

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions the need for regular reconciliations and the use of appropriate accounting methods.

2. The second part of the document focuses on the classification of assets and liabilities. It provides detailed guidance on how to identify and categorize different types of assets, such as property, plant, and equipment, and how to distinguish between current and non-current liabilities. This section is essential for ensuring that the balance sheet accurately reflects the company's financial position.

3. The third part of the document addresses the recognition and measurement of revenue and expenses. It outlines the criteria for when revenue should be recognized and how it should be measured, as well as the corresponding treatment of expenses. This section is critical for ensuring that the income statement provides a true and fair view of the company's performance.

4. The fourth part of the document discusses the treatment of intangible assets and goodwill. It explains how these assets should be identified, measured, and tested for impairment. This section is particularly important for companies that have acquired other businesses, as it helps to ensure that the value of these intangible assets is properly reflected in the financial statements.

5. The fifth part of the document covers the disclosure requirements for financial statements. It details the information that must be provided in the notes to the financial statements, including details about accounting policies, related party transactions, and contingencies. This section is essential for ensuring that all relevant information is disclosed to the users of the financial statements.

6. The sixth part of the document discusses the treatment of foreign currency transactions and foreign operations. It provides guidance on how to translate foreign currency amounts into the reporting currency and how to account for the effects of exchange rate fluctuations. This section is particularly relevant for multinational companies.

7. The seventh part of the document addresses the treatment of share-based payments and other equity-related transactions. It explains how these transactions should be measured and recorded, and how they should be disclosed in the financial statements. This section is important for companies that use equity-based compensation plans.

8. The eighth part of the document discusses the treatment of financial instruments and derivatives. It provides guidance on how to recognize and measure these instruments and how to account for their effects on the financial statements. This section is particularly important for companies that engage in financial markets.

9. The ninth part of the document covers the treatment of discontinued operations and other special situations. It explains how these items should be presented in the financial statements and how they should be disclosed in the notes. This section is important for ensuring that the financial statements provide a clear and complete picture of the company's financial performance.



PO Box 650764 Dallas, TX 75265-0764

OCTOBER 30, 2024

Account Number:

CITY OF COSHOCTON  
760 Chestnut St  
Coshocton, OH 43812-1280

**IMPORTANT INFORMATION REGARDING YOUR  
ENERGY HARBOR ELECTRIC AGGREGATION PROGRAM**

**DEAR CITY OF COSHOCTON,**

Thank you for participating in the **City of Coshocton ELECTRIC AGGREGATION PROGRAM** with Energy Harbor. We are writing to make you aware that your energy supply will soon transition from Energy Harbor to **DYNEGY ENERGY SERVICES EAST, LLC**. You can rest assured that **your current contract, including your rate and term length, will stay the same**. Dynegy has been a trusted electricity supplier for customers for many years, and we are looking forward to serving you.

We have included additional information below to help you understand this change better. Our goal is to ensure a smooth transition, and we are here to support you every step of the way.

**Why is my service being transferred to Dynegy?**

Energy Harbor has been purchased, and as a result, Aggregation Program customers will be moving to Dynegy. Dynegy is another brand within our corporate family that serves Aggregation Programs throughout the State of Ohio.

**What happens next?**

To ensure your service continues without any interruptions, it will automatically transition to Dynegy in the coming weeks. You will be receiving a letter from your utility soon indicating a change in your electricity supplier with the service transition date. **Your terms of service and price will remain the same through the end of your current contract, so you do not need to take any action.**

**What else should I know?**

After your service transitions, you will see Dynegy listed as your energy supplier instead of Energy Harbor on your usual utility bill. If you have any questions, you can reach us daily from **8:00 AM – 11:00 PM EST at (888) 682-2170**. We look forward to serving you.

**With much appreciation.**

DYNEGY ENERGY SERVICES EAST, LLC  
(888) 682-2170

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