

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2014**

Annual Expenses	Total	Allocation Factor	Generation	Transmission
Western O&M				
Systemwide Expenses	5,018,209	Customers/Gen/Tran	1,661,460	3,356,749
Substation & Transmission Lines	16,630,165	Transmission	0	16,630,165
Communication & Control Equipment	1,668,700	SCADA	17,865	1,650,835
System Operation & Load Dispatch	5,150,462	SCADA/Tran	50,582	5,099,880
Subtotal Western O&M	<u>28,467,536</u>		<u>1,729,907</u>	<u>26,737,629</u>
	100%		6.1%	93.9%
Western General Expenses	6,450,075	% of Subtotal	391,956	6,058,119
Bureau of Reclamation O&M	8,665,500	Generation	8,665,500	0
Purchase Power	3,500,000	Gen & Tran	1,000,000	2,500,000
Capitalized Movable Equipment	1,084,778	% of Subtotal	65,919	1,018,859
Multi-Project (SCADA, Mead, Phoenix Service Center)	(2,157,886)	Transmission	(4,007)	(2,153,879)
Bureau of Reclamation Replacements	1,562,000	Generation	1,562,000	0
Principal/Interest Payments - Reclamation	86,809	Generation	86,809	0
Principal/Interest Payments - Western	24,064,206	Transmission	0	24,064,206
Total Annual Gross Expenses	<u>71,723,020</u>		<u>13,498,084</u>	<u>58,224,935</u>
	100%		18.8%	81.2%
Other Revenues				
Transmission				
Nonfirm/Short-Term Firm (OASIS)	3,700,000	Transmission	0	3,700,000
Losses	4,900,000	Transmission	0	4,900,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Generation Supported (e.g. VAR Support, Reserves)	195,000	Generation	195,000	0
Transmission Supported (e.g. Scheduling Service)	2,200	Transmission	0	2,200
Miscellaneous				
Facilities Use Charges	860,000	Transmission	0	860,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	2,100	Generation	2,100	0
Transfers from Other Western Projects	275,547	Transmission	0	275,547
Total Annual Other Revenues	<u>9,934,847</u>		<u>197,100</u>	<u>9,737,747</u>
	100%		2.0%	98.0%
Expenses Less Other Revenues	61,788,173		13,300,984	48,487,187
Interest Credits	(1,853,675)		(359,086)	(1,494,589)
Carryover Application	(656,085)		(857,517)	201,432
Total Credits & Carryover	<u>(2,509,760)</u>		<u>(1,216,603)</u>	<u>(1,293,157)</u>
Revenue Requirement	59,278,413		12,084,382	47,194,030

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2014**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	91	1.071%
Transmission	8,409	98.929%
	----- 8,500	----- 100%

Customers		
	Count	Percentage
Transmission	57	61.29%
Generation	36	38.71%
	----- 93	----- 100%

Rate Design Loads		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	233,844	1,229,778
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	----- 2,801,381	----- 0
	----- 3,072,528	----- 1,425,045

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2015**

Annual Expenses	Total	Allocation Factor	Generation	Transmission
Western O&M				
Systemwide Expenses	5,362,805	Customers/Gen/Tran	1,690,510	3,672,295
Substation & Transmission Lines	17,635,054	Transmission	0	17,635,054
Communication & Control Equipment	974,449	SCADA	10,432	964,017
System Operation & Load Dispatch	5,519,620	SCADA/Tran	54,288	5,465,332
Subtotal Western O&M	29,491,928		1,755,230	27,736,698
	100%		6.0%	94.0%
Western General Expenses	7,168,740	% of Subtotal	426,652	6,742,088
Bureau of Reclamation O&M	8,391,500	Generation	8,391,500	0
Purchase Power	3,500,000	Gen & Tran	1,000,000	2,500,000
Capitalized Movable Equipment	1,084,778	% of Subtotal	64,561	1,020,217
Multi-Project (SCADA, Mead, Phoenix Service Center)	(2,166,799)	Transmission	(4,102)	(2,162,697)
Bureau of Reclamation Replacements	1,442,000	Generation	1,442,000	0
Principal/Interest Payments - Reclamation	87,217	Generation	87,217	0
Principal/Interest Payments - Western	25,720,416	Transmission	0	25,720,416
Total Annual Gross Expenses	74,719,781		13,163,058	61,556,722
	100%		17.6%	82.4%
Other Revenues				
Transmission				
Nonfirm/Short-Term Firm (OASIS)	3,700,000	Transmission	0	3,700,000
Losses	4,900,000	Transmission	0	4,900,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Generation Supported (e.g. VAR Support, Reserves)	195,000	Generation	195,000	0
Transmission Supported (e.g. Scheduling Service)	2,200	Transmission	0	2,200
Miscellaneous				
Facilities Use Charges	860,000	Transmission	0	860,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	2,100	Generation	2,100	0
Transfers from Other Western Projects	270,001	Transmission	0	270,001
Total Annual Other Revenues	9,929,301		197,100	9,732,201
	100%		2.0%	98.0%
Expenses Less Other Revenues	64,790,480		12,965,958	51,824,521
Interest Credits	(1,738,101)		(336,697)	(1,401,403)
Carryover Application	(4,480,526)		(544,879)	(3,935,647)
Total Credits & Carryover	(6,218,627)		(881,576)	(5,337,051)
Revenue Requirement	58,571,853		12,084,382	46,487,470

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2015**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	91	1.071%
Transmission	8,409	98.929%
	----- 8,500	----- 100%

Customers		
	Count	Percentage
Transmission	57	61.29%
Generation	36	38.71%
	----- 93	----- 100%

Rate Design Loads		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	233,844	1,229,778
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	----- 2,755,381	----- 0
	----- 3,026,528	----- 1,425,045

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2016**

Annual Expenses	Total	Allocation Factor	Generation	Transmission
Western O&M				
Systemwide Expenses	5,540,849	Customers/Gen/Tran	1,746,633	3,794,216
Substation & Transmission Lines	18,220,538	Transmission	0	18,220,538
Communication & Control Equipment	1,006,801	SCADA	10,779	996,022
System Operation & Load Dispatch	5,701,227	SCADA/Tran	56,072	5,645,155
Subtotal Western O&M	<u>30,469,415</u>		<u>1,813,484</u>	<u>28,655,931</u>
	100%		6.0%	94.0%
Western General Expenses	7,361,448	% of Subtotal	438,140	6,923,308
Bureau of Reclamation O&M	8,596,000	Generation	8,596,000	0
Purchase Power	3,500,000	Gen & Tran	1,000,000	2,500,000
Capitalized Movable Equipment	1,084,778	% of Subtotal	64,563	1,020,215
Multi-Project (SCADA, Mead, Phoenix Service Center)	(2,175,713)	Transmission	(4,198)	(2,171,515)
Bureau of Reclamation Replacements	1,500,000	Generation	1,500,000	0
Principal/Interest Payments - Reclamation	87,771	Generation	87,771	0
Principal/Interest Payments - Western	28,214,248	Transmission	0	28,214,248
Total Annual Gross Expenses	<u>78,637,948</u>		<u>13,495,760</u>	<u>65,142,188</u>
	100%		17.2%	82.8%
Other Revenues				
Transmission				
Nonfirm/Short-Term Firm (OASIS)	3,700,000	Transmission	0	3,700,000
Losses	4,900,000	Transmission	0	4,900,000
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Generation Supported (e.g. VAR Support, Reserves)	195,000	Generation	195,000	0
Transmission Supported (e.g. Scheduling Service)	2,200	Transmission	0	2,200
Miscellaneous				
Facilities Use Charges	860,000	Transmission	0	860,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	2,100	Generation	2,100	0
Transfers from Other Western Projects	264,131	Transmission	0	264,131
Total Annual Other Revenues	<u>9,923,431</u>		<u>197,100</u>	<u>9,726,331</u>
	100%		2.0%	98.0%
Expenses Less Other Revenues	68,714,517		13,298,660	55,415,857
Interest Credits	(1,441,513)		(279,244)	(1,162,269)
Carryover Application	(8,701,152)		(935,035)	(7,766,117)
Total Credits & Carryover	<u>(10,142,665)</u>		<u>(1,214,278)</u>	<u>(8,928,386)</u>
Revenue Requirement	58,571,852		12,084,382	46,487,470

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2016**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	91	1.071%
Transmission	8,409	98.929%
	----- 8,500	----- 100%

Customers		
	Count	Percentage
Transmission	57	61.29%
Generation	36	38.71%
	----- 93	----- 100%

Rate Design Loads		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	233,844	1,229,778
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	----- 2,755,381	----- 0
	----- 3,026,528	----- 1,425,045

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2017**

Annual Expenses	<u>Total</u>	<u>location</u>	<u>Fact</u>	<u>Generatio</u>	<u>ransmissic</u>
Western O&M					
Systemwide Expenses	#####	tomers/Gen/	#####	#####	#####
Substation & Transmission L	#####	Transmissior	0	#####	#####
Communication & Control E	#####	SCADA	11,137	#####	#####
System Operation & Load D	#####	SCADA/Tran	57,935	#####	#####
Subtotal Western O&M	#####			#####	#####
	100%			6.0%	94.0%
Western General Expenses					
Bureau of Reclamation O&M	#####	% of Subtota	449,991	#####	#####
Purchase Power	#####	Generation	#####	0	#####
Capitalized Movable Equipmen	#####	Gen & Tran	#####	#####	#####
Multi-Project (SCADA, Mead, F	#####	% of Subtota	64,563	#####	#####
Bureau of Reclamation Replac	#####	Transmissior	(4,293)	#####	#####
Principal/Interest Payments - R	89,447	Generation	89,447	0	0
Principal/Interest Payments - W	#####	Transmissior	0	#####	#####
Annual Gross Expenses	#####			#####	#####
	100%			16.3%	83.7%

Other Revenues

Transmission					
Nonfirm/Short-Term Firm (O	#####	Transmissior	0	#####	#####
Losses	#####	Transmissior	0	#####	#####
Nonfirm Energy					
Other	0	Generation	0	0	0
Surplus / Excess	0	Generation	0	0	0
Ancillary Services					
Generation Supported (e.g. '	#####	Generation	195,000	0	0
Transmission Supported (e.g.	2,200	Transmissior	0	2,200	0
Miscellaneous					
Facilities Use Charges	#####	Transmissior	0	860,000	0
Western Miscellaneous	0	Transmissior	0	0	0
Reclamation Miscellaneous	2,100	Generation	2,100	0	0
Transfers from Other Weste	#####	Transmissior	0	257,938	0
Annual Other Revenues	#####			197,100	#####
	100%			2.0%	98.0%

Expenses Less Other Revenue	#####			#####	#####
Interest Credits	#####			#####	#####
Carryover Application	#####			#####	#####
Total Credits & Carryover	#####			#####	#####
Revenue Requirement	#####			#####	#####

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2017**

n **Cost Allocation Factors & Rate Design Loads**

SCADA Points		
	Number	Percentage
Generation	## ####	#####
Transmissi	##### #	#####
	##### #	#####

Customers		
	Count	Percentage
Transmissi	## ####	#####
Generator	## ####	#####
	## ####	#####

Rate Design Loads		
	Avg CROI kW	Energy MWh
Firm Electric Service	#####	#####
Firm Electric Service	#####	#####
Firm Transmission	#####	0
	#####	#####

**PARKER-DAVIS PROJECT
COST APPORTIONMENT STUDY
FY2018**

Annual Expenses	Total	Allocation Factor	Generation	Transmission
Western O&M				
Systemwide Expenses	5,914,869	Customers/Gen/Tran	1,864,538	4,050,331
Substation & Transmission Lines	19,450,465	Transmission	0	19,450,465
Communication & Control Equipment	1,074,763	SCADA	11,506	1,063,257
System Operation & Load Dispatch	6,086,074	SCADA/Tran	59,858	6,026,216
Subtotal Western O&M	<u>32,526,171</u>		<u>1,935,902</u>	<u>30,590,269</u>
	100%		6.0%	94.0%
Western General Expenses	7,766,270	% of Subtotal	462,235	7,304,035
Bureau of Reclamation O&M	8,465,000	Generation	8,465,000	0
Purchase Power	3,500,000	Gen & Tran	1,000,000	2,500,000
Capitalized Movable Equipment	1,084,778	% of Subtotal	64,563	1,020,215
Multi-Project (SCADA, Mead, Phoenix Service Center)	(2,193,540)	Transmission	(4,388)	(2,189,152)
Bureau of Reclamation Replacements	1,500,000	Generation	1,500,000	0
Principal/Interest Payments - Reclamation	89,447	Generation	89,447	0
Principal/Interest Payments - Western	30,752,979	Transmission	0	30,752,979
Total Annual Gross Expenses	<u>83,491,107</u>		<u>13,512,759</u>	<u>69,978,347</u>
	100%		16.2%	83.8%
Other Revenues				
Transmission				
Nonfirm/Short-Term Firm (OASIS)	3,700,000	Transmission	0	3,700,000
Losses	4,719,826	Transmission	0	4,719,826
Nonfirm Energy				
Other	0	Generation	0	0
Surplus / Excess	0	Generation	0	0
Ancillary Services				
Generation Supported (e.g. VAR Support, Reserves)	195,000	Generation	195,000	0
Transmission Supported (e.g. Scheduling Service)	2,200	Transmission	0	2,200
Miscellaneous				
Facilities Use Charges	860,000	Transmission	0	860,000
Western Miscellaneous	0	Transmission	0	0
Reclamation Miscellaneous	2,100	Generation	2,100	0
Transfers from Other Western Projects	252,182	Transmission	0	252,182
Total Annual Other Revenues	<u>9,731,308</u>		<u>197,100</u>	<u>9,534,208</u>
	100%		2.0%	98.0%
Expenses Less Other Revenues	73,759,798		13,315,659	60,444,138
Interest Credits	(336,744)		(65,233)	(271,511)
Carryover Application	(14,966,401)		(1,166,045)	(13,800,357)
Total Credits & Carryover	<u>(15,303,145)</u>		<u>(1,231,277)</u>	<u>(14,071,868)</u>
Revenue Requirement	58,456,653		12,084,382	46,372,270

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COST APPORTIONMENT STUDY
FY2018**

Cost Allocation Factors & Rate Design Loads

SCADA Points		
	Number	Percentage
Generation	91	1.071%
Transmission	8,409	98.929%
	----- 8,500	----- 100%

Customers		
	Count	Percentage
Transmission	57	61.29%
Generation	36	38.71%
	----- 93	----- 100%

Rate Design Loads		
	Avg CROD kW	Energy MWh
Firm Electric Service - AOF	233,844	1,229,778
Firm Electric Service - Project Use	37,303	195,267
Firm Transmission	----- 2,747,881	----- 0
	3,019,028	1,425,045