

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.