

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	
In-Service: Depreciation of Common Plant	108	DIRECT		CONSTANT
Amortization of Other Utility Plant	108	DIRECT	DIST	CONSTANT
Amortization of Acquisition Adjustments	115	DIRECT		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
Deferred Losses from Disposition of Utility Plant	187	DIRECT	N/A	CONSTANT