	2,727	909	25%
TOTAL FRINGE BENEFITS	13,985	10,136	3,849	28%
TOTAL PERSONNEL:	109,787	66,341	43,446	40%
OPERATIONS:				
Accounting	550		550	100%
Payroll Service	512	500	12	2%
Consultant	1,200	436	764	64%
Supplies	1,500	2,318	-818	-55%
Postage	75	42	33	44%
Rent (utilities included)	6,600	4,950	1,650	25%
Web Hosting	250	240	10	4%
Equipment	650	650	0	0%
Repairs	500		500	100%
Mileage - Director	1,800	203	1,597	89%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	8,839	6,298	42%
RISK MANAGEMENT:				
General Liability	1,887	1,434	453	24%
Directors & Officers Liability	1,131	599	532	47%
TOTAL RISK MANAGEMENT:	3,018	2,033	985	33%
OTHER:				
Dues & Fees	400	219	181	45%
Staff Development & Education	1,200	64	1,136	95%
Outreach/Events/Marketing	4,200	3,706	494	12%
State Revenue Fees	500		500	100%
TOTAL OTHER	6,300	3,989	2,311	37%
TOTAL BUDGET:	134,242	81,201	53,041	40%

UNWC STATEMENT OF CASH FLOWS													
	FY 19-20												
	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Receipts Received													
OWEB 216-8010-14140													
Nehalem ODA SIA						\$ 5,599							
OWEB CS 220-004		\$ 15,363	\$ 15,363			\$ 15,363				\$ 5,922			
ODFW P-01-0507 Oak Ranch		\$ 17,791							\$ 15,363	\$ 13,536			
OWEB 218-1027 Deep Creek													
OWEB 217-1023 Oak Ranch													
OWEB 218-1018 Beaver										\$ 2,744			
OWEB NCAP 214-1017													
RAC Vernonia Schools		\$ 1,625					\$ 2,574						
DEQ 032-18						\$ 2,709							
DEQ 041-19		\$ 2,735					\$ 1,719						
WSC: Beaver Dam Analogs	\$ 2,881					\$ 299							
WSC: Tweedie	\$ 1,755		\$ 7,671			\$ 13,102							
WSC: BDA 2019	\$ 4,718	\$ 92,520				\$ 262				\$ 8,359			
WSC: LWD 2019	\$ 4,564	\$ 62,159				\$ 28				\$ 16,241			
WSC: NSAP						\$ 2,720							
NFWF Beaver Dam Analogues-Nehalem										\$ 5,524			
NFWF Louisignot													
NFWF Hyla													
SAIF Refund	\$ 180												
Interest	\$ 4	\$ 2	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
Donation		\$ 1,000				\$ 50	\$ 60						
Tree Sales													
Miscellaneous Refund	\$ 150			\$ 5	\$ 4								
Transfer From Savings				\$ 1,303		\$ 465				\$ 106	\$ 487		
Adjustment				\$ (8)									
TOTAL CASH AVAILABLE	\$ 5,726	\$ 26,874	\$ 52,130	\$ 27,204	\$ 19,127	\$ 30,105	\$ 19,071	\$ 16,697	\$ 31,577	\$ 23,456	\$ 15,420	\$ -	
Expenditures													
Gross Wages/Net Wages	\$ 4,175	\$ 4,415	\$ 4,157	\$ 4,637	\$ 4,284	\$ 4,411	\$ 4,593	\$ 4,381	\$ 3,529	\$ 3,878			
Payroll Tax													
Health/Dental Insurance	\$ 649	\$ 649	\$ 706	\$ 706	\$ 706	\$ 706	\$ 705	\$ 706	\$ 706	\$ 706			
Health Savings Account	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130			
Retirement Benefit	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303			
Director Mileage				\$ 203									
Other Mileage													
Liability Insurance	\$ 485		\$ 475		\$ 299		\$ 475	\$ 299		\$ 475			
SAIF							\$ 278						
Rent	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550			
Operating Supplies	\$ 26	\$ 48	\$ 1,302	\$ 23	\$ 88	\$ 732							
Project Expenses	\$ 144,874	\$ 11,454	\$ 11,982	\$ 1,765	\$ 201	\$ 178	\$ 198	\$ 27,818	\$ 1,722				
Payroll Service	\$ 4		\$ 450		\$ 12	\$ 12	\$ 12	\$ 12	\$ 10	\$ 8			
Contracted Services	\$ 185		\$ 308	\$ 196	\$ 4,345	\$ 3,588	\$ 9,078	\$ 121					
Dues & Fees			\$ 50							\$ 100			
Postage			\$ 33	\$ 9									
Marketing	\$ 225	\$ 619	\$ 435	\$ 195	\$ 666	\$ 620	\$ 547	\$ 304	\$ 246	\$ 109			
Equipment Purchase			\$ 650										
Equipment Repair													
Professional Development													
Accountant													
Bank Service Charge	\$ 27	\$ 27	\$ 27	\$ 28	\$ 27	\$ 57	\$ 28	\$ 27	\$ 27	\$ 27			
Fines & Penalties													
Pay Back Unspent Grant Advance													
Miscellaneous				\$ 5	\$ 4								
Adjustment				\$ 27									
Transfer To Savings				\$ 4,463	\$ 18,617	\$ 819	\$ 2,019	\$ 2,036		\$ 5,711			
TOTAL EXPENDITURES	\$ 151,633	\$ 18,195	\$ 26,228	\$ 27,254	\$ 12,227	\$ 13,608	\$ 18,635	\$ 7,031	\$ 39,130	\$ 8,036	\$ -	\$ -	

	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Receipts Received													
Transfer From Checking			\$ 4,463	\$ 18,617	\$ 819	\$ 2,019	\$ 2,036			\$ 5,711			
Interest	\$ 0.04	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.12	\$ 0.12	\$ 0.13	\$ 0.14	\$ 0.12	\$ 0.17			
NNN Sales													
Fee Reversed													
TOTAL CASH AVAILABLE	\$ 5,238	\$ 4,039	\$ 8,502	\$ 21,486	\$ 18,937	\$ 19,043	\$ 18,656	\$ 16,620	\$ 22,331	\$ 21,551	\$ 21,064	\$ -	
Expenditures													
Bank Service Charge													
Transfer To Checking				\$ 1,303		\$ 465							
Payroll Taxes - IRS	\$ 787		\$ 4,418	\$ 1,604	\$ 1,492	\$ 1,527	\$ 1,588			\$ 106	\$ 487		
Payroll Taxes - State	\$ 380		\$ 1,214	\$ 461	\$ 422	\$ 432	\$ 449			\$ 809			
Adjust to Actual	\$ 32												
TOTAL EXPENDITURES	\$ 1,199	\$ -	\$ 5,633	\$ 3,368	\$ 1,913	\$ 2,424	\$ 2,036	\$ -	\$ 915	\$ 487	\$ -	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

30-Jun-20

		Original Monitor Amount
General Savings	\$ 96.01	
Fishhawk Lake - Restricted	\$ 1,859.35	
Nehalem Native Nursery - Restricted	\$ 334.00	
Salmon Anchor Habitat - Restricted	\$ 500.00	
Payroll Taxes - Restricted	\$ 4,901.61	
Monitor - Rock Creek 215-1002	\$ 1,077.35	\$ 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	\$ 3,000.00	\$ 3,000.00
Monitor - Younger 02-16-005	\$ 1,000.00	\$ 1,000.00
Monitor - Oak Ranch 215-1002	\$ 1,147.52	\$ 1,260.00
Monitor - ODA/SIA 216-8010-141	\$ 1,800.00	\$ 1,800.00
TOTAL	\$ 21,415.84	\$ 14,260.00

3:36 PM

08/17/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
July 2020**

	Jul 20
Ordinary Income/Expense	
Income	
5310 · Interest Income	0.71
5490 · Miscellaneous Income	
5491 · Sales-Nehalem Native Nursery	135.00
Total 5490 · Miscellaneous Income	135.00
Total Income	135.71
Gross Profit	135.71
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	705.73
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	324.77
7260 · Employer - Medicare Tax	75.96
7270 · Employer - State WBF	2.29
7280 · SUTA	36.67
7290 · Workers Comp	5.77
Total 7200 · Payroll Expenses	1,584.19
7220 · Wages	
7225 · Wages - Executive Director	4,666.66
7226 · Wages - Office Administrator	571.50
Total 7220 · Wages	5,238.16
7500 · Professional Fees	
7530 · Payroll Service	8.00
Total 7500 · Professional Fees	8.00
7550 · Contract Services	1,721.50
8110 · Supplies & Materials	
8112 · Office Supplies	117.76
Total 8110 · Supplies & Materials	117.76
8140 · Postage and Delivery	11.00
8210 · Rent - Office Space	550.00
8520 · Liability Insurance	474.75
8570 · Marketing/Website Development	108.75
8592 · Bank Service Charges	27.35
Total Expense	9,841.46
Net Ordinary Income	-9,705.75
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-9,705.75

3:32 PM

08/17/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October 2019 through July 2020**

Oct '19 - Jul 20

Ordinary Income/Expense	
Income	
4000 · Contributions Income	
4010 · Unrestricted	110.00
4050 · Restricted	<u>1,000.00</u>
Total 4000 · Contributions Income	1,110.00
4500 · Revenue From Grants	9,443.00
4540 · Revenue From RAC Grant	442.38
5310 · Interest Income	12.43
5490 · Miscellaneous Income	
5491 · Sales-Nehalem Native Nursery	135.00
Total 5490 · Miscellaneous Income	135.00
Total Income	11,142.81
Gross Profit	11,142.81
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	6,944.40
7245 · Health Savings Account-Director	1,300.00
7246 · Retirement Benefit - Director	3,030.00
7250 · Employer - Social Security	3,524.56
7260 · Employer - Medicare Tax	824.29
7270 · Employer - State WBF	21.84
7280 · SUTA	378.82
7290 · Workers Comp	<u>-107.07</u>
Total 7200 · Payroll Expenses	15,916.84
7220 · Wages	
7225 · Wages - Executive Director	46,499.78
7226 · Wages - Office Administrator	<u>10,355.45</u>
Total 7220 · Wages	56,855.23
7500 · Professional Fees	
7530 · Payroll Service	<u>508.00</u>
Total 7500 · Professional Fees	508.00
7550 · Contract Services	217,315.84
8110 · Supplies & Materials	
8112 · Office Supplies	2,435.63
8115 · Project Supplies	<u>698.85</u>
Total 8110 · Supplies & Materials	3,134.48
8140 · Postage and Delivery	52.70
8170 · Printing and Reproduction	198.44
8210 · Rent - Office Space	5,500.00
8260 · Equipment Maintenance	650.00
8300 · Travel	
8310 · Mileage - Director	<u>203.00</u>
Total 8300 · Travel	203.00
8325 · Meals and Entertainment	63.62
8520 · Liability Insurance	2,507.60
8570 · Marketing/Website Development	3,815.17
8590 · Miscellaneous Expense	0.00
8592 · Bank Service Charges	273.50
8595 · Reconciliation Discrepancies	0.00
8670 · Licenses and Permits	<u>207.00</u>
Total Expense	307,201.42

3:32 PM

08/17/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October 2019 through July 2020**

	Oct '19 - Jul 20
Net Ordinary Income	-296,058.61
Other Income/Expense	
Other Expense	0.00
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-296,058.61

2:24 PM

08/10/20

Accrual Basis

Upper Nehalem Watershed Council
Balance Sheet
As of July 31, 2020

Jul 31, 20

ASSETS**Current Assets**

Checking/Savings	
1010 · US Bank	15,420.30
1070 · Savings Account	
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	3,000.00
Monitor - Younger 02-16-005	1,000.00
Monitor - Oak Ranch 215-1002	1,082.93
Monitor - ODA/SIA 216-8010-141	1,800.00
Payroll Taxes	4,901.61
Restricted Funds-Fishhawk Lake	1,718.40
Restricted Funds-NN Nursery	469.00
Restricted Funds-Salmon Anchor	500.00
1070 · Savings Account - Other	96.18
	<hr/>
Total 1070 · Savings Account	21,063.55
	<hr/>
Total Checking/Savings	36,483.85
	<hr/>
Accounts Receivable	
1240 · Grants Receivable	341,156.15
	<hr/>
Total Accounts Receivable	341,156.15
	<hr/>
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
	<hr/>
Total Other Current Assets	224.99
	<hr/>
Total Current Assets	377,864.99
	<hr/>
TOTAL ASSETS	377,864.99

LIABILITIES & EQUITY**Liabilities****Current Liabilities****Other Current Liabilities**

2100 · Payroll Liabilities	
2130 · Employee - Federal Withholding	1,836.00
2131 · Employee - Social Security	987.42
2132 · Employee - Medicare	230.93
2133 · Employee - State Tax	346.00
2134 · Employee - State WBF	2.29
2135 · Employee - State Transit Tax	5.23
2150 · Employer - Social Security	987.42
2151 · Employer - Medicare	230.93
2152 · Employer - State WBF	2.29
2153 · Employer - SUTA	36.67
	<hr/>
Total 2100 · Payroll Liabilities	4,665.18
	<hr/>
2156 · Workers Comp	162.49
	<hr/>
Total Other Current Liabilities	4,827.67
	<hr/>
Total Current Liabilities	4,827.67
	<hr/>
Total Liabilities	4,827.67
	<hr/>
Equity	
3030 · Retained Earnings	669,095.93
Net Income	-296,058.61
	<hr/>
Total Equity	373,037.32
	<hr/>
TOTAL LIABILITIES & EQUITY	377,864.99

OPERATING BUDGET FY 19-20				
10/01/2019 - 09/30/2020				
	Annual Budget FY 19-20	Expenditures to Date 10/1/19-7/31/2020	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	46,500	9,500	17%
Office Administrator	17,280	10,355	6,925	40%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	56,855	30,393	35%
PAYROLL EXPENSE				
Payroll Taxes	7,554	4,750	2,804	37%
Workers Compensation	1,000	278	722	72%
TOTAL PAYROLL EXPENSE	8,554	5,028	3,526	41%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	6,944	1,845	21%
Health Savings Account	1,560	1,300	260	17%
Retirement	3,636	3,030	606	17%
TOTAL FRINGE BENEFITS	13,985	11,274	2,711	19%
TOTAL PERSONNEL:	109,787	73,157	36,630	33%
OPERATIONS:				
Accounting	550		550	100%
Payroll Service	512	508	4	1%
Consultant	1,200	436	764	64%
Supplies	1,500	2,436	-936	-62%
Postage	75	53	22	30%
Rent (utilities included)	6,600	5,500	1,100	17%
Web Hosting	250	240	10	4%
Equipment	650	650	0	0%
Repairs	500		500	100%
Mileage - Director	1,800	203	1,597	89%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	9,517	5,620	37%
RISK MANAGEMENT:				
General Liability	1,887	1,909	-22	-1%
Directors & Officers Liability	1,131	599	532	47%
TOTAL RISK MANAGEMENT:	3,018	2,507	511	17%
OTHER:				
Dues & Fees	400	246	154	39%
Staff Development & Education	1,200	64	1,136	95%
Outreach/Events/Marketing	4,200	3,815	385	9%
State Revenue Fees	500		500	100%
TOTAL OTHER	6,300	4,125	2,175	35%
TOTAL BUDGET:	134,242	89,307	44,935	33%

UNWC STATEMENT OF CASH FLOWS													
	FY 19-20												
	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Opening Checkbook Balance	\$ (8,522)	\$ (145,907)	\$ 8,679	\$ 25,902	\$ (50)	\$ 6,899	\$ 16,497	\$ 437	\$ 9,666	\$ (7,554)	\$ 15,420		
Receipts Received													
OWEB 216-8010-14140						\$ 5,599					\$ 5,922		
Nehalem ODA SIA						\$ 15,363					\$ 13,536		
OWEB CS 220-004	\$ 15,363	\$ 15,363											
ODFW P-01-0507 Oak Ranch			\$ 17,791										
OWEB 218-1027 Deep Creek											\$ 2,744		
OWEB 217-1023 Oak Ranch													
OWEB 218-1018 Beaver													
OWEB NCAP 214-1017													
RAC Vernonia Schools			\$ 1,625					\$ 2,574					
DEQ 032-18						\$ 2,709							
DEQ 041-19			\$ 2,735				\$ 1,719						
WSC: Beaver Dam Analogs	\$ 2,881					\$ 299							
WSC: Tweedle	\$ 1,755			\$ 7,671		\$ 13,102							
WSC: BDA 2019	\$ 4,718	\$ 92,520				\$ 262					\$ 897	\$ 16,241	
WSC: LWD 2019	\$ 4,564	\$ 62,159				\$ 28							
WSC: NSAP						\$ 2,720							\$ 5,524
NFWF Beaver Dam Analogues-Nehalem													
NFWF Louisignot													
NFWF Hyla													
SAIF Refund	\$ 180												
Interest	\$ 4	\$ 2	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1		
Donation			\$ 1,000		\$ 50	\$ 60							
Tree Sales													
Miscellaneous Refund	\$ 150			\$ 5	\$ 4								
Transfer From Savings				\$ 1,303		\$ 465					\$ 106	\$ 487	
Adjustment				\$ (8)									
TOTAL CASH AVAILABLE	\$ 5,726	\$ 26,874	\$ 52,130	\$ 27,204	\$ 19,127	\$ 30,105	\$ 19,071	\$ 16,697	\$ 31,577	\$ 23,456	\$ 15,420	\$ -	
Expenditures													
Gross Wages/Net Wages	\$ 4,175	\$ 4,415	\$ 4,157	\$ 4,637	\$ 4,284	\$ 4,411	\$ 4,593	\$ 4,381	\$ 3,529	\$ 3,878			
Payroll Tax													
Health/Dental Insurance	\$ 649	\$ 649	\$ 706	\$ 706	\$ 706	\$ 706	\$ 705	\$ 706	\$ 706	\$ 706			
Health Savings Account	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130			
Retirement Benefit	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303			
Director Mileage				\$ 203									
Other Mileage													
Liability Insurance	\$ 485		\$ 475		\$ 299		\$ 475	\$ 299			\$ 475		
SAIF							\$ 278						
Rent	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550			
Operating Supplies	\$ 26	\$ 48	\$ 1,302	\$ 23	\$ 88	\$ 732					\$ 118		
Project Expenses	\$ 144,874	\$ 11,454	\$ 11,982	\$ 1,765		\$ 201	\$ 178	\$ 198	\$ 27,818	\$ 1,722			
Payroll Service	\$ 4		\$ 450		\$ 12	\$ 12	\$ 12	\$ 12	\$ 10	\$ 8			
Contracted Services	\$ 185		\$ 308	\$ 196	\$ 4,345	\$ 3,588	\$ 9,078	\$ 121			\$ 100		
Dues & Fees			\$ 50								\$ 11		
Postage			\$ 33	\$ 9									
Marketing	\$ 225	\$ 619	\$ 435	\$ 195	\$ 666	\$ 620	\$ 547	\$ 304	\$ 246	\$ 109			
Equipment Purchase			\$ 650										
Equipment Repair													
Professional Development				\$ 64									
Accountant													
Bank Service Charge	\$ 27	\$ 27	\$ 27	\$ 28	\$ 27	\$ 57	\$ 28	\$ 27	\$ 27	\$ 27	\$ 27		
Fines & Penalties													
Pay Back Unspent Grant Advance													
Miscellaneous			\$ 5	\$ 4									
Adjustment				\$ 27									
Transfer to Savings			\$ 4,463	\$ 16,617	\$ 819	\$ 2,019	\$ 2,036				\$ 5,711		
TOTAL EXPENDITURES	\$ 151,633	\$ 18,195	\$ 26,228	\$ 27,254	\$ 12,227	\$ 13,608	\$ 18,635	\$ 7,031	\$ 39,130	\$ 8,036	\$ -	\$ -	

	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Opening Savings Account Bal.	\$ 5,238	\$ 4,039	\$ 4,039	\$ 2,869	\$ 18,118	\$ 17,024	\$ 16,619	\$ 16,620	\$ 16,620	\$ 21,416	\$ 21,064		
Receipts Received													
Transfer From Checking				\$ 4,463	\$ 18,617	\$ 819	\$ 2,019	\$ 2,036			\$ 5,711		
Interest	\$ 0.04	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.12	\$ 0.12	\$ 0.13	\$ 0.14	\$ 0.12	\$ 0.17			
NNN Sales											\$ 135.00		
Fee Reversed													
TOTAL CASH AVAILABLE	\$ 5,238	\$ 4,039	\$ 8,502	\$ 21,486	\$ 18,937	\$ 19,043	\$ 18,656	\$ 16,620	\$ 22,331	\$ 21,551	\$ 21,064	\$ -	
Expenditures													
Bank Service Charge					\$ 1,303		\$ 465			\$ 106	\$ 487		
Transfer To Checking													
Payroll Taxes - IRS	\$ 787			\$ 4,418	\$ 1,604	\$ 1,492	\$ 1,527	\$ 1,588					
Payroll Taxes - State	\$ 380			\$ 1,214	\$ 461	\$ 422	\$ 432	\$ 449		\$ 809			
Adjust to Actual	\$ 32												
TOTAL EXPENDITURES	\$ 1,199	\$ -	\$ 5,633	\$ 3,368	\$ 1,913	\$ 2,424	\$ 2,036	\$ -	\$ 915	\$ 487	\$ -	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

31-Jul-20

		Original Monitor Amount
General Savings	\$ 96.18	
Fishhawk Lake - Restricted	\$ 1,718.40	
Nehalem Native Nursery - Restricted	\$ 469.00	
Salmon Anchor Habitiat - Restricted	\$ 500.00	
Payroll Taxes - Restricted	\$ 4,901.61	
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	\$ 3,000.00	\$ 3,000.00
Monitor - Younger 02-16-005	\$ 1,000.00	\$ 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	\$ 21,063.55	\$ 14,260.00

Corrie Aiuto Hours Allocation			
Month	Category	Hours	Percentage of Time
<i>May-20</i>	Marketing	2.75	18%
	Graphic Design	3	20%
	Admin/Clerical	1.75	12%
	Communication/Planning	4	27%
	Website	0.5	3%
	Education/Research	1	7%
	Writing/Editing	2	13%
	Total Hours:	15	100%

12:56 PM

09/21/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
August 2020**

	Aug 20
Ordinary Income/Expense	
Income	
5310 · Interest Income	0.46
Total Income	<u>0.46</u>
Gross Profit	<u>0.46</u>
Expense	
7200 · Payroll Expenses	
7240 · Health/Dntl Insurance-Director	705.76
7245 · Health Savings Account-Director	130.00
7246 · Retirement Benefit - Director	303.00
7250 · Employer - Social Security	331.73
7260 · Employer - Medicare Tax	77.57
7270 · Employer - State WBF	2.02
7280 · SUTA	37.45
7290 · Workers Comp	5.89
Total 7200 · Payroll Expenses	<u>1,593.42</u>
7220 · Wages	
7225 · Wages - Executive Director	4,666.66
7226 · Wages - Office Administrator	<u>684.00</u>
Total 7220 · Wages	<u>5,350.66</u>
7500 · Professional Fees	
7530 · Payroll Service	<u>12.00</u>
Total 7500 · Professional Fees	<u>12.00</u>
7550 · Contract Services	760.00
8110 · Supplies & Materials	
8115 · Project Supplies	<u>40.95</u>
Total 8110 · Supplies & Materials	<u>40.95</u>
8140 · Postage and Delivery	8.20
8300 · Travel	
8310 · Mileage - Director	<u>264.50</u>
Total 8300 · Travel	<u>264.50</u>
8592 · Bank Service Charges	28.05
8650 · Taxes	<u>267.00</u>
Total Expense	<u>8,324.78</u>
Net Ordinary Income	<u>-8,324.32</u>
Other Income/Expense	
Other Expense	
8900 · Covid-19 Expense	<u>0.00</u>
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u>-8,324.32</u>

12:57 PM

09/21/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October 2019 through August 2020**

Oct '19 - Aug 20

Ordinary Income/Expense**Income**

4000 · Contributions Income	110.00
4010 · Unrestricted	1,000.00
4050 · Restricted	1,110.00
Total 4000 · Contributions Income	1,110.00
4500 · Revenue From Grants	9,443.00
4540 · Revenue From RAC Grant	442.38
5310 · Interest Income	12.89
5490 · Miscellaneous Income	135.00
5491 · Sales-Nehalem Native Nursery	135.00
Total 5490 · Miscellaneous Income	135.00
Total Income	11,143.27

Gross Profit**Expense**

7200 · Payroll Expenses	7,650.16
7240 · Health/Dntl Insurance-Director	1,430.00
7245 · Health Savings Account-Director	3,333.00
7246 · Retirement Benefit - Director	3,856.29
7250 · Employer - Social Security	901.86
7260 · Employer - Medicare Tax	23.86
7270 · Employer - State WBF	416.27
7280 · SUTA	-101.18
7290 · Workers Comp	17,510.26
Total 7200 · Payroll Expenses	17,510.26
7220 · Wages	51,166.44
7225 · Wages - Executive Director	11,039.45
7226 · Wages - Office Administrator	62,205.89
Total 7220 · Wages	62,205.89
7500 · Professional Fees	520.00
7530 · Payroll Service	520.00
Total 7500 · Professional Fees	218,075.84
7550 · Contract Services	2,435.63
8110 · Supplies & Materials	739.80
8112 · Office Supplies	3,175.43
8115 · Project Supplies	60.90
Total 8110 · Supplies & Materials	198.44
8140 · Postage and Delivery	5,500.00
8170 · Printing and Reproduction	650.00
8210 · Rent - Office Space	467.50
8260 · Equipment Maintenance	467.50
8300 · Travel	63.62
8310 · Mileage - Director	2,507.60
Total 8300 · Travel	3,815.17
8325 · Meals and Entertainment	0.00
8520 · Liability Insurance	301.55
8570 · Marketing/Website Development	0.00
8590 · Miscellaneous Expense	267.00
8592 · Bank Service Charges	207.00
8595 · Reconciliation Discrepancies	
8650 · Taxes	
8670 · Licenses and Permits	

12:57 PM

09/21/20

Accrual Basis

**Upper Nehalem Watershed Council
Profit & Loss
October 2019 through August 2020**

	Oct '19 - Aug 20
Total Expense	315,526.20
Net Ordinary Income	-304,382.93
Other Income/Expense	
Other Expense	0.00
8900 · Covid-19 Expense	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-304,382.93

12:55 PM

09/21/20

Accrual Basis

Upper Nehalem Watershed Council
Balance Sheet
As of August 31, 2020

Aug 31, 20

ASSETS	
Current Assets	
Checking/Savings	
1010 · US Bank	24,287.14
1070 · Savings Account	
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	3,000.00
Monitor - Younger 02-16-005	1,000.00
Monitor - Oak Ranch 215-1002	1,082.93
Monitor - ODA/SIA 216-8010-141	1,800.00
Payroll Taxes	-769.38
Restricted Funds-Fishhawk Lake	1,718.40
Restricted Funds-NN Nursery	469.00
Restricted Funds-Salmon Anchor	500.00
1070 · Savings Account - Other	96.35
	<hr/>
Total 1070 · Savings Account	15,392.73
	<hr/>
Total Checking/Savings	39,679.87
Accounts Receivable	
1240 · Grants Receivable	325,794.15
	<hr/>
Total Accounts Receivable	325,794.15
Other Current Assets	
1640 · Furniture, Fixtures & Equipment	224.99
	<hr/>
Total Other Current Assets	224.99
	<hr/>
Total Current Assets	365,699.01
	<hr/>
TOTAL ASSETS	365,699.01
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	662.65
2150 · Employer - Social Security	154.97
2151 · Employer - Medicare	
	<hr/>
Total 2100 · Payroll Liabilities	817.62
	<hr/>
2154 · Health/Den Insurance - Director	0.01
2156 · Workers Comp	168.38
	<hr/>
Total Other Current Liabilities	986.01
	<hr/>
Total Current Liabilities	986.01
	<hr/>
Total Liabilities	986.01
Equity	
3030 · Retained Earnings	669,095.93
Net Income	-304,382.93
	<hr/>
Total Equity	364,713.00
	<hr/>
TOTAL LIABILITIES & EQUITY	365,699.01

OPERATING BUDGET FY 19-20				
10/01/2019 - 09/30/2020				
	Annual Budget FY 19-20	Expenditures to Date 10/1/19-8/31/2020	Budget Remaining	% Budget Remaining
ESTIMATED EXPENDITURES:				
PERSONNEL:				
Executive Director Salary	56,000	51,166	4,834	9%
Office Administrator	17,280	11,039	6,241	36%
Watershed Tech Salary	13,968		13,968	100%
TOTAL SALARIES	87,248	62,206	25,042	29%
PAYROLL EXPENSE				
Payroll Taxes	7,554	5,198	2,356	31%
Workers Compensation	1,000	278	722	72%
TOTAL PAYROLL EXPENSE	8,554	5,476	3,078	36%
FRINGE BENEFITS				
Medical/Dental Insurance	8,789	7,650	1,139	13%
Health Savings Account	1,560	1,430	130	8%
Retirement	3,636	3,333	303	8%
TOTAL FRINGE BENEFITS	13,985	12,413	1,572	11%
TOTAL PERSONNEL:	109,787	80,095	29,692	27%
OPERATIONS:				
Accounting	550		550	100%
Payroll Service	512	508	520	102%
Consultant	1,200	436	764	64%
Supplies	1,500	2,634	-1,134	-76%
Postage	75	61	14	19%
Rent (utilities included)	6,600	5,500	1,100	17%
Web Hosting	250	240	10	4%
Equipment	650	650	0	0%
Repairs	500		500	100%
Mileage - Director	1,800	468	1,333	74%
Conferences & Conventions	1,500		1,500	100%
TOTAL OPERATIONS:	15,137	9,988	5,149	34%
RISK MANAGEMENT:				
General Liability	1,887	1,909	-22	-1%
Directors & Officers Liability	1,131	599	532	47%
TOTAL RISK MANAGEMENT:	3,018	2,507	511	17%
OTHER:				
Dues & Fees	400	273	127	32%
Staff Development & Education	1,200	64	1,136	95%
Outreach/Events/Marketing	4,200	3,815	385	9%
State Revenue Fees	500	267	233	47%
TOTAL OTHER	6,300	4,419	1,881	30%
TOTAL BUDGET:	134,242	97,010	37,232	28%

UNWC STATEMENT OF CASH FLOWS													
	FY 19-20												
	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Opening Checkbook Balance	\$ (8,522)	\$ (145,907)	\$ 8,679	\$ 25,902	\$ (50)	\$ 6,899	\$ 16,497	\$ 437	\$ 9,666	\$ (7,554)	\$ 15,420	\$ 24,287	
Receipts Received													
OWEB 216-8010-14140						\$ 5,599				\$ 5,922			
Nehalem ODA SIA						\$ 15,363			\$ 15,363	\$ 13,536			\$ 15,362
OWEB CS 220-004	\$ 15,363	\$ 15,363				\$ 15,363							
ODFW P-01-0507 Oak Ranch		\$ 17,791											
OWEB 218-1027 Deep Creek													
OWEB 217-1023 Oak Ranch									\$ 2,744				
OWEB 218-1018 Beaver													
OWEB NCAP 214-1017							\$ 2,574						
RAC Vernonia Schools		\$ 1,625											
DEQ 032-18					\$ 2,709								
DEQ 041-19		\$ 2,735				\$ 1,719							
WSC: Beaver Dam Analogs	\$ 2,881					\$ 299							
WSC: Tweedie	\$ 1,755		\$ 7,671			\$ 13,102							\$ 8,359
WSC: BDA 2019	\$ 4,718	\$ 92,520				\$ 262			\$ 897				\$ 16,241
WSC: LWD 2019	\$ 4,564	\$ 62,159				\$ 28							
WSC: NSAP						\$ 2,720							\$ 5,524
NWFW Beaver Dam Analogues-Nehalem													
NWFW Louisignot													
NWFW Hyla													
SAIF Refund	\$ 180												
Interest	\$ 4	\$ 2	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	
Donation		\$ 1,000				\$ 50	\$ 60						
Tree Sales													
Miscellaneous Refund	\$ 150		\$ 5	\$ 4									
Transfer From Savings			\$ 1,303			\$ 465							
Adjustment			\$ (8)										
TOTAL CASH AVAILABLE	\$ 5,726	\$ 26,874	\$ 52,130	\$ 27,204	\$ 19,127	\$ 30,105	\$ 19,071	\$ 16,697	\$ 31,577	\$ 23,456	\$ 30,783	\$ 24,287	
Expenditures													
Gross Wages/Net Wages	\$ 4,175	\$ 4,415	\$ 4,157	\$ 4,637	\$ 4,284	\$ 4,411	\$ 4,593	\$ 4,381	\$ 3,529	\$ 3,878	\$ 3,976		
Payroll Tax													
Health/Dental Insurance	\$ 649	\$ 649	\$ 706	\$ 706	\$ 706	\$ 706	\$ 705	\$ 706	\$ 706	\$ 706	\$ 706		
Health Savings Account	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130		\$ 130
Retirement Benefit	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303	\$ 303		\$ 303
Director Mileage			\$ 203										\$ 265
Other Mileage													
Liability Insurance	\$ 485		\$ 475		\$ 299		\$ 475	\$ 299					\$ 475
SAIF						\$ 278							
Rent	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550		
Operating Supplies	\$ 26	\$ 48	\$ 1,302	\$ 23	\$ 88	\$ 732							\$ 118
Project Expenses	\$ 144,874	\$ 11,454	\$ 11,982	\$ 1,765		\$ 201	\$ 178	\$ 198	\$ 27,818	\$ 1,722	\$ 41		
Payroll Service	\$ 4		\$ 450		\$ 12	\$ 12	\$ 12	\$ 12	\$ 10	\$ 8	\$ 12		
Contracted Services	\$ 185		\$ 308	\$ 196	\$ 4,345	\$ 3,588	\$ 9,078	\$ 121					\$ 760
Dues & Fees			\$ 50										\$ 11 \$ 8
Postage			\$ 33	\$ 9									
Marketing	\$ 225	\$ 619	\$ 435	\$ 195	\$ 666	\$ 620	\$ 547	\$ 304	\$ 246	\$ 109			
Equipment Purchase			\$ 650										
Equipment Repair													
Professional Development						\$ 64							
Accountant													
Bank Service Charge	\$ 27	\$ 27	\$ 27	\$ 28	\$ 27	\$ 57	\$ 28	\$ 27	\$ 27	\$ 27	\$ 27		\$ 28
Fines & Penalties													\$ 267
Oregon Taxes													
Pay Back Unspent Grant Advance													
Miscellaneous			\$ 5	\$ 4									
Adjustment				\$ 27									
Transfer to Savings			\$ 4,463	\$ 18,617	\$ 819	\$ 2,019	\$ 2,036			\$ 5,711			
TOTAL EXPENDITURES	\$ 151,633	\$ 18,195	\$ 26,228	\$ 27,254	\$ 12,227	\$ 13,608	\$ 18,635	\$ 7,031	\$ 39,130	\$ 8,036	\$ 6,496	\$ -	

	2019 October	2019 November	2019 December	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 9.30.2020
Opening Savings Account Bal.	\$ 5,238	\$ 4,039	\$ 4,039	\$ 2,869	\$ 18,118	\$ 17,024	\$ 16,619	\$ 16,620	\$ 16,620	\$ 21,416	\$ 21,064	\$ 15,393	
Receipts Received													
Transfer From Checking				\$ 4,463	\$ 18,617	\$ 819	\$ 2,019	\$ 2,036			\$ 5,711		
Interest	\$ 0.04	\$ 0.03	\$ 0.03	\$ 0.03	\$ 0.12	\$ 0.12	\$ 0.13	\$ 0.14	\$ 0.12	\$ 0.17			
NNN Sales													\$ 135.00
Fee Reversed													
TOTAL CASH AVAILABLE	\$ 5,238	\$ 4,039	\$ 8,502	\$ 21,486	\$ 18,937	\$ 19,043	\$ 18,656	\$ 16,620	\$ 22,331	\$ 21,551	\$ 21,064	\$ 15,393	
Expenditures													
Bank Service Charge					\$ 1,303		\$ 465			\$ 106	\$ 487		
Transfer To Checking													
Payroll Taxes - IRS	\$ 787		\$ 4,418	\$ 1,604	\$ 1,492	\$ 1,527	\$ 1,588						\$ 4,880
Payroll Taxes - State	\$ 380		\$ 1,214	\$ 461	\$ 422	\$ 432	\$ 449			\$ 809			\$ 791
Adjust to Actual	\$ 32												
TOTAL EXPENDITURES	\$ 1,199	\$ -	\$ 5,633	\$ 3,388	\$ 1,913	\$ 2,424	\$ 2,036	\$ -	\$ 915	\$ 487	\$ 5,671	\$ -	

SAVINGS ACCOUNTS RECONCILIATION

31-Aug-20

		Original Monitor Amount
General Savings	\$ 96.35	
Fishhawk Lake - Restricted	\$ 1,718.40	
Nehalem Native Nursery - Restricted	\$ 469.00	
Salmon Anchor Habitiat - Restricted	\$ 500.00	
Payroll Taxes - Restricted	\$ (769.38)	
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	\$ 3,000.00	\$ 3,000.00
Monitor - Younger 02-16-005	\$ 1,000.00	\$ 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	\$ 15,392.73	\$ 14,260.00