

# Deferred Debits Review



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Finance Committee  
November 3, 2005

## Deferred Debits Review Balance at September 30, 2005



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<b>Deferred Debits being amortized</b>	<b>13,409,203</b>
<b>Deferred Debit projects in process</b>	<b><u>6,878,711</u></b>
<b>Total Deferred Debits</b>	<b><u>20,287,914</u></b>



## Deferred Debits Being Amortized

Project Description	9/30/2005 Balance	Amortization Period	2005 Amortization	Amortizing to	Commission Order or GAAP authority
<b>Debt Issuance &amp; Reacquisition Costs</b>					
2001 Debt Restructuring Costs	1,793,793	10 Years	326,144	Interest Expense	U-92-10(4)
2002 Refin 91 Series A Bonds	2,249,366	10 Years	355,163	Interest Expense	U-92-10(4)
Long Term Bond Repurchase	2,169,849	10 - 20 years	334,840	Interest Expense	U-92-10(4)
Defeasance of Rate Lock	3,576,912	10 Years	572,306	Interest Expense	U-01-108(26)
<b>Refurbishment of Transmission Equipment</b>	209,105	36 Years	9,259	Depreciation & Amort	U-92-10(4)
<b>Studies</b>					
Transmission Smaller Retirement Units Study	34,852	5 years	29,873	Transmission Exp	U-94-25(2)
<b>Fuel Supply Negotiations</b>	238,993	25 years	22,716	Admin & Gen Exp	U-92-10(4)
<b>Major Overhaul of Beluga Unit #8</b>	1,601,226	7 years	392,136	Other Pwr Prod Exp	U-94-110(2)
<b>Other Regulatory Deferred Charges</b>					
Cooper Lake PCB Remediation	1,534,367	38 years	45,351	Depreciation & Amort	U-01-108(26)
<b>Environmental Matters &amp; Other</b>					
Ford Warranty Program	740	6 years	740	Admin & Gen Exp	Life of warranties
	<u>13,409,203</u>		<u>2,088,529</u>		



## Deferred Debits In Progress

### Studies

Cooper Lake Relicensing \$ 5,627,309

### Computer Software & Conversion

969,691

### Business Venture Studies

Wind Power Generation Study - Fire Island 171,378

### Eklutna Clearing WO

110,333

### Sub-Total

\$ 6,878,711



## Deferred Debits Unbundled

	Amortizing	In Progress	Total
<b>G&amp;T</b>	9,211,593	5,971,963	15,183,556
<b>D</b>	4,197,610	906,748	5,104,358
<b>Total</b>	13,409,203	6,878,711	20,287,914