

## Transmission Services Detailed Statement of Revenues and Expenses

Requesting BL: TRANSMISSION BUSINESS UNIT

Through the Month Ended February 28, 2007 as of February 28, 2007

Data Source: EPM Data Warehouse

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

Preliminary/ Unaudited

% of Year Lapsed = 41%

	A	B	C	D <Note 1	E	F	G	H
	Actuals: FY 2005	Actuals: FY 2006	Actuals: FYTD 2006	Rate Case: FY 2007	Target SOY: FY 2007	Actuals: FYTD 2007	Forecast: Current EOY	FYTD Actuals per Forecast
<b>Operating Revenues</b>								
1 <b>Sales</b>	\$500,030	\$605,324	\$249,092	\$598,433	\$594,393	\$269,864	\$594,393	45%
2 <b>Miscellaneous Revenues</b>	27,353	35,808	8,225	28,795	30,765	11,725	30,765	38%
3 <b>Inter-Business Unit Revenues</b>	107,147	143,207	48,361	109,773	126,201	46,501	126,201	37%
4 <b>Total Operating Revenues</b>	634,530	784,339	305,678	737,001	751,359	328,091	751,359	44%
<b>Operating Expenses</b>								
<b>Transmission Operations</b>								
<b>System Operations</b>								
5 INFORMATION TECHNOLOGY	979	1,299	575	10,230	5,824	1,667	5,824	29%
6 POWER SYSTEM DISPATCHING	8,188	8,271	3,164	9,800	9,791	4,132	9,791	42%
7 CONTROL CENTER SUPPORT	8,431	9,265	3,344	7,770	11,399	3,636	11,399	32%
8 TECHNICAL OPERATIONS	2,769	3,204	1,182	3,620	3,380	1,123	3,380	33%
9 SUBSTATION OPERATIONS	17,265	18,193	6,946	18,193	17,042	6,751	17,042	40%
10 <b>Sub-Total</b>	37,631	40,232	15,211	49,613	47,436	17,308	47,436	36%
<b>Scheduling</b>								
11 MANAGEMENT SUPERVISION & ADMINISTRATION	617	845	262	356	2,332	196	2,332	8%
12 RESERVATIONS	263	394	110	300	743	210	743	28%
13 PRE-SCHEDULING	575	652	261	740	542	176	542	33%
14 REAL-TIME SCHEDULING	3,456	3,583	1,359	3,506	4,718	1,404	4,718	30%
15 SCHEDULING TECHNICAL SUPPORT	4,199	1,953	1,061	6,264	2,088	454	2,088	22%
16 SCHEDULING AFTER-THE-FACT	404	306	151	653	312	93	312	30%
17 <b>Sub-Total</b>	9,514	7,733	3,204	11,819	10,735	2,533	10,735	24%
<b>Marketing and Business Support</b>								
18 TRANSMISSION SALES	2,085	2,371	817		3,752	1,277	3,752	34%
19 MKTG EXECUTIVE OFFICE								
20 MKTG INTERNAL OPERATIONS	540	572	243	1,060	275	85	275	31%
21 MKTG TRANSMISSION FINANCE	663	668	277	760	299	157	299	53%
22 MKTG CONTRACT MANAGEMENT	1,842	1,776	645	2,007	3,062	919	3,062	30%
23 MKTG TRANSMISSION BILLING	1,552	1,577	543	2,106	3,208	996	3,208	31%
24 MKTG BUSINESS STRAT & ASSESS	2,575	2,835	1,007	2,192	4,442	1,175	4,442	26%
25 MARKETING IT SUPPORT	98	433	22	2,585		348		
26 MARKETING AND SALES	745	503	909	2,243		129		
27 METER DATA	919	618	229	1,972				
28 <b>Marketing Sub-Total</b>	11,019	11,352	4,692	14,925	15,038	5,088	15,038	34%
29 EXECUTIVE AND ADMIN SERVICES	5,578	5,354	1,697	11,718	6,734	2,243	6,734	33%
30 STAFF MANAGEMENT (HR)	483	(431)	(429)	416				
31 LEGAL SUPPORT	1,632	1,629	677		2,141	683	2,141	32%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	8,851	12,717	3,735	3,098	11,403	4,220	11,403	37%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	1							
34 AIRCRAFT SERVICES	736	723	433	743	1,206	234	1,206	19%
35 LOGISTICS SERVICES	4,054	3,685	1,614	3,700	7,682	1,773	7,682	23%
36 SECURITY ENHANCEMENTS	401	950	162	1,007	892	508	892	57%
37 <b>Business Support Sub-Total</b>	21,734	24,628	7,888	20,682	30,059	9,662	30,059	32%
38 <b>Transmission Operations Sub-Total</b>	79,898	83,946	30,995	97,039	103,268	34,591	103,268	33%

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	A	B	C	D <Note 1	E	F	G	H	
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<b>Transmission Maintenance</b>									
<b>System Maintenance</b>									
39	NON-ELECTRIC MAINTENANCE	7,321	9,587	3,362	8,344	10,202	3,595	10,202	35%
40	SUBSTATION MAINTENANCE	16,249	19,903	6,914	15,590	18,676	7,506	18,676	40%
41	TRANSMISSION LINE MAINTENANCE	15,731	18,989	6,822	17,140	18,129	7,818	18,129	43%
42	SYSTEM PROTECTION CONTROL MAINTENANCE	8,621	10,460	3,459	8,500	9,704	3,607	9,704	37%
43	POWER SYSTEM CONTROL MAINTENANCE	7,791	8,682	3,451	8,540	10,058	3,333	10,058	33%
44	JOINT COST MAINTENANCE	208	111	31		333	79	333	24%
45	SYSTEM MAINTENANCE MANAGEMENT	6,427	3,533	1,277	6,440	7,254	3,638	7,254	50%
46	ROW MAINTENANCE	8,758	11,377	2,574	11,565	16,431	3,973	16,431	24%
47	HEAVY MOBILE EQUIP MAINT	1,927	135	653	1,278	1,329	(225)	1,329	-17%
48	TECHNICAL TRAINING	2,462	2,319	846	2,969	2,441	776	2,441	32%
49	<b>Sub-Total</b>	<b>75,496</b>	<b>85,096</b>	<b>29,390</b>	<b>80,366</b>	<b>94,556</b>	<b>34,100</b>	<b>94,556</b>	<b>36%</b>
<b>Environmental Operations</b>									
50	ENVIRONMENTAL POLICY/PLANNING	1,028	1,056	406	1,309	1,304	356	1,304	27%
51	ENVIRONMENTAL ANALYSIS	26	45	15		13			
52	POLLUTION PREVENTION AND ABATEMENT	3,008	2,799	1,090	3,290	3,255	1,085	3,255	33%
53	<b>Sub-Total</b>	<b>4,062</b>	<b>3,900</b>	<b>1,511</b>	<b>4,599</b>	<b>4,559</b>	<b>1,454</b>	<b>4,559</b>	<b>32%</b>
54	<b>Transmission Maintenance Sub-Total</b>	<b>79,557</b>	<b>88,996</b>	<b>30,901</b>	<b>84,965</b>	<b>99,115</b>	<b>35,553</b>	<b>99,115</b>	<b>36%</b>
<b>Transmission Engineering</b>									
<b>System Development</b>									
55	RESEARCH & DEVELOPMENT	2,302	2,997	783	3,328	3,940	475	3,940	12%
56	TSD PLANNING AND ANALYSIS	2,770	3,743	1,012	1,521	4,226	1,728	4,226	41%
57	CAPITAL TO EXPENSE TRANSFER	4,490	6,625	3,734	4,000	4,000	958	4,000	24%
58	REGULATORY & REGION ASSOC FEES	850	354	792	700	3,758	1,779	3,758	47%
59	<b>Sub-Total</b>	<b>10,472</b>	<b>13,719</b>	<b>6,321</b>	<b>9,549</b>	<b>15,923</b>	<b>4,940</b>	<b>15,923</b>	<b>31%</b>
60	<b>Transmission Engineering Sub-Total</b>	<b>10,472</b>	<b>13,719</b>	<b>6,321</b>	<b>9,549</b>	<b>15,923</b>	<b>4,940</b>	<b>15,923</b>	<b>31%</b>
<b>Trans. Services Transmission Acquisition and Ancillary Services</b>									
<b>BBL Acquisition and Ancillary Products and Services</b>									
61	ANCILLARY SERVICES PAYMENTS	64,341	67,980	27,394	64,485	63,412	28,247	63,412	45%
62	OTHER PAYMENTS TO POWER SERVICES	3,848	3,775	1,573	3,920	6,131	2,720	6,131	44%
63	STATION SERVICES PAYMENTS	4,700	3,202	1,335	3,816	3,589	1,493	3,589	42%
64	<b>Sub-Total</b>	<b>72,889</b>	<b>74,957</b>	<b>30,302</b>	<b>72,221</b>	<b>73,132</b>	<b>32,460</b>	<b>73,132</b>	<b>44%</b>
<b>Non-BBL Acquisition and Ancillary Products and Services &lt;Note 2</b>									
65	LEASED FACILITIES	4,418	5,115	2,156	12,614	11,689	2,095	11,689	18%
66	GENERAL TRANSFER AGREEMENTS (settlement)	624	648	344	912	261			
67	NON-BBL ANCILLARY SERVICES	1,379	7,864	2,941	7,710	8,400	2,757	8,400	33%
68	<b>Sub-Total</b>	<b>6,420</b>	<b>13,627</b>	<b>5,440</b>	<b>21,236</b>	<b>20,089</b>	<b>5,113</b>	<b>20,089</b>	<b>25%</b>
69	<b>Trans. Svcs. Acquisition and Ancillary Services Sub-Total</b>	<b>79,310</b>	<b>88,584</b>	<b>35,743</b>	<b>93,457</b>	<b>93,221</b>	<b>37,573</b>	<b>93,221</b>	<b>40%</b>
<b>Transmission Reimbursables</b>									
<b>Reimbursables</b>									
70	EXTERNAL REIMBURSABLE SERVICES	10,717	23,050	5,720	10,000	8,564	3,036	8,564	35%
71	INTERNAL REIMBURSABLE SERVICES	749	1,006	331		1,436	150	1,436	10%
72	<b>Sub-Total</b>	<b>11,467</b>	<b>24,056</b>	<b>6,051</b>	<b>10,000</b>	<b>10,000</b>	<b>3,186</b>	<b>10,000</b>	<b>32%</b>
73	<b>Transmission Reimbursables Sub-Total</b>	<b>11,467</b>	<b>24,056</b>	<b>6,051</b>	<b>10,000</b>	<b>10,000</b>	<b>3,186</b>	<b>10,000</b>	<b>32%</b>
<b>BPA Internal Support</b>									
<b>Additional Post-Retirement Contribution</b>									
74	Agency Services G & A (excludes direct project support)	13,250	11,600	4,833	10,550	10,550	4,396	10,550	42%
75	Shared Services (excludes direct proj sup)	50,682	63,401	21,343	31,125	54,255	19,423	54,255	36%
76	<b>Sub-Total</b>	<b>7,484</b>	<b>1</b>	<b></b>	<b>27,357</b>	<b></b>	<b></b>	<b></b>	<b></b>
77	<b>BPA Internal Support Subtotal</b>	<b>71,416</b>	<b>75,002</b>	<b>26,176</b>	<b>69,032</b>	<b>64,805</b>	<b>23,818</b>	<b>64,805</b>	<b>37%</b>

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<b>Other Income, Expense, and Adjustments</b>								
78 Bad Debt Expense	487	903	23			(90)		
79 Other Income, Expenses, Adjustments	(578)	(2,104)	(55)			(1,508)		
80 Capital Projects with Expense Accounts			10					
81 Undistributed Reduction								
82 Non-Federal Debt Service <sup>&lt;Note 2</sup>	1,555	5,770	799		5,873	3,273	5,873	56%
83 Depreciation	189,452	171,264	70,485	207,517	177,707	74,249	177,707	42%
84 Amortization <sup>&lt;Note 2</sup>	49	94	157			58		
85 <b>Total Operating Expenses</b>	523,085	550,231	207,606	571,559	569,912	215,645	569,912	38%
86 <b>Net Operating Revenues (Expenses)</b>	111,445	234,108	98,072	165,442	181,447	112,446	181,447	62%
<b>Interest Expense</b>								
<b>Interest on Federal Investment</b>								
87 Appropriated	48,150	46,435	19,345	44,449	44,614	18,610	44,665	42%
88 Capitalization Adjustment	(18,968)	(18,968)	(7,903)	(18,968)	(18,968)	(7,903)	(18,968)	42%
89 Gross Bonds Interest Expense	103,318	99,184	41,053	142,625	91,725	38,027	90,925	42%
90 Interest Earned on BPA Fund	(8,890)	(13,517)	(3,868)	(10,818)	(14,500)	(6,509)	(16,875)	39%
91 Debt Service Reassignment Interest	25,080	32,827	13,678	25,656	42,825	17,546	42,574	41%
92 AFUDC	(12,936)	(9,201)	(4,261)	(11,516)	(8,767)	(3,164)	(8,800)	36%
93 <b>Net Interest Expense</b>	135,754	136,761	58,044	171,428	136,929	56,608	133,521	42%
94 <b>Total Expenses</b>	658,838	686,992	265,650	742,987	706,841	272,252	703,433	39%
95 <b>Net Revenues (Expenses) from Continuing Operations</b>	(24,309)	97,347	40,028	(5,986)	44,518	55,838	47,926	117%
96 <b>Net Revenues (Expenses)</b>	(\$24,309)	\$97,347	\$40,028	(\$5,986)	\$44,518	\$55,838	\$47,926	117%

<1 The TBL groupings of expenses by programs and sub-programs for FY 2007 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.

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