BONNEVILLE POWER ADMINISTRATION

RESIDENTIAL PURCHASE AND SALES AGREEMENT

2008 Average System Cost Methodology (ASC) Utility Template

UTILITY NAME:	
End of Year Report Period:	
ASC Filing Date:	

Schedule 1: Plant Investment / Rate Base

Account Description	FERC Form 1 Page Number	FERC Form 1 Account Numbers	Functionalization Method Default	Functionalization Method Optional	Total	Production	Transmission	Distribution/ Other
LESS:								
Depreciation and Amortization Reserve								
Steam Production Plant	219	108	PROD			-	-	-
Nuclear Production Plant	219	108	PROD			-	-	-
Hydraulic Production Plant	219	108	PROD			-	-	-
Other Production Plant	219	108	PROD			-	-	-
Transmission Plant (i)	219	108	TRANS			-	-	-
Distribution Plant	219	108	DIST			-	-	-
General Plant	219	108	GP			-	-	-
Amortization of Intangible Plant - Account 301	219	111	DIST			-	-	-
Amortization of Intangible Plant - Account 302	219	111	DIRECT	PTD		-	-	-
Amortization of Intangible Plant - Account 303	219	111	DIRECT	DIST		-	-	-
Mining Plant Depreciation	219	108	PROD			-	-	-
Amortization of Plant Held for Future Use	219	111	DIST			-	-	-
Capital Lease - Common Plant	219	108	DIRECT	PTD		-	-	-
Leasehold Improvements	200-201	108	DIRECT	DIST		-	-	-
In-Service: Depreciation of Common Plant (a)	200-201	108	DIRECT	PTD		-	-	-
Amortization of Other Utility Plant (a)	200-201	108	DIRECT	DIST		-	-	-
Amortization of Acquisition Adjustments	200-201	115	DIRECT	DIST		-	-	-
Depreciation and Amortization Reserve (Other)			DIRECT					
Total Depreciation and Amortization Reserve					$ -	$ -	$ -	$ -
Total Net Plant					$ -	$ -	$ -	$ -

(Total Electric Plant In-Service) - (Total Depreciation & Amortization)