BONNEVILLE POWER ADMINISTRATION

ASC Utility Filing Template

2008 Average System Cost Methodology

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
Liabilities and Other Credits (Comparative Balance Sheet)								
Current and Accrued Liabilities								
Derivative Instrument Liabilities	112-113	244	DIST		0	-	-	-
(less) Long-Term Portion of Derivative Instrument Liabilities	112-114	244	DIST		0	-	-	-
Derivative Instrument Liabilities - Hedges	112-115	245	DIST		0	-	-	-
(less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	112-114	245	DIST		0	-	-	-
Total					$ -	$ -	$ -	$ -
Deferred Credits								
Customer Advances for Construction	112-113	252	DIST		0	-	-	-
Other Deferred Credits	112-113	253	DIRECT	DIST	0	-	-	-
Other Regulatory Liabilities	112-113	254	DIRECT	DIST	0	-	-	-
Accumulated Deferred Investment Tax Credits	112-113	255	DIST		0	-	-	-
Deferred Gains from Disposition of Utility Plant	112-113	256	DIRECT		0			
Unamortized Gain on Reacquired Debt	112-113	257	PTDG		0	-	-	-
Accumulated Deferred Income Taxes-Accel. Abort.	112-113	281	DIST		0	-	-	-
Accumulated Deferred Income Taxes-Property	112-113	282	DIST		0	-	-	-
Accumulated Deferred Income Taxes-Other	112-113	283	DIST		0	-	-	-
Total					$ -	$ -	$ -	$ -
Total Liabilities and Other Credits					$ -	$ -	$ -	$ -
Total Rate Base					$ -	$ -	$ -	$ -

Total Net Plant + (Assets and Others Debits) - (Liabilities and Other Credits)