

**Corporate Detailed Statement of Revenues and Expenses**

Through the Month Ended April 30, 2006  
 Preliminary Unaudited

|   | Project ID | Pre-Distribution  |                 |                                |                        |                       | Distribution of Actuals |         |                |                  | Post-Distribution<br>ACTUALS: FYTD<br>CORPT BALANCE |
|---|------------|-------------------|-----------------|--------------------------------|------------------------|-----------------------|-------------------------|---------|----------------|------------------|---|
|   |            | TARGET: SOY       | ACTUALS: FYTD   | ACTUALS: FYTD<br>CORPT SUPPORT | ACTUALS: FYTD<br>(B-C) | % FYTD / SOY<br>(B/A) | CHARGES TO PBL          |         | CHARGES TO TBL |                  |   |
|   |            |                   |                 |                                |                        |                       | EXPENSE                 | CAPITAL | EXPENSE        | CAPITAL          |   |
|   |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| <b>Operating Revenues</b>                                   |            | \$                | \$              | \$                             | \$                     |                       |                         |         |                | \$               |   |
| Revenues  |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| <b>Operating Expenses</b>                                   |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Corporate Projects  |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Industry Restructuring                                      | 0004676    | 5,258             | 3,006           |                                | 3,006                  | 57%                   | 1,202                   |         | 1,804          | 0                |   |
| Corporate Resources   |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Executive   | 0001526    | 9,041             | 6,038           | 0                              | 6,038                  | 67%                   | 3,019                   |         | 2,011          | 1,008            |   |
| Finance   | 0001527    | 10,435            | 5,929           | 0                              | 5,929                  | 57%                   | 2,965                   |         | 1,957          | 1,008            |   |
| Legal   | 0001528    | 1,984             | 952             |                                | 952                    | 48%                   | 476                     |         | 314            | 162              |   |
| Risk Management   | 0004729    | 3,414             | 2,678           | 0                              | 2,678                  | 78%                   | 1,955                   |         | 477            | 246              |   |
| Public Affairs Office                                       | 0005015    | 9,547             | 3,915           |                                | 3,915                  | 41%                   | 1,957                   |         | 1,292          | 665              |   |
| Support Services to Corporate                               | 0005017    |                   | (11)            | (12,860)                       | 12,849                 |                       | 5,140                   |         | 5,159          | 2,551            |   |
| Technology Innovation Office                                | 0005019    | 647               | 209             |                                | 209                    | 32%                   | 105                     |         | 69             | 36               |   |
| Employee and Business Resources                             |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| EBR Management and Policy                                   | 0005021    | 16,173            | 7,550           | 1,748                          | 5,802                  | 47%                   | 1,130                   |         | 3,060          | 1,612            |   |
| Safety  | 0004656    | 1,799             | 968             | 68                             | 900                    | 54%                   | 48                      |         | 562            | 290              |   |
| Security  | 0004657    | 6,525             | 3,110           | 666                            | 2,444                  | 48%                   | 529                     |         | 1,264          | 651              |   |
| Workplace Services  | 0005023    | 17,868            | 8,558           | 3,609                          | 4,949                  | 48%                   | 2,168                   |         | 1,760          | 1,021            |   |
| Workplace Services for Transmission                         | 0005024    | 3,967             | 2,248           |                                | 2,248                  | 57%                   |                         |         | 603            | 1,645            |   |
| Workplace Services for Generation                           | 0005026    | 287               | 122             | 0                              | 122                    | 42%                   | 122                     |         |                | 0                |   |
| GSA Delegated Facilities Work <Note 4                       | 0005028    | 4,669             | 1,577           | 1,015                          | 726                    | 34%                   | 574                     |         | 101            | 52               |   |
| Maintenance from Reserves held at Corporate < Note 4        | 0005028    |                   |                 | (288)                          |                        |                       |                         |         |                | 0                |   |
| OWCP Administration   | 0005040    |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Information Technology                                      |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Corporate IT Programs                                       | 0004807    | 35,114            | 23,020          | 5,755                          | 17,265                 | 66%                   | 5,755                   |         | 7,597          | 3,913            |   |
| Corporate IT Proj for PBL                                   | 0004822    | 6,253             | 3,715           |                                | 3,715                  | 59%                   | 3,715                   |         |                | 0                |   |
| Corporate IT Proj for TBL                                   | 0004823    | 6,253             | 1,728           |                                | 1,728                  | 28%                   |                         |         | 1,728          |                  |   |
| IT Admin and System Policy                                  | 0004824    | 1,949             | 984             |                                | 984                    | 51%                   | 492                     |         | 325            | 167              |   |
| Cross Agency IT Projects                                    | 0004942    |                   | 713             | 0                              | 713                    |                       | 356                     |         | 235            | 121              |   |
| Bonneville Enterprise System                                | 0004658    | 11,067            | 2,943           | 0                              | 2,943                  | 27%                   | 883                     |         | 2,060          |                  |   |
| Shared Services <Note 2                                     | 0001530    |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| <b>Total Corporate Projects &lt;Note 1 - Balance Column</b> |            | <b>152,248</b>    | <b>79,955</b>   | <b>(288)</b>                   | <b>80,118</b>          | <b>53%</b>            | <b>32,592</b>           |         | <b>32,378</b>  | <b>15,148</b>    |   |
| Bad Debt Expense  |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Other Income, Expense, and Adjustment:                      |            | (1,810)           | (303)           |                                |                        | 183%                  |                         |         |                | (303)            |   |
| Non-Federal Debt Service                                    |            | (95,733)          | (102,940)       |                                |                        | 92%                   |                         |         |                | (102,940)        |   |
| Depreciation & Amortization                                 |            |                   | 0               |                                |                        |                       |                         |         |                | 0                |   |
| <b>Total Operating Expenses</b>                             |            | <b>54,705</b>     | <b>(23,288)</b> | <b>(288)</b>                   | <b>80,118</b>          | <b>-43%</b>           |                         |         |                | <b>(103,243)</b> |   |
| <b>Net Operating Revenues (Expenses)</b>                    |            | <b>(54,705)</b>   | <b>23,288</b>   | <b>288</b>                     | <b>(80,118)</b>        | <b>243%</b>           |                         |         |                | <b>103,243</b>   |   |
| <b>Interest Expense</b>                                     |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Interest  |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Appropriated  |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Capitalization Adjustment                                   |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Gross Bond Interest Expense                                 |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Interest Earned on BPA Func                                 |            |                   |                 |                                |                        |                       |                         |         |                |                  |   |
| Debt Reassignment Interest                                  |            | (33,079)          | (19,149)        |                                |                        | 142%                  |                         |         |                | (19,149)         |   |
| AFUDC   |            |                   | (374)           |                                |                        |                       |                         |         |                | (374)            |   |
| <b>Net Interest Expense</b>                                 |            | <b>(33,079)</b>   | <b>(19,523)</b> |                                |                        | <b>141%</b>           |                         |         |                | <b>(19,523)</b>  |   |
| <b>Net Revenue (Expense)</b>                                |            | <b>(\$21,626)</b> | <b>\$42,811</b> | <b>\$288</b>                   | <b>(\$80,118)</b>      | <b>398%</b>           |                         |         |                | <b>\$122,765</b> |   |

<1 Any balance is due to (Over)/Under-Cleared Projects.  
 <2 Shared Services should be zero dollars beginning FY 2006.  
 <3 Support Services to Corporate records charges originating from Corpt activities in support of the other Corporate pools, which are then distributed as a distinct pool entitled "Support Services to Corpt".  
 <4 GSA Delegated Facilities are posted as actually incurred (Column B), but distributed according to the projected budget (Column D). GSA delegates the building maintenance to BPA.  
 Unspent maintenance amounts are held in reserve by Corpt for maint. In future Fiscal Years.