

TBL Statement of Revenues and Expenses - Project Detail - For PPC

Report ID: PPCT0061

Through the Month Ended December 31, 2005 as of December 31, 2005

Data Source: EPM Data Warehouse

Requesting BL: TRANS

Run Date/Time: February 01, 2006 14:11

Unit of Measure: \$ Thousands (\$000)

Preliminary/ Unaudited

% of Year Lapsed = 25%

	A	B	C	D	E <Note 1	F	G	H	I
	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	FY 2006 Current End of Year Forecast	Actuals as a % of Forecast
Operating Revenues									
1 Sales	\$521,496	\$503,068	\$500,030	\$124,579	\$595,190	\$590,222	\$146,194	\$590,222	25%
2 Miscellaneous Revenues	31,221	32,868	27,353	5,459	30,302	24,953	5,736	24,953	23%
3 Inter-Business Unit Revenues	110,884	108,123	107,147	22,714	102,870	112,916	28,407	112,916	25%
4 Total Operating Revenues	663,601	644,059	634,530	152,753	728,361	728,092	180,337	728,092	25%
Operating Expenses									
Transmission Operations									
TBL System Operations									
5 INFORMATION TECHNOLOGY	6,100	5,758	977	46	10,130	23	375	500	75%
6 POWER SYSTEM DISPATCHING	8,222	8,364	8,188	1,841	9,800	9,342	1,900	9,342	20%
7 CONTROL CENTER SUPPORT	6,263	7,859	8,431	1,866	7,770	9,237	2,169	8,759	25%
8 TECHNICAL OPERATIONS	2,720	3,020	2,769	679	3,620	3,365	790	3,365	23%
9 SUBSTATION OPERATIONS	17,661	17,793	17,265	4,300	18,193	16,561	4,475	16,561	27%
10 Sub-Total	40,966	42,795	37,629	8,732	49,513	38,528	9,709	38,528	25%
TBL Scheduling									
11 MANAGEMENT SUPERVISION & ADMINISTRATION	1,567	1,043	617	52	356	600	121	600	20%
12 RESERVATIONS	267	273	263	67	300	321	69	321	22%
13 PRE-SCHEDULING	531	509	575	149	740	629	173	629	28%
14 REAL-TIME SCHEDULING	2,903	3,114	3,456	873	3,206	4,024	859	4,024	21%
15 SCHEDULING TECHNICAL SUPPORT	2,472	8,078	4,199	1,021	6,215	4,977	813	4,977	16%
16 SCHEDULING AFTER-THE-FACT	513	568	404	119	653	332	96	332	29%
17 Sub-Total	8,253	13,585	9,514	2,282	11,470	10,882	2,131	10,882	20%
TBL Marketing and Business Support									
18 TRANSMISSION SALES	2,037	1,849	2,085	437		2,500	502	2,500	20%
19 MKTG EXECUTIVE OFFICE					1,060	966	143	942	15%
20 MKTG INTERNAL OPERATIONS	398	310	540	16	760	874	202	874	23%
21 MKTG TRANSMISSION FINANCE	670	399	663	102	2,007	2,205	405	2,205	18%
22 MKTG CONTRACT MANAGEMENT	3,578	1,667	1,842	460	2,006	1,913	302	1,913	16%
23 MKTG TRANSMISSION BILLING	1,515	1,451	1,552	354	2,192	2,787	631	2,787	23%
24 MKTG BUSINESS STRAT & ASSESS	353	2,274	2,575	543	2,585	1	14	25	54%
25 MARKETING IT SUPPORT	5,443	2,214	98	135	2,243	5	528	5	<100%
26 MARKETING AND SALES		102	745	18	1,922	1,252	123	1,252	10%
27 METER DATA	1,800	1,353	919	285	14,775	12,502	2,849	12,502	23%
28 Marketing Sub-Total	15,793	11,619	11,019	2,352	9,944	4,561	1,282	4,561	28%
29 EXECUTIVE AND ADMIN SERVICES	4,939	6,609	5,578	1,617	416	(205)			
30 STAFF MANAGEMENT (HR)	504	268	483	(65)		376			
31 LEGAL SUPPORT	1,606	1,501	1,632	380		2,013		2,013	19%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	1,208	2,389	5,435	447	3,098	5,688	1,263	5,688	22%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	14	4	1						
34 AIRCRAFT SERVICES	611	797	736	195	743	1,059	267	1,059	25%
35 LOGISTICS SERVICES	2,224	3,539	4,054	796	3,700	3,254	844	3,254	26%
36 SECURITY ENHANCEMENTS	722	894	401	89	1,007	382	106	382	28%
37 Business Support Sub-Total	11,829	16,000	18,318	3,459	18,908	16,958	3,933	16,958	23%
38 Transmission Operations Sub-Total	76,840	83,998	76,480	16,824	94,666	78,870	18,622	78,870	24%

TBL Statement of Revenues and Expenses - Project Detail - For PPC

Report ID: PPCT0061

Through the Month Ended December 31, 2005 as of December 31, 2005

Data Source: EPM Data Warehouse

Requesting BL: TRANS

Run Date/Time: February 01, 2006 14:11

Unit of Measure: \$ Thousands (\$000)

Preliminary/ Unaudited

% of Year Lapsed = 25%

	A	B	C	D	E <Note 1	F	G	H	I	
	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	FY 2006 Current End of Year Forecast	Actuals as a % of Forecast	
Transmission Maintenance										
TBL System Maintenance										
39	NON-ELECTRIC MAINTENANCE	6,054	6,454	7,321	1,596	9,244	7,799	1,669	7,799	21%
40	SUBSTATION MAINTENANCE	16,511	16,413	16,249	3,995	14,810	16,202	4,471	16,202	28%
41	TRANSMISSION LINE MAINTENANCE	17,101	16,327	15,731	4,089	16,290	17,688	4,047	17,688	23%
42	SYSTEM PROTECTION CONTROL MAINTENANCE	7,524	8,056	8,621	2,184	8,080	8,987	2,248	8,987	25%
43	POWER SYSTEM CONTROL MAINTENANCE	7,358	7,845	7,791	1,994	8,110	8,177	2,304	8,177	28%
44	JOINT COST MAINTENANCE	95	121	208	45		196	20	196	10%
45	SYSTEM MAINTENANCE MANAGEMENT	7,472	6,196	6,427	545	6,120	7,141	256	7,141	4%
46	ROW MAINTENANCE	8,220	8,120	8,758	1,690	13,465	12,369	1,684	12,369	14%
47	HEAVY MOBILE EQUIP MAINT	1,072	1,277	1,927	378	1,278	2,141	443	2,141	21%
48	TECHNICAL TRAINING	2,782	2,639	2,462	645	2,969	2,578	563	2,578	22%
49	Sub-Total	74,189	73,447	75,496	17,160	80,366	83,277	17,703	83,277	21%
TBL Environmental Operations										
50	ENVIRONMENTAL POLICY/PLANNING	1,092	1,129	1,028	259	1,286	1,250	232	1,250	19%
51	ENVIRONMENTAL ANALYSIS	163	33	26	5		10			
52	POLLUTION PREVENTION AND ABATEMENT	2,813	2,867	3,008	618	3,290	3,465	692	3,465	20%
53	Sub-Total	4,068	4,029	4,062	882	4,576	4,714	934	4,714	20%
54	Transmission Maintenance Sub-Total	78,257	77,475	79,557	18,041	84,942	87,991	18,637	87,991	21%
Transmission Engineering										
TBL System Development										
55	RESEARCH & DEVELOPMENT	1,860	1,887	2,362	300	3,331	3,330	151	3,330	5%
56	TS&D PLANNING AND ANALYSIS	2,299	2,401	2,770	390	1,524	2,555	527	2,555	21%
57	CAPITAL TO EXPENSE TRANSFER	1,146	14,902	4,490	997	4,000	4,000	4,265	4,000	107%
58	REGULATORY & REGION ASSOC FEES		703	850		700	1,100	505	1,100	46%
59	Sub-Total	5,305	19,893	10,472	1,686	9,555	10,985	5,449	10,985	50%
60	Transmission Engineering Sub-Total	5,305	19,893	10,472	1,686	9,555	10,985	5,449	10,985	50%
TBL Transmission Acquisition and Ancillary Services										
TBL BBL Acquisition and Ancillary Products and Services										
61	ANCILLARY SERVICES PAYMENTS	79,781	67,505	64,341	17,642	64,485	65,228	16,336	65,228	25%
62	OTHER PAYMENTS TO PBL	3,915	3,877	3,848	362	3,544	3,554	944	3,554	27%
63	STATION SERVICES PAYMENTS	1,700	4,701	4,700	1,175	3,200	3,200	802	3,200	25%
64	Sub-Total	85,396	76,084	72,889	19,179	71,229	71,982	18,081	71,982	25%
TBL Non-BBL Acquisition and Ancillary Products and Services <Note 2										
65	LEASED FACILITIES	5,097	3,105	4,418	1,078	12,614	11,656	1,206	11,656	10%
66	GENERAL TRANSFER AGREEMENTS (settlement)	397	722	624	222	912	912	254	912	28%
67	NON-BBL ANCILLARY SERVICES	123	67	1,379	14	8,660	8,660	1,630	8,660	19%
68	Sub-Total	5,617	3,894	6,420	1,314	22,186	21,228	3,091	21,228	15%
69	TBL Trans. Acquisition and Ancillary Services Sub-Tota	91,013	79,977	79,310	20,493	93,415	93,210	21,172	93,210	23%
Transmission Reimbursables										
TBL Reimbursables										
70	EXTERNAL REIMBURSABLE SERVICES	7,299	6,375	10,717	2,806	10,000	8,265	3,408	8,265	41%
71	INTERNAL REIMBURSABLE SERVICES	890	1,977	749	107		1,735	193	1,735	11%
72	Sub-Total	8,190	8,352	11,467	2,914	10,000	10,000	3,601	10,000	36%
73	Transmission Reimbursables Sub-Total	8,190	8,352	11,467	2,914	10,000	10,000	3,601	10,000	36%
BPA Internal Support										
74	Additional Post-Retirement Contribution	17,550	15,450	13,250	3,313	11,550	11,550	2,900	11,550	25%
75	Corporate G & A (excludes direct project support)	22,693	25,253	54,100	11,083	27,559	65,152	15,558	69,794	22%
76	Shared Services (excludes direct proj sup)	27,227	21,913	7,484	1,920	26,221	3,502			
77	BPA Internal Support Subtotal	67,470	62,616	74,834	16,316	65,330	80,204	18,458	81,344	23%

TBL Statement of Revenues and Expenses - Project Detail - For PPC

Report ID: PPCT0061

Through the Month Ended December 31, 2005 as of December 31, 2005

Data Source: EPM Data Warehouse

Requesting BL: TRANS

Run Date/Time: February 01, 2006 14:11

Unit of Measure: \$ Thousands (\$000)

Preliminary/ Unaudited

% of Year Lapsed = 25%

	A	B	C	D	E <Note 1	F	G	H	I
	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	FY 2006 Current End of Year Forecast	Actuals as a % of Forecast
Other Income, Expenses, and Adjustments									
78 Bad Debt Expense	3	531	487	1,300			23		
79 Other Income, Expenses, Adjustments	(830)	(4,539)	(578)	(564)			21		
80 Capital Projects with Expense Accounts				133					
81 Undistributed Reduction									
82 Non-Federal Debt Service <Note 2		1,191	1,555		(2,680)	(2,680)	197	(2,680)	207%
83 Depreciation	171,130	188,918	189,452	46,130	195,884	183,396	42,479	174,000	24%
84 Amortization <Note 2		24	49	12			137		
85 Total Operating Expenses	497,378	518,438	523,085	123,286	551,112	541,977	128,797	533,721	24%
86 Net Operating Revenues (Expenses)	166,224	125,620	111,445	29,467	177,249	186,114	51,541	194,371	27%
Interest Expense									
Interest on Federal Investment									
87 Appropriated	65,279	61,778	48,150	12,038	48,047	46,429	11,607	46,435	25%
88 Capitalization Adjustment	(19,786)	(20,444)	(18,968)	(4,742)	(18,968)	(18,968)	(4,742)	(18,968)	25%
89 Gross Bonds Interest Expense	155,282	112,101	103,318	27,115	122,862	106,924	24,711	99,809	25%
90 Interest Earned on BPA Fund	(14,307)	(10,587)	(8,890)	(2,677)	(11,136)	(11,044)	(2,309)	(9,325)	25%
91 Debt Reassignment Interest		15,503	25,080	6,408	25,656	33,079	8,207	32,800	25%
92 AFUDC	(17,472)	(20,528)	(12,936)	(4,339)	(14,753)	(10,219)	(2,596)	(11,000)	24%
93 Net Interest Expense	168,996	137,822	135,754	33,802	151,708	146,201	34,878	139,751	25%
94 Total Expenses	666,373	656,261	658,838	157,088	702,820	688,178	163,674	673,472	24%
95 Net Revenues (Expenses) from Continuing Operations	(2,772)	(12,202)	(24,309)	(4,336)	25,541	39,913	16,663	54,620	31%
96 Net Revenues (Expenses)	(\$2,772)	(\$12,202)	(\$24,309)	(\$4,336)	\$25,541	\$39,913	\$16,663	\$54,620	31%

<1 The TBL groupings of expenses by programs and sub-programs for FY 2006 estimates, developed as part of the FY 2006 Rate Case, are reconstituted to match the programs and sub-programs groupings shown on this report.

<2 Beginning in FY 2004, consolidated actuals reflect the inclusion of transactions associated with a Variable Interest Entity (VIES), which is in accordance with the FASB Interpretation No. 46 (FIN 46) that is effective as of December, 2003. VIES information is not included in rate case, budget and forecast data.