

# Deferred Debits Review



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Finance Committee  
August 10, 2005



# Deferred Debits Review

## Balance at June 30, 2005

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<b>Deferred Debits being amortized</b>	<b>13,932,258</b>
<b>Deferred Debit projects in process</b>	<b>6,337,146</b>
<b>Total Deferred Debits</b>	<b><u>20,269,404</u></b>

# Deferred Debits Being Amortized

Project Description	6/30/2005 Balance	Amortization Period	2005 Amortization	Amortizing to	Commission Order or GAAP authority
<b>Debt Issuance &amp; Reacquisition Costs</b>					
2001 Debt Restructuring Costs	1,875,329	10 Years	326,144	Interest Expense	U-92-10(4)
2002 Refin 91 Series A Bonds	2,338,157	10 Years	355,044	Interest Expense	U-92-10(4)
Long Term Bond Repurchase	2,253,558	10 - 20 years	334,840	Interest Expense	U-92-10(4)
Defeasance of Rate Lock	3,719,989	10 Years	572,306	Interest Expense	U-01-108(26)
<b>Refurbishment of Transmission Equipment</b>	211,420	36 Years	9,259	Depreciation & Amort	U-92-10(4)
<b>Studies</b>					
Transmission Smaller Retirement Units Study	42,320	5 years	29,873	Transmission Exp	U-94-25(2)
<b>Fuel Supply Negotiations</b>	244,671	25 years	22,716	Admin & Gen Exp	U-92-10(4)
<b>Major Overhaul of Beluga Unit #8</b>	1,699,260	7 years	394,982	Other Pwr Prod Exp	U-94-110(2)
<b>Other Regulatory Deferred Charges</b>					
Cooper Lake PCB Remediation	1,545,705	38 years	45,351	Depreciation & Amort	U-01-108(26)
<b>Environmental Matters &amp; Other</b>					
Ford Warranty Program	1,849	6 years	1,849	Admin & Gen Exp	Life of warranties
	<u>13,932,258</u>		<u>2,092,364</u>		



# Deferred Debits In Progress

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## **Studies**

Cooper Lake Relicensing	\$	5,214,322
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## **Computer Software & Conversion**

859,132

## **Business Venture Studies**

Wind Power Generation Study - Fire Island		171,967
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## **Eklutna Clearing WO**

91,725

## **Total**

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	\$	6,337,146
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# Deferred Debits Unbundled

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	Amortizing	In Progress	Total
<b>G&amp;T</b>	10,027,942	5,513,023	15,540,965
<b>D</b>	3,904,316	824,123	4,728,439
<b>Total</b>	13,932,258	6,337,146	20,269,404



Questions?

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