



The Empire District Electric Company
A Liberty Utilities Company

Case No. ER-2020-0311
OPC Data Request – 8001

Data Request Received: 04/14/20
Request No. 8001

Date of Response: 4/29/20
Respondent: Peter Thompson

Submitted by: Lena Mantle.

REQUEST:

Empire's Electric Net Fuel & Purchased Power report for December 2019 provided in submission BFMR-2020-0367 states the following:

Asbury was derated due to fuel quality issues prior to consuming all of its recoverable coal inventory on December 12th at which point it did not operate for the remainder of the month. As a result, the unit produced only 5,386 MWh (approximately 95.0% less than budget since it was budgeted to operate normally all month). Asbury yielded over \$2.2 million in unfavorable market margin largely due to increased costs due to its limited operation and coal inventory adjustments that increased its costs by over \$1.9 million.

Please provide the following information:

- A. A detailed explanation of the increased cost due to Asbury's limited operation along with all general ledger entries for these increased costs.
- B. A detailed explanation of the coal inventory adjustments with all general ledger entries for this adjustment.

RESPONSE:

- A. The increased cost as reported in the Net Fuel & Purchased Power report for December 2019 is primarily attributable to a coal inventory adjustment (\$) and a limited amount of generation (MWh). Refer to the attachment labeled: "[DR 8001.A Asbury Costs.xlsx](#)".
- B. Per David Eaton, the Asbury Plant Manager and a professional engineer, there was no recoverable or usable coal at the Asbury Plant as of 12/31/19. Therefore, Accounting adjusted the inventory balances for both blend and PRB coal to zero with 12/31/19 general ledger entry BURNEXP19. Please see [DR 8001.B Inventory Adjustments Entry and Support.pdf](#).

CURGEN FUEL EXP & PP

| Journal ID | Account | Amount | Line Descr | Status | Period | Product | Dept | Year | |
|------------|---------------------|----------------------------|-----------------------------|--------|--------|---------|------|------|---|
| BURNEXP19 | 501042 | 271,924.87 | Coal Burn Expense | P | 12 | FS | 110 | 2019 | Coal burn |
| BURNEXP19 | 501042 | 544.49 | Oil Burn Hndling - 60% | P | 12 | FS | 110 | 2019 | Portion of oil burn related to coal handling |
| BURNEXP19 | 501042 | 1,925,886.33 | Coal Burn Expense - Adj | P | 12 | FS | 110 | 2019 | Write-off of coal inventory due to no usable coal left at plant |
| UNDIST19B | 501042 | 203.09 | Undistributed Coal Burn Exp | P | 12 | FS | 110 | 2019 | Entry moves miscellaneous charges to coal expense. |
| UNDIST19C | 501042 | 209.02 | Undistributed Coal Burn Exp | P | 12 | FS | 110 | 2019 | Entry moves miscellaneous charges to coal expense. |
| UNDIST19 | 501042 | 175,094.13 | Undistributed Coal Burn Exp | P | 12 | FS | 110 | 2019 | Entry moves miscellaneous charges to coal expense. |
| | 501042 Total | <u>2,373,861.93</u> | | | | | | | |
| BURNEXP19 | 501045 | 20,084.86 | Oil Burn Exp | P | 12 | FS | 110 | 2019 | Oil burn |
| | 501045 Total | <u>20,084.86</u> | | | | | | | |
| ALO1200001 | 501601 | 420.16 | PAYROLL ACCRUAL ALLOC | P | 12 | PA | 150 | 2019 | "Other" costs of coal payroll accrual |
| APA0056436 | 501601 | 300.00 | AP Accruals | P | 12 | FE | 150 | 2019 | "Other" costs of coal AP accrual |
| ALO1100001 | 501601 | (310.55) | PAYROLL ACCRUAL ALLOC | P | 12 | PA | 150 | 2019 | "Other" costs of coal payroll accrual |
| PAY0056606 | 501601 | 865.15 | | P | 12 | PRS | 150 | 2019 | "Other" costs of coal payroll accrual |
| PAY0056515 | 501601 | 442.02 | | P | 12 | PRS | 150 | 2019 | "Other" costs of coal payroll accrual |
| | 501601 Total | <u>1,716.78</u> | | | | | | | |
| | Grand Total | <u><u>2,395,663.57</u></u> | | | | | | | |

Asbury Resource Cost per FPP 2,395,664.00

Variance Due to Rounding on FPP (0.43)

PeopleSoft Financials

Journal Entry Detail Report

Page: 1 of 1

Run Date: 4/17/20

Run Time: 4:06:07 PM

| | | | | | |
|----------------------------|---|----------------------|-----------------------|-----------------------|-------------------|
| Header Unit: | GL001 | Ledger Group: | ACTUALS | Total Debits: | 2218803.55 |
| Journal ID: | BURNEXP19 | Source: | ONL | Total Credits: | 2218803.55 |
| Journal Date: | 12/31/19 | Reversal: | None | Journal Lines: | 9 |
| Header Description: | Coal and Oil Burn Exp for December 2019 | | Reversal Date: | | |

| | | | |
|--------------|-------|----------------|---------|
| Unit: | GL001 | Ledger: | ACTUALS |
|--------------|-------|----------------|---------|

| | Account | Dept | Product | Journal Line Description | Journal Line Ref | Monetary Amount | Statistical Amount |
|----|---------|------|---------|-------------------------------|------------------|-----------------|--------------------|
| 3 | 501042 | 110 | FS | Coal Burn Expense | ----- | 271,924.87 | |
| 4 | 501045 | 110 | FS | Oil Burn Exp | ----- | 20,084.86 | |
| 7 | 502093 | 110 | FS | Oil Burn Hndling - 40% | ----- | 363.00 | |
| 8 | 501042 | 110 | FS | Oil Burn Hndling - 60% | ----- | 544.49 | |
| 9 | 151100 | 110 | FS | Coal Inventory | ----- | -271,924.87 | |
| 10 | 151200 | 110 | FS | Distillate Oil | ----- | -20,084.86 | |
| 11 | 151200 | 110 | FS | Oil Inventory Handling Asbury | ----- | -907.49 | |
| 12 | 501042 | 110 | FS | Coal Burn Expense - Adj | ----- | 1,925,886.33 | |
| 13 | 151100 | 110 | FS | Coal Inventory - Adj | ----- | -1,925,886.33 | |

FUEL CONSUMED

Dec-19

ASBURY

| Coal Burn | | | | |
|--------------|------------------|---------|-------------------|---------|
| | Tons | Price | \$ | Account |
| PRB | 3,836.625 | 56.4011 | 216,389.87 | A |
| Blended | 728.220 | 76.2613 | 55,535.00 | B |
| Total | 4,564.845 | | 271,924.87 | |

| Coal Inventory Adjustment | | | | |
|---------------------------|-------------------|---------|---------------------|---------|
| | Tons | Price | \$ | Account |
| PRB | 15,046.278 | 56.4010 | 848,625.80 | C |
| Blended | 14,125.916 | 76.2613 | 1,077,260.53 | D |
| Total | 29,172.194 | | 1,925,886.33 | |

| Oil Burn | | | | |
|------------|-----------------------|--------|---------------|---------|
| | Gallons | Price | \$ | Account |
| Generation | 9,767.000 | 2.0564 | 20,084.86 | E |
| Handling | 441.300 | 2.0564 | 907.49 | F |
| | 60% of handling | | 544.49 | |
| | 40% of handling | | 363.00 | |
| | Total Handling | | 907.49 | |

Summary

| | | DR. | CR. |
|-------------------------|------------|---------------------|---------------------|
| Coal Burn Expense | 110-501042 | 271,924.87 | |
| Coal Burn Expense- Adj | 110-501042 | 1,925,886.33 | - |
| Oil Burn Generation | 110-501045 | 20,084.86 | |
| Oil Burn Handling - 40% | 110-502093 | 363.00 | |
| Oil Burn Handling - 60% | 110-501042 | 544.49 | |
| Coal Inventory | 110-151100 | | 271,924.87 |
| Coal Inventory-Adj | 110-151100 | - | 1,925,886.33 |
| Oil Inventory Burn | 110-151200 | | 20,084.86 |
| Oil Inventory Handling | 110-151200 | | 907.49 |
| Undist. Exp. | 110-152057 | | |
| Total | | 2,218,803.55 | 2,218,803.55 |

**EMPIRE DISTRICT ELECTRIC COMPANY
INVENTORY WORKSHEET
2019**

| ASBURY - PRB COAL | | | | | | | | | |
|-------------------|-------------|-------------|-------------|-----------------|---------------|---------------|-------------------|----------------|-------------|
| MONTH | BEG TONS | PURCH TONS | ADJUST TONS | TRANSF OUT TONS | SUBTOTAL TONS | BURNED TONS | BURN INV ADJ TONS | INTRANSIT TONS | END TONS |
| 1/31/2019 | 230,359.432 | 0.000 | | | 230,359.432 | (39,709.800) | | 15,174.380 | 205,824.012 |
| 2/28/2019 | 205,824.012 | 30,169.060 | | | 235,993.072 | (53,434.875) | (2,079.680) | 15,118.400 | 195,596.917 |
| 3/31/2019 | 195,596.917 | 30,351.980 | | | 225,948.897 | (68,470.350) | | | 157,478.547 |
| 4/30/2019 | 157,478.547 | 30,262.230 | | | 187,740.777 | (37,554.563) | | | 150,186.214 |
| 5/31/2019 | 150,186.214 | 14,474.830 | | | 164,661.044 | (16,196.603) | | | 148,464.441 |
| 6/30/2019 | 148,464.441 | 60,567.760 | | | 209,032.201 | (51,807.308) | | | 157,224.893 |
| 7/31/2019 | 157,224.893 | 45,645.530 | | | 202,870.423 | (49,809.825) | 132.600 | 15,199.130 | 168,392.328 |
| 8/31/2019 | 168,392.328 | 0.000 | | | 168,392.328 | (36,243.675) | | | 132,148.653 |
| 9/30/2019 | 132,148.653 | 0.000 | | | 132,148.653 | (40,479.075) | | | 91,669.578 |
| 10/31/2019 | 91,669.578 | 0.000 | | | 91,669.578 | (24,693.825) | | | 66,975.753 |
| 11/30/2019 | 66,975.753 | 0.000 | | | 66,975.753 | (48,092.850) | | | 18,882.903 |
| 12/31/2019 | 18,882.903 | 0.000 | | | 18,882.903 | (3,836.625) | (15,046.278) | | 0.000 |
| | 230,359.432 | 211,471.390 | 0.000 | 0.000 | | (470,329.374) | (16,993.358) | 45,491.910 | 0.000 |

| MONTH | BEG INITIAL \$ | PURCH INITIAL \$ | ADJUST INITIAL \$ | TRANSF OUT INITIAL \$ | SUBTOTAL INITIAL \$ | BURNED INITIAL \$ | BURN INV ADJ INITIAL \$ | INTRANSIT INITIAL \$ | END INITIAL \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|----------------|------------------|-------------------|-----------------------|---------------------|-------------------|-------------------------|----------------------|----------------|----------------|--------------|
| 1/31/2019 | 2,767,652.28 | 8,806.98 | | | 2,776,459.26 | (478,610.31) | - | 185,886.16 | 2,483,735.11 | 12.0527 | 0.0000 |
| 2/28/2019 | 2,483,735.11 | 388,592.97 | | | 2,872,328.08 | (650,366.55) | (25,312.20) | 194,678.35 | 2,391,327.68 | 12.1712 | 12.8805 |
| 3/31/2019 | 2,391,327.68 | 396,239.80 | | | 2,787,567.48 | (844,732.40) | - | - | 1,942,835.08 | 12.3372 | 13.0548 |
| 4/30/2019 | 1,942,835.08 | 395,037.32 | | | 2,337,872.40 | (467,655.71) | - | - | 1,870,216.69 | 12.4527 | 13.0538 |
| 5/31/2019 | 1,870,216.69 | 183,984.40 | | | 2,054,201.09 | (202,057.48) | - | - | 1,852,143.61 | 12.4753 | 12.7106 |
| 6/30/2019 | 1,852,143.61 | 781,043.57 | | | 2,633,187.18 | (652,616.66) | - | - | 1,980,570.52 | 12.5970 | 12.8954 |
| 7/31/2019 | 1,980,570.52 | 587,736.77 | | | 2,568,307.29 | (630,582.42) | 1,678.69 | 195,707.66 | 2,135,111.22 | 12.6598 | 12.8761 |
| 8/31/2019 | 2,135,111.22 | 4,015.75 | | | 2,139,126.97 | (460,410.65) | - | - | 1,678,716.32 | 12.7032 | 0.0000 |
| 9/30/2019 | 1,678,716.32 | 0.00 | | | 1,678,716.32 | (514,213.79) | - | - | 1,164,502.53 | 12.7032 | 0.0000 |
| 10/31/2019 | 1,164,502.53 | 0.00 | | | 1,164,502.53 | (313,693.07) | - | - | 850,809.46 | 12.7033 | 0.0000 |
| 11/30/2019 | 850,809.46 | 4,850.81 | | | 855,660.27 | (614,419.82) | - | - | 241,240.45 | 12.7757 | 0.0000 |
| 12/31/2019 | 241,240.45 | 0.00 | | | 241,240.45 | (49,015.19) | (192,225.26) | - | 0.00 | 12.7756 | 0.0000 |
| | 2,767,652.28 | 2,750,308.37 | 0.00 | 0.00 | | (5,878,374.05) | (215,858.77) | 576,272.17 | (0.00) | | |

| MONTH | BEG FREIGHT \$ | PURCH FREIGHT \$ | ADJUST FREIGHT \$ | TRANSF OUT FREIGHT \$ | SUBTOTAL FREIGHT \$ | BURNED FREIGHT \$ | BURN INV ADJ FREIGHT \$ | INTRANSIT FREIGHT \$ | END FREIGHT \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|----------------|------------------|-------------------|-----------------------|---------------------|-------------------|-------------------------|----------------------|----------------|----------------|--------------|
| 1/31/2019 | 5,731,937.47 | 230,539.33 | | | 5,962,476.80 | (1,027,824.64) | - | 287,891.25 | 5,222,543.41 | 25.8834 | 0.0000 |
| 2/28/2019 | 5,222,543.41 | 837,898.58 | | | 6,060,441.99 | (1,372,239.65) | (53,407.43) | 284,358.75 | 4,919,153.66 | 25.6806 | 27.7734 |
| 3/31/2019 | 4,919,153.66 | 810,323.23 | | | 5,729,476.89 | (1,736,230.05) | - | - | 3,993,246.84 | 25.3574 | 26.6975 |
| 4/30/2019 | 3,993,246.84 | 835,448.36 | | | 4,828,695.20 | (965,903.36) | - | - | 3,862,791.84 | 25.7200 | 27.6070 |
| 5/31/2019 | 3,862,791.84 | 530,843.22 | | | 4,393,635.06 | (432,172.34) | - | - | 3,961,462.72 | 26.6829 | 36.6735 |
| 6/30/2019 | 3,961,462.72 | 1,367,137.72 | | | 5,328,600.44 | (1,320,661.53) | - | - | 4,007,938.91 | 25.4918 | 22.5720 |
| 7/31/2019 | 4,007,938.91 | 1,139,607.14 | | | 5,147,546.05 | (1,263,854.58) | 3,364.54 | 284,593.75 | 4,171,649.76 | 25.3736 | 24.9665 |
| 8/31/2019 | 4,171,649.76 | 269,359.37 | | | 4,441,009.13 | (955,854.44) | - | - | 3,485,154.69 | 26.3730 | 0.0000 |
| 9/30/2019 | 3,485,154.69 | 206,743.13 | | | 3,691,897.82 | (1,130,884.16) | - | - | 2,561,013.66 | 27.9375 | 0.0000 |
| 10/31/2019 | 2,561,013.66 | 202,911.36 | | | 2,763,925.02 | (744,543.52) | - | - | 2,019,381.50 | 30.1510 | 0.0000 |
| 11/30/2019 | 2,019,381.50 | 207,657.09 | | | 2,227,038.59 | (1,599,154.59) | - | - | 627,884.00 | 33.2514 | 0.0000 |
| 12/31/2019 | 627,884.00 | 195,891.22 | | | 823,775.22 | (167,374.68) | (656,400.54) | - | 0.00 | 43.6255 | 0.0000 |
| | 5,731,937.47 | 6,834,359.75 | 0.00 | 0.00 | | (12,716,697.54) | (706,443.43) | 856,843.75 | 0.00 | | |

| MONTH | BEG TOTAL \$ | PURCH TOTAL \$ | ADJUST TOTAL \$ | TRANSF OUT TOTAL \$ | SUBTOTAL TOTAL \$ | BURNED TOTAL \$ | BURN INV ADJ TOTAL \$ | INTRANSIT TOTAL \$ | END TOTAL \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|--------------|----------------|-----------------|---------------------|-------------------|-----------------|-----------------------|--------------------|--------------|----------------|--------------|
| 1/31/2019 | 8,499,589.75 | 239,346.31 | - | - | 8,738,936.06 | (1,506,434.95) | - | 473,777.41 | 7,706,278.52 | 39.5972 | 40.3116 |
| 2/28/2019 | 7,706,278.52 | 1,226,491.55 | - | - | 8,932,770.07 | (2,022,606.20) | (78,719.63) | 479,037.10 | 7,310,481.34 | 37.9361 | 0.0000 |
| 3/31/2019 | 7,310,481.34 | 1,206,563.03 | - | - | 8,517,044.37 | (2,580,962.45) | - | - | 5,936,081.92 | 37.6946 | 39.7524 |
| 4/30/2019 | 5,936,081.92 | 1,230,485.68 | - | - | 7,166,567.60 | (1,433,559.07) | - | - | 5,733,008.53 | 38.1727 | 40.6608 |
| 5/31/2019 | 5,733,008.53 | 714,827.62 | - | - | 6,447,836.15 | (634,229.82) | - | - | 5,813,606.33 | 39.1582 | 49.3842 |
| 6/30/2019 | 5,813,606.33 | 2,148,181.29 | - | - | 7,961,787.62 | (1,973,278.19) | - | - | 5,988,509.43 | 38.0888 | 35.4674 |
| 7/31/2019 | 5,988,509.43 | 1,727,343.91 | - | - | 7,715,853.34 | (1,894,437.00) | 5,043.23 | 480,301.41 | 6,306,760.98 | 38.0334 | 37.8426 |
| 8/31/2019 | 6,306,760.98 | 273,375.12 | - | - | 6,580,136.10 | (1,416,265.09) | - | - | 5,163,871.01 | 39.0762 | 0.0000 |
| 9/30/2019 | 5,163,871.01 | 206,743.13 | - | - | 5,370,614.14 | (1,645,097.95) | - | - | 3,725,516.19 | 40.6407 | 0.0000 |
| 10/31/2019 | 3,725,516.19 | 202,911.36 | - | - | 3,928,427.55 | (1,058,236.59) | - | - | 2,870,190.96 | 42.8543 | 0.0000 |
| 11/30/2019 | 2,870,190.96 | 212,507.90 | - | - | 3,082,698.86 | (2,213,574.41) | - | - | 869,124.45 | 46.0271 | 0.0000 |
| 12/31/2019 | 869,124.45 | 195,891.22 | - | - | 1,065,015.67 | (216,389.87) | (848,625.80) | - | (0.00) | 56.4011 | 0.0000 |
| | 8,499,589.75 | 9,584,668.12 | 0.00 | 0.00 | | (18,595,071.59) | (922,302.20) | 1,433,115.92 | (0.00) | | |

Burn A

Jan
Feb
Mar

**EMPIRE DISTRICT ELECTRIC COMPANY
INVENTORY WORKSHEET
2019**

| ASBURY - BLENDED COAL | | | | | | | | | |
|-----------------------|------------|------------|----------------|-----------------|---------------|--------------|-------------------|----------------|------------|
| MONTH | BEG TONS | PURCH TONS | TRANSF IN TONS | TRANSF OUT TONS | SUBTOTAL TONS | BURNED TONS | BURN INV ADJ TONS | INTRANSIT TONS | END TONS |
| 1/31/2019 | 1,009.800 | 0.000 | | | 1,009.800 | (37.100) | | | 972.700 |
| 2/28/2019 | 972.700 | 803.540 | | | 1,776.240 | (448.380) | | | 1,327.860 |
| 3/31/2019 | 1,327.860 | 5,531.270 | | | 6,859.130 | (3,302.960) | | | 3,556.170 |
| 4/30/2019 | 3,556.170 | 5,085.480 | | | 8,641.650 | (2,970.650) | | | 5,671.000 |
| 5/31/2019 | 5,671.000 | 15,577.980 | | | 21,248.980 | (1,208.506) | | | 20,040.474 |
| 6/30/2019 | 20,040.474 | 510.900 | | | 20,551.374 | (3,818.438) | | | 16,732.936 |
| 7/31/2019 | 16,732.936 | 3,111.880 | | | 19,844.816 | (3,105.800) | (144.160) | | 16,594.856 |
| 8/31/2019 | 16,594.856 | 3,620.140 | | | 20,214.996 | (2,360.620) | | | 17,854.376 |
| 9/30/2019 | 17,854.376 | 334.140 | | | 18,188.516 | (2,956.340) | (8.260) | | 15,223.916 |
| 10/31/2019 | 15,223.916 | 3,488.790 | | | 18,712.706 | (1,426.760) | | | 17,285.946 |
| 11/30/2019 | 17,285.946 | 1,369.350 | | | 18,655.296 | (3,801.160) | | | 14,854.136 |
| 12/31/2019 | 14,854.136 | 0.000 | | | 14,854.136 | (728.220) | (14,125.916) | | 0.000 |
| | 1,009.800 | 39,433.470 | 0.000 | 0.000 | | (26,164.934) | (14,278.336) | 0.000 | 0.000 |

2

| MONTH | BEG INITIAL \$ | PURCH INITIAL \$ | TRANSF IN INITIAL \$ | TRANSF OUT INITIAL \$ | SUBTOTAL INITIAL \$ | BURNED INITIAL \$ | BURN INV ADJ INITIAL \$ | INTRANSIT INITIAL \$ | END INITIAL \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|----------------|------------------|----------------------|-----------------------|---------------------|-------------------|-------------------------|----------------------|----------------|----------------|--------------|
| 1/31/2019 | 82,803.60 | 0.00 | | | 82,803.60 | (3,042.20) | - | | 79,761.40 | 82.0000 | 0.0000 |
| 2/28/2019 | 79,761.40 | 65,890.28 | | | 145,651.68 | (36,767.16) | - | | 108,884.52 | 82.0000 | 82.0000 |
| 3/31/2019 | 108,884.52 | 453,564.14 | | | 562,448.66 | (270,842.72) | - | | 291,605.94 | 82.0000 | 82.0000 |
| 4/30/2019 | 291,605.94 | 408,585.21 | | | 700,191.15 | (240,697.51) | - | | 459,493.64 | 81.0252 | 80.3435 |
| 5/31/2019 | 459,493.64 | 1,082,557.21 | | | 1,542,050.85 | (87,702.01) | - | | 1,454,348.84 | 72.5706 | 69.4928 |
| 6/30/2019 | 1,454,348.84 | 44,443.62 | | | 1,498,792.46 | (278,475.25) | - | | 1,220,317.21 | 72.9291 | 86.9908 |
| 7/31/2019 | 1,220,317.21 | 284,142.48 | | | 1,504,459.69 | (235,454.42) | (10,928.94) | | 1,258,076.33 | 75.8112 | 91.3089 |
| 8/31/2019 | 1,258,076.33 | 289,726.39 | | | 1,547,802.72 | (180,745.83) | - | | 1,367,056.89 | 76.5671 | 80.0318 |
| 9/30/2019 | 1,367,056.89 | 20,558.91 | | | 1,387,615.80 | (225,541.54) | (677.32) | | 1,161,396.94 | 76.2908 | 61.5278 |
| 10/31/2019 | 1,161,396.94 | 287,902.00 | | | 1,449,298.94 | (110,502.56) | - | | 1,338,796.38 | 77.4500 | 82.5220 |
| 11/30/2019 | 1,338,796.38 | 95,303.16 | | | 1,434,099.54 | (292,208.85) | - | | 1,141,890.69 | 76.8736 | 69.5974 |
| 12/31/2019 | 1,141,890.69 | (9,095.16) | | | 1,132,795.53 | (55,535.00) | (1,077,260.53) | | 0.00 | 76.2613 | 0.0000 |
| | 82,803.60 | 3,023,578.24 | 0.00 | 0.00 | | (2,017,515.05) | (1,088,866.79) | 0.00 | 0.00 | | |

| MONTH | BEG FREIGHT \$ | PURCH FREIGHT \$ | TRANSF IN FREIGHT \$ | TRANSF OUT FREIGHT \$ | SUBTOTAL FREIGHT \$ | BURNED FREIGHT \$ | BURN INV ADJ FREIGHT \$ | INTRANSIT FREIGHT \$ | END FREIGHT \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|----------------|------------------|----------------------|-----------------------|---------------------|-------------------|-------------------------|----------------------|----------------|----------------|--------------|
| 1/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 2/28/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 3/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 4/30/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 5/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 6/30/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 7/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 8/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 9/30/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 10/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 11/30/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| 12/31/2019 | 0.00 | 0.00 | | | 0.00 | - | - | | 0.00 | 0.0000 | 0.0000 |
| | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| MONTH | BEG TOTAL \$ | PURCH TOTAL \$ | TRANSF IN TOTAL \$ | TRANSF OUT TOTAL \$ | SUBTOTAL TOTAL \$ | BURNED TOTAL \$ | BURN INV ADJ TOTAL \$ | INTRANSIT TOTAL \$ | END TOTAL \$ | WTD AVG \$/TON | MONTH \$/TON |
|------------|--------------|----------------|--------------------|---------------------|-------------------|-----------------|-----------------------|--------------------|--------------|----------------|--------------|
| 1/31/2019 | 82,803.60 | - | - | - | 82,803.60 | (3,042.20) | - | - | 79,761.40 | 82.0000 | 0.0000 |
| 2/28/2019 | 79,761.40 | 65,890.28 | - | - | 145,651.68 | (36,767.16) | - | - | 108,884.52 | 82.0000 | 82.0000 |
| 3/31/2019 | 108,884.52 | 453,564.14 | - | - | 562,448.66 | (270,842.72) | - | - | 291,605.94 | 82.0000 | 82.0000 |
| 4/30/2019 | 291,605.94 | 408,585.21 | - | - | 700,191.15 | (240,697.51) | - | - | 459,493.64 | 81.0252 | 80.3435 |
| 5/31/2019 | 459,493.64 | 1,082,557.21 | - | - | 1,542,050.85 | (87,702.01) | - | - | 1,454,348.84 | 72.5706 | 69.4928 |
| 6/30/2019 | 1,454,348.84 | 44,443.62 | - | - | 1,498,792.46 | (278,475.25) | - | - | 1,220,317.21 | 72.9291 | 86.9908 |
| 7/31/2019 | 1,220,317.21 | 284,142.48 | - | - | 1,504,459.69 | (235,454.42) | (10,928.94) | - | 1,258,076.33 | 75.8112 | 91.3089 |
| 8/31/2019 | 1,258,076.33 | 289,726.39 | - | - | 1,547,802.72 | (180,745.83) | - | - | 1,367,056.89 | 76.5671 | 80.0318 |
| 9/30/2019 | 1,367,056.89 | 20,558.91 | - | - | 1,387,615.80 | (225,541.54) | (677.32) | - | 1,161,396.94 | 76.2908 | 61.5278 |
| 10/31/2019 | 1,161,396.94 | 287,902.00 | - | - | 1,449,298.94 | (110,502.56) | - | - | 1,338,796.38 | 77.4500 | 82.5220 |
| 11/30/2019 | 1,338,796.38 | 95,303.16 | - | - | 1,434,099.54 | (292,208.85) | - | - | 1,141,890.69 | 76.8736 | 69.5974 |
| 12/31/2019 | 1,141,890.69 | (9,095.16) | - | - | 1,132,795.53 | (55,535.00) | (1,077,260.53) | - | 0.00 | 76.2613 | 0.0000 |
| | 82,803.60 | 3,023,578.24 | 0.00 | 0.00 | | (2,017,515.05) | (1,088,866.79) | 0.00 | 0.00 | | |

Burn B

Jan > 5%
Feb
Mar
Apr

TO: Fuel Accountant - General Accounting
 Fuel Contracts Manager - Energy Supply

December 2019

FROM: Mr. David Eaton, Asbury Plant Manager

| | Unit No. 1 |
|------------------------------------|-------------|
| Unit 1 Gen. MW Meter | 7647 |
| Start Up | 1490 |
| M1 (AQCS Aux) | 771 |
| Total Net Generation Unit 1 | 5386 |

| | |
|------------------------------------|-------------|
| Generation Per Unit | 7647 |
| Auxiliaries - MW | 660 |
| Gross Generation Per Unit | 8307 |
| Total Gross Generation - MW | 8307 |

| COAL | BEGINNING INVENTORY | TONS RECEIVED | Inventory Adjustment | TONS BURNED | ENDING INVENTORY |
|----------------|---------------------|---------------|----------------------|------------------|------------------|
| PEABODY | 18,883.401 | - | (15,046.78) | 3,836.625 | 0.000 |
| Tires | - | - | | - | 0.000 |
| Blend Coal - 1 | 14,854.336 | - | (14,126.12) | 728.220 | 0.000 |
| | | | | | |
| TOTAL | 33,737.737 | - | (29,172.89) | 4,564.845 | 0.000 |

① *
② *

| OIL | LEVEL | GALLONS |
|----------------------------------|---------------|---------------|
| Oil Beginning of the Month | 11 ft. 10 in. | 29,583 |
| OIL PURCHASED | | - |
| SUBTOTAL (in Gallons) | | 29,583 |
| BURNED IN HANDLING EQUIPMENT | | 441.3 |
| BURNED IN GENERATION | | 9,767 |
| TOTAL BURNED (in Gallons) | | 10,208 |
| Oil EOM | 7 ft. 9 in. | 19,375 |

③

* Adjustment amounts vary slightly, but difference is immaterial.

Memorandum

To: Kelsey Anderson, Fuel Accountant

From: David Eaton, Asbury Plant Manager

D E

Date: 1/7/2020

RE: Asbury coal inventory

In my professional judgment, as of 12/31/2019, there is insufficient recoverable coal inventory to start the unit. The coal that remains in both the PRB and blend piles has too much clay and/or rock mixed in to be considered a viable coal for combustion.