**Inventory Values**

Average Unit Cost is the basis for determining the cost of fossil fuel burned from inventory. The quantity burned (tons or Btu, MCF, gallons) is multiplied by the average unit cost to determine monthly fuel burn expense.

Coal inventory includes the cost of coal, taxes, and transportation (see MFRH-9).

Natural gas inventory includes the delivered cost of the gas, taxes, and storage fees (see MFRH-12).

Oil inventory includes the delivered cost of the oil and taxes (see MFRH-12).

For a list of fossil fuel inventory by plant, reference MFRP-3.2.