

Bluegrass Utility Operating Company
Purchase/Acquisition Assets

System: **KY-Yung Farm**

Date of Annual Report Used N/A
In-Service Date 1/1/2024
Purchase Price 1.00
closing cost 1,384.30

<u>Acct Name</u>	<u>Acct #</u>	<u>Plant Balance</u>	<u>Dep %</u>	<u>AccDep-N/A</u>	<u>Dep Exp</u>	<u>AccDep-01/01/2024</u>	<u>NBV-01/01/2024</u>
Total		0.00		0.00		0.00	0.00

Journal Entry to transfer In-Service assets post acquisition

<u>Acct Name</u>	<u>Acct #</u>	<u>Debit</u>	<u>Credit</u>	<u>Note</u>
Utility Plant Purchased	106000		1,385.30	Total closing consideration
Land and Land Rights	353000	1,385.30		Closing costs
Prepayments	166000	3,200.00		Settlement Statement: Reimbursement for Permit
Acquisition Adjustment	114000		3,200.00	Acquisition Adjustment
		4,585.30	4,585.30	