

COMPOSITE COST POOL TRUE-UP TABLE

		FY 2014 Final Actual (\$000)	FY 2014 Rate Case forecast (\$000)	Actual - FY 2014 Rate Case Difference (\$000)
1	Operating Expenses			
2	Power System Generation Resources			
3	Operating Generation			
4	COLUMBIA GENERATING STATION (WNP-2)	\$ 297,825	\$ 298,751	\$ (926)
5	BUREAU OF RECLAMATION	\$ 137,695	\$ 140,601	\$ (2,906)
6	CORPS OF ENGINEERS	\$ 223,451	\$ 225,687	\$ (2,236)
7	LONG-TERM CONTRACT GENERATING PROJECTS	\$ 20,969	\$ 25,999	\$ (5,031)
8	Sub-Total	\$ 679,940	\$ 691,038	\$ (11,098)
9	Operating Generation Settlement Payment and Other Payments			
10	COLVILLE GENERATION SETTLEMENT	\$ 19,225	\$ 21,405	\$ (2,180)
11	SPOKANE LEGISLATION PAYMENT	\$ -	\$ -	\$ -
12	Sub-Total	\$ 19,225	\$ 21,405	\$ (2,180)
13	Non-Operating Generation			
14	TROJAN DECOMMISSIONING	\$ 972	\$ 1,500	\$ (528)
15	WNP-1&3 DECOMMISSIONING	\$ (811)	\$ 706	\$ (1,517)
16	Sub-Total	\$ 160	\$ 2,206	\$ (2,046)
17	Gross Contracted Power Purchases			
18	PNCA HEADWATER BENEFITS	\$ 2,750	\$ 2,957	\$ (207)
19	HEDGING/MITIGATION (omit except for those assoc. with augmentation)	\$ -	\$ -	\$ -
20	OTHER POWER PURCHASES (omit, except Designated Obligations or Purchases)	\$ 23,146	\$ -	\$ 23,146
21	Sub-Total	\$ 25,896	\$ 2,957	\$ 22,939
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 costs)	\$ 201,345	\$ 202,892	\$ (1,547)
28	REP ADMINISTRATION COSTS (\$973K rate case amount is included in row 27 column D)	\$ -	\$ -	\$ -
29	OTHER SETTLEMENTS	\$ -	\$ -	\$ -
30	Sub-Total	\$ 201,345	\$ 202,892	\$ (1,547)
31	Renewable Generation			
32	CONTRA EXPENSE for GEP reinvestments	\$ (1,223)	\$ (750)	\$ (473)
33	RENEWABLES (excludes Kill)	\$ 26,367	\$ 29,798	\$ (3,431)
34	Sub-Total	\$ 25,144	\$ 29,048	\$ (3,904)
35	Generation Conservation			
36	DSM TECHNOLOGY	\$ -	\$ -	\$ -
37	CONSERVATION ACQUISITION	\$ 12,416	\$ 16,444	\$ (4,028)
38	LOW INCOME WEATHERIZATION & TRIBAL	\$ 5,155	\$ 5,155	\$ 0
39	ENERGY EFFICIENCY DEVELOPMENT	\$ 6,217	\$ 11,859	\$ (5,642)
40	LEGACY	\$ 717	\$ 1,031	\$ (314)
41	MARKET TRANSFORMATION	\$ 13,026	\$ 13,919	\$ (892)
42	CONSERVATION Rate Credit (CRC)	\$ -	\$ -	\$ -
43	Sub-Total	\$ 37,531	\$ 48,408	\$ (10,876)
44	Power System Generation Sub-Total	\$ 989,241	\$ 997,954	\$ (8,713)
45				
46	Power Non-Generation Operations			
47	Power Services System Operations			
48	EFFICIENCIES PROGRAM	\$ -	\$ -	\$ -
49	INFORMATION TECHNOLOGY	\$ 4,165	\$ 6,602	\$ (2,437)
50	GENERATION PROJECT COORDINATION	\$ 6,478	\$ 6,826	\$ (348)
51	SLICE IMPLEMENTATION	\$ 902	\$ 1,099	\$ (197)
52	Sub-Total	\$ 11,545	\$ 14,527	\$ (2,982)
53	Power Services Scheduling			
54	OPERATIONS SCHEDULING	\$ 8,323	\$ 10,398	\$ (2,075)
55	OPERATIONS PLANNING	\$ 6,539	\$ 7,641	\$ (1,102)
56	Sub-Total	\$ 14,861	\$ 18,039	\$ (3,177)
57	Power Services Marketing and Business Support			
58	POWER R&D	\$ 6,360	\$ 5,816	\$ 544
59	SALES & SUPPORT	\$ 18,827	\$ 20,951	\$ (2,124)
60	STRATEGY, FINANCE & RISK MGMT (SOY column C row 60 includes REP support costs)	\$ 11,770	\$ 18,299	\$ (6,529)
61	EXECUTIVE AND ADMINISTRATIVE SERVICES	\$ 4,162	\$ 4,157	\$ 5
62	CONSERVATION SUPPORT	\$ 8,128	\$ 9,094	\$ (966)
63	Sub-Total	\$ 49,247	\$ 58,317	\$ (9,070)
64	Power Non-Generation Operations Sub-Total	\$ 75,654	\$ 90,883	\$ (15,229)
65	Power Services Transmission Acquisition and Ancillary Services			
66	TRANSMISSION and ANCILLARY Services - System Obligations	\$ 36,442	\$ 36,442	\$ -
67	3RD PARTY GTA WHEELING	\$ 52,570	\$ 55,533	\$ (2,963)
68	POWER SERVICES - 3RD PARTY TRANS & ANCILLARY SVCS (omit)	\$ -	\$ -	\$ -
69	TRANS ACQ GENERATION INTEGRATION	\$ 10,775	\$ 11,256	\$ (481)
70	TELEMETERING/EQUIP REPLACEMENT	\$ -	\$ 52	\$ (52)
71	Power Services Trans Acquisition and Ancillary Serv Sub-Total	\$ 99,787	\$ 103,283	\$ (3,496)
72	Fish and Wildlife/USF&W/Planning Council/Environmental Req			
73	BPA Fish and Wildlife			
74	Fish & Wildlife	\$ 231,781	\$ 254,000	\$ (22,219)
75	USF&W Lower Snake Hatcheries	\$ 30,960	\$ 30,670	\$ 290
76	Planning Council	\$ 9,727	\$ 10,568	\$ (841)
77	Environmental Requirements	\$ -	\$ 300	\$ (300)

78	Fish and Wildlife/USF&W/Planning Council Sub-Total	\$	272,467	\$	295,538	\$	(23,070)
79	BPA Internal Support						
80	Additional Post-Retirement Contribution	\$	18,501	\$	18,501	\$	0
81	Agency Services G&A (excludes direct project support)	\$	58,267	\$	55,102	\$	3,165
82	BPA Internal Support Sub-Total	\$	76,768	\$	73,603	\$	3,165
83	Bad Debt Expense	\$	(2)	\$	-	\$	(2)
84	Other Income, Expenses, Adjustments	\$	(998)	\$	-	\$	(998)
85	Non-Federal Debt Service						
86	Energy Northwest Debt Service						
87	COLUMBIA GENERATING STATION DEBT SVC	\$	89,987	\$	89,776	\$	211
88	WNP-1 DEBT SVC	\$	(19,356)	\$	248,237	\$	(267,593)
89	WNP-3 DEBT SVC	\$	58,395	\$	165,601	\$	(107,206)
90	EN RETIRED DEBT	\$	-	\$	-	\$	-
91	EN LIBOR INTEREST RATE SWAP	\$	-	\$	-	\$	-
92	Sub-Total	\$	129,026	\$	503,614	\$	(374,588)
93	Non-Energy Northwest Debt Service						
94	TROJAN DEBT SVC	\$	-	\$	-	\$	-
95	CONSERVATION DEBT SVC	\$	2,511	\$	2,418	\$	93
96	COWLITZ FALLS DEBT SVC	\$	7,298	\$	6,885	\$	413
97	NORTHERN WASCO DEBT SVC	\$	1,931	\$	1,931	\$	0
98	Sub-Total	\$	11,740	\$	11,234	\$	506
99	Non-Federal Debt Service Sub-Total	\$	140,766	\$	514,848	\$	(374,082)
100	Depreciation	\$	132,491	\$	126,508	\$	5,983
101	Amortization	\$	94,776	\$	97,940	\$	(3,163)
102	Total Operating Expenses	\$	1,880,951	\$	2,300,555	\$	(419,605)
103							
104	Other Expenses						
105	Net Interest Expense	\$	196,322	\$	228,752	\$	(32,430)
106	LDD	\$	34,733	\$	35,303	\$	(570)
107	Irrigation Rate Discount Costs	\$	18,814	\$	18,816	\$	(2)
108	Sub-Total	\$	249,869	\$	282,872	\$	(33,002)
109	Total Expenses	\$	2,130,820	\$	2,583,427	\$	(452,607)
110							
111	Revenue Credits						
112	Generation Inputs for Ancillary, Control Area, and Other Services Revenues	\$	142,244	\$	117,696	\$	24,549
113	Downstream Benefits and Pumping Power revenues	\$	16,741	\$	15,393	\$	1,347
114	4(h)(10)(c) credit	\$	103,853	\$	97,173	\$	6,681
115	Colville and Spokane Settlements	\$	4,600	\$	4,600	\$	-
116	Energy Efficiency Revenues	\$	5,665	\$	11,859	\$	(6,193)
117	Miscellaneous revenues	\$	3,175	\$	3,225	\$	(50)
118	Renewable Energy Certificates	\$	1,049	\$	1,061	\$	(13)
119	Pre-Subscription Revenues (Big Horn/Hungry Horse)	\$	2,102	\$	1,842	\$	260
120	Net Revenues from other Designated BPA System Obligations (Upper Baker)	\$	573	\$	422	\$	151
121	WNP-3 Settlement revenues	\$	35,799	\$	29,163	\$	6,636
122	RSS Revenues	\$	2,682	\$	2,682	\$	0
123	Firm Surplus and Secondary Adjustment (from Unused RHWM)	\$	3,187	\$	3,299	\$	(112)
124	Balancing Augmentation Adjustment	\$	(24,714)	\$	(24,714)	\$	-
125	Transmission Loss Adjustment	\$	27,450	\$	27,450	\$	-
126	Tier 2 Rate Adjustment	\$	182	\$	182	\$	-
127	NR Revenues	\$	1	\$	1	\$	-
128	Total Revenue Credits	\$	324,590	\$	291,336	\$	33,255
129							
130	Augmentation Costs (not subject to True-Up)						
131	Tier 1 Augmentation Resources (includes Augmentation RSS and Augmentation RSC adders)	\$	12,513	\$	12,513	\$	-
132	Augmentation Purchases	\$	6,199	\$	6,199	\$	-
133	Total Augmentation Costs	\$	18,712	\$	18,712	\$	-
134							
135	DSI Revenue Credit						
136	Revenues 312 aMW, 312 aMW @ IP rate	\$	106,528	\$	106,510	\$	19
137	Total DSI revenues	\$	106,528	\$	106,510	\$	19
138							
139	Minimum Required Net Revenue Calculation						
140	Principal Payment of Fed Debt for Power	\$	427,575	\$	106,611	\$	320,964
141	Irrigation assistance	\$	52,644	\$	52,550	\$	94
142	Depreciation	\$	132,491	\$	126,508	\$	5,983
143	Amortization	\$	94,776	\$	97,940	\$	(3,163)
144	Capitalization Adjustment	\$	(45,937)	\$	(45,937)	\$	0
145	Bond Call Premium/Discount	\$	(20,937)	\$	-	\$	(20,937)
146	Non-Federal Interest (Prepay)	\$	14,775	\$	14,775	\$	(0)
147	Prepay Revenue Credits	\$	(30,600)	\$	(30,600)	\$	-
148	Principal Payment of Fed Debt exceeds non cash expenses	\$	335,651	\$	(3,524)	\$	339,175
149	Minimum Required Net Revenues	\$	335,651	\$	-	\$	335,651
150							
151	Annual Composite Cost Pool (Amounts for each FY)	\$	2,054,064	\$	2,204,294	\$	(150,230)
152							
153	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 applicable F	\$	(150,230)				
155	Sum of TOCAs		0.9797477				
156	Adjustment of True-Up Amount when actual TOCAs < 100 percent (divide by sum of TOCAs, expressed as a decimal, 100 percent = 1.0)	\$	(153,335)				
157	TRUE-UP ADJUSTMENT CHARGE BILLED (26.62752 percent)	\$	(40,829)				