

Composite Cost Pool True-Up Table

	FY 2012 Actuals (\$000)	FY 2012 Rate Case forecast (\$000)	Actuals - 2012 Rate Case Difference (\$000)
1	Operating Expenses		
2	Power System Generation Resources		
3	Operating Generation		
4	\$ 292,636	\$ 306,366	\$ (13,730)
5	\$ 89,005	\$ 111,972	\$ (22,967)
6	\$ 206,967	\$ 208,700	\$ (1,733)
8	\$ 25,869	\$ 25,079	\$ 790
9	\$ 614,477	\$ 652,117	\$ (37,641)
10	Operating Generation Settlement Payment and Other Payments		
11	\$ 20,437	\$ 21,928	\$ (1,491)
12	\$ -	\$ -	\$ -
13	\$ 20,437	\$ 21,928	\$ (1,491)
14	Non-Operating Generation		
15	\$ 1,611	\$ 1,500	\$ 111
16	\$ 542	\$ 438	\$ 104
17	\$ 2,153	\$ 1,938	\$ 215
18	Gross Contracted Power Purchases		
19	\$ 2,935	\$ 2,452	\$ 483
20	\$ -	\$ -	\$ -
21	\$ 47,748	\$ -	\$ 47,748
22	\$ 50,683	\$ 2,452	\$ 48,231
23	Bookout Adjustment to Power Purchases (omit)		
24	Augmentation Power Purchases (omit - calculated below)		
25	AUGMENTATION POWER PURCHASES		
26	\$ -	\$ -	\$ -
27	Exchanges and Settlements		
28	\$ 203,712	\$ 201,562	\$ 2,150
29	\$ -	\$ 1,446	\$ (1,446)
30	\$ -	\$ -	\$ -
31	\$ 203,712	\$ 203,008	\$ 704
32	Renewable Generation		
33	\$ -	\$ 5,622	\$ (5,622)
33a	\$ (18)	\$ -	\$ (18)
34	\$ (2,692)	\$ (2,625)	\$ (67)
35	\$ 24,804	\$ 27,670	\$ (2,865)
36	\$ 22,094	\$ 30,667	\$ (8,573)
37	Generation Conservation		
38	\$ -	\$ -	\$ -
39	\$ 8	\$ -	\$ 8
40	\$ 12,664	\$ 15,950	\$ (3,286)
41	\$ 7,274	\$ 5,000	\$ 2,274
42	\$ 2,435	\$ 11,500	\$ (9,065)
43	\$ 1,002	\$ 1,000	\$ 2
44	\$ 14,138	\$ 13,500	\$ 638
45	\$ 37,522	\$ 46,950	\$ (9,428)
46	\$ (17)	\$ -	\$ (17)
47	\$ 951,060	\$ 959,060	\$ (8,000)
48	Power Non-Generation Operations		
49	Power Services System Operations		
51	\$ -	\$ -	\$ -
52	\$ -	\$ -	\$ -
53	\$ 6,058	\$ 7,143	\$ (1,085)
54	\$ 6,379	\$ 5,895	\$ 484
55	\$ 1,113	\$ 2,322	\$ (1,210)
56	\$ 13,550	\$ 15,360	\$ (1,810)
57	Power Services Scheduling		
58	\$ 9,071	\$ 10,041	\$ (970)
59	\$ -	\$ -	\$ -
60	\$ 6,720	\$ 6,744	\$ (24)
61	\$ 15,791	\$ 16,785	\$ (994)
62	Power Services Marketing and Business Support		
63	\$ 5,556	\$ -	\$ 5,556
64	\$ 18,566	\$ 19,745	\$ (1,179)
65	\$ 14,107	\$ 16,469	\$ (2,362)
66	\$ 3,772	\$ 3,480	\$ 292
67	\$ 8,416	\$ 9,555	\$ (1,139)
68	\$ 50,417	\$ 49,249	\$ 1,168
69	\$ 79,757	\$ 81,393	\$ (1,636)

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	FY 2012 Actuals (\$000)	FY 2012 Rate Case forecast (\$000)	Actuals - 2012 Rate Case Difference (\$000)
70	Power Services Transmission Acquisition and Ancillary Services		
71	PS Transmission Acquisition and Ancillary Services		
72	POWER SERVICES TRANSMISSION & ANCILLARY SERVICES		
73	Transmission costs for Designated BPA System Obligations (not subject to True-Up)		
74	\$ 31,707	\$ 31,707	\$ -
75	\$ 48,721	\$ 52,263	\$ (3,542)
76	\$ -	\$ -	\$ -
77	\$ 9,101	\$ 8,865	\$ 236
78	\$ -	\$ 4,170	\$ (4,170)
79	\$ 5	\$ 50	\$ (45)
79	\$ 89,535	\$ 97,056	\$ (7,521)
80	Fish and Wildlife/USF&W/Planning Council/Environmental Req		
81	BPA Fish and Wildlife (includes F&W Shared Services)		
82	Fish & Wildlife		
83	\$ 248,957	\$ 237,394	\$ 11,563
84	\$ 22,000	\$ 28,800	\$ (6,800)
85	\$ 9,240	\$ 10,114	\$ (874)
86	\$ 162	\$ 302	\$ (141)
86	\$ 280,359	\$ 276,610	\$ 3,748
87	BPA Internal Support		
88	Additional Post-Retirement Contribution		
89	\$ 17,243	\$ 17,243	\$ 0
90	Agency Services G&A (excludes direct project support)		
91	\$ 52,789	\$ 51,735	\$ 1,054
92	BPA Internal Support Sub-Total		
93	\$ 70,032	\$ 68,978	\$ 1,054
94	Bad Debt Expense		
95	\$ 9	\$ -	\$ 9
96	Other Income, Expenses, Adjustments		
97	\$ (1,585)	\$ -	\$ (1,585)
98	Non-Federal Debt Service		
99	Energy Northwest Debt Service		
100	COLUMBIA GENERATING STATION DEBT SVC		
101	\$ 101,519	\$ 115,553	\$ (14,034)
102	WNP-1 DEBT SVC		
103	\$ 284,923	\$ 282,802	\$ 2,121
104	WNP-3 DEBT SVC		
105	\$ 158,713	\$ 156,299	\$ 2,413
106	EN RETIRED DEBT		
107	\$ -	\$ -	\$ -
108	EN LIBOR INTEREST RATE SWAP		
109	\$ -	\$ -	\$ -
110	\$ 545,155	\$ 554,654	\$ (9,499)
111	Non-Energy Northwest Debt Service		
112	TROJAN DEBT SVC		
113	\$ -	\$ -	\$ -
114	CONSERVATION DEBT SVC		
115	\$ 2,687	\$ 2,379	\$ 308
116	COWLITZ FALLS DEBT SVC		
117	\$ 11,715	\$ 11,715	\$ (0)
118	NORTHERN WASCO DEBT SVC		
119	\$ 1,751	\$ 2,223	\$ (471)
120	\$ 16,153	\$ 16,316	\$ (163)
121	Non-Federal Debt Service Sub-Total		
122	\$ 561,308	\$ 570,970	\$ (9,662)
123	Depreciation		
124	\$ 111,724	\$ 122,169	\$ (10,445)
125	Amortization		
126	\$ 87,562	\$ 81,029	\$ 6,533
127	Total Operating Expenses		
128	\$ 2,229,760	\$ 2,257,265	\$ (27,505)
129	Other Expenses		
130	Net Interest Expense		
131	\$ 186,327	\$ 208,802	\$ (22,476)
132	Interest credit adjustment (removes nonSlice cost pool interest credit included in row 113)		
133	\$ -	\$ 1,362	\$ (1,362)
134	LDD		
135	\$ 30,795	\$ 31,768	\$ (973)
136	Irrigation Rate Discount Costs		
137	\$ 19,305	\$ 19,305	\$ 0
138	\$ 236,427	\$ 261,237	\$ (24,810)
139	Total Expenses		
140	\$ 2,466,187	\$ 2,518,502	\$ (52,315)
141	Revenue Credits		
142	Generation Inputs for Ancillary, Control Area, and Other Services Revenues		
143	\$ 134,716	\$ 127,449	\$ 7,267
144	Downstream Benefits and Pumping Power revenues		
145	\$ 16,700	\$ 14,338	\$ 2,362
146	4(h)(10)(c) credit		
147	\$ 76,983	\$ 91,062	\$ (14,078)
148	Colville and Spokane Settlements		
149	\$ 4,600	\$ 4,600	\$ -
150	Energy Efficiency Revenues		
151	\$ 6,187	\$ 11,500	\$ (5,313)
152	Miscellaneous revenues		
153	\$ 4,181	\$ 3,420	\$ 761
154	Renewable Energy Certificates		
155	\$ 370	\$ 2,658	\$ (2,288)
156	Pre-Subscription Revenues (Big Horn/Hungry Horse)		
157	\$ 1,888	\$ 1,716	\$ 172
158	Net Revenues from other Designated BPA System Obligations (Upper Baker)		
159	\$ 363	\$ 360	\$ 3
160	WNP-3 Settlement revenues		
161	\$ 34,850	\$ 29,516	\$ 5,335
162	RSS Revenues (not subject to true-up)		
163	\$ 2,532	\$ 2,532	\$ -
164	Firm Surplus and Secondary Adjustment (from Unused RHWM)		
165	\$ 19,172	\$ 19,469	\$ (297)
166	Balancing Augmentation Adjustment (not subject to true-up)		
167	\$ (7,957)	\$ (7,957)	\$ -

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		FY 2012 Actuals (\$000)	FY 2012 Rate Case forecast (\$000)	Actuals - 2012 Rate Case Difference (\$000)
134	Transmission Loss Adjustment (not subject to true-up)	\$ 24,835	\$ 24,835	\$ -
135	Tier 2 Rate Adjustment (not subject to true-up)	\$ 215	\$ 215	\$ -
136	NR Revenues (not subject to true-up)	\$ 1	\$ 1	\$ -
137	Total Revenue Credits	\$ 319,636	\$ 325,712	\$ (6,076)
138				
139	Augmentation Costs (not subject to True-Up)			
140	Tier 1 Augmentation Resources (includes Augmentation RSS and Augmentation RSC adders)	\$ 12,740	\$ 12,740	\$ -
141	Augmentation Purchases	\$ -	\$ -	\$ -
142	Total Augmentation Costs	\$ 12,740	\$ 12,740	\$ -
143				
144	DSI Revenue Credit			
145	Revenues 340 aMW, 340 aMW @ IP rate	\$ 108,598	\$ 108,606	\$ (8)
146	Total DSI revenues	\$ 108,598	\$ 108,606	\$ (8)
147				
148	Minimum Required Net Revenue Calculation			
149	Principal Payment of Fed Debt for Power	\$ 193,000	\$ 193,000	\$ -
150	Irrigation assistance	\$ 1,185	\$ 1,182	\$ 3
151	Depreciation	\$ 111,724	\$ 122,169	\$ (10,445)
152	Amortization	\$ 87,562	\$ 81,029	\$ 6,533
153	Capitalization Adjustment	\$ (45,937)	\$ (45,937)	\$ 0
154	Bond Premium Amortization	\$ 185	\$ 185	\$ 0
155	Principal Payment of Fed Debt exceeds non cash expenses	\$ 40,651	\$ 36,736	\$ 3,915
156	Minimum Required Net Revenues	\$ 40,651	\$ 36,736	\$ 3,915
157				
158	Annual Composite Cost Pool (Amounts for each FY)	\$ 2,091,344	\$ 2,133,660	\$ (42,316)
159				
160	SLICE TRUE-UP ADJUSTMENT CALCULATION FOR COMPOSITE COST POOL			
161	TRUE UP AMOUNT (Difference between actual and 2012 Rate Case)	\$ (42,316)		
162	Sum of TOCAs (adjusted)	0.9605186		
163	Adjustment of True-Up when actual TOCAs < 100 percent (divide by sum of TOCAs, expressed as a decimal, 100 percent = 1.0)	\$ (44,055)		
164	TRUE-UP ADJUSTMENT CHARGE BILLED (26.85407 percent)	\$ (11,831)		