

# Composite Cost Pool True-Up Table

	FY 2013 Final Actual (\$000)	FY 2013 Rate Case forecast (\$000)	Actual - FY 2013 Rate Case Difference (\$000)
1 <b>Operating Expenses</b>			
2 <b>Power System Generation Resources</b>			
3 <b>Operating Generation</b>			
4 COLUMBIA GENERATING STATION (WNP-2)	\$ 330,066	\$ 345,945	\$ (15,879)
5 BUREAU OF RECLAMATION	\$ 127,116	\$ 119,891	\$ 7,225
6 CORPS OF ENGINEERS	\$ 208,096	\$ 215,700	\$ (7,604)
8 LONG-TERM CONTRACT GENERATING PROJECTS	\$ 22,518	\$ 25,832	\$ (3,313)
9 <b>Sub-Total</b>	\$ <b>687,796</b>	\$ <b>707,368</b>	\$ <b>(19,572)</b>
10 <b>Operating Generation Settlement Payment and Other Payments</b>			
11 COLVILLE GENERATION SETTLEMENT	\$ 22,122	\$ 22,148	\$ (26)
12 SPOKANE LEGISLATION SETTLEMENT	\$ -	\$ -	\$ -
13 <b>Sub-Total</b>	\$ <b>22,122</b>	\$ <b>22,148</b>	\$ <b>(26)</b>
14 <b>Non-Operating Generation</b>			
15 TROJAN DECOMMISSIONING	\$ (26,485)	\$ 1,500	\$ (27,985)
16 WNP-1&3 DECOMMISSIONING	\$ 607	\$ 448	\$ 159
17 <b>Sub-Total</b>	\$ <b>(25,878)</b>	\$ <b>1,948</b>	\$ <b>(27,826)</b>
18 <b>Gross Contracted Power Purchases</b>			
19 PNCA HEADWATER BENEFITS	\$ 3,404	\$ 2,704	\$ 700
20 HEDGING/MITIGATION (omit except for those assoc. with augment)	\$ -	\$ -	\$ -
GROSS OTHER POWER PURCHASES (omit, except for those			
assoc. with Designated BPA System Obligations or Designated BPA			
21 Contract Purchases	\$ 12,399	\$ -	\$ 12,399
22 <b>Sub-Total</b>	\$ <b>15,802</b>	\$ <b>2,704</b>	\$ <b>13,098</b>
23 <b>Bookout Adjustment to Power Purchases (omit)</b>			
24 <b>Augmentation Power Purchases (omit - calculated below)</b>			
25 AUGMENTATION POWER PURCHASES	\$ -	\$ -	\$ -
26 <b>Sub-Total</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>
27 <b>Exchanges and Settlements</b>			
28 RESIDENTIAL EXCHANGE PROGRAM (REP)	\$ 201,933	\$ 201,760	\$ 173
29 REP ADMINISTRATION COSTS (actuals are included under strateg	\$ -	\$ 885	\$ (885)
30 OTHER SETTLEMENTS	\$ -	\$ -	\$ -
31 <b>Sub-Total</b>	\$ <b>201,933</b>	\$ <b>202,645</b>	\$ <b>(712)</b>
32 <b>Renewable Generation</b>			
33 RENEWABLES R&D (moved to Power R&D after rate case)	\$ -	\$ 5,939	\$ (5,939)
34 Contra expense for unspent GEP revenues remaining at end of FY 2	\$ (2,570)	\$ (2,625)	\$ 55
35 RENEWABLES (excludes KIII)	\$ 21,269	\$ 28,145	\$ (6,875)
36 <b>Sub-Total</b>	\$ <b>18,700</b>	\$ <b>31,459</b>	\$ <b>(12,759)</b>
37 <b>Generation Conservation</b>			
38 GENERATION CONSERVATION R&D (moved to Power R&D after rate case)	\$ -	\$ -	\$ -
39 DSM TECHNOLOGY	\$ 1	\$ -	\$ 1
40 CONSERVATION ACQUISITION	\$ 10,394	\$ 15,950	\$ (5,556)
41 LOW INCOME WEATHERIZATION & TRIBAL	\$ 5,025	\$ 5,000	\$ 25
42 ENERGY EFFICIENCY DEVELOPMENT	\$ 5,368	\$ 11,500	\$ (6,132)
43 LEGACY	\$ 773	\$ 900	\$ (127)
44 MARKET TRANSFORMATION	\$ 14,517	\$ 14,500	\$ 17
45 <b>Sub-Total</b>	\$ <b>36,078</b>	\$ <b>47,850</b>	\$ <b>(11,772)</b>
46 <b>Conservation Rate credit (CRC)</b>	\$ -	\$ -	\$ -
47 <b>Power System Generation Sub-Total</b>	\$ <b>956,553</b>	\$ <b>1,016,121</b>	\$ <b>(59,567)</b>
48			
49 <b>Power Non-Generation Operations</b>			
50 <b>Power Services System Operations</b>			
51 EFFICIENCIES PROGRAM (moved to Power R&D after rate case)	\$ -	\$ -	\$ -
52 PS SYSTEM OPERATIONS R&D (moved to Power R&D after rate ca	\$ -	\$ -	\$ -
53 INFORMATION TECHNOLOGY	\$ 5,881	\$ 7,316	\$ (1,436)
54 GENERATION PROJECT COORDINATION	\$ 7,423	\$ 5,919	\$ 1,505
55 SLICE IMPLEMENTATION	\$ 854	\$ 2,394	\$ (1,540)
56 <b>Sub-Total</b>	\$ <b>14,158</b>	\$ <b>15,629</b>	\$ <b>(1,470)</b>
57 <b>Power Services Scheduling</b>			
58 OPERATIONS SCHEDULING	\$ 8,426	\$ 10,010	\$ (1,584)
59 PS SCHEDULING R&D (moved to Power R&D after rate case)	\$ -	\$ -	\$ -
60 OPERATIONS PLANNING	\$ 6,444	\$ 6,709	\$ (265)
61 <b>Sub-Total</b>	\$ <b>14,871</b>	\$ <b>16,719</b>	\$ <b>(1,849)</b>
62 <b>Power Services Marketing and Business Support</b>			
63 POWER R&D (forecast includes all the R&D items)	\$ 6,186	\$ -	\$ 6,186
64 SALES & SUPPORT	\$ 18,822	\$ 20,130	\$ (1,308)
65 STRATEGY, FINANCE & RISK MGMT (actuals will include a part of f	\$ 13,559	\$ 17,412	\$ (3,854)
66 EXECUTIVE AND ADMINISTRATIVE SERVICES (actuals will include	\$ 3,804	\$ 3,550	\$ 254
67 CONSERVATION SUPPORT	\$ 7,902	\$ 9,686	\$ (1,784)
68 <b>Sub-Total</b>	\$ <b>50,273</b>	\$ <b>50,778</b>	\$ <b>(505)</b>
69 <b>Power Non-Generation Operations Sub-Total</b>	\$ <b>79,302</b>	\$ <b>83,126</b>	\$ <b>(3,824)</b>

# Composite Cost Pool True-Up Table

	FY 2013 Final Actual (\$000)	FY 2013 Rate Case forecast (\$000)	Actual - FY 2013 Rate Case Difference (\$000)
70	<b>Power Services Transmission Acquisition and Ancillary Services</b>		
71	<b>PS Transmission Acquisition and Ancillary Services</b>		
72	POWER SERVICES TRANSMISSION & ANCILLARY SERVICES		
73	Transmission costs for Designated BPA System Obligations (not	\$ 31,707	\$ 31,707
74	3RD PARTY GTA WHEELING	\$ 51,244	\$ (1,647)
75	POWER SERVICES - 3RD PARTY TRANS & ANCILLARY SVCS (o	-	
76	GENERATION INTEGRATION (WIT expense included)	\$ 9,941	\$ 1,232
77	WIND INTEGRATION TEAM	-	\$ (4,259)
78	TELEMETERING/EQUIP REPLACEMT	\$ 1	\$ (50)
79	<b>Power Services Trans Acquisition and Ancillary Serv Sub-Total</b>	<b>\$ 92,894</b>	<b>\$ (4,723)</b>
80	<b>Fish and Wildlife/USF&amp;W/Planning Council/Environmental Req</b>		
81	<b>BPA Fish and Wildlife (includes F&amp;W Shared Services)</b>		
82	<b>Fish &amp; Wildlife</b>	\$ 238,984	\$ (2,400)
83	<b>USF&amp;W Lower Snake Hatcheries</b>	\$ 28,700	\$ (1,200)
84	<b>Planning Council</b>	\$ 10,118	\$ (237)
85	<b>Environmental Requirements</b>	-	\$ (305)
86	<b>Fish and Wildlife/USF&amp;W/Planning Council Sub-Total</b>	<b>\$ 277,802</b>	<b>\$ (4,143)</b>
87	<b>BPA Internal Support</b>		
88	<b>Additional Post-Retirement Contribution</b>	\$ 17,820	\$ (0)
89	<b>Agency Services G&amp;A (excludes direct project support)</b>	\$ 52,108	\$ (554)
90	<b>BPA Internal Support Sub-Total</b>	<b>\$ 69,928</b>	<b>\$ (555)</b>
91	<b>Bad Debt Expense</b>	\$ 12	\$ 12
92	<b>Other Income, Expenses, Adjustments</b>	\$ (139)	\$ (139)
93	<b>Non-Federal Debt Service</b>		
94	<b>Energy Northwest Debt Service</b>		
95	COLUMBIA GENERATING STATION DEBT SVC	\$ 96,935	\$ (3,237)
96	WNP-1 DEBT SVC	\$ 234,847	\$ (14,441)
97	WNP-3 DEBT SVC	\$ 170,737	\$ (5,080)
98	EN RETIRED DEBT	-	-
99	EN LIBOR INTEREST RATE SWAP	-	-
100	<b>Sub-Total</b>	<b>\$ 502,518</b>	<b>\$ (22,758)</b>
101	<b>Non-Energy Northwest Debt Service</b>		
102	TROJAN DEBT SVC	-	-
103	CONSERVATION DEBT SVC	\$ 2,617	\$ 241
104	COWLITZ FALLS DEBT SVC	\$ 11,474	\$ (235)
105	NORTHERN WASCO DEBT SVC	\$ 1,926	\$ (297)
106	<b>Sub-Total</b>	<b>\$ 16,018</b>	<b>\$ (292)</b>
107	<b>Non-Federal Debt Service Sub-Total</b>	<b>\$ 518,536</b>	<b>\$ (23,050)</b>
108	<b>Depreciation</b>	\$ 130,353	\$ 2,793
109	<b>Amortization</b>	\$ 92,819	\$ 6,052
110	<b>Total Operating Expenses</b>	<b>\$ 2,218,060</b>	<b>\$ (87,144)</b>
111			
112	<b>Other Expenses</b>		
113	Net Interest Expense	\$ 205,601	\$ (15,945)
114	Interest credit adjustment (removes nonSlice cost pool interest credit incl	-	\$ 1,216
115	LDD	\$ 30,148	\$ (2,796)
116	Irrigation Rate Discount Costs	\$ 19,305	\$ (0)
117	<b>Sub-Total</b>	<b>\$ 255,054</b>	<b>\$ (17,525)</b>
118	<b>Total Expenses</b>	<b>\$ 2,473,115</b>	<b>\$ (104,668)</b>
119			

# Composite Cost Pool True-Up Table

	FY 2013 Final Actual (\$000)	FY 2013 Rate Case forecast (\$000)	Actual - FY 2013 Rate Case Difference (\$000)
120	<b>Revenue Credits</b>		
121	\$ 143,689	\$ 131,078	\$ 12,611
122	\$ 17,609	\$ 14,438	\$ 3,171
123	\$ 84,092	\$ 95,847	\$ (11,754)
124	\$ 4,600	\$ 4,600	\$ -
125	\$ 5,692	\$ 11,500	\$ (5,808)
126	\$ 4,255	\$ 3,420	\$ 835
127	\$ 1,151	\$ 2,836	\$ (1,685)
128	\$ 1,877	\$ 1,778	\$ 99
129	\$ 347	\$ 397	\$ (50)
130	\$ 33,092	\$ 29,163	\$ 3,929
131	\$ 2,611	\$ 2,611	\$ 0
132	\$ 9,761	\$ 5,827	\$ 3,934
133	\$ (6,268)	\$ (6,268)	\$ (0)
134	\$ 25,266	\$ 25,266	\$ 0
135	\$ 645	\$ 645	\$ (0)
136	\$ 1	\$ 1	\$ (0)
137	<b>\$ 328,421</b>	<b>\$ 323,139</b>	<b>\$ 5,282</b>
138			
139	<b>Augmentation Costs (not subject to True-Up)</b>		
140	\$ 12,737	\$ 12,737	\$ -
141	\$ 66,155	\$ 66,155	\$ (0)
142	<b>\$ 78,892</b>	<b>\$ 78,892</b>	<b>\$ (0)</b>
143			
144	<b>DSI Revenue Credit</b>		
145	\$ 107,995	\$ 108,309	\$ (314)
146	<b>\$ 107,995</b>	<b>\$ 108,309</b>	<b>\$ (314)</b>
147			
148	<b>Minimum Required Net Revenue Calculation</b>		
149	\$ 122,800	\$ 122,800	\$ -
150	\$ 58,958	\$ 58,822	\$ 136
151	\$ 130,353	\$ 127,560	\$ 2,793
152	\$ 92,819	\$ 86,767	\$ 6,052
152a	\$ (12,750)	\$ -	\$ (12,750)
152b	\$ 7,653	\$ -	\$ 7,653
153	\$ (45,937)	\$ (45,937)	\$ 0
154	\$ 185	\$ 185	\$ 0
155	\$ 9,435	\$ 13,047	\$ (3,612)
156	\$ 9,435	\$ 13,047	\$ (3,612)
157			
158	<b>\$ 2,125,027</b>	<b>\$ 2,238,275</b>	<b>\$ (113,248)</b>
159			
160	<b>SLICE TRUE-UP ADJUSTMENT CALCULATION FOR COMPOSITE COST POOL</b>		
161	\$ (113,248)		
162	0.9642130		
163	\$ (117,452)		
164	<b>\$ (31,541)</b>		