

**Total Steam mmBtu Sales - 2011**

	Q211				Q311				Q411				Q112		Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total		
Fuel Costs - 2011	839,935	691,464	681,948	549,020	627,420	708,916	571,630	628,546	581,801	712,465	614,438	607,826	607,826	7,915,470	
Coal Costs - 2011	404,842	417,415	451,969	427,107	415,029	149,056	334,305	347,321	350,381	277,630	319,448	348,987	348,987	7,915,470	
Gas Costs - 2011	435,093	274,048	229,979	121,914	212,391	559,860	237,385	281,225	331,419	433,639	294,990	258,784	258,784	7,915,470	
Oil Costs - 2011	-	-	-	-	-	-	-	-	-	966	-	106	106	7,915,470	
Hedge Costs - 2011	-	-	-	-	-	-	-	-	-	-	-	-	-	7,915,470	
Coal mmBtu Input Blr Nos. 5	158,409	167,312	173,171	158,635	171,822	78,050	181,635	172,187	177,208	142,846	165,298	170,127	170,127	1,917,700	
Gas mmBtu Input Blr Nos. 1-5 & 8	96,867	60,116	49,632	27,622	50,758	138,167	70,748	82,927	100,301	139,322	114,966	115,829	115,829	1,047,175	
No. 2 Oil mmBtu Input Blr Nos. 1-4	256,276	227,428	222,803	186,457	222,580	216,217	232,383	255,014	277,508	282,280	280,284	285,960	285,960	2,965,191	
Blr 1-5 Fuel to Steam Input															

Production Test - Q1	499,892			0	408,707		38,041		531,030	0		478,071	478,071	0
Production Test - Q4	2,019,227			0	1,950,811		0		2,050,242	0		1,955,741	1,955,741	0
Production Coal Costs - Q1	2,5490				2,4252				1,9434			1,9793	1,9793	
Production Coal Costs - Q4	2,1530				2,2347				2,2766			2,2129	2,2129	
Production Gas Costs - Q1	4,5453				4,1292				3,3482			2,6676	2,6676	
Production Gas Costs - Q4	4,1426				4,1143				4,0344			3,5053	3,5053	

Appendix D														
Adjusted Production Standards - Q1	202,635	195,170	159,314	177,341	198,924	188,724	187,991	187,887	190,423	110,912	188,695	196,086	196,086	2,184,104
Adjusted Production Standards - Q4			454,361	446,748	446,748	1,864,689			444,819			438,890	438,890	
Production Standards - Q1	460,000		460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000
Production Standards - Q4	1,920,000		1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000
12 Month Actual Sales Test %	98.7741%		98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%	98.7741%
Boiler #5 had Major Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Boiler #5 Major Maintenance Adjustment Q1	100.0000%		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Boiler #5 Major Maintenance Adjustment Q4	100.0000%		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Quarterly Fuel Costs - Actual	2,213,347			2,213,347					1,882,037			1,934,730	1,934,730	
Production Standards - Coal	0			0					0			0	0	
Production Standards - Gas	0			0					0			0	0	
Quarterly Fuel Costs - Adjusted	2,213,347			2,213,347					1,882,037			1,934,730	1,934,730	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	706,507.00			706,507.00					784,906.00			848,524.00	848,524.00	
Base fuel amount (per million BTU)	3.13			3.13					2.40			2.28	2.28	
Quarterly Fuel Costs - Collected	3,9500			3,9500					3,9500			3,9500	3,9500	
(Over) or Under Collected Fuel Costs	2,790,703			2,790,703					3,100,379			3,951,670	3,951,670	
85% of change in actual fuel costs	(577,356)			(577,356)					(1,218,342)			(1,416,940)	(1,416,940)	
Rolling 12-months Steam Blr Sales	(490,753)			(490,753)					(1,035,591)			(1,204,369)	(1,204,369)	
Quarterly Cost Adjustment	2,963,162			2,963,162					2,508,205			2,475,887	2,475,887	
Cumulative - QCA	(0,1915)			(0,1915)					(0,4129)			(0,4865)	(0,4865)	
	(1,1204)			(1,1204)					(1,1242)			(1,3121)	(1,3121)	

**Total Steam mmBtu Sales - 2012**

Fuel Costs - 2012  
 Coal Costs - 2012  
 Gas Costs - 2012  
 Oil Costs - 2012  
 Hedge Costs - 2012

Coal mmBtu Input Blr Nos. 5  
 Gas mmBtu Input Blr Nos. 1-3 & 8  
 No. 2 Oil mmBtu Input Blr Nos. 1-4  
**Blr 1-5 Fuel to Steam Input**

Production Test - Q1  
 Production Test - Q4

Production Coal Costs - Q1  
 Production Coal Costs - Q4

Production Gas Costs - Q1  
 Production Gas Costs - Q4

**Appendix D**  
 Adjusted Production Standards - Q1  
 Adjusted Production Standards - Q4

Production Standards - Q1  
 Production Standards - Q4  
 12 Month Actual Sales Test %  
 Days Boiler #5 had Major Maintenance  
 Boiler #5 Major Maintenance Adjustment Q1  
 Boiler #5 Major Maintenance Adjustment Q4

Quarterly Fuel Costs - Actual  
 Production Standards - Coal  
 Production Standards - Gas  
 Quarterly Fuel Costs - Adjusted  
 Quarterly Blr 1-5 & 8 Fuel to Steam Input

**Base fuel amount (per million BTU)**  
 Quarterly Fuel Costs - Collected  
 (Over) or Under Collected Fuel Costs  
 85% of change in actual fuel costs  
 Rolling 12-months Steam Blu Sales  
 Quarterly Cost Adjustment

Cumulative - QCA

	Q212			Q312			Q412			Q113			Total
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	
	218,880	216,197	207,738	201,369	199,763	201,658	216,350	219,838	226,065	0	0	0	1,907,888
	541,209	586,319	645,436	523,725	602,956	563,637	636,275	668,373	728,653	0	0	0	5,486,583
	291,555	294,682	432,322	333,744	221,001	331,123	364,353	370,406	371,163	-	-	-	-
	249,654	291,637	213,114	189,980	381,954	222,514	271,922	297,968	357,491	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	138,854	141,723	164,356	167,649	110,378	161,224	174,517	176,986	171,115	-	-	-	1,406,802
	124,599	116,224	78,438	68,379	132,553	80,357	83,716	86,293	105,329	-	-	-	877,888
	263,453	257,947	242,794	236,028	242,831	241,581	258,233	255,279	276,444	0	0	0	2,284,690
			444,933	1,009		439,251	0	0	522,618	0	0	0	338,198
			1,862,741	0		1,894,294	0	0	1,884,873	0	0	1,406,802	4,806
			2,2892			2,0168			2,1161			#DIV/0!	
			2,1409			2,0508			2,0991			2,139651991	
			2,3630			2,8243			3,3439			#DIV/0!	
			3,0056			2,7653			2,7753			2,820672648	
			159,314			188,724			190,423			196,088	
			445,942			419,111			460,000			338,198	
			1,861,323			1,877,918			1,877,918			1,411,608	
			460,000			460,000			460,000			460,000	
			1,920,000			1,920,000			1,920,000			1,920,000	
			56.9439%			100.0000%			100.0000%			73.5212%	
			0			0			0			0	
			100.0000%			91.1111%			100.0000%			100.0000%	
			100.0000%			97.80832%			97.80832%			97.80832%	
			1,772,963			1,680,318			2,033,302			0	
			2,310			0			0			#DIV/0!	
			(2,384)			0			0			#DIV/0!	
			1,772,889			1,680,318			2,033,302			#DIV/0!	
			764,194.00			720,540.00			799,956.00			0.00	
			2.32			2.33			2.54			#DIV/0!	
			3,9500			3,9500			3,9500			3,9500	
			3,018,566			2,846,133			3,159,826			3,9500	
			(1,245,677)			(1,165,815)			(1,126,525)			#DIV/0!	
			(1,056,826)			(990,943)			(957,546)			#DIV/0!	
			2,515,670			2,599,707			2,606,278			1,907,858	
			(0,4209)			(0,3812)			(0,3674)			#DIV/0!	
			(1,5415)			(1,7015)			(1,6560)			#DIV/0!	



**SJLP STEAM QCA RECON**

GL AC 254002  
 Prepared by: Jane Sciro  
 12/31/2012

Accrual:	Journal	rate	Total billed QCA MBTU's (from steam CIB+ bills)	(0.3674) Q412	(0.3871) Q312	(0.4209) Q212	(0.4129) Q411	(0.2212) Q311	(0.1915) Q211	(0.2986) Q411	(0.5551) Q410	(0.2752) Q310	(0.1941) Q210	(0.0720) Q110
Jun-06	0507105	0.0074												
Jun-06	0507105	0.0074												
Sep-06	0507105	0.0824												
Sep-06	0507106	0.0924												
Sep-06	0507106	0.0924												
Oct-06	0507107	0.0924												
Dec-06	0507105	0.2552												
Mar-07	0507105	0.1952												
Jun-07	0507105	0.1000												
Sep-07	0507105	0.2005												
Dec-07	0507105	0.4000												
Mar-08	0507105	0.5579												
Jun-08	0507105	0.0695												
Sep-08	3735TMQCA	(0.0125)												
Dec-08	3735TMQCA	(0.0083)												
Mar-09	3735TMQCA	0.0147												
Jun-09	3735TMQCA	(0.0284)												
Sep-09	3735TMQCA	(0.1780)												
Dec-09	3735TMQCA	(0.2394)												
Mar-10	3735TMQCA	(0.0720)												
Jun-10	3735TMQCA	(0.1941)												
Sep-10	3735TMQCA	(0.2752)												
Dec-10	3735TMQCA	(0.3551)												
Mar-11	3735TMQCA	(0.2686)												
Jun-11	3735TMQCA	(0.1815)												
Sep-11	3735TMQCA	(0.2190)												
Dec-11	3735TMQCA	(0.4126)												
Mar-12	3735TMQCA	(0.4865)												
Jun-12	3735TMQCA	(0.4209)												
Sep-12	3735TMQCA	(0.3671)												
Dec-12	3735TMQCA	(0.3674)												
				(557,546.00)	(990,943.00)	(1,056,326.00)	(1,095,591.00)	(657,516.00)	(490,753.00)	(787,762.00)	(898,041.00)	(719,448.00)	(563,726.00)	(184,698.00)

Recovery:	Billed per CS50001		
Aug-06		\$	(17,639.89)
Sep-06		\$	(19,408.98)
Oct-06	billed	\$	(16,603.10)
Nov-06	billed	\$	216,301.00
Dec-06	billed	\$	(36,814.43)
Jan-07	billed	\$	(54,432.48)
Feb-07	billed	\$	(31,697.02)
Mar-07	billed	\$	(70,496.36)
Apr-07	billed	\$	(68,177.45)
May-07	billed	\$	(66,935.48)
Jun-07	billed	\$	(87,954.32)
Jul-07	billed	\$	(103,800.20)
Aug-07	billed	\$	(174,049.29)
Sep-07	billed	\$	(183,784.67)
Oct-07	billed	\$	(176,289.38)
Nov-07	billed	\$	(212,217.55)
Dec-07	billed	\$	(205,167.46)
Jan-08	billed	\$	(166,933.15)
Feb-08	billed	\$	(238,684.37)
Mar-08	billed	\$	(226,863.62)
Apr-08	billed	\$	(244,583.52)
May-08	billed	\$	(226,863.62)
Jun-08	billed	\$	(215,944.86)
Jul-08	billed	\$	(273,341.83)
Aug-08	billed	\$	(267,722.64)
Sep-08	billed	\$	(231,126.86)
Oct-08	billed	\$	(231,479.77)
Nov-08	billed	\$	(216,361.39)
Dec-08	billed	\$	(122,351.10)
Jan-09	billed	\$	(106,908.95)
Feb-09	billed	\$	(102,332.99)
Mar-09	Transfer Q306 Bal to Q307 factor	\$	238,267.00
Apr-09	Transfer Q306 Bal to Q407 factor	\$	205,054.00
May-09		\$	
Jun-09		\$	
Jul-09		\$	
Aug-09		\$	
Sep-09		\$	
Oct-09		\$	
Nov-09		\$	
Dec-09		\$	
Jan-10		\$	
Feb-10		\$	
Mar-10		\$	
Apr-10		\$	
May-10		\$	
Jun-10		\$	
Jul-10		\$	
Aug-10		\$	
Sep-10		\$	
Oct-10		\$	
Nov-10		\$	
Dec-10		\$	
Jan-11		\$	
Feb-11		\$	
Mar-11		\$	
Apr-11		\$	
May-11		\$	
Jun-11		\$	
Jul-11		\$	
Aug-11		\$	
Sep-11		\$	
Oct-11		\$	
Nov-11		\$	
Dec-11		\$	
Jan-12		\$	
Feb-12		\$	
Mar-12		\$	
Apr-12		\$	
May-12		\$	
Jun-12		\$	
Jul-12		\$	
Aug-12		\$	
Sep-12		\$	
Oct-12		\$	
Nov-12		\$	
Dec-12		\$	





Month	Description	1,977.65	2,017.61	228,987.14	(59,823)
Sep-12					120.47
	Transfer Q110 Bal to Q211 r factor				
Oct-12		1,714.09	2,036.75	232,168.86	
Nov-12		1,838.88	2,141.87	249,063.76	
Dec-12		1,868.62	2,176.40	253,089.49	
	Transfer Q210 Bal to Q311 r factor			(99,008.67)	
	Balance After R-Factor Recovery	2,580.28	(12,109.32)	(5,870.85)	0.00
	12/31/12	(6,493,510.39)	(957,546.00)	(890,943.00)	(790,356.62)
	BALANCE PER GL	2,580.28	(12,109.32)	(5,870.85)	0.00
	recon diff =	(0.00)	(0.00)	(0.00)	0.00