

**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	
Research, Development, and Demonstration Expenditures	188	DIST		CONSTANT
Unamortized Loss on Reacquired Debt	189	PTDG		CONSTANT
Accumulated Deferred Income Taxes	190	DIST		CONSTANT
<b>Liabilities and Other Credits (Comparative Balance Sheet):</b>				
Derivative Instrument Liabilities	244	DIST		CONSTANT
Less: Long-Term Portion of Derivative Instrument Liabilities	244	DIST		CONSTANT
Derivative Instrument Liabilities – Hedges	245	DIST		CONSTANT
Less: Long-Term Portion of Derivative Inst Liabilities–Hedges	245	DIST		CONSTANT
Customer Advances for Construction	252	DIST		CONSTANT
Other Deferred Credits	253	DIRECT	DIST	CONSTANT
Other Regulatory Liabilities	254	DIRECT	DIST	CONSTANT
Accumulated Deferred Investment Tax Credits	255	DIST		CONSTANT
Deferred Gains from Disposition of Utility Plant	256	DIRECT	N/A	CONSTANT
Unamortized Gain on Reacquired Debt	257	PTDG		CONSTANT
Accumulated Deferred Income Taxes-Accel. Amort.	281	DIST		CONSTANT
Accumulated Deferred Income Taxes-Property	282	DIST		CONSTANT
Accumulated Deferred Income Taxes-Other	283	DIST		CONSTANT
<b>Schedule 3: Expenses</b>				
<b>Power Production Expenses:</b>				
<b>Steam Power Generation</b>				
Steam Power – Fuel	501	PROD		COAL
Steam Power - Operations (Excluding 501 - Fuel)	500-509	PROD		SOPS
Steam Power – Maintenance	510-515	PROD		SMN
<b>Nuclear Power Generation</b>				
Nuclear – Fuel	518	PROD		NFUEL
Nuclear - Operation ( Excluding 518 - Fuel)	517-525	PROD		NOPS
Nuclear – Maintenance	528-532	PROD		NMN
<b>Hydraulic Power Generation</b>				
Hydraulic – Operation	535-540.1	PROD		HOPS
Hydraulic – Maintenance	541-545.1	PROD		HMN
<b>Other Power Generation</b>				
Other Power – Fuel	547	PROD		NATGAS
Other Power - Operations (Excluding 547 - Fuel)	546-550.1	PROD		OOPS
Other Power – Maintenance	551-554.1	PROD		OMN
<b>Other Power Supply Expenses</b>				
Purchased Power (long term and intermediate term)	555	PROD		INF
Purchased Power (short term)	555	PROD		See section 301.4.b.2
System Control and Load Dispatching	556	PROD		CONSTANT
Other Expenses	557	PROD		CONSTANT
BPA REP Reversal	555	PROD		CONSTANT