		Q215			Q315			Q415			Q116			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2015-2016		222,436	223,426	219,936	214,266	221,709	189,243	220,854	217,440	233,553	243,642	230,350	243,120	**2,679,975**

Jan includes Dec 2015 revised steam sales mmbtu

		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2015	**$**	615,175	700,252	705,408	700,954	686,260	584,825	630,412	624,611	626,300	676,051	585,029	558,709	**7,693,986**
Coal Costs - 2015	$	317,845	170,383	-	-	71,147	311,785	411,884	425,686	384,037	407,226	321,455	388,756	
Gas Costs - 2015	$	297,330	529,870	705,408	700,954	615,113	273,040	218,528	198,924	230,967	266,512	252,546	169,953	
Oil Costs - 2015	$	-	-	-	-	-	-	-	-	11,296	2,313	11,029	-	
Hedge Costs - 2015	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	139,335	76,219	-	-	30,431	133,537	174,047	173,215	162,601	178,149	136,653	168,918	**1,373,105**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	133,472	201,576	268,705	258,216	235,816	103,836	99,251	100,872	119,763	114,663	137,438	110,605	**1,884,213**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	737	148	721	-	**1,606**
Blr 1-5 Fuel to Steam Input	mmBtu	272,807	277,795	268,705	258,216	266,247	237,373	273,298	274,087	283,101	292,960	274,812	279,523	**3,258,924**
Production Test - Q1	mmBtu			**215,554**	0		**163,968**	0		**509,863**	0		**483,720**	0
Production Test - Q4	mmBtu			**1,524,776**	0		**1,337,176**	0		**1,353,786**	0		**1,373,105**	0
Production Coal Costs - Q1				2.2650			2.3354			2.3960			2.3101	
Production Coal Costs - Q4				3.2771			2.2665			2.3023			2.3379	
Production Gas Costs - Q1				2.5385			2.6580			2.0270			1.8996	
Production Gas Costs - Q4				3.0621			2.8147			2.5100			2.3666	
Appendix D														
Adjusted Production Standards - Q1	mmBtu			**184,000**			**160,000**			**460,000**			**460,000**	
Adjusted Production Standards - Q4	mmBtu			**1,344,000**			**1,144,000**			**1,228,000**			**1,324,000**	
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%			100.0000%			100.0000%	
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	$			2,020,836			1,972,039			1,881,323			1,819,789	
Production Standards - Coal				0			0			0			0	
Production Standards - Gas				0			0			0			0	
Quarterly Fuel Costs - Adjusted	$			2,020,836			1,972,039			1,881,323			1,819,789	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			819,307.00			761,836.00			830,486.00			847,295.00	
				2.47			2.59			2.27			2.15	
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	$			3,236,263			3,009,252			3,280,420			3,346,815	
(Over) or Under Collected Fuel Costs	$			(1,215,427)			(1,037,213)			(1,399,097)			(1,527,027)	
85% of change in actual fuel costs	$			(1,033,113)			(881,631)			(1,189,232)			(1,297,973)	
Rolling 12-months Steam Btu Sales	mmBtu			2,645,962			2,723,221			2,705,417			2,679,975	
Quarterly Cost Adjustment				(0.3904)			(0.3237)			(0.4396)			(0.4843)	
Cumulative - QCA				(1.3147)			(1.4336)			(1.5859)			(1.6380)	

		Q216			Q316			Q416			Q117			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2016-2017		229,452	228,887	216,287	0	0	0	0	0	0	0	0	0	**674,626**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2016	**$**	540,107	560,439	549,475	0	0	0	0	0	0	0	0	0	**1,650,020**
Coal Costs - 2016	$	335,321	174,979	339,766	-	-	-	-	-	-	-	-	-	
Gas Costs - 2016	$	204,785	385,459	209,709	-	-	-	-	-	-	-	-	-	
Oil Costs - 2016	$	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge Costs - 2016	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	159,488	78,238	155,026	-	-	-	-	-	-	-	-	-	**392,752**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	115,102	196,066	96,714	-	-	-	-	-	-	-	-	-	**407,882**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	-	-	-	**0**
Blr 1-5 Fuel to Steam Input	mmBtu	274,590	274,304	251,740	0	0	0	0	0	0	0	0	0	**800,634**
Production Test - Q1	mmBtu			**392,752**	67,248		**0**	460,000		**0**	460,000		**0**	460,000
Production Test - Q4	mmBtu			**1,550,303**	61,697		**1,448,032**	471,968		**1,410,137**	509,863		**1,436,280**	483,720
Production Coal Costs - Q1				2.1644			-			-			-	
Production Coal Costs - Q4				2.8201			2.3004			2.2448			2.1644	
Production Gas Costs - Q1				1.9612			-			-			-	
Production Gas Costs - Q4				2.2072			1.9601			1.9322			1.9612	
Appendix D														
Adjusted Production Standards - Q1	mmBtu			**460,000**			**460,000**			**460,000**			**460,000**	
Adjusted Production Standards - Q4	mmBtu			**1,612,000**			**1,920,000**			**1,920,000**			**1,920,000**	
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%			79.5223%			53.6320%			25.9974%	
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	$			1,650,020			0			0			0	
Production Standards - Coal *				0			0			0			0	
Production Standards - Gas *				0			0			0			0	
Quarterly Fuel Costs - Adjusted	$			1,650,020			0			0			0	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			800,634.00			0.00			0.00			0.00	
				2.06			#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	$			3,162,504			0			0			0	
(Over) or Under Collected Fuel Costs	$			(1,512,484)			0			0			0	
85% of change in actual fuel costs	$			(1,285,611)			0			0			0	
Rolling 12-months Steam Btu Sales	mmBtu			2,688,803			2,063,585			1,391,738			674,626	
Quarterly Cost Adjustment				(0.4781)			0.0000			0.0000			0.0000	
Cumulative - QCA				(1.7257)			(1.4020)			(0.9624)			(0.4781)	

* Referring to the tariff page 6.8, Item D; when gas costs are less than coal costs and the coal standard is not met, costs are not imputed to an increased coal cost level.

Total Steam mmBtu Sales

	2011	10-11 rolling	2012	11-12 rolling	2013	12-13 rolling	2014	13-14 rolling	2015	14-15 rolling	2016	15-16 rolling	2017	16-17 rolling
Jan	254,018		232,106		249,946		257,035		259,226		243,642		-	
Feb	228,525		229,307		229,041		226,942		236,680		230,350		-	
Mar	248,195	2,571,254	237,007	2,475,887	251,298	2,638,143	245,459	2,685,082	246,648	2,629,153	243,120	2,679,975	-	674,626
Apr	213,858		218,880		232,068		227,032		222,436		229,452		-	
May	198,344		216,197		218,373		222,955		223,426		228,887		-	
Jun	190,830	2,563,162	207,738	2,515,670	177,248	2,623,017	199,002	2,706,382	219,936	2,645,962	216,287	2,688,803	-	0
Jul	153,873		201,369		209,768		188,744		214,266		-		-	
Aug	186,147		199,763		202,923		194,684		221,709		-		-	
Sep	178,733	2,520,219	201,658	2,599,707	198,595	2,631,513	164,531	2,643,055	189,243	2,723,221	-	2,063,585	-	0
Oct	213,700		216,350		231,940		223,034		220,854		-		-	
Nov	216,038		219,838		233,105		225,822		217,440		-		-	
Dec	225,944	2,508,205	226,065	2,606,278	251,626	2,685,931	240,795	2,616,035	233,553	2,705,417	-	1,391,738	-	0
Total														

SJLP STEAM QCA RECON
GL A/C 254002
Prepared by: Jane Scaro
6/30/2016

Accrual:		Journal	rate	Total billed QCA MMBTU's (from steam CIS+ bills)	(0.4781) Q216	(0.4843) Q116	(0.4396) Q415	(0.3237) Q315	(0.3904) Q215	(0.4322) Q115	(0.2873) Q414	(0.2048) Q314	(0.1268) Q214	(0.0568) Q114	(0.2641) Q413
	Dec-13	373STMQCA	(0.2641)												(709,319.00)
	Mar-14	373STMQCA	(0.0568)											(152,530.00)	
	Jun-14	373STMQCA	(0.1268)										(343,113.00)		
	Sep-14	373STMQCA	(0.2048)									(541,316.00)			
	Dec-14	373STMQCA	(0.2873)								(751,638.00)				
	Mar-15	373STMQCA	(0.4322)							(1,136,360.00)					
	Jun-15	373STMQCA	(0.3904)						(1,033,113.00)						
	Sep-15	373STMQCA	(0.3237)					(881,631.00)							
	Dec-15	373STMQCA	(0.4396)				(1,189,232.00)								
	Mar-16	373STMQCA	(0.4843)			(1,297,973.00)									
	Jun-16	373STMQCA	(0.4781)		(1,285,611.00)										
Recovery:			**Billed per CS5000I**												
	Apr-14	billed	$ (120,495.84)	245,459.00											64,825.72
	May-14	billed	$ (111,450.02)	227,032.00											59,959.15
	Jun-14	billed	$ (109,448.61)	222,955.00											58,882.42
	Transfer Q411 Bal to Q113 r factor														
	Jul-14	billed	$ 65,292.56	199,002.00										11,303.31	52,556.43
	Aug-14	billed	$ 61,926.91	188,744.00										10,720.66	49,847.29
	Sep-14	billed	$ 63,875.82	194,684.00										11,058.05	51,416.04
	Transfer Q112 Bal to Q213 r factor														
	Oct-14	billed	$ 41,363.09	164,531.00									20,862.53	9,345.36	43,452.64
	Nov-14	billed	$ 56,070.74	223,034.00									28,280.71	12,668.33	58,903.28
	Dec-15	billed	$ 56,771.65	225,822.00									28,634.23	12,826.69	59,639.59
	Transfer Q212 Bal to Q313 r factor														
	Jan-15	billed	$ 154,734.86	240,795.00								49,314.82	30,532.81	13,677.16	63,593.95
	Feb-15	billed	$ 166,578.62	259,226.00								53,089.48	32,869.86	14,724.04	68,461.57
	Mar-15	billed	$ 152,090.56	236,680.00								48,472.06	30,011.02	13,443.42	62,507.20
	Transfer Q312 Bal to Q413 r factor														509.46
	Apr-15	billed	$ 166,265.42	246,648.00							70,861.96	50,513.51	31,274.97	14,009.61	
	May-15	billed	$ 149,944.10	222,436.00							63,905.86	45,554.89	28,204.88	12,634.36	
	Jun-15	billed	$ 150,611.48	223,426.00							64,190.30	45,757.64	28,330.42	12,690.60	
	Transfer Q412 Bal to Q114 r factor													662.48	
	Jul-15	billed	$ 234,275.83	219,936.00						95,056.35	63,187.61	45,042.89	27,887.88		
	Aug-15	billed	$ 228,236.14	214,266.00						92,605.76	61,558.62	43,881.68	27,168.93		
	Sep-15	billed	$ 236,164.43	221,709.00						95,822.63	63,697.00	45,406.00	28,112.70		
	Transfer Q113 Bal to Q214 r factor												(104.41)		
	Oct-15	billed	$ 249,138.41	189,243.00					73,880.47	81,790.82	54,369.51	38,756.97			
	Nov-15	billed	$ 290,754.28	220,854.00					86,221.40	95,453.10	63,451.35	45,230.90			
	Dec-15	billed	$ 286,259.76	217,440.00					84,888.58	93,977.57	62,470.51	44,531.71			
	Transfer Q213 Bal to Q314 r factor											(441.48)			
	Jan-16	billed	$ 336,386.39	233,553.00				75,601.11	91,179.09	100,941.61	67,099.78				
	Feb-16	billed	$ 354,423.26	246,076.00				79,654.79	96,068.07	106,354.05	70,697.63				
	Mar-16	billed	$ 331,773.11	230,350.00				74,564.30	89,928.64	99,557.27	66,179.56				
	Transfer Q313 Bal to Q414 r factor										94.73				
	Apr-16	billed	$ 386,025.94	243,120.00			106,875.55	78,697.94	94,914.05	105,076.47					
	May-16	billed	$ 364,323.89	229,452.00			100,867.10	74,273.61	89,578.06	99,169.17					
	Jun-16	billed	$ 363,426.78	228,887.00			100,618.73	74,090.72	89,357.48	98,924.96					
	Adjust Jan 2016 bills		$ (3,505.70)	(2,434.00)						(3,505.70)					
	Transfer Q413 Bal to Q115 r factor									327.10					
	BALANCE PER QCA PERIOD				(1,285,611.00)	(1,297,973.00)	(880,870.62)	(424,748.53)	(237,097.16)	25,191.16	20,126.42	13,795.07	(1,046.47)	(2,765.93)	(14,764.26)

Reconciliation Amount								25,191.16	20,126.42	13,795.07	(1,046.47)	(2,765.93)	(14,764.26)
Rolling 12-months Steam Btu Sales								2,688,803	2,679,975	2,705,417	2,723,221	2,645,962	2,629,153
Recovered with R-Factor								0.0094	0.0075	0.0051	(0.0004)	(0.0010)	(0.0056)
Recovered with R-Factor								0.0094	0.0075	0.0051	(0.0004)	(0.0010)	(0.0056)
Jul-15													1,231.64
Aug-15													1,199.89
Sep-15													1,241.57
Transfer Q113 Bal to Q214 r factor													
Oct-15												189.24	1,059.76
Nov-15												220.85	1,236.78
Dec-15												217.44	1,217.66
Transfer Q213 Bal to Q314 r factor													
Jan-16											93.42	233.55	1,307.90
Feb-16											98.43	246.08	1,378.03
Mar-16											92.14	230.35	1,289.96
Transfer Q313 Bal to Q414 r factor													
Apr-16										(1,239.91)	97.25	243.12	1,361.47
May-16										(1,170.21)	91.78	229.45	1,284.93
Jun-16										(1,167.32)	91.55	228.89	1,281.77
Transfer Q413 Bal to Q115 r factor													(327.10)
Balance After R-Factor Recovery		(4,071,973.96)	(1,285,611.00)	(1,297,973.00)	(880,870.62)	(424,748.53)	(237,097.16)	25,191.16	20,126.42	10,217.63	(481.90)	(726.96)	(0.00)
BALANCE PER GL	06/30/16	(4,071,973.96)	(1,285,611.00)	(1,297,973.00)	(880,870.62)	(424,748.53)	(237,097.16)	25,191.16	20,126.42	10,217.63	(481.90)	(726.96)	-
recon diff =	-		-	-	-	-	-	-	-	0.00	0.00	0.00	(0.00)