

		End of Year (\$000)	Rate Case forecast for FY 2016 (\$000)	End of Year - Rate Case Difference
1	Operating Expenses			
2	Power System Generation Resources			
3	Operating Generation			
4	COLUMBIA GENERATING STATION (WNP-2)	\$ 258,587	\$ 262,948	\$ (4,361)
5	BUREAU OF RECLAMATION	\$ 132,756	\$ 156,818	\$ (24,062)
6	CORPS OF ENGINEERS	\$ 237,966	\$ 243,885	\$ (5,919)
7	LONG-TERM CONTRACT GENERATING PROJECTS	\$ 20,455	\$ 22,303	\$ (1,848)
8	Sub-Total	\$ 649,764	\$ 685,954	\$ (36,190)
9	Operating Generation Settlement Payment and Other Payments			
10	COLVILLE GENERATION SETTLEMENT	\$ 17,496	\$ 19,323	\$ (1,827)
11	SPOKANE LEGISLATION PAYMENT	\$ -	\$ -	\$ -
12	Sub-Total	\$ 17,496	\$ 19,323	\$ (1,827)
13	Non-Operating Generation			
14	TROJAN DECOMMISSIONING	\$ 734	\$ 800	\$ (66)
15	WNP-1&3 DECOMMISSIONING	\$ 506	\$ 800	\$ (294)
16	Sub-Total	\$ 1,239	\$ 1,600	\$ (361)
17	Gross Contracted Power Purchases			
18	PNCA HEADWATER BENEFITS	\$ 2,297	\$ 3,000	\$ (703)
19	Purchases)	\$ 11,753	\$ -	\$ 11,753
20	Sub-Total	\$ 14,049	\$ 3,000	\$ 11,049
21	Bookout Adjustment to Power Purchases (omit)			
22	Augmentation Power Purchases (omit - calculated below)			
23	AUGMENTATION POWER PURCHASES	\$ -	\$ -	\$ -
24	Sub-Total	\$ -	\$ -	\$ -
25	Exchanges and Settlements			
26	RESIDENTIAL EXCHANGE PROGRAM (REP)	\$ 218,717	\$ 218,976	\$ (259)
27	OTHER SETTLEMENTS	\$ -	\$ -	\$ -
28	Sub-Total	\$ 218,717	\$ 218,976	\$ (259)
29	Renewable Generation			
30	RENEWABLES (excludes KIII)	\$ 26,602	\$ 30,939	\$ (4,337)
31	Sub-Total	\$ 26,602	\$ 30,939	\$ (4,337)
32	Generation Conservation			
33	CONSERVATION ACQUISITION (Conseravtion infr and purchases)	\$ 99,585	\$ 101,932	\$ (2,347)
34	LOW INCOME WEATHERIZATION & TRIBAL	\$ 5,361	\$ 5,336	\$ 25
35	ENERGY EFFICIENCY DEVELOPMENT	\$ 4,812	\$ 15,000	\$ (10,188)
36	DR & SMART GRID	\$ 947	\$ 1,245	\$ (298)
37	LEGACY	\$ 566	\$ 605	\$ (39)
38	MARKET TRANSFORMATION	\$ 12,213	\$ 12,531	\$ (319)
39	Sub-Total	\$ 123,484	\$ 136,649	\$ (13,165)
40	Power System Generation Sub-Total	\$ 1,051,351	\$ 1,096,440	\$ (45,089)
41				
42	Power Non-Generation Operations			
43	Power Services System Operations			
44	EFFICIENCIES PROGRAM	\$ -	\$ -	\$ -
45	INFORMATION TECHNOLOGY	\$ 5,904	\$ 5,805	\$ 99
46	GENERATION PROJECT COORDINATION	\$ 5,894	\$ 7,735	\$ (1,841)
47	SLICE IMPLEMENTATION	\$ 810	\$ 1,101	\$ (291)
48	Sub-Total	\$ 12,608	\$ 14,642	\$ (2,034)
49	Power Services Scheduling			
50	OPERATIONS SCHEDULING	\$ 8,889	\$ 10,307	\$ (1,417)
51	OPERATIONS PLANNING	\$ 6,468	\$ 7,100	\$ (631)
52	Sub-Total	\$ 15,358	\$ 17,406	\$ (2,049)
53	Power Services Marketing and Business Support			
54	POWER R&D	\$ 6,033	\$ 6,033	\$ (0)
55	SALES & SUPPORT	\$ 19,886	\$ 22,139	\$ (2,254)
56	STRATEGY, FINANCE & RISK MGMT (REP support costs included here)	\$ 12,432	\$ 22,538	\$ (10,106)
57	EXECUTIVE AND ADMINISTRATIVE SERVICES (REP support costs included here)	\$ 4,123	\$ 4,326	\$ (203)
58	CONSERVATION SUPPORT	\$ 8,224	\$ 9,456	\$ (1,232)
59	Sub-Total	\$ 50,698	\$ 64,494	\$ (13,796)
60	Power Non-Generation Operations Sub-Total	\$ 78,663	\$ 96,542	\$ (17,879)
61	Power Services Transmission Acquisition and Ancillary Services			
62	TRANSMISSION and ANCILLARY Services - System Obligations	\$ 35,815	\$ 35,815	\$ (0)
63	3RD PARTY GTA WHEELING	\$ 58,453	\$ 63,567	\$ (5,115)
64	POWER SERVICES - 3RD PARTY TRANS & ANCILLARY SVCS (omit)	\$ -	\$ -	\$ -
65	TRANS ACQ GENERATION INTEGRATION	\$ 12,952	\$ 12,142	\$ 810
66	TELEMETERING/EQUIP REPLACEMT	\$ 0	\$ -	\$ 0
67	Power Services Trans Acquisition and Ancillary Serv Sub-Total	\$ 107,219	\$ 111,524	\$ (4,305)
68	Fish and Wildlife/USF&W/Planning Council/Environmental Req			
69	Fish & Wildlife	\$ 258,142	\$ 267,000	\$ (8,858)
70	USF&W Lower Snake Hatcheries	\$ 28,645	\$ 32,303	\$ (3,658)
71	Planning Council	\$ 10,720	\$ 11,236	\$ (516)
72	Environmental Requirements	\$ -	\$ -	\$ -
73	Fish and Wildlife/USF&W/Planning Council Sub-Total	\$ 297,508	\$ 310,539	\$ (13,032)
74	BPA Internal Support			
75	Additional Post-Retirement Contribution	\$ 17,743	\$ 19,143	\$ (1,400)
76	Agency Services G&A (excludes direct project support)	\$ 60,230	\$ 53,138	\$ 7,092
77	BPA Internal Support Sub-Total	\$ 77,974	\$ 72,281	\$ 5,693
78	Bad Debt Expense	\$ 4	\$ -	\$ 4
79	Other Income, Expenses, Adjustments	\$ (390)	\$ (25,896)	\$ 25,505

80	Expense Offset	\$ (302,882)	\$ (71,542)	\$ (231,340)
81	Non-Federal Debt Service			
82	Energy Northwest Debt Service			
83	COLUMBIA GENERATING STATION DEBT SVC	\$ 96,026	\$ 100,810	\$ (4,784)
84	WNP-1 DEBT SVC	\$ 43,227	\$ 258,325	\$ (215,097)
85	WNP-3 DEBT SVC	\$ 69,102	\$ 225,942	\$ (156,839)
86	EN RETIRED DEBT	\$ -	\$ -	\$ -
87	Sub-Total	\$ 208,356	\$ 585,077	\$ (376,720)
88	Non-Energy Northwest Debt Service			
89	CONSERVATION DEBT SVC	\$ -	\$ -	\$ -
90	COWLITZ FALLS DEBT SVC	\$ 7,299	\$ 7,300	\$ (1)
91	NORTHERN WASCO DEBT SVC	\$ 1,931	\$ 1,931	\$ 0
92	Sub-Total	\$ 9,231	\$ 9,231	\$ (1)
93	Non-Federal Debt Service Sub-Total	\$ 217,587	\$ 594,308	\$ (376,721)
94	Depreciation	\$ 138,546	\$ 140,201	\$ (1,655)
95	Amortization	\$ 88,414	\$ 82,350	\$ 6,063
96	Total Operating Expenses	\$ 1,753,994	\$ 2,406,748	\$ (652,755)
97				
98	Other Expenses			
99	Net Interest Expense	\$ 185,270	\$ 194,389	\$ (9,118)
100	LDD	\$ 37,092	\$ 39,865	\$ (2,774)
101	Irrigation Rate Discount Costs	\$ 22,146	\$ 22,146	\$ 0
102	Sub-Total	\$ 244,508	\$ 256,400	\$ (11,892)
103	Total Expenses	\$ 1,998,502	\$ 2,663,149	\$ (664,647)
104				
105	Revenue Credits			
106	Generation Inputs for Ancillary, Control Area, and Other Services Revenues	\$ 115,354	\$ 115,750	\$ (396)
107	Downstream Benefits and Pumping Power revenues	\$ 18,748	\$ 17,219	\$ 1,529
108	4(h)(10)(c) credit	\$ 72,628	\$ 91,107	\$ (18,479)
109	Colville and Spokane Settlements	\$ 4,600	\$ 4,600	\$ -
110	Energy Efficiency Revenues	\$ 5,670	\$ 15,000	\$ (9,330)
111	Large Project Revenues	\$ -	\$ -	\$ -
112	Miscellaneous revenues	\$ 6,656	\$ 5,750	\$ 906
113	Renewable Energy Certificates	\$ 1,195	\$ 1,151	\$ 44
114	Pre-Subscription Revenues (Big Horn/Hungry Horse)	\$ 2,052	\$ 2,036	\$ 16
115	Net Revenues from other Designated BPA System Obligations (Upper Baker)	\$ 307	\$ 457	\$ (150)
116	WNP-3 Settlement revenues	\$ 34,356	\$ 34,537	\$ (181)
117	RSS Revenues	\$ 3,049	\$ 3,049	\$ 0
118	Firm Surplus and Secondary Adjustment (from Unused RHWM)	\$ (3,410)	\$ 5,991	\$ (9,401)
119	Balancing Augmentation Adjustment	\$ 1,445	\$ 1,445	\$ (0)
120	Transmission Loss Adjustment	\$ 29,120	\$ 29,120	\$ 0
121	Tier 2 Rate Adjustment	\$ 725	\$ 725	\$ (0)
122	NR Revenues	\$ 1	\$ 1	\$ 0
123	Total Revenue Credits	\$ 292,495	\$ 327,937	\$ (35,441)
124				
125	Augmentation Costs (not subject to True-Up)			
126	Tier 1 Augmentation Resources (includes Augmentation RSS and Augmentation RSC adders)	\$ 12,493	\$ 12,493	\$ -
127	Augmentation Purchases	\$ -	\$ -	\$ -
128	Total Augmentation Costs	\$ 12,493	\$ 12,493	\$ -
129				
130	DSI Revenue Credit			
131	Revenues 10 aMW @ IP rate	\$ 26,609	\$ 33,560	\$ (6,951)
132	Total DSI revenues	\$ 26,609	\$ 33,560	\$ (6,951)
133				\$ -
134	Minimum Required Net Revenue Calculation			
135	Principal Payment of Fed Debt for Power	\$ 1,053,348	\$ 94,697	\$ 958,651
136	Irrigation assistance	\$ 60,184	\$ 61,066	\$ (882)
137	Sub-Total	\$ 1,113,532	\$ 155,763	\$ 957,769
138	Depreciation	\$ 138,546	\$ 140,201	\$ (1,655)
139	Amortization	\$ 88,414	\$ 82,350	\$ 6,063
140	Capitalization Adjustment	\$ (45,937)	\$ (45,937)	\$ 0
141	Non-Cash Expenses	\$ 259,000	\$ -	\$ 259,000
142	Customer Proceeds	\$ 81,611	\$ -	\$ 81,611
143	Bond Call Premium/Discount	\$ (257)	\$ -	\$ (257)
144	PGE WNP3 Settlement	\$ (3,524)	\$ (3,524)	\$ -
145	Prepay Revenue Credits	\$ (30,600)	\$ (30,600)	\$ -
146	Non-Federal Interest (Prepay)	\$ 13,273	\$ 13,273	\$ 0
147	Sub-Total	\$ 500,527	\$ 155,763	\$ 344,763
148	Principal Payment of Fed Debt plus Irrigation assistance exceeds non cash expenses	\$ 613,006	\$ (0)	\$ 613,006
149	Minimum Required Net Revenues	\$ 613,006	\$ -	\$ 613,006
150				
151	Annual Composite Cost Pool (Amounts for each FY)	\$ 2,304,896	\$ 2,314,145	\$ (9,249)
152				
153	SLICE TRUE-UP ADJUSTMENT CALCULATION FOR COMPOSITE COST POOL			
154	TRUE-UP AMOUNT (Diff. between Rate Case and Forecast)	\$ (9,249)		
155	Sum of TOCAs	\$ 0.9607735		
156	Adjustment of True-Up Amount when actual TOCAs < 100 percent	\$ (9,626)		
157	TRUE-UP ADJUSTMENT CHARGE BILLED (26.61865 percent)	\$ (2,562)		