

Working to restore viable and sustainable populations of salmon, steelhead and other at-risk species through collaborative, economically sensitive efforts, combined resources, and wise resource management of the Upper Columbia Region.



DRAFT AGENDA

UCSRB Directors' Meeting

[Douglas County Transportation & Land Services Building](#)

140 19th St. NW A

East Wenatchee, WA 98802

Thursday, February 23, 2023

9:00 AM – 3:00 PM

Join Virtual Meeting: <https://us06web.zoom.us/j/87555972773?pwd=ekowVkhZM1A3cFlwRlBPZVEwbE1ldz09>

Join only by phone: (253) 205-0468 Meeting ID: 875 5597 2773 Passcode: 715212

Time	Topic	Presenter
9:00 AM	Welcome and Introductions • Approve February 23, 2023 Board Meeting Agenda (attached) • Approve December 8, 2022 Board Meeting Summary (attached) • Consent Agenda Item ◦ Accounting Manual Revisions ◦ Approve Consent Agenda (attached) • Welcome New Chelan County Representation	Chair Shannon Adams Directors Directors Chair Adams Directors Chair Adams/Amanda Ward
9:10 AM	Finance and Operations • Overview of Financial Reports ◦ Questions & Discussion • Revised FY2023 UCSRB Budget ◦ Questions & Discussion ◦ Approve Amended FY2023 Budget (attached) • Contract Status and Updates ◦ Questions & Discussion	Chair Adams Elaine Sivey Directors Sivey/Ward Directors Directors Ward Directors
10:20 AM	BREAK	Chair Adams
10:30 AM	Legislative Outreach Planning • Legislative Letters of Support ◦ Lead Entity Capacity ✓ Questions and Discussion ✓ Approve Lead Entity Letter of Support (attached) ◦ Marine Mammal Protection Act ✓ Questions and Discussion ✓ Approve Marine Mammal Protection Act Letter of Support (attached)	Chair Adams Chair Adams Ward Ward/Dave Hecker Directors Directors Ward Directors Directors

	• GSRO Legislative Update ◦ Current Legislation ◦ Questions & Discussion • UCSRB Options for Legislative Outreach ◦ Comments, Discussion, & Feedback ◦ Next Steps in Legislative Outreach	Ward Erik Neatherlin/Katie Pruitt, GSRO Directors Ward/Nicole Jordan Directors Directors
11:30 AM	Lead Entity Update • SRFB Grant Round Update • Questions & Discussion	Chair Adams Hecker Board
11:40 AM	UCSRB Board of Directors Officer Elections • Review Officer Rotations and UCSRB Policy (attached) • Nominees for Board Chair, Vice Chair, Treasurer/Secretary, and Finance Committee member ◦ Approve UCSRB Officers • Update Executive and Finance Committees	Chair Adams Ward Directors Directors Ward
12:00 PM	LUNCH	Chair Adams
1:30 PM	NOAA Update • 5-Year Review for the Upper Columbia River • Q&A	Chair Adams Justin Yeager, NOAA Directors
1:50 PM	UCSRB Strategic Planning • Follow up from Strategic Planning Session • Discussion, Comments & Questions	Chair Adams Ward/Joyce Garrett Directors
2:30 PM	Public Questions and Comments	Chair Adams
2:35 PM	Executive Committee Session	Chair Adams
3:00 PM	Wrap-Up and Adjourn Meeting	Chair Adams

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10:30 AM	Legislative Outreach Planning • Legislative Letters of Support ◦ Lead Entity Capacity ✓ Questions and Discussion ✓ Approve Lead Entity Letter of Support (attached) ◦ Marine Mammal Protection Act ✓ Discuss Objections of Letter ✓ Next Steps & Follow-up	Chair Adams Chair Adams Ward Ward/Dave Hecker Directors Directors Ward Directors Directors

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December 8, 2022

Draft UCSRB Board of Directors Mtg. Summary
Chelan County Commissioners Hearing Room
9:30 am to 3:30 pm



Formal Approvals

Item	Action-Decision
Agenda for December 8, 2022 Board of Directors Meeting	Approved with revisions and posted online at: UCSRB Agenda
Summary from September 22, 2022, Board of Directors Meeting	Approved and posted online at: UCSRB Summary
Summary from October 6, 2022, Special Board of Directors Meeting	Approved and posted online: UCSRB Summary
2021 Implementation Schedule and submittal to NOAA	Approved posted online: 2021 Implementation Schedule
Offer to UCSRB staff Section 125 Cafeteria Plan for Health Care Deduction to be pre tax	Approved
BPA income contract for \$179,903	Approved
Colville Confederated Tribe income contract for \$65,000	Approved
Authorize Executive Committee to approve the Yakama Nation income contract when received	Approved
2023 Board of Directors meeting schedule	Approved and posted online at: UCSRB Meetings

Follow-up

Item	Who	Status
UCSRB draft a letter of support to congressional leaders to update the Marine Mammal Protection Act to take into consideration salmon	Amanda Ward	Ready for review/approval at 2/23 Board Meeting
Revise Accounting Manual requirements for the monthly reoccurring HCA payment to have a single signature. Finance Committee to review and provide recommendations for the February Board meeting.	Elaine Sivey	Ready for 2/9 Finance Committee
Complete and submit forms for Section 125 Cafeteria Plan option	Elaine Sivey	Completed 12/31
Legislative Outreach options: who, when, where, what, and messaging. Executive Committee to review and provide recommendations for the February Board meeting	Amanda Ward and Nicole Jordan	Ready for 2/8 Executive Committee Meeting
Legislative Outreach budget for DC trip	Amanda Ward and Elaine Sivey	Ready for 2/8 Executive Committee Meeting
Add contractual requirements from grants to the Strategic Planning document	Amanda Ward	Ready for 2/22 Strategic Planning Meeting
Brock Hoenes to share workload planning matrix	Tracy Bowerman	Completed
UC/TRIB 2023 SRFB Funding update RTT presentation schedule currently conflicts with NOAA Riverscapes Workshop	Dave Hecker	Completed: updated to 3/29 and 3/30

Welcome and Introductions

Chair Adams welcomed everyone to the meeting at 9:30 am and asked Vice Chair Straub if he would run the meeting since she was joining virtually. Participants introduced themselves. Vice Chair Straub reviewed

the agenda for today's meeting and Amanda request adding a public comment period regarding the 2021 implementation schedule and Section 125 health plan during the finance and operations agenda item.

Andy Hover made a motion to approve the December 8, 2022 agenda, with revisions. Bob Bugert seconded the motion and all approved.

Vice Chair Straub reviewed the September 22, 2022 Board meeting and the October 6, 2022 Special Board meeting draft summaries.

Andy Hover made a motion to approve the September 22, 2022 Board meeting and October 6, 2022 Special Board meeting summaries. Chuck Brushwood seconded the motion and all approved.

1. Science Program Update

Tracy Bowerman gave an overview of the 2021 Annual Report on habitat conditions and fish status and trends. This reports the progress toward recovery for NOAA, partners, and funders. Fish status and trends traced over time through multiple habitats are smolt survival during migration, smolt-to-adult return rates, and escapement estimates. Upper Columbia spring Chinook and steelhead were impacted by a number of downstream migration conditions including below average flows in the mainstem Columbia River, travel times were slower than average, powerhouse encounter rates were moderate-to-high. 2021 yearling outmigration survival was the lowest since 2008 as smolts face many threats including avian predation, fish predation, and powerhouse mortality. Ocean conditions for 2021 were good for salmon. Recent smolt-to-adult returns remained low and adult spawner numbers increased but remain well below recovery goal target.

Mark Sorel with WDFW discussed the Wenatchee River spring Chinook population model results he prepared for the Upper Columbia. The model can be used to develop information to make better decisions with salmon recovery and where to allocate habitat recovery when funding is limited. The model allows for different management strategies based on juvenile life history. Meeting recovery goals may require habitat restoration in natal and downstream habitats and other actions.

Brian Burke with NOAA presented on the ocean conditions and their influence on salmon survival. The first weeks and months are the most sensitive for salmon survival. Ocean survival is the lowest of all the life stages at 1%. If this could be increased to 1.5% it might make a big difference in salmon recovery. Conditions when salmon first enter the ocean largely determine population trends. Marine conditions are in decline:

- marine heat waves getting more frequent and larger and impacting the coast line where juvenile fish first go.
- warmer waters bring other marine fish that salmon have to interact with.
- Increased prey availability
- Increased bird predation

Mitigate for what we can't control and work on what we can. Management actions we can take in fresh water provide a carryover effect in the marine life stage.

Questions:

Q: What is the likelihood changes will be made to the Marine Mammal Protection Act?

A: Need to start a conversation.

Q:What is the role of the UCSRB?

A: Could they write a letter of support to congressional leaders to update the Marine Mammal Protection Act?

Q: Does your model account for different types of restoration?

A: No, next step would be able to predict the actual outcome of a habitat project.

2. Foster Creek

Ryan Lefler with Foster Creek Conservation District reported they received the Department of Ecology's Water Quality Improvement Program grant that UCSRB provided a letter of support for. The watershed restoration work taking place in Foster Creek has been in partnership with Federal, State and local partners on a number of low-tech structures including Beaver Dam Analogs (BDAs), Post-Assisted Log Structures (PALS), rock structures, riparian plantings of trees and shrubs, and targeted riparian grazing to improve water quality, stream flow restoration in the anadromous zone, and improvement of issues of erosion.

Brian Miller with the Colville Confederated Tribes reviewed monitoring data for adult Steelhead in Foster Creek using PIT tag interrogation sites and Redd surveys. Foster Creek is the last tributary below the Chief Joseph Dam so it is difficult to know the origin of the adult spawner. Findings from the monitoring data include spawning distribution is largely dependent on flows, fine sediment deposition reduces spawning in the upper reach, and water temperatures likely an issue for egg-to-fry and juveniles. Recommendations include instream flow and temperature habitat projects, artificial, BDAs, and riparian shade.

Questions:

Q: Would removing the beavers below the barrier dam help the problem?

A: Beavers are a complex issue. Help hold the water longer with slower release.

Q:Is there an opportunity for the toe drain feasibility work to get the toe drain up to the level of Foster Creek?

A: Sounds like an infrastructure project.

Q: Thoughts on why they is a spawn gap in the middle?

A: The middle area is the location of the beaver dam.

Comment: Cascade Fisheries was exploring pumping the dam water upstream to the barrier dam and dam removal. For various reasons those actions seemed infeasible/not fundable.

3. 2021 Implementation Schedule and Annual Report

Tracy Bowerman shared accomplishments and highlights from completed projects in 2021. A total of 31 projects were completed of which 70% were restoration projects, 20% planning/design, and 10% assessment and acquisitions. All 2021 projects occurred within a Tier 1 or Tier 2 Assessment Unit and include a total of 20 acres of habitat protected, 14 miles of stream treated, 13 barriers removed, 30 miles of stream opened, 19 acres of floodplain reconnected, 186 structures placed in channel, 26 beavers relocated, and 2.2 miles of off-channel stream created. Featured projects in each of the 4 subbasins were shared, highlighting work that increased channel complexity, increased water flow and storage.

The Upper Columbia Recovery Plan identifies a number of recovery actions that need to be implemented within the UC Basin. The UCSRB is the coordinating body for the Recovery Plan and strives to implement the plan on a voluntary manner. The updated 2021 implementation schedule provides a method for sequencing actions within and between all sectors as resources are not currently available to implement all of the recovery actions in the near term. The implementation schedule is a living document revised annually by the local habitat groups, the UCSRB and RTT. The total implementation schedule summary from 2023-2026 is close to \$117.8 million for the four subbasins in the UC.

Andy Hover made a motion to approve the 2021 Implementation Schedule and submittal to NOAA. Bob Bugert seconded the motion and all approved.

4. Finance and Operations

Elaine gave an overview of the Budget to Actuals report through October 31, 2022 and includes the cost of the audit. We are on track for being 33% of the way through the FY22-23 Budget period.

The Profit & Loss report shows expenses by grant through October 31, 2022. The majority of TWS grant has been expended as the final Prescribed Fire brochure has been completed. The BEF grant has only incurred a few payroll expenses for preparation for the floodplain workshop. The DNR grant is running a little heavy but is being tracked. YN and BPA grants ended November 30, 2022 and are expected to be fully expended.

The operating reserve shows minimal activity. There were two rebates from UCSRB credit cards totaling \$1,321.67 and a prior year deposit refund for \$50.

State Auditor's Office Update

Elaine reported that the State Auditor's Office completed the 2021 audit and issued an unmodified opinion on the fair presentation of the Board's financial statements in accordance with its regulatory basis of accounting. An adverse opinion was issued as acknowledgement that UCSRB Uses the BARS manual, not GAPP accounting principles. There will be a management audit every three years focused on the efficient spending of funds. The next audit is anticipated to occur in late 2023 and should not impact this fiscal year budget.

Finance Committee Recommendations

Amanda shared the recommendation from the Finance Committee to look into payment of the Health Care Authority (HCA) reoccurring monthly bill (~\$10,600), which currently requires a double signature on the check. UCSRB policy is for a double signature on expenses greater than \$10,000. The Board discussed they are comfortable with the HCA reoccurring monthly payment to have one signature and the ED has approval to update the Accounting Manual language and bring it to the February Board meeting for approval. Until the new language is approved the HCA monthly check will continue to require double signature.

Section 125 IRS Cafeteria Plan

Elaine recommends UCSRB switch from making after tax health care payments to a Section 125 Cafeteria Plan, which will allow employees to use pre-tax dollars to fund their health plan contributions. A switch to Section 125 will be a cost savings to employees and UCSRB. Elaine will work with each employee to discuss options.

Andy Hover made a motion to move forward with the plan to offer a Section 125 Cafeteria Plan which moves to pre-tax basis for staff health care. Bob Bugert seconded the motion and all approved.

Executive Committee Recommendations

The Executive Committee recommends the Board discuss legislative outreach for FY2023. A list of opportunities for legislative outreach was presented including meeting one on one in Olympia, UC site tours, Quarterly updates via newsletters to legislators and staffers, DC trip, and coffee dates with legislative staffers. The Board discussed the importance of legislative outreach to bring funding to our region with a clear and consistent message.

- Provide information and engagement on avian predation
- Making sure to bring new elected legislators and their staff up to date on UC salmon recovery
- Forest Service Chief possibly coming to the region for the NCWFHC 10-year anniversary event and CWI
- Utilize staffers for Congresswoman Schrier - Ruby Gaston, Congressman Newhouse - Rachel McClure, and Senator Murray Raquel Crowley

The Board asked staff to look into the following options to move forward with working on the who, what, and messaging to take to the next Executive Committee meeting to provide recommendations for the February Board meeting.

Option 1 Reach out to Congressman Newhouse and Congresswoman Schrier if they see a DC trip for UCSRB being beneficial. If yes, then look at the financial piece and if additional funding will be needed for Executive Director, county and tribal member to travel. Develop talking points for trip.

Option 2 - Ask Congressman Newhouse and Congresswoman Schrier to come here for a focused tour and take the message to DC. Provide an opportunity for local staffers to understand a story of how this impacts a community.

Contract Updates

Amanda reviewed the FY23 contracts with BPA and the Colville Confederated Tribe. The BPA income contract is for \$179,903 for the period of December 1, 2022 to November 30, 2023.

Bob Bugert made a motion to approve the BPA contract for \$179,903. Chuck Brushwood seconded the motion and all approved.

UCSRB is entering a new grant with the Confederated Tribes of the Colville Reservation. The contract is for \$65,000 with a completion date of October 31, 2023. Work under this contract will collect and assemble data on individual stream reaches to fill priority data gaps. The scope of work includes integrating the Okanogan Basin data into the UC prioritization, fill prioritization data gaps via remote sensing, and to integrate new data into Prioritization data sharing and web maps.

Bob Bugert made a motion to approve the Colville Confederated Tribe contract for \$65,000. Andy Hover seconded the motion and all approved.

Amanda Ward and Shannon Adams are currently working on a prorated contract based on last years amount (\$127,056) for the period of December 1, 2022 to February 28, 2023. A second contract will be developed to cover the period of March 1 through November 30, 2023 after Yakama Nation and

BPA have completed their contract negotiations. The Board of Directors authorized the Executive Committee to sign the prorated contract when it is received.

Andy Hover made a motion authorizing the Executive Committee authority to approve and sign the Yakama Nation contract when it's received. Bob Bugert seconded the motion and all approved.

5. Annual Business Meeting

Amanda reviewed the 2023 Board of Directors meeting dates which includes a two day February Board meeting which would include general business on one day and strategic planning on the other. Vice Chair Straub asked if the Board would like to have shorter more frequent meetings. Members agreed the current frequency is ideal as many have to travel long distances to attend in-person meetings. There was agreement that starting the meetings earlier, 9am, might help decrease the feeling of being rushed. Vice Chair Straub offered the use of Douglas County Transportation and Land Services Building for all of the 2023 Board meetings.

Andy Hover made a motion to approve the 2023 Board of Directors meeting schedule as proposed. Chuck Brushwood seconded the motion and all approved.

6. UCSRB Strategic Planning

Amanda shared the draft priorities, goals and objections from the facilitated 12/2 strategic planning session with staff and Andy Hover. Prior to the Board of Directors February strategic planning retreat the UCSRB staff will have an additional facilitated strategic planning session to complete the priorities, goals, and objectives. The Board of Directors provided discussion to staff on:

- Do partners view UCSRB as a repository for data?
- Board direction in how UCSRB moves forward as we are looking at bigger picture multi-year, multi-partner projects.
- Facilitating and coordinating at many levels, helping to coordinate the funding process for multi-year multi partner projects and meeting with key legislative staff/federal agencies to promote what our partners do so well.
- Need to know contractually what we are required to do: Do we have a clear delineation of these and what we have identified in our draft strategic plan?
- Importance of regional meetings and who attends - staff or Board member?
- More communication between ED and Board members on important topics when it's important to have a Board member attend certain meetings or talk with key person.
- Utilize and empower Board members to advocate for UCSRB. Better communication between Board ED and staff. Goal of the ED is to harness the strength in the county and tribe collaboration. ED can attend meetings in lieu of Board members. In the interim the Board will work with Amanda as she is getting more comfortable in her role.
- Letters of support and advocacy statements: Examples - Marine Mammal Protection Act and Northern Pike
- Will you develop an annual work plan from this strategic plan?

7. Lead Entity Update

Dave Hecker shared that out of the four proposals received for the Fall Large Cap grant proposals the Sugar Reach proposal from MSRF was approved and funded at by the Salmon Recovery Funding Board

on December 7, 2022. The project will start in 2023 by opening bids to regional contractors and construction is expected to begin in 2024 and be completed in 2025.

If additional funding is available from the Infrastructure Bill the first alternative project is the Yakama Nation Nason Creek and State Route 207 and second alternative is CCNRD's Icicle Peshastin Irrigation District Instream Flow Project.

Dave shared the draft 2023 SRFB grant round timeline. The timeline is largely the same as the previous year, with the exception of reporting deliverables that have been moved forward by a week. This is to prepare for the potential of an increased number of proposals this grant round, as we are expecting to receive an additional \$1.5 million in rollover funds to bring the available total to \$3 million. This timeframe will allow the RTT adequate time to review the projects prior to the RTT presentations on March 8 and 9, 2023.

Steve Kolk noted that the NOAA Riverscapes Workshop date was changed to March 7, 8, and 9, 2023 which conflicts with the proposed date for the RTT presentations.

8. Public Questions and Discussion

There were no public questions.

9. Chelan County Representation Transition

The UCSRB Board members and staff thanked Bob Bugert for his time, dedication, and passion to salmon recovery during his tenure on the Board and other careers over the past 30 years. The representation transition is on hold until after Shon Smith is in place and the three Commissioners discuss which Board's they will be sitting on. The UCSRB will have CCNRD support during this transition.

10. Wrap-Up and Adjourn Meeting

Vice Chair Straub thanked everyone for attending the UCSRB meeting and adjourned at 3:15pm. The next scheduled Board meeting will be February 22, 2023.

Board Members Present:

Chair, Chelan County: Shannon Adams; **Vice-Chair, Douglas County:** Marc Straub; **Okanogan County:** Andy Hover; **Chelan County:** Bob Bugert; **Colville Confederated Tribes:** Chuck Brushwood

Staff Present: Amanda Ward, Tracy Bowerman, Ryan Niemeyer, Nicole Jordan, Sarah Walker, Elaine Sivey, Dave Hecker, Alicia Meier

Others Present:

BOR: Steve Kolk; **Cascade Fisheries:** Jason Lundgren, Phillip Klenke, Kristen Kirkby; **Colville Confederated Tribes:** Brian Miller; **Douglas County PUD:** Andrew Gingerich; **Foster Creek Conservation District:** Ryan Lefler; **Methow Salmon Recovery Foundation:** John Crandall; **NOAA:** Brian Burke, Jeff Jorgensen; **Okanogan Conservation District:** Chevelle Yeckel; **Representative Newhouse Staff:** Rachel McClure; **Representative Schrier Staff:** Ruby Gaston; **USFWS:** Greg Fraser; **WDFW:** Brock Hoenes, Mark Sorel, Carmen Andonaegui; **Others:** Melody Kreimes

Working to restore viable and sustainable populations of salmon, steelhead and other at-risk species through collaborative, economically sensitive efforts, combined resources, and wise resource management of the Upper Columbia Region.



February 23, 2023

Senator Brad Hawkins
203 Legislative Modular Building
PO Box 40412
Olympia, WA 98504

RE: Upper Columbia Salmon Recovery Board regional Lead Entity capacity

Dear Senator Hawkins:

The Upper Columbia Salmon Recovery Board greatly appreciates the increased investment in salmon recovery during the 2022 legislative session. This boost to available funding enables our regional salmon recovery partners to increase the scope, size and number of projects to be implemented in the Upper Columbia region.

Charged with coordinating implementation of the *Upper Columbia Spring Chinook Salmon and Steelhead Recovery Plan* the Upper Columbia Salmon Recovery Board acts as the lead entity in our region. In this capacity, we provide assistance to multiple local partners throughout the process of developing and implementing salmon recovery projects.

To ensure our organization, and lead entities statewide, can continue to provide appropriate support to local partners it is crucial there is a corresponding increase in the lead entity capacity funding within the Recreation and Conservation Office's operating budget. We urge you to support the following capital and operating budget request as proposed by Governor Inslee.

- \$4.5 million for **salmon recovery regions and Lead Entity capacity** in the Recreation and Conservation Office operating budget, which will enhance capacity to develop projects and proposals to secure available federal resources for projects in Washington State.
- \$82 million for **Salmon Recovery Funding Board** in the Recreation and Conservation Office budget, which funds habitat protection and restoration projects statewide.

We look forward to arranging a local tour for you and your team at some point in the future to showcase some of our key regional projects.

Sincerely,

Shannon Adam, UCSRB Chair
Yakama Nation Fisheries Resource Management Habitat Section Coordinator

cc:

Representative Keith Goehner, District 12
Representative Mike Steele, District 12
Senator Shelly Short, District 7
Representative Jacquelin Maycumber, District 7
Representative Joel Kretz, District 7



This publication is produced by the [Upper Columbia Salmon Recovery Board](#) and is intended to inform our legislators on the status of salmon recovery and forest health in the Upper Columbia.

In this issue:

[Current Relevant Issues](#) | [Upcoming Engagements](#) | [Annual Implementation Report](#) | [State of the Salmon](#) | [Project Feature: Wenatchee River-Monitor Side Channel Construction](#)

Current Relevant Issues

There is currently a surplus of funding available for salmon recovery projects in the region thanks to the Infrastructure Package, Central Washington Initiative, Collaborative Forest Landscape Restoration Program, and several funding opportunities through agencies such as NOAA. The Governor's Office is currently working on addressing capacity funding issues statewide. *The main issue continues to be capacity funding to administer these many opportunities.* We need our elected to continue to push this important issue so that the incredible resources already allocated to our region can be properly put to use.

Please join us at any of the following meetings to engage with us and learn about our work.

Upper Columbia Salmon Recovery Board

To join this meeting material distribution list, email Alicia Meier at alicia.meier@ucsrb.org.

- April 27 from 9:00 AM to 3:00 PM
- June 22 from 9:00 AM to 3:00 PM

North Central WA Forest Health Collaborative

UCSRB facilitates the North Central Washington Forest Health Collaborative due to the strong connection between upland forestlands, streams, and our communities. To join this meeting material distribution list, email Sarah Walker at sarah.walker@ucsrb.org.

- May 3 from 10:00 AM to 4:00 PM

Annual Implementation Report

The [2021 Annual Implementation Report](#) is now available! This yearly report is provided to NOAA as a means of systematically tracking our progress implementing the [Upper Columbia Spring Chinook Salmon and Steelhead Recovery Plan](#), which was developed in 2007.

Highlights from the report include:

- 20 acres of habitat protected

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- 15 barriers removed
- 30 miles of stream opened
- 13 miles of stream treated
- 19 acres of floodplain reconnected

An estimated **1,228** natural-origin Upper Columbia spring Chinook salmon returned to spawning grounds in 2021, an increase from recent years. The number of steelhead returning to spawn in the Upper Columbia also increased in 2021 compared with the previous four years, with an estimated **1,550** natural-origin spawners. These are still below recovery goals.

The report also provides an overview of fish returns, environmental conditions and an update on changes in “All-H” (hydropower, hatchery, harvest, habitat) management sectors affecting our region’s listed salmon and steelhead for 2019. This information provides a broader context to the recovery efforts being undertaken to restore and protect habitat in the Upper Columbia.

The report is available online [here](#).

State of the Salmon Update



Make sure to check out the [State of the Salmon report for the Upper Columbia Region](#) compiled by the Recreation and

Columbia region and the entire state of Washington.

Project Feature: Wenatchee River-Monitor Side Channel Construction



Sponsor: Chelan County Natural Resources Department

Location: Wenatchee River near Monitor, WA

Funding: Total project cost: \$448,707; \$231,853 from WA State Recreation and Conservation Office, \$216,854 in match from Rock Island HCP Tributary Funds

Outcomes: 0.4 miles of stream treated for channel structure placement; 9 structures placed in channel; 0.4 acres planted in riparian; 0.4 miles of streambank planted

CCCNRD completed final design and implementation of the Wenatchee River-Monitor Side Channel project in 2021, which included construction of large wood structures, boulder clusters, and riparian vegetation installments along the 2,200 ft. side channel near Monitor. These structures created pools and channel complexity and improved summer and winter rearing habitat for steelhead, coho, and spring Chinook salmon in the Lower Wenatchee River. In total, 6 large wood structures, 3 small apex and bank structures, 3 weir logs, 7 boulder clusters and 17 willow trenches were placed at strategic locations to improve channel

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within weeks of project completion.

Important Links

[Expanded Newsletter "The Stream" | New Year 2023 Issue](#)

[Seeing Salmon in the Upper Columbia](#)



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Our mailing address is:

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Wenatchee, WA 98801

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Legislative Outreach – Olympia Trip

May 29-June 1 OR August 23-25

(State legislative cycle is over and DC legislators will be out of session and potentially in district/in state)

- **People potentially available:**
 - Representative Kim Schrier
 - US Representative Dan Newhouse
 - WA State Representative Keith Goehner
 - Shawn Bills (State Director for Senator Murray)
 - Rick Evans (Outreach Director for Senator Maria Cantwell)
 - WA State Representative Mike Steele

UPPER COLUMBIA SRFB/ TRIB 2023 FUNDING SCHEDULE				
DATE	ACTIVITY/MILESTONE	PARTICIPANTS	LOCATION	FACILITATOR/ COORDINATOR
FEBRUARY/MARCH				
February 9 (afternoon)	Meeting: UC Region SRFB Kick-Off Meeting	LE, RTT, TRIB, Sponsors, RCO	Virtual	LE/RCO
March 10, COB	DEADLINE: Regional Project Pre-application (JotForm) submitted to Lead Entity	Sponsors	Online/Email	LE
March 29, 30	Meeting(s): Sponsor Presentations to RTT	Sponsors, LE, RTT, TRIB, SRFB Review Panel, CAC	Virtual	LE/RTT/CAC
APRIL				
April 21, COB	DEADLINE: Complete applications due in PRISM	Sponsors, LE, RCO	PRISM	LE
MAY				
May 8, 9, 10	Tours: SRFB/TRIB Project Tours	Sponsors, LE, RTT, TRIB, SRFB SRP, CAC	TBD – Field tours & presentations	LE
	Wenatchee			
	Entiat			
	Methow			
	Okanogan			
May 11	Action: TRIB reviews draft proposals	TRIB	TRIB	TRIB Chair
May 12	Lead entity feedback (optional)	LE	PRISM	LE
May 15	TRIB provides comments	TRIB	Email	TRIB Chair

UPPER COLUMBIA SRFB/ TRIB 2023 FUNDING SCHEDULE				
DATE	ACTIVITY/MILESTONE	PARTICIPANTS	LOCATION	FACILITATOR/ COORDINATOR
May 17	Action(s): SRFB Review Panel reviews proposals;	SRFB Review Panel	N/A	N/A
May 19, COB	DEADLINE: Revised proposals due for regional RTT scoring and CAC ranking	Sponsors, LE, RCO, SRFB Review Panel, RTT, CAC, TRIB	PRISM	LE
May 24	First Comment Form: Sponsors receive SRFB Review Panel project status (<i>Clear, Conditioned, NMI or POC</i>)	SRFB Review Panel, LE, Sponsors	Email/Prism	LE
JUNE				
June 6 (afternoon)	Action: (optional) Discuss projects identified as conditioned, NMI or POC	Sponsors, RCO, SRFB Review Panel, LE	Conference Call	LE/RCO
June 7	Action: RTT review/scoring	RTT, CAC, LE	RTT Meeting	RTT
June 8	Action: TRIB reviews final proposals	TRIB	TRIB Meeting	TRIB Chair
June 12 & 13 (evenings)	Presentations to Citizens: Okanogan/Chelan CAC's	Sponsors, CAC's, RTT, LE	TBD	LE
June 15	Action: TRIB Decisions	TRIB	Email	TRIB Chair
June 20 (evening)	Joint CAC SRFB final ranking	CAC's, LE	TBD	LE
June 26, Noon	DEADLINE: Final revised applications due in PRISM	Sponsors, LE	PRISM	LE

UPPER COLUMBIA SRFB/ TRIB 2023 FUNDING SCHEDULE				
DATE	ACTIVITY/MILESTONE	PARTICIPANTS	LOCATION	FACILITATOR/ COORDINATOR
JULY				
July 12-13	Action: SRFB Review Panel completes comments	SRFB Review Panel, RCO	N/A	RCO
July 20	Final Comment Form: Sponsors receive final SRFB Review Panel comments	SRFB Review Panel, LE, Sponsors	Email/Prism	SRFB Review Panel
AUGUST				
August 3	Deadline: Sponsors must accept SRFB Review Panel conditions	Sponsors	Email/Prism	LE/RCO
August 4	Deadline: Regional Ranked List submitted to RCO	LE	PRISM	LE/RCO
August 11	Deadline: Regional Submittal	LE	Email	LE
SEPTEMBER				
August 30	Final grant report available for public review	RCO	Email	RCO
Sept 13 & 14	Action: SRFB Funding Decisions	SRFB	Olympia, WA	RCO

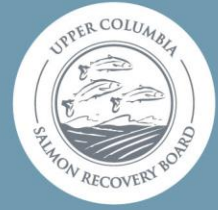
Acronyms

CAC- Citizen's Advisory Committee
 LE- Lead Entity Coordinator/Program
 PRISM – RCO's Application portal/ database
 RCO - Recreation and Conservation Office
 RTT- Upper Columbia Regional Technical Team
 SRFB - Salmon Recovery Funding Board
 SRFB Review Panel - State Review Panel
 TBD – To be determined
 TRIB- Tributary Committees
 UC- Upper Columbia Region
 UCSRB - Upper Columbia Salmon Recovery Board

Timeline Legend

Meetings	Blue
Deadlines	Red
Actions	Black

Working to restore viable and sustainable populations of salmon, steelhead and other at-risk species through collaborative, economically sensitive efforts, combined resources, and wise resource management of the Upper Columbia Region.



UCSRB Current Officers and Directors and Officer Rotation History

2022 - Positions Effective 2/24/2022

Chair – Shannon Adams, Yakama Nation
Vice Chair – Marc Straub, Douglas County
Secretary/Treasurer – Bob Bugert, Chelan County
Board Director – Andy Hover, Okanogan County
Board Director – Chuck Brushwood, Colville Confederated Tribes

2021:

*Chair – Bob Bugert, Chelan County
*Vice Chair – Marc Straub, Douglas County
*Secretary/Treasurer – Chuck Brushwood, Colville Confederated Tribes
Board Director – Andy Hover, Okanogan County Commissioner
Board Director – Shannon Adams, Yakama Nation
* Chair, Vice Chair and Secretary remained the same as 2020 since Bob Bugert just stepped in as chair in December and Shannon Adams asked to differ holding a position for a year as she just joined the Board in September of 2020.

2020:

Chair – Chelan County Commissioner (Doug England until Dec. 10, 2020 then Bob Bugert)
Vice Chair – Marc Straub, Douglas County
Secretary/Treasurer – Chuck Brushwood, Colville Confederated Tribes
Board Director – Andy Hover, Okanogan County Commissioner
Board Director – Paul Ward until 9/24/20 then Shannon Adams, Yakama Nation

2019:

Chair – Chuck Brushwood, Colville Confederated Tribes
Vice Chair – Doug England, Chelan County Commissioner
Secretary/Treasurer – Paul Ward, Yakama Nation
Board Director – Marc Straub, Douglas County Commissioner
Board Director – Andy Hover, Okanogan County Commissioner

2018:

Chair – Andy Hover, Okanogan County Commissioner (effective April 2018 after Bill Toweys' departure from CCT)
Vice Chair – Paul Ward, Yakama Nation (effective April 2018 after Andy Hover became chair)

Secretary/Treasurer – Steve Jenkins, Douglas County Commissioner (effective April 2018 after Paul Ward became Vice Chair)

2017:

Chair – Steve Jenkins, Douglas County Commissioner

Vice Chair – Bill Towey, Colville Confederated Tribes

Secretary/Treasurer – Andy Hover, Okanogan County Commissioner

2016:

Chair – Paul Ward, Yakama Nation

Vice Chair – Ron Walter, Chelan County Commissioner

Secretary/Treasurer – Bill Towey, Colville Confederated Tribes

2015:

Chair – Steve Jenkins, Douglas County Commissioner

Vice Chair – Paul Ward, Yakama Nation

2014:

Chair – Bill Towey, Colville Confederated Tribes

Vice Chair – Steve Jenkins, Douglas County Commissioner

2013:

Chair – Ron Walter, Chelan County Commissioner

Vice Chair – Bill Towey, Colville Confederated Tribes

Finance Committee -Does not rotate on an annual basis, per UCSRB Finance Committee Charter

2022: Andy Hover and Bob Bugert

2021: Andy Hover and Chuck Brushwood

2020: Andy Hover and Chuck Brushwood

2019: Paul Ward and Marc Straub

2018: Steve Jenkins and Doug England

2017: Doug England and Andy Hover

2016: Steve Jenkins and Ron Walter

2015: Steve Jenkins and Ron Walter

2014: Steve Jenkins and Ron Walter

2013: Steve Jenkins and Ron Walter

Bylaws of Upper Columbia Salmon Recovery Board

PREAMBLE

The local governments and government agencies in the upper Columbia River basin recognize a need to form a cooperative endeavor to facilitate a variety of needs with respect to salmon recovery. The capacity and authority of each entity will provide a strong basis to advocate protection and restoration of fish species, and the protection and enhancement of human and fish environments through cooperation. The mission of the *Upper Columbia Salmon Recovery Board* is to restore viable and sustainable populations of salmon, steelhead and other at-risk species through collaborative, economically sensitive efforts, combined resources, and wise resource management of the upper Columbia region.

BYLAWS

The corporation will operate under these Bylaws. The intent of these bylaws is to create and maintain efficient operation of the Upper Columbia Salmon Recovery Board and to provide certainty for process and responsibility. Any organizational changes as a result of evolving and adaptive need shall not change the intent of these bylaws. Bylaw modifications shall be by consensus of the Board.

1. TITLE

The name of this group shall be the Upper Columbia Salmon Recovery Board (UCSRB).

2. GEOGRAPHIC AREA OF CONCERN

The geographic area of concern of the UCSRB is Chelan, Douglas and Okanogan Counties.

3. ORGANIZATIONAL STRUCTURE

The UCSRB will consist of a Board of Directors (Board), Staff, Implementation Team (IT), and a Regional Technical Team (RTT).

BOARD OF DIRECTORS

The Board shall consist of five members; one each from Chelan County, Douglas County, Okanogan County, the Confederated Tribes of the Colville Reservation, and the Yakama Nation.

UCSRB STAFF

The UCSRB Staff shall consist of an Executive Director, Program Manager(s), Lead Entity Coordinator, Administrative Assistant, and other positions added as needed to perform the functions of the Board.

REGIONAL IMPLEMENTATION TEAM

The Implementation Team (IT) is an advisory group of representative stakeholders across the region that provides recommendations to the Upper Columbia Salmon Recovery Board. Each of the following organizations may be represented with one vote: *Chelan County, Douglas County, Okanogan County, Yakama Nation, Confederated Colville Tribes, Methow Restoration Council, Entiat Watershed Planning Unit, Wenatchee Watershed Planning Unit, Okanogan Restoration Council, Foster Creek/Douglas County Planning Unit, Upper Columbia Salmon Recovery Board, Regional Technical Team, Upper Columbia Regional Fisheries Enhancement Group, Washington Department of Fish and Wildlife, Governor's Salmon Recovery Office, Chelan County Public Utility District, Douglas County Public Utility District, Grant County Public Utility District, National Marine Fisheries Service, US Forest Service, US Fish and Wildlife Service, Bureau of Reclamation, Bonneville Power Administration, and Bureau of Land Management.*

REGIONAL TECHNICAL TEAM

The Regional Technical Team (RTT) shall consist of persons with appropriate technical skills and shall be appointed by the RTT. The RTT may consist of members of private, tribal, public utility, and government entities, but is not representational of these entities. A team member must possess a strong technical background and knowledge of salmonids and their habitats in the upper Columbia Region. To reduce the potential for conflicts of interest, RTT members must place no vested interest in a particular subbasin or activity within the region and must reflect regional responsibilities in their deliberations.

Entities that seek membership on the RTT shall provide written notice to the RTT of their request to join. The RTT shall determine, in consultation with the UCSRB chairperson, whether the candidate meets the criteria for RTT membership stated in the preceding paragraph. The RTT chairperson will provide written notice to the Board of revisions to RTT membership. A member shall formally notify the chairpersons of the RTT of his or her intent to leave the RTT.

4. DURATION

The UCSRB shall function as long as the Board Members maintain support of the body. Board Members shall provide written notice of their intent to leave the body. Upon receipt of written notice of a party's intent to leave the body, the remaining Board Members shall convene to pass a formal statement of action regarding the notice. In the case of a notice of intent to leave the body, the Board Members shall determine whether to continue the UCSRB. If the UCSRB is continued, the Board Members shall adapt the Bylaws to reflect the changed nature of the UCSRB.

5. MEMBERSHIP

Members of this corporation consist of Confederated Tribes of the Colville Reservation, Yakama Nation, Okanogan County, Douglas County, and Chelan County, Washington.

At the discretion of the Board, meetings will be facilitated by the Executive Director or designee to assure that members have an equal opportunity to participate.

6. MEETINGS

Regular meetings of the Board will be scheduled on the fourth Thursday of, generally, every other month.

The Annual Business Meeting shall be held in December.

The Regional Technical Team (RTT) will be scheduled on the second Wednesday of each month, and at the discretion of the RTT Chair.

All meeting times, places, and other logistical details may be changed as needed and will be given a seven-calendar-day notice.

Meetings of the Board and the Regional Technical Team are open to the public. Meetings shall be advertised to the extent practicable, and dates and times will be posted on the corporation's website. Minutes will be taken of the Board meetings. Public participation at such meetings shall be at the discretion of the Board.

7. SPECIAL MEETINGS

If it is necessary to make a decision outside of a regular board meeting if the issue is time-sensitive and/or complicated, a special meeting may be called at any time by the Board chair or a majority of board members.

A special meeting notice must specify the date, time and place of the special meeting, and the business to be transacted. This notice must be delivered personally, by mail or email at least 24 hours before the meeting to each member of the Board and each news media who has provided UCSRB with a written request for notice of special meetings.

A special meeting notice must also be posted on UCSRB's website and prominently displayed at the main entrance of the agency's principal location and/or meeting location, at least 24 hours prior to the special meeting.

A special meeting notice is not required if the special meeting is called to deal with an emergency involving injury or damage to persons or property or the likelihood of such injury or damage, when time requirements would make this notice impractical and increase the possibility of such injury or damage.

Final disposition cannot be taken on any matter not listed in the special meeting notice.

8. QUORUM

A quorum is required to hold an official Board meeting. A quorum for the transaction of business exists when two of the three counties and one of the two tribes are in attendance at any scheduled Board meeting and no action may be taken by less than a quorum of members. Board Members

may appoint a policy representative or alternate to attend a regularly scheduled meeting. Members present at a meeting in which a quorum is not present may either: 1) elect to proceed with the business of the meeting subject to ratification of all actions taken whenever a quorum is next present at a meeting; or 2) elect to adjourn to a definite time and place at which a quorum will be present.

A quorum for the transaction of RTT business exists when a super majority (defined as 60%) of voting members is in attendance at any meeting. Members shall not assign an alternate or proxy without previous approval from the RTT.

9. ATTENDANCE OF MEETINGS

The operation of the UCSRB is a voluntary, cooperative process intended to recognize and account for the needs of each individual government and stakeholder group. Attendance at meetings by representatives is necessary to provide for the proper functioning of the UCSRB. It is the responsibility of each government represented to assure participation in the UCSRB functions to prove successful.

Participation in Board meetings, including committee and special meetings, may be by way of telephone or electronic platform such as Teams or Zoom, that provide the means for all persons participating in the meeting to hear and/or see each other at the same time and thereby constitute presence in person at a meeting. In-person meeting accommodations may be provided in the UCSRB office or at an alternative location approved by the Board.

BOARD OF DIRECTORS

Members shall make a concerted effort to attend all Board meetings. When a member is unable to attend a Board meeting, s/he should make an effort to advise the Chair, Executive Director, or other members of any issues of concern or special interest to such member.

REGIONAL TECHNICAL TEAM (RTT)

Members shall make a concerted effort to attend all RTT meetings. When a member is unable to attend a RTT meeting, s/he should make an effort to advise the RTT Chair or other RTT members of any issues which are of concern or of special interest to such member.

10. CHAIR AND DELEGATION

BOARD OF DIRECTORS

The Board will select a chairperson to preside over the meetings, sign decisional documents that meet the criteria for decision-making, and speak on behalf of the Board in public forums. A vice-chair will be appointed to serve as chair pro-tem in the event that the chairperson is unavailable. A secretary-treasurer will be appointed annually as well. The terms of all officers will be for one year, with appointments made at the first regularly scheduled meeting of each year. The chair, vice-chair, and secretary-treasurer will be appointed by consensus of the Board.

UCSRB STAFF

The Executive Director shall facilitate staff meetings and submit staff progress reports to the Board.

REGIONAL IMPLEMENTATION TEAM

UCSRB staff shall act as the Implementation Team Leader and shall facilitate the Implementation Team meetings and submit periodic progress reports to the Board.

REGIONAL TECHNICAL TEAM

In consultation with the Board chairperson, the RTT shall appoint a chairperson to facilitate the deliberations of the RTT and to take notes of attendance, decisions, and action plans of the RTT. The RTT chairperson shall act in an *ex officio* capacity and shall be the official spokesperson for the RTT. The RTT shall appoint a vice-chairperson to preside as chair pro-tem in the absence of the chairperson. At the request of any Board member, the chairperson shall provide a formal report of RTT activities to the Board.

11. DECISION-MAKING

BOARD OF DIRECTORS

Decision-making by the Board shall be by consensus. Consensus is defined as unanimous agreement or lack of disagreement amongst Board Members present for a vote.

REGIONAL IMPLEMENTATION TEAM

Decisions of the group are based on consensus, which is defined as the agreement of all parties present at a meeting.

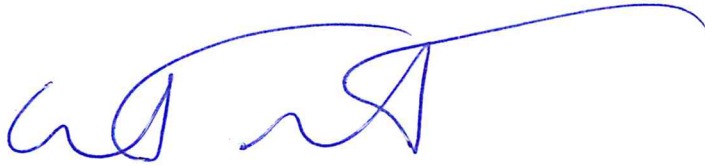
REGIONAL TECHNICAL TEAM

For the transaction of RTT business, 60% of the RTT membership needs to be present or on the phone (this includes the chairperson), and a supermajority¹ is necessary to make RTT decisions, except for the acceptance of new members, project scoring, and a new Chairperson (see below). The chair will give a seven-day notice of decisional items to be addressed by the RTT at a regularly scheduled meeting, typically identified in the agenda for an upcoming meeting. Members shall not assign a proxy. When a member is unable to attend a meeting, he or she should advise the chairperson or other RTT members of any issues of concern or of special interest to such member. The chairperson shall provide for members to participate by conference call. If unable to attend a meeting, a member may convey his/her vote to the chairperson prior to the meeting, or after the meeting by responding to the draft meeting notes. Members must respond within five working days of the notification; non-response indicates concurrence. RTT members shall make no recommendation to the UCSRB or other entity without a formal decision. Any member may submit a minority opinion with the recommendation report of the RTT.

12. ACTIONS BY WRITTEN CONSENT

Any board action taken at a meeting of the directors may be finalized after a meeting with consent in writing or email, setting forth the action so taken. Such consent shall have the same force and effect as a quorum vote and may be described as such.

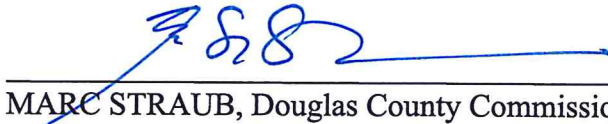
These updated Bylaws, are ADOPTED and signed by Resolution of the Corporation's Board of Directors this 22nd day of September 2022:



BOB BUGERT, Chelan County Commission



CHUCK BRUSHWOOD, Colville Confederated Tribes



MARC STRAUB, Douglas County Commission



ANDY HOVER, Okanogan County Commission



SHANNON ADAMS, The Yakama Nation

Accounting Policies and Procedures Manual

Of the
UCSRB

Last updated 2/23/2023

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INTRODUCTION

This manual has been prepared to document the internal accounting policies and procedures of the UCSRB. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of the UCSRB's fiscal operations are expected to uphold the policies in this manual. It is the intention of the UCSRB for this manual to reflect our commitment to proper, accurate financial management and reporting.

These policies and procedures have been developed to ensure adequate internal controls within the organization. To that end, reviews, checks and balances, methods and procedures exist to conduct UCSRB business in an orderly and efficient manner, to safeguard its assets and resources, to deter and detect fraud, to ensure accuracy and completeness of its accounting data, to produce reliable and timely financial information and to ensure adherence to UCSRB policies and procedures.

The manual will be reviewed at least annually for updates and revisions.

DIVISION OF DUTIES

The following is a list of the division of responsibilities within the Organization:

BOARD OF DIRECTORS, EXECUTIVE COMMITTEE AND FINANCE COMMITTEE

1. The Finance Committee of the UCSRB reviews and recommends for approval or adoption various financial reports, including the audited financial statements, to the BOD.
2. The Finance Committee reviews and recommends for approval the annual budget to the BOD.
3. The BOD reviews and approves new programs. The Executive Committee reviews and approves contracts and loans for programs that have been approved by the BOD and reports this activity to the BOD.
4. The BOD approves check signing authority on all UCSRB accounts.

EXECUTIVE DIRECTOR

1. Approves all vouchers, invoices and time sheets. Signs disbursement checks.
2. With the Finance Manager, and with oversight from the Finance Committee, develops the annual budget.
3. Reviews and approves bank statements and account reconciliations on a monthly basis.
4. Reviews and approves all financial reports.

5. Responsible for managing and reporting to the BOD the organization's assets in conjunction with the Finance Manager.

FINANCE MANAGER

1. Develops and monitors the annual budget in collaboration with the Executive Director.
2. With assistance from another staff member assigned by the Executive Director, processes all receipts and disbursements.
3. Reviews all invoices and assigns appropriate accounts, programs, and grants or contracts. Ensures backup documentation is adequate and charges are incurred in the correct time period.
4. Processes payroll, including payroll tax returns, W-2s and 1099s.
5. Prepares monthly and year-end journal entries as required.
6. Maintains and reconciles the general ledger annually in preparation for audits. Provides primary staff support to auditors.
7. Prepares all financial reports, including requests for reimbursement from funders.
8. Prepares the annual Form 990 Return of Organization Exempt from Income Tax.
9. Receives, opens and distributes all incoming mail.
10. Reconciles the credit card statement against receipts for expenses.
11. Provides primary staff support to the Finance Committee.
12. Oversees fixed asset management.
13. Updates the preferred vendor list at least annually.
14. Maintains custody of blank checks and the credit card.

OFFICE MANAGER/PROGRAM ASSISTANT

1. Custodian of office operations.
2. Reconciles bank statement monthly.
3. Reviews vouchers for reimbursement prepared by the Finance Manager to ensure accuracy.
4. Maintains personnel files.
5. Annually maintains property inventory list and identification tags for equipment.
6. Implements and maintains System for Award Management (SAM) and Dunns Numbers.
7. Provides staff support to the Executive Committee and the Board of Directors.

CASH RECEIPTS AND ADVANCES

FUNDS RECEIVED BY MAIL

The Finance Manager collects all incoming mail. S/he prepares a deposit slip for all checks received, stamps each check "For Deposit Only," deposits the funds into the bank account, records the cash receipt and files the validated deposit slip with a copy of the check.

Any deposit not forwarded or mailed to the bank is locked in the Finance Manager's file cabinet. No deposit should be locked in the file cabinet for more than 24 hours.

FUNDS RECEIVED BY ELECTRONIC FUNDS TRANSFER

Vouchers prepared by the Finance Manager or assisting staff for reimbursement of expenses from grants and contracts may be paid by electronic transfer of funds. Voucher requests are reviewed by the Finance Manager or assisting staff (i.e., whoever did not prepare them), then reviewed and signed by the Executive Director.

The Finance Manager keeps a copy of each voucher in the pending payments file and records the transaction as a receivable (invoice) until payment occurs.

When funds are credited to the UCSRB bank account, the Finance Manager records the cash receipt and the deposit in the accounting system. S/he also reconciles the payment with the voucher in the pending payments file.

In the absence of the Executive Director, a member of the Board of Directors with check-signing authority should authorize electronic funds transfers.

CASH ADVANCES

The Finance Manager requests a cash advance from the Washington State Recreation and Conservation Office (RCO) about once every three months to maintain sufficient cash flow. Advance requests are approved by the Executive Director and deposited to the bank account by electronic funds transfer. The Finance Manager records advances as deferred revenue when received.

Advances must be spent on allowable costs within 90 days of their approval, and a voucher request submitted within 120 days of the advance receipt. RCO deducts the amount of the advance from the voucher request, then deposits any remaining balance in the UCSRB bank account. The Finance Manager records advance repayments as income and zeroes out the deferred revenue balance at this time.

CASH DISBURSEMENTS

1. Incoming invoices are forwarded to the Finance Manager.
2. The Finance Manager or an assisting staff member confirms with the staff person responsible for ordering the product or service the validity of the charge against proposals, bids, receipts, etc. and the work accomplished or product delivered.

3. S/he then attaches each invoice to supporting documents and presents them to the non-preparing person (Finance Manager or assistant) for review. Review includes verifying the timing and support for all charges and the appropriate account, program and funding source.
4. After invoices are reviewed, the Finance Manager prints checks from the accounting system. S/he attaches checks to the invoices and supporting documents, then submits them to the Executive Director for additional review and signature. In the Executive Director's absence, another authorized signer on the bank account may sign the checks.
5. Checks for amounts greater than \$10,000 require two signatures, one by the Executive Director and another by a member of the Board. The monthly Health Care Authority (HCA) reoccurring bill is typically over \$10,000 and shall require a single signature.
6. Electronic Funds Transfers are exempt from the requirement for two approvals as, several layers of security exist for these transactions.
7. The Finance Manager mails checks as soon as the disbursement process is complete and files invoices, check stubs and supporting documents.
8. The Finance Manager utilizes these files to respond to any discrepancies that arise with vendors or other payees.
9. At least monthly, the Finance Manager checks the unpaid invoices and credit card receipts file to determine if there are any outstanding charges that have not been paid. If so, s/he investigates further with the staff member and the vendors involved to resolve any discrepancies.

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RECONCILIATIONS

CASH FLOW

The UCSRB seeks to maintain a minimum of seven percent (7%) of its operating budget in its bank accounts at all times. To facilitate this goal, advances are requested quarterly from the Washington State Recreation and Conservation Office (RCO), and a business line of credit is renewed annually. If balances fall below 7%, the Finance Manager notifies the Executive Director.

GENERAL LEDGER RECONCILIATION

The Finance Manager will monthly print an income and expense by grant report of all income sources. The Executive Director will reconcile the monthly income and expense report against all voucher amounts for the month. Where available, the Paid to Date and Remaining Balances showing in grantors accounts will be reconciled against the monthly income and expense by grant report.

The Finance Manager will print grantor account balances, where available, and attach these to draft vouchers for review by the Program Assistant. This will be checked again by the Executive Director when approving these draft vouchers.

BANK RECONCILIATIONS

1. The Office Manager/Program Assistant (an individual without check-signing rights) obtains bank statements to reconcile bank accounts using the QuickBooks reconciliation process. On a monthly basis, the Office Manager/Program Assistant gives the completed bank reconciliation to the Executive Director for review and approval.
2. The Office Manager/Program Assistant reconciles each bank account promptly, finishing no later than 7 days after receiving the bank statements. If it is not possible to reconcile the bank statements in this time period, the Office Manager/Program Assistant shall notify the Executive Director in writing.
3. When reconciling the bank accounts, the following items should be included in the procedures:
 - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.
 - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
 - c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
 - d. A comparison of electronic transfer dates received with dates sent.
 - e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - f. An accounting for the sequence of checks both from month to month and within a month.
 - g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
 - h. A review and proper mutilation of voided checks.
 - i. An investigation and write off of checks that have been outstanding for more than six months.
4. The Executive Director initials and dates the bank reconciliation after review. Reconciliations are returned to Office Manager/Program Assistant for filing in the Finance Manager's office.
5. Upon review of the completed bank reconciliation, the Finance Manager prepares any general ledger adjustments that are needed.

RECONCILIATIONS OF OTHER GENERAL LEDGER ACCOUNTS

1. A Schedule of Expenditures of Federal Awards (SEFA) will be drafted by the Finance Manager and reviewed by the Executive Director at the end of each calendar year to determine if the level of federal expenditures during the calendar year exceeded the threshold for an OMB A-133 audit (pursuant to 2 CFR 200.501). If such an audit is required, the audit procedures will be initiated.
2. An audit by the WA State Auditor's Office (SAO) will be completed every two years or as required by the SAO.

3. Prior to audits, the Finance Manager and the Executive Director review the ending balances on the UCSRB balance sheet as well as the documents that support each of those balances. Select income and expense accounts should also be reviewed.
4. Specifically:
 - a. Cash - The balances in these accounts should agree with the balances shown on the bank reconciliations for each period.
 - b. Accounts Receivable - The balance in this account should equal the total amount of allowable costs incurred by the end of a period, but not yet reimbursed by funders.
 - c. Prepaids – The threshold for recording individual prepaid expenses (those non-personnel expenditures that benefit more than one accounting period) is \$4,000. Lesser amounts should be expended in the month when they occur. Prepaid expenses of \$4,000 or more should be expended over the time period for which they provide benefit.
 - d. Fixed Assets and Accumulated Depreciation - The amounts in these accounts should equal the totals generated from the audited fixed assets and depreciation schedules. When additional purchases are made during the year, these accounts should be updated accordingly.
 - e. Security Deposits - The balance in this account should equal amounts paid in escrow to landlords and lessors and should not change frequently, but should be updated as applicable.
 - f. Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of an accounting period and should be reflected on the aging report.
 - g. Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employer's portion of payroll-related expenses that have not been remitted to the government, various SIMPLE Plans, or other employee benefit providers. Annual leave and comp time earned by, but not yet paid to, employees also should be recorded as a liability.
 - h. Notes Payable - The balances in these accounts should equal the principle of any amounts (e.g., loans) owed to non-vendors at the end of a period.
 - i. Deferred Revenue – The balance in this account should equal the total amount of revenue received by the end of one period that is not earned until a future period. Generally, this includes advances from funders, net revenue (less expenses) received for an event held in the future, and revenue received "up front" from funders that has not yet been spent.
 - j. Revenue Accounts - The amounts charged to the various income accounts should be reconciled with funding requests, vouchers, etc. Science conference and other special event receipts should be reported net of related expenses in the income section of the financial statements.
 - k. Wage Accounts - The balances in the wage accounts should be reconciled with the amounts reported on quarterly payroll tax returns and on W-2s.

- l. Consulting and Partner Accounts- The amounts charged should be reconciled to the contracts.
- m. Furniture, Equipment, Maintenance and Office Expense Accounts – Any transactions in these accounts should be reviewed and reclassified as fixed assets if they are greater than \$5,000 and pertain to property with a useful life greater than one year.
- n. Indirect Expense Accounts – The balances in the Indirect Expense and Indirect Expense Offset accounts should always zero each other out at the end of a period.

PURCHASES

Purchase of goods, services and equipment shall be consistent with the UCSRB Operations Manual Guidelines – Purchasing Goods, Services and Equipment. See Operations Manual for more detail.

PETTY CASH

UCSRB will not maintain a petty cash account. All purchases will be made using company checks, the corporate credit card or the employee expense reimbursement process.

CREDIT CARD PURCHASES

1. The purchase of authorized business expenditures may be made by UCSRB employees or by the Board of Directors using corporate credit cards. Card holders shall be responsible to maintain corporate cards securely and to immediately notify the Office Manager/Program Assistant in the event of theft, loss or damage. In every case, the individual charging the UCSRB credit card account will be held personally responsible in the event that the charge is deemed personal or unauthorized.
2. Authorized uses of the credit card include:
 - a. Support for meetings, events, workshops, and conferences authorized by the UCSRB.
 - b. Airline or rail tickets (at coach class or lower rates) for properly authorized business trips. UCSRB's staff will have a preapproved funding (grant and contract) code in order to charge to the UCSRB credit card. This code will help reconcile the costs of travel with the proper UCSRB program to be charged.
 - c. Lodging and meal charges will be authorized that do not exceed the reimbursement rate for persons traveling on official UCSRB business. Rates are from the State of Washington Office of Financial Management.
 - d. Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips.
 - e. Properly authorized expenditures which are large or for which a credit card is the only allowed method of payment.
3. Receipts should be submitted as soon as possible after credit card charges are made.
4. Unauthorized use of the credit card includes:

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- a. Personal or non-business expenditures of any kind.
- b. Expenditures which have not been properly authorized.
- c. Meals, entertainment, gifts or other expenditures which are prohibited by:
 - i. UCSRB budget and/or policies.
 - ii. Federal, state, or local laws or regulations.
 - iii. Grant conditions or policies of the entities from which UCSRB receives funds.

PROPER DOCUMENTATION FOR ALL PURCHASES

Every purchase, by credit card or other means, must be authorized and documented as described below. In addition, an expense claim form must be completed and signed by an employee's supervisor for any expense reimbursements through the payroll process. A purchase request form should be completed for all purchases to help the Finance Manager assign accounts, grants, and program budgets properly and to ensure that factors such as reputation, quality, cost, and previous experience with the vendor have been considered.

1. Lodging - Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided.
2. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure. For meeting expenses, submit a meeting agenda and a sign-in sheet. Meals associated with travel do not require receipts; see personnel policies for more information.
3. Other Expenditures – Provide a receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure. Airfare and other unusual expenditures for which reimbursement will be sought from RCO must be preapproved by the RCO contract manager.
4. The Finance Manager will double check all reimbursement requests against receipts provided.

FIXED ASSET AND INVENTORY MANAGEMENT

1. A permanent property log or spreadsheet will be maintained by the Finance Manager and the Office Manager/Program Assistant for all fixed assets purchased by UCSRB.
2. The log should contain the following information:
 - a. date of purchase
 - b. description of item purchased
 - c. whether item was received by donation or purchased
 - d. cost or fair market value on the date receipt
 - e. donor or funding source, if applicable

- f. funding source restrictions on use or disposition
 - g. identification/serial number (if appropriate)
 - h. depreciation period
 - i. vendor name and address
 - j. warranty period, if applicable
 - k. inventory tag number (all fixed assets should be tagged with a unique identifying number)
 - l. number of the UCSRB check used to pay for the equipment.
3. At least annually, a physical inspection and inventory should be taken of all UCSRB fixed assets and reconciled to the general ledger balances. Adjustments for dispositions should be made. See the operations manual for more information about procedures related to asset disposition.
 4. The Finance Manager should be informed, in writing, via an interoffice memorandum of any material changes in the status of property and equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.
 5. All capital items which have a cost greater than \$5,000 and a useful life greater than one year will be capitalized and depreciated. Assets will be recorded at their purchase price. Donated assets will be recorded at their fair value on the date of donation. Assets will be depreciated on the straight-line basis over their estimated useful lives.

OPERATING RESERVE POLICY

POLICY STATEMENT

UCSRB will work to develop an operating reserve in order to strengthen the stability of its mission, programs, employment and ongoing operations. The operating reserve is intended to provide a source of funds for unforeseen expenses that cannot be covered by the current annual budget, such as a sudden increase in expenses, unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

GOAL

The minimum goal for the operating reserve is equal to a three-month average of normal operating costs, including all recurring, predictable expenses such as salaries and benefits, office lease, travel, and program and ongoing professional services. Until the minimum amount is achieved, the amount set aside for the operating reserve will be determined each year by the Board of Directors during approval of the annual budget.

FUNDING AND ACCOUNTING

The operating reserve will only be funded with unrestricted funds. The Board of Directors may, from time to time, direct that a specific source of revenue be set aside for operating reserves. Examples may include one-time gifts or bequests, special grants, or special appeals.

The operating reserve will be recorded in the financial ledgers as “Operating Reserve” and the balance will be included in the regular financial reports.

Funds in the operating reserve will be held in a savings account or managed fund where it can be accessed as needed pursuant to this policy.

USE OF OPERATING RESERVE

Use of the Operating Reserves requires two steps:

1. Identification of appropriate use of reserve funds.

The Executive Director and Finance Manager will identify the need for access of operating reserves and confirm that the use is consistent with the purpose of the reserves as described in this Policy.

2. Authority to use operating reserves.

The Executive Director will submit a request to use operating reserves to the Board of Directors. The request will include a budget amendment to document the need to use reserves and the plans for replenishment. The Board of Directors will approve or modify the request and the annual budget amendment.

UCSRB INDIRECT/COST ALLOCATION POLICY & STATEMENT

POLICY STATEMENT

All direct costs required to operate programs will be charged directly to programs. All indirect costs that can be effectively and efficiently assigned to program operation will be directly charged to programs. Indirect costs that cannot be directly charged to programs will be allocated using a consistent and equitable method of cost allocation that is consistent with grant and contract requirements and generally accepted accounting principles.

RATIONALE FOR POLICY

The most accurate way to allocate costs is to directly charge each program for the costs required to run that program. Therefore, the UCSRB will directly charge costs when it is possible. There are certain goods and services that are shared by more than one program, however. In many cases we can also directly charge these costs. The remainder of unallocated costs must be allocated to programs based on methods which will approximate the benefits being received.

POLICY IMPLEMENTATION

When contracts require overhead/indirect rates, costs will be allocated to programs based on benefits as outlined in the line item budgets associated with the different programs. Otherwise, when possible, costs will be allocated directly to the programs that they benefit. Costs associated with overhead/indirect rates include:

- Shared space, including rent, utilities, janitorial services, and building maintenance
- Audit and accounting services
- Insurance
- Advertising
- Legal services
- Dues, subscriptions, licenses, and fees
- General office supplies
- Postage
- Photocopies
- Telephone services, conference calls, and internet subscriptions
- Eligible administrative costs when appropriate.

Administrative costs will be directly charged to programs when applicable. Salaries and benefits for exempt, administrative staff will be prorated among programs to which they charge hours on their timesheets. As needed, each contract may be charged a percentage of wages based on FTE and operating contracts.

PAYROLL

PERSONNEL

1. The Office Manager/Program Assistant is responsible for maintaining personnel files on staff persons.
2. Each personnel file should contain the following information, at a minimum:
 - a. Employment application or resume
 - b. Record of background investigation
 - c. Date of employment

- d. Position, pay rates and changes therein
 - e. Authorization of payroll deductions
 - f. Earnings records for non-active employees
 - g. W-4 Form, withholding authorization
 - h. I-9, Employment Eligibility Verification Form
 - i. Termination data, when applicable
3. All personnel records should be locked in a file cabinet in the Office Manager/Program Assistant's office. Access to these files is limited to the Finance Manager, Executive Director and auditor unless submitted in writing to the Executive Director or the Board of Directors and approved.

PAYROLL PREPARATION AND TIMEKEEPING:

1. Timesheets should be prepared by all staff persons and submitted monthly to the Finance Manager at least three business days prior to the pay date. Time should be entered daily and assigned to specific grants and projects in consultation with the Finance Manager. A monthly payroll billing sheet and annual breakdown of tasks by grant are provided by the Finance Manager to facilitate this process. UCSRB does not allow pay advances.
2. Expense reports should be submitted monthly to the Finance Manager along with timesheets. Expense reports should include all receipts for reimbursements claimed.
3. The Finance Manager will review all timesheets and expense reports for accounting accuracy, then submit them to the Executive Director for approval and signature. The Executive Director's timesheet and expense report will be submitted to the Chair of the Board for approval and signature. If electronic signatures are used, approved timesheets and expense reports will be submitted to the Finance Manager and saved in pdf format.
4. In accordance with federal and state restrictions, overtime compensation is paid to non-exempt employees at the rate of one and one-half times their regular hourly rate of pay for all time worked in excess of 40 hours in any one work week. Non-exempt employees must receive a supervisor's prior authorization for all overtime work performed.
5. Exempt salaried employees will earn comp time on an hour-by-hour basis for hours worked in excess of 40 hours in any one work week. The Executive Director does not qualify for this benefit. An employee may not exceed a comp time balance of 120 hours.
6. The Finance Manager will process payroll in the automated accounting system using timesheets and expense reports. The information recorded should include:
 - a. hours worked, by grant, per timesheets
 - b. changes in pay rates or employment status as documented by email
 - c. vacation, sick or personal hours used and earned per timesheets

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- d. comp time hours earned and used per timesheets
 - e. expenses reimbursed per expense reports
 - f. employee benefits deducted and/or paid by UCSRB per vendor statements
7. Paychecks will be direct-deposited by the Finance Manager by the first business day of each new month after the end of the pay period.
 8. After payroll is processed, a spreadsheet is prepared to calculate the monthly payroll tax deposit to the federal government. The EFTPS website is accessed and a deposit is made online. The deposit confirmation is saved and circulated along with the EFTPS spreadsheet to the Executive Director for approval. The Finance Manager records the EFTPS payment in the accounting system.
 9. The Finance Manager processes retirement, health, dental and life insurance payments monthly and uses a spreadsheet to reconcile amounts withheld from paychecks to amounts invoiced by and submitted to vendors. Supporting documents are submitted to the Executive Director for approval.
 10. Payroll statements are emailed to staff.
 11. Payroll processing fees are recorded by the Finance Manager and charged to indirect expense.
 12. Expense reimbursements and company-paid benefits are reclassified as needed using journal entries.

Paper copies of expense reimbursements, timesheets and original expense receipts are filed in each employee's payroll folder.

Accrued vacation is calculated and reported to management and the Finance Committee at least annually.

QUARTERLY AND ANNUAL PAYROLL PROCEDURES:

1. The Finance Manager prepares the Employer's Quarterly Federal Tax Return (Form 941), the Washington State Labor & Industries Report, and the Washington State Employment Security Tax & Wage Report quarterly, and pays all related liabilities when filed. Spreadsheets are used to calculate amounts due and to reconcile and record amounts in QuickBooks. Supporting documents are submitted to the Executive Director for approval. The Finance Manager files a signed copy of the 941 and mails it to the IRS. The Washington State reports are filed online and copies kept.
2. The Finance Manager prepares W-2's annually and submits required copies to both employees and the IRS by their respective due dates. A spreadsheet is used to reconcile W-2s to payroll summaries in the accounting system and to quarterly Forms 941 filed in the current year.
3. The Finance Manager prepares 1099s annually for all non-corporate entities to whom UCSRB paid at least \$600 for rent, services, professional or legal fees. S/he submits required copies to both vendors and the IRS by their respective due dates and keeps a copy in the file cabinet.

FINANCIAL REPORTING AND PROCESSES

MONTHLY

The Finance Manager prepares financial reports as needed for distribution to the Board of Directors, the program managers, and the Executive Director. Such reports may include a statement of profit and loss, a budget-to-actual report for all accounts included in the annual operating budget, and a statement of the agency's financial position at a specific point in time.

The monthly statements should be reviewed by the Executive Director prior to distribution to the Board of Directors. The Finance Manager reviews the financial statements with the Board of Directors at each scheduled meeting.

YEAR-END

At the end of the fiscal year, the Finance Manager prepares an income statement summarizing the total income and expense activity for the year and a balance sheet showing the agency's financial position at the end of the fiscal year. These reports are reviewed by the Executive Director.

The Finance Manager prepares year-end adjustments and journal entries to the records in preparation for audits. These include depreciation entries, liability accruals, revenue deferrals, asset disposals and other adjustments as needed and allowable. An adjustment to restricted net assets may be required to record any non-federal unexpended grant or contract balances at year end. The Executive Director reviews and approves these entries.

As required, the organization will comply with the FFATA (Federal Funding Accountability and Transparency Act) whenever federal funds are passed through to a subrecipient.

Any audits will be conducted by an independent accounting firm or the SAO, and the results presented to both the Finance Committee and the Board of Directors.

The Finance Manager will prepare the Form 990, Return of Organization Exempt from Income Tax, and present it to the Board of Directors for review before submitting to the IRS. The Executive Director signs the Form 990.

CONTRACT/GRANT COMPLIANCE

1. When a new contract/grant is received or renewed, a copy of the executed contract/grant must be forwarded to the Finance Manager.
2. The Finance Manager will provide the Office Manager/[Program Assistant](#) with a copy of the contract/grant and the Office Manager/[Program Assistant](#) will seek Executive Committee approval, check the SAM for contractor debarment and file the original contract/grant with all approvals and documentation.
3. The Finance Manager will also set up a permanent file for the contract/grant and maintain the contract/grant along with any other financial correspondence regarding the grant.

4. It is the responsibility of the Finance Manager to review the contract/grant and extract any items which must be complied with by UCSRB. Typically, for government contracts/grants, reference will be made to various publications put out by the Office of Management and Budget (OMB) and the Comptroller General's Office to which UCSRB must adhere.

Currently, the publications include:

OMB Circular A-87	Cost Principles for State, Local and Indian Tribal Governments
OMB Circular A-122	Cost Principles for Non-Profit Organizations
OMB Circular A-133	Audits of States, Local Governments and Non-Profit Organizations
OMB 2 CFR 200	Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

1. It is a policy of UCSRB to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, UCSRB employees are expected to bring to the attention of management, any instances of non-compliance.

FISCAL POLICY STATEMENTS

1. All cash accounts owned by UCSRB will be held in financial institutions which are federally insured and have a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed \$5,000 will be capitalized on the books and records of UCSRB.
3. No salary advances will be made under any circumstances.
4. No travel cash advances will be made except under special conditions and when preapproved by the Board of Directors. Travel advances must be immediately reconciled to actual expenses utilizing the expense report upon completion of travel. Reimbursements will be paid upon full expense reporting using the official UCSRB form within the normal disbursement schedule.
5. Fiscal Management personnel are required to take annual leave which will not interfere with fiscal procedures. Variances to this policy shall be made in special circumstances, with written permission from the Executive Director.
6. All volunteer time which exceeds \$50 shall be recorded in the records of UCSRB.
7. It is the policy of UCSRB to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
8. It is the policy of UCSRB to establish pay rates which equal or surpass the federal minimum wage.
9. It is the goal of UCSRB to maintain a minimum of seven percent (7%) of the operating budget in its bank accounts at all times. In the event that balances fall below that amount, the Executive Director should be notified immediately.

10. All funds received by UCSRB for each project will be segregated into separate project accounts in the general ledger to avoid any possibility of commingling project monies with general operating funds.
11. A designated individual from the Board of Directors and the Executive Director are signatories of all UCSRB checks greater than \$10,000 with the exception of the Health Care Authority monthly payment which requires a single signature. One signature is required for all disbursements less than \$10,000. Bank statements will be reconciled monthly in order to account for any outstanding or lost checks.
12. Expense reports will be maintained which will disclose the nature of expenses, and the dates incurred.
13. Separate files will be maintained for each bank account and for each month's expenditures. Files will be kept separately for each fiscal year.
14. The services of a Certified Public Accountant will be engaged to prepare formal financial audits of the UCSRB's fiscal year-end accounting records.

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UCSRB

Budget vs. Actual - Total for All Programs

July 2022 through June 2023

As of 12-31-22

02/03/2023

Accrual Basis

	Jul '22 - Jun 23	Budget	Budget Remaining	% of Budget Utilized to Date
Grants & Donations	448,539	928,483	479,944	48.31%
Miscellaneous Income	1,322	-	(1,322)	100.0%
Investment Income (losses)	(1,472)	-	1,472	100.0%
Total Revenue	448,388	928,483	480,095	48.29%
Expense				
8000 · Payroll Expenses	349,383	721,620	372,237	48.42%
Total 8007 · Outreach	8,352	8,868	516	94.18%
8008 · BPA Maintenance	-	10,000	10,000	0.0%
8009 · Partner Contracts				
8023 · Methow Salmon Recovery (MSRF)	4,000	9,833	5,833	40.68%
8030 · Chelan County Natural Resources	7,104	12,355	5,251	57.5%
8031 · Cascadia Conservation District	7,159	12,373	5,214	57.86%
Total 8009 · Partner Contracts	18,264	34,561	16,297	52.84%
8012 · Consultants				
8012.04 · BPA Tech Consult-CramerFish	44,239	44,334	95	99.79%
8300.08 · Aspect Consulting (GIS)	19,539	21,813	2,274	89.57%
8310 · Triangle Associates	-	480	480	0.0%
8311 · Arywav Podcast Editing	1,360	3,394	2,034	40.07%
8012 · Consultants - Other	2,640	6,000	3,360	44.0%
Total 8012 · Consultants	67,778	76,021	8,243	89.16%
8035 · INDIRECT EXPENSES				
8042.10 · Copier Service	1,007	1,440	433	69.92%
8046 · Annual Audit	14,977	27,500	12,523	54.46%
8090 · Computer Maintenance	6,893	13,224	6,331	52.12%
8092 · Website Development/Maintenance	510	1,320	810	38.64%
8105 · Dues and Subscriptions	1,347	10,511	9,164	12.81%
8110 · Insurance	752	5,003	4,251	15.03%
8120 · Office Supplies	261	580	319	45.07%
8131 · Rent & Related Expenses	24,400	48,600	24,200	50.21%
8140 · Phone/Internet	2,405	8,052	5,647	29.87%
8150 · Conference Calls	-	1,656	1,656	0.0%
Total 8035 · INDIRECT EXPENSES	52,552	117,886	65,334	44.58%
8035.5 · Postage	219	180	(39)	121.53%
8037 · Phone - Direct	823	-	(823)	100.0%
8087 · Advertising	1,171	1,104	(67)	106.03%
8160 · Travel	903	16,201	15,298	5.57%
8165 · Training	3,988	11,208	7,220	35.58%
8166 · Vehicle Lease	2,534	4,200	1,666	60.34%
8167 · Meeting Expenses	587	5,798	5,211	10.12%
9500 · Operating Reserve Expenses	111	(79,164)	(79,275)	(0.14%)
Total Expense	506,662	928,483	421,821	54.57%
Net Income (Loss)	(58,273)	-	58,273	100.0%

UCSRB

Grant Activity - Current Grants

July 2021 - December 2022

	BEF 2022-23	DNR NCWFHC 22-23	RCO LE #21-1237	RCO Adm#21-1237	BPAAdmin 2022-23	Yakama 2022-23 (TBD)
	07/01/22 - 06/30/23	07/01/22 - 06/30/23	07/01/21 - 06/30/23	07/01/21 - 06/30/23	12/01/22- 11/30/23	12/01/22 - 11/30/23
Expenditures						
8000 Payroll Expenses	12,753	17,655	102,418	517,477	6,830	8,425
8007 Outreach	0	0	59,582	279	0	0
8009 Partner Contracts						
8010 Okanogan County	0	0	2,236	0	0	0
8011 Okanogan Conservation	0	0	0	3,330	0	0
8023 Methow Salmon Recovery (MSRF)	0	0	0	0	0	0
8030 Chelan County Natural Resources	0	0	0	4,925	0	0
8031 Cascadia Conservation District	0	0	8,706	0	0	0
8032 Cascade Fisheries	0	0	15,000	0	0	0
Total 8009 Partner Contracts	0	0	25,942	8,255	0	0
8012 Consultants	0	0	896	4,460	86	66
8300.08 Aspect Consulting (GIS)	0	0	22,046	13,620	0	0
8304 RTT Services - Chair Exp/time	0	0	17,960	5,971	0	0
8304.05 RTT Additional Support-travel	0	0	200	62	0	0
8308 Ecotrust	0	0	0	300	0	0
8311 Arywav Podcast Editing	0	0	5,660	0	0	0
Total 8012 Consultants	0	0	46,762	24,414	86	66
Rent & Other Expenses	0	0	10,328	114,686	294	102
Total Expenditures	12,753	17,655	245,032	665,111	7,210	8,594
Total Funding Source Award	50,000	30,000	274,000	870,000	179,903	0
Expenses to Date	12,753	17,655	245,032	665,111	7,210	8,594
Balance Remaining	37,247	12,345	28,969	204,889	172,693	(8,594)
Percentage of Grant Funds Expended	26%	59%	89%	76%	4%	-
Percentage of Contract Period Completed	50%	50%	75%	75%	8%	-
Total Expenses Billed to Date	12,753	12,886	236,033	649,973	0	0
Unbilled Expenses	0	4,769	8,999	15,138	7,210	8,594
Total Expenditures	12,753	17,655	245,032	665,111	7,210	8,594

UCSRB
Operating Reserve Activity
July 1 2022 through December 2022

	Recent transactions	YTD
Operating Reserve Income		
Floodplains Workshop Donations	2,000.00	2,000.00
CFNCW Donations for consultant services	2,000.00	2,000.00
Credit Card Rebates -FirstBank/Glacier	-	1,000.00
Credit Card Rebates -USBank	-	321.67
CFNCW Interest Income	47.03	47.03
CFNCW Dividend Income	216.37	216.37
CFNCW Unrealized Gains/(Losses)	(1,712.38)	(1,712.38)
CFNCW Realized Gains/(Losses)	(23.38)	(23.38)
		3,849.31
Office Expenses		
Prior Year's Deposit Refunded		(50.00)
		(50.00)
Current Year Activity		\$ 3,899.31

UCSRB

Budget vs. Actual - Total for All Programs

July 2022 through June 2023

As of 01-31-23 (Premillimary)

02/03/2022

Accrual Basis

	Jul '22 - Jun 23	Budget	Budget Remaining	% of Budget Utilized to Date
Grants & Donations	448,539	928,483	479,944	48.31%
Science Workshop, Net	(614)			
Miscellaneous Income	1,322	-	(1,322)	100.0%
Investment Income (losses)	(1,472)	-	1,472	100.0%
Total Revenue	447,775	928,483	480,095	48.23%
Expense				
8000 · Payroll Expenses	406,250	721,620	315,370	56.3%
Total 8007 · Outreach	8,352	8,868	516	94.18%
8008 · BPA Maintenance	-	10,000	10,000	0.0%
8009 · Partner Contracts				
8023 · Methow Salmon Recovery (MSRF)	4,000	9,833	5,833	40.68%
8030 · Chelan County Natural Resources	7,104	12,355	5,251	57.5%
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8310 · Triangle Associates	-	480	480	0.0%
8311 · Arywav Podcast Editing	1,360	3,394	2,034	40.07%
8012 · Consultants - Other	2,785	6,000	3,215	46.42%
Total 8012 · Consultants	67,923	76,021	8,098	89.35%
8035 · INDIRECT EXPENSES				
8042.10 · Copier Service	1,007	1,440	433	69.92%
8046 · Annual Audit	14,977	27,500	12,523	54.46%
8090 · Computer Maintenance	8,985	13,224	4,239	67.94%
8092 · Website Development/Maintenance	595	1,320	725	45.08%
8105 · Dues and Subscriptions	2,094	10,511	8,417	19.92%
8110 · Insurance	752	5,003	4,251	15.03%
8120 · Office Supplies	574	580	6	98.89%
8131 · Rent & Related Expenses	32,100	48,600	16,500	66.05%
8140 · Phone/Internet	3,205	8,052	4,847	39.81%
8150 · Conference Calls	-	1,656	1,656	0.0%
Total 8035 · INDIRECT EXPENSES	64,288	117,886	53,598	54.53%
8035.5 · Postage	219	180	(39)	121.53%
8037 · Phone - Direct	979	-	(979)	100.0%
8087 · Advertising	1,171	1,104	(67)	106.03%
8160 · Travel	1,564	16,201	14,637	9.65%
8165 · Training	3,988	11,208	7,220	35.58%
8166 · Vehicle Lease	2,948	4,200	1,252	70.2%
8167 · Meeting Expenses	793	5,798	5,005	13.68%
9500 · Operating Reserve Expenses	111	(79,164)	(79,275)	(0.14%)
Total Expense	576,848	928,483	351,635	62.13%
Net Income (Loss)	(129,074)	-	128,460	100.0%

UCSRB

22-23 Budget Rev2 background on proposed adjustments 2/3/2023

Revenue Adjustments

YN 22-23 Increase to draft contract amounts	
3 mo @ 47,679	47,679
47,679 3/3 months	48,933
110,100 4/9 months	(77,875)
	<u>18,737</u>
 BPA increase to actual contract amount	
179903 7/12 months	134,927
	(121,996)
	<u>12,931</u>
 OTHER	
CCT add draft contract amount	
65,000 4/8 months	32,500
TWS add 3rd contract received 1/23 for 2500	2,500
Donations for consultant support	2,000
	<u>37,000</u>
 BEF	
workshop donations	6,750
 Total Revenue Adjustments	<u>75,418</u>

Cost Adjustments

Missed on earlier budget	2,460
TB GIS training carryover forfeited in prior fiscal year due to CC processing issue	
 Missed on earlier budget	7,896
Science workshop expenses actual	
 TWS costs for 3rd contract received 1/23	1,050
 Adjust audit to YTD actual	(12,523)
expect next audit after June	
 Aspect consulting	
funded by donation	2,000
CCT	24,000
 Bioanalysts reflected in appr BPA	3,677
 Total Expense Adjustments	<u>28,560</u>
 Net improvement in Projected Deficit	<u>46,858</u>

UCSRB Budget - All Programs

July 2022 - June 2023

	2021-22 Budget Amount	Approved 21-23 Budget Revision 1	Proposed Revision2 Adjustments	Proposed 21-23 Budget Revision 2
TOTAL REVENUE	\$1,170,825	\$928,483	\$75,418	\$1,003,901
RCO Admin	558,332	435,000		\$435,000
RCO LE	135,000	91,280		\$91,280
YN	138,559	116,495	18,737	\$135,232
BPA Admin	167,923	154,565	12,931	\$167,496
BPA Tech	55,442	51,143		\$51,143
Other	45,568	0	37,000	\$37,000
BEF	50,000	50,000	6,750	\$56,750
DNR	20,000	30,000		\$30,000
TOTAL EXPENSES	\$1,160,750	\$928,483	\$75,417	\$1,003,901
				\$ 0
PERSONNEL	\$648,395	\$721,623	\$0	\$721,623
TRAVEL FOR MEETINGS AND ERRANDS	\$29,716	\$16,195	\$0	\$16,195
Travel (General) DH	\$1,872	1,739		\$1,739
Travel (General) SW	\$1,924	2,710		\$2,710
Travel (General) TB	\$3,817	2,198		\$2,198
Travel (General) NJ	\$1,993	1,075		\$1,075
Travel (General) Fin Mgr/Asst/Intern	\$1,613	556		\$556
Travel (General) ED	\$13,968	5,951		\$5,951
Travel (General) RN	\$4,529	1,966		\$1,966
TRAINING AND TRAVEL FOR TRAINING	\$19,356	\$11,201	\$2,460	\$13,661
Training (Course Fees) - DH	\$1,500	409		\$409
Training (Course Fees) - SW	\$3,200	147		\$147
Training (Course Fees) - TB	\$3,200	739		\$739
Training (Course Fees) NJ	\$2,388	431		\$431
Training (Course Fees) - FMgr/Asst	\$2,520	2,616		\$2,616
Training (Course Fees) - ED	\$3,271	1,400		\$1,400
Training (Course Fees) - RN	\$3,278	1,006		\$1,006
Training (Travel) - DH	\$0	991		\$991
Training (Travel) - SW	\$0	1,253		\$1,253
Training (Travel) - TB	\$0	661		\$661
Training (Travel) NJ	\$0	969		\$969
Training (Travel) - FMgr/Asst	\$0	184		\$184
Training - ED	\$0	0	\$2,460	\$2,460
Training (Travel) - RN	\$0	394		\$394
MEETING EXPENSES	\$8,460	\$5,795	\$7,896	\$13,691
Meeting Facilities and Food - DH	\$2,650	2,100		\$2,100
Meeting Expenses - SW	\$2,530	2,120		\$2,120
Meeting Expenses - TB	\$600	0		\$0
Science Workshops (Lessons learned)- TB	\$500	0	\$7,896	\$7,896
Meeting Expenses - NJ	\$200	0		\$0
Board Meeting Expenses OPS	\$1,980	1,575		\$1,575
Meeting Expenses - ED	\$0	0		\$0
Meeting Expenses - RN	0	0		\$0
SUPPLIES/EQUIPMENT	\$13,132	\$4,800	\$1,050	\$5,850
Office Supplies - DH	\$200	100		\$100
Office Supplies - SW	\$615	100		\$100
Office Supplies - TB	\$200	100		\$100
Office Supplies - ED	\$0	100		\$100
Office Supplies - RN	\$150	100		\$100
Office Supplies for General Use	\$3,708	0		\$0
Outreach Supplies & Brochures NJ	\$650	100	1,050	\$1,150
SRFB Packets	\$350	0		\$0
Office Equipment	\$2,509	0		\$0
Office Equipment - DH	\$0	0		\$0
Computer Equipment	\$0	0		\$0
GSA Vehicle	\$3,600	4,200		\$4,200
Miscellaneous	\$500	0		\$0
Office Furniture	\$500	0		\$0
Office Furniture - RN	\$150	0		\$0

UCSRB Budget - All Programs

July 2022 - June 2023

	2021-22 Budget Amount	Approved 21-23 Budget Revision 1	Proposed Revision2 Adjustments	Proposed 21-23 Budget Revision 2
SERVICES	\$108,986	\$39,424	\$34,334	\$73,758
Rent Wenatchee	\$50,324	46,200		\$46,200
Rent Maintenance	\$1,800	2,400		\$2,400
Utilities	\$1,200	0		\$0
Firefly & Sonicwall Computer Maintenance	\$10,092	13,230		\$13,230
Copier Service	\$1,443	1,443		\$1,443
Phone/Internet - LocalTel, Verizon (Part pd by BPA is Phone-I	\$6,000	3,252		\$3,252
Staff Cell Phones	\$4,800	4,800		\$4,800
Conference Calls (GoTo/LogMeIn/Zoom)	\$2,724	1,655		\$1,655
Audit (CY 2021)	\$0	27,500	(\$12,523)	\$14,977
Legal Fees	\$480	0		\$0
Insurance	\$4,863	5,000		\$5,000
Dues & Subscriptions (ESRI/GIS, Survey Monkey, MS Project	\$12,440	10,306		\$10,306
Dues & Subs NJ (smugmug)	\$555	85		\$85
Dues & Subs RN		0		\$0
Dues & Subscriptions - TB (AFS)	\$0	115		\$115
Dues & Subscriptions - CONCUR	\$0	0		\$0
Advertising	\$1,080	0		\$0
Postage	\$166	180		\$180
Web site Maintenance	\$1,020	1,020		\$1,020
Website Development & Maintenance-NJ	\$1,000	300		\$300
Advertising - promotion-NJ		1,103		\$1,103
Contingency	\$9,000	(79,164)	\$46,857	(\$32,307)
SUBCONTRACTS AND INITIATIVES	\$332,704	\$129,446	\$29,677	\$159,123
Regional Prioritization Forums - SW	\$0	0		\$0
Aspect- GIS Contractor 21-22	\$18,000	3,812		\$3,812
Aspect - GIS Contractor 22-23		18,000	2,000	\$20,000
Consultants - Completing Reach Assessments	\$48,629	44,335		\$44,335
Consultants - Integrating life history modeling into prioritization	\$0	0		\$0
Consultants - other Aspect GIS - LiDAR based REM for UC re	\$0	0	\$24,000	\$24,000
Consultants - Triangle (FERC engagement process)	\$5,000	480		\$480
Consultant - podcast editing and producing	\$3,600	3,400		\$3,400
Consultants -updated outreach materials	\$1,000	0		\$0
Consultants - SoundCloud Subscription	\$150	0		\$0
Partnership Outreach - ED	\$25,500	0		\$0
Consultants - Regional Evaluation Phase II Actions	\$42,500	0		\$0
PNNL Snow2Flow	\$36,245	0		\$0
EcoTrust Snow2Flow	\$7,086	0		\$0
LiDAR flights along streams along Tier 1 and 2 streams with n	\$0	0		\$0
PNWRS	\$495	0		\$0
BioAnalysts RTT Travel - Tracy H	\$6,500	0		\$0
BioAnalysts RTT Contract Support	\$24,000	0	\$3,677	\$3,677
Chelan County LE Outreach	\$27,500	0		\$0
Okanogan County LE Outreach	\$27,500	8,867		\$8,867
BPA Maintenance	\$10,000	10,000		\$10,000
Outsourced Accounting	\$6,000	6,000		\$6,000
Chelan County Board Support	\$5,000	0		\$0
Okanogan County Board Support	\$5,000	0		\$0
Chelan County WAT (CCNR)	\$9,000	12,354		\$12,354
Cascadia Conservation District WAT	\$10,000	12,365		\$12,365
Methow Salmon Recovery Foundation WAT	\$10,000	9,833		\$9,833
Okanogan Conservation District - WAT	\$4,000			\$0