

SUBCHAPTER L—REGULATIONS FOR FEDERAL POWER MARKETING ADMINISTRATIONS

PART 300—CONFIRMATION AND APPROVAL OF THE RATES OF FEDERAL POWER MARKETING ADMINISTRATIONS

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AUTHORITY: 16 U.S.C. 825s, 832-832i, 838-838k, 839-839h; 42 U.S.C. 7101-7352; 43 U.S.C. 485-485k.

SOURCE: Order 382, 49 FR 25235, June 20, 1984, unless otherwise noted.

Subpart A—General Provisions

§ 300.1 Applicability and definitions.

(a) *Applicability.* This part sets forth procedures governing the filing, review and disposition of the rate schedules for the sale or transmission of power and energy established by the Alaska, Bonneville, Southeastern, Southwestern and Western Area Power Administrations. Except as otherwise provided by rule or order, the Commission's general rules of practice and procedure (part 385 of this chapter) will apply to any filings, hearings or other procedures under this part, as applicable.

(b) *Definitions.* For purposes of this part, the following definitions apply:

(1) *Administrator* means the administrator of a power marketing administration.

(2) *Electric service* means any transmission or sale of electric power and energy, including capacity sales, energy sales, firm power sales, transmission services, or any combination of these services, and the utilization, by means of ownership, contractual arrangements, leasing, or other arrangements, of any facility to provide such sales or services.

(3) *Historic period* means the period commencing with the date of first commercial operation of a powerplant or transmission facility and ending on the last day of the latest year for which actual cost data are available, provided that the period does not end more than 18 months before the date on which the Administrator tenders the rate schedule for filing with the Commission, or such longer period requested by the Deputy Secretary of Energy or Administrator and granted by the Commission.

(4) *Initial capital investment* means the cost of acquisition or construction of a power facility or non-power facility which has been assigned to be repaid from the power revenues, including but not limited to any cost of planning, design, land acquisition, construction, interest during construction, and testing incurred before the date on which the facility becomes operational or revenue-producing.

(5) *Power repayment study or PRS* means a study of the annual repayment of production and transmission investments and other costs through the application of revenues during the repayment period.

(6) *Proposed rate approval period* means the period for which confirmation and approval of the rate schedules is requested. This period must not exceed five years.

(7) *Rate schedule* means a statement describing:

- (i) Type of service to which the rate is to be applied;
- (ii) Rates and charges for, or in connection with, electric service; and
- (iii) Classifications and other provisions which directly affect such rates and charges.

(8) *Rate test or cost evaluation period* means a period, commencing with the end of the historic period, as defined in paragraph (b)(3) of this section, and continuing through the proposed rate approval period as defined in paragraph (b)(6) of this section, during which future estimates of costs and revenues should be modified by the Administrator to reflect changing conditions.

(9) *Replacement* means any substitution of a unit of property with another unit of like character.

[Order 382, 49 FR 25235, June 20, 1984, as amended by Order 323-B, 52 FR 20709, June 3, 1987]

§ 300.2 Informal conference.

The Administrator or a designee may confer with Commission staff prior to submitting an application under subpart B, with respect to the appropriate form and content of such application.

Subpart B—Filing Requirements

§ 300.10 Application for confirmation and approval.

(a) *General provisions*—(1) *Contents of filing*. Any application under this subpart for confirmation and approval of rate schedules must include, as described in this section a letter of request for rate approval, a form of notice suitable for publication in the FEDERAL REGISTER in accordance with the specifications in § 385.203(d) of this chapter, the rate schedule, a statement of revenue and related costs, the order, if any, placing the rates into effect on an interim basis, the Administrator's Record of Decision or explanation of the rate development process, supporting documents, a certification, and technical supporting information and analysis. The form of notice shall be on electronic media as specified by the Secretary.

(2) *Incorporation of information by reference*. Any information required under this subpart that has previously been submitted to the Commission in substantially the same form as specified in this section may be incorporated by reference only.

(3) *Time of filing*. (i) Rate schedules put into effect on an interim basis by the Secretary of the Department of Energy, or a designee, and filed for final

Commission approval must be filed not later than five days after interim approval is granted.

(ii) Rate schedules of the Bonneville Power Administration for which interim approval by the Commission is requested must be filed not later than 60 days in advance of the proposed effective date.

(iii) Rate schedules for which interim approval is not requested must be filed not later than 180 days in advance of the proposed effective date.

(b) *Letter of request for rate approval*. A letter of request for rate approval must contain the following information:

(1) A description of the period for which Commission approval is requested, delineated by an effective date and an expiration date, and, for the Bonneville Power Administration, a request, if any, for interim approval of the rates;

(2) A brief description of the proposed rates and charges under existing and proposed rate schedules and the expected changes, if any, in annual revenues; and

(3) A description of how the filed rate differs in rate level or rate structure from the rate schedule currently effective.

(c) *Notice of filing*. The notice of filing, suitable for publication in the FEDERAL REGISTER, must contain the following information:

(1) The identification number or description of the rate schedule or contract;

(2) If the rate schedule includes changes in rates, the dollar amount and percent increase or decrease in rates;

(3) If the rate schedule includes changes other than rates, a brief description of the changes;

(4) A brief explanation of the reasons for any proposed change in the rate schedule;

(5) A statement whether interim approval of Bonneville Power Administration rates is requested;

(6) The proposed effective date of the rate schedule; and

(7) The proposed rate approval period.

(d) *Rate schedules*. A filed rate schedule, as defined in § 300.1(b)(7), must describe the following, as appropriate:

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(1) The class of service to which each rate schedule will apply and service areas or zones which will be affected by the filed rate;

(2) The rate to be applied to capacity and energy services or other services;

(3) Special provisions, such as discounts, penalties, power factor adjustments, service interruptions, unauthorized overruns and other similar provisions which may affect the rate and charges; and

(4) The period during which the rates will be effective.

(e) *Statement of revenue and related costs.* Each filing shall include a statement which includes cost (if available) and revenue data for each class of service as specified in each rate schedule for the proposed period.

(f) *Explanation of rate development process and supporting documents.* (1) The Administrator must file the entire record on which the final decision establishing a rate scheduled is based.

(2) The Administrator must file a Record of Decision, if one is made, or an explanation of the rate development process, if a Record of Decision is not made. The Record of Decision or the explanation of the rate development process must include:

(i) A discussion of issues raised by customers or the public and how such issues were resolved;

(ii) A discussion of all statutory, regulatory, or other requirements which governed the Administrator's decision;

(iii) A description of any methodology used for determining revenue requirements and for developing appropriate rate structures;

(iv) A list identifying all documents submitted for Commission consideration; and

(g) *Certification.* The Administrator must file a statement certifying that the rate is consistent with applicable laws and that it is the lowest possible rate consistent with sound business principles.

(h) *Additional filing requirements.* (1) The Administrator must file with the Commission any other information relevant to the Commission's ratemaking decision.

(2) The Administrator must file any other information requested by the Office of Energy Market Regulation as

needed for Commission analysis of the rate filing.

[Order 382, 49 FR 25235, June 20, 1984, as amended by Order 541, 57 FR 21734, May 22, 1992; Order 593, 62 FR 1284, Jan. 9, 1997; Order 647, 69 FR 32439, June 10, 2004; Order 699, 72 FR 45325, Aug. 14, 2007; Order 701, 72 FR 61054, Oct. 29, 2007]

§ 300.11 Technical support for the rate schedule.

(a) *Filing requirement.* The Administrator must submit, in conjunction with any application under § 300.10, the technical support data described under paragraph (b) of this section and the analysis of data described under § 300.12 of this subpart.

(b) *Data*—(1) *Statement A—Sales and Revenues.* Statement A must include:

(i) Sales and revenues for each rate schedule for the last five years of the historic period, as defined in section 300.1(b)(3);

(ii) For the rate test period, the estimated annual sales and revenues for the existing and each proposed rate schedule, including a separate aggregation of any revenues from sources not covered by the rate schedule according to general classifications of such revenues; and

(iii) Brief explanations of how sales and revenue estimates are prepared and explanations of any changes in sales or revenues during the last five years of the historic period.

(2) *Statement B—Power Resources.* Statement B must contain a list of the capacity and energy resources for the last five years of the historic period and for the rate test period, used to support the sales and revenues figures contained in Statement A. The statement should identify resources according to the powerplant and any purchase or exchange agreement.

(3) *Statement C—Capitalized investments or costs.* (i) Statement C must account for all capitalized investments to be repaid from power revenues.

(ii) The statement shall include a listing, by year, of the following:

(A) All initial investments and additions to plant, including interest during construction, that produced revenue during the historic period or are expected to produce revenue during the rate test period;

(B) Capitalized deferred expenses; and
 (C) Replacements made during the historic period and replacements projected to be made during the balance of the repayment period.

(iii) For each such investment, the statement shall specify:

(A) Whether the investment is an initial investment, an addition, a replacement, or a capitalized deferred annual expense;

(B) The date the investment was made;

(C) The year in which repayment is due to be completed;

(D) Whether the investment was financed through the issuance of revenue bonds, the appropriate interest rate, and the terms and conditions for such bonds; and

(E) The authority or administrative procedure used for the adoption of such interest rate.

(iv) If available, the amount repaid on each investment to date must be stated, except that if repayment on individual investments is not recorded, the amount repaid to date on each group of investments having common interest rates should be stated.

(v) For each year, the sum of unpaid individual investments or the unpaid portion of interest groups shown above must equal the unamortized investment shown in the power repayment study for that year.

(vi) The statement must describe the methods used to forecast replacements and the price level used to estimate replacement costs.

(4) *Statement D—Interest Expenses; Repayment of Investments and Debt Capital.*

(i) For each capitalized investment and cost listed in Statement C, Statement D must describe, by interest group:

(A) The total unpaid balance outstanding at the end of the historic period;

(B) Payments made on principal and interest during each of the last five years of the historic period; and

(C) Annual payments expected to be made through the cost evaluation period.

(ii) The statement must describe how the interest expense was determined for each type of investment and include examples of such computations.

(5) *Statement E—Operation, Maintenance and Other Annual Expenses.* Statement E must contain, for the last five years of the historic period and for the rate test period, as appropriate, a tabulation of actual and projected operation and maintenance, administrative and general, purchased power, wheeling, and any other expenses, other than interest. Statement E must:

(i) List expenses for each individual source, if purchased power and other similar expenses are derived from more than one source;

(ii) Explain any significant deviations from trends in expenses or any extraordinary expenses; and

(iii) Explain the price level used for estimating expenses.

(6) *Statement F—Cost Allocations.* (i) Statement F must contain, for each multiple-purpose reservoir project, unit, division, or system, a table or other summary showing total investment costs, the total annual operation and maintenance costs, and the allocation of all such costs among the various authorized purposes.

(ii) The statement must show the amount of power costs suballocated to irrigation functions, any changes from previous allocations, and the procedure used in allocating such costs. Currently valid allocations previously submitted to the Commission need not be furnished, if referenced.

§ 300.12 Analysis of supporting data.

(a) An analysis of the data provided under § 300.11 must be supported by an appropriate methodology developed by the Administrator.

(b) *Revenue recovery study.* (1) A study must be provided which supports the filed rate and charges, including a narrative statement that explains how the rates and charges meet the objective of recovering the revenue necessary to repay the Federal investment and other costs in a reasonable period of time.

(2) Any *Power Repayment Study* (PRS) submitted for this purpose must be developed using currently approved rates for estimating future revenues. If the filed rates differ from the current rates, the Administrator must provide a PRS which uses the level of revenues produced by the proposed rates. Unless

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otherwise required by statute, a PRS must contain only those investments in plant which will be in commercial operation during the proposed rate approval period, except replacements. Forecasts of costs beyond the rate test period must be based on conditions prevailing during the period, unless unusual circumstances warrant otherwise.

(3) A PRS must include, but need not be limited to, those items listed below:

- (i) Operating revenues;
- (ii) Operating expenses;
- (iii) Interest expense;
- (iv) Investment placed in service (using totals if the supporting statement annually shows a breakdown into the appropriate subcategories under each major heading), including the initial project, additions, replacements, and the total investment;
- (v) Investment amortized;
- (vi) Remaining unamortized investment;
- (vii) Allowable unamortized investment (using totals if the supporting statement annually shows a breakdown into the appropriate subcategories under each major heading), including initial project, additions, replacements, and total investment;
- (viii) Irrigation investment assigned to be repaid from power revenues (using totals if the supporting statement annually shows a breakdown into the appropriate subcategories under each major heading), including irrigation investment assigned to power, investment repaid, remaining unpaid investment, and allowable unpaid investment; and
- (ix) Cumulative status of repayment.

(c) *Cost of service study.* For any project or system which provides more than one class of service for which differing rates are proposed, a cost of service study, if available, must be provided which shows how the costs of providing each service have been determined. If rates and charges have not been formulated on a cost related basis, the basis for each rate or charge should be explained.

§ 300.13 Waiver of filing requirements.

The Administrator must request waiver of any requirement of this subpart if an application that does not

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fully comply with that requirement is not to be considered deficient. The request must state the Administrator's reasons for such noncompliance and show good cause for any waiver.

§ 300.14 Filings under section 7(k).

Any application for Commission review and approval of a rate or rate schedules established by the Administrator of the Bonneville Power Administration pursuant to section 7(k) of the Pacific Northwest Electric Power Planning and Conservation Act must be filed in compliance with the provisions of § 35.13(a)(2) of part 35 of this chapter and with the provisions of this part, and must include the classifications, practices, rules and regulations affecting the rate and charges and all contracts which in any manner affect or relate to such rate, charges, classifications, services, rules, regulations, or practices. However, such classifications, practices, rules, regulations or contracts which may affect or relate to rates will not be subject to Commission approval unless they are determined to be rates or rate schedules.

[Order 323-B, 52 FR 20709, June 3, 1987]

Subpart C—Commission Rate Review and Approval

§ 300.20 Interim acceptance and review of Bonneville Power Administration rates.

(a) *Opportunity to comment.* The Commission will publish in the FEDERAL REGISTER notice of any filing made under this part, for which interim approval is requested. This notice will give interested persons an opportunity to submit written comments on whether interim approval should be granted.

(b) *Action on request for interim rate acceptance—1) Deficient applications.* Upon receipt of an application that does not comply with the requirements of this part, the Commission may:

- (i) Accept the application and order the rate schedule into effect on an interim basis, effective on the date requested by the Administrator or at such time as the Commission may otherwise order, on the condition that any deficiencies in the filing are corrected

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by the Administrator to the satisfaction of and within such time specified by the Director of the Office of Energy Market Regulation; or

(ii) Deny the Administrator's interim rate request and reject the application, if the Commission determines that the Administrator's application:

(A) Is patently deficient with respect to the filing requirements of this part; or

(B) Fails to comply with the applicable provisions of the Northwest Power Act or such other Acts as may be applicable.

(2) *Applications that are in compliance.* Upon receipt of an application that complies with the requirements of this part, the Commission may:

(i) Order the rate schedule into effect on an interim basis, effective on the date requested by the Administrator or at such time as the Commission may otherwise order; or

(ii) Deny the Administrator's interim rate request and review the application for final confirmation and approval of the rate schedule pursuant to the provisions of this part.

(c) *Condition of acceptance.* Any rate schedule the Commission allows to become effective on an interim basis under paragraph (b) of this section is subject to refund with interest.

(d) *Notice of action on interim approval.* The Commission will publish in the FEDERAL REGISTER a notice of any action taken under paragraph (b) of this section and will mail notice to any person on the Commission's service list.

[Order 382, 49 FR 25235, June 20, 1984, as amended by Order 699, 72 FR 45326, Aug. 14, 2007; Order 701, 72 FR 61054, Oct. 29, 2007]

§ 300.21 Final confirmation and approval.

(a) *Opportunity to comment and intervene.* (1) The Commission will publish notice in the FEDERAL REGISTER giving interested persons an opportunity:

(i) To submit initial and reply comments on any filing made under subpart B; and

(ii) To intervene in any proceeding held on such filing.

(2) With respect to the Bonneville Power Administration:

(i) Such notice will also give interested persons an opportunity to com-

ment on whether it is necessary to hold a hearing on non-regional rates under section 7(k) of the Northwest Power Act and the issues to be resolved at such hearing.

(ii) This notice may be part of any Commission order granting interim approval under § 300.20 of this part.

(b) *Proceedings under section 7(k).* For the Bonneville Power Administration, the Commission will publish a separate order if it determines that a hearing is necessary under section 7(k) of the Northwest Power Act. This order will, if appropriate, delineate the issues to be resolved at such hearing. Such hearing will be held in accordance with the procedures established for ratemaking by the Commission pursuant to the Federal Power Act.

(c) *Standards of review for the Bonneville Power Administration—(1) Rates under section 7(a).* The Commission will review any rate established by the Administrator under section 7(a) of the Northwest Power Act for compliance with the following standards:

(i) The rates must be sufficient to ensure repayment of the Federal investment in the Federal Columbia River Power System over a reasonable number of years after first meeting the Administrator's other costs.

(ii) The rates must be based upon the Administrator's total system costs.

(iii) With respect to transmission rates, the rates must equitably allocate the costs of the Federal transmission system between Federal and non-federal power utilizing such system.

(2) *Rates under section 7(k).* The Commission will review any rate established by the Administrator under section 7(k) of the Pacific Northwest Electric Power Planning and Conservation Act for compliance with the requirements of the Bonneville Project Act, the Flood Control Act of 1944, and the Federal Columbia River Transmission System Act.

(d) *Standards of review for other power marketing administrations.* The Commission will review the rates of the Alaska, Southeastern, Southwestern, and Western Area Power Marketing Administrations in accordance with the terms of any delegation made by the Secretary of Energy.

(e) *Action on request for final confirmation and approval of rates.* Filed rates will be considered for final confirmation and approval if the relevant filing complies with the filing requirements of subpart B of these regulations. The Commission may take any of the following actions:

(1) Confirm and approve the rate schedules for the period beginning with the date such rates were placed in effect on an interim basis or the effective date requested in the application to the expiration date requested in the application but not to exceed a five-year period, or for such lesser period, as the Commission deems appropriate;

(2) Remand the filing for further development of the record to support the filed rate schedules;

(3) Order an evidentiary hearing if there are questions of fact which can not be resolved from the record or through staff evaluation;

(4) Disapprove the filed rates; or

(5) Take such other action that the Commission considers appropriate.

(f) *Procedures upon disapproval.* If the Commission disapproves the rates, the Administrator will be provided a 120-day period, or other period as the Commission may deem appropriate, to prepare substitute rates that resolve the Commission's concerns. If the filed rates have been approved on an interim basis, the rates will continue in effect on an interim basis until the Commission takes final action.

(g) *Refund and interest*—(1) *Refund.* If a rate collected by any power marketing administration on an interim basis exceeds the rate which is confirmed and approved by the Commission as a final rate, the Administrator, pursuant to any conditions established by the Commission, must refund with interest any portion of the rate increase collected during the interim period which exceeds the final rate. The Administrator may make refunds by means of a net energy billing which reflects the value of any overcharge or other appropriate methods.

(2) *Interest.* Except as otherwise provided by the Commission, the Administrator must compute any amount of interest based on the revenues collected subject to refund and required to be refunded under this paragraph by using:

(i) With respect to the rates of the Bonneville Power Administration, the rate of interest or a weighted average of all rates of interest charged to the Bonneville Power Administration by the U.S. Treasury during the period for which the computation is made;

(ii) With respect to the rates of other Power Marketing Administrations, the rates of interest computed in accordance with the formula contained in DOE Order No. RA 6120.2, available from the Department of Energy (Office of Power Marketing Coordination) and the Power Marketing Administrations.

(h) *Notice of action on final approval.* The Commission's Secretary will publish in the FEDERAL REGISTER a notice of any action taken under paragraph (e) of this section and will mail the notice to the persons on the Commission's service list.

[Order 382, 49 FR 25235, June 20, 1984, as amended by Order 323-B, 52 FR 20709, June 3, 1987]

PART 301—AVERAGE SYSTEM COST METHODOLOGY FOR SALES FROM UTILITIES TO BONNEVILLE POWER ADMINISTRATION UNDER NORTHWEST POWER ACT

AUTHORITY: Pacific Northwest Electric Power Planning and Conservation Act, 16 U.S.C. 839—839h.

§301.1 Average system cost methodology.

(a) *Applicability.* This section applies to the sales of electric power by any public utility to the Bonneville Power Administration pursuant to section 5(c) of the Pacific Northwest Electric Power Planning and Conservation Act (Northwest Power Act), 16 U.S.C. 839—839h.

(b) *Definitions.* For purposes of this section the following definitions apply:

(1) *Average system cost (ASC)* means for each jurisdiction and each exchange period the quotient obtained by dividing Contract Systems Costs by Contract System Load.

(2) *Contract system costs* means the Utility's Costs for production and transmission resources, including power purchases and conservation measures, which Costs are includable

in, jurisdictionally allocated by, and subject to the provisions of Appendix 1. Contract System Costs do not include Costs excluded from ASC by section 5(c)(7) of the Northwest Power Act.

(3) *Contract system load* means the firm energy load used by the State Commission for the purpose of establishing retail rates, adjusted pursuant to the Average System Cost Methodology rule.

(4) *Costs* means the aggregate dollar amount or any portion of the amount allowed or relied upon by the State Commission to determine the test period revenue requirement for the Utility in a Jurisdiction.

(5) *Exchange period* means the period of time during which a Utility's jurisdictional retail rate schedules are in effect, commencing with the effective date of these schedules and ending with the effective date of new retail rate schedules in the Jurisdiction; provided that no Exchange Period shall commence prior to or extend beyond the term of the Utility's Residential Purchase and Sales Agreement. For the purposes of any initial Appendix 1 filing, the Exchange Period shall commence on the date such Appendix 1 is filed and end with the effective date of the next retail rate change.

(6) *Jurisdiction* means the service territory of the exchanging Utility within which a State Commission has authority to approve the retail rates.

(7) *New large single load* means that load defined in section 3(13) of the Northwest Power Act, and as determined by BPA as specified in power sales contracts with its customers.

(8) *Regional power sales customer* means any entity that contracts directly with BPA for the purchase of power delivery in the region as defined by section 3(14) of the Northwest Power Act.

(9) *Test period* means the time period (not less than 12 months) used by the State Commission to determine Cost for retail ratemaking.

(10) *State Commission* means a State regulatory body, preference utility governing body, or other entity authorized to establish retail electric rates in a Jurisdiction.

(11) *File or filed* means that the Appendix 1 has been:

(i) Hand delivered to the Division of Financial Requirements; Bonneville Power Administration; Portland, Oregon; or

(ii) Mailed to BPA by certified mail, return receipt requested, to the following address:

Bonneville Power Administration,
Division of Financial Requirements,
Routing: DN, P.O. Box 3621, Portland,
Oregon 97208

and has been received by BPA. An Appendix 1 shall be considered to be filed as of the date of the postmark on the certified mailing.

(12) *Review period* means that period of time during which a Utility's Appendix 1 is under review by the Administrator. The review period begins when an Appendix 1 is filed and ends two hundred and ten (210) days after the Utility filed its Appendix 1.

(c) *Phase-in*. For the period beginning with the effective date of this rule and ending June 30, 1985, a utility's ASC will be the average of the ASC in effect on July 1, 1984 and the ASC calculated under this section. Beginning July 1, 1985, each utility's ASC will be calculated exclusively under this section.

(d) *Filing procedures*. The procedures established by the Administrator provide the filing requirements for all utilities that file an Appendix 1.

(1) Appendix 1 is a form that identifies Contract System Costs and Contract System Load and permits the calculation of ASC.

(2) For each Exchange Period and for each regional Jurisdiction in which a Utility provides service, the Utility shall complete and file three copies of Appendix 1, in accordance with the Administrator's procedures and § 35.30 of this chapter.

APPENDIX I TO § 301.1—AVERAGE SYSTEMS COST METHODOLOGY

Appendix 1 is the form on which a Utility participating in a Residential Purchase and Sale Agreement shall report its Contract System Costs and other necessary data for the calculation of ASC.

The form consists of four schedules that shall be completed by the Utility in accord with these instructions and the provisions of the footnotes following the schedules. Any items not applicable to the Utility shall be so identified.

The schedules are as follows:

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Schedule 1—Plant Investment/Rate Base/Rate of Return

Schedule 2—Weighted Average Cost of Long Term Debt

Schedule 3—Expenses

Schedule 4—Average System Cost

The filing Utility shall reference and attach workpapers that support Costs, including details of allocation and functionalization.

All references to the Commission accounts are to the Commission Uniform System of Accounts as of July 1, 1984. The Costs includable in the attached schedules are those includable by reason of the definitions in the Commission accounts. If the Commission accounts are later revised or renumbered, any changes shall be incorporated into this form by reference, except to the extent that BPA determines that a particular change results in a change in the type of Costs allowable for exchange purposes. If the Utility does not follow the Commission accounts, its filing must include a reconciliation between its ac-

counts and the items allowed as Contract System Costs.

BPA may require the Utility to account for purchased power transactions with affiliated entities as though the affiliated entities were owned in whole or in part by the Utility, if necessary to properly determine and/or functionalize the Utility's Costs.

A utility operating in more than one Jurisdiction shall allocate its total system Costs among Jurisdictions in accord with the same allocation methods and procedures used by the State Commission to establish jurisdictional Costs and resulting revenue requirements. Appendix 1 shall include details of the allocation. This allocation also accomplishes the exclusion of the Costs of additional resources to meet loads outside the region, as required by section 5(c)(7) of the Northwest Power Act.

All schedule entries and supporting data shall be in accord with generally accepted accounting principles and practices as these principles and practices apply to the electric utility industry.

SCHEDULE 1—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD

[Plant investment rate base/rate of return (thousands)]

[See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
	Production Plant:				
1	Steam production, 310-316.				
2	Nuclear production, 320-325.				
3	Hydraulic production 330-336.				
4	Other production plant, 340-346.				
5	Total production plant.				
6	Transmission plant, 350-359 ^a .				
7	Distribution plant, 360-373 ^b .				
8	Intangible plant, 301-303 ⁱ .				
9	General plant, 389-399 ^j .				
10	Electric plant-in-service.				
	Less:				
11	Depreciation Reserve, 108.				
12	Steam plant.				
13	Nuclear plant.				
14	Hydraulic plant.				
15	Other plant.				
16	Transmission plant ^a .				
17	Distribution plant ^b .				
18	General plant ⁱ .				
19	Amortization reserve 111 ⁱ .				
20	Total depreciation and amortization.				
21	Total net plant.				
22	Nuclear fuel 120.2-120.4 less 120.5.				
23	Accumulated deferred debits 186 ⁱ .				
24	Cash working capital ^b .				
25	Materials and supplies 151-157, 163 ⁱ .				
	Less:				
26	Accumulated deferred investment tax credit/255 ⁱ .				
27	Accumulated deferred income taxes/281-283 ⁱ .				
28	Other accumulated deferred credits/253, 257-257 ⁱ .				
29	Customer contributions and aid to construction/252 ⁱ .				
30	Other 106, 124, various ^{i,j} .				
31	Total rate base.				

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SCHEDULE 1—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD—Continued
 [Plant investment rate base/rate of return (thousands)]
 [See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
32	Times rate of return at ___ pct. ^d .				

SCHEDULE 2—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY, TEST PERIOD
 [Weighted average cost of long-term debt]
 [See footnotes at end of Appendix]

Line No.	Items	Date of issue (1)	Date of maturity (2)	Interest rate (3)	Face amount (4)	Pre-mium (5)	Discount (6)	Issue expense (7)	Net proceeds (8)	Interest expense (9)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16	Weighted average cost of long-term debt.									

SCHEDULE 3—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD
 [Expenses (thousands)]
 [See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
1	Production:				
2	Fuel, 501, 518, 547.				
3	Purchased power, 555.				
4	Operations and Maintenance:				
5	Steam, 500, 502-514.				
6	Nuclear, 517, 519-532.				
7	Hydro, 535-545.				
8	Other, 546, 548-554.				
9	Total production expenses.				
10	Transmission, 560-573 ^a .				
11	Distribution, 580-598 ^b .				
12	Customer accounting, 901-905.				
13	Customer assistance, 907-910.				
14	Administrative and General:				
15	Account No.:				
16	920.				
17	921.				
18	922.				
19	923.				
20	924.				
21	925.				

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SCHEDULE 3—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD—Continued

[Expenses (thousands)]
[See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
18	926.				
19	927.				
20	928.				
21	929.				
22	930.1.				
23	930.2.				
24	931.				
25	932.				
26	Total A and G.				
27	Total operations and maintenance.				
28	Depreciation and amortization, 403-407.				
29	Steam production plant.				
30	Nuclear production plant.				
31	Hydraulic production plant.				
32	Other production plant.				
33	Transmission plant ^a .				
34	Distribution plant ^b .				
35	General plant ^l .				
36	Amortization ^l .				
37	Total depreciation and amortization.				
38	Taxes other than income taxes 408, 409 ^l .				
39	Federal income tax ^l .				
40	State income tax ^l .				
41	Other expenses ^l .				
	LESS:				
42	Sales for resale revenue 447.				
43	Other operating revenues 450-456 ^l .				
44	Billing credits ^c .				
45	Total operating expenses.				
46	Return from schedule ¹ .				
47	Other adjustments.				
48	Total cost.				

SCHEDULE 3A—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD

[Taxes other than income taxes (thousands)]
[See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
1	Federal: Insurance contributions.				
2	Unemployment.				
	State:				
	California:				
3	Property.				
4	Unemployment.				
	Oregon:				
5	Property.				
6	Tri-met.				
7	Lane county.				
8	Unemployment.				
9	Regulatory commission.				
	Washington:				
10	Property.				
11	Unemployment.				
12	Generating tax.				
13	Pollution control credit.				
3a	Revenue and business.				
	Idaho:				

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SCHEDULE 3A—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD—Continued

[Taxes other than income taxes (thousands)]
[See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
14	Property.				
	Montana:				
15	Property.				
16	Unemployment.				
	Wyoming:				
17	Property.				
18	Unemployment.				
	Utah:				
19	Property.				
20	Local—Occupation and franchise.				
21	In-lieu taxes.				
22	Other.				
23	Total.				

Note:
1. Supporting workpapers are to be attached.
2. Footnotes referenced on Schedule 3 will be relied upon in determining ASC.

SCHEDULE 3B—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD

[Other included items (thousands)]
[See footnotes at end of Appendix]

Line No.	Items (1)	Total to be functionalized (2)	Functionalization		
			Production (3)	Transmission (4)	Other (5)
	Operating revenues:				
1	Sales for resale 447.				
2	1.				
3	2.				
4	Total.				
	Other Operating Revenues 450–456 ¹ .				
5	Acct. 450.				
6	Acct. 451.				
7	Acct. 452.				
8	Acct. 453.				
9	Acct. 454.				
10	Acct. 455.				
11	Acct. 456.				
12	Total other revenues.				

Note:
1. Supporting workpapers are to be attached.
2. Footnotes referenced on Schedule 3 will be relied upon in determining ASC.

SCHEDULE 4—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD

[Average system cost]
[See footnotes at end of Appendix]

Line No.	Items (1)	Amounts (2)
1	Contract system costs:	
2	Production cost (from schedule 3).	
3	Transmission cost (from schedule 3).	
4	Less excluded load costs ¹ .	
5	Total contract system costs.	
6	Contract system load:	

SCHEDULE 4—BONNEVILLE POWER ADMINISTRATION, RESIDENTIAL PURCHASE AND SALE AGREEMENT—AVERAGE SYSTEM COST METHODOLOGY TEST PERIOD—Continued

[Average system cost]
[See footnotes at end of Appendix]

Line No.	Items	Amounts
	(1)	(2)
7	Total load (MWh).	
8	Less:	
9	Nonfirm adjustment (MWh).	
10	Other adjustments (MWh).	
11	Net load (MWh).	
12	Plus:	
13	Distribution losses (MWh) ^a .	
14	Total net load (MWh).	
15	Less:	
16	Excluded load (MWh) ^f .	
17	Excluded load Dist. losses (MWh).	
18	Total contract system load (MWh).	
19	Average system cost (Mills/kWh) (line 5/line 18).	

AVERAGE SYSTEM COST METHODOLOGY FOOTNOTES

^a Transmission plant and the associated cost to be used in the calculation to the average system cost (ASC) are limited to: (1) For transmission plant in service as of July 1, 1984, transmission plant will be as defined by the Federal Energy Regulatory Commission Uniform System of Accounts and will include radial transmission lines.

(2) For transmission plant commencing service after July 1, 1984, transmission plant costs which can be exchanged are limited to transmission that is directly required to integrate resources to the transmission system grid. Specifically, transmission costs which can be exchanged are limited to the lesser of the costs of transmission facilities required to transmit power from the generating resource to the exchanging utility's system or the sum of the costs of the transmission facilities required to integrate the generating resource to the BPA system and the wheeling costs necessary to wheel the power to the exchanging utility's system. If the utility chooses to construct facilities which are more costly than the facilities required to interconnect to the BPA system, the total costs to be exchanged shall be no greater than the facility costs that would have been incurred to interconnect with the BPA system.

^b Distribution plant means all land, structures, conversion equipment, lines, line transformers, and other facilities employed between the primary source of supply (i.e., generating station, point of receipt in the case of purchased power) and of delivery to customers, which are not includable in transmission system, as defined in footnote a(1), whether or not such land, structures, and facilities are operated as part of a transmission system or as part of a distribution system. Stations that change electricity from transmission to distribution voltage shall be classified as distribution stations.

Where poles or towers support both transmission and distribution conductors, the poles, towers, anchors, guys, and rights-of-way shall be classified as transmission facilities. The conductors shall be classified as transmission or distribution facilities according to the purpose for which they are used. Land (other than rights-of-way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to their major use.

^c Contract System Costs shall reflect the costs and the revenues arising from conservation and/or retail rate schedules implemented to induce conservation, and for which the utility receives billing credits. These billing credit revenues shall be functionalized on the same basis as the cost of the related conservation measures.

^d The overall rate of return to be applied to a utility's Exchange Period rate base as shown in Appendix 1 shall be equal to its weighted average cost of long term debt. The utility's overall rate of return times rate base will equal the utility's return provided that if depreciation is not used for jurisdictional ratesetting, then return will be equal to the lesser of: (1) Interest expense plus depreciation, or (2) debt service and revenue financed capital expenditures. In no event will the sum of Contract System Cost and Distribution/Other costs be greater than the revenue requirement used to set rates.

^e A tax-exempt utility may include in-lieu taxes up to an amount that is comparable, for each unit of government paid in-lieu taxes, with taxes that would have been paid by a nontax exempt utility to that unit of government. In no event shall the utility's regional total in column 2 be greater than the actual amount paid or the amount used to determine the total revenue requirement for the test period. In-lieu taxes shall be functionalized according to a direct analysis included with the Appendix 1 or to Distribution/Other.

^f The cost of additional resources sufficient to serve any New Large Single Load that was not contracted for, or committed to, prior to September 1, 1979, is to be determined as follows:

(1) To the extent that any New Single Loads are served by dedicated resources, at the cost of those resources, including applicable transmission;

(2) In the amount that New Large Single Loads are not served by dedicated resources, at BPA's New Resources rates as established from time to time pursuant to section 7(f) of the Regional Act and as applicable to the utility, and applicable BPA transmission charges if transmission costs are excluded in the determination of BPA's New Resource rate, to the extent such costs are recovered by the utility's retail rates in the applicable jurisdiction; and

(3) To the extent that New Large Single Loads are not served by dedicated resources plus the utility's purchases at the new Resource Rate, the costs of such excess load shall be determined by multiplying the kilowatt-hours not served under subsections (1) and (2) above by the cost (annual fixed plus variable cost, including an appropriate portion of general plant, administrative and general expense and other items not directly assignable) per kilowatt-hour of all baseload resources and long term power purchases (five years or more in duration), as allowed in the regulatory jurisdiction to establish retail rates during the Exchange Period, exclusive of the following resources and purchases: (a) Purchases at the New Resources rate pursuant to section 7(f) of the Act; (b) purchases at the Federal Base System rate, pursuant to section 5(c) of the Act; (c) resources sold to BPA, pursuant to section 6(c)(1) of the Act; (d) dedicated resources specified in footnote k(1) of this methodology; (e) resources and purchases committed to the utility's load as of September 1, 1979, under a power requirements contract or that would have been so committed had the utility entered into such a contract; and (f) experimental or demonstration units or purchases therefrom. Transmission needed to carry power from such generation resources or power purchases shall be priced at the average cost of transmission during the Exchange Period.

(4) Any kilowatt-hours of New Large Single Loads not met under subsection (1), (2), or (3) above will be assumed to be supplied from the most recently completed or acquired baseload resource(s) or long term power purchase(s), exclusive of dedicated resources and experimental or demonstration resources or purchases therefrom, that are committed to the utility's load as of September 1, 1979, under a power requirements contract. The cost of these generation resources and long-term power purchases and the transmission cost associated with these resources or purchases will be calculated as specified in subsection (3) above.

(5) If the New Large Single Load is served on any energy or capacity interruptive basis, the utility shall prepare a calculation subject to review by BPA of the fixed (if any) and variable costs of providing such service, except that the amount excluded from ASC for the New Large Single Load shall not be less than the transmission and generation cost included in the retail rate charged the New Large Single Load.

¹The losses shall be the distribution energy losses occurring between the transmission portion of the utility's system and the meters measuring firm energy load. Losses shall be established according to a study (engineering, statistical and other) that is submitted to BPA by the exchanging utility subject to review by BPA. This study shall be in sufficient detail so as to accurately identify average distribution losses associated with the utility's total load, excluded loads, and the residential load. Distribution losses shall include losses associated with distribution substations, primary distribution facilities, distribution transformer, secondary distribution facilities and service drops.

²Cash Working Capital greater than 1/3rd Operations and Maintenance expenses less fuel and purchased power expenses is functionalized to Distribution/Other. The remainder of Cash Working Capital shall be functionalized on the basis of Operations and Maintenance expenses less fuel and purchased power.

³Conservation costs are costs of measures or resources for which power is (or is planned to be) saved by means of physical improvements, alterations, devices, or other installations which are measurable in units. A contract charge paid pursuant to BPA's long term conservation contract will be an allowable conservation cost in Average System cost. Only conservation cost funded by the utility will be functionalized to Production in the Utility's Average System Cost. Conservation costs incurred to promote changes in consumer behavior including costs attributable to audits, brochures, advertising pamphlets, leaflets, and similar items, or required by a government entity through building code provisions or programmatic conservation costs in lieu of building code provisions, will be functionalized to Distribution/Other. Conservation surcharges imposed pursuant to section 4(f)(2) of the Northwest Power Act, or other similar surcharges or penalties imposed on a Utility for failure to meet required conservation efforts will also be functionalized to Distribution/Other. Conservation and associated costs must be generally consistent with the Regional Council's resource plan as determined by the Administrator.

⁴FUNCTIONALIZATION:

Except for those accounts that are required to be functionalized under subsection III(C) below, functionalization of each account included in the Utility's ASC shall be by either, but not both, of the following two methods:

(1) Direct analysis, or (2) according to the specific functionalization ratios applied to the various Uniform System of Accounts. These two methods are described below in subsections III(A) and III(B), respectively.

I. RULES

(A) If a Utility has previously functionalized an account by direct analysis as set forth in subsection III(A) below, the utility is not allowed to use the specific functionalization ratio method without prior approval from BPA.

(B) The Utility must submit with its ASC filing any and all workpapers, documents, or other materials that demonstrate that the functionalization under its direct analysis assigns costs based upon the actual and/or intended functional use of those items. Failure to submit such documentation will result in the entire account being functionalized to Distribution/Other.

(C) For Accounts 389, 390, 391 and 392 and Accounts 920, 921, 922, 930.2 and 932, the utility may functionalize these accounts using one, but not any combination, of the following functionalization methods, whichever assigns the highest cost to the Production and Transmission function:

1. Subsection III(A) described below;
2. Subsection III(B) described below; or

3. For publicly-owned and cooperative utilities that have neither generation facilities nor affiliated generation organization over which the utility exercises over half of the voting rights, 10 percent of gross plant investment may be assigned directly to Production and 10 percent of labor costs assigned to Production. The remainder of Accounts 389, 390, 391, and 392 will be functionalized using Transmission and Distribution Gross Plant Ratios excluding General Plant.

The remainder of Accounts 920, 921, 922, 930.2 and 932 will be functionalized using the Labor Ratio for Transmission and Distribution, and the balance assigned to Distribution/Other.

II. DEFINITIONS

For purposes of subsections III(A) and III(B) *Labor Ratios* is defined as the ratios which assign costs on a pro rata basis using salary and wage data for production, transmission, and distribution/other functions included in the Test Period costs on which Appendix 1 is based. If however, this information is unavailable, comparable data shall be used for the most recent calendar year as reported on the Federal Energy Regulatory Commission Form 1 (at page 355), or similar document for those utilities not required to file Federal Energy Regulatory Commission Form 1.

III. FUNCTIONALIZATION METHODS

(A) By direct analysis which assigns costs to either the production, transmission, or distribution function of the utility. Such analysis is subject to BPA review and approval.

(B) According to the following specific functionalization methods:

Account and Functionalization Method

1. Rate Base Accounts:

310-373 (Plant in Service)—Functionalize directly according to the Federal Energy Regulatory Commission System of Accounts.

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- 389 (Land and Land Rights)—Functionalize on the ratios of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 390 (Structures and Improvements)—Functionalize on the ratios of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 391 (Office Furniture and Equipment)—Labor ratios.
- 392 (Transportation Equipment)—Functionalize on the ratio of Transmission and Distribution Gross Plant excluding General Plant.
- 393 (Stores Equipment)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 394 (Tools, Shop and Garage Equipment)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 395 (Laboratory Equipment)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 396 (Power Operated Equipment)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 397 (Communication Equipment)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 398 (Miscellaneous Equipment)—Functionalize to Distribution/Other.
- 399 (Other Tangible Property)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 301-303 (Intangible Plant)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 114 (Acquisition Adjustment)—Labor Ratios.
- 105 (Plant Held for Future Use)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 120.2-120.4 less 120.5 (Nuclear Fuel)—Functionalize to Production.
- 186 (Miscellaneous Debits)—Labor Ratios.
- 252 (Customer Advances)—Functionalize to Distribution/Other.
- 253 (Other Deferred Credits)—Functionalize to Distribution/Other.
- 255 (Accumulated Deferred Investment Tax Credits)—Functionalize to Distribution/Other.
- 257 (Unamortized Gain on Reacquired Debt)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 281-283 (Accumulated Deferred Income Taxes)—Functionalize to Distribution/Other.
- 151-152 (Fuel Stock)—Functionalize to Production.
- 153-157, 163 (Materials and Supplies)—Functionalize on the ratio of Transmission and Distribution Gross Plant including General Plant.
- 106 (Completed Construction not Classified)—Functionalize on the ratio of Production, Transmission and Distribution Gross Plant excluding General Plant.
- 124 (Other Investment)—Functionalize to Distribution/Other.
- 184 (Clearing Accounts)—Labor Ratios.
- Other Rate Base Accounts—Functionalize to Distribution/Other.
2. Expense Accounts:
- 501-577 (Fuel, Purchased Power and Power Production Expenses)—Functionalize to Production.
- 560-573 (Transmission Expenses)—Functionalize to Transmission.
- 580-598 (Distribution Expenses)—Functionalize to Distribution/Other.
- 901-905 (Customer Accounts Expenses)—Functionalize to Distribution/Other.
- 907 (Customer Service Information Expenses-Supervision)—Functionalize to Distribution/Other.
- 908-910 (Other Customer Service Information Expenses)—Functionalize to Distribution/Other.
- 911-916 (Sales Expenses)—Functionalize to Distribution/Other.
- 920 (Administrative & General Salaries)—Labor Ratios.
- 921 (Office Supplies & Expenses)—Labor Ratios.
- 922 (Administrative Expenses Transferred-Cr.)—Labor Ratios.
- 923 (Outside Services Employed)—Labor Ratios.
- 924 (Property Insurance)—Functionalize on the ratio of Production, Transmission, and Distribution Gross Plant including General Plant.
- 925 (Injuries & Damages)—Labor Ratios.
- 926 (Employee Pensions & Benefits)—Labor Ratios.
- 927 (Franchise Requirements)—Functionalize to Distribution/Other.
- 928 (Regulatory Comm. Fees & Expenses)—Functionalize to Distribution/Other.
- 929 (Duplicate Charges-Cr.)—Labor Ratios.
- 930.1 (General Advertising)—Functionalize to Distribution/Other.
- 930.2 (Miscellaneous General Expenses)—Functionalize to Distribution/Other.
- 931 (Rents)—Functionalize to Distribution/Other.
3. Revenue Accounts:
- 447 (Sales For Resale)—Functionalize to Production.
- 450-455 (Other Operating Revenues)—Functionalize to Production.

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456 (Wheeling Revenues)—Functionalize to Transmission.

(C) The following accounts shall be functionalized as follows:

107, 120.1 (CWIP)—Functionalize to Distribution/Other.

108 (PIS Depreciation Reserve)—The same functionalization used for accounts 310-373, Plant in Service (PIS).

108 (General Plant Depreciation Reserve)—Functionalize according to the General Plant ratio.

111 (Accumulated Amortization)—The same functionalization used for accounts 301-303, Intangible Plant.

256 (Deferred Gain from Disposition of Utility Plant)—The same functionalization used for account 105, Electric Plant Held for Future Use.

403-407 (PIS Depreciation Expense)—The same functionalization used for accounts 310-373, Plant in Service.

408.1 (Other Taxes)—With the exception of property taxes and labor related taxes, all

taxes will be functionalized to Distribution/Other. Property taxes will be functionalized using the gross plant ratio including general plant. Labor related taxes will be functionalized using labor ratios.

409.1, 410.1, 411.1, 411.4 (Income Taxes)—Functionalize to Distribution/Other.

932 (Maintenance of General Plant)—Functionalize according to the ratio developed from the functionalized totals of accounts 390, 391, 397 and 398.

411.6, 411.7 (Gain from Disposition of Utility Plant)—The same functionalization used for account 105, Plant Held for Future Use.

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(Approved by the Office of Management and Budget under control number 1902-0096)

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