

TBL Detailed Statement of Revenues and Expenses

	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
Operating Revenues									
1 Sales	\$521,496	\$503,068	\$500,030	\$457,759	\$595,190	\$590,222	\$555,194	\$594,926	93%
2 Miscellaneous Revenues	31,221	32,868	27,353	23,985	30,302	24,953	32,710	34,267	95%
3 Inter-Business Unit Revenues	110,884	108,123	107,147	99,049	102,870	112,916	132,792	139,828	95%
4 Total Operating Revenues	663,601	644,059	634,530	580,792	728,361	728,092	720,697	769,021	94%
Operating Expenses									
Transmission Operations									
TBL System Operations									
5 INFORMATION TECHNOLOGY	6,100	5,758	977	869	10,130	23	1,250	1,552	81%
6 POWER SYSTEM DISPATCHING	8,222	8,364	8,188	7,437	9,800	9,342	7,953	8,318	96%
7 CONTROL CENTER SUPPORT	6,263	7,859	8,431	7,553	7,770	9,237	8,077	8,916	91%
8 TECHNICAL OPERATIONS	2,720	3,020	2,769	2,563	3,620	3,365	2,801	3,154	89%
9 SUBSTATION OPERATIONS	17,661	17,793	17,265	15,852	18,193	16,561	16,396	18,113	91%
10 Sub-Total	40,966	42,795	37,629	34,274	49,513	38,528	36,476	40,053	91%
TBL Scheduling									
11 MANAGEMENT SUPERVISION & ADMINISTRATION	1,567	1,043	617	512	356	600	763	796	96%
12 RESERVATIONS	267	273	263	244	300	321	341	350	98%
13 PRE-SCHEDULING	531	509	575	529	740	629	597	657	91%
14 REAL-TIME SCHEDULING	2,903	3,114	3,456	3,188	3,206	4,024	3,264	3,540	92%
15 SCHEDULING TECHNICAL SUPPORT	2,472	8,078	4,199	3,730	6,215	4,977	1,838	2,331	79%
16 SCHEDULING AFTER-THE-FACT	513	568	404	377	653	332	288	334	86%
17 Sub-Total	8,253	13,585	9,514	8,580	11,470	10,882	7,091	8,007	89%
TBL Marketing and Business Support									
18 TRANSMISSION SALES	2,037	1,849	2,085	1,866		2,500	2,117	2,235	95%
19 MKTG EXECUTIVE OFFICE						966	524	560	94%
20 MKTG INTERNAL OPERATIONS	398	310	540	482	1,060				
21 MKTG TRANSMISSION FINANCE	670	399	663	569	760	874	597	653	91%
22 MKTG CONTRACT MANAGEMENT	3,578	1,667	1,842	1,687	2,007	2,205	1,591	1,677	95%
23 MKTG TRANSMISSION BILLING	1,515	1,451	1,552	1,414	2,006	1,913	1,377	1,460	94%
24 MKTG BUSINESS STRAT & ASSESS	353	2,274	2,575	2,353	2,192	2,787	2,562	2,658	96%
25 MARKETING IT SUPPORT	5,443	2,214	98	88	2,585	1	251	117	214%
26 MARKETING AND SALES		102	745	314	2,243	5	445	516	86%
27 METER DATA	1,800	1,353	919	848	1,922	1,252	563	614	92%
28 Marketing Sub-Total	15,793	11,619	11,019	9,622	14,775	12,502	10,026	10,490	96%
29 EXECUTIVE AND ADMIN SERVICES	4,939	6,609	5,578	4,980	9,944	4,561	4,717	5,529	85%
30 STAFF MANAGEMENT (HR)	504	268	483	382	416		(431)	(431)	100%
31 LEGAL SUPPORT	1,606	1,501	1,632	1,459		2,013	1,477	2,013	73%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	1,208	2,389	5,435	4,175	3,098	5,688	6,266	8,308	75%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	14	4	1	1					
34 AIRCRAFT SERVICES	611	797	736	656	743	1,059	1,006	1,101	91%
35 LOGISTICS SERVICES	2,224	3,539	4,054	3,687	3,700	3,254	3,675	3,686	100%
36 SECURITY ENHANCEMENTS	722	894	401	356	1,007	382	753	682	110%
37 Business Support Sub-Total	11,829	16,000	18,318	15,696	18,908	16,958	17,464	20,887	84%
38 Transmission Operations Sub-Total	76,840	83,998	76,480	68,171	94,666	78,870	71,056	79,438	89%

TBL Detailed Statement of Revenues and Expenses

Through the Month Ended August 31, 2006 as of August 31, 2006
Preliminary/ UnauditedData Source: EPM Data Warehouse
% of Year Lapsed = 92%

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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	
Transmission Maintenance										
TBL System Maintenance										
39	NON-ELECTRIC MAINTENANCE	6,054	6,454	7,321	6,564	9,244	7,799	7,392	9,881	75%
40	SUBSTATION MAINTENANCE	16,511	16,413	16,249	14,686	14,810	16,202	17,466	18,410	95%
41	TRANSMISSION LINE MAINTENANCE	17,101	16,327	15,731	14,481	16,290	17,688	16,974	16,206	105%
42	SYSTEM PROTECTION CONTROL MAINTENANCE	7,524	8,056	8,621	8,008	8,080	8,987	8,976	9,429	95%
43	POWER SYSTEM CONTROL MAINTENANCE	7,358	7,845	7,791	7,181	8,110	8,177	7,749	8,920	87%
44	JOINT COST MAINTENANCE	95	121	208	197		196	97	107	90%
45	SYSTEM MAINTENANCE MANAGEMENT	7,472	6,196	6,427	5,290	6,120	7,141	4,966	4,294	116%
46	ROW MAINTENANCE	8,220	8,120	8,758	7,004	13,465	12,369	8,250	14,054	59%
47	HEAVY MOBILE EQUIP MAINT	1,072	1,277	1,927	1,710	1,278	2,141	(5)	2,806	0%
48	TECHNICAL TRAINING	2,782	2,639	2,462	2,269	2,969	2,578	2,007	2,519	80%
49	Sub-Total	74,189	73,447	75,496	67,391	80,366	83,277	73,874	86,627	85%
TBL Environmental Operations										
50	ENVIRONMENTAL POLICY/PLANNING	1,092	1,129	1,028	955	1,286	1,250	918	1,250	73%
51	ENVIRONMENTAL ANALYSIS	163	33	26	23		38	38	38	99%
52	POLLUTION PREVENTION AND ABATEMENT	2,813	2,867	3,008	2,682	3,290	3,465	2,572	2,929	88%
53	Sub-Total	4,068	4,029	4,062	3,660	4,576	4,714	3,529	4,217	84%
54	Transmission Maintenance Sub-Total	78,257	77,475	79,557	71,051	84,942	87,991	77,402	90,844	85%
Transmission Engineering										
TBL System Development										
55	RESEARCH & DEVELOPMENT	1,860	1,887	2,362	1,737	3,331	3,330	1,795	1,900	94%
56	TSD PLANNING AND ANALYSIS	2,299	2,401	2,770	2,449	1,524	2,555	3,255	3,323	98%
57	CAPITAL TO EXPENSE TRANSFER	1,146	14,902	4,490	3,778	4,000	4,000	6,358	7,076	90%
58	REGULATORY & REGION ASSOC FEES		703	850		700	1,100	354	530	67%
59	Sub-Total	5,305	19,893	10,472	7,963	9,555	10,985	11,762	12,830	92%
60	Transmission Engineering Sub-Total	5,305	19,893	10,472	7,963	9,555	10,985	11,762	12,830	92%
TBL Transmission Acquisition and Ancillary Services										
TBL BBL Acquisition and Ancillary Products and Services										
61	ANCILLARY SERVICES PAYMENTS	79,781	67,505	64,341	59,253	64,485	65,228	62,649	65,950	95%
62	OTHER PAYMENTS TO PBL	3,915	3,877	3,848	3,528	3,544	3,554	3,460	3,775	92%
63	STATION SERVICES PAYMENTS	1,700	4,701	4,700	4,308	3,200	3,200	2,935	3,203	92%
64	Sub-Total	85,396	76,084	72,889	67,089	71,229	71,982	69,044	72,928	95%
TBL Non-BBL Acquisition and Ancillary Products and Services <Note 2										
65	LEASED FACILITIES	5,097	3,105	4,418	4,401	12,614	11,656	4,845	11,662	42%
66	GENERAL TRANSFER AGREEMENTS (settlement)	397	722	624	536	912	912	594	597	99%
67	NON-BBL ANCILLARY SERVICES	123	67	1,379	559	8,660	8,660	6,988	7,448	94%
68	Sub-Total	5,617	3,894	6,420	5,496	22,186	21,228	12,428	19,707	63%
69	TBL Trans. Acquisition and Ancillary Services Sub-Tota	91,013	79,977	79,310	72,585	93,415	93,210	81,472	92,635	88%
Transmission Reimbursables										
TBL Reimbursables										
70	EXTERNAL REIMBURSABLE SERVICES	7,299	6,375	10,717	9,660	10,000	8,265	19,667	17,667	111%
71	INTERNAL REIMBURSABLE SERVICES	890	1,977	749	611		1,735	608	1,133	54%
72	Sub-Total	8,190	8,352	11,466	10,271	10,000	10,000	20,274	18,800	108%
73	Transmission Reimbursables Sub-Total	8,190	8,352	11,466	10,271	10,000	10,000	20,274	18,800	108%
BPA Internal Support										
74	Additional Post-Retirement Contribution	17,550	15,450	13,250	12,146	11,550	11,550	10,633	11,550	92%
75	Corporate G & A (excludes direct project support)	22,693	25,253	54,100	50,995	27,559	68,654	53,892	67,300	80%
76	Shared Services (excludes direct proj sup)	27,227	21,913	7,484	6,869	26,221		1		
77	BPA Internal Support Subtotal	67,470	62,616	74,834	70,010	65,330	80,204	64,526	78,850	82%

TBL Detailed Statement of Revenues and Expenses

Through the Month Ended August 31, 2006 as of August 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
Other Income, Expense, and Adjustments									
78 Bad Debt Expense	3	531	487	507			886	886	100%
79 Other Income, Expenses, Adjustments	(830)	(4,539)	(578)	(1,007)			(1,930)	(97)	-1790%
80 Capital Projects with Expense Accounts									
81 Undistributed Reduction									
82 Non-Federal Debt Service <Note 2		1,191	1,555		(2,680)	(2,680)	5,014	(1,033)	685%
83 Depreciation	171,130	188,918	189,452	174,993	195,884	183,396	155,285	173,700	89%
84 Amortization <Note 2		24	49	45			83	268	31%
85 Total Operating Expenses	497,378	518,438	523,085	474,589	551,112	541,977	485,830	547,121	89%
86 Net Operating Revenues (Expenses)	166,224	125,620	111,445	106,203	177,249	186,114	234,867	221,900	106%
Interest Expense									
Interest on Federal Investment									
87 Appropriated	65,279	61,778	48,150	44,138	48,047	46,429	42,559	46,435	92%
88 Capitalization Adjustment	(19,786)	(20,444)	(18,968)	(17,387)	(18,968)	(18,968)	(17,387)	(18,968)	92%
89 Gross Bonds Interest Expense	155,282	112,101	103,318	94,923	122,862	106,924	91,088	99,224	92%
90 Interest Earned on BPA Fund	(14,307)	(10,587)	(8,890)	(7,234)	(11,136)	(11,044)	(12,105)	(12,375)	98%
91 Debt Service Reassignment Interest		15,503	25,080	23,005	25,656	33,079	30,091	32,800	92%
92 AFUDC	(17,472)	(20,528)	(12,936)	(12,156)	(14,753)	(10,219)	(8,025)	(9,000)	89%
93 Net Interest Expense	168,996	137,822	135,754	125,289	151,708	146,201	126,220	138,116	91%
94 Total Expenses	666,373	656,261	658,838	599,878	702,820	688,178	612,050	685,237	89%
95 Net Revenues (Expenses) from Continuing Operations	(2,772)	(12,202)	(24,309)	(19,085)	25,541	39,913	108,646	83,784	130%
96 Net Revenues (Expenses)	(\$2,772)	(\$12,202)	(\$24,309)	(\$19,085)	\$25,541	\$39,913	\$108,646	\$83,784	130%

<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.