

Transmission Services Detailed Statement of Revenues and Expenses

	A	B	C	D <Note 1	E	F	G	H
	Actuals: FY 2005	Actuals: FY 2006	Actuals: FYTD 2006	Rate Case: FY 2007	Target SOY0709: FY 2007	Actuals: FYTD 2007	Forecast: Current EOY	FYTD Actuals per Forecast
Operating Revenues								
1 Sales	\$500,030	\$605,324	\$45,826	\$598,433	\$594,393	\$49,987	\$	
2 Miscellaneous Revenues	27,353	35,808	1,700	28,795	30,765	2,228		
3 Inter-Business Unit Revenues	107,147	143,207	8,825	109,773	126,201	9,711		
4 Total Operating Revenues	634,530	784,339	56,351	737,001	751,359	61,925		
Operating Expenses								
Transmission Operations								
System Operations								
5 INFORMATION TECHNOLOGY	979	1,299	175	10,230	6,067	179		
6 POWER SYSTEM DISPATCHING	8,188	8,271	308	9,800	9,800	964		
7 CONTROL CENTER SUPPORT	8,431	9,265	690	7,770	11,399	596		
8 TECHNICAL OPERATIONS	2,769	3,204	357	3,620	3,342	249		
9 SUBSTATION OPERATIONS	17,265	18,193	1,817	18,193	16,607	1,300		
10 Sub-Total	37,631	40,232	3,347	49,613	47,215	3,288		
Scheduling								
11 MANAGEMENT SUPERVISION & ADMINISTRATION	617	845	(158)	356	1,000	41		
12 RESERVATIONS	263	394	34	300	450	40		
13 PRE-SCHEDULING	575	652	85	740	740	46		
14 REAL-TIME SCHEDULING	3,456	3,583	417	3,506	3,906	290		
15 SCHEDULING TECHNICAL SUPPORT	4,199	1,953	276	6,264	2,757	86		
16 SCHEDULING AFTER-THE-FACT	404	306	45	653	653	23		
17 Sub-Total	9,514	7,733	699	11,819	9,506	528		
Marketing and Business Support								
18 TRANSMISSION SALES	2,085	2,371	153		2,500	254		
19 MKTG EXECUTIVE OFFICE								
20 MKTG INTERNAL OPERATIONS	540	572	36	1,060	1,209	8		
21 MKTG TRANSMISSION FINANCE	663	668	(4)	760	425	21		
22 MKTG CONTRACT MANAGEMENT	1,842	1,776	134	2,007	2,914	186		
23 MKTG TRANSMISSION BILLING	1,552	1,577	133	2,106	3,894	153		
24 MKTG BUSINESS STRAT & ASSESS	2,575	2,835	205	2,192	3,045	229		
25 MARKETING IT SUPPORT	98	433	13	2,585		76		
26 MARKETING AND SALES	745	503	171	2,243		23		
27 METER DATA	919	618	53	1,972	4	(7)		
28 Marketing Sub-Total	11,019	11,352	894	14,925	13,990	943		
29 EXECUTIVE AND ADMIN SERVICES	5,578	5,354	404	11,718	6,828	281		
30 STAFF MANAGEMENT (HR)	483	(431)	(387)	416				
31 LEGAL SUPPORT	1,632	1,629	115		2,141	100		
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	8,851	12,717	768	3,098	11,618	446		
33 SUPPORT FOR SHARED SERVICES PRODUCTS	1							
34 AIRCRAFT SERVICES	736	723	78	743	1,206	37		
35 LOGISTICS SERVICES	4,054	3,685	241	3,700	6,690	185		
36 SECURITY ENHANCEMENTS	401	950	40	1,007	892	80		
37 Business Support Sub-Total	21,734	24,628	1,259	20,682	29,376	1,129		
38 Transmission Operations Sub-Total	79,898	83,946	6,200	97,039	100,087	5,888		

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Transmission Maintenance								
System Maintenance								
39	NON-ELECTRIC MAINTENANCE	7,321	9,587	554	8,344	10,099	612	
40	SUBSTATION MAINTENANCE	16,249	19,903	1,873	15,590	18,758	1,566	
41	TRANSMISSION LINE MAINTENANCE	15,731	18,989	1,449	17,140	18,854	1,381	
42	SYSTEM PROTECTION CONTROL MAINTENANCE	8,621	10,460	868	8,500	9,628	645	
43	POWER SYSTEM CONTROL MAINTENANCE	7,791	8,682	969	8,540	9,693	710	
44	JOINT COST MAINTENANCE	208	111	10		333	19	
45	SYSTEM MAINTENANCE MANAGEMENT	6,427	3,533	(1,638)	6,440	7,146	602	
46	ROW MAINTENANCE	8,758	11,377	359	11,565	16,420	285	
47	HEAVY MOBILE EQUIP MAINT	1,927	135	170	1,278	1,248	(154)	
48	TECHNICAL TRAINING	2,462	2,319	240	2,969	2,409	130	
49	Sub-Total	75,496	85,096	4,852	80,366	94,589	5,796	
Environmental Operations								
50	ENVIRONMENTAL POLICY/PLANNING	1,028	1,056	89	1,309	1,304	56	
51	ENVIRONMENTAL ANALYSIS	26	45	4			4	
52	POLLUTION PREVENTION AND ABATEMENT	3,008	2,799	402	3,290	3,626	193	
53	Sub-Total	4,062	3,900	495	4,599	4,930	253	
54	Transmission Maintenance Sub-Total	79,557	88,996	5,347	84,965	99,518	6,049	
Transmission Engineering								
System Development								
55	RESEARCH & DEVELOPMENT	2,362	2,997	(50)	3,328	3,916	73	
56	TSD PLANNING AND ANALYSIS	2,770	3,743	1	1,521	4,658	318	
57	CAPITAL TO EXPENSE TRANSFER	4,490	6,625	22	4,000	4,000	217	
58	REGULATORY & REGION ASSOC FEES	850	354	(712)	700	3,758	94	
59	Sub-Total	10,472	13,719	(739)	9,549	16,332	702	
60	Transmission Engineering Sub-Total	10,472	13,719	(739)	9,549	16,332	702	
Trans. Services Transmission Acquisition and Ancillary Services								
BBL Acquisition and Ancillary Products and Services								
61	ANCILLARY SERVICES PAYMENTS	64,341	67,980	5,144	64,485	63,412	5,284	
62	OTHER PAYMENTS TO POWER SERVICES	3,848	3,775	321	3,920	6,131	544	
63	STATION SERVICES PAYMENTS	4,700	3,202	392	3,816	3,589	297	
64	Sub-Total	72,889	74,957	5,857	72,221	73,132	6,125	
Non-BBL Acquisition and Ancillary Products and Services <Note 2								
65	LEASED FACILITIES	4,418	5,115	478	12,614	13,146	396	
66	GENERAL TRANSFER AGREEMENTS (settlement)	624	648	120	912	912	25	
67	NON-BBL ANCILLARY SERVICES	1,379	7,864	69	7,710	8,400	151	
68	Sub-Total	6,420	13,627	667	21,236	22,458	572	
69	Trans. Svcs. Acquisition and Ancillary Services Sub-Tota	79,310	88,584	6,524	93,457	95,590	6,697	
Transmission Reimbursables								
Reimbursables								
70	EXTERNAL REIMBURSABLE SERVICES	10,717	23,050	1,449	10,000	8,564	665	
71	INTERNAL REIMBURSABLE SERVICES	749	1,006	182		1,436	38	
72	Sub-Total	11,467	24,056	1,631	10,000	10,000	704	
73	Transmission Reimbursables Sub-Total	11,467	24,056	1,631	10,000	10,000	704	
BPA Internal Support								
74	Additional Post-Retirement Contribution	13,250	11,600	967	10,550	10,550	879	
75	Agency Services G & A (excludes direct project support)	50,682	63,401	2,685	31,125	54,255	2,710	
76	Shared Services (excludes direct proj sup)	7,484	1	4	27,357			
77	BPA Internal Support Subtotal	71,416	75,002	3,656	69,032	64,805	3,589	

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Other Income, Expense, and Adjustments								
78 Bad Debt Expense	487	903	4					
79 Other Income, Expenses, Adjustments	(578)	(2,104)	(23)			(8)		
80 Capital Projects with Expense Accounts								
81 Undistributed Reduction								
82 Non-Federal Debt Service <Note 2	1,555	5,770	66		5,873	678		
83 Depreciation	189,452	171,264	18,046	207,517	177,707	14,623		
84 Amortization <Note 2	49	94	(4)			12		
85 Total Operating Expenses	523,085	550,231	40,708	571,559	569,912	38,934		
86 Net Operating Revenues (Expenses)	111,445	234,108	15,643	165,442	181,447	22,991		
Interest Expense								
Interest on Federal Investment								
87 Appropriated	48,150	46,435	3,869	44,449	44,614	3,722		
88 Capitalization Adjustment	(18,968)	(18,968)	(1,581)	(18,968)	(18,968)	(1,581)		
89 Gross Bonds Interest Expense	103,318	99,184	8,276	142,625	91,725	7,604		
90 Interest Earned on BPA Fund	(8,890)	(13,517)	(598)	(10,818)	(14,500)	(1,340)		
91 Debt Service Reassignment Interest	25,080	32,827	2,736	25,656	42,825	3,509		
92 AFUDC	(12,936)	(9,201)	(866)	(11,516)	(8,767)	(756)		
93 Net Interest Expense	135,754	136,761	11,837	171,428	136,929	11,158		
94 Total Expenses	658,838	686,992	52,545	742,987	706,841	50,092		
95 Net Revenues (Expenses) from Continuing Operations	(24,309)	97,347	3,806	(5,986)	44,518	11,833		
96 Net Revenues (Expenses)	(\$24,309)	\$97,347	\$3,806	(\$5,986)	\$44,518	\$11,833	\$	

<1 The TBL groupings of expenses by programs and sub-programs for FY 2007 estimates, developed as part of the FY 2007 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.