



Report ID: GLC7501

AEP Financials  
JOURNAL ENTRY DETAIL REPORT

Page No. 1  
Run Date 3/30/2017  
Run Time 2:09:49 PM

Unit: 117  
Journal ID: OAAAGAIN  
Date: 12/31/2016  
Journal status: P  
Description: Record ESTIMATED gain on sale of 779+/- acres on Slouits Bottom, in proximity to Cair's Hill Road & Ky Highway 8 to Fred L. and Tammy S. Hostetler, Lewis County, Kentucky; W0027544

Ledger Group: ACTUALS  
Source: ONL  
Reversal: N  
Reversal Date:

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 12/31/2016  
Exchange Rate: 1.00  
Trans Ref Num: REC

Line #	Unit	Account	Department	State/Jurisdiction	Product	Affiliate	Project Bu	Stat	Project	Statistics Amt	Rate Type	Rate	Cost Comp	Foreign Amount ABM Activity	Base Amount Sub-Cat
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117		1080005	10863				SHSVC		SSN100004	1,001,860.36	CRRNT	1,001,860.36	971	1,001,860.36	USD
		Description:	Record ACTUAL Gain				Reference:		W002754402		Open Item Key:			974	
2	117	4116000	10863	KY			SHSVC		SSNANDA	1,001,860.36	CRRNT	-1,001,860.36	090	-1,001,860.36	USD
		Description:	Gain From Disposition of Plant				Reference:		G00000117		Open Item Key:			974	
										<b>Total Lines:</b>	<b>2</b>	<b>Total Base Debits:</b>	<b>1,001,860.36</b>	<b>Total Base Credits:</b>	<b>1,001,860.36</b>

End of Report

**Sale of  
 Calculation of Gain/Loss on Sale**

**W0027544 - Sale of Carrs Site: 8500 - 739+/- Acres to Triple D Farms**

<b>Work Order #</b>	<b>Land</b>	<b>Building</b>	<b>Total</b>
<b>Original Cost</b>	\$1,102,454.98	\$0.00	\$1,102,454.98
<b>Proceeds</b>	2,216,811.50	0.00	2,216,811.50
<b>Cost of Sale</b>	112,496.16	0.00	112,496.16
<b>Gain/Loss</b> **	1,001,860.36		

\*\* Credit amount is Loss - Credit to work order use 971 CC and Debit to 4212000 use CC 09(  
 \*\* Debit amount is Gain - Debit to work order use 971 CC and Credit to 4211000 use CC 09(

**It the GL account on the work order is 105000X - Plant Held for Future Use - Use the accounts below**

\*\* Credit amount is Loss - Credit to work order use 971 CC and Debit to 4117000 use CC 09(  
 \*\* Debit amount is Gain - Debit to work order use 971 CC and Credit to 4116000 use CC 09(

*Calculation on Sale with structures - only calculate the gain/loss on land (structure has depreciated)*

*\*\*If 121 or 124 property check with Manager before calculating, may have a barn, lease, or other scenario*

*\*\*to consider before calculating gain/loss*

= input cell

**Please do not save file over template. File should be saved in this format**

H:\internal\Land Sales\BU NBR sp WO NBR sp NAME.xls

Where; BU NBR - three digit numeric BU then a space

Actual work order number then a space

Name should identify the land or building sold.

Example - 150 W000597402 Hancock.xls

<b>Asset</b>	<b>Price per Acre</b>	<b>Acres Sold</b>	<b>Original Cost</b>
16064	\$ 1,491.82	739.000	\$ 1,102,454.98
	Cost Per Acre per Cindy Buckbee - Land Management		

Kentucky Power - Gen  
Work Order Summary Overview Report

Work Order : W0027544 Description : Sale of 550+/- acres in Lewis County, Kentucky at Auction Status : open  
 Work Order Type : KEPCo Gen - Steam Land/ROW  
 Funding Project : X000001116 In Service Date :  
 Major Location : Misc Generation Facil-KY, KEP Asset Location : Carrs Site : KEP : 8500 Close Date :

Department	Labor	Materials	Outside Services	All Other	Overheads	AFUDC	Credits/Salvage	Total
Retirements								
11710863	\$0.00	\$0.00	\$59,457.06	\$0.00	\$0.00	\$0.00	(\$100,000.00)	(\$40,542.94)
11799900	\$0.00	\$0.00	\$0.00	\$53,039.10	\$0.00	\$0.00	\$0.00	\$53,039.10
Exp Type Total :	\$0.00	\$0.00	\$59,457.06	\$53,039.10	\$0.00	\$0.00	(\$100,000.00)	\$12,496.16
WO Total :	\$0.00	\$0.00	\$59,457.06	\$53,039.10	\$0.00	\$0.00	(\$100,000.00)	\$12,496.16
Report Total :	\$0.00	\$0.00	\$59,457.06	\$53,039.10	\$0.00	\$0.00	(\$100,000.00)	\$12,496.16

↓  
 PROCEEDS - INCLUDE AMOUNT  
 FROM CLOSING  
 STATEMENT

COST OF SALE  
 \$ 112,496.16