

**Inver Hills Asset Sale – Journal Entry**

	SD Jurisdiction
1 Asset Purchase Price	\$288,000
2 Estimated Fuel Purchase Price	128,000
3 Total Asset Net Book Value	163,000
4 Estimated Transaction Costs	<u>18,000</u>
5 Pre-tax Gain on Sale (line 1+2-3-4)	\$235,000