

Corporate Detailed Statement of Revenues and Expenses

Through the Month Ended May 31, 2006
 Preliminary/ Unaudited

	Project ID	Pre-Distribution					Distribution of Actuals				Post-Distribution ACTUALS: FYTD CORPT BALANCE
		TARGET: SOY	ACTUALS: FYTD	ACTUALS: FYTD CORPT SUPPORT	ACTUALS: FYTD (B-C)	% FYTD / SOY (B/A)	CHARGES TO PBL		CHARGES TO TBL		
							EXPENSE	CAPITAL	EXPENSE	CAPITAL	
Operating Revenues		\$	\$	\$	\$					\$	
1 Revenues											
Operating Expenses											
Corporate Projects											
2 Industry Restructuring	0004676	5,258	3,222	()	3,222	61%	1,289		1,933		
Corporate Resources											
3 Executive	0001526	9,041	5,576	()	5,576	62%	2,788		1,858	929	
4 Finance	0001527	10,435	7,289		7,289	70%	3,644		2,406	1,239	
5 Legal	0001528	1,984	1,153	()	1,153	58%	576		380	196	
6 Risk Management	0004729	3,414	1,688	()	1,688	49%	1,232		301	155	
7 Public Affairs Office	0005015	9,547	4,684	()	4,684	49%	2,342		1,546	796	
8 Support Services to Corporate	0005017		(11)	(14,927)	14,916		5,966		5,978	2,972	
9 Technology Innovation Office	0005019	647	287		287	44%	144		95	49	
Employee and Business Resources											
10 EBR Management and Policy	0005021	16,173	9,128	2,111	7,017	56%	1,367		3,705	1,945	
11 Safety	0004656	1,799	1,189	83	1,106	66%	59		691	356	
12 Security	0004657	6,525	3,685	789	2,896	56%	626		1,498	772	
13 Workplace Services	0005023	17,868	10,039	4,217	5,823	56%	2,553		2,083	1,187	
14 Workplace Services for Transmission	0005024	3,967	2,557		2,557	64%			911	1,645	
15 Workplace Services for Generation	0005026	287	148	()	148	51%	148				
16 GSA Delegated Facilities Work <Note 4	0005028	4,669	1,844	1,160	830	39%	656		115	59	
17 Maintenance from Reserves held at Corporate < No	0005028			(146)							
18 OWCP Administration	0005040										
Information Technology											
19 Corporate IT Programs	0004807	35,114	26,273	6,568	19,705	75%	6,568		8,670	4,466	
20 Corporate IT Proj for PBL	0004822	6,253	4,108		4,108	66%	4,105			3	
21 Corporate IT Proj for TBL	0004823	6,253	2,097	()	2,097	34%			2,097		
22 IT Admin and System Policy	0004824	1,949	1,223		1,223	63%	612		404	208	
23 Cross Agency IT Projects	0004942		821		821		411		271	140	
24 Bonneville Enterprise System	0004658	11,067	3,517		3,517	32%	1,055		2,462		
25 Shared Services <Note 2	0001530		50		50					50	
26 Total Corporate Projects <Note 1 - Balance Column		152,248	90,565	(146)	90,711	59%	36,141		37,403	17,114	
27 Bad Debt Expense											
28 Other Income, Expense, and Adjustments		(1,810)	(341)			181%				(341)	
29 Non-Federal Debt Service		(95,733)	(119,086)			76%				(119,086)	
30 Depreciation & Amortization			()							()	
31 Total Operating Expenses		54,705	(28,862)	(146)	90,711	-53%				(119,374)	
32 Net Operating Revenues (Expenses)		(54,705)	28,862	146	(90,711)	253%				119,374	
Interest Expense											
33 Interest											
34 Appropriated											
35 Capitalization Adjustment											
36 Gross Bond Interest Expense											
37 Interest Earned on BPA Fund											
38 Debt Reassignment Interest		(33,079)	(21,884)			134%				(21,884)	
39 AFUDC			(440)							(440)	
Net Interest Expense		(33,079)	(22,324)			133%				(22,324)	
Net Revenue (Expense)		(\$21,626)	\$51,186	\$146	(\$90,711)	437%				\$141,698	

<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.



Corporate Internal Support - Expense Budget Summary

Through the Month Ended May 31, 2006

Preliminary/Unaudited

	A		B			C			D			E			F				G				H				I			
	CORPT FUNCTION POOL		DIRECT PROJECT SUPPORT			TOTAL DEPT CHARGES																								
	FY 2006 SOY Budget	FY 2006 YTD ACTUALS	FY 2006 SOY Budget	PBL FY 2006 YTD ACTUALS	TBL FY 2006 YTD ACTUALS	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget					
TIER 1 Corporate Department Expenses																														
1	A	Executive Office	\$703	\$563	\$	\$	\$	\$703	\$85	\$563	80%																			
2	R	Industry Restructuring	5,007	1,266				5,007	184	1,266	25%																			
3	D	Deputy Administrator	16,636	8,606	10,404	6,787	11	27,040	1,902	15,404	57%																			
4	C	Employee and Business Resources	51,287	28,378	3,502		2,254	54,789	4,441	30,632	56%																			
5	J	Information Technology	60,636	37,683		2	4	60,636	4,176	37,689	62%																			
6	K	Chief Operating Officer <Note 1	15,745	10,705		104	13	15,745	1,627	10,823	69%																			
7		- Power Purch, Debt Service, Depreciation & Amortization, Interest	(128,812)	(141,355)	689,674	227,839	206,628	560,862	31,959	293,112	52%																			
8		- Environment Fish and Wildlife - KE		188	161,089	87,458	2,746	161,089	11,633	90,392	56%																			
9	L	General Counsel	2,234	1,335	6,171	2,162	1,097	8,406	649	4,594	55%																			
10	Total Corporate Departments		\$23,436	(\$52,630)	\$870,840	\$324,352	\$212,753	\$894,277	\$56,656	\$484,475	54%																			
Total Corpt Dept. Cross-walked to Corpt Function Distributions <Note 2																														
11	LESS: Debt Service, Depreciation, Amortization, Interest charged to KF		(\$128,812)	(\$141,355)																										
12	LESS: Accounting Adjustments charged to All Corpt Depts			(51)																										
13	Total Corpt Department Expenses in Corpt Function Distribution Pool		\$152,248	\$88,776																										
14	ADD: Dept X Accounting Adjustments included in Corpt Distributions			\$1,784																										
15	ADD: Dept. P & T Charges included in Corpt Distributions			5																										
16	Total Corporate Function Distributions		\$152,248	\$90,565																										

<1 K Budget includes KE (Environ F&W) support for Generation and Trans functions, as well as Depreciation, Interest and Debt Service assigned to KF Target. These KE and KF activities are shown separately on lines 7 and 8.

<2 Corpt Depts expenses that are not distributed as G & A are subtracted; Non-Corpt Depts expenses (such as Dept P, T and X) are added because they are part of the Corpt function distributions.

Corporate distributes G & A from cost pools, which are collections of project expenses. Corpt Dept expenses are charged to Corpt projects and to non-Corpt projects; thus total Corpt Dept expenses do not equate to total Corpt function distributions. Also, Corpt function distributions include expenses from Transmission Supply Chain support, other Corpt Depts, and inter-business transactions.



	A		C			F			
	B		D			G			
	CORPT FUNCTION POOL		DIRECT PROJECT SUPPORT			TOTAL DEPT CHARGES			
	FY 2006 SOY Budget	FY 2006 YTD ACTUALS	FY 2006 SOY Budget	PBL FY 2006 YTD ACTUALS	TBL FY 2006 YTD ACTUALS	FY 2006 SOY Budget	FY 2006 May ACTUALS	FY 2006 YTD ACTUALS	FYTD to SOY Budget
TIER II									
Executive Office Tier II									
A EXECUTIVE OFFICE	\$703	\$563	\$	\$	\$	\$703	\$85	\$563	80%
Executive Office Total Tier II	\$703	\$563	\$	\$	\$	\$703	\$85	\$563	80%
Industry Restructuring Tier II									
R INDUSTRY RESTRUCTURING	\$5,007	\$1,266	\$	\$	\$	\$5,007	\$184	\$1,266	25%
Industry Restructuring Total Tier II	\$5,007	\$1,266	\$	\$	\$	\$5,007	\$184	\$1,266	25%
Deputy Administrator Tier II									
D DEPUTY ADMINISTRATOR	\$1,213	\$579	\$	\$	\$	\$1,213	\$54	\$579	48%
DB CHIEF RISK OFFICER	\$3,414	\$1,659	\$1,704	\$1,285	\$2	\$5,118	\$239	\$2,946	58%
DE TECHNOLOGY INNOVATION OFFICE	\$	\$196	\$	\$	\$	\$	\$75	\$196	
DK PUBLIC AFFAIRS	\$9,547	\$4,693	\$8,700	\$5,502	\$9	\$18,247	\$1,268	\$10,204	56%
DN INTERNAL AUDIT	\$1,453	\$1,025	\$	\$	\$	\$1,453	\$180	\$1,025	71%
DP STRATEGIC PLANNING	\$1,009	\$455	\$	\$	\$	\$1,009	\$86	\$455	45%
Dep Admin Total Tier II	\$16,636	\$8,606	\$10,404	\$6,787	\$11	\$27,040	\$1,902	\$15,404	57%
Employee and Business Resources Tier II									
C EMPLOYEE AND BUSINESS RESOURCES	\$1,219	\$783	\$	\$	\$	\$1,219	\$81	\$783	64%
CD ADMINISTRATIVE SERVICES	\$2,219	\$1,258	\$	\$	\$	\$2,219	\$153	\$1,258	57%
CE CIVIL RIGHTS, DIVERSITY, CONFLICT RESOLUTION	\$771	\$478	\$	\$	\$	\$771	\$121	\$478	62%
CF SAFETY	\$1,799	\$1,149	\$	\$	\$6	\$1,799	\$183	\$1,155	64%
CG WORKPLACE SERVICES	\$26,791	\$14,519	\$	\$	\$	\$26,791	\$1,918	\$14,519	54%
CH HUMAN RESOURCES	\$11,261	\$6,129	\$3,502	\$	\$2,248	\$14,763	\$1,389	\$8,377	57%
CI INFORMATION SYSTEMS	\$	\$4	\$	\$	\$	\$	\$1	\$4	
CK SUPPLY CHAIN POLICY AND GOVERNANCE	\$703	\$431	\$	\$	\$	\$703	\$56	\$431	61%
CT SECURITY AND EMERGENCY SERVICES	\$6,525	\$3,627	\$	\$	\$	\$6,525	\$539	\$3,627	56%
Employee and Business Res Total Tier II	\$51,287	\$28,378	\$3,502	\$	\$2,254	\$54,789	\$4,441	\$30,632	56%



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Information Technology Tier II									
J INFORMATION TECHNOLOGY	\$576	\$3,040	\$	\$	\$	\$576	\$476	\$3,040	528%
JB CYBER SECURITY	\$1,373	\$673	\$	\$	\$	\$1,373	\$92	\$673	49%
JD DATA MANAGEMENT & INTEGRATION	\$10,587	\$4,691	\$	\$	\$4	\$10,587	\$396	\$4,694	44%
JH HARDWARE OPERATIONS	\$20,303	\$10,102	\$	\$	(\$)	\$20,303	\$1,191	\$10,102	50%
JM IT PROGRAM MANAGEMENT	\$5,912	\$7,177	\$	\$	\$	\$5,912	\$464	\$7,177	121%
JP PROJECT MANAGEMENT OFFICE	\$1,817	\$861	\$	\$2	\$	\$1,817	\$151	\$863	48%
JQ QUALITY CONTROL	\$1,662	\$662	\$	\$	\$	\$1,662	\$104	\$662	40%
JS SOFTWARE DEVELOPMENT & INTEGRATION	\$18,405	\$10,476	\$	\$	\$	\$18,405	\$1,300	\$10,476	57%
Information Technology Total Tier II	\$60,636	\$37,683	\$	\$2	\$4	\$60,636	\$4,176	\$37,689	62%
Chief Operating Officer Tier II									
K CHIEF OPERATING OFFICER	\$4,524	\$3,502	\$	\$	\$	\$4,524	\$855	\$3,502	77%
KD CORPT & EXECUTIVE OPERATIONS	\$786	\$488	\$	\$	\$	\$786	\$75	\$488	62%
KE ENVIRONMENT, FISH AND WILDLIFE	\$	\$188	\$161,089	\$87,458	\$2,746	\$161,089	\$11,633	\$90,392	56%
KF CHIEF FINANCIAL OFFICER - Expenses excluding PP, DBS, Depr/Amor, Interest	\$10,435	\$6,715	\$	\$104	\$13	\$10,435	\$697	\$6,833	65%
KF Power Purchases, Debt Service, Depreciation & Amortization, Interest	(\$128,812)	(\$141,355)	\$689,674	\$227,839	\$206,628	\$560,862	\$31,959	\$293,112	52%
Chief Operating Officer Total Tier II	(\$113,067)	(\$130,462)	\$850,763	\$315,402	\$209,387	\$737,696	\$45,219	\$394,327	53%
General Counsel Tier II									
L GENERAL COUNSEL	\$2,234	\$531	\$6,171	\$376	\$242	\$8,406	\$145	\$1,149	14%
LC GENERAL COUNSEL CORPORATE/FISH & WILDLIFE	\$	\$565	\$	\$690	\$406	\$	\$250	\$1,661	
LP GENERAL COUNSEL POWER GENERATION	\$	\$130	\$	\$1,088	\$27	\$	\$184	\$1,245	
LT GENERAL COUNSEL TRANSMISSION	\$	\$108	\$	\$7	\$422	\$	\$70	\$538	
General Counsel Total Tier II	\$2,234	\$1,335	\$6,171	\$2,162	\$1,097	\$8,406	\$649	\$4,594	55%
TOTAL TIER II CORPT DEPT - balance should foot to Total Tier I	\$23,436	(\$52,630)	\$870,840	\$324,352	\$212,753	\$894,277	\$56,656	\$484,475	54%

