

RMNG Sale to TBI
Plant Accounting Entries
Collbran Gathering Operating System

| | |
|------------------|---------------------|
| Asset Cost | 756,589.07 |
| Accumulated Depr | <u>(640,218.75)</u> |
| Net Book Value | 116,370.32 |

| | |
|--------------------|-----------|
| Proceeds from Sale | 96,000.00 |
|--------------------|-----------|

Net Loss (20,370.32)

| | <u>Dr</u> | <u>Cr</u> |
|-----------------------------|------------------|------------|
| Gathering Assets- 101010 | | 749,716.73 |
| Transmission Assets- 101040 | | 6,872.34 |
| Gathering Accum- 108400 | 638,538.50 | |
| Transmission Accum- 108700 | 1,680.25 | |
| Proceeds From Sale- 108100 | 96,000.00 | |
| Gas Plant Sold- 102000 | <u>20,370.32</u> | |
| | 756,589.07 | 756,589.07 |
| | | |
| Gas Plant Sold- 102000 | | 20,370.32 |
| Net Loss- 421204 | 20,370.32 | |