

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2011			
	Total	Allocation Factor	Generation	Transmission
Western O&M				
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	<u>22,568,920</u>		<u>1,567,701</u>	<u>21,001,219</u>
	100%		6.9%	93.1%
Western General Expenses				
Bureau of Reclamation O&M	6,812,613	% of Subtotal	473,223	6,339,390
Purchase Power	3,100,000	Generation	6,586,000	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	<u>64,573,972</u>		<u>17,448,938</u>	<u>47,125,033</u>
	100%		27.0%	73.0%
Other Revenues				
Nonfirm Transmission				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
Miscellaneous				
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
Multi-Project Revenue				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	<u>9,565,101</u>		<u>111,474</u>	<u>9,453,627</u>
	100%		1.2%	98.8%
Net Expenses Before Carryover	55,008,871		17,337,464	37,671,406
Carryover Application To Maintain Level Gen Rate	(5,253,083)		(5,253,083)	
Carryover Application To Maintain Level Tran Rate	240,599			240,599
Net Expenses After Carryover	49,996,387		12,084,382	37,912,005

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

Customers		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

Rate Design Loads		
	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
COST APPORTIONMENT STUDY**

Annual Expenses	FY 2012			
	Total	Allocation Factor	Generation	Transmission
Western O&M				
Systemwide Expenses	5,355,181	Customers/Gen/Tran	1,938,186	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	5,579,026	SCADA/Tran	53,153	5,525,873
Subtotal Western O&M	27,562,339		2,016,625	25,545,714
	100%		7.3%	92.7%
Western General Expenses				
Bureau of Reclamation O&M	6,019,781	% of Subtotal	440,443	5,579,338
Purchase Power	7,518,000	Generation	7,518,000	0
Capitalized Movable Equipment	1,183,079	Generation	1,100,000	0
Mead Service Center (Multi-Project)	1,183,079	% of Subtotal	86,562	1,096,517
Bureau of Reclamation Replacements	146,265	Transmission	0	146,265
Principal/Interest Payments - Reclamation	3,762,000	Generation	3,762,000	0
Principal/Interest Payments - Western	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		15,005,347	51,582,225
	100%		22.5%	77.5%
Other Revenues				
Nonfirm Transmission				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
Miscellaneous				
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
Multi-Project Revenue				
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%
Net Expenses Before Carryover	57,027,079		14,893,873	42,133,205
Carryover Application To Maintain Level Gen Rate	(2,809,491)		(2,809,491)	
Carryover Application To Maintain Level Tran Rate	(3,940,396)			(3,940,396)
Net Expenses After Carryover	50,277,192		12,084,382	38,192,809

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

Customers		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

Rate Design Loads		
	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
Western O&M				
Systemwide Expenses	5,569,389	Customers/Gen/Tran	2,015,716	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	5,802,188	SCADA/Tran	55,279	5,746,909
Subtotal Western O&M	28,664,834		2,097,292	26,567,542
	100%		7.3%	92.7%
Western General Expenses				
Bureau of Reclamation O&M	6,205,315	% of Subtotal	454,018	5,751,297
Purchase Power	8,857,000	Generation	8,857,000	0
Capitalized Movable Equipment	1,100,000	Generation	1,100,000	0
Mead Service Center (Multi-Project)	1,183,079	% of Subtotal	86,562	1,096,517
Bureau of Reclamation Replacements	146,265	Transmission	0	146,265
Principal/Interest Payments - Reclamation	280,000	Generation	280,000	0
Principal/Interest Payments - Western	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		12,957,588	53,396,518
	100%		19.5%	80.5%
Other Revenues				
Nonfirm Transmission				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
Miscellaneous				
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
Multi-Project Revenue				
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		12,846,114	43,952,410
Carryover Application To Maintain Level Gen Rate	(761,733)		(761,733)	
Carryover Application To Maintain Level Tran Rate	(5,746,641)			(5,746,641)
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

SCADA Points		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

Customers		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

Rate Design Loads		
	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
Western O&M				
Systemwide Expenses	5,792,162	Customers/Gen/Tran	2,096,343	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	6,034,276	SCADA/Tran	57,490	5,976,786
Subtotal Western O&M	<u>29,811,426</u>		<u>2,181,182</u>	<u>27,630,244</u>
	100%		7.3%	92.7%
Western General Expenses				
Bureau of Reclamation O&M	6,398,271	% of Subtotal	468,136	5,930,135
Purchase Power	7,073,000	Generation	7,073,000	0
Capitalized Movable Equipment	1,183,079	Generation	1,100,000	0
Mead Service Center (Multi-Project)	146,265	% of Subtotal	86,562	1,096,517
Bureau of Reclamation Replacements	3,000,000	Transmission	0	146,265
Principal/Interest Payments - Reclamation	83,867	Generation	3,000,000	0
Principal/Interest Payments - Western	23,379,381	Generation	83,867	(0)
	<u>72,175,290</u>	Transmission	<u>0</u>	<u>23,379,381</u>
Total Annual Gross Expenses	100%		13,992,747	58,182,542
			19.4%	80.6%
Other Revenues				
Nonfirm Transmission				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,300,000	Transmission	0	2,300,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
Miscellaneous				
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
Multi-Project Revenue				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	<u>9,550,356</u>		<u>111,474</u>	<u>9,438,882</u>
	100%		1.2%	98.8%
Net Expenses Before Carryover				
	62,624,934		13,881,273	48,743,660
Carryover Application To Maintain Level Gen Rate				
	(1,796,891)		(1,796,891)	
Carryover Application To Maintain Level Tran Rate				
	(10,524,931)			(10,524,931)
Net Expenses After Carryover				
	50,303,112		12,084,382	38,218,729

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

Customers		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

Rate Design Loads		
	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
Western O&M				
Systemwide Expenses	6,023,850	Customers/Gen/Tran	2,180,198	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	6,275,647	SCADA/Tran	59,790	6,215,857
Subtotal Western O&M	31,003,885		2,268,431	28,735,454
	100%		7.3%	92.7%
Western General Expenses				
Bureau of Reclamation O&M	6,598,945	% of Subtotal	482,818	6,116,127
Purchase Power	1,100,000	Generation	1,100,000	0
Capitalized Movable Equipment	1,183,079	% of Subtotal	86,562	1,096,517
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	85,493	Generation	85,493	0
Principal/Interest Payments - Western	28,225,346	Transmission	0	28,225,346
Total Annual Gross Expenses	78,264,014		13,944,304	64,319,709
	100%		17.8%	82.2%
Other Revenues				
Nonfirm Transmission				
OASIS	4,200,000	Transmission	0	4,200,000
Losses	2,085,357	Transmission	0	2,085,357
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Voltage Support, Reserves	110,000	Generation	110,000	0
Scheduling Service	0	Transmission	0	0
Miscellaneous				
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
Multi-Project Revenue				
SCADA	137,463	SCADA	1,474	135,989
Phoenix Service Center	1,727,346	Transmission	0	1,727,346
Total Annual Other Revenues	9,330,167		111,474	9,218,693
	100%		1.2%	98.8%
Net Expenses Before Carryover	68,933,847		13,832,830	55,101,016
Carryover Application To Maintain Level Gen Rate	(1,748,449)		(1,748,449)	
Carryover Application To Maintain Level Tran Rate	(16,882,287)			(16,882,287)
Net Expenses After Carryover	50,303,112		12,084,382	38,218,729

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	92	1.072%
Transmission	8,487	98.928%
	8,579	100%

Customers		
	Count	Percentage
Transmission	55	59.78%
Generation	37	40.22%
	92	100%

Rate Design Loads		
	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