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
Deferred Debits								
Unamortized Debt Expenses	110-111	181	PTDG			-	-	-
Extraordinary Property Losses	110-111	182.1	DIRECT	DIST		-	-	-
Unrecovered Plant and Regulatory Study Costs	110-111	182.2	DIRECT	DIST		-	-	-
Other Regulatory Assets	110-111	182.3	DIRECT	DIST		-	-	-
Preliminary Survey and Investigation Charges (Electric)	110-111	183	DIST			-	-	-
Preliminary Natural Gas Survey and Investigation Charges	110-111	183.1	DIST			-	-	-
Other Preliminary Survey and Investigation Charges	110-111	183.2	DIST			-	-	-
Clearing Accounts	110-111	184	DIST			-	-	-
Temporary Facilities	110-111	185	PTDG			-	-	-
Miscellaneous Deferred Debits	110-111	186	DIRECT	DIST		-	-	-
Deferred Losses from Disposition of Utility Plant	110-111	187	DIRECT					
Research, Development, and Demonstration Expenditures	110-111	188	DIST			-	-	-
Unamortized Loss on Reacquired Debt	110-111	189	PTDG			-	-	-
Accumulated Deferred Income Taxes	110-111	190	DIST			-	-	-
Total					$ -	$ -	$ -	$ -
Total Assets and Other Debits					$ -	$ -	$ -	$ -