

Cost Analysis of Utility Plant Acquisition Adjustment for Elk Lake

| DT | Document | Date | Explanation | Category | | | Amount |
|----|----------|------------|-------------------------------|--------------------------|----------|------------|---------------------|
| | | | | Labor Total | | | 2,407.56 |
| PV | 40084701 | 3/20/2002 | WILLIAM BUNCH - AP/PO | Labor | 779833 | 50007983 W | 225.00 |
| T2 | 1407 | 2/28/2002 | Payroll Labor Distribution | Labor | 652546 | 50007983 W | 77.61 |
| PV | 36910 | 8/21/2001 | WILLIAM BUNCH - AP/PO | Labor | 12033444 | ACQ007 X | 180.00 |
| PV | 37431 | 8/31/2001 | WILLIAM BUNCH - AP/PO | Labor | 12033860 | ACQ007 X | 270.00 |
| PV | 37907 | 9/20/2001 | WILLIAM BUNCH - AP/PO | Labor | 12034291 | ACQ007 X | 270.00 |
| PV | 38416 | 9/28/2001 | WILLIAM BUNCH - AP/PO | Labor | 12034697 | ACQ007 X | 360.00 |
| PV | 39300 | 10/24/2001 | WILLIAM BUNCH - AP/PO | Labor | 12035368 | ACQ007 X | 288.70 |
| PV | 39727 | 10/31/2001 | WILLIAM BUNCH - AP/PO | Labor | 12035673 | ACQ007 X | 180.00 |
| | | | Estimated Contract labor | | | | 500.00 |
| PV | 41220 | 12/11/2001 | WILLIAM BUNCH - AP/PO | Labor | 12036850 | ACQ007 X | 56.25 |
| | | | | Legal Bills Total | | | 8,500.42 |
| F9 | 30028143 | 4/30/2002 | April legal fees | Legal Bills | 1241139 | 50007983 W | 31.79 |
| JE | 144 | 2/28/2002 | Accrue legal bills | Legal Bills | 677578 | 50007983 W | 104.00 |
| JE | 144 | 3/31/2002 | Accrue legal fees | Legal Bills | 1015338 | 50007983 W | 625.19 |
| JE | 144 | 5/31/2002 | Accrue Stoll,Keenan,Park | Legal Bills | 1465217 | 50007983 W | 401.10 |
| PV | 40111083 | 4/11/2002 | STOLL KEENON AND PARK - AP | Legal Bills | 1054249 | 50007983 W | 625.19 |
| JM | 144 | 2/28/2001 | Legal Fees Setup-Stoll Keenon | Legal Bills | 12028176 | ACQ007 X | 2,861.25 |
| JM | 144 | 7/31/2001 | Legal Fees Setup | Legal Bills | 12032999 | ACQ007 X | 710.50 |
| JM | 144 | 9/30/2001 | Legal Fees Setup | Legal Bills | 12034897 | ACQ007 X | 2,798.40 |
| JM | 144 | 11/30/2001 | Legal Fees Setup | Legal Bills | 12036627 | ACQ007 X | 343.00 |
| | | | | Acquisition costs | | | 10,907.98 |
| | | | | Acquisition costs | | | (10,907.98) |
| | | | | Cash Purchase price | | | (89,084.00) |
| | | | | Assets purchased | | | 331,075.00 |
| | | | | Accumulated Depreciation | | | (177,745.12) |
| | | | | CIAC | | | (165,835.00) |
| | | | | UPAA | | | <u>(112,497.10)</u> |

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