

Project	Project title	Sponsor	Subsidiary	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments	
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual			Contract Value available to spend - Contract balance less '02 costs
198201300	CODED-WIRE TAG RECOVERY	Pacific States Marine Fish Commission	Systemwi	Systemwid	2,720,000		-7,037		2,712,963	2,501,987.86	649,900.90	3,151,888.76	400,000.00	17,732.30	255,453.22	144,546.78	4,032,145.08	-438,925.76	Feb budget was an estimate of the contract w/o spending caps. Contracts run calendar year, and contractors were within their contract budgets. Council recommended capitalizing this in June Hevison Memo -JUNE'S NOU1 MLE1 CHIIERIA FOR CAPITALIZATION. \$212,982 Variance Explanation for project 1983-319-00 1. \$100,000 : COTR was operating under a budget of \$1,365,798, not \$1,265,798 as set by the Council in Feb, and modified in June. 2. \$ 88,455 : FY02 costs paid for in FY03 (NMFS contract 5289: \$22,549.84 + \$50,650.16 and PSMFC contract 10923: \$15,255) 3. \$ 37,485 : Invoices paid late September made accrual estimate too high (NMFS contract 5289)
198331900	NEW MARKING & MONITORING TECHNIQUES	National Marine Fisheries Service	Systemwi	Systemwid	1,190,798		75,000		1,265,798	1,240,779.97	238,000.00	1,478,779.97		30,225.00	88,455.00	-88,455.00	1,144,656.16	-212,981.97	These three variances total \$225,940. Council indicates that part of this is raceway construction that should be capital - THIS IS ALL O&M. RACEWAY CONSTRUCTION IS IN ANOTHER CONTRACT AND IS PROPERLY CAPITALIZED. '02 Accruals (projected): \$45k; actuals \$525,654 (capital/expense mixed)
198335000	NEZ PERCE TRIBAL HATCHERY	Nez Perce Tribe	Clearwat	Mountain S	1,769,671		248,951		2,018,622	2,215,177.73	186,247.00	2,401,424.73		45,000.00		0.00	3,789,330.26	-382,802.73	
198335003	NEZ PERCE TRIBAL HATCHERY MONITORING & EVALUATION	Nez Perce Tribe	Clearwat	Mountain S	1,770,000		109,168		1,879,168	1,758,618.35	116,645.00	1,875,263.35	108,000.00		109,167.67	-1,167.67	2,619,714.00	3,904.65	
198343500	UMATILLA HATCHERY SATELLITE FACILITIES O&M	US Fish and Wildlife Service Westland Irrigation District	Umatilla	Columbia F	950,649		-47,523		903,126	846,120.28	98,598.48	944,718.76	58,000.00	82,724.00	92,554.67	-34,554.67	1,177,325.51	-41,592.76	Spending ramped up as the FY progressed. The June estimate of \$903,126 was lower than what has been invoiced and what sponsor reports in their year end accrual. Council's 2/20 recommended budget was \$950,649. Project actual + accrual estimate = \$944,718
198343600	UMATILLA PASSAGE O&M		Umatilla	Columbia F	460,555				460,555	406,098.67		406,098.67			39,931.12	-39,931.12	921,107.83	54,456.33	BPA underestimated FY03 accrual estimate of 355,000 that was used by NPCC to make there FY03 recommendation. BPA estimated accrual was based on reviewing FY01 and FY02 accruals. There was no FY03 accrual cap ceiling in the contract. There were \$36,927 of FY02 expenses charged to FY03. The Performance period budget is \$447,500 and \$300,899 of this has been invoiced thru September 30, 2003
198402100	MAINSTEM, MIDDLE FORK, JOHN DAY RIVER JOSEPH CREEK, GRANDE RONDE RIVER, OREGON (ODFW)	Oregon Department of Fish & Wildlife	Hq	John Day Columbia F	355,423				355,423	395,478.82	70,000.00	465,478.82		37,229.77	36,926.94	-36,926.94	681,890.43	-110,055.82	The Oct. 02 billing was for \$164K, which undoubtedly included considerable 02 costs. Invoice does not break out costs by performance period.
198402500		Oregon Department of Fish & Wildlife	Hq	Grande R Blue Mount	361,265				361,265	400,388.76	64,000.00	464,388.76				0.00	654,359.00	-103,123.76	
198503800	COLVILLE HATCHERY	Confederated Tribes	Upper Co	Intermount	829,124	504,000			1,333,124	853,523.12	388,504.62	1,242,027.74	200,000.00		703,644.12	-503,644.12	1,175,567.08	91,096.26	
198506200	PASSAGE IMPROVEMENT EVALUATION EVALUATE STURGEON PHYSICAL HABITAT REQUIREMENTS	National Laboratory - Battelle	Yakima	Columbia Plateau					0	285,900.50	12,000.00	297,900.50		12,853.00	12,852.32	-12,852.32	172,180.40	-297,900.50	INCORRECTLY INCLUDED IN FIRST SUBMITTAL OF ACCRUALS TO COUNCIL AS CAPITAL - SHOULD HAVE BEEN EXPENSE.
198605000	EXPERIMENTAL WHITE STURGEON SUPPLEMENT RESEARCH	Oregon Department of Fish & Wildlife	Hq	Systemwi Systemwid	1,761,968				1,761,968	1,311,170.14	679,375.00	1,990,545.14	192,209.11		140,003.65	52,205.46	1,895,404.19	-228,577.14	
198605001		US Fish and Wildlife Service	Systemwi	Systemwid	214,314				214,314	138,729.26	76,127.00	214,856.26	151,500.00		124,694.40	26,805.60	241,661.41	-542.26	
198709900	IDFG DWORSHAK HYDROACOUSTICS	Fish & Game	Clearwat	Mountain S	314,332				314,332	280,813.19	45,000.00	325,813.19		13,900.00	12,699.77	-12,699.77	464,272.60	-11,481.19	2002 costs invoiced in 2003/also under the 50k limit
198710001	UMATILLA HABITAT IMPROVEMENT / CTUIR	Umatilla Tribe	Umatilla	Columbia F	350,000				350,000	228,806.59	40,629.89	269,436.48		27,000.00	20,840.86	-20,840.86	479,487.38	80,563.52	
198710002	UMATILLA HABITAT IMPROVEMENT / ODFW SMOLT MONITORING BY NON-FEDERAL ENTITIES	Oregon Department of Fish & Wildlife	Hq	Umatilla Columbia F	300,263		160,000		460,263	259,556.08	100,000.00	359,556.08	57,024.66		54,191.45	2,833.21	718,103.90	100,706.92	
198712700		Pacific States Marine Fish Commission	Systemwi	Systemwid	1,957,269		566,239		2,523,508	1,919,149.67	524,756.00	2,443,905.67	130,000.00	5,364.00	110,452.14	19,547.86	3,109,493.87	79,602.33	
198740100	ASSESS SMOLT CONDITION - BIO & ENVIRON INTERACTIONS	U.S. Geological Survey- Biological Resources Division	Systemwi	Systemwid	187,000				187,000	186,375.85	7,121.83	193,497.68	132,658.00		133,534.21	-876.21	465,115.88	-6,497.68	USGS invoices offer no indication of performance period. Likely that some delayed '02 billings were greater than estimate but no way to verify.
198740700	NPT DWORSHAK MODEL DEVELOPMENT (RAINBOW/BASS)	Nez Perce Tribe	Clearwat	Mountain S		50,781			50,781	10,462.69		10,462.69		5,100.00	348.31	-348.31	50,780.53	40,318.31	
198802200	UMATILLA RIVER BASIN TRAP AND HAUL PROGRAM	Confederated Tribes of the Umatilla Indian Reservation	Umatilla	Columbia F	338,738		60,000		398,738	399,732.62	25,977.15	425,709.77		30,000.00	26,736.26	-26,736.26	493,601.89	-26,971.77	An invoice was received in 4/03 that had a line item for subcontract work in the amount of \$83k. CTUIR subcontracts with ODFW on this project. There was a disagreement in contract language between these two entities which led to ODFW not signing the subcontract with CTUIR that covered the span of FY 02 and FY 03. Once ODFW agreed to sign the contract with CTUIR, CTUIR invoiced BPA for all of the work ODFW had been doing up to that point which covered FY 02 and FY 03. CTUIR did not report the cost incurred by the ODFW subcontract during their year end accrual. I'm assuming the difference is a portion of this subcontract work being billed in FY 03 for subcontract work done in FY 02. CTUIR's invoice did not break out cost by FY for the subcontracted work, so it's difficult to know how much FY 02 work was invoiced in FY 03. EXPENSE CHARGES HERE DUE TO TBL BILLINGS- SHOULD HAVE BEEN CHARGED TO OTHER PROJECTS
198805301	NE OR HATCHERY MASTER PLAN - NPT HOOD RIVER PRODUCTION PROGRAM - CTWSIR: M & E	Nez Perce Tribe	Imnaha	Blue Mountain					0	5,512.50		5,512.50				0.00		-5,512.50	
198805303	HOOD RIVER PRODUCTION PROGRAM - ODFW: M & E	Warm Springs Tribes Oregon Department of Fish & Wildlife- Hq	Hood	Columbia C	494,122				494,122	409,838.80	86,745.00	496,583.80		23,480.00	35,565.73	-35,565.73	542,825.05	-2,461.80	'02 costs carried over into '03
198805304	HOOD RIVER PRODUCTION PROGRAM HATCHERY O&M		Hood	Columbia C	400,962		60,000		460,962	498,916.39	77,000.00	575,916.39		48,658.27	122,487.66	-122,487.66	604,456.70	-114,954.39	No spending cap in place. '02 costs paid in '03 accounts for overage. Bills were paid in FY 03 for FY02 work. 10/28/02 - \$25,640.21 and 12/23/02 - \$11,377.08 = total -22,742.07 of FY02 billed to FY03 is \$37,017.29.
198805306		PGE-Enron	Deschute	Columbia F	194,000				194,000	142,791.07	73,951.00	216,742.07		41,400.00	37,017.29	-37,017.29	197,977.36	-22,742.07	
198805307	HOOD RIVER - PARKDALE O&M - WST EXPRMNTL STURGEON HTCH& KOOTENAI	Warm Springs Tribes	Hood	Columbia C	604,472				604,472	536,885.68	317,850.00	854,735.68	77,116.00	40,000.00	105,473.11	-28,357.11	965,123.53	-250,263.68	Contractor accrued dollars that should have been rescheduled. No spending cap was in place.
198806400	WH STURG INVST KOOTENAI RIVER FISHERIES	Kootenai Tribe of Idaho Idaho Department of Fish & Game	Kootenai	Mountain C	1,500,000				1,500,000	989,751.00	238,693.00	1,228,444.00	320,995.00		345,356.00	-24,361.00	1,593,136.00	271,556.00	
198806500			Kootenai	Mountain C	825,391				825,391	738,792.01	124,800.00	863,592.01	58,100.00		48,826.55	9,273.45	872,830.23	-38,201.01	The 2004 accrual may be high
198810804	STREAMNET (CIS/NED)	Pacific States Marine Fish Commission	Systemwi	Systemwid	2,168,581		57,186		2,225,767	1,940,050.42	346,544.48	2,286,594.90	285,000.00	12,700.00	328,962.13	-43,962.13	2,501,261.41	-60,827.90	'02 costs paid in FY 2003, and overaccrual of 03 costs
198811500	YAKIMA HATCHERY - CONSTRUCTION	Yakama Indian Nation	Yakima	Columbia Plateau			32,227		32,227	921.58		921.58		26,099.00		0.00		31,305.42	Council indicates this should be capital - THESE COSTS ARE FOR PHONE CHARGES THAT SHOULD BE EXPENSE (WILL NOT CONTINUE INTO 04 - BPA NO LONGER PAYS THESE COSTS)
198812025	YKFP - MANAGEMENT DATA AND HABITAT	Yakama Indian Nation	Yakima	Columbia F	708,587				708,587	511,765.91	326,450.00	838,215.91	194,994.31		86,950.87	108,043.44	945,800.08	-129,628.91	Sponsor's original budget for FY 2003 was \$855,324 (net of the Klickitat portion moved to proj. no. 1988-120-35). On 1/24/03, per Council agreement, the budget was reduced by \$146,624, (YKFP Training & Ed contract amendment) giving a revised budget of \$708,587. Sponsor's FY 2003 accruals for 10/1/02 to 4/30/03 (end of contract ) were \$619,809, about \$194,125 greater than planned. The spending cap for the balance of FY 2003 (under the new contract) for period 5-1-03 to 9-30-03 was set at \$282,903 with actuals (est. at about \$250,000) for the period appearing to stay within the cap (September invoice not known). The difference appears to be the result of an over estimate of the FY 2003 accrual of about \$60,000 with the balance (\$69,628) due to greater than planned spending during the period 10/1/02 to 4/30/03.
198812026	YIN HATCHERY TRAINING AND EDUCATION KLIKITAT FISHERIES (YKFP) DATA	Yakama Indian Nation	Yakima	Columbia F	146,737				146,737	153,240.19	10,922.00	164,162.19		46,414.36	13,326.77	-13,326.77	162,843.72	-17,425.19	The difference is due to an invoice booked on 10/25/02 for \$13,326.77 covering '02 work. An additional \$4,098.42 (totaling to \$17,425) represents accrued expenses included in the project's final invoice. The contract has been completed, leaving a contract balance of \$12,009.03
198812035	MANAGEMENT/HABITAT	Yakama Indian Nation	Klickitat	Columbia C			163,242		163,242			160,371.00				0.00	163,244.00	2,871.00	

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					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs
198815600	DUCK VALLEY RESIDENT FISH PROJECT	SPT	Owyhee	Middle Snake	147,871				147,871	103,759.00		103,759.00			6,800.00	-6,800.00	98,682.00	44,112.00	
198902401	EVAL UMATILLA BASIN PRJ - 3-MILE/WEID CANAL SCR	Oregon Department of Fish & Wildlife- Hq	Umatilla	Columbia F	274,920				274,920	247,960.73	54,000.00	301,960.73		18,296.82	30,040.04	-30,040.04	274,919.51	-27,040.73	Project had 2 months of FY 02 work billed FY 03 which totaled \$30,040. Actual of \$247,961 - \$30,040 + \$54,000 (accrual) = \$27,1921 which is within Councils 2/20 budget recommendation. COTR is revising accrual from \$277,500 to \$207,000. This revision still puts the project over budget by \$525,597. This project is responsible for paying power costs associated with operation of the Umatilla Basin Project Columbia River pumping plants. This is a non-discretionary requirement set by Congress that BPA be required to provide power to operate the fish/flow exchanges.
198902700	POWER/REPAY O&M FOR USBR CPR PUMPING PROJ	Pacific Power & Light/UECA	Umatilla	Columbia F	1,000,000				1,000,000	1,318,597.32	277,500.00	1,596,097.32	96,684.95	47,700.00	320,521.33	-223,836.38	474,780.03	-596,097.32	
198903500	UMATILLA HATCHERY OPERATIONS & MAINTENANCE	Oregon Department of Fish & Wildlife- Hq	Umatilla	Columbia F	804,624		44,297		848,921	655,316.53	160,000.00	815,316.53	125,139.22		106,778.13	18,361.09	848,920.75	33,604.47	
198906201	ANNUAL WORK PLAN - COLUMBIA BASIN F&W FOUNDATION SCIENTIFIC REVIEW GROUP SUPPORT - DOE (IPP)	Columbia Basin Fish & Wildlife Authority	Systemwi	Systemwid	2,093,000				2,093,000	1,868,818.43	250,000.00	2,118,818.43			191,935.57	-191,935.57	11,438,091.73	-25,818.43	A Council letter of July 22 authorized an additional \$21,658 for data management tasks. While the letter did not specifically state where these tasks and funding should be added, they were placed in this project. CBFWA's spending cap was not revised to account for this.
198907201		Oak Ridge	Systemwi	Systemwid	100,000				100,000	122,073.35		122,073.35			15,921.57	-15,921.57	109,819.99	-22,073.35	
198909600	GENETIC MONT/EVAL PROG FOR SALM/STLHD	National Marine Fisheries Service	Systemwi	Systemwid	260,600		42,600		303,200	290,089.09	84,272.54	374,361.63		45,000.00	58,277.99	-58,277.99	316,083.64	-71,161.63	The sponsor's FY02 year-end accrual estimate was \$45,000, so all of their actual FY02 year-end accrual of \$58,277.99 got applied to FY03. The sponsor's FY03 budget was adjusted upward by \$42,600 to \$303,200 during the earlier Council "differences" process to address this problem. However this adjustment ended up not covering \$15,677.99 of the actual FY02 year-end accrual, which explains part of the overspending. Another \$20,000 of the overspending may be due to the sponsor's conservative FY03 year-end accrual estimate of \$84,272.54. The sponsor used their contract balance as their FY03 year-end accrual estimate, even though their records indicated that the amount was probably about \$20,000 less. Given the problems they have had with late billings coming in through IPAC, they felt that this high estimate would cover any unanticipated billings from prior fiscal years. It appears that there may have been some additional unanticipated accruals from FY02 or earlier that increased FY03 spending. Due to the timing of contract renewal, this project did not have a spending cap clause written into its contract during FY
198909800	EVAL OF SUMMLMTG SALMON/CLRWTR RV W/ HATCH ST	Idaho Department of Fish & Game	Salmon	Mountain S	801,640		90,000		891,640	736,896.89	147,000.00	883,896.89	100,000.00		123,127.60	-23,127.60	1,256,010.99	7,743.11	
198909801	SALM SUPPLE STUDIES IN ID RV - USFWS	U.S. Fish & Wildlife Service	Clearwat	Mountain S	113,000		11,000		124,000	132,418.57	9,993.61	142,412.18		20,210.00	25,118.78	-25,118.78	158,304.15	-18,412.18	\$25k in Jul-Sep 2002 work accrued against FY2003. Contract for \$124,306 (with no spending cap) was for Jan-Dec 2003. FY2003 budget in BES is \$124,000 and does not represent the Council's budget. Actual contract work for FY2003 is expected to be \$123k (assuming that the Sep bill was "final"). There was \$7k for PIT tags. Total project expenditures for FY2003 is therefore expected to be \$130k. So their trajectory is to be within their (Council) budget of \$140 for the contract period and within FY2003 limit.
198909802	SALMON SUPPLE STUDIES IN ID RV - NEZ PERCE TRB	Nez Perce Tribe	Salmon	Mountain S	414,678		16,000		430,678	459,102.88	28,112.00	487,214.88		44,000.00	46,650.23	-46,650.23	550,704.26	-56,536.88	\$47k in Sep 2002 work accrued against FY2003. Contract for \$431k (with no spending cap) which included some tasks (\$16k) transferred from 1989-098-00 to this project, was written for Jan-Dec 2003. An additional \$14k in PIT tags were budgeted. Total for budget period was about \$445k. Actual contract work for FY2003 was \$443k. So their trajectory is to exceed their approved budget for the contract. I have informed the acting project leader.
198909803	SALMON SUPPLE IN ID RIVERS - SHOSHONE-BANNOCK TRB	Shoshone-Bannock Tribes	Salmon	Mountain S	217,896		-6,000		211,896	152,428.96	22,000.00	174,428.96		15,782.30	16,939.36	-16,939.36	298,194.62	37,467.04	
198910700	STATISTICAL SUPPORT FOR SALMONID SURVIVAL STUDIES	University of Washington	Systemwi	Systemwid	254,943				254,943	290,104.46	51,500.00	341,604.46	150,000.00		151,356.85	-1,356.85	235,515.82	-86,661.46	7 invoices for '02 work = \$151,357 (\$150K estimated) resulting in a small 02 burden on 03. Contract did not have a spending cap.
198910800	COLUMBIA RIVER SALMON PASSAGE MODEL	University of Washington	Systemwi	Systemwid					0	474,055.46	27,299.00	501,354.46		40,000.00	28,262.81	-28,262.81	790,136.11	-501,354.46	Tech Support Contract
199000500	UMATILLA HATCHERY - MONITORING/EVAL PRJCTS	Oregon Department of Fish & Wildlife- Hq	Umatilla	Columbia F	609,643		-25,643		584,000	431,128.26	96,000.00	527,128.26	54,792.93		54,042.55	750.38	609,642.60	56,871.74	
199000501	UMATILLA BASIN NATURAL PRODUCTION M&E	Confederated Tribes of the Umatilla Indian Reservation	Umatilla	Columbia F	385,260		135,900		521,160	374,147.40	53,638.11	427,785.51	468,000.00		427,817.85	40,182.15	673,925.45	93,374.49	
199001800	HABITAT IMPROVEMENT PROJECTS - LAKE ROOSEVELT	Colville Confederated Tribes	San Poil	Intermount	268,500				268,500	181,318.22	72,906.43	254,224.65	60,000.00		50,969.26	9,030.74	346,103.61	14,275.35	
199004400	STRM SURVEY,HTCHRY,HAB IMPROV, MNTR COEUR D	Coeur D'Alene Tribe of Idaho	Coeur d'	Intermount	980,000		-138,000		842,000	651,658.04	104,702.00	756,360.04		48,260.00	145,187.27	-145,187.27	842,289.63	85,639.96	
199004401	LAKE CREEK LAND ACQUISITION	Coeur D'Alene Tribe of Idaho	Coeur d'	Intermount	127,716				127,716	2,254.16	9,375.00	11,629.16		284.00	2,254.16	-2,254.16	119,339.22	116,086.84	
199004402	COEUR D'ALENE TROUT PRODUCTION FACILITY	Coeur D'Alene Tribe of Idaho	Coeur d'	Intermountain					0	149,773.54	38,524.00	188,297.54		34,535.00	53,322.09	-53,322.09	139,785.16	-188,297.54	PROJECT SWITCHED FROM CAPITAL TO EXPENSE SINCE THESE PLANNING COSTS WILL NOT RESULT IN A CAPITAL ASSET (COUNCIL DID NOT APPROVE CONSTRUCTION OF HATCHERY). '02 accrual est. \$34,535/actual \$53,322; no spending cap, spent extra dollars in contract, contracted ceiling greater than approve budget.
199005200	PERF/STOCK PROD IMPACTS OF HATCHERY SUPPL	U.S. Fish & Wildlife Service	Systemwi	Systemwid	291,669		307,590		599,259	194,305.20	128,880.00	323,185.20	72,523.78	72,523.78	14,535.09	57,988.69	822,184.01	276,073.80	
199005500	SUPPL OF SUMMER STEELHEAD PRODUCTION IN IDAHO	Idaho Department of Fish & Game	Clearwat	Mountain S	659,715		-105,000		554,715	230,806.17	187,000.00	417,806.17	100,000.00		0.00	100,000.00	659,715.00	136,908.83	
199007700	NORTHERN PIKEMINNOW MANAGEMENT (RE: 89-028)	Pacific States Marine Fish Commission	Systemwi	Systemwid	2,457,969		600,000		3,057,969	1,973,765.33	967,530.00	2,941,295.33			0.00	0.00	2,457,968.67	116,673.67	
199007800	NORTHERN PIKEMINNOW MANAGEMENT (SUPPORT)	U.S. Geological Survey/Columbia River Research Lab	Systemwi	Systemwid	73,643				73,643	73,642.77		73,642.77		42,595.00	0.00	0.00	73,642.77	0.23	
199008000	COLUMBIA BASIN PIT-TAG INFORMATION SYSTEM (PTAGIS)	Pacific States Marine Fish Commission	Systemwi	Systemwid	3,062,636		77,364		3,140,000	2,582,703.04	525,000.00	3,107,703.04			0.00	0.00	3,538,872.53	32,296.96	
199008001	PIT TAG PURCHASES	Pacific States Marine Fish Commission	Systemwi	Systemwid	2,455,775		-1,330,775		1,125,000	1,015,425.00		1,015,425.00			482,142.86	-482,142.86	1,140,107.89	109,575.00	
199009200	WANAKET WILDLIFE AREA	Confederated Tribes of the Umatilla Indian Reservation	Umatilla	Columbia F	218,575				218,575	154,125.21	12,545.38	166,670.59		16,000.00	17,040.72	-17,040.72	275,048.39	51,904.41	
199009300	GENETIC ANALYSES OF ONCORHYNCHUS NERKA (ESA)	University of Idaho	Systemwi	Systemwid	135,000				135,000	126,851.52	26,467.23	153,318.75		47,117.00	41,911.61	-41,911.61	175,393.11	-18,318.75	The sponsor's FY02 year-end accrual estimate was \$47,117, so all of their actual FY02 year-end accrual of \$41,911.61 got applied to FY03. After a discussion with the sponsor, it appeared based on their spending rate that they would be able to absorb this year-end accrual without an adjustment to their FY03 budget, so the project was not put into the earlier Council "differences" process. However, it appears now that the sponsor's FY03 spending was somewhat higher than anticipated, and therefore not all of the year-end accrual was covered. Due to the timing of contract renewal, this project did not have a spending cap clause written into its contract during
199101901	HUNGRY HORSE MITIGATION/FLATHEAD LAKE - MONITORING	Confederated Salish-Kootenai Tribes	Flathead	Mountain C	138,472				138,472	130,621.73	65,970.00	196,591.73		1,473.00	10,242.29	-10,242.29	132,469.39	-58,119.73	Lack of performance period and uneven nature of billing make it difficult to tell to what extent 02 costs influence 03 and to what extent contractor exceeded 03 budget.
199101903	HUNGRY HORSE MITIGATION/HABITAT IMPROVEMENTS	Montana Fish, Wildlife & Parks	Flathead	Mountain C	1,040,659				1,040,659	1,073,262.68	76,138.00	1,149,400.68			165,706.63	-165,706.63	858,519.81	-108,741.68	Council direction to hire an A/E firm to assist the state in completing a Master Plan.

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances				Difference (Revised Council Budget)	Project Manager/BPA Comments		
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs
199101904	HUNGRY HORSE MITIGATION - KOKANEE AT CRESTON HTCH	U.S. Fish & Wildlife Service	Flathead	Mountain C	109,872				109,872	128,067.49		128,067.49	62,750.00		0.00	62,750.00	188,983.30	-18,195.49	Lack of performance period and uneven nature of billing make it difficult to tell to what extent 02 costs influence 03 and to what extent contractor exceeded 03 budget.
199102800	PIT TAGGING WILD CHINOOK	National Marine Fisheries Service	Salmon	Mountain S	311,476				311,476	273,648.43	96,025.27	369,673.70		20,000.00	14,080.61	-14,080.61	362,033.68	-58,197.70	There was a spending cap in place for this project. I can find no record that any FY02 accrual was reported. One payment covered the time period of 9/1/02-3/31/03, so part of this (\$98,564.29) is FY02 accrued to FY03. Also, the reported FY03 accrual of 96,025.27 covers 1/1/03-9/30/03 and may be an overestimate.
199102900	POST-RELEASE SURVIVAL OF FALL CHINOOK IN SNAKE RIV	U.S. Geological Survey	Lower Mii	Columbia F	565,821				565,821	239,154.34	361,347.47	600,501.81	398,262.00		361,641.89	36,620.11	1,452,797.68	-34,680.81	There was no contractual spending cap in place for this project. It is difficult to determine if payments made in FY03 may be for work in earlier years because the invoices do not always identify the billing period.
199104600	SPOKANE TRIBAL (GALBR SPRGS) HATCHERY - O&M	Spokane Tribe of Indians	Upper Co	Intermount	536,000		134,333		670,333	574,445.89	56,633.81	631,079.70			70,882.50	-70,882.50	664,509.29	39,253.30	
199104700	SHERMAN CREEK HATCHERY - O&M	Washington Department of Fish & Wildlife	Upper Co	Intermount	257,854				257,854	255,852.24	94,696.68	350,548.92		33,705.04	43,556.83	-43,556.83	423,919.20	-92,694.92	FY 02 Accruals invoiced in FY 03 total \$43,556.83 and an overestimate of \$51,645.00 in FY 03 accruals was made (purchase of truck not completed as anticipated).
199105100	M&E STATISTICAL SUPPORT FOR LIFE CYCLE STUDIES	University of Washington	Systemwi	Systemwid	351,929				351,929	273,773.98	132,200.00	405,973.98		30.00	33,466.44	-33,466.44	785,492.58	-54,044.98	02 costs paid in '03 account for 34K of difference. Contract did not have a 03 spending limit.
199105500	SUPPLEMENTATION FISH QUALITY	National Marine Fisheries Service	Systemwi	Systemwid	517,000				517,000	132,407.80	219,792.46	352,200.26	251,200.00		43,233.47	207,966.53	901,130.44	164,799.74	
199106000	KALISPEL-PEND OREILLE WETLANDS ACQUISITION	Fisheries Service	Kalispel Tribe	Pend Ore	Intermount	163,464			163,464	153,988.36	14,000.00	167,988.36		20,614.00	33,626.11	-33,626.11	204,127.88	-4,524.36	At the time of the contract renewal for the 2003 performance period no spending cap clause had been established. In addition, an invoice was received for work performed in September of 2002 totaling \$33,626; BPA posted payment of that invoice on 11/13/2002. This invoice payment may partially contribute to the \$4,524 variance.
199106100	SWANSON LAKE WILDLIFE MITIGATION	Washington Department of Fish & Wildlife	Crab Crei	Columbia F	0				0	53,043.93		53,043.93		26,892.49	39,892.94	-39,892.94	69,088.95	-53,043.93	Council understood that these costs would be covered by the Washington Wildlife Agreement. ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03. Council understood that these costs would be covered by the Washington Wildlife Agreement. THIS IS A CONTRACT WITH THE SPOKANE TRIBE AND IS NOT INCLUDED IN THE WASHINGTON WILDLIFE AGREEMENT.
199106200	BLUE CREEK WINTER RANGE - SPOKANE TRIBE	Spokane Tribe of Indians	Spokane	Intermount	0				0	7,250.00		7,250.00			0.00	0.00	25,000.00	-7,250.00	
199107100	SNAKE RIVER SOCKEYE SALMON HABITAT (ESA)	Shoshone-Bannock Tribes	Salmon	Mountain S	427,485		46,127		473,612	405,997.31	21,000.00	426,997.31		47,412.11	46,127.30	-46,127.30	600,526.30	46,614.69	
199107200	REDFISH LAKE SOCKEYE REARING AND TRAPPING (ESA)	Idaho Department of Fish & Game	Salmon	Mountain S	988,489				988,489	674,012.64	133,200.00	807,212.64	68,200.00		140,529.78	-72,329.78	1,019,292.37	181,276.36	The Council-approved budget does not reflect some tasks moved from project 1989-098-00 to this project. This contract is on a Jul-Jun budget period. The Jul 2002 to Jun 2003 contract budget had no spending cap and was approved for \$965K (which included \$89k in carryover work and \$77k in snorkeling work moved from project 1998-098-00 to this project). Outside of the contract, the project was authorized to spend \$28k in PIT tags. Lastly, historic data suggest that actual Sep 2003 expenses are likely to be closer to \$100-120k, rather than the \$260 projected. It appears unlikely that the project will actually overspend. Invoices for Sep 2003 received to date are \$95k.
199107300	IDAHO NATURAL PRODUCTION MONITORING/EVAL 83-7(ESA)	Idaho Department of Fish & Game	Salmon	Mountain S	904,574		-5,367		899,207	704,213.98	259,600.00	963,813.98	91,000.00		65,081.26	25,918.74	1,361,566.58	-64,606.98	EXPENSE CHARGES HERE DUE TO TBL BILLINGS- SHOULD HAVE BEEN CHARGED TO CAPITAL
199107500	YAKIMA PHASE II SCREENS - CONSTRUCTION	U.S. Bureau of Reclamation	Yakima	Columbia Plateau	0				0	600.00		600.00				0.00	0.00	-600.00	
199107800	BURLINGTON BOTTOMS - PHASE I	Oregon Department of Fish & Wildlife- Hq	Willamett	Lower Colu	110,000		14,489		124,489	86,797.62	13,000.00	99,797.62		13,983.05	14,488.57	-14,488.57	149,124.25	24,691.38	The difference is due to two reasons. First, FY 2002 invoices booked on 10/16/02 and 11/12/02 for a total of \$25,691.74 are treated as FY 2003 accruals. Second, the sponsor's FY 2003 accrual is overestimated by about \$23,448. Taken together, these values represent the difference.
199200900	YAKIMA SCREENS - PHASE II - O & M	Washington Department of Fish & Wildlife	Yakima	Columbia F	139,590				139,590	140,145.35	48,585.00	188,730.35		17,953.08	25,691.74	-25,691.74	232,320.80	-49,140.35	
199201000	HABITAT IMPRVMT/ENHNMNT - FORT HALL BOTTOMS	Shoshone-Bannock Tribes	Upper Sn	Upper Sna	175,000				175,000	121,239.58	10,000.00	131,239.58			37,538.91	-37,538.91	172,896.35	43,760.42	
199202200	WILD SMOLT BEHAVIOR/PHYSIOLOGY (ESA)	National Marine Fisheries Service	Yakima	Columbia F		18,928			18,928	42,817.11	57,138.78	99,955.89		30,200.00	9,128.34	-9,128.34	90,827.53	-81,027.89	There was no contractual spending cap in place for this project. There is \$41,643.02 in billings in FY03 that covered FY02 time period (no FY02 accrual was reported.). The remaining \$39,385 of costs above the spending target is from contract balance that was carried over into FY03 and spent during FY03.
199202601	GRAND RONDE MODEL WATERSHED CHARTER DEVELOP PHASE	U.S. Dept. of Agriculture - FS Pacific NW Exp. Sta	Grande R	Blue Moun	1,145,938				1,145,938	960,035.04	289,868.88	1,249,903.92	67,792.00	245,832.13	94,819.90	-27,027.90	1,602,142.49	-103,965.92	The FY03 spending cap should have been \$1,266,000. BPA and the Council (Mark Fritsch) were in agreement that the cap needed to be corrected, but somehow the correction was not reflected in the master spreadsheet.
199202603	MODEL WATERSHED STUDIES - LEMHI RIVER BASIN	Idaho State Conservation Commission	Salmon	Mountain S	318,204		20,000		338,204	266,648.84	85,744.45	352,393.29		50,195.71	70,143.23	-70,143.23	440,413.62	-14,189.29	FY2002 Accrual that burdened 02 equals \$70,143. In June, based on historical spending I submitted on behalf of Model Watershed for \$20,000 during Crisis Project exercise. It apparently wasn't enough. Also, the contract was extended under a No-cost Time Extension. At the time, it was expected that costs would remain below the cap (even though no clause exists). There is also \$3,000+ from contract 6321 that is not realistic.
199202604	LIFE STUDIES OF SPRING CHINOOK-GRANDE RONDE RIVER	Oregon Department of Fish & Wildlife- Hq	Grande R	Blue Moun	871,712				871,712	618,893.92	159,000.00	777,893.92	131,506.43		122,619.87	8,886.56	1,087,793.59	93,818.08	
199204000	REDFISH LAKE SOCKEYE BROODSTOCK REARING/RESEARCH	National Marine Fisheries Service	Salmon	Mountain S	737,242		360,000		1,097,242	463,545.24	166,577.45	630,122.69	221,960.00		138,172.16	83,787.84	996,851.90	467,119.31	
199204800	HELLSGATE BIG GAME WINTER RANGE	Colville Confederated Tribes	San Poi	Intermount	403,099		7,301		410,400	398,894.54	53,121.05	452,015.59		30,000.00	162,961.71	-162,961.71	467,052.79	-41,615.59	FY02 costs paid in '03
199205900	AMAZON BASIN/EUGENE WETLANDS - PHASE I	The Nature Conservancy (TNC)	Willamett	Lower Colu	60,650		24,253		84,903	77,195.80	9,113.63	86,309.43			24,253.41	-24,253.41	60,649.53	-1,406.43	2002 costs invoiced in 2003/also under the 50k limit
199206100	PEND ORIELLE WETLANDS (IDF&G) - PHASE I	Idaho Department of Fish & Game	Pend Ore	Intermount	1,436,706		154,000		1,590,706	2,134,660.26	249,840.00	2,384,500.26	54,400.00	47,441.00	174,025.37	-119,625.37	1,623,096.04	-793,794.26	There was an \$850,356 land acquisition (Beaver Lake/Strong Trust Property) by the Kalispel Tribe as part of the Albeni Falls WMA that closed on 10/30/02; this funding amount was not included in the FY02 accruals.
199206200	LOWER YAKIMA VALLEY RIPARIAN/WETLANDS - PHASE I	Yakama Indian Nation	Yakima	Columbia F			878,185		878,185	398,802.10	273,867.00	672,669.10	945,602.00		607,207.68	338,394.32	809,372.32	205,515.90	
199206800	WILLAMETTE BASIN MITIGATION SURVIVAL EST FOR PASSAGE THROUGH DAMS/RESERVOIRS	Oregon Department of Fish & Wildlife- Hq	Willamett	Lower Colu	525,058				525,058	187,610.62	100,000.00	287,610.62		28,455.78	27,993.33	-27,993.33	453,377.65	237,447.38	
199302900	SURVIVAL EST FOR PASSAGE THROUGH DAMS/RESERVOIRS	National Marine Fisheries Service	Systemwi	Systemwid	1,486,869				1,486,869	709,415.41	550,000.00	1,259,415.41	138,100.00		69,529.00	68,571.00	864,812.65	227,453.59	
199303501	RED RIVER RESTORATION	Idaho State Conservation Commission	Clearwat	Mountain S	216,639				216,639	131,715.92	35,059.78	166,775.70		8,783.00	7,239.11	-7,239.11	551,963.35	49,863.30	
199303600	HAYSFORK GLORYHOLE TECHNICAL ASSISTANCE WITH THE LIFE CYCLE MODEL	U.S. Forest Service	Clearwat	Mountain S		10,000			10,000	16,059.81		16,059.81		15,500.00	0.00	0.00	36,294.35	-6,059.81	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199303701	FIFTEENMILE CREEK HABITAT IMPROVEMENT	PER Ltd.	Systemwi	Systemwid					0	202,505.00	1,200.00	203,705.00			13,920.00	-13,920.00	193,567.92	-203,705.00	Tech Support Contract
199304000	15 MILE CREEK STEELHEAD SMOLT PRODUCTION	Oregon Department of Fish & Wildlife- Hq	Fifteen M	Columbia C	220,000		25,670		245,670	187,883.77	41,000.00	228,883.77		20,000.00	25,670.79	-25,670.79	218,000.05	16,786.23	
199304001		Oregon Department of Fish & Wildlife- Hq	Fifteen M	Columbia C					0		2,000.00	2,000.00			0.00	0.00	0.00	-2,000.00	Contract is closed - should not have an accrual in 03

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions					FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs		
199305600	DEMONSTRATION OF CAPTIVE SALMONID BROODSTOCK TECH	National Marine Fisheries Service Oregon Department of Fish & Wildlife- Hq	Systemwi	Systemwid	1,120,000		270,302		1,390,302	566,479.04	984,094.25	1,550,573.29	542,300.00		590,482.95	-48,182.95	1,902,912.24	-160,271.29	Even with the Council's revised budget of \$1,390,302 (including an adjustment of \$270,302 from the earlier Council "differences" process), it appeared based on accrual estimates from the sponsor that they would have to stop work several months before the end of FY03 due to insufficient room in their FY03 spending cap. The primary reason for this appeared to be unanticipated accruals from prior fiscal years. NMFS billings for the year include over 80K in FY 01 billings, as well as significant '02 billings. As a result, BPA made an additional adjustment of \$315,727 to the FY03 spending cap/budget. This adjustment increased the sponsor's FY03 spending cap/budget to \$1,706,029. With this higher spending cap, the sponsor is no longer overspending for FY03.
199306000	SELECT AREA FISHERY EVALUATION - ODFW	Fish & Wildlife- Hq	Columbia	Columbia E	1,679,493				1,679,493	1,411,662.78	325,941.19	1,737,603.97	277,823.59		237,857.56	39,966.03	1,831,994.22	-58,110.97	Sponsor's FY02 year-end accrual estimate was \$200,175. Their actual year end accruals were \$258,084. This created a burden of \$57,909 on FY03. Project started FY03 at \$62,308 under a No-cost Time Extension. Due to higher than expected construction costs, the contract value was maximized, resulting in the spending cap overage. In May it was determined that this project would be Capital. All but 3 charges were moved to Capital.
199306200	UPPER SALMON RIVER ANADROMOUS FISH PASSAGE	Custer Soil & Water Conservation District Oregon Department of Fish & Wildlife- Hq	Salmon	Mountain S	59,070				59,070	62,301.65		62,301.65		4,881.50	0.00	0.00	62,308.12	-3,231.65	In May it was determined that this project would be Capital. All but 3 charges were moved to Capital.
199306800	OREGON FISH SCREENS PROJECT	Fish & Wildlife- Hq	John Day	Columbia Plateau					0	65,190.21		65,190.21			83,713.22	-83,713.22	327,928.63	-65,190.21	In May 2003, it was not expected that much work would be accomplished this FY. Hence the proposed savings during the June Crisis Project Exercise. However, as the year progressed, more work was accomplished (all well within their contract amounts). Also, contract 4095 had an FY02 accrual impact of \$59,080.
199401700	IDAHO MODEL WATERSHED HABITAT PROJECTS	Custer Soil & Water Conservation District Asotin County Soil and Water Conservation District	Salmon	Mountain S	144,950		-15,000		129,950	136,548.60		136,548.60		30,500.00	61,823.54	-61,823.54	417,306.88	-6,598.60	
199401805	HABITAT SPRING CHIN, SUMMER STEELHEAD & BULL TROUT	Water Conservation District Columbia County Soil & Water Conservation District	Asotin	Blue Moun	271,000				271,000	247,228.67	14,030.88	261,259.55		23,414.40	10,667.16	-10,667.16	279,498.23	9,740.45	
199401806	TUCANNON STREAM AND RIPARIAN RESTORATION	Water Conservation District Pomeroy Soil and Water Conservation District	Tucannor	Columbia F	304,000				304,000	222,351.74	71,654.00	294,005.74		19,500.00	31,623.39	-31,623.39	394,831.61	9,994.26	
199401807	HABITAT FOR FALL CHINOOK, STEELHEAD & BULL TROUT	Water Conservation District	Tucannor	Columbia F	69,203		5,658		74,861	62,018.19	1,000.00	63,018.19		6,900.00	11,906.36	-11,906.36	153,396.63	11,842.81	
199402600	PACIFIC LAMPREY POPULATION STATUS	Confederated Tribes of the Umatilla Indian Reservation Pacific States Marine Fish Commission	Umatilla	Columbia F	484,613				484,613	480,190.94	66,668.24	546,859.18		35,000.00	76,108.06	-76,108.06	647,960.62	-62,246.18	There was no contractual spending cap in place for this project. \$32,077.14 was FY02 accrued to FY03. Also, \$26,257 had to be added to the contract to correct a sponsor error in reporting an unspent contract balance that failed to account for a payment that needed to be made to a subcontractor -- so this amount was paid out in FY03, but should have accrued to FY02. The remaining \$3912.04 are expenses incurred above the estimated accrual amount.
199403300	FISH PASSAGE CENTER UPPER CLEARWATER - ASSESSING SUMMER/FALL CHINOOK TROUT CREEK OPERATION & MAINTENANCE	Nez Perce Tribe Oregon Department of Fish & Wildlife- Hq	Systemwi	Systemwid	1,302,904		108,328		1,411,232	1,275,051.93	10,000.00	1,285,051.93		40,000.00	108,328.20	-108,328.20	1,506,470.77	126,180.07	
199403400	TROUT CREEK OPERATION & MAINTENANCE	Nez Perce Tribe Oregon Department of Fish & Wildlife- Hq	Clearwat	Mountain S					0			0.00				0.00		0.00	
199404200	LAKE ROOSEVELT DATA COLLECTION SYS OP REVIEW (SOR)	Spokane Tribe of Indians	Upper Co	Intermount	371,044				371,044	226,767.41	45,000.00	271,767.41	57,071.87		48,951.75	8,120.12	517,494.69	99,276.59	
199404300	LAKE ROOSEVELT DATA COLLECTION SYS OP REVIEW (SOR)	Indians	Upper Co	Intermount	950,000				950,000	968,929.46	279,831.00	1,248,760.46			38,268.53	-38,268.53	985,330.45	-298,760.46	'02 costs paid in 03 account for 38K of the overage. The rest is in excess 03 spending. The '03 accrual seems high compared to end-of-02 spending. Council understood that these costs would be covered by the Washington Wildlife Agreement. ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03.
199404400	SAGEBRUSH FLAT WILDLIFE MITIGATION LAKE PEND OREILLE KOKANEE MITIGATION RESEARCH	Washington Department of Fish & Wildlife Idaho Department of Fish & Game	Lower Mir	Columbia F					0	72,878.34		72,878.34		20,224.27	62,288.89	-62,288.89	297,270.30	-72,878.34	
199404700	KOOTENAI RIVER RESIDENT FISH ASSESSMENTS	Kootenai Tribe of Idaho	Kootenai	Mountain C	343,352				343,352	233,842.97	47,600.00	281,442.97	50,600.00		28,600.30	21,999.70	449,856.76	61,909.03	
199404900	ASSESSMENTS	Kootenai Tribe of Idaho	Kootenai	Mountain C	855,000				855,000	589,250.00	121,018.00	710,268.00	90,746.00		123,478.00	-32,732.00	1,152,923.00	144,732.00	
199405000	SALMON RIVER HABITAT O&M BULL TROUT ASSESSMENT - WILLAMETTE/MCKENZIE BULL TROUT LIFE HISTORY PROJECT - NE OREGON YAKIMA BASIN ENVIRONMENTAL EDUCATION	Shoshone-Bannock Tribes Oregon Department of Fish & Wildlife- Hq	Salmon	Mountain S	243,380				243,380	218,685.68	75,178.00	293,863.68		36,733.08	41,350.47	-41,350.47	290,391.58	-50,483.68	The budget variance is a result of an over-estimated FY03 year-end accrual: their FY03 year-end actual was \$20,145.57, which results in a total FY03 actual of \$238,831.25 - this is less than their FY03 spending cap. No Council funds allocated for '03 and the contractor finished their work in '03 - originally allocated from '02
199405300	WILLAMETTE/MCKENZIE BULL TROUT LIFE HISTORY PROJECT - NE OREGON YAKIMA BASIN ENVIRONMENTAL EDUCATION	Shoshone-Bannock Tribes Oregon Department of Fish & Wildlife- Hq	Willamett	Lower Colu		56,299			56,299	54,293.61	5,911.42	60,205.03		8,906.27	10,829.90	-10,829.90	49,375.13	-3,906.03	
199405400	BULL TROUT LIFE HISTORY PROJECT - NE OREGON YAKIMA BASIN ENVIRONMENTAL EDUCATION	Shoshone-Bannock Tribes Oregon Department of Fish & Wildlife- Hq	Deschute	Columbia F	488,000				488,000	312,986.24	110,822.00	423,808.24	68,705.26	4,720.00	105,000.24	-36,294.98	732,819.58	64,191.76	
199405900	YAKIMA BASIN ENVIRONMENTAL EDUCATION	ESD105	Yakima	Columbia Plateau					0	104,713.41		104,713.41			12,837.87	-12,837.87	115,422.96	-104,713.41	This is a long-term education project. Most likely left off the Council budget by mistake. There was no contractual spending cap in place for this project. \$28,000 paid in FY03 was actually FY02 expenses (the sponsor reported this as an FY02 accrual but BPA did not account for amounts less than 50K). The remaining \$5,961 is overspending related to the fact that this was available in the contract to spend and there was no cap in place.
199406900	SPAWNING HABITAT MODEL - SNAKE R FALL CHINOOK-ESA	Battelle	Lower Mir	Columbia F	240,560		-8,518		232,042	227,003.08	39,000.00	266,003.08		28,000.00	27,949.96	-27,949.96	238,785.20	-33,961.08	
199500100	KALISPEL TRIBE RESIDENT FISH PROJECT	Kalispel Tribe Montana Fish, Wildlife & Parks/Confederated Salish-Kootenai Tribes Lake Roosevelt Development Association	Pend Ore	Intermount	387,248				387,248	528,056.42	33,800.00	561,856.42		24,075.00	47,299.46	-47,299.46	720,835.15	-174,608.42	Council addendum 12/02
199500400	LIBBY RESERVOIR MITIGATION PLAN	Salish-Kootenai Tribes Lake Roosevelt Development Association	Kootenai	Mountain C	830,000				830,000	901,653.82	65,018.00	966,671.82			138,333.53	-138,333.53	1,533,421.36	-136,671.82	Accrual caused error
199500900	LAKE ROOSEVELT RAINBOW TROUT NET PENS	Salish-Kootenai Tribes Lake Roosevelt Development Association	Upper Co	Intermount	112,750				112,750	111,553.54		111,553.54			0.00	0.00	111,787.73	1,196.46	
199501100	CHIEF JOSEPH KOKANEE ENHANCEMENT PROJECT	Colville Confederated Tribes	Spokane	Intermount	1,371,000		-230,317		1,140,683	1,296,320.71	141,847.29	1,438,168.00	191,977.00		284,598.51	-92,621.51	814,301.58	-297,485.00	No 2003 spending cap. 92K of overage is 02 costs paid in 03. Also possible 02 costs in another contract where invoices have no connection to fiscal year. Remaining 200K due to project overspending Council budget. These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199501300	(PHASE IV) NEZ PERCE TROUT PONDS	Nez Perce Tribe	Clearwat	Mountain S	166,211		11,314	13,737	191,262	180,598.10	15,900.00	196,498.10		15,500.00	13,737.44	-13,737.44	316,602.42	-5,236.10	
199501500	(PHASE IV) BILLY SHAW RES DEV PHASE 1	SPT Montana Fish, Wildlife & Parks/Confederated Salish-Kootenai Tribes Spokane Tribe of Indians	Owyhee	Middle Sna	262,401	5,500			267,901	166,580.29	100,559.00	267,139.29			0.00	0.00	262,401.00	761.71	
199502500	FLATHEAD RIVER INSTREAM FLOW	Salish-Kootenai Tribes Spokane Tribe of Indians	Flathead	Mountain C	135,919				135,919	138,036.72		138,036.72			2,117.81	-2,117.81	135,918.95	-2,117.72	No Council funds allocated for '03 and the contractor finished their work in '03 - originally allocated from '00. This was a firm fixed price contract we funded until completion in 2002.
199502700	LAKE ROOSEVELT STURGEON	Indians	Upper Co	Intermount	160,552				160,552	220.50	7,076.03	7,296.53		1,417.02	220.50	-220.50	127,704.28	153,255.47	
199502800	ASSESSMENT OF FISHERY IMPROVEMENT O&M YAKIMA R BASIN FISH PROTECTION, MIT & ENHANCE	Washington Department of Fish & Wildlife U.S. Bureau of Reclamation	Crab Cree	Columbia F	222,000				222,000	233,697.62	102,987.83	336,685.45		34,927.20	66,731.38	-66,731.38	256,798.40	-114,685.45	Council direction to review current work. Hired a scientific advisor at Council recommendation and implement those changes. Also significant '02 costs paid in '03
199503300	MIT & ENHANCE	Reclamation	Yakima	Columbia F	100,000				100,000	89,754.83	3,000.00	92,754.83			10,072.54	-10,072.54	274,018.08	7,245.17	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments	
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual			Contract Value available to spend - Contract balance less '02 costs
199505700	SOUTH FORK SNAKE/SAND CREEK WILDLIFE MITIGATION	Idaho Department of Fish & Game	Upper Sn	Upper Snake	732,000		-10,340		721,660	789,787.47	41,200.00	830,987.47	56,100.00	27,048.37	53,748.63	2,351.37	236,508.78	-109,327.47	Note: these four projects all share the budget for 199505700. This spending cap is actually the sum of the spending caps for the four Southern Idaho Wildlife Mitigation (SIWM) projects: 1995-057-00 (\$288,530), 1995-057-01 (\$87,130), 1995-057-02 (\$287,500), and 1995-057-03 (\$58,500). The following explanation applies solely to 1995-057-00: The budget variance is a result of 2 land acquisitions that were completed at the beginning of the FY03. Originally, there was a separate spending cap for the land acquisition portion of the Southern Idaho Wildlife Mitigation program, which totaled \$3,200,000. In the Council's spreadsheet dated 02/12/03, these costs were deferred until FY04 at which time they could be capitalized. The two land acquisitions occurred in mid-November and totaled \$619,800. The cost associated with the land acquisitions was never incorporated into the FY03 spending cap for the land acquisition portion of the program or into the 1995-057-00 spending cap. If you subtract the \$619,800 from the FY03 total, IDFG came in well under their \$288,530 spending cap.
199505701	SOUTHERN IDAHO WILDLIFE MITIGATION - (IDFG)	Idaho Department of Fish & Game	Upper Sn	Upper Snake					0	71,284.97	17,600.00	88,884.97			8,629.18	-8,629.18	132,951.43	-88,884.97	Note: these four projects all share the budget for 199505700. The spending cap reflected for project 1995-057-00 is actually the sum of the spending caps for the four Southern Idaho Wildlife Mitigation (SIWM) projects; they should be broken out as follows: 1995-057-00 (\$288,530), 1995-057-01 (\$87,130), 1995-057-02 (\$287,500), and 1995-057-03 (\$58,500). The FY03 spending cap for 1995-057-02 was \$287,500. The budget variance for project 1995-057-01 is a result of an over-estimated FY03 year-end accrual: the FY03 year-end actual was \$5,050.17, which results in total FY03 actual of \$76,335.14
199505702	SOUTHERN IDAHO WILDLIFE MITIGATION - SHOBAN TRIBES	Shoshone-Bannock Tribes	Upper Sn	Upper Snake					0	72,373.78	30,000.00	102,373.78			6,525.98	-6,525.98	275,276.71	-102,373.78	Note: these four projects all share the budget for 199505700. The spending cap reflected for project 1995-057-00 is actually the sum of the spending caps for the four Southern Idaho Wildlife Mitigation (SIWM) projects; they should be broken out as follows: 1995-057-00 (\$288,530), 1995-057-01 (\$87,130), 1995-057-02 (\$287,500), and 1995-057-03 (\$58,500). The FY03 spending cap for 1995-057-02 was \$287,500. Given this, project 1995-057-02 did not over-accrue.
199505703	SOUTH FORK SNAKE (SODA HILLS)	U.S. Bureau of Land Management Confederated Tribes of the Umatilla Indian Reservation	Upper Sn	Upper Snake					0	18,288.00	3,560.00	21,848.00			6,093.00	-6,093.00	31,298.00	-21,848.00	Note: these four projects all share the budget for 199505700. The spending cap reflected for project 1995-057-00 is actually the sum of the spending caps for the four Southern Idaho Wildlife Mitigation (SIWM) projects; they should be broken out as follows: 1995-057-00 (\$288,530), 1995-057-01 (\$87,130), 1995-057-02 (\$287,500), and 1995-057-03 (\$58,500). The FY03 spending cap for 1995-057-02 was \$287,500. Given this, project 1995-057-02 did not over-accrue.
199506001	UMATILLA RIVER RIPARIAN - SQUAW CREEK YKFP/YIN - CHANDLER JUVENILE FACILITY	U.S. Bureau of Land Management Confederated Tribes of the Umatilla Indian Reservation	Umatilla	Columbia F	212,164				212,164	134,105.46	11,140.69	145,246.15		11,000.00	9,894.00	-9,894.00	268,898.07	66,917.85	
199506301	M&E	Yakama Indian Nation	Yakima	Columbia Plateau					0	21,248.40		21,248.40		21,248.40		-21,248.40		-21,248.40	03 costs represent funds for 02 work paid for in 03. Contract closed 10/31/02
199506325	YKFP - MONITORING AND EVALUATION	Yakama Indian Nation	Yakima	Columbia F	3,965,426		-197,232		3,768,194	1,505,577.45	1,492,116.39	2,997,693.84	506,628.44	21,248.40	492,497.10	14,131.34	5,587,698.54	770,500.16	Budget includes funds for project 1995-064-24
199506335	KLICKITAT FISHERIES (YKFP) MONITORING & EVALUATION	Yakama Indian Nation	Klickitat	Columbia C			496,553		496,553	228,121.54	280,571.00	508,692.54	94,723.42		98,784.62	-4,061.20	549,251.46	-12,139.54	The difference appears to be due to the FY 2003 accrual estimate that covers a 6-month period 4/03 through 9/03
199506424	WDFW/YKFP SUPPLEMENTATION MONITORING ACTIVITIES	Washington Department of Fish & Wildlife	Yakima	Columbia Plateau					0	707,035.72		707,035.72			148,327.41	-148,327.41	778,466.20	-707,035.72	Budget included in 1995-063-25 as part of a project consolidation
199506425	POLICY/TECHNICAL INVOLVEMENT AND PLANNING FOR YKFP	Washington Department of Fish & Wildlife	Yakima	Columbia F	187,817				187,817	133,640.35	42,224.07	175,864.42		10,539.39	14,863.33	-14,863.33	202,920.16	11,952.58	
199600500	REGIONAL INDEPENDENT SCIENTIFIC GROUP	Columbia Basin Fish & Wildlife Authority	Systemwi	Systemwid	290,360		71,140		361,500	360,819.05	10,000.00	370,819.05			51,087.60	-51,087.60	596,880.82	-9,319.05	FY02 invoice paid in FY03 in the amount of \$7,265.62. That brings the variance to \$2053.43. Another invoice paid in FY03 contained \$43,821.98 in FY02 charges. That brings the variance to +\$41,768.55.
199601100	JUVENILE SCREENS AND SMOLT TRAPS AT WALLA WALLA RIVER	Battelle	Walla Wa	Columbia F	225,000		-56,177		168,823	201,478.71	70,640.00	272,118.71	280,000.00	21,301.00	603,982.29	-323,982.29	497,819.64	-103,295.71	\$83,782 was needed to replace the inflatable dam at Little Walla Walla Diversion. Some of the costs from the Capital portion of this project may have been charged to the Expense portion.
199601700	TECHNICAL SUPPORT BIOANALYST INC.	BioAnalysts, Inc.	Systemwi	Systemwid					0	291,525.62	10,978.75	302,504.37				0		-302,504.37	Tech Support Contract FY02 End of Year Accrual was expected to be under \$50,000 but delay of invoicing resulted in an actual accrual of \$64,924. As a result, the FY02 accruals burdened FY03. Since this is a service contract, monthly costs are essentially fixed. A request for the additional funds in FY03 was requested, reviewed, and approved. Actual cost overrun in FY03 performance period: \$3,646.26 (\$255,757.26 final actuals - \$255,111.00 budgeted). Contract overrun due to equipment failure and added upgrade costs: 1. Replaced failed hard drive \$2,539.36 and 2. Planned upgrade of database/web server CPU (budgeted \$2,700) required replacement of both CPUs (2: 400 MHz SPARC processor for \$6,531.79). Total equipment cost overrun of \$6,371.15 was reduced by controlled/reduced expenditures in other cost categories. Contractor has performed extremely responsibly.
199601900	TECHNICAL MANAGEMENT TEAM (TMT) DATABASE SUPPORT	BPA	Systemwi	Systemwid	252,111		64,924		317,035	280,271.73	43,705.04	323,976.77			64,924.35	-64,924.35	259,052.42	-6,941.77	
199602000	PIT TAGGING SPRING/SUMMER CHINOOK IN HATCHERIES	Pacific States Marine Fish Commission	Systemwi	Systemwid	483,509		-50,000		433,509	224,901.19	75,325.00	300,226.19		1,500.00	30,028.46	-30,028.46	352,093.63	133,282.81	
199602100	GAS BUBBLE DISEASE MON & RESEARCH OF JUV SALMONIDS	U.S. Geological Survey	Systemwi	Systemwid	46,000		19,878		65,878	19,437.78	27,348.49	46,786.27		28,499.00	0.00	0.00	48,923.15	19,091.73	
199603501	SATUS CREEK WATERSHED RESTORATION - YIN	Yakama Indian Nation	Yakima	Columbia F	370,121		48,823		418,944	48,823.07	292,211.00	341,034.07			48,823.07	-48,823.07	352,402.00	77,909.93	
199604000	COHO RESTORATION MID-COLUMBIA R TRIBUTARIES - YIN	Yakama Indian Nation	Wenatche	Columbia Cascade					0	11,754.68		11,754.68	684,507.86	1,898.93	749,649.28	-65,141.42	2,009,715.51	-11,754.68	PROJECT WAS MOVED FROM EXPENSE TO CAPITAL IN MAY. THE REMAINING EXPENSES WERE NEPA COSTS THAT WERE INADVERTENTLY MISSED. ALL FUTURE COSTS WILL BE CAPITAL.
199604200	RESTORE & ENHANCE ANAD FISH IN SALMON CREEK	Colville Confederated Tribes	Okanogai	Columbia C	135,000		-120,319		14,681	66,488.03		66,488.03	115,263.00	16,800.00	414,941.72	-299,678.72	1,201,847.13	-51,807.03	The revised council budget on the variance report is for only one contract action under this project that has several contracts. This project was capitalized in 03 and several billings came that should have been reversed to capital but instead got charged to expense.
199604300	JOHNSON CREEK ARTIFICIAL PROPAGATION ENHANCEMENT	Nez Perce Tribe	Salmon	Mountain S					0	810,349.54	58,900.00	869,249.54	53,000.00		53,266.50	-266.50	1,206,456.45	-869,249.54	Council recommended capitalizing in June Revision - SHOULD REMAIN EXPENSE SINCE THESE ARE PLANNING COSTS THAT WILL NOT RESULT IN A CAPITAL ASSET (COUNCIL HAS NOT APPROVED CONSTRUCTION OF A HATCHERY). Council '03 budget was \$895,810 \$16k in Sep 2002 work accrued against FY2003. Contract for \$259,659 (with no spending cap) was for Feb 2003-Jan 2004. FY2003 budget was \$268,486. This was based on the expected pace of work in FY2002. The work rate at the end of FY2003 exceeded that of FY2002. Actual contract work for FY2003 is expected to be \$300 (assuming that the Sep bill was "final"). So their trajectory is to exceed their approved budget for the contract period. Ben (new COTR) and I have informed the project leader.
199604601	WALLA WALLA RIVER BASIN FISH HABITAT ENHANCEMENT	Umatilla Tribe	Walla Wa	Columbia F	268,486				268,486	275,903.90	41,973.90	317,877.80		18,000.00	16,313.79	-16,313.79	390,785.85	-49,391.80	
199606700	MANCHESTER SPRING CHINOOK CAPTIVE BROOD	National Marine Fisheries Service Cascade Pacific Resource	Systemwi	Systemwid	517,000		49,882		566,882	303,896.52	221,068.69	524,965.21	116,400.00		40,904.79	75,495.21	795,759.85	41,916.79	
199607000	MCKENZIE FOCUS WATERSHED	Nez Perce Tribe	Willamett	Lower Colu	122,953				122,953	119,383.00		119,383.00			500.00		118,883.00	3,570.00	
199607702	LOLO CREEK WATERSHED	Nez Perce Tribe	Cleanwat	Mountain S	238,836				238,836	216,474.71	21,723.00	238,197.71		16,000.00	7,492.27	-7,492.27	222,302.02	638.29	
199607703	PROTECTING AND RESTORING THE SQUAW & PAPOOSE CREEK	Nez Perce Tribe	Cleanwat	Mountain S	427,340			49,742	477,082	535,108.70	23,400.00	558,508.70			0.00	0.00	237,755.69	-81,426.70	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199607705	RESTORE MCCOMAS MEADOWS	Nez Perce Tribe	Cleanwat	Mountain S	326,482		-44,550		281,932	269,945.59	9,920.00	279,865.59		10,000.00	7,476.52	-7,476.52	311,786.77	2,066.41	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions					FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs		
199608000	N.E. OREGON WLDF PROJ (NPT)	Nez Perce Tribe	Grande R Blue Moun		414,100				414,100	310,746.79	47,000.00	357,746.79	114,643.00		64,915.13	49,727.87	528,235.28	56,353.21	
199608300	CTUIR-GRANDE RONDE BASIN WATERSHED RESTORATION	Confederated Tribes of the Umatilla Indian Reservation	Grande R Blue Moun		195,000				195,000	167,841.57	9,020.38	176,861.95	67,000.00		68,766.29	-1,766.29	193,233.71	18,138.05	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were
199608600	CLEARWATER FOCUS WATERSHED/CONSERVATION COMMISSION	Idaho State Conservation Commission	Clearwat Mountain S		103,626				103,626	95,609.92	21,354.00	116,963.92		20,714.00	19,805.50	-19,805.50	96,820.50	-13,337.92	not contractual spending caps in place.
199608701	MONTANA FOCUS WATERSHED COORDINATION - (CSKT)	Confederated Salish-Kootenai Tribes	Flathead Mountain C		69,038				69,038	82,736.64	19,661.00	102,397.64			33,065.58	-33,065.58	114,009.70	-33,359.64	'02 costs paid in '03. Should have been corrected by a Council add-on during '03
199608702	MONTANA FOCUS WATERSHED COORDINATION - MONTANA	Montana Fish, Wildlife & Parks	Kootenai Mountain C		100,000		35,000		135,000	84,815.61	19,670.00	104,485.61		550.00	2,186.19	-2,186.19	82,700.24	30,514.39	Council understood that these costs would be covered by the Washington Wildlife Agreement.
199609401	SCOTCH CREEK WILDLIFE AREA	Washington Department of Fish & Wildlife	Okanogai Columbia C		0				0	34,880.13		34,880.13	92,967.59		124,133.13	-31,165.54	25,897.47	-34,880.13	ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03.
199700100	IDAHO CHINOOK SALMON CAPTIVE REARING	Idaho Department of Fish & Game	Salmon Mountain S		542,000		218,000		760,000	664,528.17	104,400.00	768,928.17		36,300.00	26,828.20	-26,828.20	742,174.55	-8,928.17	It appears the FY 2003 accrual estimate may have been over estimated. Additionally, an accrual estimate of \$36,300 was made for FY 02 but \$26,828.20 was invoiced in FY 03 (both the estimate and the FY 02 accrual were under the \$50K accrual threshold).
199700400	RESIDENT FISH ABOVE CHIEF JOE & GRAND COULEE DAMS	Kalispel Tribe	Upper Co Intermount		498,000				498,000	472,766.80	59,940.00	532,706.80	60,992.00		125,789.58	-64,797.58	747,734.21	-34,706.80	Inadequate '02 accrual for actual '02 costs billed in '03.
199700900	EVAL STURGEON POP - SNAKE R (LOWER GRAN/HELLS CAN)	Nez Perce Tribe	SNAKE He Blue Moun		185,442				185,442	136,769.46	16,400.00	153,169.46		21,000.00	19,497.84	-19,497.84	82,355.80	32,272.54	
199701100	SHOSHONE-PAIUTE HABITAT ENHANCEMENT	Shoshone-Paiute Tribes	Owyhee Middle Sna		292,696				292,696	289,757.22	6,614.13	296,371.35			41,882.40	-41,882.40	257,700.72	-3,675.35	Contract value at start of Fy2003 was \$299,583 (including FY03 amendment and FY02 carryover of \$4,861). The Tribe has chosen to spend the maximum allowed by the contract, and not the spending cap.
199701325	YKFP-YAKIMA BASIN OPERATIONS AND MAINTENANCE	Yakama Nation	Yakima Columbia F		2,429,900				2,429,900	1,165,877.17	1,366,319.22	2,532,196.39	571,385.46		492,325.02	79,060.44	3,671,658.33	-102,296.39	The difference reflects FY 2002 invoices that less than the FY 2002 accrual estimate by \$79,060. Therefore, 03 spending is actually 180K more (79K in 02 overaccrual plus the 102K in 03 overspending).
199701400	1996-97 EVAL JUV FALL CHIN STRANDING/HANFORD REACH	Washington Department of Fish & Wildlife	Lower Mii Columbia F		0				0	-550.95		-550.95			0.00	0.00	0.00	550.95	After June estimate was posted for sponsors to review, the sponsor indicated the majority of spending would take place during the second half of the FY, spending did pick up second half of FY. Council's 2/20 recommended budget was \$241,570. All billings have been received for FY
199701501	IMNAHA RIVER SMOLT MONITORING - NPT	Nez Perce Tribe	Imnaha Blue Moun		241,570		-28,922		212,648	225,997.21	15,800.00	241,797.21		15,000.00	14,505.90	-14,505.90	266,907.80	-29,149.21	03 which = \$240,875.
199701900	STINKING WATER SALMONID PROJECT	Burns Paiute Tribe	Malheur Middle Sna		320,586				320,586	269,043.37	23,750.00	292,793.37		10,080.16	15,606.23	-15,606.23	302,476.03	27,792.63	
199702300	INDEPENDENT SCIENTIFIC REVIEW PANEL	Northwest Power Planning Council	Systemwi Systemwid		490,134				490,134	246,950.19	109,523.77	356,473.96	81,000.00		41,841.98	39,158.02	460,988.38	133,660.04	\$42,209.75 of this budget variance is a result of an over-estimated FY03 year-end accrual - the FY03 total actual was \$849,611.09. \$74,926.93 is a result of TBL charges that were not provided for in the FY03 spending cap. For the remaining \$70,448.16, the contractor was operating under the assumption that the total of their monthly accrual estimates in exhibit A of the Contract was their 03 budget. Under this assumption, they were not overspent (total budget of \$789,341).
199702400	AVIAN PREDATION ON JUVENILE SALMONIDS	Oregon State University/Cumulative Risk Initiative	Columbia Columbia E		520,871		183,365		704,236	662,754.45	229,066.39	891,820.84	67,000.00		62,333.41	4,666.59	973,231.16	-187,584.84	There was no contractual spending cap, and spending was within the contract balance.
199702500	WALLOWA COUNTY/NEZ PERCE SALMON HABITAT RECOVERY	Wallowa County	Grande R Blue Moun				7,875		7,875	7,875.00		7,875.00			7,875.00	-7,875.00	30,142.54	0.00	
199703000	LISTED STOCK ADULT ESCAPEMENT MONITORING	Nez Perce Tribe	Salmon Mountain S		446,380				446,380	382,511.44	43,380.00	425,891.44		18,000.00	16,775.41	-16,775.41	510,604.26	20,488.56	
199703400	MONITORING FINE SEDIMENT-GRANDE RONDE/JOHN DAY RIV	Intertribal Fish Commission	John Day Columbia F		19,968				19,968	22,455.80		22,455.80		24,287.00	2,714.53	-2,714.53	20,657.29	-2,487.80	some '02 funds, project completed Spring '03
199703800	LISTED STOCK CHINOOK SALMON GAMETE PRESERVATION	Nez Perce Tribe	Systemwi Systemwid		298,305		67,478		365,783	305,450.67	11,600.00	317,050.67		21,000.00	16,865.57	-16,865.57	421,395.94	48,732.33	
199704700	YAKIMA RIVER BASIN SIDE CHANNEL SURVEY AND REHAB	Yakama Indian Nation	Yakima Columbia F		0				0			0.00		13,487.17	3,153.45	-3,153.45	30,214.22	0.00	
199704900	TEANAWAY RIVER INSTREAM FLOW RESTORATION - BOR	Yakama Indian Nation	Yakima Columbia F			10,000			10,000	4,348.33		4,348.33			0.00	0.00	0.00	5,651.67	
199705100	YAKIMA BASIN SIDE CHANNELS TOPPENISH/SIMCOE INSTREAM FLOW RESTORATION	Yakama Indian Nation	Yakima Columbia F		584,350				584,350	27,115.08	37,435.00	64,550.08	236,045.28	2,800.00	125,411.83	110,633.45	265,105.29	519,799.92	
199705300	LOWER KLICKITAT RIPARIAN/CHANNEL HABITAT ENHANCE	Yakama Indian Nation	Yakima Columbia F		225,000		35,732		260,732	56,538.31	60,729.00	117,267.31	52,941.00		35,732.42	17,208.58	274,940.01	143,464.69	
199705600	OREGON W/L PLANNING AND COORDINATION	Oregon Department of Fish & Wildlife- Hq	Klickitat Columbia C		397,414				397,414	126,547.40	191,458.82	318,006.22	84,182.84		58,157.27	26,025.57	538,787.31	79,407.78	
199705900	OREGON WILDLIFE PLANNING AND COORDINATION (CTWSIR)	Warm Springs Tribes	Systemwi Systemwide		0				0	28,127.89		28,127.89		4,599.57	2,946.88	-2,946.88	93,299.35	-28,127.89	03 expenses represent end of contract costs. Contract not renewed in 03.
199705902	CLEARWATER FOCUS WATERSHED NEZ PERCE	Nez Perce Tribe	Clearwat Mountain S		127,294				127,294	126,933.49	6,925.00	133,858.49		45,117.59	40,988.42	-40,988.42	213,717.41	-6,564.49	
199800100	ANALYTIC SUPPORT PATH/ESA BIOLOGY ASSESSMENT-HES	HES	Systemwi Systemwid		0				0	148,023.60		148,023.60			11,427.00	-11,427.00	147,150.36	-148,023.60	Tech Support Contract
199800200	SNAKE RIVER NATIVE SALMONID ASSESSMENT	Idaho Department of Fish & Game	Malheur Middle Sna		311,375				311,375	328,585.54	53,200.00	381,785.54		30,300.00	27,092.91	-27,092.91	477,749.29	-70,410.54	Given a recent 04 billing for Sept. 03 work, they may have overaccrued at end of 03. 02 costs were also paid in 03 - 27K.
199800300	SPOKANE TRIBE WILDLIFE MITIGATION O&M	Spokane Tribe of Indians	Upper Co Intermount		190,563		42,598		233,161	154,982.11	40,259.39	195,241.50		33,020.00	42,598.19	-42,598.19	152,643.11	37,919.50	
199800401	COLUMBIA BASIN BULLETIN GRANDE RONDE SUPPLEMENTATION - O&M/M&E (NPT)	Intermountain Communications	Systemwi Systemwid		171,230				171,230	172,770.82	14,400.00	187,170.82		17,000.00	15,275.05	-15,275.05	160,306.31	-15,940.82	FY02 invoice paid in FY03 in the amount of \$15,275.05. That brings the variance to \$665.77. This contract actually overspent its contract ceiling by \$10,923.69 in FY02 and an additional \$750.54 in FY03 (why the overage comes out to \$665.77, I'm not sure). We've never caught this before because by the time his September invoice comes in every year, his funds have already been added for the new contract year. The contract balance appears plentiful, and BES doesn't register that there wasn't enough money in the previous year's balance to cover the bill. The contractor also underestimated his accrual: \$14,400 was booked to FY03, and his September invoice was \$14,484.77. I have notified him that he'll need to underspent his budget in FY04 by \$11,674.23.
199800702	GRANDE RONDE SUPPLEMENTATION - O&M/M&E (CTUIR)	Confederated Tribes of the Umatilla Indian Reservation	Grande R Blue Moun		563,172		8,335		571,507	470,770.67	70,747.00	541,517.67		37,000.00	10,816.50	-10,816.50	800,937.03	29,989.33	
199800703	GRANDE RONDE SUPPLEMENTATION - O&M/M&E (ODFW)	Oregon Department of Fish & Wildlife- Hq	Grande R Blue Moun		640,181		640,181		1,280,362	689,999.90	62,112.72	752,112.62			141,992.62	-141,992.62	1,133,981.13	528,249.38	
199800704	REGIONAL FORUM FACILITATOR	DSConsulting	Systemwi Systemwid		206,048		70,718		276,766	70,301.54	63,700.00	134,001.54			0.00	0.00	178,515.80	142,764.46	
199800800					0				0	52,119.38		52,119.38			7,452.00	-7,452.00	77,093.42	-52,119.38	Not in Council Budget- Tech support Contract?

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances				Difference (Revised Council Budget)	Project Manager/BPA Comments		
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs
199801001	GRANDE RONDE CAPTIVE BROOD O&M / M&E	Oregon Department of Fish & Wildlife- Hq	Grande R	Blue Mount	699,921				699,921	482,753.43	184,000.00	666,753.43	97,485.81		79,166.19	18,319.62	748,139.26	33,167.57	
199801003	M&E - YEARLING SNAKE R FALL CHINOOK SALMON OUTPLANTED-LG	U.S. Fish & Wildlife Service	Snake He	Blue Mount	88,410				88,410	99,840.45	2,384.30	102,224.75		6,275.00	10,328.45	-10,328.45	88,201.07	-13,814.75	There was no contractual spending cap in place for this project. There was \$10,328.45 in FY02 costs paid in FY03. The remaining excess of \$3,486.30 reflects an uneven spending pattern over the project 12-month term, with more spending in the last few months of the project that fall into FY03.
199801004	M&E OF YEARLING SNAKE RIVER FALL CHINOOK	Nez Perce Tribe	Snake He	Blue Mount	278,879				278,879	217,594.89	13,400.00	230,994.89		10,000.00	9,826.63	-9,826.63	305,669.13	47,884.11	'02 accrual \$24,542; no spending cap, contract budget overlaps 2 FY's, production increased
199801005	PITTSBURG/BIG CANYON/CAPTAIN JOHNS RELEASE FACILITIES	Nez Perce Tribe	Snake He	Blue Mount	705,406		24,542		729,948	823,871.34	25,639.00	849,510.34		32,000.00	24,541.27	-24,541.27	1,002,764.21	-119,562.34	20% in '03
199801006	CAPTIVE BROODSTOCK ARTIFICIAL PROPAGATION	Nez Perce Tribe	Grande R	Blue Mount	164,280		28,702		192,982	152,263.76	10,000.00	162,263.76		29,000.00	28,702.76	-28,702.76	218,719.48	30,718.24	
199801100	NATURAL HERITAGE PROGRAM (NHP) GEOGRAPHIC INFORMATION SYSTEM(GIS)	BPA	Systemwi	Systemwid	5,500				5,500	9,678.83	1,321.17	11,000.00		5,500.00	5,500.00	-5,500.00	5,500.00	-5,500.00	Tech Support Contract
199801200	PROGRAM SUPPORT	BPA	Systemwi	Systemwid	0				0	13,546.67		13,546.67		26,229.25	-1,562.83	1,562.83	8,138.54	-13,546.67	Tech Support Contract
199801300	WRITER - EDITOR FOR ESA MEETINGS	Jeff Kuechle	Systemwi	Systemwid	0				0	74,187.46		74,187.46		8,491.48	-8,491.48		68,954.76	-74,187.46	Tech Support Contract
199801301	TECH WRITER SOCKEYE/CHINOOK SALMON OVERSIGHT COMM	Kuechle Edit Services	Salmon	Mountain S	0				0	2,072.21		2,072.21			0.00	0.00	5,499.76	-2,072.21	Council would like to move this to Tech support contract - CONTRACT BEING CLOSED - NO FURTHER COSTS
199801400	OCEAN SURVIVAL OF SALMONIDS	Department of Fisheries in Oceans Canada	Columbia	Columbia E	1,285,800		199,000	836,841	2,321,641	1,128,351.18	700,000.00	1,828,351.18	146,942.00		132,078.24	14,863.76	1,053,147.00	493,289.82	Council understood that these costs would be covered by the Washington Wildlife Agreement.
199801500	USF&WS WILDLIFE COORDINATION ESCAPEMENT/PRODUCTIVITY SPRING CHIN-	U.S. Fish & Wildlife Service	Upper Co	Intermountain	0				0	4,078.75		4,078.75		4,122.00	4,078.75	-4,078.75	0.00	-4,078.75	ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03.
199801600	JOHN DAY BASIN GRAVEL PUSH-UP DAM REMOVAL LOWER	Oregon Department of Fish & Wildlife- Hq	John Day	Columbia F	400,000				400,000	218,669.44	79,000.00	297,669.44		10,426.66	13,083.12	-13,083.12	995,057.54	102,330.56	
199801700	NORTH FORK JOHN DAY R	North Fork John Day Watershed Council	John Day	Columbia F	101,675		-50,000		51,675	101,675	4,764.40	4,764.40			0.00	0.00	108,187.20	46,910.60	
199801900	WIND RIVER WATERSHED	Underwood Conservation District	Wind	Columbia C	620,845			7,200	628,045	488,216.34	87,911.82	576,128.16	211,424.00	17,811.99	19,271.88	192,152.12	568,537.84	51,916.84	
199802000	FISH HABITAT/SALMONIDS WALLA WALLA WATERSHED WA	Washington Department of Fish & Wildlife	Walla Wa	Columbia F	168,163			45,714	213,877	133,227.32	64,899.87	198,127.19		26,670.85	45,713.67	-45,713.67	169,784.24	15,749.81	
199802100	HOOD RIVER FISH HABITAT	Warm Springs Tribes	Hood	Columbia C	700,000				700,000	646,902.77	21,619.00	668,521.77	70,000.00	8,000.00	0.00	70,000.00	867,475.66	31,478.23	Wagner Ranch O&M was combined into one project and contract with Pine Creek Ranch O&M doing FY03. Both projects were crisis projects that had additional funds added mid FY. The new combined project retained the name and project no. of Pine Creek Ranch, 1998-022-00. This added \$58,000 to this project that was not calculated in this spreadsheet. Since CTWSRO had committed cost share to several entities in FY03, BPA allowed 39,285 of the FY04 recommended budget to be committed in FY03.
199802200	ACQUISITION OF PINE CREEK RANCH EARLY WINTERS CR HABITAT RESTOR	Warm Springs Tribes	John Day	Columbia F	117,250	72,000		40,000	229,250	282,433.54	39,285.00	321,718.54		10,165.00	93,945.87	-93,945.87	213,161.06	-92,468.54	
199802500	STEELHEAD&CHINOOK	Pacific Institute Jefferson County Soil and Water Conservation Distr	Methow	Columbia C		8,420			8,420	8,419.54		8,419.54		4,418.85	0.00	0.00	0.00	0.46	
199802800	IMPLEMENT TROUT CR WATERSHED RESTORE/ENHANCE P1	Resource, Conservation & Development Columbia River Intertribal Fish Commission	Deschute	Columbia F	126,266		73,380		199,646	116,421.50	6,643.44	123,064.94		40,000.00	72,325.00	-72,325.00	126,011.94	76,581.06	
199802900	GOAT CR IN-STREAM HABITAT RESTORATION FOR SALMONID	Resource, Conservation & Development Columbia River Intertribal Fish Commission	Methow	Columbia C		19,427			19,427	19,427.00		19,427.00		17,000.00	6,027.00	-6,027.00	14,051.23	0.00	
199803100	IMPLEMENT WY-KAN-USH-MI WA-KISH-WIT WATERSHED REST	Yakama Indian Nation	Yakima	Columbia F	299,135		29,288		328,423	303,373.75	32,612.00	335,985.75	50,000.00		134,634.09	-84,634.09	257,889.95	-36,850.75	Implement Wy-Kan-Ush-Mi Wa-Kish-Wit Watershed Restoration - The year end accrual estimate was \$50,000 but actual billings from 02 were \$134,634 for a difference of \$84,634
199803300	UPPER TOPPENISH CREEK WATERSHED ANALYSIS	Yakama Indian Nation	Yakima	Columbia F	203,138				203,138	-239.47	42,270.00	42,030.53	62,265.00		7,688.24	54,576.76	258,450.42	190,395.47	
199803400	ESTABLISH SAFE ACCESS TRIBUTARIES YAKIMA SUBBASIN	Yakama Indian Nation	Yakima	Columbia F	230,000				230,000	75.00	124,296.00	124,371.00		23,800.00	17,395.99	-17,395.99	201,525.76	105,629.00	
199803501	WATERSHED RESPONSE OF STREAM HABITAT TO MINE WASTE	University of Washington	Methow	Columbia C		53,437			53,437	52,761.01		52,761.01		28,000.00	21,409.15	-21,409.15	32,028.07	675.99	
199900301	SALMON SPAWNING BELOW LOWER COLUMBIA MS DAMS-ODFW	Oregon Department of Fish & Wildlife- Hq Wasco County Soil and Water Conservation District	Systemwi	Systemwid	779,586				779,586	746,561.83	154,133.77	900,695.60		148,248.06	69,234.79	-69,234.79	788,327.92	-121,109.60	There was no contractual spending cap in place for this project. There were 6 active contracts in place in early FY03 -- all of which reported FY02 accruals less than \$50K, yet the combined total was \$148,248, resulting in FY02 accruals impacting FY03. In FY02-03, there were 5 different project numbers under which the budget was tracked. Almost all were within their contract caps.
199900600	BAKEOVEN RIPARIAN ASSESSMENT	Oregon Department of Fish & Wildlife- Hq Wasco County Soil and Water Conservation District	Deschute	Columbia F		92,829			92,829	126,855.93		126,855.93		5,000.00	5,404.14	-5,404.14	177,373.24	-34,026.93	Not in Council Budget - The Council included a budget in early spreadsheets. Project terminated w POST MAY 03 COSTS HAVE BEEN FUNDED BY PBL. THIS REPRESENTS FY03 BEFORE MAY. CONTRACT WAS CLOSED IN MAY. OWT had a contract to spend the funds that accrued so no effective way to limit them to the \$50,000 recommendation.
199900800	COLUMBIA PLATEAU WATER RIGHTS ACQUISITION	Oregon Water Trust Sherman Soil & Water Conservation District	Fifteen M	Columbia C		50,000			50,000	229,093.60		229,093.60	60,000.00		62,919.79	-2,919.79	257,332.70	-179,093.60	
199901000	MITIGATE EFFECTS OF EROSION ON SALMONOID HABITAT	Oregon Water Trust Sherman Soil & Water Conservation District	John Day	Columbia F	22,727				22,727	13,083.04		13,083.04			0.00	0.00	21,980.00	9,643.96	
199901300	AHTANUM CREEK WATERSHED ASSESSMENT	Yakama Indian Nation	Yakima	Columbia F	214,035		59,092		273,127	160,979.63	49,286.00	210,265.63		43,732.00	59,092.45	-59,092.45	274,848.90	62,861.37	
199901400	RESTORE ANADROMOUS FISH HABITAT - LITTLE CANYON CR	Clearwater Focus Watershed Program	Clearwat	Mountain S	165,200		41,300		206,500	191,811.43	20,900.00	212,711.43		4,500.00	0.00	0.00	379,611.03	-6,211.43	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199901500	RESTORE ANADROMOUS FISH HABITAT - NICHOLS CANYON	Clearwater Focus Watershed Program	Clearwat	Mountain S	187,934				187,934	198,368.90	12,500.00	210,868.90		1,323.00	27,953.43	-27,953.43	180,643.34	-22,934.90	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199901600	PROTECTING & RESTORING BIG CANYON CREEK WATERSHED	Nez Perce Tribe	Clearwat	Mountain S	229,940		-37,198		192,742	181,563.11	35,200.00	216,763.11		8,000.00	8,732.25	-8,732.25	244,290.07	-24,021.11	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199901700	REHABILITATE LAPWAI CREEK	Nez Perce Tribe	Clearwat	Mountain S	433,039		-83,219		349,820	368,216.64	47,500.00	415,716.64		11,000.00	10,081.01	-10,081.01	408,574.49	-65,896.64	These contracts had start dates that were pushed to the end of the FY due to a late provincial review several years ago. As such the contracts were on 02 budgets for most of 03. There were not contractual spending caps in place.
199901800	QUALIFY/QUANTIFY RESIDUAL STEELHEAD IN CLEARWATER	U.S. Fish & Wildlife Service	Clearwat	Mountain S	33,000				33,000	67,267.68	2,304.07	69,571.75	52,219.00		50,179.85	2,039.15	76,027.11	-36,571.75	This overspending appears to be due to a BPA mistake in estimating the original accrual cap for FY03. It was assumed that the accruals for FY03 would be approximately the same as the Council scrubbed FY03 budget of \$33,000 (covering the performance period 1/1/03 - 12/31/03). However, there were some significant accruals for work performed in late 2002 that were not factored into the calculations. Due to the timing of contract renewal, this project did not have a spending cap clause written into its contract during FY03.
199901900	RESTORE SALMON RIVER (CHALLIS, ID) AREA	U.S. Fish & Wildlife Service	Salmon	Mountain S	71,724				71,724	62,807.48	6,505.69	69,313.17		14,377.99	6,626.43	-6,626.43	644,023.30	2,410.83	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances				Difference (Revised Council Budget)	Project Manager/BPA Comments		
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs
199902000	ANALYZE PERSISTENCE/DYNAMICS SNAKE R CHINOOK	Rocky Mountain Research Station	Salmon	Mountain S	106,858		44,842		151,700	55,349.74	100,769.77	156,119.51		542.33	0.00	0.00	218,225.89	-4,419.51	BPA made a mistake in entering the FY03 year-end accrual for this project; instead of \$100,769.77, it should have been \$37,448.61. With this revised year-end accrual number, the project is no longer overspent.
199902300	REPLACE CHUMSTICK CREEK CULVERT	Washington Department of Fish & Wildlife	Wenatche	Columbia Cascade					0	0.86		0.86	54,294.00		0.00	54,294.00	0.00	-0.86	
199902400	BULL TROUT POPULATION ASSESSMENT IN COLUMBIA RIVER	Washington Department of Fish & Wildlife	Klickitat	Columbia C	159,000				159,000	54,874.08	72,688.01	127,562.09		27,369.63	28,434.31	-28,434.31	122,447.12	31,437.91	
199902500	RIVER WETLANDS RESTORATION & EVALUATION PROGRAM	U.S. Forest Service	Sandy	Lower Colu	155,562				155,562	78,980.00	60,660.00	139,640.00		36,120.00	0.00	0.00	217,205.70	15,922.00	
199903400	FEDERAL CAUCUS/UNIFIED PLAN ANADROMOUS FISH HABITAT & PASSAGE IN OMAK CREEK	BPA Colville Confederated Tribes	Systemwi	Systemwide					0	3,398.75		3,398.75			0.00	0.00	0.00	-3,398.75	Council would like to move this to Tech support contract - SHOULD BE MOVED TO TECH SUPPORT - 03 COSTS COVER GIS MAPS FOR BIOP CHECK-IN
200000100	REMOVE BARRIERS/RESTORE INSTREAM HABITAT	U.S. Fish & Wildlife Service	Okanogai	Columbia C	113,995		18,405		132,400	66,807.39	50,127.67	116,935.06			18,405.06	-18,405.06	98,530.00	15,464.94	
200000200	PROTECT WIGWAM R BULL TROUT-KOOCANUSA RESERVATION INFRASTRUCTURE FOR FDA REGISTRATION	U.S. Fish & Wildlife Service BC/ Ministry Environment Land and Parks	Wenatche	Columbia C		21,082			21,082	21,081.02		21,081.02		2,500.00	15,810.77	-15,810.77	5,270.26	0.98	
200000400	ERYTHROMYCIN LOGAN VALLEY WILDLIFE MITIGATION PROJECT	University of Idaho	Systemwi	Systemwide	62,000				62,000	73,502.00	50,000.00	123,502.00		34,826.84	0.00	0.00	72,336.30	-61,502.00	Accrual caused error
200000700	LOGAN VALLEY WILDLIFE MITIGATION PROJECT	Burns Paiute Tribe	Malheur	Middle Sna	76,456				76,456	111,033.71		111,033.71		33,374.90	21,101.91	-21,101.91	215,368.75	-34,577.71	Accrual caused error
200000900	KLICKITAT RIVER SUB-BASIN ASSESSMENT ROCK CREEK WATERSHED ASSESSMENT & RESTORATION	Yakama Indian Nation	Klickitat	Columbia C		10,000			10,000	12,433.75		12,433.75		11,000.00	7,913.71	-7,913.71	118,637.21	-2,433.75	This contract was closed 10/30/02. The August 2002 invoice of \$2,849.66 was not processed until October 2, 2002, and as a result increased FY 2003 accruals over the budget cap by the difference of \$2,433.75
200001100	EVAL FACTORS LIMITING COL R CHUM SALMON POPULATION	Yakama Indian Nation	Crab Cree	Columbia F		11,000	1,549		12,549	12,549.26		12,549.26		11,000.00	2,554.41	-2,554.41	109,427.03	-0.26	They over accrued their FY03 amount by 26 cents.
200001200	EVAL REINTRODUCTION OF SOCKEYE SALMON SKAHA LAKE	Colville Confederated Tribes	Okanogai	Columbia C	255,211		-8,391		246,820	196,880.65	49,939.00	246,819.65	121,948.00		52,667.21	69,280.79	316,100.84	0.35	Evaluate Reintroduction of Sockeye Salmon Skaha Lake - on 4/1/03 a contract modification was done to extend performance period and authorize \$18,000 in carryover funds from existing contract. This action never got added to the revised council budget.
200001300	EVALUATE LAMPREY HABITAT/POPULATION IN CEDAR CREEK	U.S. Fish & Wildlife Service	Lewis	Lower Colu	67,769		-7,602		190,140	69,896.05	15,500.00	85,396.05	175,000.00		9,315.02	165,684.98	351,740.43	-17,627.05	There was no contractual spending cap in place for this project. Please correct the sponsor identification - it is USFWS, not USGS. The reported FY02 accrual was 125,339, but BPA billings show that \$106,826 was the actual, leaving a \$18,513 credit for FY03. There was a higher than expected rate of spending from the large contract balance that carried over into FY03 to account for the \$86,356 overage.
200001400	ACQUIRE OXBOW RANCH MIDDLE FORK JOHN DAY RIVER	Warm Springs Tribes	John Day	Columbia F	197,742				190,140	243,342.84	14,641.00	257,983.84	125,339.00		106,826.30	18,512.70	322,202.60	-67,843.84	The CTWSRO over accrued.
200001500	TUALATIN RIVER NATIONAL WILDLIFE REFUGE ADDITIONS	U.S. Fish & Wildlife Service	Willamett	Lower Colu	110,715		14,571		125,286	120,334.94	6,940.00	127,274.94		4,700.00	14,570.92	-14,570.92	177,831.77	-1,988.94	
200001600	RECONDITION WILD STEELHEAD KELTS	Columbia River Intertribal Fish Commission	Systemwi	Systemwide	91,000				91,000	32,778.36	6,921.55	39,699.91		12,166.00	1,185.27	-1,185.27	108,621.56	51,300.09	
200001700	TUCANNON RIVER SPRING CHINOOK CAPTIVE BROODSTOCK	Washington Department of Fish & Wildlife	Tucannon	Columbia F	198,986		94,014		293,000	174,940.16	45,240.00	220,180.16		5,985.00	24,260.61	-24,260.61	319,627.99	72,819.84	\$51k in Jul-Sep 2002 work accrued against FY2003. In addition, additional FY2002 expenditures on (at least) the Oct 2002 invoice were from FY2002 as well. Contract for \$95k (with no spending cap). Actual contract work for FY2003 was less than \$95k, however invoices received from Oct 2002 - Sep 2003 were for about \$96k. According to Gail Frost (who handles all BPA contract invoicing), future FY tracking will help resolve some of these "FY-overlap" inconsistencies. No PIT tags were required in FY2003 because tags previously purchased were used.
200001800	WL MITIGATION SITES OREGON, LADD MARSH ADDITIONS	Oregon Department of Fish & Wildlife- Hq	Grande R	Blue Moun	97,721				97,721	86,867.09	60,917.65	147,784.74		20,492.47	51,229.73	-51,229.73	144,924.35	-50,063.74	
200002100	WILDLIFE MITIGATION SITES OREGON, HORN BUTTE	Oregon Department of Fish & Wildlife- Hq	Columbia	Columbia C	335,367				335,367	144,004.94	3,000.00	147,004.94		4,328.72	2,159.24	-2,159.24	156,255.85	188,362.06	
200002300	RAINWATER WILDLIFE AREA OPERATIONS & MAINTENANCE	Umatilla Confederated Tribes	Walla Wa	Columbia F					0						0.00	0.00	0.00	0.00	Council understood that these costs would be covered by the Washington Wildlife Agreement. ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03.
200002600	ACQUISITION OF MALHEUR WILDLIFE MITIGATION SITE	Burns Paiute Tribe	Malheur	Middle Sna			-12,500		272,500	135,118.93		135,118.93		16,000.00	33,559.71	-33,559.71	216,825.67	-135,118.93	
200002700	EVAL PACIFIC LAMPREY IN CLEARWATER DRAINAGE IDFG	Idaho Department of Fish & Game	Clearwat	Mountain S	285,000				272,500	261,266.25	23,200.00	284,466.25		16,538.10	25,623.84	-25,623.84	288,855.36	-11,966.25	FY02 costs There was no contractual spending cap in place for this project. The reported FY02 accrual was \$7,400 and \$5,046.10 was actually paid from FY03 for FY02 work. There may be errors resulting in money carrying over if the sponsor estimate of balance has been incorrect -- which could account for the \$19,359.28 overage. There was also a skewed pattern of spending in the FY02 project period in which large invoices came in during the FY03 portion of the contract year.
200002800	LARVAL PACIFIC/RIVER&WESTERN BROOK LAMPREYS TEMP	U.S. Geological Survey	Systemwi	Systemwide	73,665				73,665	72,978.18	15,000.00	87,978.18		7,400.00	5,046.10	-5,046.10	108,075.85	-14,313.18	There was no contractual spending cap in place for this project. \$26,380 was paid in FY03 for FY02 work. The remaining overage of approx. 2K may be linked to a contract balance that carried over into FY03 -- incorrect reconciliation of the unspent balance at the time of contract amendment to add FY03 funds.
200002900	ENHANCE NORTH FORK JOHN DAY RIVER SUBBASIN - CTUIR	Umatilla Confederated Tribes	John Day	Columbia F	79,609				79,609	79,632.11	28,125.86	107,757.97		13,203.00	26,380.00	-26,380.00	81,377.97	-28,148.97	BPA underestimated FY03 accrual estimate to be \$180,000 that was used by NPCC to make these revised FY03 recommendation. BPA estimated accrual was based on reviewing FY01 and FY02 accruals. There was no FY03 accrual cap ceiling in the contract. The performance period budget is \$228,726 of which \$192,017 has been invoiced thru September 30, 2003. Prior to 1/03, the Walla Walla Fish Passage Operations work was occurring under project 1988-022-00. This meant that 2000-033's budget only needed to cover 9 months in FY03. Assuming an even pattern of spending, I recommended that we reduce the budget by 1/4. The pattern of spending was not even. Spending was higher in the Spring and lower in the Fall/Winter. In addition, \$24,610 worth of subcontractor work from before 1/03 was invoiced after 1/03.
200003100	WALLA WALLA RIVER FISH PASSAGE OPERATIONS	Confederated Tribes of the Umatilla Indian Reservation	Walla Wa	Columbia F	228,000		-47,601		180,399	80,432.77	10,514.18	90,946.95	132,000.00		0.00	0.00	109,538.00	-41,395.95	
200003300	PROTECT N LOCHSA FACE ANALYSIS AREA WATERSHED	Nez Perce Tribe	Clearwat	Mountain S	109,551		-60,000		49,551	162,406.09		162,406.09		40,000.00	30,854.65	-30,854.65	216,760.89	61,034.91	
200003400	REHABILITATE NEWSOME CREEK - S FORK CLEARWATER R	Nez Perce Tribe	Clearwat	Mountain S	188,712		34,729		223,441	248,598.41	2,700.00	251,298.41		2,000.00	3,244.06	-3,244.06	282,062.91	52,460.59	
200003500	PROTECT AND RESTORE MILL CREEK WATERSHED	Nez Perce Tribe	Clearwat	Mountain S	297,515			6,244	303,759	75,771.52	6,436.00	82,207.52		4,000.00	5,708.18	-5,708.18	139,562.77	4,854.48	
200003600	WALLA WALLA RIVER BASIN MONITORING AND EVALUATION	Confederated Tribes of the Umatilla Indian Reservation	Walla Wa	Columbia F	75,547		1,915	9,600	87,062	495,000		495,000			0.00	0.00	489,155.00	70,159.98	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions					FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs		
200004100	BPA TECHNICAL SUPPORT YAKIMA BASIN BENTHIC INDEX OF BIOTIC INTEGRITY	BPA	Overheac	Program S					0			0.00		27,000.00	0.00	0.00	0.00	0.00	Tech Support Contract
200004800	RESEARCH/EVALUATE RESTORATION OF NE OREGON STREAMS	Washington Trout	Yakima	Columbia F	40,000				40,000	27,960.06	1,050.00	29,010.06		3,000.00	1,428.76	-1,428.76	83,125.14	10,989.94	
200005100	UPSTREAM MIGRATION PACIFIC LAMPREYS JOHN DAY RIVER	Oregon State University	Grande R	Blue Mount	4,732				4,732	5,216.44		5,216.44		5,198.44	5,216.44	-5,216.44	0.00	-484.44	03 expenses represent end of contract costs. Contract closed in December 2002
200005200	F&W CONSERVATION ENFORCEMENT NEZ PERCE WATERSHEDS	U.S. Geological Survey	John Day	Columbia Plateau					0	1,243.93		1,243.93			1,243.93	-1,243.93	0.00	-1,243.93	03 expenses represent end of contract costs. Contract not renewed in 03.
200005500	LAW ENFORCEMENT ANADROMOUS SALMONIDS IN MAINSTEM	Nez Perce Tribe	Salmon	Mountain S	481,340				481,340	421,161.92	40,900.00	462,061.92		14,000.00	15,233.04	-15,233.04	538,793.49	19,278.08	
200005600	ANALYZE BEHAVIORAL CHANGE DOMESTICATION	Commission	Systemwi	Systemwid	414,000		61,671		475,671	426,193.74	34,803.24	460,996.98		30,000.00	32,890.66	-32,890.66	413,949.95	14,674.02	
200007100		Washington State University	Systemwi	Systemwid	50,000		32,000		82,000	41,902.00	17,144.17	59,046.17			13,666.00	-13,666.00	68,334.03	22,953.83	
200007200	HERITABILITY OF DISEASE RESISTANCE & IMMUNE FUNCTION	U.S. Fish & Wildlife Service	Systemwi	Systemwid	121,343				121,343	14,891.54	107,073.00	121,964.54			47,118.71	-47,118.71	121,342.92	-621.54	There was no contractual spending cap in place for this project. It appears that FY02 costs were paid in FY03 which explain the variance from the Council budget, but the sponsor did not show the time period covered by several invoices. This project was funded for the time period of May 1, 2001 to December 1, 2002 under the "innovative" program. A no cost time extension to 11/30/03 is in place. The FY03 spending target was just a best estimate that the project would spend \$121,343 during FY03 -- there may have been error in estimating the exact balance left as of 10/1/02.
200007300	SUBBASIN ASSESSMENTS ASSESS RESIDENT FISH-OWYHEE BASIN-DUCK VALLEY IR	Planning Council	Systemwi	Systemwid	79,042				79,042	-20,883.64		-20,883.64	110,000.00		43,643.99	66,356.01	79,041.80	99,925.64	
200007900	DEVELOPMENT OF AN IMPLEMENTATION PLAN	Norton-Arnold & Company	Systemwi	Systemwid	23,738		-3,316		20,422	14,559.00	500.00	15,059.00		9,845.00	1,729.20	-1,729.20	18,712.80	5,363.00	Council would like to move this to Tech support contract - CONTRACT BEING CLOSED - NO FURTHER COSTS
200100300	ADULT PIT DETECTOR INSTALLATION	Digital Angel Corporation	Systemwi	Systemwid					0	1,802,346.38		1,802,346.38		28,198.36	0.00	0.00	1,315,245.26	-1,802,346.38	Council budgeted as capital - DOES NOT MEET CAPITALIZATION CRITERIA
200100400	HOLIDAY CONSERVATION EASEMENT	U.S. Forest Service	John Day	Columbia Plateau					0	-55,660.13		-55,660.13			0.00	0.00	0.00	55,660.13	
200100500	GIS FOR SUBBASIN ASSESSMENT MISC F&W SPONSORSHIPS-SALMON FESTIVAL	BPA	Systemwi	Systemwid	120,000				120,000	124,023.66		124,023.66			0.00	0.00	0.00	-4,023.66	1) Some FY02 work billed in FY03. End of year accruals not accounted for in between business line contracts; and 2) No system in place to track FY03 expenditures in BES.
200100600		Oregon Trout Inc	Systemwi	Systemwid					0	2,000.00		2,000.00			0.00	0.00	2,000.00	-2,000.00	Tech Support Contract - supports BPA participation in community events (Salmon festivals, SOLV clean-ups. Etc.)
200100700	EVALUATE LIVE CAPTURE SELECTIVE HARVEST METHODS GENETIC SEX OF CHINOOK SALMON IN COLUMBIA R BASIN	Washington Department of Fish & Wildlife	Lower Co	Lower Colu	632,698				632,698	630,054.29	67,926.42	697,980.71		49,865.90	41,773.59	-41,773.59	773,814.55	-65,282.71	Majority difference (41,774) FY '02-'03 accrual hit; remaining difference due to exercise of 10% rule to facilitate full-fleet monitoring.
200100800	INDUCED TURBULENCE TO ASSIST MIGRATING SALMONIDS	University of Idaho	Systemwi	Systemwid	33,858				33,858	33,857.99		33,857.99	50,228.00	11,286.00	9,327.41	40,900.59	24,530.58	0.01	
200101000	HABITAT DIVERSITY IN ALLUVIAL RIVERS EVALUATE RESTORATION & RECOVERY METHODS	Washington State University	Systemwi	Systemwid	101,045				101,045	10,160.78	8,150.80	18,311.58	82,733.00	12,500.00	3,806.62	78,926.38	12,596.76	82,733.42	
200101100	Umatilla Confederated Tribes	Umatilla	Columbia F		160,000		20,051		180,051	135,534.04	16,226.96	151,761.00		1,000.00	6,503.57	-6,503.57	180,051.00	28,290.00	
200101200	EVALUATE RESTORATION & RECOVERY METHODS	U.S. Fish and Wildlife Service	Systemwi	Systemwid	38,409				38,409	12,299.36		12,299.36	66,918.00		43,511.10	23,406.90	38,408.06	26,109.64	
200101300	PERIPHYTE ON BENTHIC AQUATIC HABITAT SATELLITE IMAGERY MODEL	Kootenai Tribe of Idaho	Kootenai	Mountain C	95,812				95,812	95,812.00		95,812.00		40,971.00	42,191.00	-42,191.00	53,621.00	0.00	
200101400	ECHO MEADOW WINTER ARTIFICIAL RECHARGE COOL RIVERS	Teasdale Environmental	Clearwat	Mountain Snake		35,851			35,851	11,968.51		11,968.51		11,970.00	44,968.51	-44,968.51	35,850.22	23,882.49	35K included in both April and June Council Revisions
200101500	IRZ CONSULTING LLC	IRZ Consulting LLC	Umatilla	Columbia F			332,813		332,813	18,268.74	250,000.00	268,268.74	75,000.00		65,288.12	9,711.88	366,311.56	64,544.26	
200101700	IDAHO CONSERVATION DATA CENTER FIFTEEN MILE CREEK RIPARIAN FENCING/STREAM SURVEY	Oregon Department of Fish & Wildlife- Hq	Systemwi	Systemwid	10,000				10,000	10,000.00		10,000.00		5,000.00	5,000.00	-5,000.00	5,000.00	0.00	Tech Support Contract
200102000	WASCO COUNTY SOIL AND WATER CONSERVATION DISTRICT	Wasco County Soil and Water Conservation District	Fifteen M	Columbia C	150,000		19,043		169,043	101,237.24	86,000.00	187,237.24		28,958.41	19,037.40	-19,037.40	179,042.15	-18,194.24	Overage due to '02 costs carried into '03.
200102100	FIFTEEN MILE CREEK RIPARIAN BUFFERS	WyEast Resource Conservation & Development Council	Fifteen M	Columbia C	77,884				77,884	66,266.54	5,500.00	71,766.54		5,000.00	8,615.43	-8,615.43	111,749.63	6,117.46	
200102200	FIFTEEN MILE SUBBASIN WATER RIGHT ACQUISITION	Oregon Water Trust	Fifteen M	Columbia C	160,000			94,000	254,000	265,462.12	34,960.80	300,422.92		40,000.00	36,012.92	-36,012.92	292,603.08	-46,422.92	No spending cap and \$36K in '02 costs paid in '03
200102300	SALMON AND STEELHEAD EXERTION STUDY	Pacific Power & Light Company	Klickitat	Columbia Gorge		20,000			20,000	15,323.09		15,323.09			3,935.19	-3,935.19	49,260.81	4,676.91	
200102400	SALMONID PRODUCTION IN RESTORED RATTLESNAKE CREEK	Underwood Conservation District	Big White	Columbia C	252,884			17,782	270,666	68,722.36	186,715.87	255,438.23	193,124.00	4,600.00	92,160.95	100,963.05	261,053.20	15,227.77	Most 03 expenses are for 02 work (\$14,055). Contract closed in 03.
200102600	COASTAL CUTTHROAT TROUT IN COLUMBIA R ABOVE BONN DAM	Survey/Columbia River Research Lab	Columbia	Columbia C					0	5,967.32		5,967.32			5,967.32	-5,967.32	0.00	-5,967.32	Contract closed - 03 expenses represent final billing for close-out report
200102700	WESTERN POND TURTLE RECOVERY IN COLUMBIA R GORGE	Washington Department of Fish & Wildlife	Columbia	Columbia C	89,600		40,400	9,000	139,000	113,268.88	41,532.50	154,801.38		19,245.25	26,436.83	-26,436.83	139,683.02	-15,801.38	No spending cap in '03 with an '02 carryover in '03
200102800	EVALUATION OF THE BANKS LAKE FISHERY	Washington Department of Fish & Wildlife	Upper Co	Intermount	340,000		80,000		420,000	287,218.19	182,947.00	470,165.19		41,968.24	58,015.17	-58,015.17	834,897.00	-50,165.19	Accrual caused error
200102900	FORD HATCHERY IMPROVEMENT OPERATIONS & MAINTENANCE RESTORE HABITAT SHARP-TAILED GROUSE COLVILLE TRIBE	Washington Department of Fish & Wildlife	Upper Co	Intermount	166,128		126,413		292,541	167,939.28	72,887.19	240,826.47		29,254.58	40,540.99	-40,540.99	380,836.31	51,714.53	
200103000	INTERMOUNTAIN PROVINCE RESIDENT FISH SYMPOSIUM	Colville Confederated Tribes	Upper Co	Intermount	157,638				157,638	113,256.81	44,833.10	158,089.91			13,253.84	-13,253.84	144,836.09	-451.91	FY02 costs
200103100	IMPLEMENT FISHERIES ENHANCEMENT COUER D'ALENE IR	Lake Roosevelt Forum	Upper Co	Intermount	43,060				43,060	43,008.00		43,008.00			0.00	0.00	43,060.00	52.00	
200103200	PROTECT & RESTORE WL HABITAT COUER D'ALENE IR	Coeur D'Alene Tribe of Idaho	Spokane	Intermount	291,705				291,705	104,937.70	24,724.00	129,661.70		8,456.00	0.00	0.00	316,706.77	162,043.30	
200103300	FORAGE QUALITY & MULE DEER CONDITION- N WASHINGTON	Washington State University	Upper Co	Intermount	250,000		22,750		272,750	263,374.59	9,889.02	273,263.61		25,000.00	22,826.19	-22,826.19	249,923.82	-513.61	Two invoices for FY'02 work totaling \$21,379 were charged against the FY'03 budget. The accrual estimation for FY'03 was estimated too high (\$63,230); the actual accrual is \$52,947.
200104000	WAGNER RANCH ACQUISITION	Warm Springs Tribes	John Day	Columbia F	35,000	23,000			58,000			0.00		6,141.00	0.00	0.00	0.00	58,000.00	
200104101	FORREST RANCH MANAGEMENT	Warm Springs Tribes	John Day	Columbia F	155,715		50,000		205,715	153,793.00	37,316.00	191,109.00		32,069.00	54,354.95	-54,354.95	151,361.05	14,606.00	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions					FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs		
200104500	ACTION PLAN PROPOSAL REVIEW	Fisheries Consulting, Inc.	Systemwi	Systemwide					0	71,991.63		71,991.63		41,132.58	25,499.69	-25,499.69	71,970.33	-71,991.63	Council would like to move this to Tech support contract - SHOULD BE MOVED TO TECH SUPPORT . COTR comment: I agree; it should have been moved already. This is a multi-year project with a multi-budget, SOW, and performance period (06/01/01 thru 5/31/04). Because of this there is no annual budget and therefore no excess. Current balance is \$57,464.24.
200104700	REINTRO SUCCESS OF STEELHEAD	National Marine Fisheries Service Stephen H. Smith Fisheries Consulting, Inc.	Systemwi	Systemwid	92,600				92,600	61,432.60	33,938.68	95,371.28	69,200.00		4,008.33	65,191.67	184,088.51	-2,771.28	
200104900	SAFETY NET COORDINATOR		Systemwi	Systemwid	43,000				43,000	3,702.45	1,900.00	5,602.45		13,046.00	728.28	-728.28	96,474.25	37,397.55	Sponsor's accrual estimate of \$178,802 exceeded the contracted amount by \$37,874. This was not caught during the review of the year end accrual exercise. The actual year-end accrual was \$27,280. They remaining accrual may be to cover subcontractor bills prior to '03 that are still outstanding.
200105300	REINTRO OF COLUMBIA R CHUM SALMON IN DUNCAN CREEK	Pacific States Marine Fish Commission	Lower Co	Lower Colu	381,671				381,671	240,743.56	178,802.74	419,546.30		22,594.24	0.00	0.00	419,546.30	-37,875.30	
200105500	SALMONID RESPONSE TO FERTILIZATION	Yakama Indian Nation Northwest Power Planning Council	Systemwi	Systemwid	568,302		-54,688		513,614	142,033.36	188,099.00	330,132.36	109,000.00	6,103.72	46,487.56	62,512.44	708,257.05	183,481.64	
200107000	EDT MODEL EVALUATION	Northwest Power Planning Council	Systemwi	Systemwid			14,800		14,800	45,010.42		45,010.42		30,000.00	14,840.34	-14,840.34	118,627.90	-30,210.42	Council indicates that this should be funded through the Subbasin planning placeholder.
200107400	NPPC REGIONAL DATA NEEDS	Northwest Power Planning Council	Systemwi	Systemwid	77,484		18,000		95,484	95,483.72		95,483.72		18,000.00	22,986.30	-22,986.30	72,497.42	0.28	
200107800	EDT VALIDATION - USF&WS FEASIBILITY OF ENHANCING WHITE STURGEON SPAWNING SECURE AND RESTORE CRITICAL F&W HABITAT	U.S. Fish and Wildlife Service	Systemwi	Systemwide					0	9,379.78		9,379.78		9,751.00	0.00	0.00	9,750.72	-9,379.78	Most 03 expenses are for 02 work. Contract has expired and is being closed.
200200200	SECURE AND RESTORE CRITICAL F&W HABITAT	Kootenai Tribe of Idaho Confederated Salish and Kootenai Tribes	Kootenai	Mountain C	330,000				330,000	155,928.00	116,000.00	271,928.00			0.00	0.00	0.00	58,072.00	
200200300	CRITFC	Intertribal Fish	Salmon	Mountain S			-90,218		209,752	37,984.68	26,141.78	64,126.46		2,083.00	0.00	0.00	174,835.00	145,625.54	
200200500	FISHER FISHERIES	Fisher Fisheries Ltd	Salmon	Mountain S					0	116,418.42		116,418.42		32,477.68	-32,477.68	527,001.86	-116,418.42		Tech Support Contract the difference is caused by FY02 expenses accrued in FY03. This project includes 2 contracts: 9774 (USFWS) and 12207 (WDFW). For contract #9774, the FY03 "actuals" include \$22,528.68 of FY02 expenses, which by itself explains the difference of -\$20,782.64. This contract apparently also reported an EOFY03 accrual that was \$8,898.23 higher than actually invoiced for the period through 9/30/03, assuming no FY03 expenses will be billed late (e.g., corrected invoices for the FY03 months). Because it's an IPAC, anything could be happening. For contract #12207, expenses for 9/03 have not yet been invoiced, and its contract balance (equal to unused accrual estimate) still has \$2,975.94 available.
200200600	BULL TROUT MOVEMENT: TUCANNON RESTORE BULL TROUT HABITAT IN BLACKFOOT RECONNECT FLOODPLAIN TO KOOTENAI RIVER	U.S. Fish & Wildlife Service Trout Unlimited's Western Water Project	Lower Sn	Columbia F	82,000		98,010		180,010	167,636.09	33,156.55	200,792.64		46,681.00	22,528.68	-22,528.68	229,496.32	-20,782.64	
200200700	LAKE PEND OREILLE PREDATION ACQUIRE AND CONSERVE TRESTLE CREEK, IDAHO	Idaho Department of Fish & Game	Pend Ore	Intermount	148,000				148,000	179,733.65	27,400.00	207,133.65		11,400.00	12,868.71	-12,868.71	243,457.78	-59,133.65	The 2004 accrual may be high
200201000	FLOODPLAIN OPERATION LOSS ASSESSMENT-KOOTENAI	Kootenai Tribe of Idaho Lower Columbia River Estuary Partnership National Fish & Wildlife Foundation	Lower Co	Lower Colu	405,000				405,000	298,709.00	70,326.00	369,035.00	75,914.00		85,981.00	-10,067.00	629,431.00	35,965.00	
200201100	LOWER COLUMBIA HABITAT MAPPING	Washington Department of Fish & Wildlife	Yakima	Columbia F					0	64,426.19		64,426.19	161,088.41		201,291.43	-40,203.02	110,837.57	-64,426.19	Council understood that these costs would be covered by the Washington Wildlife Agreement. ALL 03 COSTS ARE COVERED BY WWA. THESE ARE 02 COSTS BEING PAID IN 03. THE CONTRACT IS CLOSED WITH NO ADDITIONAL FUNDS ADDED IN 03.
200201500	WATERSHED COUNCILS IN SHERMAN COUNTY LAMPREY ABUNDANCE IN THE DESCHUTES SUB BASIN	Sherman Soil & Water Conservation District	John Day	Columbia F	65,770				65,770	73,342.57		73,342.57		2,000.00	10,023.23	-10,023.23	107,333.31	-7,572.57	Bills were paid in FY 03 for FY02 work. 10/10/02 - \$5,493.55 and 10/29/02 - \$2,264.84 (\$4,529.68 prorated 50% = \$2,264.84) = total of FY02 billed to FY03 is \$7,758.39. There was no contractual spending cap in place for this project. The reported FY02 accrual was \$17,734. The actual FY02 accrual that was paid out of FY03 funds was \$32,833. The difference is caused by FY02 expenses accrued in FY03, a mistake in the EOY accrual estimate for FY03, and an increase in the spending cap above the Council's budget. FY03 accruals include: \$19,668.26 of FY02 expenses that could not be accrued at year-end (below \$50K). \$11,600 (approximately) of expenses in Aug. '03 that were mistakenly included in the EOY accrual, although they were actually billed prior to year-end. Also, a CCR to increase the FY03 spending cap by \$7,000 was submitted 9/26 (by me, with rationale) and issued by the CO on 10/8. So, the total of "\$38,300 in reasons is ~ \$800 > the "overaccrual" of \$37,500.
200201600	WATER ENTITY (RPA 151) NWPPC	Warm Springs Tribes	Deschute	Columbia F	116,706				116,706	135,108.18	7,185.00	142,293.18		17,734.00	32,832.93	-32,832.93	171,837.07	-25,587.18	
200201700	STREAM CONDITIONS EVALUATION TAPTEAL BEND RIPARIAN CORRIDOR RESTORATION	Oregon Department of Energy	John Day	Columbia F	80,000				80,000	98,796.86	18,670.00	117,466.86		18,000.00	19,668.26	-19,668.26	116,615.74	-37,466.86	
200201800	WASCO RIPARIAN BUFFERS REDUCE WATER TEMPERATURES IN TEANAWAY	Wasco County Soil and Water Conservation District	Deschute	Columbia F	67,218		-160,500		2,353	2,236.15		2,236.15			0.00	0.00	2,352.16	116.85	
200201900	WASCO RIPARIAN BUFFERS REDUCE WATER TEMPERATURES IN TEANAWAY	Washington Department of Ecology	Yakima	Columbia F	100,825		45,000		145,825	45,134.58	35,205.00	80,339.58		3,735.95	4,628.76	-4,628.76	179,071.24	65,485.42	should be capital - MOVED COSTS FROM EXPENSE TO CAPITAL IN MAY. THIS AMOUNT REPRESENTS A LATE EXPENSE BILL THAT WASN'T CAUGHT AND MOVED TO CAPITAL.
200202200	BIG CREEK PASSAGE AND SCREENING	Washington Department of Fish & Wildlife Kittitas County Water Purveyors	Yakima	Columbia Plateau					0	3,862.75		3,862.75			0.00	0.00	0.00	-3,862.75	ALL FUTURE COSTS WILL BE CAPITAL
200202501	YAKIMA TRIBUTARY ACCESS & HABITAT 2	Morrow County Soil and Water Conservation District	Umatilla	Columbia F	689,300		41,700		731,000	33,046.87		33,046.87			0.00	0.00	771,784.00	697,953.13	
200202600	MORROW COUNTY RIPARIAN BUFFERS	Pacific Northwest National Laboratory - Battelle	Lower Sn	Columbia F	77,337				77,337	62,813.04	5,463.38	68,276.42		5,000.00	1,884.94	-1,884.94	90,454.50	9,060.58	
200202700	LOWER SNAKE HYDRODYNAMICS AND WATER QUALITY	Washington Department of Fish & Wildlife Umatilla Confederated Tribes	Yakima	Columbia F	100,000		-100,000		0			0.00			0.00	0.00	0.00	0.00	
200202900	FISH PASSAGE ON WDFW LANDS IN YAKIMA	Umatilla Confederated Tribes	Umatilla	Columbia F	149,665				149,665	89,299.68	52,887.99	142,187.67			0.00	0.00	143,081.00	7,477.33	
200203000	PROGENY MARKERS FOR SALMONIDS SPRING CHINOOK GROWTH RATE MODULATION	National Marine Fisheries Service	Yakima	Columbia F			452,611		452,611	218,830.57	182,071.03	400,901.60		4,554.43	-4,554.43	414,592.57	51,709.40		
200203100	FALL CHINOOK PASSAGE AT LOWER GRANITE	U.S. Fish & Wildlife Service	Lower Sn	Columbia F	176,000				176,000	159,880.03	3,426.80	163,306.83		2,528.00	2,528.37	-2,528.37	164,047.63	12,693.17	
200203200	JOHN DAY RECOVERY MONITORING	Warm Springs Tribes	John Day	Columbia F	164,133				164,133	12,739.02	7,645.00	20,384.02			0.00	0.00	164,134.00	143,748.98	

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions				FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances				Difference (Revised Council Budget)	Project Manager/BPA Comments	
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual
200203400	WHEELER COUNTY RIPARIAN BUFFERS	Wheeler Soil and Water Conservation District	John Day	Columbia F	77,337				77,337	75,523.76	6,390.00	81,913.76		20,000.00	0.00	0.00	119,176.00	Accrual was not necessary, contractor got bill in on 9/30/03. \$75,523.76 included their invoice for September.
200203500	GILLIAM COUNTY RIPARIAN BUFFERS	Gilliam Soil and Water Conservation District	John Day	Columbia F	77,337				77,337	77,585.87	4,500.00	82,085.87		15,000.00	0.00	0.00	128,732.02	Sponsor was within contract balance. Variance appears to be a misunderstanding between contract year and fiscal budget year.
200203600	WALLA WALLA RIVER FLOW RESTORATION	Watershed Council	Walla Wa	Columbia F	316,552		-65,551		251,001	178,387.03	1,700.00	180,087.03			0.00	0.00	316,551.95	70,913.97
200203700	FRESHWATER MUSSELS IN THE UMATILLA AND JOHN DAY R	Umatilla Confederated Tribes	Umatilla	Columbia F	228,000		-88,148		139,852	138,974.94	78,377.00	217,351.94			0.00	0.00	216,000.00	-77,499.94
200203800	HABITAT ACQUISITION IN YAKIMA BASIN	City of Yakima	Yakima	Columbia F					0	245,077.40	39,469.00	284,546.40		34,750.00	19,627.45	-19,627.45	310,566.66	-284,546.40
200203900	SMITH CREEK RESTORATION IN IDAHO BEAR TO FISHING CREEK	Idaho Department of Fish & Game	Kootenai	Mountain C	52,680				52,680			0.00			0.00	0.00	0.00	52,680.00
200204000	SPAWNING/REARING BEAR TO FISHING CREEK	Nez Perce Tribe	Clearwat	Mountain Snake					0	314,000.00		314,000.00		31,400.00	120,769.23	-120,769.23	193,230.77	-314,000.00
200204200	WEAVER/MC WINEGAR SLOUGH RIPARIAN HABITAT	Flathead Land Trust	Flathead	Mountain C					0			0.00			0.00	0.00	0.00	0.00
200204300	GENETIC INVENTORY OF BULL & WESTSLOPE TROUT	Kalispel Tribe of Indians	Pend Ori	Intermount	147,334				147,334	177,171.75	6,700.00	183,871.75		10,037.00	8,143.08	-8,143.08	292,702.21	-36,537.75
200204400	PURCHASE FISHER RIVER CONSERVATION EASEMENT	Montana Department of Fish, Wildlife and Parks	Kootenai	Mountain C					0	1,687.50		1,687.50			0.00	0.00	0.00	-1,687.50
200204500	COEUR D'ALENE FISH HABITAT ACQUISITION	Coeur D'Alene Tribe of Idaho	Coeur d'A	Intermount					0			0.00			0.00	0.00	0.00	0.00
200204600	FISH ALIGNMENT PROJECT	Strategic Effectiveness Group	Systemwi	Systemwid					0	42,183.11		42,183.11			1,312.50	-1,312.50	26,525.00	-42,183.11
200204700	ARTIFICIAL PRODUCTION REVIEW EVALUATION	Pacific NW Electric Power/Conservation Plan Cnd	Systemwi	Systemwid	868,307				868,307	668,396.84	20,606.84	689,003.68	60,000.00		92,916.29	-32,916.29	725,079.45	179,303.32
200204800	BIOLOGICAL OPINION IMPLEMENTATION PLANNING	U.S. Bureau of Reclamation	Systemwi	Systemwid					0	1,914.00		1,914.00			0.00	0.00	0.00	-1,914.00
200204900	CHINOOK SALMON REDD COUNT	U.S. Forest Service	Salmon	Mountain S	198,738			96,943	295,681	124,575.53	78,656.65	203,232.18		21,723.59	0.00	0.00	253,863.14	92,448.82
200205000	PRECISION BIAS ASOTIN RIPARIAN BUFFER COUSE & TENMILE CREEKS	Asotin County Conservation District	Asotin	Blue Mount	241,000				241,000	109,280.51	84,987.00	194,267.51			0.00	0.00	140,172.00	46,732.49
200205100	SUB BASIN PLANNING	Northwest Power Planning Council	Systemwi	Systemwid	4,300,000				4,300,000	2,118,803.17	1,590,717.02	3,709,520.19	50,000.00	122,600.00	82,371.95	-32,371.95	12,405,755.85	590,479.81
200205300	ASSESS SALMONIDS IN ASOTIN CREEK WATERSHED	Washington Department of Fish & Wildlife	Asotin	Blue Mount	192,750		-94,250		98,500	3,298.86	15,193.75	18,492.61			0.00	0.00	127,821.00	80,007.39
200205400	PROTECT AND RESTORE ASOTIN CREEK WATERSHED	Washington Department of Fish and Wildlife	Asotin	Blue Mount	124,600		-18,000		106,600	94,325.72	13,000.00	107,325.72			1,108.28	-1,108.28	119,891.72	-725.72
200205500	OREGON PLAN FISH SCREENING AND PASSAGE	Nez Perce Tribe	Asotin	Blue Mount					0			0.00			0.00	0.00	153,314.00	27,863.62
200205600	STEELHEAD STATUS MONITORING	Nez Perce Tribe	Imnaha	Blue Mount					0	89,450.38	36,000.00	125,450.38			0.00	0.00	0.00	0.00
200205800	SCARROW PROPERTY CONSERVATION EASEMENT PURCHASE	Idaho Office of Species Conservation	Salmon	Mountain S	68,500		-68,500		0			0.00			0.00	0.00	0.00	0.00
200206100	POTLATCH RIVER WATERSHED RESTORATION	Kenneth Stinson, Latah Soil and Water Conservation District	Clearwat	Mountain S	200,000			16,607	216,607	193,274.23		193,274.23			849.16	-849.16	199,150.84	23,332.77
200206200	CHINOOK RETURN RATE QUANTIFICATION SALMON RIVER ID	Nez Perce Tribe	Salmon	Mountain S	500,000		-500,000		0			0.00			0.00	0.00	0.00	0.00
200206300	PAHSIMEROI HOLISTIC RESTORATION	Custer Soil & Water Conservation District	Salmon	Mountain S	445,000				445,000	106,869.24	21,048.00	127,917.24			0.00	0.00	289,797.00	317,082.76
200206400	LEMHI HOLISTIC RESTORATION	Lemhi Soil & Water Conservation District	Salmon	Mountain S	332,176				332,176		25,000.00	25,000.00			0.00	0.00	307,732.00	307,176.00
200206500	EAST FORK HOLISTIC RESTORATION	Custer Soil & Water Conservation District	Salmon	Mountain S	50,000				50,000	159,707.85		159,707.85			0.00	0.00	165,711.00	-109,707.85
200206600	MIDDLE SALMON-PANTHER HOLISTIC RESTORATION	Lemhi Soil & Water Conservation District	Salmon	Mountain S	115,000				115,000		6,235.00	6,235.00			0.00	0.00	108,618.00	108,765.00
200206700	UPPER SALMON HOLISTIC RESTORATION	Custer Soil & Water Conservation District	Salmon	Mountain S	116,450				116,450	47,264.13		47,264.13			0.00	0.00	110,500.00	69,185.87
200206800	EVALUATE NPT STREAM HABITAT	Nez Perce Tribe	Clearwat	Mountain S	145,418		34,582		180,000		5,394.00	5,394.00			0.00	0.00	290,836.00	174,606.00
200206900	PROTECT AND RESTORE LITTLE SALMON RIVER	Fisheries/Watershed	Salmon	Mountain S	103,368		-103,368		0			0.00			0.00	0.00	0.00	0.00
200207000	LAPWAI CREEK ANADROMOUS HABITAT DEVELOPMENT OF A COMPREHENSIVE MARKING PLAN	Nez Perce Soil & Water Conservation District	Clearwat	Mountain S	297,028			12,100	309,128	223,063.17	9,500.00	232,563.17			4,027.08	-4,027.08	368,032.92	76,564.83
200207100	MARKING PLAN	S. P. Cramer & Associates	Systemwi	Systemwid					0	28,749.86	16,747.00	45,496.86			4,084.27	-4,084.27	41,412.59	-45,496.86
200207200	PROTECT AND RESTORE RED RIVER WATERSHED	Nez Perce Tribal Fisheries/Watershed Program	Clearwat	Mountain S	99,069		-17,928		81,141	21,114.30	9,900.00	31,014.30			0.00	0.00	95,811.00	50,126.70
200207300	WALLOWA CULVERT INVENTORY	Nez Perce Tribal Fisheries/Watershed Program	Grande R	Blue Mount	119,420		-119,420		0			0.00			0.00	0.00	0.00	0.00
200207400	PROTECT AND RESTORE CROOKED FORK CREEK	Nez Perce Tribal Fisheries/Watershed Program	Clearwat	Mountain S	174,482				174,482	77,163.10	18,900.00	96,063.10			0.00	0.00	174,482.00	78,418.90
200207500	TECHNICAL RECOVERY TEAM (TRT) TASKS	National Marine Fisheries Service	Systemwi	Systemwid	200,000		164,800		364,800	16,818.77	80,975.00	97,793.77			0.00	0.00	729,600.00	267,006.23

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					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)			FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs
200207600	PROTECT & RESTORE LOWER COLUMBIA RIVER & ESTUARY	US Department of Energy - Battelle Pacific Northwest Laboratory - (Richland)	Systemwide	Systemwide			207,589		207,589	184,227.20	23,000.00	207,227.20			0.00	0.00	207,589.00	361.80	
200207700	ESTUARY/OCEAN RME SUPPORT	Battelle Pacific Northwest National Laboratory - Battelle	Columbia	Columbia					0	78,389.22	9,900.00	88,289.22			0.00	0.00	96,660.00	-88,289.22	Tech Support Contract - did not have a Council budget as it is part of overheads. They were within budget.
200207800	SNAKE RIVER HYPORHEIC STUDY	Battelle	Snake He	Blue Mount			196,299		196,299	188,268.93	1,664.00	189,932.93			0.00	0.00	196,299.00	6,366.07	
200300200	RM & E UNALLOCATED PLACEHOLDER	Placeholder Program							0			0.00			0.00	0.00	0.00	0.00	0.00 RM&E placeholder
200300300	INNOVATIVE EFFECTIVENESS OF RESTORATION PROJECTS	Essa Technologies Ltd.	Systemwide	Systemwide	199,956		-56,701		143,255	129,396.49		129,396.49			0.00	0.00	199,956.00	13,858.51	
200300400	HYPORHEIC DISCHARGE ON EGG TEMPERATURE	National Laboratory - Battelle	Snake He	Blue Mount					0			0.00			0.00	0.00	0.00	0.00	0.00 Same project as 2002-078-00, will be removed from BES
200300500	HATCHERY AND GENETICS MANAGEMENT PLAN	Northwest Power Planning Council	Systemwide	Systemwide	462,000		132,350		594,350	347,507.62	259,646.11	607,153.73			0.00	0.00	586,016.00	-12,803.73	There are 14 contracts associated with this project. The FY2003 requested budget was the COTR's best estimate with a large number of contracts not yet written. Most contracts are expected to end about Mar-May 2003. Activities have proceeded at an appropriate rate. Many of the tribal, federal and state contracts were backdated and the COTR provided estimates when the contractors did not. Actuals + accrual estimates are within 2% of the COTR's projection at Mini-Provincial review. Few of the tribal/state/federal invoices have been received, so it is unclear if overspending will occur.
200300600	MONITORING OF THE CHINOOK RIVER ESTUARY RESTORATION PROJECT	Sea Resources	Columbia	Columbia	95,838		-54,241		41,597	73,947.15	6,187.00	80,134.15			0.00	0.00	94,798.00	-38,537.15	Slow start and most of sampling work occurred in August and September. Not sure why Council reduced the budget. In June, when Council wanted to reduce this budget, we said "NO" because the sponsor was ramping up. They were slow to start because they had to order and receive the monitoring equipment. When this equipment came in (after June), they focused all their time on the project. This is the reason why we strongly advised against Council cutting the budget because we knew this was going to occur. As a result of Council cutting the budget, the Sponsor working hard to get things accomplished on the ground, the actual accrual # is over. If nothing would have been changed, we would have been right on with our estimate.
200300700	LOWER COLUMBIA RIVER AND COLUMBIA RIVER ESTUARY ECOSYSTEM	Lower Columbia River Estuary Partnership	Columbia	Columbia	130,000				130,000			0.00			0.00	0.00	0.00	130,000.00	
200300800	PRESERVE AND RESTORE COLUMBIA RIVER ESTUARY ISLANDS	U.S. Fish and Wildlife Service - Willapa National Wildlife Refuge and Satellites Columbia Land Trust USGS - BRD Columbia River Research Laboratory Fisheries & Oceans	Columbia	Columbia	585,473		-85,473		500,000	431,674.21		431,674.21			0.00	0.00	40,000.00	68,325.79	
200300900	CANADA-USA SHELF SALMON SURVIVAL STUDY	Canada Pacific Biological Station Nanaimo, B.C.							0			0.00			0.00	0.00	0.00	0.00	0.00 part of 199801400
200301000	HISTORICAL HABITAT OPPORTUNITIES FOR JUVENILE SALMON	National Marine Fisheries Service	Columbia	Columbia	300,000				300,000		285,000.00	285,000.00			0.00	0.00	300,000.00	15,000.00	
200301100	IMPLEMENTING HABITAT RESTORATION PROGRAM FOR COLUMBIA ESTUARY & LOWER COL. RIVER	Lower Columbia River Estuary Partnership and Columbia River Estuary Study Taskforce	Columbia	Columbia	500,000				500,000			0.00			0.00	0.00	0.00	500,000.00	
200301300	GRAYS RIVER WATERSHED AND BIOLOGICAL ASSESSMENTS	Lower Columbia River Estuary Partnership and Columbia River Estuary Study Taskforce	Columbia	Columbia	237,000				237,000			0.00			0.00	0.00	0.00	237,000.00	
200301400	SPATIAL SCALES OF HOMING AND THE EFFICIACY OF HATCHERY SUPPLEMENTATION OF WILD POP.	National Marine Fisheries Service Columbia River Estuary Study Taskforce							0			0.00			0.00	0.00	0.00	0.00	0.00 Proposed in APA original but not contracted
200301500	BLIND SLOUGH RESTORATION A PILOT STUDY TO TEST LINKS BETWEEN LAND USE / LAND COVER TIER 1 MONITORING DATA	Lower Columbia Fish Recovery Board, Pacific States Marine Fish Commission, Pacific Northwest National Laboratory	Columbia	Columbia	173,550				173,550			0.00			0.00	0.00	0.00	173,550.00	
200301600	MONITORING DATA	Northwest Fisheries Science Center National Marine Fisheries Service, Northwest Fisheries Science Center							0			0.00			0.00	0.00	0.00	0.00	0.00 Proposed in APA original but not contracted
200301700	DEVELOP AND IMPLEMENT A PILOT STATUS AND TREND MONITORING PROGRAM FOR SALMONIDS	Fisheries Service, Northwest Fisheries Science Center							0	62,548.12	16,682.27	79,230.39			0.00	0.00	204,379.00	-79,230.39	This project was given a \$1.8 mill. placeholder in the MS/SW provincial review, and I was told (e-mail documentation) to use an FY03 cap of \$900K, because the project (and its many contracts) were just getting started.
200302000	HANAN-DETWILER PASSAGE IMPROVEMENTS	Washington Department of Fish & Wildlife, Yakima Screen Shop							0			0.00			0.00	0.00	0.00	0.00	0.00 Council treated as capital in 2/20 budget
200302100	COMPREHENSIVE INVENTORY AND PRIORITIZATION OF FISH PASSAGE	Washington Department of Fish & Wildlife, Yakima Screen Shop National Marine Fisheries Service, Northwest Fisheries Science Center National Marine Fisheries Service/Northwest Fisheries Science Center							0			0.00			0.00	0.00	0.00	0.00	0.00 Proposed in APA original but not contracted
200303200	REGIONAL PROJECT EFFECTIVENESS MONITORING PROGRAM FOR COLUMBIA RIVER BASIN LISTED SALMON	Fisheries Service, Northwest Fisheries Science Center National Marine Fisheries Service							0			0.00			0.00	0.00	0.00	0.00	0.00 Proposed in APA original but not contracted
200303300	EVALUATING THE SUB-LETHAL IMPACTS OF CURRENT USE PESTICIDES ON HEALTH OF SALMONIDS	Service/Northwest Fisheries Science Center							0			0.00			0.00	0.00	0.00	0.00	0.00 Proposed in APA original but not contracted

Project	Project title	Sponsor	Subbasin	Province	FY 03 Council Budget with Revisions					FY 03 Project Actual Expenditures			FY 02 Impact on FY 03 and Available Contract Balances					Difference (Revised Council Budget)	Project Manager/BPA Comments	
					FY 2003 Council Budget	April 3 Council Changes	June 30 Council Changes	July Council Changes	Revised FY 2003 Project Budget	FY 2003 Actuals	FY 2003 Accrual	FY 2003 Total	FY 2002 Accrual (over 50K) - Booked in Accounting System	FY 2002 Accrual (under 50K) - Not booked in Accounting System	FY 2002 Work paid in FY 2003 (Estimate)	FY 02 Impact on FY 03 - Actual '02 costs less '02 Accrual	Contract Value available to spend - Contract balance less '02 costs			
200303400	EVAL OF 2 CAPTIVE REARING MTHDS OF ASSIST. W RCVY OF NAT SPAWNING STEELHEAD AND COHO	U.S. Fish and Wildlife Service USGS, BRD, Western Fisheries Research Center							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200303500	TRANSFER IHN VIRUS GENETICS STRAIN TYPING TECHNOLOGY TO FISH HEALTH COLLABORATIVE, SYSTEMWIDE	Fisheries Research Center Columbia Basin Fish and Wildlife Authority							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200303600	MONITORING AND EVALUATION PROGRAM THE INFLUENCE OF HATCHERIES AND THEIR PRODUCTS ON THE HEALTH	U.S. Geological Survey Pacific Northwest National Laboratory							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200303700	EVALUATE RESTORATION POTENTIAL OF SNAKE RIVER FALL CHINOOK SALMON	U.S. Geological Survey Pacific Northwest National Laboratory							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200303800	MONITORING THE REPRODUCTIVE SUCCESS OF SALMON IN WENATCHEE, TUCANNON AND KALAMA R	Washington Department of Fish & Wildlife, National Marine Fisheries Service							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200303900	ESTIMATE JUVENILE SALMON RESIDENCE IN THE COLUMBIA RIVER PLUME USING M-ACOUSTIC T	National Marine Fisheries Service							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200304000	EVALUATE DELAYED MORTALITY ASSOC. WITH PASSAGE OF YEARLING CHINOOK THROUGH SR DAMS	National Marine Fisheries Service National Marine Fisheries Service, Northwest Fisheries Science Center							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200304100	NWFSC SALMON DATA MANAGEMENT, ANALYSIS AND ACCESS FOR RESEARCH, MON. AND EVAL PRG	National Marine Fisheries Service, Northwest Fisheries Science Center							0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200304200	DATA MANAGEMENT PLACEHOLDER								0			0.00			0.00	0.00	0.00	0.00	0.00	Proposed in APA original but not contracted
200304700	BPA INTERNAL PROGRAM SUPPORT PLACEHOLDER								0	10,130,764.16	216,767.98	10,347,532.14			0.00	0.00	0.00	0.00	0.00	-10,347,532.14 BPA internal budget placeholder
200311300	FISH COUNTING PROTOCOLS MITIGATE MARINE DERIVED NUTRIENT LOSS IN BOISE-PAYETTE-WEISER REINTRODUCE ANADROMOUS POPULATIONS ABOVE BEULAH & WARM SPRINGS RESERVOIR	Washington Department of Fish & Wildlife							0		17,388.20	17,388.20			0.00	0.00	72,875.00	-17,388.20	2 contracts funded from Data Management Placeholder	
200399909	EVAL WILDLIFE & HABITAT DUCK VALLEY INDIAN RESERVATION		Middle	Sna	15,000				15,000			0.00			0.00	0.00	0.00	15,000.00	0.00	Proposed by Council but not contracted
200399910	YELLOWSTONE CUTTHROAT TROUT SOUTH FORK SNAKE R		Middle	Sna	24,500				24,500			0.00			0.00	0.00	0.00	24,500.00	0.00	Proposed by Council but not contracted
200399912	OKANOGAN BASIN NATURAL PRODUCTION M&E		Middle	Sna	63,500				63,500			0.00			0.00	0.00	0.00	63,500.00	0.00	Proposed by Council but not contracted
200399913	MAINSTEM SYSTEMWIDE NOT YET APPROVED		Upper	Sna	155,600				155,600			0.00			0.00	0.00	0.00	155,600.00	0.00	Proposed by Council but not contracted
200399916	OKANOGAN BASIN NATURAL PRODUCTION M&E		Okanogai	Columbia C	220,000				220,000			0.00			0.00	0.00	0.00	220,000.00	0.00	Proposed by Council but not contracted
200399919	APPROVED		Systemwi	Systemwid	4,000,000				4,000,000			0.00			0.00	0.00	0.00	4,000,000.00	0.00	Council Mainstem/Systemwide Placeholder
<b>Grand Tot</b>					<b>126,396,144</b>	<b>1,072,554</b>	<b>5,577,298</b>	<b>1,315,510</b>	<b>134,361,506</b>	<b>112,439,771.86</b>	<b>28,138,940.79</b>	<b>140,578,712.65</b>	<b>13,099,636.22</b>	<b>4,500,642.87</b>	<b>18,564,753.42</b>	<b>-5,465,117.20</b>	<b>179,648,350.12</b>	<b>-1,177,205.92</b>		