## Table 1: Functionalization and Escalation Codes

**BONNEVILLE POWER ADMINISTRATION**
2008 Average System Cost Methodology
Functionalization and Escalation Codes

| Account Description | Acct No. | Functionalization Codes | | Escalation Codes |
|---|---|---|---|---|
| | | Method | Default | |
| Leasehold Improvements | 108 | DIRECT | DIST | CONSTANT |
| In-Service: Depreciation of Common Plant | 108 | DIRECT | PTD | CONSTANT |
| Amortization of Other Utility Plant | 108 | DIRECT | DIST | CONSTANT |
| Amortization of Acquisition Adjustments | 115 | DIRECT | DIST | CONSTANT |
| **Depreciation and Amortization Reserve (Other)** | | DIRECT | N/A | CONSTANT |
| **Cash Working Capital:** | | | | |
| (Utility Plant) Held For Future Use | 105 | DIST | | CONSTANT |
| (Utility Plant) Completed Construction - Not Classified | 106 | PTD | | CONSTANT |
| Nuclear Fuel | 120.2-120.6 | PROD | | NFUEL |
| Construction Work in Progress (CWIP) | 107&120.1 | DIST | | CONSTANT |
| Common Plant | | DIRECT | N/A | CONSTANT |
| Acquisition Adjustments (Electric) | 114 | DIRECT | DIST | CONSTANT |
| **Other Property and Investments:** | | | | |
| Investment in Associated Companies | 123.1 | DIRECT | DIST | CONSTANT |
| Other Investment | 124 | DIST | | CONSTANT |
| Long-Term Portion of Derivative Assets | 175 | DIST | | CONSTANT |
| Long-Term Portion of Derivative Assets - Hedges | 176 | DIST | | CONSTANT |
| **Current and Accrued Assets:** | | | | |
| Fuel Stock | 151 | PROD | | COAL |
| Fuel Stock Expenses Undistributed | 152 | PROD | | CONSTANT |
| Plant Materials and Operating Supplies | 154 | PTD | | INF |
| Merchandise (Major Only) | 155 | DIST | | INF |
| Other Materials and Supplies (Major only) | 156 | DIST | | INF |
| EPA Allowance Inventory | 158.1 | PROD | | CONSTANT |
| EPA Allowances Withheld | 158.2 | PROD | | CONSTANT |
| Stores Expense Undistributed | 163 | PTD | | INF |
| Prepayments | 165 | PTD | | CONSTANT |
| Derivative Instrument Assets | 175 | DIST | | CONSTANT |
| Less: Long-Term Portion of Derivative Assets | 175 | DIST | | CONSTANT |
| Derivative Instrument Assets – Hedges | 176 | DIST | | CONSTANT |
| Less: Long-Term Portion of Derivative Assets - Hedges | 176 | DIST | | CONSTANT |
| **Deferred Debits:** | | | | |
| Unamortized Debt Expenses | 181 | PTDG | | CONSTANT |
| Extraordinary Property Losses | 182.1 | DIRECT | DIST | CONSTANT |
| Unrecovered Plant and Regulatory Study Costs | 182.2 | DIRECT | DIST | CONSTANT |
| Other Regulatory Assets | 182.3 | DIRECT | DIST | CONSTANT |
| Preliminary Survey and Investigation Charges (Electric) | 183 | DIST | | CONSTANT |
| Preliminary Natural Gas Survey and Investigation Charges | 183.1 | DIST | | CONSTANT |
| Other Preliminary Survey and Investigation Charges | 183.2 | DIST | | CONSTANT |
| Clearing Accounts | 184 | DIST | | CONSTANT |
| Temporary Facilities | 185 | PTDG | | CONSTANT |
| Miscellaneous Deferred Debits | 186 | DIRECT | DIST | CONSTANT |