		Q211			Q311			Q411			Q112			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2011		213,858	198,344	190,830	153,873	186,147	178,733	213,700	216,038	225,944	232,106	229,307	237,007	**2,475,887**
		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	571,690	628,546	681,801	712,465	614,438	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	277,830	319,448	348,957	
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	258,764	
Oil Costs - 2011	$	-	-	-	-	-	-	-	-	-	996	-	106	
Hedge Costs - 2011	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	159,409	167,312	173,171	158,835	171,822	78,050	181,635	172,187	177,208	142,646	165,298	170,127	**1,917,700**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	96,867	60,116	49,632	27,622	50,758	138,167	70,748	82,827	100,301	139,322	114,986	115,829	**1,047,175**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	312	-	4	**316**
Blr 1-5 Fuel to Steam Input	mmBtu	256,276	227,428	222,803	186,457	222,580	216,217	252,383	255,014	277,509	282,280	280,284	285,960	**2,965,191**
Production Test - Q1	mmBtu			**499,892**	0		**408,707**	38,041		**531,030**	0		**478,071**	0
Production Test - Q4	mmBtu			**2,019,227**	0		**1,950,811**	0		**2,050,242**	0		**1,955,741**	0
Production Coal Costs - Q1				2.5490			2.4252			1.9434			1.9793	
Production Coal Costs - Q4				2.1530			2.2347			2.2766			2.2129	
Production Gas Costs - Q1				4.5453			4.1292			3.3482			2.6676	
Production Gas Costs - Q4				4.1426			4.1143			4.0344			3.5053	
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			**454,361**			**446,748**			**444,619**			**438,890**	
Adjusted Production Standards - Q4	mmBtu			**1,896,462**			**1,864,689**			**1,855,800**			**1,831,888**	
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 %				98.7741%			97.1192%			96.6562%			95.4108%	
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				100.0000%			100.0000%			100.0000%			100.0000%	
Quarterly Fuel Costs - Actual	$			2,213,347			1,885,357			1,882,037			1,934,730	
Production Standards - Coal				0			85,010			0			0	
Production Standards - Gas				0			(156,514)			0			0	
Quarterly Fuel Costs - Adjusted	$			2,213,347			1,813,852			1,882,037			1,934,730	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			706,507.00			625,254.00			784,906.00			848,524.00	
				3.13			2.90			2.40			2.28	
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	$			2,790,703			2,469,753			3,100,379			3,351,670	
(Over) or Under Collected Fuel Costs	$			(577,356)			(655,901)			(1,218,342)			(1,416,940)	
85% of change in actual fuel costs	$			(490,753)			(557,516)			(1,035,591)			(1,204,399)	
Rolling 12-months Steam Btu Sales	mmBtu			2,563,162			2,520,219			2,508,205			2,475,887	
Quarterly Cost Adjustment				(0.1915)			(0.2212)			(0.4129)			(0.4865)	
Cumulative - QCA				(1.1204)			(1.0664)			(1.1242)			(1.3121)	

		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	0	0	0	0	0	0	0	0	0	**642,815**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2012	$	541,209	586,319	645,436	0	0	0	0	0	0	0	0	0	**1,772,963**
Coal Costs - 2012	$	291,555	294,682	432,322	-	-	-	-	-	-	-	-	-	
Gas Costs - 2012	$	249,654	291,637	213,114	-	-	-	-	-	-	-	-	-	
Oil Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	138,854	141,723	164,356	-	-	-	-	-	-	-	-	-	**444,933**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	124,599	116,224	78,438	-	-	-	-	-	-	-	-	-	**319,261**
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	0	0	0	0	0	0	0	0	0	**764,194**
Production Test - Q1	mmBtu			**444,933**	1,009		**0**	353,985		**0**	237,755		**0**	113,949
Production Test - Q4	mmBtu			**1,862,741**	0		**1,455,043**	22,459		**1,276,989**	0		**798,918**	0
Production Coal Costs - Q1				2.2892			#DIV/0!			#DIV/0!			#DIV/0!	
Production Coal Costs - Q4				2.1409			2.0610			2.1287			2.289239953	
Production Gas Costs - Q1				2.3630			#DIV/0!			#DIV/0!			#DIV/0!	
Production Gas Costs - Q4				3.0056			2.7477			2.5265			2.362972584	
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**			**353,985**			**237,755**			**113,949**	
Adjusted Production Standards - Q4	mmBtu			**1,861,323**			**1,477,502**			**992,368**			**475,613**	
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%			76.9532%			51.6859%			24.7715%	
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				100.0000%			100.0000%			100.0000%			100.0000%	
Quarterly Fuel Costs - Actual	$			1,772,963			0			0			0	
Production Standards - Coal				2,310			729,572			#DIV/0!			#DIV/0!	
Production Standards - Gas				(2,384)			(972,642)			#DIV/0!			#DIV/0!	
Quarterly Fuel Costs - Adjusted	$			1,772,889			(243,070)			#DIV/0!			#DIV/0!	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			764,194.00			0.00			0.00			0.00	
				2.32			#DIV/0!			#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	$			3,018,566			0			0			0	
(Over) or Under Collected Fuel Costs	$			(1,245,677)			(243,070)			#DIV/0!			#DIV/0!	
85% of change in actual fuel costs	$			(1,058,826)			(206,610)			#DIV/0!			#DIV/0!	
Rolling 12-months Steam Btu Sales	mmBtu			2,515,670			1,996,917			1,341,235			642,815	
Quarterly Cost Adjustment				(0.4209)			(0.1035)			#DIV/0!			#DIV/0!	
Cumulative - QCA				(1.5415)			(1.4238)			#DIV/0!			#DIV/0!	

Pro-Forma Steam mmBtu Sales			Total Steam mmBtu Sales															
	2006F	2006F		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
Jan	177,691	177,691	Jan	216,576		252,642		238,762		247,011		254,018		232,106		-	
Feb	165,112	165,112	Feb	195,401		234,677		223,168		223,234		228,525		229,307		-	
Mar	185,313	185,313	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	-	642,815
Apr	177,967	177,967	Apr	202,306		227,282		205,054		202,624		213,858		218,880		-	
May	187,426	187,426	May	186,234		209,320		190,919		206,212		198,344		216,197		-	
Jun	165,460	165,460	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	-	0
Jul	228,389	166,451	Jul	186,532		196,358		188,131		201,013		153,873		-		-	
Aug	190,843	175,898	Aug	183,134		182,132		190,690		189,729		186,147		-		-	
Sep	200,143	172,333	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	-	1,996,917	-	0
Oct	223,441	223,441	Oct	226,701		228,872		237,773		209,986		213,700		-		-	
Nov	248,711	248,711	Nov	226,638		224,167		233,442		217,771		216,038		-		-	
Dec	287,874	287,874	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	-	1,341,235	-	0
Total	2,438,370	2,333,677	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
6/30/2012

Accrual:		Journal	rate	Total billed QCA MMBTU's (from steam CIS+ bills)	Q212 (0.4212)	Q112 (0.4865)	Q411 (0.4129)	Q311 (0.2212)	Q211 (0.1915)	Q111 (0.2986)	Q410 (0.3551)	Q310 (0.2752)	Q210 (0.1941)	Q110 (0.0720)	Q409 (0.2384)
	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)												(605,182.00)
	Mar-10	373STMQCA	(0.0720)											(184,698.00)	
	Jun-10	373STMQCA	(0.1941)										(503,720.00)		
	Sep-10	373STMQCA	(0.2752)									(719,448.00)			
	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	(0.4212)		(1,059,504.00)										
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	$ (70,498.38)	192,882.00											
	Aug-07	billed	$ (68,177.45)	186,532.00											
	Sep-07	billed	$ (66,935.48)	183,134.00											
	Oct-07	billed	$ (87,954.32)	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)	223,168.00											
Transfer Q306 Bal to Q407 r factor															
	Apr-09	billed	$ (122,351.10)	228,267.00											
	May-09	billed	$ (109,908.95)	205,054.00											

Jun-09	billed	$	(102,332.59)	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 Q408 r factor															
Apr-10	billed	$	109,528.38	246,630.00											58,796.59
May-10	billed	$	89,985.31	202,624.00											48,305.55
Jun-10	billed	$	91,578.74	206,212.00											49,160.94
Transfer Q407 Bal to Q109 r factor															
Jul-10	billed	$	103,652.38	202,288.00										14,564.74	48,225.46
Aug-10	billed	$	102,999.07	201,013.00										14,472.94	47,921.50
Sep-10	billed	$	97,216.62	189,728.00										13,660.39	45,231.16
Transfer Q108 Bal to Q209 r factor															
Oct-10	billed	$	116,727.36	170,954.00									33,182.15	12,308.69	40,755.43
Nov-10	l to correct Sept u	$	(527.81)	(773.00)									(150.05)	(55.66)	(184.28)
Nov-10	billed	$	143,906.24	210,759.00									40,908.30	15,174.65	50,244.95
Dec-10	billed	$	148,694.04	217,771.00									42,269.36	15,679.51	51,916.61
Transfer Q208 Bal to Q309 r factor															
Jan-11	billed	$	187,176.43	239,939.00								66,031.23	46,572.16	17,275.61	57,201.46
Feb-11	billed	$	198,159.45	254,018.00								69,905.76	49,304.89	18,289.30	60,557.89
Mar-11	billed	$	178,272.35	228,525.00								62,890.07	44,356.70	16,453.80	54,480.36
Transfer Q308 Bal to Q409 r factor															(5.55)
Apr-11	billed	$	221,315.49	248,195.00							88,134.06	68,303.26	48,174.65	17,870.04	
May-11	billed	$	190,697.18	213,858.00							75,940.98	58,853.72	41,509.84	15,397.78	
Jun-11	billed	$	176,863.34	198,344.00							70,431.95	54,584.27	38,498.57	14,280.77	
Transfer Q408 Bal to Q110 r factor														(22.01)	
Jul-11	billed	$	212,737.29	190,830.00						56,981.84	67,763.73	52,516.42	37,040.11		
Aug-11	billed	$	171,537.61	153,873.00						45,946.48	54,640.30	42,345.85	29,866.74		
Sep-11	billed	$	207,516.67	186,147.00						55,583.50	66,100.80	51,227.65	36,131.13		
Transfer Q109 Bal to Q210 r factor													52.55		
Refund Ordered by Commission													(2,885,456.00)		
Oct-11	billed	$	198,733.22	178,733.00					34,227.37	53,369.67	63,468.09	49,187.33			
Nov-11	billed	$	237,613.04	213,700.00					40,923.55	63,810.82	75,884.87	58,810.25			
Dec-11	billed	$	240,212.66	216,038.00					41,371.28	64,508.95	76,715.09	59,453.66			
Transfer Q209 Bal to Q310 r factor												87.79			
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	69,306.85	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					
BALANCE PER QCA PERIOD					(1,059,504.00)	(1,204,399.00)	(758,087.52)	(256,807.65)	(113,897.84)	(21,472.02)	(24,451.81)	(25,250.74)	(2,901,458.90)	652.55	7,426.07
	Reconciliation Amount									(21,472.02)	(24,451.81)	(25,250.74)	(2,901,458.90)	652.55	7,426.07
	Rolling 12-months Steam Btu Sales									2,515,670	2,475,887	2,508,205.00	2,520,219.00	2,563,162.00	2,571,254.00
	Recovered with R-Factor									(0.0085)	(0.0099)	(0.0101)	(1.1513)	0.0003	0.0029
	Recovered with R-Factor									(0.0085)	(0.0099)	(0.0101)	(1.1513)	0.0003	0.0029
	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	to 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														(553.41)
Aug-11														(446.23)
Sep-11														(539.83)
Transfer Q109 Bal to Q210 r factor														
Oct-11													(53.62)	(518.33)
Nov-11													(64.11)	(619.73)
Dec-11													(64.81)	(626.51)
Transfer Q209 Bal to Q310 r factor														
Jan-12												260,129.33	(67.78)	(655.24)
Feb-12												267,223.64	(69.63)	(673.11)
Mar-12												264,001.15	(68.79)	(664.99)
Transfer Q309 Bal to Q410 r factor														
Apr-12											2,393.77	272,866.16	(71.10)	(687.32)
May-12											2,210.69	251,996.54	(65.66)	(634.75)
Jun-12											2,183.59	248,907.61	(64.86)	(626.97)
Transfer Q409 Bal to Q111 r factor														(179.65)
		Balance After R-Factor Recovery		(4,793,354.81)	(1,059,504.00)	(1,204,399.00)	(758,087.52)	(256,807.65)	(113,897.84)	(21,472.02)	(24,451.81)	(18,462.69)	(1,336,334.47)	62.19	(0.00)
		BALANCE PER GL	06/30/12	(4,795,552.81)	(1,059,504.00)	(1,204,399.00)	(758,087.52)	(256,807.65)	(113,897.84)	(21,472.02)	(24,451.81)	(18,462.69)	(1,336,334.47)	62.19	-
		recon diff =	(2,198.00)		-	-	-	-	-	-	-	0.00	-	0.00	(0.00)