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August 18, 2016

VIA E-PORTAL/ELECTRONIC FILING

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 160003-GU-Purchased Gas Adjustment (PGA) True-Up

Dear Ms. Stauffer:

Attached for electronic filing, please find the Direct Testimony and Exhibit TK-2 of Mr. Thomas Kaufmann, submitted in the referenced Docket on behalf of Florida City Gas, along with the Company's Petition for Approval of PGA Factor.

Thank you for your assistance with this filing. Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Munson', written over the printed name 'Gregory Munson'.

Gregory Munson

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)	Docket No. 160003-GU
(PGA) True-up)	
_____)	Filed: August 19, 2016

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF PGA FACTOR
TO BE APPLIED FOR SERVICE RENDERED
DURING THE PERIOD JANUARY 2017 THROUGH DECEMBER 2017**

Florida City Gas ("City Gas" or "the Company") hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment ("PGA") factor to be applied for service to be rendered during the projected period of January 1, 2017 through December 31, 2017. In support thereof, City Gas says:

1. City Gas has calculated its total net true-up amount (including interest and applicable regulatory assessment fees) for the period January 2015 through December 2015 to be an over-recovery of \$979,356.

2. Schedule E-4 shows the projected true-up for the current period January 2016 through December 2016 is an under-recovery of \$2,292,715.

3. The total true-up as shown on Schedule E-4 is an under-recovery of \$1,313,360, to be applied to the projected period.

4. Estimated therm purchases for resale during the projected period are 40,491,687.

5. Schedule E-4 presents a true-up charge factor of 3.244 cents per therm to be applied during the projected period.

6. The total cost of gas for the projected period is \$28,821,057 as shown on Schedule E-1 line 11.


7. The weighted average cost of gas (WACOG) for the projected period is 71.178 cents per therm as shown on Schedule E-1 line 40.

8. The 3.244 cents per therm true up charge factor increases the WACOG during the projected period to 74.421 cents per therm before the regulatory assessment fees or 74.796 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 81.658 cents per therm before the regulatory assessment fees and 82.068 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.

9. City Gas' proposal filed herewith consists of Schedules E-1 (winter), E-1, E-1R, E-2, E-3, E-4, E-5 and the prepared Direct Testimony of Thomas Kaufmann.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2017 through December 2017 of 81.658 cents per therm before the regulatory assessment fees or 82.068 cents per therm after the regulatory assessment fees.

RESPECTFULLY SUBMITTED this 18th day of August, 2016.




Greg Munson
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Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 160003-GU, along with the Direct Testimony of Mr. Thomas Kaufmann and Exhibit TK-2, has been furnished by Electronic Mail to the following parties of record this 18th day of August 2016:

Florida Public Utilities Company Mike Cassel 1750 S 14th Street, Suite 200 Fernandina Beach, FL 32034 mcassel@fpuc.com	MacFarlane Ferguson Law Firm Ansley Watson, Jr./Andrew Brown P.O. Box 1531 Tampa, FL 33601-1531 aw@macfar.com AB@macfar.com
Margo Leathers, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 mleather@psc.state.fl.us	Office of Public Counsel J.R. Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Kelly.JR@leg.state.fl.us Christensen.Patty@leg.state.fl.us
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com kfloyd@tecoenergy.com	St. Joe Natural Gas Company, Inc. Mr. Charles A. Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549 Andy@stjoegas.com
Florida City Gas Carolyn Bermudez 933 East 25th Street Hialeah, FL 33013-3498 cbermude@aglresources.com	AGL Resources, Inc. Shannon Pierce Elizabeth Wade Blake O'Farrow 10 Peachtree Place Location 1686 Atlanta, GA spierce@aglresources.com ewade@aglresources.com bofarrow@aglresources.com



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY (PROJECTIONS AND PGA CAP) OF

THOMAS KAUFMANN

ON BEHALF OF FLORIDA CITY GAS

DOCKET NO. 160003-GU

August 18, 2016

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Thomas Kaufmann. My business address is Elizabethtown
3 Gas, 520 Green Lane, Union, NJ 07083.

4 **Q. BY WHOM ARE YOU EMPLOYED, AND IN WHAT CAPACITY?**

5 A. I am currently employed as a Manager of Rates and Tariffs and have
6 responsibilities for Florida City Gas ("City Gas" or "the Company").

7 **Q. BRIEFLY STATE YOUR EDUCATIONAL BACKGROUND AND**
8 **EMPLOYMENT EXPERIENCE.**

9 A. In June 1977, I graduated from Rutgers University, Newark, N.J., with a
10 Bachelor of Arts degree in Business Administration, majoring in
11 accounting and economics. In July 1979, I graduated from Fairleigh
12 Dickinson University, Madison, N.J., with a Masters of Business
13 Administration, majoring in finance. My professional responsibilities
14 have encompassed financial analysis, accounting, planning, and pricing
15 in manufacturing and energy services companies in both regulated and
16 deregulated industries. In 1977, I was employed by Allied Chemical
17 Corp. as a staff accountant. In 1980, I was employed by Celanese
18 Corp. as a financial analyst. In 1981, I was employed by Suburban

1 Propane as a Strategic Planning Analyst, promoted to Manager of
2 Rates and Pricing in 1986 and to Director of Acquisitions and Business
3 Analysis in 1990. In 1993, I was employed by Concurrent Computer as
4 a Manager, Pricing Administration. In 1996 I joined NUI as a Rate
5 Analyst, was promoted to Manager of Regulatory Support in August,
6 1997 and Manager of Regulatory Affairs in February, 1998, and named
7 Manager of Rates and Tariffs in July 1998.

8 **Q. PLEASE EXPLAIN THE PURPOSE OF YOUR TESTIMONY.**

9 A. The purpose of my testimony is to present the revised estimate of the
10 Company's projection of gas costs for the period August 2016 through
11 December 2016 and the Company's projection of gas costs for the
12 period January 2017 through December 2017. In addition I will present
13 the development of the maximum rate to be charged to customers for
14 the period January 2017 through December 2017.

15 **Q. HAS THE COMPANY PREPARED THE FORMS AS PRESCRIBED**
16 **BY THE COMMISSION FOR THIS PURPOSE?**

17 A. Yes. The forms prescribed by the Commission are being filed at this
18 time. Copies are attached to my testimony as Exhibit TK-2.

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1 **Q. CAN YOU EXPLAIN THE PROJECTION METHODOLOGY?**

2 A. Yes. Under this methodology, which was adopted by Order No. PSC-
3 93-0708-FOF-GU of this Commission on May 10, 1993 and modified in
4 Docket No. 980269-PU on June 10, 1998, gas companies are to project
5 their gas costs each twelve months for the ensuing twelve month period
6 ending in December. A per therm rate is developed for the weighted
7 average cost of gas (WACOG). This rate, based on the average of the
8 winter and summer seasons, would lead to over or under-recoveries of
9 gas costs in the two seasons. This problem is mitigated by establishing
10 a maximum levelized purchased gas factor based on the Company's
11 expected winter cost of gas, thereby eliminating a large under-recovery
12 in that season. The Company is then able to flex downward in the
13 summer in order to match market conditions and eliminate the potential
14 for a large over-recovery for the remainder of the period.

15 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE AS**
16 **PROJECTED?**

17 A. If re-projected gas costs for the remaining period exceed projected
18 recoveries by at least 10% for the twelve month period, a mid-course
19 correction may formally be requested by the Company.

20

1 **Q. WHAT HAPPENS TO THE DIFFERENCES THAT RESULT FROM**
2 **DIFFERENCES BETWEEN ESTIMATED AND ACTUAL COSTS?**

3 A. The forms take this into consideration. Form E-2 calculates the
4 projected differences using estimated figures, and form E-4 calculates
5 the final true-up using actual figures. These differences are flowed
6 back to customers through the true-up factor included in gas costs
7 billed in the subsequent twelve month period.

8 **Q. ARE ANY FLORIDA GAS TRANSMISSION (FGT) RATE CHANGES**
9 **PROJECTED IN THIS FILING?**

10 A. No, the FGT rates used in the preparation of this filing are those in
11 effect on August 1, 2016.

12 **Q. CAN YOU SUMMARIZE THE CONTENTS OF THE SCHEDULES**
13 **SUBMITTED AS PART OF THIS FILING?**

14 A. Yes. Schedule E-1 shows the projected period, January 2017 through
15 December 2017. For 2017, the Company estimates the gas purchases
16 for resale will be 40,491,687 therms (Line 15) at a total cost of
17 \$28,821,057 (Line 11) with a resulting WACOG of 71.178 cents per
18 therm (Line 40) before the application of the true-up factor and the
19 regulatory assessment fee. Schedule E-4 shows the difference
20 between the estimated actual and actual true-up for the prior period,
21 January 2015 through December 2015, is an over-recovery of \$979,356
22 (Column 3, Line 4). The projected true-up for the current period,
23 January 2016 through December 2016, is an under-recovery of

1 \$2,292,715 (Column 4, line 4). The total true-up as shown on Schedule
2 E-4 is an under-recovery of \$1,313,360 for a true-up charge factor of
3 3.244 cents per therm that would be applied during the projected period
4 (Schedule E-1, Line 41). This true-up factor increases the gas cost
5 factor during the projected period to 74.421 cents per therm (Line 42)
6 before the regulatory assessment fee. With the regulatory assessment
7 fee added, the PGA factor is 74.796 cents per therm (Line 44) based on
8 the average of the winter and summer seasons.

9 **Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD**
10 **SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET**
11 **THE PGA CAP IN 2017?**

12 A. No. As shown on Schedule E-1 (winter), City Gas has chosen to
13 establish a maximum levelized purchased gas factor based on the
14 Company's expected winter cost of gas as follows:

15

<u>Winter Average, per Therm</u>	
Total Cost (Line 11)	\$17,705,917
Total Therm Sales (Line 27)	22,579,986
(Line 11/ Line 27)	\$0.78414
True-up	\$0.03244
Before Regulatory Assessment	\$0.81658
Revenue Tax Factor	1.00503
Purchased Gas Factor	\$0.82068

16
17 As shown above, the maximum levelized purchased gas factor based
18 on the Company's expected winter cost of gas is 81.658 cents per

1 therm before the regulatory assessment fee and 82.068 cents per
2 therm after the regulatory assessment fee. If approved by the
3 Commission, 82.068 cents per therm would be the maximum gas cost
4 factor that City Gas may charge its customers for the period January
5 2017 through December 2017.

6 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

7 **A.** Yes, it does.

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EXHIBIT TK-2

(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,
E-3, E-4, AND E-5)

COMPANY:
FLORIDA CITY GAS

SCHEDULE E-1
(REVISED FORM 9/22/00)

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: \$0.82068 PGA CAP w/ assessment
2017 Winter Months

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$11,184	\$12,599	\$13,163	\$14,621	\$12,890	\$12,993	\$77,449
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,382,265	\$1,549,487	\$1,640,142	\$1,861,169	\$1,630,031	\$1,647,149	\$9,710,243
5 DEMAND	\$979,934	\$1,335,314	\$1,376,404	\$1,376,404	\$1,253,243	\$1,376,404	\$7,697,702
6 OTHER	\$32,326	\$31,010	\$29,148	\$42,313	\$41,160	\$44,566	\$220,522
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,405,708	\$2,928,409	\$3,058,856	\$3,294,506	\$2,937,325	\$3,081,112	\$17,705,917
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$738)	(\$797)	(\$797)	(\$773)	(\$781)	(\$813)	(\$4,699)
14 THERM SALES REVENUES	\$2,404,971	\$2,927,612	\$3,058,059	\$3,293,733	\$2,936,543	\$3,080,299	\$17,701,218
THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,260,614	3,673,239	3,837,537	4,262,620	3,758,033	3,787,942	22,579,986
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,229,214	3,641,739	3,806,437	4,220,720	3,719,833	3,746,842	22,366,786
19 DEMAND	14,554,190	20,686,500	21,376,050	21,376,050	19,307,400	21,376,050	118,676,240
20 OTHER	32,400	32,500	30,100	42,900	39,200	42,100	219,200
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,261,614	3,674,239	3,838,537	4,263,620	3,759,033	3,788,942	22,585,986
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(6,000)
27 TOTAL THERM SALES (24-26)	3,260,614	3,673,239	3,837,537	4,262,620	3,758,033	3,787,942	22,579,986
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.42805	\$0.42548	\$0.43066	0.44096	0.43820	0.43961	0.43414
32 DEMAND (5/19)	\$0.06733	\$0.06455	\$0.06439	0.06439	0.06491	0.06439	0.06486
33 OTHER (6/20)	\$0.99771	\$0.95414	\$0.96836	0.98631	1.05001	1.05858	1.00603
LESS END-USE CONTRACT	-	-	-	-	-	-	-
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.73758	0.79701	0.79688	0.77270	0.78140	0.81319	0.78393
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.73758	0.79701	0.79688	0.77270	0.78140	0.81319	0.78393
40 TOTAL THERM SALES (11/27)	0.73781	0.79723	0.79709	0.77288	0.78161	0.81340	0.78414
41 TRUE-UP (E-2)	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244
42 TOTAL COST OF GAS (40+41)	0.77024	0.82966	0.82952	0.80532	0.81405	0.84584	0.81658
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.77412	0.83384	0.83370	0.80937	0.81814	0.85009	0.82068
45 PGA FACTOR ROUNDED TO NEAREST .001	0.774	0.834	0.834	0.809	0.818	0.850	0.821

Exhibit _____ (TK-2)
1 of 9

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$14,621	\$12,890	\$12,993	\$10,865	\$10,434	\$9,751	\$9,840	\$10,028	\$10,518	\$11,184	\$12,599	\$13,163	\$138,886
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,861,169	\$1,630,031	\$1,647,149	\$1,330,843	\$1,271,234	\$1,189,797	\$1,211,498	\$1,236,576	\$1,289,979	\$1,382,265	\$1,549,487	\$1,640,142	\$17,240,270
5 DEMAND	\$1,376,404	\$1,253,243	\$1,376,404	\$798,502	\$691,006	\$672,100	\$691,006	\$691,006	\$672,100	\$979,934	\$1,335,314	\$1,376,404	\$11,913,421
6 OTHER	\$42,313	\$41,160	\$44,566	\$42,208	\$36,729	\$35,698	\$32,777	\$28,168	\$32,379	\$32,326	\$31,010	\$29,148	\$428,481
LESS END-USE CONTRACT													\$0.2942
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Margin Sharing	\$0	\$0	\$0	\$0	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,294,506	\$2,937,325	\$3,081,112	\$2,182,418	\$1,109,402	\$1,907,345	\$1,945,121	\$1,965,878	\$2,004,976	\$2,405,708	\$2,928,409	\$3,058,856	\$28,821,057
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$773)	(\$781)	(\$813)	(\$689)	(\$365)	(\$671)	(\$678)	(\$672)	(\$654)	(\$738)	(\$797)	(\$797)	(\$8,426)
14 THERM SALES REVENUES	\$3,293,733	\$2,936,543	\$3,080,299	\$2,181,730	\$1,109,037	\$1,906,675	\$1,944,443	\$1,965,206	\$2,004,322	\$2,404,971	\$2,927,612	\$3,058,059	\$28,812,631
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	4,262,620	3,758,033	3,787,942	3,167,649	3,041,969	2,842,902	2,868,931	2,923,691	3,066,558	3,260,614	3,673,239	3,837,537	40,491,687
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other L15-L19-L26)	4,220,720	3,719,833	3,746,842	3,127,349	3,007,769	2,809,702	2,837,631	2,895,791	3,034,958	3,229,214	3,641,739	3,808,437	40,079,987
19 DEMAND	21,376,050	19,307,400	21,376,050	11,611,200	9,992,850	9,670,500	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	179,606,990
20 OTHER	42,900	39,200	42,100	41,300	35,200	34,200	32,300	28,900	32,600	32,400	32,500	30,100	423,700
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,263,620	3,759,033	3,788,942	3,168,649	3,042,969	2,843,902	2,869,931	2,924,691	3,067,558	3,261,614	3,674,239	3,838,537	40,503,687
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
27 TOTAL THERM SALES (24-26)	4,262,620	3,758,033	3,787,942	3,167,649	3,041,969	2,842,902	2,868,931	2,923,691	3,066,558	3,260,614	3,673,239	3,837,537	40,491,687
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343	0.00343
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.44096	0.43820	0.43961	0.42555	0.42265	0.42346	0.42694	0.42706	0.42504	0.42805	0.42548	0.43066	0.43015
32 DEMAND (5/19)	0.06439	0.06491	0.06439	0.06877	0.06915	0.06950	0.06915	0.06915	0.06950	0.06733	0.06455	0.06439	0.06633
33 OTHER (6/20)	0.98631	1.05001	1.05858	1.02198	1.04343	1.04380	1.01476	0.97467	0.99323	0.99771	0.95414	0.96836	1.01128
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.77270	0.78140	0.81319	0.68875	0.36458	0.67068	0.67776	0.67217	0.65361	0.73758	0.79701	0.79688	0.71157
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.77270	0.78140	0.81319	0.68875	0.36458	0.67068	0.67776	0.67217	0.65361	0.73758	0.79701	0.79688	0.71157
40 TOTAL THERM SALES (11/27)	0.77288	0.78161	0.81340	0.68897	0.36470	0.67091	0.67800	0.67240	0.65382	0.73781	0.79723	0.79709	0.71178
41 TRUE-UP (E-2)	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244
42 TOTAL COST OF GAS (40+41)	0.80532	0.81405	0.84584	0.72141	0.39713	0.70335	0.71043	0.70483	0.68625	0.77024	0.82966	0.82952	0.74421
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.80937	0.81814	0.85009	0.72504	0.39913	0.70689	0.71400	0.70638	0.68971	0.77412	0.83384	0.83370	0.74796
45 PGA FACTOR ROUNDED TO NEAREST .001	0.809	0.818	0.850	0.725	0.399	0.707	0.714	0.708	0.690	0.774	0.834	0.834	0.748

COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,860	\$10,547	\$11,774	\$13,395	\$14,891	\$61,466
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$999,584	\$717,321	\$664,257	\$598,441	\$300,255	\$374,632	\$504,390	\$965,938	\$934,303	\$1,057,322	\$1,268,896	\$1,494,782	\$9,880,121
5 DEMAND	\$1,339,052	\$1,263,441	\$1,304,626	\$962,656	\$751,479	\$541,469	\$691,044	\$691,006	\$672,100	\$979,934	\$1,335,314	\$1,376,404	\$11,908,523
6 OTHER	\$194,970	\$166,714	\$152,796	\$16,511	\$54,764	\$232,477	\$31,605	\$28,168	\$32,379	\$32,326	\$31,010	\$29,148	\$1,002,867
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,533,606	\$2,147,476	\$2,121,679	\$1,577,608	\$1,106,498	\$1,148,578	\$1,227,039	\$1,695,972	\$1,649,329	\$2,081,355	\$2,648,614	\$2,915,224	\$22,852,978
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$83)	(\$91)	(\$516)	(\$884)	(\$1,124)	(\$1,081)	(\$1,280)	(\$536)	(\$537)	(\$607)	(\$678)	(\$672)	(\$8,088)
14 THERM SALES REVENUES	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,695,436	\$1,648,792	\$2,080,748	\$2,647,936	\$2,914,552	22,151,861
THERMS PURCHASED								0.53563	0.53639	0.60635	0.67822	0.67151	
15 COMMODITY (Pipeline)	4,089,720	2,981,142	2,756,308	3,256,708	1,685,978	2,334,660	809,338	3,166,286	3,074,842	3,432,586	3,905,219	4,341,307	35,834,094
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	4,224,040	2,996,662	2,662,518	3,225,188	1,616,347	2,496,730	823,547	3,137,386	3,042,242	3,400,186	3,872,719	4,311,207	35,808,772
19 DEMAND	23,128,883	21,859,760	24,106,830	13,369,600	14,056,280	9,937,860	12,050,460	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	194,789,763
20 OTHER	461,830	626,405	749,293	243,313	242,089	325,933	761,179	28,900	32,600	32,400	32,500	30,100	3,566,542
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20)-(21+23)	4,685,870	3,623,067	3,411,811	3,468,501	1,858,436	2,822,663	1,584,726	3,166,286	3,074,842	3,432,586	3,905,219	4,341,307	39,375,314
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(180)	(198)	(1,122)	(1,922)	(2,442)	(2,350)	(2,782)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(15,996)
27 TOTAL THERM SALES (24-26)	3,666,771	4,229,112	3,828,460	3,347,756	3,313,374	2,882,507	2,765,170	3,165,286	3,073,842	3,431,586	3,904,219	4,340,307	41,938,390
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00343	0.00343	0.00343	0.00343	0.00343	0.00172
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.23664	0.23937	0.24948	0.18555	0.18576	0.15005	0.61246	0.30788	0.30711	0.31096	0.32765	0.34672	0.27591
32 DEMAND (5/19)	0.05790	0.05780	0.05412	0.07200	0.05346	0.05449	0.05735	0.06915	0.06950	0.06733	0.06455	0.06439	0.06114
33 OTHER (6/20)	0.42217	0.26614	0.20392	0.06786	0.22621	0.71327	0.04152	0.97467	0.99323	0.99771	0.95414	0.96836	0.28119
LESS END-USE CONTRACT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.54069	0.59272	0.62186	0.45484	0.59539	0.40691	0.77429	0.53563	0.53639	0.60635	0.67822	0.67151	0.58039
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.46111	0.45960	0.45989	0.45994	0.46028	0.46000	0.46010	0.53580	0.53657	0.60653	0.67840	0.67166	0.50562
40 TOTAL THERM SALES (11/27)	0.69285	0.50778	0.55419	0.47124	0.33395	0.39846	0.44375	0.53580	0.53657	0.60653	0.67840	0.67166	0.54492
41 TRUE-UP (E-2)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)
42 TOTAL COST OF GAS (40+41)	0.68010	0.49503	0.54144	0.45849	0.32120	0.38571	0.43100	0.52305	0.52382	0.59378	0.66565	0.65891	0.53217
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.68352	0.49752	0.54416	0.46080	0.32281	0.38766	0.43317	0.52568	0.52645	0.59677	0.66900	0.66223	0.53484
45 PGA FACTOR ROUNDED TO NEAREST .001	0.684	0.498	0.544	0.461	0.323	0.388	0.433	0.526	0.526	0.597	0.669	0.662	0.535

COMPANY: FLORIDA CITY GAS		CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2 (REVISED FORM 9/24/99)	
FOR THE CURRENT PERIOD:		JANUARY 2016 Through DECEMBER 2016												
	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$1,194,554	\$884,035	\$817,053	\$614,952	\$355,019	\$607,109	\$535,995	\$994,106	\$966,682	\$1,089,648	\$1,299,906	\$1,523,929	\$10,882,989	
2 TRANSPORTATION COST	\$1,339,052	\$1,263,441	\$1,304,626	\$962,656	\$751,479	\$541,469	\$691,044	\$701,866	\$682,646	\$991,707	\$1,348,708	\$1,391,295	\$11,969,990	
3 TOTAL COST	\$2,533,606	\$2,147,476	\$2,121,679	\$1,577,608	\$1,106,498	\$1,148,578	\$1,227,039	\$1,695,972	\$1,649,329	\$2,081,355	\$2,648,614	\$2,915,224	\$22,852,978	
4 FUEL REVENUES (Net of Revenue Tax)	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,695,436	\$1,648,792	\$2,080,748	\$2,647,936	\$2,914,552	\$22,151,861	
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$340,741)	(\$333,221)	(\$612,117)	(\$977,088)	(\$1,057,124)	(\$3,320,291)	
4b ADJUSTED NET FUEL REVENUES *	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,354,695	\$1,315,571	\$1,468,632	\$1,670,848	\$1,857,428	\$18,831,571	
5 TRUE-UP (COLLECTED) OR REFUNDED	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,182	\$46,182	\$46,182	\$46,182	\$46,182	\$555,516	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$1,949,285	\$2,244,515	\$1,811,705	\$1,488,651	\$1,473,432	\$1,284,628	\$1,236,784	\$1,400,878	\$1,361,754	\$1,514,814	\$1,717,030	\$1,903,611	\$19,387,087	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$584,321)	\$97,039	(\$309,974)	(\$88,957)	\$366,934	\$136,050	\$9,745	(\$295,094)	(\$287,575)	(\$566,541)	(\$931,584)	(\$1,011,613)	(\$3,465,892)	
8 INTEREST PROVISION-THIS PERIOD (21)	\$341	\$270	\$218	\$149	\$375	\$620	\$608	\$536	\$438	\$300	\$68	(\$229)	\$3,694	
8a ADJUST PRIOR MONTHS' INTEREST														
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,534,868	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,668,102	\$1,334,783	\$722,359	(\$255,339)	\$1,534,868	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,182)	(\$46,182)	(\$46,182)	(\$46,182)	(\$46,182)	(\$555,516)	
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$1,169,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169,482	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,668,102	\$1,334,783	\$722,359	(\$255,339)	(\$1,313,363)	(\$1,313,363)	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$1,534,868	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,668,102	\$1,334,783	\$722,359	(\$255,339)		
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$904,175	\$955,183	\$599,107	\$463,996	\$1,954,189	\$2,044,242	\$2,008,235	\$1,667,566	\$1,334,345	\$722,060	(\$255,407)	(\$1,313,135)		
14 TOTAL (12+13)	\$2,439,043	\$1,859,699	\$1,554,559	\$1,063,320	\$2,418,334	\$3,998,806	\$4,053,096	\$3,676,409	\$3,002,447	\$2,056,842	\$466,952	(\$1,568,473)		
15 AVERAGE (50% OF 14)	\$1,219,522	\$929,850	\$777,280	\$531,661	\$1,209,167	\$1,999,403	\$2,026,548	\$1,838,205	\$1,501,224	\$1,028,421	\$233,476	(\$784,237)		
16 INTEREST RATE - FIRST DAY OF MONTH	0.00340	0.00340	0.00350	0.00320	0.00360	0.00380	0.00360	0.00350	0.00350	0.00350	0.00350	0.00350		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00340	0.00350	0.00320	0.00360	0.00380	0.00360	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350		
18 TOTAL (16+17)	0.00680	0.00690	0.00670	0.00680	0.00740	0.00740	0.00710	0.00700	0.00700	0.00700	0.00700	0.00700		
19 AVERAGE (50% OF 18)	0.00340	0.00345	0.00335	0.00340	0.00370	0.00370	0.00355	0.00350	0.00350	0.00350	0.00350	0.00350		
20 MONTHLY AVERAGE (19/12 Months)	0.00028	0.00029	0.00028	0.00028	0.00031	0.00031	0.00030	0.00029	0.00029	0.00029	0.00029	0.00029		
21 INTEREST PROVISION (15x20)	341	270	218	149	375	620	608	536	438	300	68	(229)		

* Under-recovery equals the Monthly sales volume on Sch E1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.

COMPANY:
FLORIDA CITY GAS

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2017 Through DECEMBER 2017

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,220,720		4,220,720		\$6,644	\$1,376,404	\$7,977	32.95704
Feb	Various	Sys/End-Use	FTS	3,719,833		3,719,833		\$5,860	\$1,253,243	\$7,030	34.03737
Mar	Various	Sys/End-Use	FTS	3,746,842		3,746,842		\$5,911	\$1,376,404	\$7,082	37.08180
Apr	Various	Sys/End-Use	FTS	3,127,349		3,127,349		\$4,954	\$798,502	\$5,911	25.88030
May	Various	Sys/End-Use	FTS	3,007,769		3,007,769		\$4,749	\$691,006	\$5,685	23.32092
June	Various	Sys/End-Use	FTS	2,809,702		2,809,702		\$5,124	\$672,100	\$5,310	24.29203
July	Various	Sys/End-Use	FTS	2,837,631		2,837,631		\$4,388	\$691,006	\$5,363	24.69513
Aug	Various	Sys/End-Use	FTS	2,895,791		2,895,791		\$4,367	\$691,006	\$5,473	24.20223
Sep	Various	Sys/End-Use	FTS	3,034,958		3,034,958		\$4,292	\$672,100	\$5,736	22.47570
Oct	Various	Sys/End-Use	FTS	3,229,214		3,229,214		\$4,415	\$979,934	\$6,103	30.67161
Nov	Various	Sys/End-Use	FTS	3,641,739		3,641,739		\$4,301	\$1,335,314	\$6,883	36.97403
Dec	Various	Sys/End-Use	FTS	3,808,437		3,808,437		\$5,401	\$1,376,404	\$7,198	36.47173
TOTAL				40,079,987		40,079,987		\$60,407	\$11,913,421	\$75,751	30.06383

Exhibit _____ (TK-2)
5 of 9

COMPANY:
FLORIDA CITY GAS

**CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD**

SCHEDULE E-4
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2017

Through

DECEMBER 2017

		PRIOR PERIOD: JANUARY 15 - DECEMBER 15			CURRENT PERIOD: JAN '16 - DEC '16			
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$24,041,173	A-2 Line 6 \$22,192,540	(\$1,848,633)	E-2 Line 6 \$19,387,087	\$17,538,454		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$1,478,769)	A-2 Line 7 (\$720,563)	\$758,206	E-2 Line 7 (\$3,465,892)	(\$2,707,685)		
2a	ADJUSTMENTS * E-2 Line 10a	(\$220,524)	A-2 Line 10b \$0	\$220,524	E-2 Line 10a \$0	\$220,524		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$767,438	A-2 Line 10b \$767,438	\$0	E-2 Line 10b \$1,169,482	\$1,169,482		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$1,461	A-2 Line 8 \$2,086	\$625	E-2 Line 8 \$3,694	\$4,319		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$930,395)	\$48,961	\$979,356	(\$2,292,715)	(\$1,313,360)		

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	<u>TOTAL TRUE-UP DOLLARS</u>	<u>Over / (Under) Recovered</u>		<u>True-up charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	(\$1,313,360)	equals	\$0.03244 \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		40,491,687		\$3.244 Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

* Audit Adjustment

Exhibit _____ (TK-2)
6 of 9

CAP - 2017.xlsx SCHE4

COMPANY:	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
FLORIDA CITY GAS	ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2017 through DECEMBER 2017												(REVISED FORM 9/03)
													Page 1 of 2
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	1,721,480	1,725,171	1,622,219	1,200,652	1,086,351	1,037,931	964,573	1,106,274	1,208,015	1,495,684	1,567,189	1,649,509	16,385,049
2 GAS LIGHTS	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800
3 COMMERCIAL	2,523,100	2,014,822	2,139,474	1,943,522	1,932,121	1,780,572	1,877,878	1,797,873	1,835,300	1,746,312	2,088,009	2,169,988	23,848,971
4 LARGE COMMERCIAL	15,840	15,840	24,049	21,274	21,298	22,199	24,281	17,343	21,043	16,418	15,840	15,840	231,267
5 NATURAL GAS VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
6 TOTAL FIRM	4,262,620	3,758,033	3,787,942	3,167,649	3,041,969	2,842,902	2,868,931	2,923,691	3,066,558	3,260,614	3,673,239	3,837,537	40,491,687
THERM SALES (INTERRUPTIBLE)													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
9 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
10 COMMERCIAL TRANSP.	4,341,760	3,780,652	4,522,548	4,361,181	4,432,136	3,937,943	3,557,666	3,403,584	3,641,179	4,346,316	3,758,992	4,191,035	48,274,981
11 SMALL COMMERCIAL TRANSP. FIRM	3,235,920	2,588,980	2,768,090	2,477,290	2,417,010	2,216,830	2,271,990	2,181,300	2,223,150	2,045,770	2,546,990	2,594,620	29,567,940
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	1,000	1,001	1,002	1,003	1,004	1,005	1,006	1,007	1,008	1,009	1,010	1,011	12,066
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	2,233,938	2,085,224	1,664,094	46,902	43,323	22,005	104,551	58,291	61,098	1,948,634	2,297,304	2,347,908	12,913,271
19 TOTAL TRANSPORTATION	9,812,618	8,455,857	8,955,733	6,886,375	6,893,473	6,177,783	5,935,203	5,644,182	5,926,435	8,341,729	8,604,295	9,134,573	90,768,259
TOTAL THERMS SALES & TRANSP.	14,075,239	12,213,891	12,743,676	10,054,024	9,935,442	9,020,685	8,804,134	8,567,873	8,992,993	11,602,344	12,277,534	12,972,110	131,259,945
NUMBER OF CUSTOMERS (FIRM)													
20 RESIDENTIAL	99,952	100,125	100,215	100,238	100,237	100,195	100,167	100,237	100,329	100,356	100,657	100,877	100,299
21 GAS LIGHTS	194	194	194	194	194	194	194	194	194	194	194	194	194
22 COMMERCIAL	5,042	5,057	5,053	5,064	5,089	5,115	5,133	5,142	5,145	5,146	5,169	5,198	5,113
23 LARGE COMMERCIAL	1	1	1	1	1	1	1	1	1	1	1	1	1
24 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
25 TOTAL FIRM	105,189	105,377	105,463	105,497	105,521	105,505	105,495	105,573	105,670	105,696	106,022	106,270	105,607
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
28 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
29 COMMERCIAL TRANSP.	93	93	93	93	93	93	93	93	93	93	93	93	93
30 SMALL COMMERCIAL TRANSP. FIRM	2,370	2,371	2,368	2,366	2,371	2,369	2,369	2,363	2,349	2,349	2,350	2,357	2,363
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
37 SPECIAL CONTRACT TRANSP.	2	2	2	2	2	2	2	2	2	2	2	2	2
38 TOTAL TRANSPORTATION	2,465	2,466	2,463	2,461	2,466	2,464	2,464	2,458	2,444	2,444	2,445	2,452	2,458
TOTAL CUSTOMERS	107,654	107,843	107,926	107,958	107,987	107,970	107,959	108,032	108,114	108,140	108,467	108,722	108,064

COMPANY: FLORIDA CITY GAS	THERM SALES AND CUSTOMER DATA										SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2		
ESTIMATED FOR THE PROJECTED PERIOD:													
JANUARY 2017				through					DECEMBER 2017				
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL

THERM USE PER CUSTOMER

39 RESIDENTIAL	17	17	16	12	11	10	10	11	12	15	16	16	163
40 GAS LIGHTS	10	10	10	10	10	10	10	10	10	10	10	10	118
41 COMMERCIAL	500	398	423	384	380	348	366	350	357	339	404	417	4,665
42 LARGE COMMERCIAL	15,840	15,840	24,049	21,274	21,298	22,199	24,281	17,343	21,043	16,418	15,840	15,840	231,267
43 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
44 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
45 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
46 COMMERCIAL TRANSP.	46,686	40,652	48,630	46,894	47,657	42,343	38,254	36,598	39,152	46,735	40,419	45,065	519,086
47 SMALL COMMERCIAL TRANSP. FIRM	1,365	1,092	1,169	1,047	1,019	936	959	923	946	871	1,084	1,101	12,515
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	1,116,969	1,042,612	832,047	23,451	21,661	11,003	52,276	29,146	30,549	974,317	1,148,652	1,173,954	6,456,636

DO NOT FILE WITH ANNUAL PGA

COMPANY:	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FLORIDA CITY GAS		(REVISED FORM 9/24/99)
NOT PART OF PGA ANNUAL FILING, HERE TO KEEP FILE SHEETS SAME AS PGA TRUE UP		
FOR THE PERIOD:	JANUARY 2017 Through	DECEMBER 2017

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	<i>A-2 Line 3</i>	Update number with Full \$22,277,901
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	<i>A-2 Line 6</i>	\$19,385,889
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	<i>A-2 Line 7</i>	(\$2,892,012)
3b	ADJUSTMENTS	<i>A-2 Line 10a</i>	\$0
3b	OSS 50% MARGIN SHARING	<i>A-2 Line 10b</i>	\$1,169,482
4	INTEREST PROVISION	<i>A-2 Line 8</i>	\$4,125
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)		(\$1,718,405)
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 04 Through DECEMBER 04 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 05 through DEC 05)		<u>(\$930,395)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 07 Through DEC 07) (Line 5- Line 6) (Line 5- Line 6)		<u>(\$788,010)</u>