

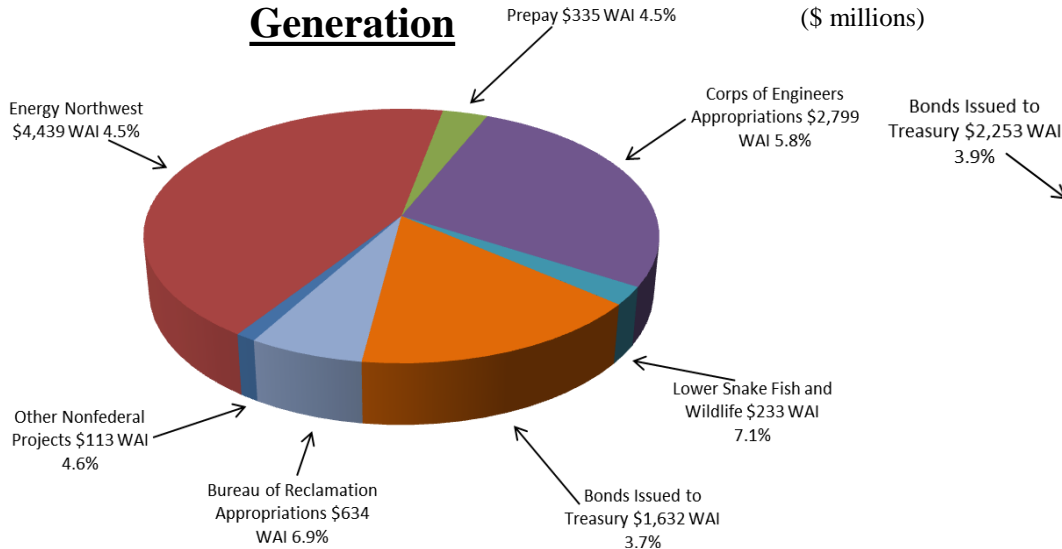
Federal Columbia River Power System (FCRPS)

Total Liabilities to Federal and Non Federal Parties

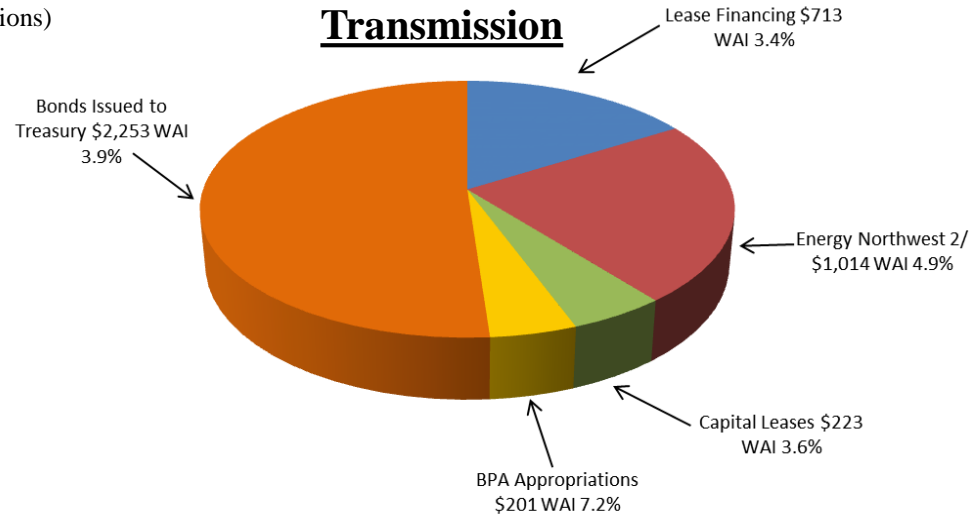
as of 9/30/2013

(\$ millions)

Generation



Transmission



\$ millions	Generation		Transmission		Total	
	Liabilities Outstanding	WAI Rate	Liabilities Outstanding	WAI Rate	Liabilities Outstanding	WAI Rate
Total Appropriations ^{1/}	3,666	6.0	201	7.2	3,867	6.1
Total Bonds Issued to Treasury	1,632	3.7	2,253	3.9	3,885	3.8
Total Federal Liabilities	\$5,298	5.3	\$2,454	4.2	\$7,752	5.0
BPA Liabilities to Energy Northwest	4,439	4.5	1,014 ^{2/}	4.9	5,453	4.6
BPA Liabilities to Other Nonfederal Parties	113	4.6	713	3.4	826	3.6
BPA Liabilities for Capital Leases ^{3/}			223	3.6	223	3.6
BPA Liabilities for Prepay ^{4/}	335	4.5			335	4.5
Total Nonfederal Liabilities	\$4,887	4.5	\$1,950	4.2	\$6,837	4.4
Total FCRPS Liabilities	\$10,185	4.9	\$4,404	4.2	\$14,589	4.7

1/ Federal Appropriation amounts are less than the amount per the FCRPS financial statements because the repayment obligation does not begin until the related assets are placed in service. Appropriation amounts exclude appropriations for construction work still in progress (CWIP), which was \$194.2 million in FY 2013. Unspent appropriations received by the COE and BOR as well as some adjustments are also excluded.

2/ Transmission principal is different from the Nonfederal repayment obligation due to: 1) premium bonds issued, 2) timing differences, and 3) transactions costs. Transmission is assigned the repayment obligation for these items, which equals the additional Federal prepayment made on Transmission's behalf.

3/ Beginning in the BPA 2012 Annual Report, capital leases were included as a part of Nonfederal Financing. In prior years the capital leases were reported under Deferred credits and Other.

4/ Beginning in the BPA fiscal year 2013, a prepayment liability associated with customer fixed credits is included as a part of Generation outstanding debt.

NOTE: This data does not include irrigation assistance liability of \$606.9 million at zero percent interest.