		Q212			Q312			Q412			Q113			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2012		218,880	216,197	207,738	201,369	199,763	201,658	216,350	219,838	226,065	249,946	229,041	251,298	**2,638,143**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2012	$	541,209	586,319	645,436	523,725	602,956	553,637	636,275	668,373	728,653	799,172	759,813	864,369	**7,909,936**
Coal Costs - 2012	$	291,555	294,682	432,322	333,744	221,001	331,123	364,353	370,406	371,163	390,044	343,780	394,116	
Gas Costs - 2012	$	249,654	291,637	213,114	189,980	381,954	222,514	271,922	297,968	357,491	409,128	416,032	470,253	
Oil Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	138,854	141,723	164,356	167,649	110,378	161,224	174,517	176,986	171,115	183,934	157,223	178,332	**1,926,291**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	124,599	116,224	78,438	68,379	132,553	80,357	83,716	88,293	105,329	120,908	122,180	129,645	**1,250,621**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	-	-	-	**0**
Blr 1-5 Fuel to Steam Input	mmBtu	263,453	257,947	242,794	236,028	242,931	241,581	258,233	265,279	276,444	304,842	279,403	307,977	**3,176,912**
Production Test - Q1	mmBtu			**444,933**	1,009		**439,251**	0		**522,618**	0		**519,489**	0
Production Test - Q4	mmBtu			**1,862,741**	0		**1,894,294**	0		**1,884,873**	0		**1,926,291**	0
Production Coal Costs - Q1				2.2892			2.0168			2.1161			2.1712	
Production Coal Costs - Q4				2.1409			2.0508			2.0991			2.14831948	
Production Gas Costs - Q1				2.3630			2.8243			3.3439			3.4754	
Production Gas Costs - Q4				3.0056			2.7653			2.7753			3.015820109	
Appendix D	mmBtu	202,635	195,170	159,314	177,341	198,924	188,724	187,991	187,887	190,423	110,912	188,695	196,088	**2,184,104**
Adjusted Production Standards - Q1	mmBtu			**445,942**			**419,111**			**460,000**			**460,000**	
Adjusted Production Standards - Q4	mmBtu			**1,861,323**			**1,877,918**			**1,877,918**			**1,877,918**	
Production Standards - Q1	mmBtu			**460,000**			**460,000**			**460,000**			**460,000**	
Production Standards - Q4	mmBtu			**1,920,000**			**1,920,000**			**1,920,000**			**1,920,000**	
12 Month Actual Sales Test %				96.9439%			100.0000%			100.0000%			100.0000%	
Days Boiler #5 had Major Maintenance		0	0	0	0	8	0	0	0	0	0	0	0	
Boiler #5 Major Maintenace Adjustment Q1				100.0000%			91.1111%			100.0000%			100.0000%	
Boiler #5 Major Maintenace Adjustment Q4				100.0000%			97.8082%			97.8082%			97.8082%	
Quarterly Fuel Costs - Actual	$			1,772,963			1,680,318			2,033,302			2,423,354	
Production Standards - Coal				2,310			0			0			0	
Production Standards - Gas				(2,384)			0			0			0	
Quarterly Fuel Costs - Adjusted	$			1,772,889			1,680,318			2,033,302			2,423,354	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			764,194.00			720,540.00			799,956.00			892,222.00	
				2.32			2.33			2.54			2.72	
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	$			3,018,566			2,846,133			3,159,826			3,524,277	
(Over) or Under Collected Fuel Costs	$			(1,245,677)			(1,165,815)			(1,126,525)			(1,100,923)	
85% of change in actual fuel costs	$			(1,058,826)			(990,943)			(957,546)			(935,785)	
Rolling 12-months Steam Btu Sales	mmBtu			2,515,670			2,599,707			2,606,276			2,638,143	
Quarterly Cost Adjustment				(0.4209)			(0.3812)			(0.3674)			(0.3547)	
Cumulative - QCA				(1.5415)			(1.7015)			(1.6560)			(1.5242)	

		Q213			Q313			Q413			Q114			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2013		232,068	218,373	177,248	209,768	202,923	198,595	0	0	0	0	0	0	**1,238,975**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2013	$	841,122	721,553	708,596	777,318	769,138	567,331	0	0	0	0	0	0	**4,385,059**
Coal Costs - 2013	$	397,856	377,087	217,792	292,961	365,844	377,452	-	-	-	-	-	-	
Gas Costs - 2013	$	443,266	344,466	490,805	484,357	403,295	189,879	-	-	-	-	-	-	
Oil Costs - 2013	$	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge Costs - 2013	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	177,110	186,155	92,245	137,559	165,026	170,436	-	-	-	-	-	-	**928,531**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	104,830	81,456	126,720	125,540	85,925	76,166	-	-	-	-	-	-	**600,637**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	-	-	-	**0**
Blr 1-5 Fuel to Steam Input	mmBtu	281,940	267,611	218,965	263,099	250,951	246,602	0	0	0	0	0	0	**1,529,168**
Production Test - Q1	mmBtu			**455,510**	4,490		**473,021**	0		**0**	349,082		**0**	219,628
Production Test - Q4	mmBtu			**1,936,868**	0		**1,970,638**	0		**1,448,020**	9,019		**928,531**	0
Production Coal Costs - Q1				2.1794			2.1907			#DIV/0!			#DIV/0!	
Production Coal Costs - Q4				2.1233			2.1632			2.1802			2.1852	
Production Gas Costs - Q1				4.0847			3.7462			#DIV/0!			#DIV/0!	
Production Gas Costs - Q4				3.4522			3.6610			3.7514			3.9226	
Appendix D	mmBtu	202,635	195,170	159,314	177,341	198,924	188,724	187,991	187,887	190,423	110,912	188,695	196,088	**2,184,104**
Adjusted Production Standards - Q1	mmBtu			**460,000**			**460,000**			**349,082**			**219,628**	
Adjusted Production Standards - Q4	mmBtu			**1,877,918**			**1,920,000**			**1,457,039**			**916,707**	
Production Standards - Q1	mmBtu			**460,000**			**460,000**			**460,000**			**460,000**	
Production Standards - Q4	mmBtu			**1,920,000**			**1,920,000**			**1,920,000**			**1,920,000**	
12 Month Actual Sales Test %				100.0000%			100.0000%			75.8874%			47.7452%	
Days Boiler #5 had Major Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	
Boiler #5 Major Maintenace Adjustment Q1				100.0000%			100.0000%			100.0000%			100.0000%	
Boiler #5 Major Maintenace Adjustment Q4				97.8082%			100.0000%			100.0000%			100.0000%	
Quarterly Fuel Costs - Actual	$			2,271,271			2,113,788			0			0	
Production Standards - Coal				9,785			0			#DIV/0!			#DIV/0!	
Production Standards - Gas				(18,340)			0			#DIV/0!			#DIV/0!	
Quarterly Fuel Costs - Adjusted	$			2,262,716			2,113,788			#DIV/0!			#DIV/0!	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			768,516.00			760,652.00			0.00			0.00	
				2.94			2.78			#DIV/0!			#DIV/0!	
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	$			3,035,638			3,004,575			0			0	
(Over) or Under Collected Fuel Costs	$			(772,922)			(890,788)			#DIV/0!			#DIV/0!	
85% of change in actual fuel costs	$			(656,984)			(757,170)			#DIV/0!			#DIV/0!	
Rolling 12-months Steam Btu Sales	mmBtu			2,623,017			2,631,513			1,969,260			1,238,975	
Quarterly Cost Adjustment				(0.2505)			(0.2877)			#DIV/0!			#DIV/0!	
Cumulative - QCA				(1.3538)			(1.2603)			#DIV/0!			#DIV/0!	

Total Steam mmBtu Sales

	2007	06-07 rolling	2008	07-08 rolling	2009	08-09 rolling	2010	09-10 rolling	2011	10-11 rolling	2012	11-12 rolling	2013	12-13 rolling	2014	13-14 rolling
Jan	216,576		252,642		238,762		247,011		254,018		232,106		249,946		-	
Feb	195,401		234,677		223,168		223,234		228,525		229,307		229,041		-	
Mar	216,301	2,257,289	235,092	2,550,573	228,267	2,569,161	246,630	2,565,289	248,195	2,571,254	237,007	2,475,887	251,298	2,638,143	-	1,238,975
Apr	202,306		227,282		205,054		202,624		213,858		218,880		232,068		-	
May	186,234		209,320		190,919		206,212		198,344		216,197		218,373		-	
Jun	192,882	2,307,858	191,622	2,597,375	184,834	2,521,744	202,288	2,595,606	190,830	2,563,162	207,738	2,515,670	177,248	2,623,017	-	611,286
Jul	186,532		196,358		188,131		201,013		153,873		201,369		209,768		-	
Aug	183,134		182,132		190,690		189,729		186,147		199,763		202,923		-	
Sep	192,040	2,354,882	180,813	2,594,972	163,957	2,505,219	170,954	2,614,524	178,733	2,520,219	201,658	2,599,707	198,595	2,631,513	-	0
Oct	226,701		228,872		237,773		209,986		213,700		216,350		-		-	
Nov	226,638		224,167		233,442		217,771		216,038		219,838		-		-	
Dec	231,695	2,456,440	238,398	2,601,375	253,614	2,538,611	239,939	2,557,391	225,944	2,508,205	226,065	2,606,278	-	1,969,260	-	0
Total	2,456,440															

			% by Quarter	07 - '08			% by Quarter	09 - '10	
		Q1	628,278	722,411	14.983%	Q1	690,197	716,875	3.865%
Q2	20.151%	Q2	581,422	628,224	8.050%	Q2	580,807	611,124	5.220%
Q3	16.496%	Q3	561,706	559,303	-0.428%	Q3	542,778	561,696	3.485%
Q4	20.160%	Q4	685,034	691,437	0.935%	Q4	724,829	667,696	-7.882%

			% by Quarter	'08 - '09			% by Quarter	10 - '11	
Q1	18.966%	Q1	722,411	690,197	-4.459%	Q1	716,875	730,738	1.934%
Q2	9.526%	Q2	628,224	580,807	-7.548%	Q2	611,124	603,032	-1.324%
Q3	9.137%	Q3	559,303	542,778	-2.955%	Q3	561,696	518,753	-7.645%
Q4	17.406%	Q4	691,437	724,829	4.829%	Q4	667,696	655,682	-1.799%

SJLP STEAM QCA RECON

GL A/C 254002

Prepared by: Jane Scaro

9/30/2013

Accrual:		Journal	rate	Total billed QCA MMBTU's (from steam CIS+ bills)	(0.2877) Q313	(0.2505) Q213	(0.3547) Q113	(0.3674) Q412	(0.3871) Q312	(0.4209) Q212	(0.4865) Q112	(0.4129) Q411	(0.2212) Q311	(0.1915) Q211	(0.2986) Q111	(0.3551) Q410
	Jun-06	0507105	0.0074													
	Jun-06	0507105	0.0074													
	Sep-06	0507105	(0.0924)													
	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	0.4030													
	Mar-08	0507105	0.5579													
	Jun-08	0507105	0.0686													
	Sep-08	373STMQCA	(0.0125)													
	Dec-08	373STMQCA	(0.0083)													
	Mar-09	373STMQCA	0.0147													
	Jun-09	373STMQCA	(0.0284)													
	Sep-09	373STMQCA	(0.1786)													
	Dec-09	373STMQCA	(0.2384)													
	Mar-10	373STMQCA	(0.0720)													
	Jun-10	373STMQCA	(0.1941)													
	Sep-10	373STMQCA	(0.2752)													
	Dec-10	373STMQCA	(0.3551)													(908,041.00)
	Mar-11	373STMQCA	(0.2986)												(767,782.00)	
	Jun-11	373STMQCA	(0.1915)											(490,753.00)		
	Sep-11	373STMQCA	(0.2190)										(557,516.00)			
	Dec-11	373STMQCA	(0.4129)									(1,035,591.00)				
	Mar-12	373STMQCA	(0.4865)								(1,204,399.00)					
	Jun-12	373STMQCA	(0.4209)							(1,058,826.00)						
	Sep-12	373STMQCA	(0.3871)						(990,943.00)							
	Dec-12	373STMQCA	(0.3674)					(957,546.00)								
	Mar-13	373STMQCA	(0.3547)				(935,785.00)									
	Jun-13	373STMQCA	(0.2505)			(656,984.00)										
	Sep-13	373STMQCA	(0.2877)		(757,170.00)											
Recovery:			Billed per CS5000I													
	Aug-06															
	Sep-06															
	Oct-06	billed														
	Nov-06	billed														
	Dec-06	billed														
	Jan-07	billed	$ (17,639.89)	207,528.00												
	Feb-07	billed	$ (18,408.98)	216,576.00												
	Mar-07	billed	$ (16,609.10)	195,401.00												
	Apr-07	billed	$ (36,814.43)	216,301.00												
	May-07	billed	$ (34,432.48)	202,306.00												
	Jun-07	billed	$ (31,697.02)	186,234.00												
	Jul-07	billed	$ (70,496.38)	192,882.00												
	Aug-07	billed	$ (68,177.45)	186,532.00												
	Sep-07	billed	$ (66,935.48)	183,134.00												
	Oct-07	billed	$ (67,954.32)	192,040.00												
	Nov-07	billed	$ (103,829.06)	226,701.00												
	Dec-07	billed	$ (103,800.20)	226,638.00												
	Jan-08	billed	$ (174,049.28)	231,695.00												
	Feb-08	billed	$ (189,784.67)	252,642.00												
	Mar-08	billed	$ (176,289.36)	234,677.00												
	Apr-08	billed	$ (212,217.55)	235,092.00												
	May-08	billed	$ (205,167.46)	227,282.00												
	Jun-08	billed	$ (188,953.15)	209,320.00												
	Jul-08	billed	$ (238,684.37)	191,622.00												
	Aug-08	billed	$ (244,583.52)	196,358.00												
	Sep-08	billed	$ (226,863.62)	182,132.00												
	Oct-08	billed	$ (215,944.96)	180,813.00												
	Nov-08	billed	$ (273,341.83)	228,872.00												
	Dec-08	billed	$ (267,722.64)	224,167.00												
Transfer Q206 Bal to Q307 r factor																
	Jan-09	billed	$ (231,126.86)	238,398.00												
	Feb-09	billed	$ (231,479.77)	238,762.00												
	Mar-09	billed	$ (216,361.39)	223,188.00												
Transfer Q308 Bal to Q407 r factor																
	Apr-09	billed	$ (122,351.10)	228,287.00												

May-09	billed	$	(109,908.95)	205,054.00													
Jun-09	billed	$	(102,332.58)	190,919.00													
Transfer Q406 Bal to Q108 r factor																	
Jul-09	billed	$	1,182.95	184,834.00													
Aug-09	billed	$	1,204.04	188,131.00													
Sep-09	billed	$	1,220.41	190,690.00													
Transfer Q107 Bal to Q208 r factor																	
Oct-09	billed	$	12,919.82	163,957.00													
Nov-09	billed	$	18,736.51	237,773.00													
Dec-09	billed	$	18,395.23	233,442.00													
Transfer Q207 Bal to Q308 r factor																	
Jan-10	billed	$	58,813.09	253,614.00													
Feb-10	billed	$	57,281.85	247,011.00													
Mar-10	billed	$	51,767.96	223,234.00													
Transfer Q307 Bal to Q406 r factor																	
Apr-10	billed	$	109,528.38	246,630.00													
May-10	billed	$	89,985.31	202,624.00													
Jun-10	billed	$	91,578.74	206,212.00													
Transfer Q407 Bal to Q109 r factor																	
Jul-10	billed	$	103,652.38	202,288.00													
Aug-10	billed	$	102,999.07	201,013.00													
Sep-10	billed	$	97,216.82	189,726.00													
Transfer Q108 Bal to Q209 r factor																	
Oct-10	billed	$	116,727.36	170,954.00													
Nov-10	to correct Sept u	$	(527.81)	(773.00)													
Nov-10	billed	$	143,906.24	210,759.00													
Dec-10	billed	$	148,694.04	217,771.00													
Transfer Q208 Bal to Q309 r factor																	
Jan-11	billed	$	187,176.43	239,939.00													
Feb-11	billed	$	198,159.45	254,018.00													
Mar-11	billed	$	178,272.35	228,525.00													
Transfer Q308 Bal to Q409 r factor																	
Apr-11	billed	$	221,315.49	248,195.00													88,134.06
May-11	billed	$	190,697.18	213,858.00													75,940.98
Jun-11	billed	$	176,863.34	198,344.00													70,431.95
Transfer Q408 Bal to Q110 r factor																	
Jul-11	billed	$	212,737.29	190,830.00												56,981.84	67,763.73
Aug-11	billed	$	171,537.61	153,873.00												45,946.48	54,640.30
Sep-11	billed	$	207,516.67	186,147.00												55,583.50	66,100.80
Transfer Q109 Bal to Q210 r factor																	
Refund Ordered by Commission																	
Oct-11	billed	$	198,733.22	178,733.00											34,227.37	53,389.67	63,468.09
Nov-11	billed	$	237,613.04	213,700.00											40,923.55	63,810.82	75,884.87
Dec-11	billed	$	240,212.66	216,038.00											41,371.28	64,508.95	76,715.09
Transfer Q209 Bal to Q310 r factor																	
Jan-12	billed	$	499,336.24	225,944.00										49,978.81	43,268.28	67,466.88	80,232.71
Feb-12	billed	$	512,954.26	232,106.00										51,341.85	44,448.30	69,308.85	82,420.84
Mar-12	billed	$	506,768.47	229,307.00										50,722.70	43,912.29	68,471.07	81,426.92
Transfer Q309 Bal to Q410 r factor																	428.85
Apr-12	billed	$	540,944.78	237,007.00									97,860.19	52,425.95	45,386.84	70,770.29	
May-12	billed	$	499,571.72	218,880.00									90,375.55	48,416.26	41,915.52	65,357.57	
Jun-12	billed	$	493,448.03	216,197.00									89,267.74	47,822.78	41,401.73	64,556.41	
Transfer Q409 Bal to Q111 r factor																179.65	
Jul-12	billed	$	515,834.23	207,738.00								101,084.54	85,775.02	45,951.65	39,781.82		
Aug-12	billed	$	500,019.36	201,369.00								97,966.02	83,145.26	44,542.82	38,562.16		
Sep-12	billed	$	496,031.50	199,763.00								97,184.70	82,482.14	44,187.58	38,254.61		
Transfer Q110 Bal to Q211 r factor															(120.47)		
Oct-13	billed	$	548,771.92	201,658.00							84,677.85	98,106.62	83,264.59	44,606.75			
Nov-12	billed	$	588,753.26	216,350.00							91,061.72	105,254.28	89,330.92	47,856.59			
Dec-12	billed	$	598,245.15	219,838.00							92,529.81	106,951.19	90,771.11	48,628.17			
Transfer Q210 Bal to Q311 r factor														99,009.67			
Jan-13	billed	$	390,866.38	226,065.00						86,175.98	95,150.76	109,980.62	93,342.24				
Feb-13	billed	$	432,156.64	249,946.00						95,279.42	105,202.27	121,598.73	103,202.71				
Mar-13	billed	$	396,011.89	229,041.00						87,310.43	96,403.36	111,428.45	94,571.02				
Transfer Q310 Bal to Q411 r factor													1,250.17				
Refund Recovery Ordered by Commission													2,885,456.00				
Refund Interest Ordered by Commission													38,625.00				
Apr-13	billed	$	409,138.27	251,298.00				92,326.89	95,794.80	105,771.33	122,256.47						
May-13	billed	$	377,829.92	232,088.00				85,261.78	88,464.32	97,677.42	112,901.10						
Jun-13	billed	$	355,533.08	218,373.00				80,230.24	83,243.79	91,913.20	106,238.46						
Transfer Q410 Bal to Q112 r factor											1,817.91						
Jul-13	billed	$	63,702.94	177,248.00			62,869.87	65,120.92	67,566.94	74,603.68							
Aug-13	billed	$	75,390.62	209,768.00			74,404.71	77,068.76	79,963.56	88,291.36							
Sep-13	billed	$	72,930.53	202,923.00			71,976.79	74,553.91	77,354.25	85,410.28							
Transfer Q111 Bal to Q212 r factor										921.88							
am Hedge Recovery Reclass from FAC - See Attached Explanation										1,208,550.32							
BALANCE PER QCA PERIOD					(757,170.00)	(656,984.00)	(726,533.63)	(482,983.50)	(229,789.51)	1,259,539.24	88,350.09	2,973,128.66	117,975.58	2,580.28	(21,472.02)	(24,451.81)	

Reconciliation Amount		1,259,539.24	88,350.09	2,973,128.66	117,975.58	2,580.28	(21,472.02)	(24,451.81)
Rolling 12-months Steam Btu Sales		2,631,513	2,623,017	2,638,143	2,606,278	2,599,707	2,515,670	2,475,887
Recovered with R-Factor		0.4786	0.0337	1.1270	0.0453	0.0010	(0.0085)	(0.0099)
Recovered with R-Factor		0.4786	0.0337	1.1270	0.0453	0.0010	(0.0085)	(0.0099)
Jan-08								
Feb-08								
Mar-08								
Apr-08								
May-08								
Jun-08								
Jul-08								
Aug-08								
Sep-08								
Oct-08								
Nov-08								
Dec-08								
Transfer Q206 Bal to Q307 r factor								
Jan-09								
Feb-09								
Mar-09								
Transfer Q306 Bal to Q407 r factor								
Apr-09								
May-09								
Jun-09								
Transfer Q406 Bal to Q108 r factor								
Jul-09								
Aug-09								
Sep-09								
Transfer Q107 Bal to Q208 r factor								
Oct-09								
Nov-09								
Dec-09								
Transfer Q207 Bal to Q308 r factor								
Jan-10								
Feb-10								
Mar-10								
Transfer Q307 Bal to Q408 r factor								
Apr-10								
May-10								
Jun-10								
Transfer Q407 Bal to Q109 r factor								
Jul-10								
Aug-10								
Sep-10								
Transfer Q108 Bal to Q209 r factor								
Oct-10								
Nov-10	o correct Sept usage							
Nov-10								
Dec-10								
Transfer Q208 Bal to Q309 r factor								
Jan-11								
Feb-11								
Mar-11								
Transfer Q308 Bal to Q409 r factor								
Apr-11								
May-11								
Jun-11								
Transfer Q408 Bal to Q110 r factor								
Jul-11								
Aug-11								
Sep-11								
Transfer Q109 Bal to Q210 r factor								
Oct-11								
Nov-11								
Dec-11								
Transfer Q209 Bal to Q310 r factor								
Jan-12								
Feb-12								
Mar-12								
Transfer Q309 Bal to Q410 r factor								
Apr-12								
May-12								
Jun-12								
Transfer Q409 Bal to Q111 r factor								
Jul-12								2,056.61
Aug-12								1,993.55
Sep-12								1,977.65

	Transfer Q110 Bal to Q211 r factor															
	Oct-12														1,714.09	1,996.41
	Nov-12														1,838.98	2,141.87
	Dec-12														1,868.62	2,176.40
	Transfer Q210 Bal to Q311 r factor															
	Jan-13													(226.07)	1,921.55	2,238.04
	Feb-13													(249.95)	2,124.54	2,474.47
	Mar-13													(229.04)	1,946.85	2,267.51
	Transfer Q310 Bal to Q411 r factor															
	Apr-13												(11,383.80)	(251.30)	2,136.03	2,487.85
	May-13												(10,512.68)	(232.07)	1,972.58	2,297.47
	Jun-13												(9,892.30)	(218.37)	1,856.17	2,161.89
	Transfer Q410 Bal to Q112 r factor															(1,817.91)
	Jul-13											(199,758.50)	(8,029.33)	(177.25)	1,506.61	
	Aug-13											(236,408.54)	(9,502.49)	(209.77)	1,783.03	
	Sep-13											(228,694.22)	(9,192.41)	(202.92)	1,724.85	
	Transfer Q111 Bal to Q212 r factor														(921.88)	
		Balance After R-Factor Recovery		862,742.20	(757,170.00)	(656,984.00)	(726,533.63)	(482,983.50)	(229,789.51)	1,259,539.24	88,350.09	2,308,267.40	59,462.57	583.54	-	-
		BALANCE PER GL	09/30/13	862,742.20	-	(656,984.00)	(726,533.63)	(482,983.50)	(229,789.51)	1,259,539.24	88,350.09	2,308,267.40	59,462.57	583.54	-	-
		recon diff =	(0.00)		(757,170.00)	-	-	-	-	-	-	-	-	(0.00)	-	-

(0.2752)	(0.1941)	(0.0720)	(0.2384)	(0.1786)	(0.0284)	0.0147	(0.0083)	(0.0125)	0.0686	0.5579	0.4030	0.2005	0.1000	0.1952	0.2552	(0.0924)	0.0074
Q310	Q210	Q110	Q409	Q309	Q209	Q109	Q408	Q308	Q208	Q108	Q407	Q307	Q207	Q107	Q406	Q306	Q206
																	(1,625.00)
																	19,641.00
																	(112,386.00)
																	112,386.00
																(112,386.00)	
																(103,227.00)	
															595,637.00		
														455,637.00			
													230,841.00				
												472,166.00					
											989,834.00						
										1,422,892.00							
									178,181.00								
								(32,330.00)									
							(21,716.00)										
						37,657.00											
					(71,506.00)												
				(447,398.00)													
			(605,182.00)														
		(184,698.00)															
	(503,720.00)																
(719,448.00)																	
																	(1,275.26)
																	(1,358.56)
																	(1,423.45)
																19,175.59	(1,535.71)
																20,011.62	(1,602.66)
																18,055.05	(1,445.97)
															(55,200.01)	19,986.21	(1,600.63)
															(51,628.49)	18,693.07	(1,497.06)
															(47,526.92)	17,208.02	(1,378.12)
														(37,669.86)	(49,223.49)	17,822.30	(1,427.33)
														(36,429.70)	(47,602.97)	17,235.56	(1,380.34)
														(35,766.07)	(46,735.80)	16,921.58	(1,355.19)
													(19,204.00)	(37,486.21)	(49,008.61)	17,744.50	
													(22,670.10)	(44,252.04)	(57,854.09)	20,947.17	
													(22,663.80)	(44,239.74)	(57,838.01)	20,941.35	
												(46,454.85)	(23,169.50)	(45,226.86)	(59,128.56)		
												(50,654.72)	(25,264.20)	(49,315.72)	(64,474.24)		
												(47,052.74)	(23,467.70)	(45,808.95)	(59,889.57)		
											(94,742.07)	(47,135.95)	(23,509.20)	(45,889.96)			
											(91,594.65)	(45,570.04)	(22,728.20)	(44,365.45)			
											(84,355.95)	(41,966.66)	(20,932.00)	(40,859.26)			
										(106,905.92)	(77,223.67)	(38,420.21)	(19,162.20)				
										(109,548.13)	(79,132.27)	(39,369.78)	(19,635.80)				
										(101,611.43)	(73,399.20)	(36,517.47)	(18,213.20)				
									(12,403.77)	(100,875.56)	(72,867.84)	(36,253.01)					
									(15,700.61)	(127,687.69)	(92,235.42)	(45,888.84)					
									(15,377.86)	(125,062.77)	(90,339.30)	(44,945.47)					
												(42.68)					
								2,979.98	(16,354.10)	(133,002.24)	(96,074.41)						
								2,984.53	(16,379.07)	(133,205.32)	(96,221.10)						
								2,789.60	(15,309.32)	(124,505.43)	(89,936.72)						
											(402.12)						
							1,894.62	2,853.34	(15,859.12)	(127,350.15)							

							1,701.95	2,563.18	(14,066.70)	(114,399.64)							
							1,584.63	2,386.49	(13,097.04)	(106,513.73)							
										(408.80)							
						(2,717.06)	1,534.12	2,310.43	(12,679.61)								
						(2,765.53)	1,561.49	2,351.64	(12,905.79)								
						(2,803.14)	1,582.73	2,383.63	(13,081.36)								
									(1,483.54)								
					4,656.38	(2,410.17)	1,360.84	2,049.48									
					6,752.75	(3,495.26)	1,973.52	2,972.15									
					6,629.75	(3,431.60)	1,937.57	2,918.03									
								(759.85)									
				45,295.46	7,202.64	(3,728.13)	2,105.00										
				44,116.17	7,015.11	(3,631.06)	2,050.19										
				39,869.58	6,339.85	(3,281.54)	1,852.84										
							(990.29)										
			58,796.59	44,048.12	7,004.29	(3,625.46)											
			48,305.55	36,188.65	5,754.52	(2,978.57)											
			49,160.94	36,829.46	5,856.42	(3,031.32)											
						294.39											
		14,564.74	48,225.46	36,128.64	5,744.98												
		14,472.94	47,921.50	35,900.92	5,708.77												
		13,660.39	45,231.16	33,885.42	5,388.28												
					(440.18)												
	33,182.15	12,308.69	40,755.43	30,532.38													
	(150.05)	(55.66)	(184.28)	(138.06)													
	40,908.30	15,174.65	50,244.95	37,641.56													
	42,269.36	15,679.51	51,916.61	38,893.90													
				(173.50)													
66,031.23	46,572.16	17,275.61	57,201.46														
69,905.76	49,304.89	18,289.30	60,557.89														
62,890.07	44,356.70	16,453.80	54,480.36														
			(5.55)														
68,303.26	48,174.65	17,870.04															
58,853.72	41,509.84	15,397.78															
54,584.27	38,498.57	14,280.77															
		(22.01)															
52,516.42	37,040.11																
42,345.85	29,866.74																
51,227.65	36,131.13																
	52.55																
	(2,885,456.00)																
49,187.33																	
58,810.25																	
59,453.66																	
87.79																	
(25,250.74)	(2,901,458.90)	652.55	7,426.07	11,620.70	2,105.56	52.55	(1,566.79)	(1,547.37)	3,683.11	11,815.19	(48,690.52)	(48,108.42)	(29,778.90)	(51,672.82)	(50,473.76)	9,129.02	735.72

(25,250.74)	(2,901,458.90)	652.55	7,426.07	11,620.70	2,105.56	52.55	(1,566.79)	(1,547.37)	3,683.11	11,815.19	(48,690.52)	(48,108.42)	(29,778.90)	(51,672.82)	(50,473.76)	9,129.02	735.72
2,508,205.00	2,520,219.00	2,563,162.00	2,571,254.00	2,557,391.00	2,814,524.00	2,595,606.00	2,565,289.00	2,538,611.00	2,505,219.00	2,521,744.00	2,569,161.00	2,601,375.00	2,594,972.00	2,597,375.00	2,550,573.00	2,456,440	2,354,882
(0.0101)	(1.1513)	0.0003	0.0029	0.0045	0.0008	0.0000	(0.0006)	(0.0006)	0.0015	0.0047	(0.0190)	(0.0185)	(0.0115)	(0.0199)	(0.0198)	0.0037	0.0003
(0.0101)	(1.1513)	0.0003	0.0029	0.0045	0.0008	-	(0.0006)	(0.0006)	0.0015	0.0047	(0.0190)	(0.0185)	(0.0115)	(0.0199)	(0.0198)	0.0037	0.0003
																	(69.51)
																	(75.79)
																	(70.40)
																(869.84)	(70.53)
																(840.94)	(68.18)
																(774.48)	(62.80)
															3,794.12	(709.00)	(57.49)
															3,887.89	(726.52)	(58.91)
															3,606.21	(673.59)	(54.64)
														3,598.18	3,580.10	(669.01)	(54.24)
														4,554.55	4,531.67	(846.83)	(68.66)
														4,460.92	4,438.51	(829.42)	(67.25)
																	42.68
													2,741.58	4,744.12	4,720.28	(882.07)	
													2,745.78	4,751.36	4,727.49	(883.42)	
													2,566.43	4,441.04	4,418.73	(825.72)	
																402.12	
												4,222.94	2,625.07	4,542.51	4,519.69		
												3,793.50	2,358.12	4,080.57	4,060.07		
												3,532.00	2,195.57	3,799.29	3,780.20		
															408.80		
											3,511.85	3,419.43	2,125.59	3,678.20			
											3,574.49	3,480.42	2,163.51	3,743.81			
											3,623.11	3,527.77	2,192.94	3,794.73			
														1,483.54			
										(770.60)	3,115.18	3,033.20	1,885.51				
										(1,117.53)	4,517.69	4,398.80	2,734.39				
										(1,097.18)	4,435.40	4,318.68	2,684.58				
													759.85				
									(380.42)	(1,191.99)	4,818.67	4,691.86					
									(370.52)	(1,160.95)	4,693.21	4,569.70					
									(334.85)	(1,049.20)	4,241.45	4,129.83					
												990.29					
								147.98	(369.95)	(1,159.16)	4,685.97						
								121.57	(303.94)	(952.33)	3,849.86						
								123.73	(309.32)	(969.20)	3,918.03						
											(294.39)						
							121.37	121.37	(303.43)	(950.75)							
							120.61	120.61	(301.52)	(944.76)							
							113.84	113.84	(284.59)	(891.72)							
										440.18							
						-	102.57	102.57	(256.43)								
						-	(0.46)	(0.46)	1.16								
						-	126.46	126.46	(316.14)								
						-	130.66	130.66	(326.66)								
									173.50								
						(191.95)	-	143.96	143.96								
						(203.21)	-	152.41	152.41								
						(182.82)	-	137.12	137.12								
									5.55								
					(1,116.88)	(198.55)	-	148.92									
					(962.36)	(171.09)	-	128.31									
					(892.55)	(158.68)	-	119.01									
								22.01									
				(553.41)	(858.74)	(152.66)	-										
				(446.23)	(692.43)	(123.10)	-										
				(539.83)	(837.66)	(148.92)	-										
							(52.55)										
			(53.62)	(518.33)	(804.30)	(142.99)											
			(64.11)	(619.73)	(961.65)	(170.98)											
			(64.81)	(626.51)	(972.17)	(172.83)											
						(87.79)											
	260,129.33	(67.78)	(655.24)	(1,016.75)													
	267,223.64	(69.63)	(673.11)	(1,044.48)													
	264,001.15	(68.79)	(664.99)	(1,031.88)													
				(428.85)													
2,393.77	272,866.16	(71.10)	(687.32)														
2,210.69	251,996.54	(65.66)	(634.75)														
2,183.59	248,907.61	(64.86)	(626.97)														
			(179.65)														
2,098.15	239,168.76	(62.32)															
2,033.83	231,836.13	(60.41)															
2,017.61	229,987.14	(59.93)															

		120.47																
2,036.75	232,168.85																	
2,185.14	249,083.76																	
2,220.36	253,099.49																	
	(99,009.67)																	
2,283.26																		
2,524.45																		
2,313.31																		
(1,250.17)																		
0.00	-	0.00	(0.00)	0.00	0.00	0.00	-	(0.00)	(0.00)	0.00	(0.00)	-	-	-	-	(0.00)	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0.00	-	0.00	(0.00)	0.00	0.00	0.00	-	(0.00)	(0.00)	0.00	(0.00)	-	-	-	-	(0.00)	-	

Steam/Electric Hedging Misclassification
Explanation

The current QCA filing includes an adjustment made in the r-factor calculation to correct for a prior misclassification made within the accounting records. Following is a description of the history of this matter.

GMO (Aquila at the time) had natural gas hedging programs for both its MPS electric and L&P Steam jurisdictions. The hedging program for MPS electric began in 2004. The hedging program for L&P Steam began in 2006. The program strategies were the same for each jurisdiction, but the plans were maintained separately. The strategy equated to 1/3 futures, 1/3 options, 1/3 not hedged (based upon forecasted volumes). Purchasing for the Steam program was stopped November 1, 2007 following the requests of the steam customers. Previously purchased instruments were kept in place and allowed to carry forward to their expiration. November 2010 was the last month hedged for the Steam system.

The Riskworks system, the system of record, was used to keep track of the futures and options purchased. A system of "books" was used to track, within Riskworks, the L&P Steam vs. MPS electric hedges. In order to avoid having to take actual physical delivery of the gas at the end of the futures life, prior to the NYMEX settlement date, the trader zeroed out or unwound the positions. The gain or loss associated with the futures positions was calculated within Riskworks. Monthly, a report was obtained from Riskworks that showed how much should be recorded on the MPS electric books and how much should be recorded on the L&P steam books. Accounting would post to the general ledger based upon the report from Riskworks.

In February 2009, GPE switched brokers (per the broker's request). This switch occurred on February 4th and 5th 2009. The hedge positions from the former broker were cashed out and replaced with the new broker. After the broker change, many of the transaction settlement positions were inadvertently reported out of Riskworks as MPS electric settlements rather than steam settlements. This primarily impacted the settlement of futures hedges. It is unclear what caused the misclassification of costs as both personnel and systems have changed in the ensuing time.

Since these misclassified costs were subsequently accounted for as MPS electric positions, they were included in the MPS electric customers' Fuel Adjustment Clause (FAC) at 95% of the total costs overstating the costs recovered under the FAC. Thus they were not included in the industrial steam customers' Quarterly Cost Adjustment (QCA) (at either 80% or 85% recovery depending on the timeframe) understating the costs recovered under the QCA.

To correct for the misclassification, a refund of $1.4 million (95% of $1.4 million for 2009 plus $62,000 for 2010) will need to be made to the MPS electric customers in the next semi-annual filing. This current QCA filing includes a $1.2 million (80% of $550,000 through 6/30/2009 plus 85% of $903,000) charge added to the r-factor calculation.