

Deferred Debits Review



Finance Committee
April 26, 2006



Deferred Debits Review

Balance at March 31, 2006

Deferred Debits being amortized	12,364,568
Deferred Debit projects in process	<u>6,064,075</u>
Total Deferred Debits	<u><u>18,428,643</u></u>

Deferred Debits Being Amortized

Project Description	3/31/2006 Balance	Amortization Period	2006 Amortization	Amortizing to	Commission Order or GAAP authority
Debt Issuance & Reacquisition Costs					
2001 Debt Restructuring Costs	1,630,721	10 Years	326,144	Interest Expense	U-92-10(4)
2002 Refin 91 Series A Bonds	2,071,785	10 Years	355,163	Interest Expense	U-92-10(4)
Long Term Bond Repurchase	2,002,429	10 - 20 years	334,840	Interest Expense	U-92-10(4)
Defeasance of Rate Lock	3,290,759	10 Years	572,306	Interest Expense	U-01-108(26)
Refurbishment of Transmission Equipment	204,476	36 Years	9,259	Depreciation & Amort	U-92-10(4)
Studies					
Transmission Smaller Retirement Units Study	19,915	5 years	19,915	Transmission Exp	U-94-25(2)
Fuel Supply Negotiations	227,634	25 years	22,716	Admin & Gen Exp	U-92-10(4)
Major Overhaul of Beluga Unit #8	1,405,157	7 years	392,136	Other Pwr Prod Exp	U-94-110(2)
Other Regulatory Deferred Charges					
Cooper Lake PCB Remediation	1,511,692	38 years	45,351	Depreciation & Amort	U-01-108(26)
	<u>12,364,568</u>		<u>2,077,830</u>		



Deferred Debits In Progress

Studies

Cooper Lake Relicensing	\$	5,778,340
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Computer Software & Conversion		177,407
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Eklutna Clearing WO/Other		108,328
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Sub-Total	<u>\$</u>	<u>6,064,075</u>
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Deferred Debits Unbundled

	Amortizing	In Progress	Total
G&T	9,766,898	6,016,599	15,783,497
D	2,597,671	47,476	2,645,146
Total	12,364,568	6,064,075	18,428,643



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Questions?