

Chugach Electric Association
G & T Accounting & Finance Association
Member Survey

	South Texas Electric Cooperative	Buckeye Power, Inc.	Minnkota Power Cooperative	Big Rivers Electric Corp	Great River Energy
1a Do you book AFUDC/IDC on your financial statements?	Only if project is over \$1 million and will take over a year to complete	Yes, both AFUDC and IDC	Only if project is over \$1 million and will take over a year to complete	Only on projects estimated to cost at least \$250K.	Yes, only those that calculate to more than \$5 per month
1b If not, why not?					
1c How does it enter into your revenue requirement?		As an addition		A a reduction to expense	As a reduction to the revenue requirement
2a Did you employ the services of an "expert" to determine your optimum equity debt mix?	No.	Yes	Do not have a formal equity plan.	No.	No.
2b If so, could you provide me a reference?		Jack Gaines from Clough, Harbour and Associates, LLP			
3 Do you have a policy on deferred debits?	No formal policy, match expense deferred with benefit received.	No formal policy, done in accordance with GAAP	Minnkota defers major maintenance jobs related primarily to the boiler and turbine.	No formal policy, follow RUS Bulletin 1767B-1	No formal policy, try not to defer unless amount too large to handle in current rate.