

COMPOSITE COST POOL TRUE-UP TABLE

		Actuals FY 2015 (\$000)	Rate Case forecast for FY 2015 (\$000)	Actuals FY 2015 - FY 2015 Rate Case (\$000)
1	Operating Expenses			
2	Power System Generation Resources			
3	Operating Generation			
4	COLUMBIA GENERATING STATION (WNP-2)	318,231	\$ 338,558	\$ (20,327)
5	BUREAU OF RECLAMATION	134,284	\$ 143,033	\$ (8,749)
6	CORPS OF ENGINEERS	230,742	\$ 231,878	\$ (1,136)
7	LONG-TERM CONTRACT GENERATING PROJECTS	26,074	\$ 26,620	\$ (546)
8	Sub-Total	709,330	\$ 740,089	\$ (30,759)
9	Operating Generation Settlement Payment and Other Payments			
10	COLVILLE GENERATION SETTLEMENT	18,555	\$ 21,906	\$ (3,351)
11	SPOKANE LEGISLATION PAYMENT	-	\$ -	\$ -
12	Sub-Total	18,555	\$ 21,906	\$ (3,351)
13	Non-Operating Generation			
14	TROJAN DECOMMISSIONING	716	\$ 1,500	\$ (784)
15	WNP-1&3 DECOMMISSIONING	409	\$ 728	\$ (319)
16	Sub-Total	1,126	\$ 2,228	\$ (1,102)
17	Gross Contracted Power Purchases			
18	PNCA HEADWATER BENEFITS	3,089	\$ 3,030	\$ 59
19	HEDGING/MITIGATION (omit except for those assoc. with augmentation)	-	\$ -	\$ -
20	OTHER POWER PURCHASES (omit, except Designated Obligations or Purchases)	(23,161)	\$ -	\$ (23,161)
21	Sub-Total	(20,072)	\$ 3,030	\$ (23,102)
22	Bookout Adjustment to Power Purchases (omit)			
23	Augmentation Power Purchases (omit - calculated below)			
24	AUGMENTATION POWER PURCHASES	-	\$ -	\$ -
25	Sub-Total	-	\$ -	\$ -
26	Exchanges and Settlements			
27	RESIDENTIAL EXCHANGE PROGRAM (REP) (SOY does not include \$973K REP admin c	200,265	\$ 202,894	\$ (2,629)
28	REP ADMINISTRATION COSTS (\$973K rate case amount is included in row 27 column D	-	\$ -	\$ -
29	OTHER SETTLEMENTS	-	\$ -	\$ -
30	Sub-Total	200,265	\$ 202,894	\$ (2,629)
31	Renewable Generation			
32	CONTRA EXPENSE for GEP reinvestments	-	\$ (750)	\$ 750
33	RENEWABLES (excludes KIII)	22,041	\$ 30,150	\$ (8,108)
34	Sub-Total	22,041	\$ 29,400	\$ (7,358)
35	Generation Conservation			
36	DSM TECHNOLOGY	-	\$ -	\$ -
37	CONSERVATION ACQUISITION	15,756	\$ 16,754	\$ (998)
38	LOW INCOME WEATHERIZATION & TRIBAL	5,248	\$ 5,252	\$ (4)
39	ENERGY EFFICIENCY DEVELOPMENT	8,218	\$ 12,083	\$ (3,865)
40	LEGACY	590	\$ 1,050	\$ (461)
41	MARKET TRANSFORMATION	12,728	\$ 14,180	\$ (1,453)
41b	DR and Smart Grid	893	\$ -	\$ 893
42	CONSERVATION Rate Credit (CRC)	-	\$ -	\$ -
43	Sub-Total	43,432	\$ 49,320	\$ (5,887)
44	Power System Generation Sub-Total	974,678	\$ 1,048,866	\$ (74,188)
45				
46	Power Non-Generation Operations			
47	Power Services System Operations			
48	EFFICIENCIES PROGRAM	-	\$ -	\$ -
49	INFORMATION TECHNOLOGY	6,190	\$ 6,735	\$ (545)
50	GENERATION PROJECT COORDINATION	5,008	\$ 6,968	\$ (1,961)
51	SLICE IMPLEMENTATION	846	\$ 1,126	\$ (280)
52	Sub-Total	12,044	\$ 14,829	\$ (2,785)
53	Power Services Scheduling			
54	OPERATIONS SCHEDULING	8,358	\$ 10,621	\$ (2,263)
55	OPERATIONS PLANNING	6,787	\$ 7,948	\$ (1,161)
56	Sub-Total	15,145	\$ 18,569	\$ (3,425)
57	Power Services Marketing and Business Support			
58	POWER R&D	6,772	\$ 5,936	\$ 836
59	SALES & SUPPORT	18,293	\$ 21,339	\$ (3,046)
60	STRATEGY, FINANCE & RISK MGMT (SOY column C row 60 includes REP support costs)	11,986	\$ 19,373	\$ (7,388)
61	EXECUTIVE AND ADMINISTRATIVE SERVICES	4,783	\$ 4,360	\$ 423
62	CONSERVATION SUPPORT	8,132	\$ 9,309	\$ (1,176)
63	Sub-Total	49,966	\$ 60,316	\$ (10,350)
64	Power Non-Generation Operations Sub-Total	77,154	\$ 93,715	\$ (16,560)
65	Power Services Transmission Acquisition and Ancillary Services			
66	TRANSMISSION and ANCILLARY Services - System Obligations	36,989	\$ 36,989	\$ -
67	3RD PARTY GTA WHEELING	58,137	\$ 56,578	\$ 1,559
68	POWER SERVICES - 3RD PARTY TRANS & ANCILLARY SVCS (omit)	-	\$ -	\$ -
69	TRANS ACQ GENERATION INTEGRATION	10,521	\$ 11,664	\$ (1,143)
70	TELEMETERING/EQUIP REPLACEMENT	-	\$ 53	\$ (53)
71	Power Services Trans Acquisition and Ancillary Serv Sub-Total	105,647	\$ 105,284	\$ 363
72	Fish and Wildlife/USF&W/PlanningCouncil/Environmental Req			
73	BPA Fish and Wildlife			
74	Fish & Wildlife	258,177	\$ 260,000	\$ (1,823)
75	USF&W Lower Snake Hatcheries	30,930	\$ 31,670	\$ (740)
76	Planning Council	9,870	\$ 10,799	\$ (929)
77	Environmental Requirements	-	\$ 300	\$ (300)
78	Fish and Wildlife/USF&W/PlanningCouncil Sub-Total	298,978	\$ 302,769	\$ (3,791)

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	Actuals FY 2015 (\$000)	Rate Case forecast for FY 2015 (\$000)	Actuals FY 2015 - FY 2015 Rate Case (\$000)
79	BPA Internal Support		
80	Additional Post-Retirement Contribution	18,819 \$	18,819 \$ -
81	Agency Services G&A (excludes direct project support)	55,693 \$	57,215 \$ (1,522)
82	BPA Internal Support Sub-Total	74,512 \$	76,034 \$ (1,522)
83	Bad Debt Expense	6 \$	- \$ 6
84	Other Income, Expenses, Adjustments	(404) \$	- \$ (404)
85	Non-Federal Debt Service		
86	Energy Northwest Debt Service		
87	COLUMBIA GENERATING STATION DEBT SVC	78,612 \$	80,636 \$ (2,024)
88	WNP-1 DEBT SVC	40,144 \$	184,536 \$ (144,392)
89	WNP-3 DEBT SVC	59,863 \$	166,975 \$ (107,112)
90	EN RETIRED DEBT	- \$	- \$ -
91	EN LIBOR INTEREST RATE SWAP	- \$	- \$ -
92	Sub-Total	178,618 \$	432,147 \$ (253,529)
93	Non-Energy Northwest Debt Service		
94	TROJAN DEBT SVC	- \$	- \$ -
95	CONSERVATION DEBT SVC	312 \$	312 \$ (0)
96	COWLITZ FALLS DEBT SVC	7,299 \$	6,890 \$ 409
97	NORTHERN WASCO DEBT SVC	1,929 \$	1,929 \$ 0
98	Sub-Total	9,541 \$	9,131 \$ 410
99	Non-Federal Debt Service Sub-Total	188,159 \$	441,278 \$ (253,119)
100	Depreciation	134,641 \$	134,164 \$ 477
101	Amortization	89,548 \$	95,117 \$ (5,569)
102	Total Operating Expenses	1,942,918 \$	2,297,226 \$ (354,309)
103	Other Expenses		
105	Net Interest Expense	\$201,213 \$	236,867 \$ (35,654)
106	LDD	34,465 \$	36,361 \$ (1,897)
107	Irrigation Rate Discount Costs	18,816 \$	18,816 \$ (0)
108	Sub-Total	254,493 \$	292,044 \$ (37,551)
109	Total Expenses	2,197,411 \$	2,589,270 \$ (391,860)
110	Revenue Credits		
112	Generation Inputs for Ancillary, Control Area, and Other Services Revenues	121,260 \$	112,910 \$ 8,350
113	Downstream Benefits and Pumping Power revenues	18,783 \$	15,394 \$ 3,389
114	4(h)(10)(c) credit	77,716 \$	92,996 \$ (15,280)
115	Colville and Spokane Settlements	4,600 \$	4,600 \$ -
116	Energy Efficiency Revenues	7,603 \$	12,083 \$ (4,480)
117	Miscellaneous revenues	4,705 \$	3,240 \$ 1,465
118	Renewable Energy Certificates	1,093 \$	1,107 \$ (14)
119	Pre-Subscription Revenues (Big Horn/Hungry Horse)	2,022 \$	1,909 \$ 113
120	Net Revenues from other Designated BPA System Obligations (Upper Baker)	360 \$	446 \$ (86)
121	WNP-3 Settlement revenues	30,127 \$	29,163 \$ 964
122	RSS Revenues	3,028 \$	3,028 \$ 0
123	Firm Surplus and Secondary Adjustment (from Unused RHWM)	1,071 \$	2,383 \$ (1,312)
124	Balancing Augmentation Adjustment	4,995 \$	4,995 \$ -
125	Transmission Loss Adjustment	28,010 \$	28,010 \$ -
126	Tier 2 Rate Adjustment	802 \$	802 \$ -
127	NR Revenues	1 \$	1 \$ -
128	Total Revenue Credits	306,174 \$	313,066 \$ (6,892)
129	Augmentation Costs (not subject to True-Up)		
131	Tier 1 Augmentation Resources (includes Augmentation RSS and Augmentation RSC adders)	12,510 \$	12,510 \$ -
132	Augmentation Purchases	94,914 \$	94,914 \$ -
133	Total Augmentation Costs	107,424 \$	107,424 \$ -
134	DSI Revenue Credit		
136	Revenues 312 aMW, 312 aMW @ IP rate	97,359 \$	106,510 \$ (9,151)
137	Total DSI revenues	97,359 \$	106,510 \$ (9,151)
138	Minimum Required Net Revenue Calculation		
140	Principal Payment of Fed Debt for Power	340,461 \$	111,151 \$ 229,310
141	Irrigation assistance	52,071 \$	52,110 \$ (39)
142	Depreciation	134,641 \$	134,164 \$ 477
143	Amortization	89,548 \$	95,117 \$ (5,569)
144	Capitalization Adjustment	(45,937) \$	(45,937) \$ 0
145	Bond Call Premium/Discount	(256) \$	- \$ (256)
146	Non-Federal Interest (Prepay)	14,041 \$	14,041 \$ (0)
147	Prepay Revenue Credits	(30,600) \$	(30,600) \$ -
148	Principal Payment of Fed Debt exceeds non cash expenses	231,096 \$	(3,524) \$ 234,619
149	Minimum Required Net Revenues	231,096 \$	- \$ 231,096
150	Annual Composite Cost Pool (Amounts for each FY)		
151		2,132,397 \$	2,277,118 \$ (144,721)
152	SLICE TRUE-UP ADJUSTMENT CALCULATION FOR COMPOSITE COST POOL		
154	TRUE UP AMOUNT (Diff. between actual Comp. Cost Pool and forecast Comp. Cost Pool for applicab	(144,721)	
155	Sum of TOCAs	0.9536709	
156	Adjustment of True-Up Amount when actual TOCAs < 100 percent (divide by sum of TOCAs, expres	(151,752)	
157	TRUE-UP ADJUSTMENT CHARGE BILLED (26.62752percent)	(40,408)	