

**Bluegrass Utility Operating Company**  
Commonwealth - Purchase/Acquisition Assets

System: **KY-Commonwealth**

Date of Annual Report Used 12/31/2022  
In-Service Date 1/1/2024  
Purchase Price 12,000.00  
closing cost 722.68

<u>Acct Name</u>	<u>Acct #</u>	<u>Plant Balance</u>	<u>Dep %</u>	<u>AccDep-12/31/2022</u>	<u>Dep Exp</u>	<u>AccDep-01/01/2024</u>	<u>NBV-01/01/2024</u>
S&I	304006	76,100.00	40.0%	14,895.52	30,523.40	45,418.92	30,681.08
<b>Total</b>		<b>76,100.00</b>		<b>14,895.52</b>	<b>30,523.40</b>	<b>45,418.92</b>	<b>30,681.08</b>

<u>Monthly Amort-30</u>				
<u>271 CIAC</u>	<u>Beg Accum</u>	<u># Years</u>	<u>12 272 CIAC Amort</u>	
61,204.48	-	170.01	2,040.12	2,040.12

**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		12,722.68	Total closing consideration
Land and Land Rights	353000	722.68		Closing cost
S&I	354004	76,100.00		2022 Annual report
Accumulated Depr	108000		45,418.92	2022 Annual report + calculation
CIAC	271000		61,204.48	2022 Annual report
CIAC Amort	272000	2,040.12		2022 Annual report + calculation
Acquisition adjustment	114000	40,483.28		Acquisition Adujstment
		<b>119,346.08</b>	<b>119,346.08</b>	