

## TBL Detailed Statement of Revenues and Expenses

Through the Month Ended July 31, 2006 as of July 31, 2006  
Preliminary/ Unaudited

	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	Forecast: Current EOY	FYTD Actuals per Forecast
<b>Operating Revenues</b>									
1 Sales	\$521,496	\$503,068	\$500,030	\$414,285	\$595,190	\$590,222	\$501,698	\$594,926	84%
2 Miscellaneous Revenues	31,221	32,868	27,353	20,354	30,302	24,953	30,559	34,267	89%
3 Inter-Business Unit Revenues	110,884	108,123	107,147	89,564	102,870	112,916	121,508	139,828	87%
4 <b>Total Operating Revenues</b>	<b>663,601</b>	<b>644,059</b>	<b>634,530</b>	<b>524,204</b>	<b>728,361</b>	<b>728,092</b>	<b>653,765</b>	<b>769,021</b>	<b>85%</b>
<b>Operating Expenses</b>									
<b>Transmission Operations</b>									
<b>TBL System Operations</b>									
5 INFORMATION TECHNOLOGY	6,100	5,758	977	734	10,130	23	1,155	1,552	74%
6 POWER SYSTEM DISPATCHING	8,222	8,364	8,188	6,611	9,800	9,342	7,087	8,318	85%
7 CONTROL CENTER SUPPORT	6,263	7,859	8,431	6,861	7,770	9,237	7,410	8,916	83%
8 TECHNICAL OPERATIONS	2,720	3,020	2,769	2,352	3,620	3,365	2,558	3,154	81%
9 SUBSTATION OPERATIONS	17,661	17,793	17,265	14,394	18,193	16,561	14,891	18,113	82%
10 <b>Sub-Total</b>	<b>40,966</b>	<b>42,795</b>	<b>37,629</b>	<b>30,953</b>	<b>49,513</b>	<b>38,528</b>	<b>33,101</b>	<b>40,053</b>	<b>83%</b>
<b>TBL Scheduling</b>									
11 MANAGEMENT SUPERVISION & ADMINISTRATION	1,567	1,043	617	398	356	600	679	796	85%
12 RESERVATIONS	267	273	263	225	300	321	301	350	86%
13 PRE-SCHEDULING	531	509	575	467	740	629	544	657	83%
14 REAL-TIME SCHEDULING	2,903	3,114	3,456	2,911	3,206	4,024	2,951	3,540	83%
15 SCHEDULING TECHNICAL SUPPORT	2,472	8,078	4,199	3,539	6,215	4,977	1,734	2,331	74%
16 SCHEDULING AFTER-THE-FACT	513	568	404	352	653	332	269	334	81%
17 <b>Sub-Total</b>	<b>8,253</b>	<b>13,585</b>	<b>9,514</b>	<b>7,891</b>	<b>11,470</b>	<b>10,882</b>	<b>6,479</b>	<b>8,007</b>	<b>81%</b>
<b>TBL Marketing and Business Support</b>									
18 TRANSMISSION SALES	2,037	1,849	2,085	1,694		2,500	1,898	2,235	85%
19 MKTG EXECUTIVE OFFICE									
20 MKTG INTERNAL OPERATIONS	398	310	540	439	1,060	966	468	560	84%
21 MKTG TRANSMISSION FINANCE	670	399	663	486	760	874	531	653	81%
22 MKTG CONTRACT MANAGEMENT	3,578	1,667	1,842	1,526	2,007	2,205	1,396	1,677	83%
23 MKTG TRANSMISSION BILLING	1,515	1,451	1,552	1,251	2,006	1,913	1,230	1,460	84%
24 MKTG BUSINESS STRAT & ASSESS	353	2,274	2,575	2,128	2,192	2,787	2,243	2,658	84%
25 MARKETING IT SUPPORT	5,443	2,214	98	72	2,585	1	223	117	190%
26 MARKETING AND SALES		102	745	148	2,243	5	434	516	84%
27 METER DATA	1,800	1,353	919	795	1,922	1,252	511	614	83%
28 <b>Marketing Sub-Total</b>	<b>15,793</b>	<b>11,619</b>	<b>11,019</b>	<b>8,538</b>	<b>14,775</b>	<b>12,502</b>	<b>8,934</b>	<b>10,490</b>	<b>85%</b>
29 EXECUTIVE AND ADMIN SERVICES	4,939	6,609	5,578	4,549	9,944	4,561	4,388	5,529	79%
30 STAFF MANAGEMENT (HR)	504	268	483	228	416		(431)	(431)	100%
31 LEGAL SUPPORT	1,606	1,501	1,632	1,280		2,013	1,332	2,013	66%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	1,208	2,389	5,435	3,826	3,098	5,688	5,722	8,308	69%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	14	4	1	1					
34 AIRCRAFT SERVICES	611	797	736	583	743	1,059	904	1,101	82%
35 LOGISTICS SERVICES	2,224	3,539	4,054	3,384	3,700	3,254	3,291	3,686	89%
36 SECURITY ENHANCEMENTS	722	894	401	312	1,007	382	652	682	96%
37 <b>Business Support Sub-Total</b>	<b>11,829</b>	<b>16,000</b>	<b>18,318</b>	<b>14,162</b>	<b>18,908</b>	<b>16,958</b>	<b>15,858</b>	<b>20,887</b>	<b>76%</b>
38 <b>Transmission Operations Sub-Total</b>	<b>76,840</b>	<b>83,998</b>	<b>76,480</b>	<b>61,544</b>	<b>94,666</b>	<b>78,870</b>	<b>64,372</b>	<b>79,438</b>	<b>81%</b>

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	Actuals: FY 2003	Actuals: FY 2004	Actuals: FY 2005	Actuals: FYTD 2005	Rate Case: FY 2006	Target SOY: FY 2006	Actuals: FYTD 2006	Forecast: Current EOY	FYTD Actuals per Forecast	
<b>Transmission Maintenance</b>										
<b>TBL System Maintenance</b>										
39	NON-ELECTRIC MAINTENANCE	6,054	6,454	7,321	5,975	9,244	7,799	6,660	9,881	67%
40	SUBSTATION MAINTENANCE	16,511	16,413	16,249	13,276	14,810	16,202	15,410	18,410	84%
41	TRANSMISSION LINE MAINTENANCE	17,101	16,327	15,731	13,125	16,290	17,688	14,651	16,206	90%
42	SYSTEM PROTECTION CONTROL MAINTENANCE	7,524	8,056	8,621	7,391	8,080	8,987	8,027	9,429	85%
43	POWER SYSTEM CONTROL MAINTENANCE	7,358	7,845	7,791	6,546	8,110	8,177	7,067	8,920	79%
44	JOINT COST MAINTENANCE	95	121	208	189		196	96	107	89%
45	SYSTEM MAINTENANCE MANAGEMENT	7,472	6,196	6,427	4,243	6,120	7,141	3,761	4,294	88%
46	ROW MAINTENANCE	8,220	8,120	8,758	5,743	13,465	12,369	6,550	14,054	47%
47	HEAVY MOBILE EQUIP MAINT	1,072	1,277	1,927	1,570	1,278	2,141	1,949	2,806	69%
48	TECHNICAL TRAINING	2,782	2,639	2,462	2,059	2,969	2,578	1,816	2,519	72%
49	<b>Sub-Total</b>	<b>74,189</b>	<b>73,447</b>	<b>75,496</b>	<b>60,118</b>	<b>80,366</b>	<b>83,277</b>	<b>65,988</b>	<b>86,627</b>	<b>76%</b>
<b>TBL Environmental Operations</b>										
50	ENVIRONMENTAL POLICY/PLANNING	1,092	1,129	1,028	871	1,286	1,250	828	1,250	66%
51	ENVIRONMENTAL ANALYSIS	163	33	26	17		33	33	38	86%
52	POLLUTION PREVENTION AND ABATEMENT	2,813	2,867	3,008	2,422	3,290	3,465	2,288	2,929	78%
53	<b>Sub-Total</b>	<b>4,068</b>	<b>4,029</b>	<b>4,062</b>	<b>3,310</b>	<b>4,576</b>	<b>4,714</b>	<b>3,149</b>	<b>4,217</b>	<b>75%</b>
54	<b>Transmission Maintenance Sub-Total</b>	<b>78,257</b>	<b>77,475</b>	<b>79,557</b>	<b>63,428</b>	<b>84,942</b>	<b>87,991</b>	<b>69,137</b>	<b>90,844</b>	<b>76%</b>
<b>Transmission Engineering</b>										
<b>TBL System Development</b>										
55	RESEARCH & DEVELOPMENT	1,860	1,887	2,362	1,628	3,331	3,330	1,629	1,900	86%
56	TSD PLANNING AND ANALYSIS	2,299	2,401	2,770	2,146	1,524	2,555	2,844	3,323	86%
57	CAPITAL TO EXPENSE TRANSFER	1,146	14,902	4,490	3,776	4,000	4,000	6,308	7,076	89%
58	REGULATORY & REGION ASSOC FEES		703	850		700	1,100	354	530	67%
59	<b>Sub-Total</b>	<b>5,305</b>	<b>19,893</b>	<b>10,472</b>	<b>7,551</b>	<b>9,555</b>	<b>10,985</b>	<b>11,135</b>	<b>12,830</b>	<b>87%</b>
60	<b>Transmission Engineering Sub-Total</b>	<b>5,305</b>	<b>19,893</b>	<b>10,472</b>	<b>7,551</b>	<b>9,555</b>	<b>10,985</b>	<b>11,135</b>	<b>12,830</b>	<b>87%</b>
<b>TBL Transmission Acquisition and Ancillary Services</b>										
<b>TBL BBL Acquisition and Ancillary Products and Services</b>										
61	ANCILLARY SERVICES PAYMENTS	79,781	67,505	64,341	53,109	64,485	65,228	56,528	65,950	86%
62	OTHER PAYMENTS TO PBL	3,915	3,877	3,848	3,207	3,544	3,554	3,146	3,775	83%
63	STATION SERVICES PAYMENTS	1,700	4,701	4,700	3,917	3,200	3,200	2,669	3,203	83%
64	<b>Sub-Total</b>	<b>85,396</b>	<b>76,084</b>	<b>72,889</b>	<b>60,233</b>	<b>71,229</b>	<b>71,982</b>	<b>62,343</b>	<b>72,928</b>	<b>85%</b>
<b>TBL Non-BBL Acquisition and Ancillary Products and Services &lt;Note 2</b>										
65	LEASED FACILITIES	5,097	3,105	4,418	4,015	12,614	11,656	3,824	11,662	33%
66	GENERAL TRANSFER AGREEMENTS (settlement)	397	722	624	484	912	912	454	597	76%
67	NON-BBL ANCILLARY SERVICES	123	67	1,379	493	8,660	8,660	6,858	7,448	92%
68	<b>Sub-Total</b>	<b>5,617</b>	<b>3,894</b>	<b>6,420</b>	<b>4,992</b>	<b>22,186</b>	<b>21,228</b>	<b>11,136</b>	<b>19,707</b>	<b>57%</b>
69	<b>TBL Trans. Acquisition and Ancillary Services Sub-Tota</b>	<b>91,013</b>	<b>79,977</b>	<b>79,310</b>	<b>65,224</b>	<b>93,415</b>	<b>93,210</b>	<b>73,478</b>	<b>92,635</b>	<b>79%</b>
<b>Transmission Reimbursables</b>										
<b>TBL Reimbursables</b>										
70	EXTERNAL REIMBURSABLE SERVICES	7,299	6,375	10,717	8,795	10,000	8,265	18,816	17,667	107%
71	INTERNAL REIMBURSABLE SERVICES	890	1,977	749	503		1,735	635	1,133	56%
72	<b>Sub-Total</b>	<b>8,190</b>	<b>8,352</b>	<b>11,467</b>	<b>9,297</b>	<b>10,000</b>	<b>10,000</b>	<b>19,451</b>	<b>18,800</b>	<b>103%</b>
73	<b>Transmission Reimbursables Sub-Total</b>	<b>8,190</b>	<b>8,352</b>	<b>11,467</b>	<b>9,297</b>	<b>10,000</b>	<b>10,000</b>	<b>19,451</b>	<b>18,800</b>	<b>103%</b>
<b>BPA Internal Support</b>										
74	Additional Post-Retirement Contribution	17,550	15,450	13,250	11,042	11,550	11,550	9,667	11,550	84%
75	Corporate G & A (excludes direct project support)	22,693	25,253	54,100	46,493	27,559	68,654	49,094	67,300	73%
76	Shared Services (excludes direct proj sup)	27,227	21,913	7,484	6,364	26,221		1		
77	<b>BPA Internal Support Subtotal</b>	<b>67,470</b>	<b>62,616</b>	<b>74,834</b>	<b>63,899</b>	<b>65,330</b>	<b>80,204</b>	<b>58,762</b>	<b>78,850</b>	<b>75%</b>

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<b>Other Income, Expense, and Adjustments</b>									
78 Bad Debt Expense	3	531	487	507			886	886	100%
79 Other Income, Expenses, Adjustments	(830)	(4,539)	(578)	(1,108)			(1,972)	(97)	-1832%
80 Capital Projects with Expense Accounts									
81 Undistributed Reduction									
82 Non-Federal Debt Service <Note 2		1,191	1,555	(93)	(2,680)	(2,680)	4,315	(1,033)	618%
83 Depreciation	171,130	188,918	189,452	158,879	195,884	183,396	143,351	173,700	83%
84 Amortization <Note 2		24	49	41			71	268	27%
85 <b>Total Operating Expenses</b>	<b>497,378</b>	<b>518,438</b>	<b>523,085</b>	<b>429,169</b>	<b>551,112</b>	<b>541,977</b>	<b>442,987</b>	<b>547,121</b>	<b>81%</b>
86 <b>Net Operating Revenues (Expenses)</b>	<b>166,224</b>	<b>125,620</b>	<b>111,445</b>	<b>95,035</b>	<b>177,249</b>	<b>186,114</b>	<b>210,778</b>	<b>221,900</b>	<b>95%</b>
<b>Interest Expense</b>									
Interest on Federal Investment									
87 Appropriated	65,279	61,778	48,150	40,125	48,047	46,429	38,690	46,435	83%
88 Capitalization Adjustment	(19,786)	(20,444)	(18,968)	(15,807)	(18,968)	(18,968)	(15,807)	(18,968)	83%
89 Gross Bonds Interest Expense	155,282	112,101	103,318	86,878	122,862	106,924	82,405	99,224	83%
90 Interest Earned on BPA Fund	(14,307)	(10,587)	(8,890)	(6,578)	(11,136)	(11,044)	(10,080)	(12,375)	81%
91 Debt Service Reassignment Interest		15,503	25,080	20,931	25,656	33,079	27,356	32,800	83%
92 AFUDC	(17,472)	(20,528)	(12,936)	(11,260)	(14,753)	(10,219)	(7,246)	(9,000)	81%
93 <b>Net Interest Expense</b>	<b>168,996</b>	<b>137,822</b>	<b>135,754</b>	<b>114,289</b>	<b>151,708</b>	<b>146,201</b>	<b>115,318</b>	<b>138,116</b>	<b>83%</b>
94 <b>Total Expenses</b>	<b>666,373</b>	<b>656,261</b>	<b>658,838</b>	<b>543,458</b>	<b>702,820</b>	<b>688,178</b>	<b>558,305</b>	<b>685,237</b>	<b>81%</b>
95 <b>Net Revenues (Expenses) from Continuing Operations</b>	<b>(2,772)</b>	<b>(12,202)</b>	<b>(24,309)</b>	<b>(19,254)</b>	<b>25,541</b>	<b>39,913</b>	<b>95,460</b>	<b>83,784</b>	<b>114%</b>
96 <b>Net Revenues (Expenses)</b>	<b>(\$2,772)</b>	<b>(\$12,202)</b>	<b>(\$24,309)</b>	<b>(\$19,254)</b>	<b>\$25,541</b>	<b>\$39,913</b>	<b>\$95,460</b>	<b>\$83,784</b>	<b>114%</b>

<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.