

**PARKER-DAVIS PROJECT  
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2011			
	Total	Allocation Factor	Generation	Transmission
<b>Western O&amp;M</b>				
Systemwide Expenses	4,030,416	Customers/Gen/Tran	1,495,754	2,534,662
Substation & Transmission Lines	11,085,448	Transmission	0	11,085,448
Communication & Control Equipment	2,346,383	SCADA	25,162	2,321,221
System Operation & Load Dispatch	5,106,673	SCADA/Tran	46,785	5,059,888
Subtotal Western O&M	22,568,920		1,567,701	21,001,219
	100%		6.9%	93.1%
<b>Western General Expenses</b>				
Western General Expenses	6,812,613	% of Subtotal	473,223	6,339,390
Bureau of Reclamation O&M	6,586,000	Generation	6,586,000	0
Purchase Power	3,100,000	Generation	3,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	82,180	1,100,899
Mead Service Center (Multi-Project)	146,265	Transmission	0	146,265
Bureau of Reclamation Replacements	5,559,000	Generation	5,559,000	0
Principal/Interest Payments - Reclamation	80,834	Generation	80,834	(0)
Principal/Interest Payments - Western	18,537,260	Transmission	0	18,537,260
Total Annual Gross Expenses	64,573,972		17,448,938	47,125,033
	100%		27.0%	73.0%
<b>Other Revenues</b>				
<b>Nonfirm Transmission</b>				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
<b>Nonfirm Energy</b>				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
<b>Ancillary Services</b>				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
<b>Miscellaneous</b>				
Facilities Use Charges	800,000	Transmission	0	800,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	0	Generation	0	0
Transfer - Other Western Projects	290,292	Transmission	0	290,292
<b>Multi-Project Revenue</b>				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,565,101		111,474	9,453,627
	100%		1.2%	98.8%
<b>Net Expenses Before Carryover</b>				
Net Expenses Before Carryover	55,008,871		17,337,464	37,671,406
<b>Carryover Application To Maintain Level Gen Rate</b>				
Carryover Application To Maintain Level Gen Rate	(5,253,083)		(5,253,083)	
<b>Carryover Application To Maintain Level Tran Rate</b>				
Carryover Application To Maintain Level Tran Rate	240,599			240,599
<b>Net Expenses After Carryover</b>				
Net Expenses After Carryover	49,996,387		12,084,382	37,912,005

**PARKER-DAVIS PROJECT  
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**Cost Allocation Factors & Rate Design Loads**

<b>SCADA Points</b>		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

<b>Customers</b>		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

<b>Rate Design Loads</b>		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	203,481	1,071,533
Firm Electric Service - Non-AOF	30,363	158,245
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	2,654,162	0
	2,925,309	1,425,045

**PARKER-DAVIS PROJECT  
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Annual Expenses	FY 2012			
	Total	Allocation Factor	Generation	Transmission
<b>Western O&amp;M</b>				
Systemwide Expenses	5,785,181	Customers/Gen/Tran	2,368,186	3,416,995
Substation & Transmission Lines	14,270,243	Transmission	0	14,270,243
Communication & Control Equipment	2,357,889	SCADA	25,286	2,332,603
System Operation & Load Dispatch	5,149,026	SCADA/Tran	48,542	5,100,484
Subtotal Western O&M	27,562,339		2,442,014	25,120,325
	100%		8.9%	91.1%
<b>Western General Expenses</b>				
Western General Expenses	6,019,781	% of Subtotal	533,351	5,486,430
Bureau of Reclamation O&M	7,518,000	Generation	7,518,000	0
Purchase Power	1,100,000	Generation	1,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	104,821	1,078,258
Mead Service Center (Multi-Project)	146,265	Transmission	0	146,265
Bureau of Reclamation Replacements	3,762,000	Generation	3,762,000	0
Principal/Interest Payments - Reclamation	81,717	Generation	81,717	0
Principal/Interest Payments - Western	19,214,390	Transmission	0	19,214,390
Total Annual Gross Expenses	66,587,573		15,541,903	51,045,669
	100%		23.3%	76.7%
<b>Other Revenues</b>				
<b>Nonfirm Transmission</b>				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
<b>Nonfirm Energy</b>				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
<b>Ancillary Services</b>				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
<b>Miscellaneous</b>				
Facilities Use Charges	800,000	Transmission	0	800,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	0	Generation	0	0
Transfer - Other Western Projects	285,685	Transmission	0	285,685
<b>Multi-Project Revenue</b>				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,560,494		111,474	9,449,020
	100%		1.2%	98.8%
<b>Net Expenses Before Carryover</b>				
Net Expenses Before Carryover	57,027,079		15,430,429	41,596,650
<b>Carryover Application To Maintain Level Gen Rate</b>				
Carryover Application To Maintain Level Gen Rate	(3,346,047)		(3,346,047)	
<b>Carryover Application To Maintain Level Tran Rate</b>				
Carryover Application To Maintain Level Tran Rate	(3,403,841)			(3,403,841)
<b>Net Expenses After Carryover</b>				
Net Expenses After Carryover	50,277,192		12,084,382	38,192,809

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**Cost Allocation Factors & Rate Design Loads**

<b>SCADA Points</b>		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

<b>Customers</b>		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

<b>Rate Design Loads</b>		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	203,481	1,071,533
Firm Electric Service - Non-AOF	30,363	158,245
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	2,675,829	0
	2,946,976	1,425,045

**PARKER-DAVIS PROJECT  
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2013			
	Total	Allocation Factor	Generation	Transmission
<b>Western O&amp;M</b>				
Systemwide Expenses	6,016,589	Customers/Gen/Tran	2,462,916	3,553,673
Substation & Transmission Lines	14,841,052	Transmission	0	14,841,052
Communication & Control Equipment	2,452,205	SCADA	26,297	2,425,908
System Operation & Load Dispatch	5,354,988	SCADA/Tran	50,483	5,304,505
Subtotal Western O&M	28,664,834		2,539,696	26,125,138
	100%		8.9%	91.1%
<b>Western General Expenses</b>				
Western General Expenses	6,205,315	% of Subtotal	549,789	5,655,526
Bureau of Reclamation O&M	8,857,000	Generation	8,857,000	0
Purchase Power	1,100,000	Generation	1,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	104,821	1,078,258
Mead Service Center (Multi-Project)	146,265	Transmission	0	146,265
Bureau of Reclamation Replacements	280,000	Generation	280,000	0
Principal/Interest Payments - Reclamation	82,716	Generation	82,716	(0)
Principal/Interest Payments - Western	19,834,897	Transmission	0	19,834,897
Total Annual Gross Expenses	66,354,107		13,514,022	52,840,084
	100%		20.4%	79.6%
<b>Other Revenues</b>				
<b>Nonfirm Transmission</b>				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
<b>Nonfirm Energy</b>				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
<b>Ancillary Services</b>				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
<b>Miscellaneous</b>				
Facilities Use Charges	800,000	Transmission	0	800,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	0	Generation	0	0
Transfer - Other Western Projects	280,773	Transmission	0	280,773
<b>Multi-Project Revenue</b>				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,555,582		111,474	9,444,108
	100%		1.2%	98.8%
Net Expenses Before Carryover	56,798,525		13,402,548	43,395,976
Carryover Application To Maintain Level Gen Rate	(1,318,167)		(1,318,167)	
Carryover Application To Maintain Level Tran Rate	(5,190,207)			(5,190,207)
Net Expenses After Carryover	50,290,152		12,084,382	38,205,769

**PARKER-DAVIS PROJECT  
COST APPORTIONMENT STUDY**

**Cost Allocation Factors & Rate Design Loads**

<b>SCADA Points</b>		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

<b>Customers</b>		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

<b>Rate Design Loads</b>		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	203,481	1,071,533
Firm Electric Service - Non-AOF	30,363	158,245
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	2,676,829	0
	2,947,976	1,425,045

**PARKER-DAVIS PROJECT  
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2014			
	Total	Allocation Factor	Generation	Transmission
<b>Western O&amp;M</b>				
Systemwide Expenses	6,257,250	Customers/Gen/Tran	2,561,431	3,695,819
Substation & Transmission Lines	15,434,695	Transmission	0	15,434,695
Communication & Control Equipment	2,550,293	SCADA	27,349	2,522,944
System Operation & Load Dispatch	5,569,188	SCADA/Tran	52,503	5,516,685
Subtotal Western O&M	29,811,426		2,641,283	27,170,143
	100%		8.9%	91.1%
<b>Western General Expenses</b>				
Western General Expenses	6,398,271	% of Subtotal	566,885	5,831,386
Bureau of Reclamation O&M	7,073,000	Generation	7,073,000	0
Purchase Power	1,100,000	Generation	1,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	104,821	1,078,258
Mead Service Center (Multi-Project)	146,265	Transmission	0	146,265
Bureau of Reclamation Replacements	3,000,000	Generation	3,000,000	0
Principal/Interest Payments - Reclamation	83,867	Generation	83,867	(0)
Principal/Interest Payments - Western	23,379,381	Transmission	0	23,379,381
Total Annual Gross Expenses	72,175,290		14,569,856	57,605,433
	100%		20.2%	79.8%
<b>Other Revenues</b>				
<b>Nonfirm Transmission</b>				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
<b>Nonfirm Energy</b>				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
<b>Ancillary Services</b>				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
<b>Miscellaneous</b>				
Facilities Use Charges	800,000	Transmission	0	800,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	0	Generation	0	0
Transfer - Other Western Projects	275,547	Transmission	0	275,547
<b>Multi-Project Revenue</b>				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,550,356		111,474	9,438,882
	100%		1.2%	98.8%
Net Expenses Before Carryover	62,624,934		14,458,382	48,166,551
Carryover Application To Maintain Level Gen Rate	(2,374,000)		(2,374,000)	
Carryover Application To Maintain Level Tran Rate	(9,947,822)			(9,947,822)
Net Expenses After Carryover	50,303,112		12,084,382	38,218,729

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**Cost Allocation Factors & Rate Design Loads**

<b>SCADA Points</b>		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

<b>Customers</b>		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

<b>Rate Design Loads</b>		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	203,481	1,071,533
Firm Electric Service - Non-AOF	30,363	158,245
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	2,677,829	0
	2,948,976	1,425,045

**PARKER-DAVIS PROJECT  
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2015			
	Total	Allocation Factor	Generation	Transmission
<b>Western O&amp;M</b>				
Systemwide Expenses	6,507,541	Customers/Gen/Tran	2,663,889	3,843,652
Substation & Transmission Lines	16,052,083	Transmission	0	16,052,083
Communication & Control Equipment	2,652,305	SCADA	28,443	2,623,862
System Operation & Load Dispatch	5,791,956	SCADA/Tran	54,603	5,737,353
Subtotal Western O&M	31,003,885		2,746,935	28,256,950
	100%		8.9%	91.1%
<b>Western General Expenses</b>				
Western General Expenses	6,598,945	% of Subtotal	584,664	6,014,281
Bureau of Reclamation O&M	6,921,000	Generation	6,921,000	0
Purchase Power	1,100,000	Generation	1,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	104,821	1,078,258
Mead Service Center (Multi-Project)	146,265	Transmission	0	146,265
Bureau of Reclamation Replacements	3,000,000	Generation	3,000,000	0
Principal/Interest Payments - Reclamation	85,476	Generation	85,476	0
Principal/Interest Payments - Western	28,221,070	Transmission	0	28,221,070
Total Annual Gross Expenses	78,259,721		14,542,896	63,716,824
	100%		18.6%	81.4%
<b>Other Revenues</b>				
<b>Nonfirm Transmission</b>				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,081,064	Transmission	0	2,081,064
<b>Nonfirm Energy</b>				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
<b>Ancillary Services</b>				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
<b>Miscellaneous</b>				
Facilities Use Charges	800,000	Transmission	0	800,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	0	Generation	0	0
Transfer - Other Western Projects	270,001	Transmission	0	270,001
<b>Multi-Project Revenue</b>				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,325,874		111,474	9,214,400
	100%		1.2%	98.8%
Net Expenses Before Carryover	68,933,847		14,431,422	54,502,424
Carryover Application To Maintain Level Gen Rate	(2,347,041)		(2,347,041)	
Carryover Application To Maintain Level Tran Rate	(16,283,695)			(16,283,695)
Net Expenses After Carryover	50,303,112		12,084,382	38,218,729

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<b>SCADA Points</b>		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

<b>Customers</b>		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

<b>Rate Design Loads</b>		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	203,481	1,071,533
Firm Electric Service - Non-AOF	30,363	158,245
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	2,677,829	0
	2,948,976	1,425,045