



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

CH2M HILL INC (BELLEVUE)
2300 NW WALNUT BLVD
CORVALLIS OR 97333

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

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Again, if either of the above criteria is not true, then an accrual should not be reported. Do not double count expenses by including costs in the accrual estimate that have already been billed to BPA or will be before Sept. 30th, or including expenses for work that takes place after Sept. 30. These costs will be invoiced and included in FY 2004.

In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

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BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

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If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**CH2M HILL INC (BELLEVUE)
2300 NW WALNUT BLVD
CORVALLIS OR 97333**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
198811500 BYRNES	00000347(00008)	1988-115-03 YAKAMA HATCHERY - CLE ELUM WELL FIELD DEVELOPMENT		

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Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

DIGITAL ANGEL CORPORATION (SOUTH ST PAUL)
NW7981, PO BOX 1450
MINNEAPOLIS MN 55485-7981

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Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**DIGITAL ANGEL CORPORATION (SOUTH ST PAUL)
NW7981, PO BOX 1450
MINNEAPOLIS MN 55485-7981**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
200100300 FODREA	00002760(00006)	2001-003-00 INSTALLATION OF ADULT PIT DETECTION SYSTEMS		
200100300 FODREA	00002760(00011)	2001-003-00 ADULT PIT DETECTOR INSTALLATIONS		
198331900 FODREA	00002760(00010)	1983-319-00 NEW MARKING AND MONITORING TECHNIQUES FOR FISH		
198331900 FODREA	00002760(00009)	1983-319-00 BONNEVILLE CORNER COLLECTOR PIT-TAG DETECTION SYSTEM		
198331900 FODREA	00002760(00007)	1983-319-00 NEW MARKING & MONITORING TECHNIQUES FOR FISH		

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Environment, Fish and Wildlife

August 15, 2003

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MWH AMERICAS INC (PASADENA)
301 N LAKE AVE #600
PASADENA CA 91101
Attn: SANDY CLOW

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For Fish and Wildlife Contracts with the Bonneville Power Administration**

**MWH AMERICAS INC (PASADENA)
301 N LAKE AVE #600
PASADENA CA 91101
Attn: SANDY CLOW**

Phone: (626) 796-9141 FAX: (626) 568-6718

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
200300100 BYRNES	00000422(00034)	PI 200300100 MANATASH CREEK FISH PASSAGE & SCREENING		
199601100 ZELINSKY	00000422(00024)	1996-011-00 MILTON DITCH CONSOLIDATION PROJECT		
200202501 BYRNES	00000422(00032)	2002-025-01 YAKIMA TRIBUTARY ACCESS & HABITAT PHASE II		
199603401 HERMESTON	00000422(00035)	1996-034-01 METHOW VALLEY IRRIGATION DISTRICT REHABILITATION PROJ		
198805301 KIRKMAN	00000422(00015)	1988-053-01 GRANDE RONDE SPRING CHINOOK SUPP. - PREDESIGN		
198811525 BYRNES	00000422(00026)	1988-115-25 YKFP DESIGN AND CONSTRUCTION		
199800701 KIRKMAN	00000422(00021)	1998-007-01 GRANDE RONDE ENDEMIC SPRING CHINOOK-CONS-LOSTINE		
199803400 BYRNES	00000422(00025)	1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES OF YAKIMA R.		
199803400 BYRNES	00000422(00029)	1998-034-00 RE-ESTABLISH SAFE ACCESS TO THE YAKIMA RIVER		
199803400 BYRNES	00000422(00033)	1998-034-00 RE-ESTABLISH SAFE ACCESS IN TRIBUTARIES		
198805301 KIRKMAN	00000422(00019)	1988-053-01 GRANDE RONDE STEELHEAD		

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PARAMETRIX INC (PORTLAND)
PO BOX 460
SUMNER WA 98390

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**PARAMETRIX INC (PORTLAND)
PO BOX 460
SUMNER WA 98390**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimate Accrual Amount
200304800 WEINTRAUB	00009914()	PROGRAMMATIC BA FOR OUTPLANTING ADULT HATCHERY RETURNS 199506100		
200104500 MORELAND	00007420(00004)	2001-045-00 ACTION PLAN PROPOSAL REVIEW		

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RHI MANAGEMENT RESOURCES (RHI MANAGEMENT)
PO BOX 60000
FILE 73484
SAN FRANCISCO CA 94160-3484

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**RHI MANAGEMENT RESOURCES (RHI MANAGEMENT)
PO BOX 60000
FILE 73484
SAN FRANCISCO CA 94160-3484**

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200304800	00013034()	FISH & WILDLIFE BUDGET SUPPORT		

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Again, if either of the above criteria is not true, then an accrual should not be reported.

Since All the above conditions have been met, these expenditures should be accrued as FY2003 business.

Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

STRATEGIC EFFECTIVENESS GROUP LLC (WEST RICHLAND)
105605 N HARRINGTON RD
WEST RICHLAND WA 99353

As part of our efforts to accurately account for and track the financial performance of fish & wildlife contracts, the Bonneville Power Administration (BPA) is required to report all contract performance that occurs within this fiscal year or earlier (before September 30, 2003), but will not be billed until October 1, 2003 or later. This reporting will assure that we accurately record expenses in the appropriate fiscal year, thus creating clarity between the work accomplished in FY 2003, with applicable expenses, and the work accomplished in FY 2004. This distinction is particularly important in light of BPA's need to closely manage the Fish and Wildlife Program within accrual limits, and the heightened standards for reporting of financial assets and liabilities recommended by our independent auditor, PriceWaterhouseCoopers.

To accurately capture FY 2003 Fish & Wildlife Program costs, BPA is requesting your assistance in identifying a detailed listing of all contract work and expenses that meet the following criteria. Note that **both** of the following criteria must be met before an accrual may be processed for unbilled contract performance:

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In order to facilitate uniform reporting, please indicate the accrual estimate for each contract listed on the attached form. If you have a contract that meets the criteria listed above, but is not listed, please add it to the form. If separate invoices will be submitted for multiple performance periods on a contract, please provide an estimate for each individual invoice. For example, if you anticipate submitting an invoice for the month of August 2003 and an invoice for September 2003, list each of these performance periods and the corresponding estimate of the invoice amount. The performance period for an invoice is the period of time when the invoiced work was performed. Accurately indicating the performance period will allow BPA to match the accrual estimate to the actual invoice when it is submitted.

Please include in your accrual estimate all of the costs that you anticipate will be invoiced to

BPA for work occurring before Sept. 30th, including appropriate indirect costs and any subcontractor costs. Please be as accurate as possible in making the accrual estimate. Failure to accurately capture year-end accruals will have a detrimental impact on the Fish & Wildlife program. Under-estimating the accrual amount could result in the necessity of using FY 2004 funds to pay for work accomplished in FY 2003. Over-estimating the accrual amount could result in improperly tying up FY 2003 funds for your project that could be used by other projects, undermining the overall program. Not reporting an estimate has the same effect as under-estimating the accrual. The accuracy of your best estimate of the accruals is extremely important, as our auditors (PriceWaterhouseCoopers) will be reviewing these estimates later in the fiscal year.

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Please return the completed and signed form to BPA, ATTN: KEWB-4/Accrual Estimates, by September 16, 2003. The form may be faxed to BPA at (503) 230-3049, however we request that the original form still be mailed to BPA. Your attention to detail and cooperation is essential and appreciated. Reports are available at the following location on the BPA website at to assist you in calculating your accrual estimate:

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If you have questions, please contact Tracy Hursh at (503) 230-4532 or Bryan Crawford at (503) 230-5130.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott R. Hampton", written over a horizontal line.

Scott R. Hampton
Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**STRATEGIC EFFECTIVENESS GROUP LLC (WEST RICHLAND)
105605 N HARRINGTON RD
WEST RICHLAND WA 99353**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
200204600 KERR	00011054(00004)	2002-046-00 F & W WORKPLAN RETREAT & RELATIONSHIP WORKSHOP		
200204600 KERR	00011054(00003)	2002-046-00 MODIFICATION OF THE FISH ALIGNMENT		

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Signed

Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
CASHIERING SECTION
PO BOX 5128
LACEY WA 98509-5128

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**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WASHINGTON DEPT OF ECOLOGY (OLYMPIA)
CASHIERING SECTION
PO BOX 5128
LACEY WA 98509-5128
Phone: (360) 407-6300**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
200202100 PICCININNI	00009803()	2002-021-00 REDUCE WATER TEMPERATURES IN TEANAWAY		
200102300 BAUGHER	00008376()	PROJECT NO. 2001-079-00 WASHINGTON DOE WATER TRANSACTIONS		
199603401 HERMESTON	00005606()	1996-034-01 METHOW VALLEY IRRIGATION DISTRICT REHAB		

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Date:



Department of Energy
Bonneville Power Administration
P.O.Box 3621
Portland, Oregon 97208-3621

Environment, Fish and Wildlife

August 15, 2003

In reply refer to: KEWB-4

WESTLAND IRRIGATION DISTRICT (ECHO)
PO BOX 944
HERMISTON OR 97838

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Manager, Finance, Budget and Information Technology

**Contract Accruals for Work Performed but Not Billed Through September 30, 2003
For Fish and Wildlife Contracts with the Bonneville Power Administration**

**WESTLAND IRRIGATION DISTRICT (ECHO)
PO BOX 944
HERMISTON OR 97838
Phone: (541) 449-3272**

Project Number COTR	Contract Number (Release)	Contract Title	Accrual Performance Period	Estimated Accrual Amount
198343600 MCLOUD	00004011()	1983-436-00 UMATILLA PASSAGE O&M		

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