

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 | |
| Public Purpose Charges | | DIRECT | | See Section 301.4.a.6 |
| Transmission Expenses: | | | | |
| Transmission of Electricity by Others (Wheeling) | 565 | TRANS | | INF |
| Total Operations less Wheeling | 560-567.1 | TRANS | | TOPS |
| Total Maintenance | 568-574 | TRANS | | TMN |
| Distribution Expense: | | | | |
| Total Operations | 580-589 | DIST | | DOPS |
| Total Maintenance | 590-598 | DIST | | DMN |
| Customer and Sales Expenses: | | | | |
| Total Customer Accounts | 901-905 | DIST | | CACNT |
| Customer Service and Information | 906-907 | DIST | | CSERV |
| Customer assistance expenses (Major only) | 908 | DIST | | CSERV |
| Customer Service and Information | 909-910 | DIST | | CSALES |
| Total Sales Expense | 911-917 | DIST | | CSALES |
| Administration and General Expense: | | | | |
| Operation | | | | |
| Administration and General Salaries | 920 | LABOR | | A&G |
| Office Supplies & Expenses | 921 | LABOR | | A&G |
| (Less) Administration Expenses Transferred - Credit | 922 | LABOR | | A&G |
| Outside Services Employed | 923 | LABOR | | A&G |
| Property Insurance | 924 | PTDG | | A&G |
| Injuries and Damages | 925 | LABOR | | A&G |
| Employee Pensions & Benefits | 926 | LABOR | | A&G |
| Franchise Requirements | 927 | DIST | | A&G |
| Regulatory Commission Expenses | 928 | DIST | | A&G |
| (Less) Duplicate Charges - Credit | 929 | PTDG | | A&G |
| General Advertising Expenses | 930.1 | DIST | | A&G |
| Miscellaneous General Expenses | 930.2 | DIST | | A&G |
| Rents | 931 | DIST | | A&G |
| Transportation Expenses (Non Major) | 933 | DIST | | A&G |
| Maintenance | | | | |
| Maintenance of General Plant | 935 | GPM | | A&G |
| Depreciation and Amortization: | | | | |
| Amortization of Intangible Plant - Account 301 | 404 | DIST | | CONSTANT |
| Amortization of Intangible Plant - Account 302 | 404 | DIRECT | PTD | CONSTANT |
| Amortization of Intangible Plant - Account 303 | 404 | DIRECT | DIST | CONSTANT |
| Steam Production Plant | 403 | PROD | | CONSTANT |
| Nuclear Production Plant | 403 | PROD | | CONSTANT |
| Hydraulic Production Plant - Conventional | 403 | PROD | | CONSTANT |
| Hydraulic Production Plant - Pumped Storage | 403 | PROD | | CONSTANT |