

# ***June 2009***

## ***Publicly-Available Reports***



# ***Customer Collaborative Meeting June 4, 2009***



# Customer Collaborative

## Financial Overview for FY 2009 through April 30, 2009

### Agency

- Agency Modified Net Revenues through April continue to be well below expectations at \$33 million.
  - Continuing dry conditions and low prices continue to put end-of-year financial results at significant risk.

### Power Services

- FY 2009 Power Modified Net Revenues through April are negative (\$46) million
  - The Rate Case forecast for the year is \$3 million, and the 2<sup>nd</sup> Quarter Review forecast for the year is negative (\$229) million.
  - Current expectations have not changed significantly since the 2<sup>nd</sup> Quarter Review.
  - Overall revenues as well as net secondary revenues are lower than expected due to continued low streamflows and lower prices than originally forecast.
    - Power Services Total Operating Revenues to date are \$1.40 billion.
    - Power Services Total Expenses (operating expenses and net interest) to date are \$1.42 billion.



# Customer Collaborative

## Financial Overview for FY 2009 through April 30, 2009

### Transmission Services

- **Net Revenues through April are \$77 million, tracking the 2<sup>nd</sup> Quarter Review forecast of \$113 million.**
  - Transmission Services Revenues through April are \$484 million.
  - Total Expenses (operating expenses and net interest) through April are \$406 million, about 57 percent of the 2<sup>nd</sup> Quarter Review forecast at 58 percent of the way through the year.



# ***Monthly Financial Reports***



## FCRPS Summary Statement of Revenues and Expenses

Through the Month Ended April 30, 2009

Preliminary/ Unaudited

	FY 2008		FY 2009		FY 2009
	Actuals: FYTD	Actuals	SOY Target	Current EOY Forecast	Actuals: FYTD
<b>Operating Revenues</b>					
1 Gross Sales (excluding bookout adjustment) <Note 1	\$1,866,200	\$3,007,051	\$3,140,496	\$2,833,193	\$1,747,231
2 Bookout adjustment to Sales <Note 1	(56,521)	(109,704)		(23,750)	(27,546)
3 Miscellaneous Revenues	35,273	64,843	63,421	57,290	32,785
4 Derivative Instruments <Note 2	(60,799)	(30,564)		(35,023)	(30,454)
5 U.S. Treasury Credits	59,558	104,992	95,171	83,178	52,291
6 <b>Total Operating Revenues</b>	<b>\$1,843,711</b>	<b>\$3,036,618</b>	<b>\$3,299,088</b>	<b>\$2,914,888</b>	<b>\$1,774,307</b>
<b>Operating Expenses</b>					
Power System Generation Resources					
Operating Generation Resources					
7 Columbia Generating Station	123,307	236,736	293,450	296,000	188,280
8 Bureau of Reclamation	36,138	72,110	82,100	82,100	40,997
9 Corps of Engineers	85,931	178,442	179,500	179,500	85,866
10 Long-term Contract Generating Projects	13,947	27,080	31,613	31,961	13,936
11 Operating Generation Settlement Payment	10,123	20,499	20,909	18,170	13,013
12 Non-Operating Generation	1,001	1,428	2,904	(996)	(1,716)
13 Gross Contracted Power Purchases and Augmentation Power Purch <Note 1	348,502	529,433	189,618	273,161	212,434
14 Bookout Adjustment to Power Purchases <Note 1	(56,521)	(109,704)		(23,750)	(27,546)
15 Exchanges & Settlements	177,550	329	251,416	179,513	118,842
16 Renewable and Conservation Generation	54,455	94,954	124,214	108,730	50,746
17 <b>Subtotal Power System Generation Resources</b>	<b>\$794,433</b>	<b>\$1,051,305</b>	<b>\$1,175,725</b>	<b>\$1,144,389</b>	<b>\$694,853</b>
18 Power Services Transmission Acquisition and Ancillary Services - (3rd Party) <Note 4	26,043	44,652	51,250	48,370	24,724
19 Power Services Non-Generation Operations	36,753	66,851	76,421	73,601	41,831
20 Transmission Operations	52,161	96,817	115,544	105,995	56,604
21 Transmission Maintenance	55,219	115,183	109,395	127,355	69,867
22 Transmission Engineering	10,027	21,157	24,505	21,320	12,625
23 Trans Services Transmission Acquisition and Ancillary Services - (3rd Party) <Note 4, 5	3,554	6,190	17,844	6,675	3,762
24 Transmission Reimbursables	4,659	11,964	10,000	9,500	4,971
25 Fish and Wildlife/USF&W/Planning Council/Environmental Requirements	83,924	176,405	230,546	215,566	96,726
BPA Internal Support					
26 Additional Post-Retirement Contribution	10,500	18,000	30,554	30,554	17,823
27 Agency Services G&A	56,154	103,526	90,951	92,983	54,708
28 Other Income, Expenses & Adjustments	44	(5,802)	1,600	726	(757)
29 Non-Federal Debt Service <Note 5	287,538	479,493	519,583	503,923	295,547
30 Depreciation & Amortization <Note 5	207,056	358,064	379,227	360,484	205,891
31 <b>Total Operating Expenses</b>	<b>\$1,628,066</b>	<b>\$2,543,805</b>	<b>\$2,833,144</b>	<b>\$2,741,442</b>	<b>\$1,579,174</b>
32 <b>Net Operating Revenues (Expenses)</b>	<b>\$215,645</b>	<b>\$492,813</b>	<b>\$465,944</b>	<b>\$173,446</b>	<b>\$195,134</b>
<b>Interest Expense and (Income)</b>					
33 Interest Expense	186,321	340,658	308,669	327,837	190,911
34 AFUDC	(13,465)	(32,057)	(24,300)	(35,796)	(20,903)
35 Interest Income	(43,970)	(80,633)	(82,908)	(76,014)	(45,613)
36 <b>Net Interest Expense (Income)</b>	<b>\$128,887</b>	<b>\$227,968</b>	<b>\$201,461</b>	<b>\$216,026</b>	<b>\$124,395</b>
37 <b>Net Revenues (Expenses)</b>	<b>\$86,759</b>	<b>\$264,845</b>	<b>\$264,483</b>	<b>(\$42,580)</b>	<b>\$70,738</b>

<1 For BPA management reports, Gross Sales and Purchase Power are shown separated from the power bookout adjustment (EITF 03-11, effective as of Oct 1, 2003) to provide a better picture of our gross sales and purch

<2 This is an "accounting only" (no cash impact) adjustment representing the mark-to-market (MTM) adjustment required by SFAS 133, as amended, for identified derivative instruments

The MTM adjustment is excluded in calculating Modified Net Revenues for rate setting purposes.

<3 Although the forecasts in this report are presented as point estimates, BPA operates a hydro-based system that encounters much uncertainty regarding water supply and wholesale market prices.

These uncertainties among other factors may result in large range swings +/- impacting the final results in revenues, expenses, and cash reserves.

<4 The consolidated FCRPS Statement reduces reported Revenues and Expenses where between business line transactions occur, the most significant of which are for Transmission Acquisition and Ancillary Services.

<5 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 and budget data.



**Power Services Summary Statement of Revenues and Expenses**  
 Through the Month Ended April 30, 2009  
 Preliminary/ Unaudited

	FY 2008		FY 2009			FY 2009
	Actuals: FYTD	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals: FYTD
<b>Operating Revenues</b>						
1 Gross Sales (excluding bookout adjustment) <Note 1	\$1,477,737	\$2,323,087	\$2,533,991	\$2,458,640	\$2,149,925	\$1,338,343
2 Bookout Adjustment to Sales <Note 1	(56,521)	(109,704)			(23,750)	(27,546)
3 Miscellaneous Revenues	15,390	27,295	30,921	30,921	24,146	20,225
4 Inter-Business Unit	35,834	68,582	79,306	79,306	77,391	45,783
5 Derivative Instruments <Note 2	(60,799)	(30,564)			(35,023)	(30,454)
6 U.S. Treasury Credits	59,558	104,992	93,080	95,171	83,178	52,291
7 <b>Total Operating Revenues</b>	<b>\$1,471,200</b>	<b>\$2,383,688</b>	<b>\$2,737,298</b>	<b>\$2,664,037</b>	<b>\$2,275,866</b>	<b>\$1,398,642</b>
<b>Operating Expenses</b>						
Power System Generation Resources						
Operating Generation Resources						
8 Columbia Generating Station	123,307	236,736	293,700	293,450	296,000	188,280
9 Bureau of Reclamation	36,138	72,110	82,100	82,100	82,100	40,997
10 Corps of Engineers	85,931	178,442	179,500	179,500	179,500	85,866
11 Long-term Contract Generating Projects	13,947	27,080	31,613	31,613	31,961	13,936
12 Operating Generation Settlement Payment	10,123	20,499	20,909	20,909	18,170	13,013
13 Non-Operating Generation	1,001	1,428	2,904	2,904	(996)	(1,716)
14 Gross Contracted Power Purchases and Aug Power Purchases <Note 1	348,502	529,433	292,669	189,618	273,161	212,434
15 Bookout Adjustment to Power Purchases <Note 1	(56,521)	(109,704)			(23,750)	(27,546)
16 Residential Exchange/IOU Settlement Benefits	177,550	329	251,416	251,416	179,513	118,842
17 Renewable and Conservation Generation	54,466	95,070	124,481	124,214	108,730	50,768
18 <b>Subtotal Power System Generation Resources</b>	<b>\$794,444</b>	<b>\$1,051,421</b>	<b>\$1,279,292</b>	<b>\$1,175,725</b>	<b>\$1,144,389</b>	<b>\$694,875</b>
Power Services Transmission Acquisition and Ancillary Services	88,565	165,861	175,098	175,098	151,995	85,681
20 Power Non-Generation Operations	36,753	66,899	76,024	76,421	73,601	41,847
21 Fish and Wildlife/USF&W/Planning Council/Environmental Requirements	83,970	176,594	229,439	230,866	215,566	96,808
BPA Internal Support						
22 Additional Post-Retirement Contribution	5,250	9,000	15,277	15,277	15,277	8,912
23 Agency Services G&A	26,162	48,160	44,994	46,503	47,315	27,413
24 Other Income, Expenses & Adjustments	112	(3,283)	3,600	3,600	49	(233)
25 Non-Federal Debt Service	307,528	512,918	563,720	494,726	459,600	276,817
26 Depreciation & Amortization	104,491	183,466	188,580	188,579	181,044	104,364
27 <b>Total Operating Expenses</b>	<b>\$1,447,275</b>	<b>\$2,211,037</b>	<b>\$2,576,023</b>	<b>\$2,406,794</b>	<b>\$2,288,836</b>	<b>\$1,336,483</b>
28 <b>Net Operating Revenues (Expenses)</b>	<b>\$23,925</b>	<b>\$172,651</b>	<b>\$161,275</b>	<b>\$257,244</b>	<b>(\$12,970)</b>	<b>\$62,159</b>
<b>Interest Expense and (Income)</b>						
29 Interest Expense	125,628	216,464	227,443	211,713	207,718	121,889
30 AFUDC	(7,315)	(15,160)	(11,400)	(14,800)	(16,000)	(8,853)
31 Interest Income	(33,829)	(58,558)	(57,967)	(64,163)	(45,933)	(28,759)
32 <b>Net Interest Expense (Income)</b>	<b>\$84,483</b>	<b>\$142,746</b>	<b>\$158,076</b>	<b>\$132,750</b>	<b>\$145,785</b>	<b>\$84,277</b>
33 <b>Net Revenues (Expenses)</b>	<b>(\$60,558)</b>	<b>\$29,905</b>	<b>\$3,198</b>	<b>\$124,494</b>	<b>(\$158,755)</b>	<b>(\$22,118)</b>

<1 For BPA management reports, Gross Sales and Purchase Power are shown separated from the power bookout adjustment (EITF 03-11, effective as of Oct 1, 2003) to provide a better picture of our gross sales and gross purchase power.

<2 This is an "accounting only" (no cash impact) adjustment representing the mark-to-market (MTM) adjustment required by SFAS 133, as amended, for identified derivative instruments. The MTM adjustment is excluded in calculating Modified Net Revenues for rate setting purposes.

<3 Although the forecasts in this report are presented as point estimates, BPA operates a hydro-based system that encounters much uncertainty regarding water supply and wholesale market prices. These uncertainties, among other factors, may result in large range swings +/- impacting the final results in revenues, expenses, and cash reserves.



**Transmission Services Summary Statement of Revenues and Expenses**

Through the Month Ended April 30, 2009  
 Preliminary/ Unaudited

	FY 2008		FY 2009			FY 2009
	Actuals: FYTD	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals: FYTD
<b>Operating Revenues</b>						
1 Sales	\$388,462	\$683,964	\$647,263	\$681,857	\$683,268	\$408,888
2 Miscellaneous Revenues	19,882	37,548	32,605	32,500	33,144	12,560
3 Inter-Business Unit Revenues	62,578	122,703	107,951	117,453	114,555	62,202
4 <b>Total Operating Revenues</b>	<b>\$470,923</b>	<b>\$844,215</b>	<b>\$787,819</b>	<b>\$831,809</b>	<b>\$830,968</b>	<b>\$483,650</b>
<b>Operating Expenses</b>						
5 Transmission Operations	52,161	96,891	88,288	115,544	105,995	56,604
6 Transmission Maintenance	55,219	115,183	97,481	109,395	127,355	69,867
7 Transmission Engineering	10,027	21,157	17,557	24,505	21,320	12,625
8 Trans Services Transmission Acquisition and Ancillary Services <Note 2	39,388	74,698	76,605	97,149	86,891	49,545
9 Transmission Reimbursables	4,659	11,964	10,000	10,000	9,500	4,971
BPA Internal Support						
10 Additional Post-Retirement Contribution	5,250	9,000	15,277	15,277	15,277	8,912
11 Agency Services G&A	29,992	55,366	68,524	44,448	45,668	27,296
12 Other Income, Expenses & Adjustments	150	(1,379)	(2,000)	(2,000)	677	845
13 Non-Federal Debt Service <Note 2	8,363		11,544	6,886		
14 Depreciation & Amortization <Note 2	102,565	174,599	198,535	190,648	179,440	101,527
15 <b>Total Operating Expenses</b>	<b>\$307,774</b>	<b>\$557,478</b>	<b>\$581,811</b>	<b>\$611,853</b>	<b>\$592,124</b>	<b>\$332,191</b>
16 <b>Net Operating Revenues (Expenses)</b>	<b>\$163,149</b>	<b>\$286,737</b>	<b>\$206,008</b>	<b>\$219,956</b>	<b>\$238,844</b>	<b>\$151,459</b>
<b>Interest Expense and (Income)</b>						
17 Interest Expense	90,523	175,331	185,616	152,927	176,090	101,672
18 AFUDC	(5,078)	(16,897)	(10,798)	(9,500)	(19,796)	(10,705)
19 Interest Income	(10,140)	(22,075)	(9,876)	(18,745)	(30,081)	(16,854)
20 <b>Net Interest Expense (Income)</b>	<b>\$75,305</b>	<b>\$136,360</b>	<b>\$164,942</b>	<b>\$124,682</b>	<b>\$126,212</b>	<b>\$74,113</b>
21 <b>Net Revenues (Expenses)</b>	<b>\$87,844</b>	<b>\$150,378</b>	<b>\$41,066</b>	<b>\$95,274</b>	<b>\$112,632</b>	<b>\$77,346</b>

- <1 Although the forecasts in this report are presented as point estimates, BPA operates a hydro-based system that encounters much uncertainty regarding water supply and wholesale market prices. These uncertainties, among other factors, may result in large range swings +/- impacting the final results in revenues, expenses, and cash reserves.
- <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 and budget data.





Schedule of Net Revenue (Expense) to Modified Net Revenue  
 Through the Month Ended April 30, 2009  
 Preliminary/Unaudited

	A	B	C	D	
	Actuals: FY 2000 to FY 2008	Forecast: Current Qtr FY 2009	Forecast: Accumulated MNR FY 2000 to FY 2009 (A) + (B)	Actuals: FYTD 2009	
<b>Power Services</b>					
1	<b>Power Net Revenue (Expense)</b>	\$1,165,349	(\$158,755)	\$1,006,594	(\$22,118)
	<b>Power Modified Net Revenue Adjustments:</b>				
2	Derivative Instruments	19,877	(35,023)	(15,146)	(30,454)
3	EN Debt Adjustments	(1,069,396)	(105,434)	(1,174,830)	(54,498)
4	<b>Power Modified Net Revenue Adjustments &lt;Note 1</b>	<b>(1,089,273)</b>	<b>(70,411)</b>	<b>(1,159,683)</b>	<b>(24,044)</b>
5	<b>Power Modified Net Revenue &lt;Note 2</b>	<b>\$76,076</b>	<b>(\$229,166)</b>	<b>(\$153,090)</b>	<b>(\$46,162)</b>
6	<b>FCRPS Modified Net Revenue &lt;Note 1</b>	<b>\$487,266</b>	<b>(\$124,639)</b>	<b>\$362,627</b>	<b>\$32,775</b>

- <1 Consistent with the General Rate Schedule Provisions, the Modified Net Revenue (MNR) is an adjustment to Net Revenues for the purpose of calculating the rate case Cost Recovery Adjustment Clause (CRAC). The MNR excludes the impact of SFAS 133 transactions (Accounting for Derivative Instruments and Hedging Activities). The MNR also excludes the Energy Northwest (EN) debt service expenses actual (or forecasted) amounts and includes the rate case amounts for EN debt service, thus excluding the effect of debt refinancing from BPA's cost recovery clause. The rate case amounts for EN debt service for 2008 may be updated based on the results of the WP-07 Supplemental Power Rate Case.
- <2 The final CRAC and DDC levels are set in August and are based on the 3rd Quarter forecast of PS MNR; however, the PS MNR forecast used in the August AMNR calculation may include adjustments to reflect events that occur subsequent to the 3rd Quarter forecast.

		A	B	C	D	E	F	G
		AGENCY SERVICES PRE-DISTRIBUTION			AGENCY SERVICES DISTRIBUTED AND BUSINESS SUPPORT			
		AGENCY SERVICES TARGET: SOY	ACTUALS: FYTD	% FYTD / SOY (B/A)	FROM PRIOR FY AGENCY SERVICES RESERVES <Note 2	POWER SERVICES EXPENSE	TRANS SERVICES EXPENSE	TRANS SERVICES CAPITAL
<b>Agency Services General and Administrative</b>								
1	Executive	\$8,169	\$4,718	57.8%		\$2,359	\$1,297	\$1,062
2	Bonneville Enterprise System	5,586	3,970	71.1%		1,191	2,779	
3	Security	7,582	4,042	53.3%		946	1,703	1,393
4	Legal	2,577	1,408	54.6%		704	387	317
5	Human Resources	13,328	7,273	54.6%		1,702	3,064	2,507
6	Finance	13,156	7,812	59.4%		3,906	2,148	1,758
7	Safety	2,314	1,424	61.5%		157	697	570
8	IT Admin and System Policy	1,862	889	47.8%		445	245	200
9	IT Infrastructure	39,913	27,011	67.7%		9,346	9,691	7,975
10	Cross Agency IT Projects		509			255	140	115
11	Workplace Services	19,883	9,920	49.9%		4,206	3,143	2,571
12	Public Affairs Office	7,989	3,812	47.7%		1,906	1,048	858
13	Supply Chain Purchasing Services <Note 3	2,668	454	17.0%		182	215	58
14	GSA Delegated Facilities Work <Note 2	3,505	1,752	50.0%	(293)	1,065	539	441
15	Workplace Services for Trans Services		1,333				200	1,133
16	Workplace Services for Power Services		134			134		
17	<b>Total Agency Services G&amp;A</b>	<b>\$128,532</b>	<b>\$76,463</b>	<b>59.5%</b>	<b>(293)</b>	<b>\$28,503</b>	<b>\$27,296</b>	<b>\$20,957</b>
<b>Agency Services Business Support</b>								
18	Industry Restructuring	6,770	1,251	18.5%		626	626	
19	Risk Management	4,102	2,076	50.6%		1,453	415	208
20	Agency IT Proj for Power Services	5,411	3,823	70.7%		3,823		
21	Agency IT Proj for Trans Services	5,411	2,140	39.6%			2,140	
22	Supply Chain Administration	1,558	855	54.9%		115	185	556
23	Supply Chain Purchasing Services <Note 3		627			627		
24	Technology Innovation Office	1,681	994	59.2%		497	497	
25	Billing and Metering	5,840	3,037	52.0%		1,519	1,519	
26	Contracting and Forecasting Services	5,091	2,637	51.8%		1,538	1,100	
27	<b>Total Agency Services Business Support</b>	<b>\$35,863</b>	<b>\$17,442</b>	<b>48.6%</b>	<b>\$</b>	<b>\$10,197</b>	<b>\$6,482</b>	<b>\$763</b>
28	Undistributed Reduction	1,946						
29	<b>Total Agency Services Distributed Projects &lt;Note 4</b>	<b>\$166,341</b>	<b>\$93,905</b>	<b>56.5%</b>	<b>(293)</b>	<b>\$38,700</b>	<b>\$33,778</b>	<b>\$21,720</b>
30					< NOTE 5	325	(325)	272
31					< NOTE 6		638	(624)
32					< NOTE 7	\$39,025	\$34,091	\$21,367

<1 GSA Delegated Facilities are posted as actually incurred (Column B), but distributed according to the projected budget (Column A). Over or underspending is carried over into future years.  
 <2 Agency Services costs are shown in total on line 14, but the project is distributed to the business services as both G & A and direct project support.  
 <3 Power Services allocates portions of Agency Services distributed costs to Fish and Wildlife programs; therefore the total on this line is shown in separate lines in the Service Segment reports  
 <4 Transmission Services manages Aircraft support services and distributes charges to the other services (product XXZU).  
 <5 Transmission Services assigns Agency Services costs to other programs, mainly to Reimbursable programs (product XKXA).  
 <6 Summary total of all distributions charged to Power Services and Transmission Services, which includes distributions from Agency Services and Transmission Aircraft support.



	CORPT FUNCTION POOL		DIRECT PROJECT SUPPORT			TOTAL DEPT CHARGES				
	FY 2009 SOY Budget	FY 2009 YTD ACTUALS	FY 2009 SOY Budget	PBL FY 2009 YTD ACTUALS	TBL FY 2009 YTD ACTUALS	FY 2009 SOY Budget	FY 2009 Apr ACTUALS	FY 2009 YTD ACTUALS	Column (H) Actuals to (F) SOY	
	<b>TIER 1 Corporate Department Expenses</b>									
1	A Executive Office	\$1,069	\$565	\$	\$	\$	\$1,069	\$86	\$565	53%
2	D Deputy Administrator	\$20,152	\$10,187	\$12,040	\$6,398	\$119	\$32,193	\$2,824	\$16,705	52%
3	F Finance Office	\$13,531	\$7,393	\$1,439	\$237	\$538	\$14,970	\$1,227	\$8,168	55%
4	- Power Purchases, Adjustments, Debt Service, Depreciation & Amortization, Interest	(\$38,000)	(\$15,259)	\$655,199	\$194,261	\$175,999	\$617,199	\$51,066	\$355,001	58%
5	N Internal Business Services	\$42,999	\$24,733	\$24,641	\$	\$12,008	\$67,641	\$6,043	\$36,741	54%
6	J Information Technology	\$58,182	\$38,285	\$	\$	\$	\$58,182	\$6,293	\$38,285	66%
7	K Chief Operating Officer <Note 1	\$18,845	\$9,010	\$59,004	\$20,301	\$6	\$77,849	\$1,817	\$29,316	38%
8	- Power Purchases, Debt Service - KL	\$	\$	\$37,188	\$16,644	\$	\$37,188	\$2,425	\$16,644	45%
9	- Environment Fish and Wildlife - KE	\$	\$74	\$223,866	\$90,018	\$2,399	\$223,866	\$14,742	\$92,491	41%
10	L General Counsel	\$2,743	\$1,446	\$6,772	\$2,118	\$1,598	\$9,514	\$961	\$5,162	54%
11	S Corporate Strategy	\$8,819	\$2,209	\$	\$94	\$	\$8,819	\$500	\$2,304	26%
12	<b>Total Corporate Departments</b>	<b>\$128,341</b>	<b>\$78,644</b>	<b>\$1,020,149</b>	<b>\$330,070</b>	<b>\$192,668</b>	<b>\$1,148,490</b>	<b>\$87,983</b>	<b>\$601,381</b>	<b>52%</b>
<b>Total Agency Services Dept. Cross-walked to Functional Distributions &lt;Note 2</b>										
13	LESS: Debt Service, Depreciation, Amortization, Interest charged to F	(\$38,000)	(\$15,259)							
14	LESS: Accounting Adjustments charged to All Agency Services Depts		\$							
15	<b>Total Corprt Department Expenses in Corprt Function Distribution Pool</b>	<b>\$166,341</b>	<b>\$93,902</b>							
16	ADD: Dept X Accounting Adjustments included in Agency Services Distributions		(\$89)							
17	ADD: Dept. P & T Charges included in Agency Services Distributions		\$91							
18	<b>Total Agency Services Distributions</b>	<b>\$166,341</b>	<b>\$93,904</b>							

<1 K Budget includes KE (Environ F&W) support for Generation and Trans functions. F Budget includes Depreciation, Interest and Debt Service. These KE and F activities are shown separately.  
 <2 Agency Services Dept expenses that are not distributed as G & A are subtracted; Non-Corprt Depts expenses (such as Dept P, T and X) are added because they are part of the Agency Services function distributions. Agency Services distributes G & A from cost pools, which are collections of project expenses. Agency Services Dept expenses are charged to Agency Services projects and to non-Agency Services projects; thus total Agency Services Dept expenses do not equate to total function distributions. Also, Agency Services function distributions include expenses from inter-business transactions.



	CORPT FUNCTION POOL		DIRECT PROJECT SUPPORT			TOTAL DEPT CHARGES			
	FY 2009 SOY Budget	FY 2009 YTD ACTUALS	FY 2009 SOY Budget	PBL FY 2009 YTD ACTUALS	TBL FY 2009 YTD ACTUALS	FY 2009 SOY Budget	FY 2009 Apr ACTUALS	FY 2009 YTD ACTUALS	Column (H) Actuals to (F) SOY
<b>TIER II</b>									
<b>Executive Office Tier II</b>									
A EXECUTIVE OFFICE	\$1,069	\$565	\$	\$	\$	\$1,069	\$86	\$565	53%
<b>Executive Office Total Tier II</b>	<b>\$1,069</b>	<b>\$565</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$1,069</b>	<b>\$86</b>	<b>\$565</b>	<b>53%</b>
<b>Deputy Administrator Tier II</b>									
D DEPUTY ADMINISTRATOR	\$279	\$159	\$	\$	\$	\$279	\$24	\$159	57%
DB CHIEF RISK OFFICER	\$4,102	\$2,109	\$1,632	\$127	\$	\$5,734	\$389	\$2,236	39%
DE TECHNOLOGY INNOVATION OFFICE	\$1,681	\$947	\$958	\$393	\$104	\$2,638	\$610	\$1,444	55%
DG AGENCY COMPLIANCE & GOVERNANCE	\$3,719	\$1,985	\$	\$4	\$	\$3,719	\$328	\$1,988	53%
DK PUBLIC AFFAIRS	\$7,989	\$3,823	\$9,450	\$5,874	\$15	\$17,439	\$1,219	\$9,713	56%
DN INTERNAL AUDIT	\$2,384	\$1,164	\$	\$	\$	\$2,384	\$253	\$1,164	49%
<b>Dep Admin Total Tier II</b>	<b>\$20,152</b>	<b>\$10,187</b>	<b>\$12,040</b>	<b>\$6,398</b>	<b>\$119</b>	<b>\$32,193</b>	<b>\$2,824</b>	<b>\$16,705</b>	<b>52%</b>
<b>Finance Tier II</b>									
F FINANCE: SUB-TOTAL EXPENSES WITHOUT PP, DBS, DEPREC, INT, ADJ	\$1,320	\$564	\$90	\$1	\$2	\$1,410	\$80	\$567	40%
F FINANCE: POWER PURCH, DBS, DEPR & AMORT, INTEREST, ADJUSTMENTS	(\$38,000)	(\$15,260)	\$651,599	\$193,864	\$175,994	\$613,599	\$51,001	\$354,598	58%
FB BUDGET PLANNING AND FORECASTING	\$2,083	\$1,154	\$925	\$222	\$366	\$3,009	\$289	\$1,742	58%
FR ACCOUNTING AND REPORTING	\$5,233	\$2,847	\$	\$13	\$	\$5,233	\$382	\$2,860	55%
FS ANALYSIS AND REQUIREMENTS	\$872	\$624	\$424	\$1	\$170	\$1,296	\$134	\$795	61%
FT TREASURY	\$4,022	\$2,206	\$3,600	\$397	\$5	\$7,622	\$408	\$2,608	34%
TREASURY - ADJUSTMENTS (MEMO ITEM ONLY - INCLUDED IN FT ABOVE)	\$	\$2	\$3,600	\$397	\$5	\$3,600	\$57	\$403	11%
<b>Finance Total Tier II: Excludes Power Purch, DBS, Deprc &amp; Amort, Interest, Adjusts.</b>	<b>\$13,531</b>	<b>\$7,393</b>	<b>\$1,439</b>	<b>\$237</b>	<b>\$538</b>	<b>\$14,970</b>	<b>\$1,235</b>	<b>\$8,168</b>	<b>55%</b>
<b>Finance Total Tier II</b>	<b>(\$24,469)</b>	<b>(\$7,866)</b>	<b>\$656,638</b>	<b>\$194,497</b>	<b>\$176,537</b>	<b>\$632,169</b>	<b>\$52,293</b>	<b>\$363,169</b>	<b>57%</b>
<b>Internal Business Services Tier II</b>									
N INTERNAL BUSINESS SUPPORT	\$576	\$237	\$	\$	\$	\$576	(\$135)	\$237	41%
NF SAFETY	\$2,314	\$1,409	\$	\$	\$4	\$2,314	\$235	\$1,412	61%
NH HUMAN CAPITAL MANAGEMENT	\$12,603	\$7,017	\$3,625	\$	\$1,599	\$16,228	\$1,315	\$8,617	53%
NS SUPPLY CHAIN SERVICES	\$4,119	\$1,896	\$14,196	\$	\$8,184	\$18,315	\$1,487	\$10,081	55%
NW WORKPLACE SERVICES	\$23,388	\$13,203	\$6,820	\$	\$2,221	\$30,208	\$2,173	\$15,425	51%
NT SECURITY & EMERGENCY RESPONSE	\$	\$969	\$	\$	\$	\$	\$969	\$969	--
<b>Internal Business Services Total Tier II</b>	<b>\$42,999</b>	<b>\$24,733</b>	<b>\$24,641</b>	<b>\$</b>	<b>\$12,008</b>	<b>\$67,641</b>	<b>\$6,043</b>	<b>\$36,741</b>	<b>54%</b>



Agency Services Support - Expense Budget Summary

Through the Month Ended April 30, 2009

Preliminary/Unaudited

	CORPT FUNCTION POOL		DIRECT PROJECT SUPPORT			TOTAL DEPT CHARGES			
	FY 2009 SOY Budget	FY 2009 YTD ACTUALS	FY 2009 SOY Budget	PBL FY 2009 YTD ACTUALS	TBL FY 2009 YTD ACTUALS	FY 2009 SOY Budget	FY 2009 Apr ACTUALS	FY 2009 YTD ACTUALS	Column (H) Actuals to (F) SOY
	<b>Information Technology Tier II</b>								
J INFORMATION TECHNOLOGY	\$58,182	\$2,416	\$	\$	\$	\$58,182	\$897	\$2,416	4%
JB CYBER SECURITY	\$	\$581	\$	\$	\$	\$	\$103	\$581	--
JC CRITICAL BUSINESS SYSTEM OPERATIONS & DEVELOPMENT	\$	\$2,270	\$	\$	\$	\$	\$989	\$2,270	--
JD DATA MANAGEMENT & INTEGRATION	\$	\$1,517	\$	\$	\$	\$	\$	\$1,517	--
JH HARDWARE OPERATIONS	\$	\$12,216	\$	\$	\$	\$	(\$695)	\$12,216	--
JI INFRASTRUCTURE & CLIENT SERVICES	\$	\$2,696	\$	\$	\$	\$	\$2,696	\$2,696	--
JM IT PROGRAM MANAGEMENT	\$	\$2,023	\$	\$	\$	\$	\$137	\$2,023	--
JP PROJECT MANAGEMENT OFFICE	\$	\$2,171	\$	\$	(\$)	\$	\$432	\$2,171	--
JQ QUALITY CONTROL	\$	\$1,202	\$	\$	\$	\$	\$170	\$1,202	--
JR IT SERVICE DELIVERY	\$	\$129	\$	\$	\$	\$	\$5	\$129	--
JS SOFTWARE DEVELOPMENT & INTEGRATION	\$	\$11,065	\$	\$	\$	\$	\$1,558	\$11,065	--
<b>Information Technology Total Tier II</b>	<b>\$58,182</b>	<b>\$38,285</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$58,182</b>	<b>\$6,293</b>	<b>\$38,285</b>	<b>66%</b>
<b>Chief Operating Officer Tier II</b>									
K CHIEF OPERATING OFFICER	\$331	\$197	\$	\$	\$	\$331	(\$116)	\$197	60%
KE ENVIRONMENT, FISH AND WILDLIFE	\$	\$74	\$223,866	\$90,018	\$2,399	\$223,866	\$14,742	\$92,491	41%
KL ENERGY EFFICIENCY	\$	\$	\$96,192	\$36,877	\$	\$96,192	\$3,873	\$36,877	38%
KS CUSTOMER SUPPORT SERVICES	\$10,932	\$5,778	\$	\$67	\$6	\$10,932	\$900	\$5,851	54%
KT SECURITY	\$7,582	\$3,034	\$	\$	\$	\$7,582	(\$415)	\$3,034	40%
<b>Chief Operating Officer Total Tier II</b>	<b>\$18,845</b>	<b>\$9,084</b>	<b>\$320,058</b>	<b>\$126,962</b>	<b>\$2,404</b>	<b>\$338,903</b>	<b>\$18,984</b>	<b>\$138,450</b>	<b>41%</b>
<b>General Counsel Tier II</b>									
L GENERAL COUNSEL	\$2,743	\$1,446	\$6,772	\$2,118	\$1,598	\$9,514	\$961	\$5,162	54%
<b>General Counsel Total Tier II</b>	<b>\$2,743</b>	<b>\$1,446</b>	<b>\$6,772</b>	<b>\$2,118</b>	<b>\$1,598</b>	<b>\$9,514</b>	<b>\$961</b>	<b>\$5,162</b>	<b>54%</b>
<b>Corporate Strategy Tier II</b>									
S Corporate Strategy	\$8,819	\$2,209	\$	\$94	\$	\$8,819	\$500	\$2,304	26%
<b>Corporate Strategy Total Tier II</b>	<b>\$8,819</b>	<b>\$2,209</b>	<b>\$</b>	<b>\$94</b>	<b>\$</b>	<b>\$8,819</b>	<b>\$500</b>	<b>\$2,304</b>	<b>26%</b>
<b>TOTAL TIER II CORPT DEPT - balance should foot to Total Tier I</b>	<b>\$128,341</b>	<b>\$78,644</b>	<b>\$1,020,149</b>	<b>\$330,070</b>	<b>\$192,668</b>	<b>\$1,148,490</b>	<b>\$87,983</b>	<b>\$601,381</b>	<b>52%</b>



## BPA Statement of Capital Expenditures

FYTD Through the Month Ended April 30, 2009  
Preliminary UnauditedData Source: EPM Data Warehouse  
% of Year Lapsed = 58%

A		B		C		D	
FY 2009				FY 2009			
SOY Target		Current EOY Forecast		Actuals: Apr		Actuals: FYTD	

Transmission Business Unit							
CAPITAL DIRECT							
1	UNCOMMITTED FUNDS		(0)	7,360			
MAIN GRID							
2	OLYMPIC PENINSULA PROJECT	34,632	32,351	32,351	3,567		12,916
3	WEST OF MCNARY INTEGRATION PRO	22,495	23,316	23,316	538		1,713
4	I-5 CORRIDOR UPGRADE PROJECT	437	453	453	160		275
5	LIBBY-TROY LINE REBUILD	16,578	12,581	12,581	971		3,399
6	MISC. MAIN GRID PROJECTS	9,481	5,194	5,194	(2,517)		799
7	<b>TOTAL MAIN GRID</b>	<b>83,623</b>	<b>73,896</b>	<b>73,896</b>	<b>2,719</b>		<b>19,102</b>
AREA & CUSTOMER SERVICE							
8	CITY OF CENTRALIA PROJECT	4,911	5,090	5,090	252		1,854
9	LOWER VALLEY (CARIBOU) PROJECT	8,071	4,883	4,883	141		486
10	MISC. AREA & CUSTOMER SERVICE	5,215	9,645	9,645	914		4,843
11	<b>TOTAL AREA &amp; CUSTOMER SERVICE</b>	<b>18,197</b>	<b>19,618</b>	<b>19,618</b>	<b>1,306</b>		<b>7,183</b>
SYSTEM REPLACEMENTS							
12	TL WOOD POLE REPLACEMENTS	7,860	8,146	8,146	365		2,275
13	TL SPACER DAMPER REPLACEMENT	15,528	12,425	12,425	504		2,669
14	TL INSULATORS	1,889	1,958	1,958	52		156
15	TOOLS & WORK EQUIPMENT	11,838	12,270	12,270	1,605		3,236
16	SPC REPLACEMENTS	3,269	3,388	3,388	257		1,647
17	PSC REPLACEMENTS	8,978	9,867	9,867	769		6,508
18	SUB SWITCHGEAR	6,375	5,395	5,395	174		1,116
19	SUB CAPACITORS						
20	SUB CIRCUIT BREAKER REPLACMENT	1,435	2,972	2,972	772		2,792
21	SUB MISC. SUBSTATION EQUIPMENT	1,056	1,875	1,875	270		2,062
22	SUB CVT/PT/CT REPLACEMENT	187	194	194	(3)		288
23	SUB TRANSFORMER	38,917	40,337	40,337	1,486		22,172
24	CELILO REPLACEMENTS	26,424	21,244	21,244	887		9,256
25	MISC. REPLACEMENT PROJECTS	23,249	29,883	29,883	2,541		12,892
26	MISC FACILITIES- NON-ELECTRIC	12,910	11,520	11,520	179		227
27	<b>TOTAL SYSTEM REPLACEMENTS</b>	<b>159,915</b>	<b>161,475</b>	<b>161,475</b>	<b>9,858</b>		<b>67,295</b>



		A	B	C	D
		FY 2009		FY 2009	
		SOY Target	Current EOY Forecast	Actuals: Apr	Actuals: FYTD
<b>Transmission Business Unit (Continued)</b>					
	UPGRADES & ADDITIONS				
28	SECURITY ENHANCEMENTS	8,573	8,886	856	3,914
29	ACCESS ROADS PROGRAM	15,428	15,780	502	2,270
30	CELILO UPGRADES PROJECT			287	(206)
31	CONTROL CENTERS	7,210	6,048	209	2,146
32	FIBER OPTICS AND TERMINALS	1,986	5,752	164	2,729
33	MISC. UPGRADES AND ADDITIONS	29,159	42,562	2,461	30,616
34	<b>TOTAL UPGRADES &amp; ADDITIONS</b>	<b>62,356</b>	<b>79,027</b>	<b>4,480</b>	<b>41,469</b>
	ENVIRONMENT CAPITAL				
35	MISC. ENVIRONMENT PROJECTS	5,323	5,674	539	1,749
36	<b>TOTAL ENVIRONMENT CAPITAL</b>	<b>5,323</b>	<b>5,674</b>	<b>539</b>	<b>1,749</b>
37	<b>CAPITAL DIRECT</b>	<b>329,413</b>	<b>347,051</b>	<b>18,902</b>	<b>136,798</b>
	PFIA				
38	MISC. PFIA PROJECTS	6,246	6,279	1,494	6,351
39	GENERATOR INTERCONNECTION	70,160	25,380	1,336	6,270
40	SPECTRUM RELOCATION	11,468	11,523	3,245	6,014
41	COI ADDITION PROJECT	20,621	18,957	264	986
42	REVENUE FINANCED PROJECTS				
43	<b>TOTAL PFIA</b>	<b>108,494</b>	<b>62,139</b>	<b>6,340</b>	<b>19,620</b>
44	AFUDC				
45	<b>CAPITAL INDIRECT</b>	<b>()</b>		<b>717</b>	<b>12,049</b>
46	LAPSE FACTOR	<b>(64,021)</b>			
47	RADIO SPECTRUM APPROPRIATED FUNDS SPENT			2,532	2,738
48	<b>TOTAL Transmission Business Unit</b>	<b>\$373,886</b>	<b>\$409,190</b>	<b>\$23,427</b>	<b>\$165,730</b>



**BPA Statement of Capital Expenditures**

FYTD Through the Month Ended April 30, 2009

Preliminary Unaudited

	A	B	C	D	
	FY 2009		FY 2009		
	SOY Target	Current EOY Forecast	Actuals: Apr	Actuals: FYTD	
<b>Power Business Unit</b>					
49	BUREAU OF RECLAMATION-CAPITAL	38,924	35,024	1,493	11,090
50	CORPS OF ENGINEERS-CAPITAL	136,232	118,063	5,414	41,261
51	CONSERVATION ACQUISITION	32,000	20,000	59	6,793
52	NON-GENERATION OPERATIONS			8	267
53	FISH&WILDLIFE&PLANNING COUNCIL	50,000	50,000	1,603	7,904
54	LAPSE FACTOR	(28,043)			
55	<b>TOTAL Power Business Unit</b>	<b>\$229,114</b>	<b>\$223,087</b>	<b>\$8,576</b>	<b>\$67,315</b>
<b>Corporate Business Unit</b>					
56	CORPORATE BUSINESS UNIT	25,227	36,227	4,119	10,846
57	LAPSE FACTOR	(4,487)			
58	<b>TOTAL Corporate Business Unit</b>	<b>\$20,740</b>	<b>\$36,227</b>	<b>\$4,119</b>	<b>\$10,846</b>
59	<b>TOTAL BPA Capital Expenditures</b>	<b>\$623,740</b>	<b>\$668,503</b>	<b>\$36,122</b>	<b>\$243,892</b>

<1 Total Transmission Capital Expenditures = (All Capital Expenditures) - (RADIO SPECTRUM APPROPRIATED FUNDS SPENT)





# Detailed Report: Power Services





Report ID: 0060FY09 **Power Services Detailed Statement of Revenues and Expenses** Run Date\Time: May 18, 2009 08:59  
 Requesting BL: POWER BUSINESS UNIT Through the Month Ended April 30, 2009 Data Source: EPM Data Warehouse  
 Unit of Measure: \$ Thousands Preliminary/ Unaudited % of Year Lapsed = 58%

	A	B	C	D	E	F	
	FY 2008	FY 2009			FY 2009	FY 2009	
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast	
<b>Operating Revenues</b>							
1	Gross Sales (excluding bookout adjustment) <Note 1	\$2,323,087	\$2,533,991	\$2,458,640	\$2,149,925	\$1,338,343	62%
2	Bookout Adjustment to Sales <Note 1	(109,704)			(23,750)	(27,546)	116%
3	Miscellaneous Revenues	27,295	30,921	30,921	24,146	20,225	84%
4	Inter-Business Unit	68,582	79,306	79,306	77,391	45,783	59%
5	Derivative Instruments <Note 2	(30,564)			(35,023)	(30,454)	87%
6	U.S. Treasury Credits	104,992	93,080	95,171	83,178	52,291	63%
7	<b>Total Operating Revenues</b>	<b>\$2,383,688</b>	<b>\$2,737,298</b>	<b>\$2,664,037</b>	<b>\$2,275,866</b>	<b>\$1,398,642</b>	<b>61%</b>
<b>Operating Expenses</b>							
<b>Power System Generation Resources</b>							
<b>Operating Generation</b>							
8	COLUMBIA GENERATING STATION	236,736	293,700	293,450	296,000	188,280	64%
9	BUREAU OF RECLAMATION	72,110	82,100	82,100	82,100	40,997	50%
10	CORPS OF ENGINEERS	178,442	179,500	179,500	179,500	85,866	48%
11	LONG-TERM CONTRACT GENERATING PROJECTS	27,080	31,613	31,613	31,961	13,936	44%
12	<b>Sub-Total</b>	<b>514,367</b>	<b>586,913</b>	<b>586,663</b>	<b>589,561</b>	<b>329,079</b>	<b>56%</b>
<b>Operating Generation Settlement Payment</b>							
13	COLVILLE GENERATION SETTLEMENT	20,499	20,909	20,909	18,170	13,013	72%
14	SPOKANE GENERATION SETTLEMENT						
15	<b>Sub-Total</b>	<b>20,499</b>	<b>20,909</b>	<b>20,909</b>	<b>18,170</b>	<b>13,013</b>	<b>72%</b>
<b>Non-Operating Generation</b>							
16	TROJAN DECOMMISSIONING	1,448	2,500	2,500	(1,300)	(1,855)	143%
17	WNP-1&3 DECOMMISSIONING	(20)	404	404	304	139	46%
18	<b>Sub-Total</b>	<b>1,428</b>	<b>2,904</b>	<b>2,904</b>	<b>(996)</b>	<b>(1,716)</b>	<b>172%</b>
<b>Gross Contracted Power Purchases (excluding bookout adjustments) &lt;Note 1</b>							
19	DSI MONETIZED POWER SALES	55,149	54,999	54,999	47,011	29,406	63%
20	PNCA HEADWATER BENEFITS	1,652	1,714	1,714	1,714	773	45%
21	OTHER POWER PURCHASES - (e.g. Short-Term)	468,483	74,835	129,578	221,295	181,477	82%
22	<b>Sub-Total</b>	<b>525,285</b>	<b>131,548</b>	<b>186,291</b>	<b>270,020</b>	<b>211,656</b>	<b>78%</b>
23	Bookout Adjustments to Contracted Power Purchases <Note 1	(109,704)			(23,750)	(27,546)	116%
<b>Augmentation Power Purchases (includes IOU Load Reduc. and Buy Backs)</b>							
24	AUGMENTATION POWER PURCHASES	4,148	161,121	3,328	3,141	778	25%
25	CONSERVATION AUGMENTATION						
26	<b>Sub-Total</b>	<b>4,148</b>	<b>161,121</b>	<b>3,328</b>	<b>3,141</b>	<b>778</b>	<b>25%</b>
<b>Exchanges &amp; Settlements</b>							
27	RESIDENTIAL EXCHANGE PROGRAM	(1,171)	251,416	251,416	179,513	118,842	66%
28	OTHER SETTLEMENTS	1,500					
29	<b>Sub-Total</b>	<b>329</b>	<b>251,416</b>	<b>251,416</b>	<b>179,513</b>	<b>118,842</b>	<b>66%</b>
<b>Renewable Generation</b>							
30	RENEWABLES R&D	1,207		1,359	1,354	393	29%
31	RENEWABLE CONSERVATION RATE CREDIT	3,830	6,000	6,000	6,000	3,823	64%
32	RENEWABLES	32,065	37,955	34,145	33,466	17,541	52%
33	<b>Sub-Total</b>	<b>37,102</b>	<b>43,955</b>	<b>41,504</b>	<b>40,820</b>	<b>21,756</b>	<b>53%</b>



B O N N E V I L L E P O W E R A D M I N I S T R A T I O N

Report ID: 0060FY09 **Power Services Detailed Statement of Revenues and Expenses** Run Date/Time: May 18, 2009 08:59  
 Requesting BL: POWER BUSINESS UNIT Through the Month Ended April 30, 2009 Data Source: EPM Data Warehouse  
 Unit of Measure: \$ Thousands Preliminary/ Unaudited % of Year Lapsed = 58%

	A	B	C	D	E	F
	FY 2008	FY 2009			FY 2009	FY 2009
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast
<b>Generation Conservation</b>						
34 GENERATION CONSERVATION R&D	484		2,184	2,184	850	39%
35 DSM TECHNOLOGY	261	1,600	1,600	1,600	101	6%
36 CONSERVATION ACQUISITION	4,176	7,000	7,000	7,000	2,350	34%
37 LOW INCOME WEATHERIZATION & TRIBAL	4,135	5,812	5,812	5,812	1,558	27%
38 ENERGY EFFICIENCY DEVELOPMENT	11,205	22,000	22,000	14,500	5,031	35%
39 LEGACY	1,666	2,114	2,114	2,114	367	17%
40 MARKET TRANSFORMATION	9,353	10,000	10,000	10,000	5,185	52%
41 <b>Sub-Total</b>	31,280	48,526	50,710	43,210	15,442	36%
42 <b>Conservation Rate Credit (CRC)</b>	26,688	32,000	32,000	24,700	13,570	55%
43 <b>Power System Generation Sub-Total</b>	<b>1,051,421</b>	<b>1,279,292</b>	<b>1,175,725</b>	<b>1,144,389</b>	<b>694,875</b>	<b>61%</b>
<b>Power Non-Generation Operations</b>						
<b>Power Services System Operations</b>						
44 EFFICIENCIES PROGRAM	137					
45 PBL SYSTEM OPERATIONS R&D	1		229	228	21	9%
46 INFORMATION TECHNOLOGY	5,286	5,423	5,411	5,766	3,942	68%
47 GENERATION PROJECT COORDINATION	6,554	7,648	7,648	7,897	4,913	62%
48 SLICE IMPLEMENTATION	1,754	2,486	2,486	2,368	1,068	45%
49 <b>Sub-Total</b>	13,732	15,557	15,774	16,258	9,944	61%
<b>Power Services Scheduling</b>						
50 OPERATIONS SCHEDULING	7,985	9,571	9,571	9,520	4,695	49%
51 PBL SCHEDULING R&D	78		38	38		0%
52 OPERATIONS PLANNING	5,783	5,969	5,969	6,141	3,259	53%
53 <b>Sub-Total</b>	13,846	15,540	15,578	15,699	7,955	51%
<b>Power Services Marketing and Business Support</b>						
54 SALES & SUPPORT	16,735	18,988	19,726	18,277	10,216	56%
55 STRATEGY, FINANCE & RISK MGMT	12,420	14,820	14,211	13,378	7,674	57%
56 EXECUTIVE AND ADMINISTRATIVE SERVICES	2,264	3,123	3,125	1,936	1,224	63%
57 CONSERVATION SUPPORT	7,903	7,996	8,006	8,053	4,836	60%
58 <b>Sub-Total</b>	39,321	44,927	45,069	41,643	23,949	58%
59 <b>Power Non-Generation Operations Sub-Total</b>	<b>66,899</b>	<b>76,024</b>	<b>76,421</b>	<b>73,601</b>	<b>41,847</b>	<b>57%</b>
<b>Power Services Transmission Acquisition and Ancillary Services</b>						
<b>PBL Transmission Acquisition and Ancillary Services</b>						
60 POWER SERVICES TRANSMISSION & ANCILLARY SERVICES	113,816	116,878	116,878	96,775	56,831	59%
61 3RD PARTY GTA WHEELING	43,136	50,370	50,370	46,370	23,784	51%
62 POWER SERVICES - 3RD PARTY TRANS & ANCILLARY SVCS	1,591	1,000	1,000	2,000	1,371	69%
63 GENERATION INTEGRATION	7,263	6,800	6,800	6,800	3,695	54%
64 TELEMETERING/EQUIP REPLACEMT	54	50	50	50		0%
65 <b>Power Svcs Trans Acquisition and Ancillary Services Sub-Total</b>	<b>165,861</b>	<b>175,098</b>	<b>175,098</b>	<b>151,995</b>	<b>85,681</b>	<b>56%</b>
<b>Fish and Wildlife/USF&amp;W/Planning Council/Environmental Req</b>						
<b>BPA Fish and Wildlife (includes F&amp;W Shared Services)</b>						
66 <b>Fish &amp; Wildlife</b>	148,879	199,998	200,000	185,000	81,504	44%
67 <b>USF&amp;W Lower Snake Hatcheries</b>	19,403	19,690	21,116	21,116	9,429	45%
68 <b>Planning Council</b>	8,245	9,450	9,450	9,450	5,874	62%
69 <b>Environmental Requirements</b>	68	300	300			
70 <b>Fish and Wildlife/USF&amp;W/Planning Council Sub-Total</b>	<b>176,594</b>	<b>229,439</b>	<b>230,866</b>	<b>215,566</b>	<b>96,808</b>	<b>45%</b>

This information has been made publicly available by BPA on May 28, 2009 and contains BPA-approved Agency Financial Information.



Report ID: 0060FY09	<b>Power Services Detailed Statement of Revenues and Expenses</b>	Run Date/Time: May 18, 2009 08:59
Requesting BL: POWER BUSINESS UNIT	Through the Month Ended April 30, 2009	Data Source: EPM Data Warehouse
Unit of Measure: \$ Thousands	Preliminary/ Unaudited	% of Year Lapsed = 58%

	A	B	C	D	E	F
	FY 2008	FY 2009			FY 2009	FY 2009
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast
<b>BPA Internal Support</b>						
71 Additional Post-Retirement Contribution	9,000	15,277	15,277	15,277	8,912	58%
72 Agency Services G&A (excludes direct project support)	48,160	44,994	46,503	47,315	27,413	58%
73 <b>BPA Internal Support Sub-Total</b>	<b>57,160</b>	<b>60,271</b>	<b>61,780</b>	<b>62,592</b>	<b>36,324</b>	<b>58%</b>
74 <b>Bad Debt Expense</b>	<b>(42)</b>					
75 <b>Other Income, Expenses, Adjustments</b>	<b>(3,241)</b>	<b>3,600</b>	<b>3,600</b>	<b>49</b>	<b>(234)</b>	<b>-577%</b>
<b>Non-Federal Debt Service</b>						
<b>Energy Northwest Debt Service</b>						
76 COLUMBIA GENERATING STATION DEBT SVC	114,911	224,634	184,339	158,513	85,763	54%
77 WNP-1 DEBT SVC	130,258	169,342	126,570	117,786	67,383	57%
78 WNP-3 DEBT SVC	145,125	150,817	122,390	112,560	72,803	65%
79 EN RETIRED DEBT	95,000		37,500	27,500	23,167	84%
80 EN LIBOR INTEREST RATE SWAP	4,668		5,000	23,000	14,182	62%
81 <b>Sub-Total</b>	<b>489,964</b>	<b>544,793</b>	<b>475,799</b>	<b>439,359</b>	<b>263,298</b>	<b>60%</b>
<b>Non-Energy Northwest Debt Service</b>						
82 TROJAN DEBT SVC	5,976			1,314	1,314	100%
83 CONSERVATION DEBT SVC	5,268	5,188	5,188	5,188	3,080	59%
84 COWLITZ FALLS DEBT SVC	11,711	11,571	11,571	11,571	6,826	59%
85 NORTHERN WASCO DEBT SVC	2,168	2,168	2,168	2,168	2,299	106%
86 <b>Sub-Total</b>	<b>22,954</b>	<b>18,927</b>	<b>18,927</b>	<b>20,241</b>	<b>13,519</b>	<b>67%</b>
87 <b>Non-Federal Debt Service Sub-Total</b>	<b>512,918</b>	<b>563,720</b>	<b>494,726</b>	<b>459,600</b>	<b>276,817</b>	<b>60%</b>
88 <b>Depreciation</b>	<b>113,374</b>	<b>113,877</b>	<b>113,877</b>	<b>109,745</b>	<b>63,348</b>	<b>58%</b>
89 <b>Amortization</b>	<b>70,092</b>	<b>74,703</b>	<b>74,702</b>	<b>71,299</b>	<b>41,015</b>	<b>58%</b>
90 <b>Total Operating Expenses</b>	<b>\$2,211,037</b>	<b>\$2,576,023</b>	<b>\$2,406,794</b>	<b>\$2,288,836</b>	<b>\$1,336,483</b>	<b>58%</b>
91 <b>Net Operating Revenues (Expenses)</b>	<b>\$172,651</b>	<b>\$161,275</b>	<b>\$257,244</b>	<b>(\$12,970)</b>	<b>\$62,159</b>	<b>-579%</b>
<b>Interest Expense and (Income)</b>						
92 Federal Appropriation	221,268	221,992	219,556	217,842	127,019	58%
93 Capitalization Adjustment	(45,937)	(45,937)	(45,937)	(45,937)	(26,797)	58%
94 Borrowings from US Treasury	41,133	51,388	38,094	35,813	21,667	60%
95 AFUDC	(15,160)	(11,400)	(14,800)	(16,000)	(8,853)	55%
96 Interest Income	(58,558)	(57,967)	(64,163)	(45,933)	(28,759)	63%
97 <b>Net Interest Expense (Income)</b>	<b>142,746</b>	<b>158,076</b>	<b>132,750</b>	<b>145,785</b>	<b>84,277</b>	<b>58%</b>
98 <b>Total Expenses</b>	<b>\$2,353,782</b>	<b>\$2,734,100</b>	<b>\$2,539,544</b>	<b>\$2,434,621</b>	<b>\$1,420,760</b>	<b>58%</b>
99 <b>Net Revenues (Expenses)</b>	<b>\$29,905</b>	<b>\$3,198</b>	<b>\$124,494</b>	<b>(\$158,755)</b>	<b>(\$22,118)</b>	<b>14%</b>

<1 For BPA management reports, Gross Sales and Purchase Power are shown separated from the power bookout adjustment (EITF 03-11, effective as of Oct 1, 2003) to provide a better picture of our gross sales and gross purchase power.

<2 This is an "accounting only" (no cash impact) adjustment representing the mark-to-market (MTM) adjustment required by SFAS 133, as amended, for identified derivative instruments. The MTM adjustment is excluded in calculating Modified Net Revenues for rate setting purposes.

<3 Although the forecasts in this report are presented as point estimates, BPA operates a hydro-based system that encounters much uncertainty regarding water supply and wholesale market prices. These uncertainties among other factors may result in large range swings +/- impacting the final results in revenues, expenses, and cash reserves.

# Detailed Report: Transmission Services





B O N N E V I L L E P O W E R A D M I N I S T R A T I O N

Report ID: 0061FY09 **Transmission Services Detailed Statement of Revenues and Expenses** Run Date/Time: May 18, 2009 08:59  
 Requesting BL: TRANSMISSION BUSINESS UNIT Through the Month Ended April 30, 2009 Data Source: EPM Data Warehouse  
 Unit of Measure: \$ Thousands Preliminary/ Unaudited % of Year Lapsed = 58%

	A	B <sup>&lt;Note 1</sup>	C	D	E	F
	FY 2008	FY 2009			FY 2009	FY 2009
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast
<b>Operating Revenues</b>						
<b>Sales</b>						
1 Network	\$473,102	\$457,182	\$467,406	\$465,101	\$274,391	59%
2 Intertie	68,721	66,892	66,652	68,447	38,996	57%
3 Other	142,141	123,189	147,798	149,720	95,502	64%
4 Miscellaneous Revenues	37,548	32,605	32,500	33,144	12,560	38%
5 Inter-Business Unit Revenues	122,703	107,951	117,453	114,555	62,202	54%
6 <b>Total Operating Revenues</b>	<b>\$844,215</b>	<b>\$787,819</b>	<b>\$831,809</b>	<b>\$830,968</b>	<b>\$483,650</b>	<b>58%</b>
<b>Operating Expenses</b>						
<b>Transmission Operations</b>						
<b>System Operations</b>						
7 INFORMATION TECHNOLOGY	4,465	681	6,081	6,568	2,682	41%
8 POWER SYSTEM DISPATCHING	10,268	10,332	11,021	12,331	6,298	51%
9 CONTROL CENTER SUPPORT	10,978	9,613	12,890	12,084	6,251	52%
10 TECHNICAL OPERATIONS	4,193	3,770	5,624	4,612	2,704	59%
11 SUBSTATION OPERATIONS	18,712	19,143	18,027	18,633	10,983	59%
12 <b>Sub-Total</b>	<b>48,616</b>	<b>43,539</b>	<b>53,643</b>	<b>54,228</b>	<b>28,918</b>	<b>53%</b>
<b>Scheduling</b>						
13 MANAGEMENT SUPERVISION & ADMINISTRATION	491	1,071	444	276	162	58%
14 RESERVATIONS	871	469	975	936	484	52%
15 PRE-SCHEDULING	360	771	427	360	193	53%
16 REAL-TIME SCHEDULING	3,815	4,039	4,599	3,180	1,930	61%
17 SCHEDULING TECHNICAL SUPPORT	1,540	2,738	2,217	1,406	861	61%
18 SCHEDULING AFTER-THE-FACT	1,243	680	385	446	200	45%
19 <b>Sub-Total</b>	<b>8,320</b>	<b>9,768</b>	<b>9,046</b>	<b>6,604</b>	<b>3,829</b>	<b>58%</b>
<b>Marketing and Business Support</b>						
20 TRANSMISSION SALES	2,055		2,985	2,917	1,387	48%
21 MKTG INTERNAL OPERATIONS	137	884		3	3	100%
22 MKTG TRANSMISSION FINANCE	392	832	377	327	237	72%
23 MKTG CONTRACT MANAGEMENT	3,530	1,498	3,841	3,813	2,106	55%
24 MKTG TRANSMISSION BILLING	2,027	1,962	2,920	2,768	1,529	55%
25 MKTG BUSINESS STRAT & ASSESS	3,982	2,496	6,298	4,811	2,880	60%
26 MARKETING IT SUPPORT	575	123	1,916	500	138	28%
27 MARKETING AND SALES		2,283				
28 METER DATA		1,385				
29 <b>Marketing Sub-Total</b>	<b>12,698</b>	<b>11,463</b>	<b>18,337</b>	<b>15,139</b>	<b>8,280</b>	<b>55%</b>
30 EXECUTIVE AND ADMIN SERVICES	8,594	8,191	7,419	11,449	5,739	50%
31 LEGAL SUPPORT	2,038		2,852	2,574	1,404	55%
32 TRANS SERVICES INTERNAL GENERAL & ADMINISTRATIVE	10,679	7,733	15,737	6,206	4,347	70%
33 AIRCRAFT SERVICES	679	1,360	1,119	1,126	332	30%
34 LOGISTICS SERVICES	4,040	5,185	6,054	6,446	2,409	37%
35 SECURITY ENHANCEMENTS	1,226	1,049	1,336	2,224	1,345	60%
36 <b>Business Support Sub-Total</b>	<b>27,256</b>	<b>23,518</b>	<b>34,518</b>	<b>30,024</b>	<b>15,577</b>	<b>52%</b>
37 <b>Transmission Operations Sub-Total</b>	<b>96,891</b>	<b>88,288</b>	<b>115,544</b>	<b>105,995</b>	<b>56,604</b>	<b>53%</b>

This information has been made publicly available by BPA on May 28, 2009 and contains BPA-approved Agency Financial Information.



B O N N E V I L L E P O W E R A D M I N I S T R A T I O N

Report ID: 0061FY09 **Transmission Services Detailed Statement of Revenues and Expenses** Run Date/Time: May 18, 2009 08:59  
 Requesting BL: TRANSMISSION BUSINESS UNIT Through the Month Ended April 30, 2009 Data Source: EPM Data Warehouse  
 Unit of Measure: \$ Thousands Preliminary/ Unaudited % of Year Lapsed = 58%

	A	B <sup>&lt;Note 1</sup>	C	D	E	F
	FY 2008	FY 2009			FY 2009	FY 2009
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast
<b>Transmission Maintenance</b>						
<b>System Maintenance</b>						
38	NON-ELECTRIC MAINTENANCE	9,340	11,229	11,796	11,213	5,642 50%
39	SUBSTATION MAINTENANCE	25,154	17,827	21,634	25,260	15,123 60%
40	TRANSMISSION LINE MAINTENANCE	20,182	19,191	26,596	21,035	13,530 64%
41	SYSTEM PROTECTION CONTROL MAINTENANCE	10,864	9,911	10,717	12,571	6,829 54%
42	POWER SYSTEM CONTROL MAINTENANCE	10,328	10,858	10,083	10,866	5,961 55%
43	JOINT COST MAINTENANCE	207		191	85	66 77%
44	SYSTEM MAINTENANCE MANAGEMENT	5,167	6,958	5,858	7,772	5,291 68%
45	ROW MAINTENANCE	28,302	13,088	16,330	32,644	14,071 43%
46	HEAVY MOBILE EQUIP MAINT	355	836			92
47	TECHNICAL TRAINING	2,149	4,092	2,592	2,343	1,490 64%
48	<b>Sub-Total</b>	<b>112,047</b>	<b>93,990</b>	<b>105,797</b>	<b>123,789</b>	<b>68,094 55%</b>
<b>Environmental Operations</b>						
49	ENVIRONMENTAL ANALYSIS	86		106	40	26 66%
50	POLLUTION PREVENTION AND ABATEMENT	3,050	3,491	3,491	3,526	1,746 50%
51	<b>Sub-Total</b>	<b>3,136</b>	<b>3,491</b>	<b>3,597</b>	<b>3,566</b>	<b>1,773 50%</b>
52	<b>Transmission Maintenance Sub-Total</b>	<b>115,183</b>	<b>97,481</b>	<b>109,395</b>	<b>127,355</b>	<b>69,867 55%</b>
<b>Transmission Engineering</b>						
<b>System Development</b>						
53	RESEARCH & DEVELOPMENT	3,417	3,466	5,266	4,181	2,841 68%
54	TSD PLANNING AND ANALYSIS	6,306	3,534	8,286	7,777	4,414 57%
55	CAPITAL TO EXPENSE TRANSFER	6,050	7,000	4,000	2,109	1,011 48%
56	REGULATORY & REGION ASSOC FEES	4,118	2,250	5,376	5,528	3,587 65%
57	ENVIRONMENTAL POLICY/PLANNING	1,266	1,307	1,578	1,726	772 45%
58	<b>Sub-Total</b>	<b>21,157</b>	<b>17,557</b>	<b>24,505</b>	<b>21,320</b>	<b>12,625 59%</b>
59	<b>Transmission Engineering Sub-Total</b>	<b>21,157</b>	<b>17,557</b>	<b>24,505</b>	<b>21,320</b>	<b>12,625 59%</b>
<b>Trans. Services Transmission Acquisition and Ancillary Services</b>						
<b>BBL Acquisition and Ancillary Products and Services</b>						
60	ANCILLARY SERVICES PAYMENTS	54,894	45,521	63,833	65,067	36,858 57%
61	OTHER PAYMENTS TO POWER SERVICES	10,799	7,397	11,884	11,884	6,932 58%
62	STATION SERVICES PAYMENTS	2,818	3,589	3,589	3,265	1,993 61%
63	<b>Sub-Total</b>	<b>68,511</b>	<b>56,507</b>	<b>79,306</b>	<b>80,216</b>	<b>45,783 57%</b>
<b>Non-BBL Acquisition and Ancillary Products and Services <sup>&lt;Note 2</sup></b>						
64	LEASED FACILITIES	5,140	16,098	15,621	5,090	3,337 66%
65	GENERAL TRANSFER AGREEMENTS (settlement)		950	500	500	
66	NON-BBL ANCILLARY SERVICES	1,047	3,050	1,723	1,085	424 39%
67	<b>Sub-Total</b>	<b>6,188</b>	<b>20,098</b>	<b>17,844</b>	<b>6,675</b>	<b>3,762 56%</b>
68	<b>Trans. Svcs. Acquisition and Ancillary Services Sub-Total</b>	<b>74,698</b>	<b>76,605</b>	<b>97,149</b>	<b>86,891</b>	<b>49,545 57%</b>
<b>Transmission Reimbursables</b>						
<b>Reimbursables</b>						
69	EXTERNAL REIMBURSABLE SERVICES	10,021	10,000	8,618	5,142	3,218 63%
70	INTERNAL REIMBURSABLE SERVICES	1,943		1,382	4,358	1,754 40%
71	<b>Sub-Total</b>	<b>11,964</b>	<b>10,000</b>	<b>10,000</b>	<b>9,500</b>	<b>4,971 52%</b>
72	<b>Transmission Reimbursables Sub-Total</b>	<b>11,964</b>	<b>10,000</b>	<b>10,000</b>	<b>9,500</b>	<b>4,971 52%</b>

This information has been made publicly available by BPA on May 28, 2009 and contains BPA-approved Agency Financial Information.



Report ID: 0061FY09

**Transmission Services Detailed Statement of Revenues and Expenses**

Run Date/Time: May 18, 2009 08:59

Requesting BL: TRANSMISSION BUSINESS UNIT

Through the Month Ended April 30, 2009

Data Source: EPM Data Warehouse

Unit of Measure: \$ Thousands

Preliminary/ Unaudited

% of Year Lapsed = 58%

	A	B <sup>&lt;Note 1</sup>	C	D	E	F
	FY 2008	FY 2009			FY 2009	FY 2009
	Actuals	Rate Case	SOY Target	Current EOY Forecast	Actuals	Actuals per Forecast
<b>BPA Internal Support</b>						
73	Additional Post-Retirement Contribution	9,000	15,277	15,277	15,277	8,912 58%
74	Agency Services G & A (excludes direct project support)	55,366	68,524	44,448	45,668	27,296 60%
75	<b>BPA Internal Support Subtotal</b>	<b>64,366</b>	<b>83,801</b>	<b>59,725</b>	<b>60,945</b>	<b>36,207 59%</b>
<b>Other Income, Expenses, and Adjustments</b>						
76	Bad Debt Expense	(58)			10	10 100%
77	Other Income, Expenses, Adjustments	(1,321)			667	835 125%
78	Undistributed Reduction		(2,000)	(2,000)		
79	Non-Federal Debt Service <sup>&lt;Note 2</sup>		11,544	6,886		
80	Depreciation	173,693	198,535	189,182	178,200	100,833 57%
81	Amortization <sup>&lt;Note 2</sup>	906		1,466	1,240	694 56%
82	<b>Total Operating Expenses</b>	<b>\$557,478</b>	<b>\$581,811</b>	<b>\$611,853</b>	<b>\$592,124</b>	<b>\$332,191 56%</b>
83	<b>Net Operating Revenues (Expenses)</b>	<b>\$286,737</b>	<b>\$206,008</b>	<b>\$219,956</b>	<b>\$238,844</b>	<b>\$151,459 63%</b>
<b>Interest Expense and (Income)</b>						
84	Federal Appropriation	40,838	35,714	36,444	35,356	20,624 58%
85	Capitalization Adjustment	(18,968)	(18,968)	(18,968)	(18,968)	(11,065) 58%
86	Borrowings from US Treasury	80,346	126,523	79,480	77,081	45,824 59%
87	Debt Service Reassignment	51,137	42,347	55,971	55,971	32,650 58%
88	Customer Advances	10,915			8,824	4,723 54%
89	Lease Financing	11,063			17,826	8,916 50%
90	AFUDC	(16,897)	(10,798)	(9,500)	(19,796)	(10,705) 54%
91	Interest Income	(22,075)	(9,876)	(18,745)	(30,081)	(16,854) 56%
92	<b>Net Interest Expense (Income)</b>	<b>136,360</b>	<b>164,942</b>	<b>124,682</b>	<b>126,212</b>	<b>74,113 59%</b>
93	<b>Total Expenses</b>	<b>\$693,838</b>	<b>\$746,753</b>	<b>\$736,535</b>	<b>\$718,336</b>	<b>\$406,304 57%</b>
94	<b>Net Revenues (Expenses)</b>	<b>\$150,378</b>	<b>\$41,066</b>	<b>\$95,274</b>	<b>\$112,632</b>	<b>\$77,346 69%</b>

<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 and budget data.