

FLORIDA PUBLIC SERVICE COMMISSION
EXHIBIT INDEX

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FPSC - COMMISSION CLERK

FOR THE HEARING DATED 11/17/2022 IN DOCKET 20220003

1.	Comprehensive Exhibit List	4
2.	Calculation of FCG's final PGA true-up amount related to the twelve-month period ended December 31, 2021	10
3.	Commission prescribed forms supporting calculation of FCG's Actual/Estimated True-Up amount for the current period January 2022 through December 2022 and FCG's proposed 2023 maximum levelized PGA Factor	11
4.	Final Fuel Over/Under Recovery (Schedule A-7)	19
5.	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5	20
6.	Calculation of final true-up for January 2021-December 2021 (Schedule A-7)	26
7.	Calculation of estimated true-up for January 2022-December 2022; total true-up for January 2022-December 2022; calculation of PGA factor for January 2023-December 2023 (Schedules E-1 through E-5)	29
8.	Final Over/Under	37
9.	PGA Summary of estimates for the projected period. Reprojected PGA for Current Period (7 mths actual, 5 mths estimated)	39
10.	Calculation of true-up amount current period (7 months actual 5 months estimated)	41
11.	Transportation (CAS-4) purchases system supply and end use for the projected period	42

12.	Calculation of true-up amount for the projected period based on the prior period and Current period (7 mths actual, 5 mths estimated)	43
13.	Therm Sales and Customer Data (For the projected Period)	44
14.	FCG's Response to Staff's First Interrogatories Nos. 1-6 (Bates No. 00001-00008)	45
15.	FPUC's Response to Staff's First Interrogatories Nos. 1-7 (Bates No. 00009-00019)	53
16.	People's Response to Staff's First Interrogatories Nos. 1-5 (Bates No. 00020-00026)	64
17.	St. Joe's Response to Staff's First Interrogatories Nos. 1-5 (Bates No. 00027-00030)	71

<u>Docket No. 20220003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 17-18, 2022)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS – (DIRECT)					
2	Miguel Bustos	MB-1	Calculation of FCG's final PGA true-up amount related to the twelve-month period ended December 31, 2021	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG's Actual/Estimated True-Up amount for the current period January 2022 through December 2022 and FCG's proposed 2023 maximum levelized PGA Factor	2-6	
FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)					
4	Robert C. Waruszewski	RCW-1	Final Fuel Over/Under Recovery (Schedule A-7)	1	
5	Robert C. Waruszewski	RCW-2	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5	2-6	
PEOPLES GAS SYSTEM – (DIRECT)					
6	Karen L. Bramley	KLB-1	Calculation of final true-up for January 2021-December 2021 (Schedule A-7)	1	

<u>Docket No. 20220003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 17-18, 2022)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
7	Karen L. Bramley	KLB-2	Calculation of estimated true-up for January 2022-December 2022; total true-up for January 2022-December 2022; calculation of PGA factor for January 2023-December 2023 (Schedules E-1 through E-5)	2-6	
ST. JOE NATURAL GAS COMPANY – (DIRECT)					
8	Charles A. Shoaf	CAS-1	Final Over/Under	1	
9	Charles A. Shoaf	CAS-2	PGA Summary of estimates for the projected period. Reprojected PGA for Current Period (7 mths actual, 5 mths estimated)	2-6	
10	Charles A. Shoaf	CAS-3	Calculation of true-up amount current period (7 months actual 5 months estimated)	2-6	
11	Charles A. Shoaf	CAS-4	Transportation (CAS-4) purchases system supply and end use for the projected period	2-6	
12	Charles A. Shoaf	CAS-5	Calculation of true-up amount for the projected period based on the prior period and Current period (7 mths actual, 5 mths estimated)	2-6	
13	Charles A. Shoaf	CAS-6	Therm Sales and Customer Data (For the projected Period)	2-6	

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 21	Through	DECEMBER 21
1	ACTUAL FUEL COST FOR THE PERIOD		<i>A-2 Line 3</i>	\$26,857,918
1a	OSS MARGIN SHARING		<i>A-2 Line 10b</i>	(\$784,804)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD		<i>Line 1 +Line 1a</i>	\$26,073,114
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		<i>A-2 Line 6</i>	\$22,683,436
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		<i>Line 1b- Line 2</i>	(\$3,389,678)
3a	PRIOR PERIOD ADJUSTMENT			\$0
4	INTEREST PROVISION		<i>A-2 Line 8</i>	(\$578)
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 4)			(\$3,390,256)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 21 through DEC 21 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 22 through DEC 22)			<u>(\$1,334,903)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 23 through DEC 23)		<i>Line 5- Line 6</i>	<u>(\$2,055,353)</u>

COMPANY:		SCHEDULE E-1						
FLORIDA CITY GAS		(REVISED FORM 9/22/00)						
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		\$1.71261 PGA CAP w/ assessment						
2023 Winter Months								
COST OF GAS PURCHASED		PROJECTION						
		OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1	COMMODITY (Pipeline)	\$18,446	\$19,059	\$22,242	\$23,655	\$23,183	\$22,073	\$128,658
2	NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	STORAGE LNG	\$9,600	\$9,600	\$9,600	\$0	\$0	\$0	\$28,799
4	COMMODITY (Other)	\$2,974,309	\$3,166,826	\$3,803,114	\$4,769,801	\$4,582,172	\$4,077,276	\$23,373,498
5	DEMAND	\$835,993	\$1,151,824	\$1,187,440	\$1,187,440	\$1,080,828	\$1,187,440	\$6,630,964
6	OTHER	\$146,744	\$147,418	\$148,622	\$96,440	\$121,537	\$118,735	\$779,496
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	MARGIN SHARING	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
10		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,935,092	\$4,444,728	\$5,121,017	\$6,027,335	\$5,757,720	\$5,355,523	\$30,641,415
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	(\$2,403)	(\$2,627)	(\$2,595)	(\$2,878)	(\$2,805)	(\$2,740)	(\$16,049)
14	THERM SALES REVENUES	\$3,932,689	\$4,442,101	\$5,118,423	\$6,024,457	\$5,754,915	\$5,352,782	\$30,625,366
THERMS PURCHASED								
15	COMMODITY (Pipeline)	3,264,823	3,373,332	3,936,675	4,186,646	4,103,118	3,906,679	22,771,274
16	NO NOTICE RESERVATION	-	-	-	-	-	-	-
17	STORAGE LNG	8,300	8,300	8,300	-	-	-	24,900
18	COMMODITY (Other L15-L20-L26)	3,219,123	3,327,232	3,890,375	4,156,146	4,072,318	3,875,479	22,540,674
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	47,700	48,100	48,300	32,500	32,800	33,200	242,600
LESS END-USE CONTRACT		-	-	-	-	-	-	-
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-
22	DEMAND	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,275,123	3,383,632	3,946,975	4,188,646	4,105,118	3,908,679	22,808,174
25	NET UNBILLED	-	-	-	-	-	-	-
26	COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,000)
27	TOTAL THERM SALES (24+26)	3,273,123	3,381,632	3,944,975	4,186,646	4,103,118	3,906,679	22,796,174
CENTS PER THERM								
28	COMMODITY (Pipeline) (1/15)	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565
29	NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	STORAGE LNG (3/17)	1.15660	1.15660	1.15660	0.00000	0.00000	0.00000	0.00000
31	COMMODITY (Other) (4/18)	\$0.92395	\$0.95179	\$0.97757	1.14765	1.12520	1.05207	1.03695
32	DEMAND (5/19)	\$0.05744	\$0.05568	\$0.05555	0.05555	0.05598	0.05555	0.05587
33	OTHER (6/20)	\$2.72000	\$2.71140	\$2.72510	2.44430	3.18710	3.06430	3.21309
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		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	1.20151	1.31360	1.29745	1.43897	1.40257	1.37016	1.34344
38	NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	COMPANY USE (13/26)	1.20151	1.31360	1.29745	1.43897	1.40257	1.37016	1.34344
40	TOTAL THERM SALES (11/27)	1.20224	1.31437	1.29811	1.43966	1.40325	1.37086	1.34415
41	TRUE-UP (E-2)	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989
42	TOTAL COST OF GAS (40+41)	1.56214	1.67427	1.65801	1.79955	1.76315	1.73076	1.70404
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)	1.57000	1.68269	1.66635	1.80860	1.77202	1.73946	1.71261
45	PGA FACTOR ROUNDED TO NEAREST .001	1.570	1.683	1.666	1.809	1.772	1.739	1.713

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1 (REVISED FORM 9/24/00)	
FLORIDA CITY GAS														
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2023 Through DECEMBER 2023												
COST OF GAS PURCHASED		PROJECTION												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$23,655	\$23,183	\$22,073	\$20,855	\$19,857	\$18,958	\$17,963	\$18,050	\$17,805	\$18,446	\$19,059	\$22,242	\$242,146
2	INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	STORAGE LNG	\$0	\$0	\$0	\$230,395	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$307,193
4	COMMODITY (Other)	\$4,769,801	\$4,582,172	\$4,077,276	\$3,374,840	\$3,178,109	\$3,051,276	\$2,900,683	\$2,903,898	\$2,854,016	\$2,974,309	\$3,166,826	\$3,803,114	\$41,636,320
5	DEMAND	\$1,187,440	\$1,080,828	\$1,187,440	\$684,480	\$601,170	\$584,582	\$601,170	\$601,170	\$584,582	\$835,993	\$1,151,824	\$1,187,440	\$10,288,117
6	OTHER	\$96,440	\$121,537	\$118,735	\$115,015	\$140,426	\$140,993	\$145,720	\$145,967	\$146,109	\$146,744	\$147,418	\$148,622	\$1,613,726
LESS END-USE CONTRACT														
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	\$50,000	\$50,000	\$50,000	\$75,000	\$87,500	\$87,500	\$87,500	\$87,500	\$75,000	\$50,000	\$50,000	\$50,000	\$800,000
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$6,027,335	\$5,757,720	\$5,355,523	\$4,350,585	\$3,861,662	\$3,717,908	\$3,587,636	\$3,591,185	\$3,537,111	\$3,935,092	\$4,444,728	\$5,121,017	\$53,287,502
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	(\$2,878)	(\$2,805)	(\$2,740)	(\$2,235)	(\$2,191)	(\$2,209)	(\$2,250)	(\$2,241)	(\$2,238)	(\$2,403)	(\$2,627)	(\$2,595)	(\$29,412)
14	THERM SALES REVENUES	\$6,024,457	\$5,754,915	\$5,352,782	\$4,348,350	\$3,859,471	\$3,715,699	\$3,585,386	\$3,588,944	\$3,534,874	\$3,932,689	\$4,442,101	\$5,118,423	\$53,258,090
THERMS PURCHASED														
15	COMMODITY (Pipeline SCH E5 L-6)	4,186,646	4,103,118	3,906,679	3,691,201	3,514,481	3,355,433	3,179,373	3,194,687	3,151,243	3,264,823	3,373,332	3,936,675	42,857,693
16	INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17	STORAGE LNG	0	0	0	199,200	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	265,600
18	COMMODITY (Other L15-L20-L26)	4,156,146	4,072,318	3,875,479	3,658,601	3,481,181	3,321,333	3,135,873	3,150,487	3,106,243	3,219,123	3,327,232	3,890,375	42,394,393
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	32,500	32,800	33,200	34,600	35,300	36,100	45,500	46,200	47,000	47,700	48,100	48,300	487,300
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)	4,186,646	4,105,118	3,908,679	3,892,401	3,524,781	3,365,733	3,189,673	3,204,987	3,161,543	3,275,123	3,383,632	3,946,975	43,147,293
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
27	TOTAL THERM SALES (24+26)	4,186,646	4,103,118	3,906,679	3,890,401	3,522,781	3,363,733	3,187,673	3,202,987	3,159,543	3,273,123	3,381,632	3,944,975	43,123,293
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565
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	STORAGE LNG (3/17)	0.00000	0.00000	0.00000	1.15660	1.15660	1.15660	1.15660	1.15660	1.15660	1.15660	1.15660	1.15660	0.00000
31	COMMODITY (Other) (4/18)	1.14765	1.12520	1.05207	0.92244	0.91294	0.91869	0.92500	0.92173	0.91880	0.92395	0.95179	0.97757	0.98212
32	DEMAND (5/19)	0.05555	0.05598	0.05555	0.05895	0.06016	0.06045	0.06016	0.06016	0.06045	0.05744	0.05568	0.05555	0.05728
33	OTHER (6/20)	2.44430	3.18710	3.06430	2.83280	3.49650	3.43470	2.82900	2.79150	2.74700	2.72000	2.71140	2.72510	3.31157
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)	1.43897	1.40257	1.37016	1.11771	1.09558	1.10464	1.12477	1.12050	1.11879	1.20151	1.31360	1.29745	1.23501
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)	1.43897	1.40257	1.37016	1.11771	1.09558	1.10464	1.12477	1.12050	1.11879	1.20151	1.31360	1.29745	1.23501
40	TOTAL THERM SALES (11/27)	1.43966	1.40325	1.37086	1.11829	1.09620	1.10529	1.12547	1.12120	1.11950	1.20224	1.31437	1.29811	1.23570
41	TRUE-UP (E-2)	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989
42	TOTAL COST OF GAS (40+41)	1.79955	1.76315	1.73076	1.47818	1.45609	1.46519	1.48537	1.48109	1.47940	1.56214	1.67427	1.65801	1.59560
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)	1.80860	1.77202	1.73946	1.48562	1.46342	1.47256	1.49284	1.48854	1.48684	1.57000	1.68269	1.66635	1.60362
45	PGA FACTOR ROUNDED TO NEAREST .001	1.809	1.772	1.739	1.486	1.463	1.473	1.493	1.489	1.487	1.570	1.683	1.666	1.604

COMPANY:
FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

SCHEDULE E-1/R
(REVISED FORM 9/24/00)

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2022 Through DECEMBER 2022

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	\$17,779	\$17,868	\$17,610	\$18,235	\$18,882	\$22,030	\$112,404
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 STORAGE LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$2,496,987	\$2,428,126	\$1,663,085	\$1,438,351	\$2,360,557	\$2,163,275	\$3,500,458	\$3,504,076	\$3,440,231	\$3,554,512	\$3,728,483	\$4,405,504	\$34,683,646
5 DEMAND	\$1,461,479	\$1,315,795	\$1,452,566	\$827,502	\$721,721	\$703,589	\$719,285	\$601,170	\$584,582	\$835,993	\$1,151,824	\$1,187,440	\$11,562,945
6 OTHER	(\$23,216)	(\$22,929)	\$116,197	\$12,578	(\$40,388)	(\$112,191)	\$65,757	\$68,033	\$69,290	\$70,409	\$95,435	\$95,812	\$394,786
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 MARGIN SHARING	\$73,198	\$53,763	\$78,330	\$94,726	\$103,342	\$145,205	\$157,500	\$87,500	\$75,000	\$50,000	\$50,000	\$50,000	\$1,018,564
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)	\$3,862,052	\$3,667,229	\$3,153,518	\$2,183,705	\$2,938,548	\$2,609,469	\$4,145,779	\$4,103,647	\$4,036,714	\$4,429,148	\$4,944,624	\$5,660,785	\$45,735,217
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$923)	(\$596)	(\$944)	(\$1,326)	(\$2,381)	(\$1,938)	(\$2,637)	(\$2,597)	(\$2,592)	(\$2,746)	(\$2,961)	(\$2,905)	(\$24,548)
14 THERM SALES REVENUES	3,156,941	3,195,184	3,100,091	2,755,339	2,656,808	2,674,341	\$4,143,143	\$4,101,050	\$4,034,122	\$4,426,402	\$4,941,663	\$5,657,880	44,642,963
THERMS PURCHASED													
15 COMMODITY (Pipeline)	5,980,622	4,472,925	4,364,178	4,248,387	3,359,044	3,916,068	3,146,810	3,162,523	3,116,837	3,227,365	3,341,917	3,899,087	46,235,763
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 STORAGE LNG	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	5,628,673	4,488,179	3,618,262	3,522,418	3,002,783	3,674,480	3,119,810	3,132,723	3,085,437	3,194,665	3,310,117	3,866,987	43,644,534
19 DEMAND	38,404,720	36,763,140	35,592,560	25,581,160	22,479,660	19,975,960	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	265,070,140
20 OTHER	7,338	6,367	6,765	13,514	0	12,726	27,000	29,800	31,400	32,700	31,800	32,100	231,510
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)	5,636,011	4,494,546	3,625,026	3,535,932	3,002,783	3,687,206	3,146,810	3,162,523	3,116,837	3,227,365	3,341,917	3,899,087	43,876,043
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(2,008)	(1,295)	(2,052)	(2,883)	(5,176)	(4,212)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(29,626)
27 TOTAL THERM SALES	4,053,093	4,099,543	4,010,968	3,471,753	3,366,405	3,411,103	3,144,810	3,160,523	3,114,837	3,225,365	3,339,917	3,897,087	42,295,404
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00565	0.00565	0.00565	0.00565	0.00565	0.00565	0.00243
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 STORAGE LNG (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)	0.44362	0.54100	0.45964	0.40834	0.78612	0.58873	1.12201	1.11854	1.11499	1.11264	1.12639	1.13926	0.79468
32 DEMAND (5/19)	0.03805	0.03579	0.04081	0.03235	0.03211	0.03522	0.07198	0.06016	0.08045	0.05744	0.05568	0.05555	0.04362
33 OTHER (6/20)	-3.16380	-3.60123	17.17620	0.93074	0.00000	-8.81589	1.80580	1.71250	1.66530	1.63330	2.46650	2.45520	1.70527
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 (9/23)	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)	0.68525	0.81593	0.86993	0.61758	0.97861	0.70771	1.31745	1.29759	1.29513	1.37237	1.47958	1.45182	1.04237
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)	0.45966	0.46023	0.46004	0.45994	0.46001	0.46011	1.31829	1.29841	1.29596	1.37322	1.48046	1.45257	0.82852
40 TOTAL THERM SALES (11/27)	0.95287	0.89455	0.78622	0.62899	0.87290	0.76499	1.31829	1.29841	1.29596	1.37322	1.48046	1.45257	1.08133
41 TRUE-UP (E-2)	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978
42 TOTAL COST OF GAS (40+41)	0.97265	0.91433	0.80600	0.64877	0.89266	0.78477	1.33807	1.31819	1.31574	1.50024	1.50178	1.47235	1.10111
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)	0.97754	0.91892	0.81006	0.65204	0.89717	0.78872	1.34480	1.32482	1.32236	1.40001	1.50779	1.47975	1.10665
45 PGA FACTOR ROUNDED TO NEAREST .001	0.978	0.919	0.81	0.652	0.897	0.789	1.345	1.325	1.322	1.400	1.508	1.48	1.107

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-2
(REVISED FORM 9/24/99)

FOR THE CURRENT PERIOD: JANUARY 2022 Through DECEMBER 2022

	ACTUAL												TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$2,473,771	\$2,405,197	\$1,779,282	\$1,450,929	\$2,320,169	\$2,051,085	\$3,566,215	\$3,572,108	\$3,509,522	\$3,624,921	\$3,823,917	\$4,501,316	\$36,078,432
1a MARGIN SHARING	\$73,198	\$53,763	\$78,330	\$94,726	\$103,342	\$145,205	\$157,500	\$87,500	\$75,000	\$50,000	\$50,000	\$50,000	\$1,018,564
2 TRANSPORTATION COST	\$1,461,479	\$1,315,795	\$1,452,566	\$827,502	\$721,721	\$703,589	\$737,055	\$619,038	\$602,192	\$854,227	\$1,170,706	\$1,209,469	\$11,675,350
3 TOTAL COST	\$3,862,052	\$3,667,229	\$3,153,518	\$2,183,705	\$2,938,548	\$2,609,469	\$4,145,779	\$4,103,647	\$4,036,714	\$4,429,148	\$4,944,624	\$5,660,785	\$45,735,217
4 FUEL REVENUES (Net of Revenue Tax)	\$3,156,941	\$3,195,184	\$3,100,091	\$2,755,339	\$2,656,808	\$2,674,341	\$4,143,143	\$4,101,050	\$4,034,122	\$4,426,402	\$4,941,663	\$5,657,880	\$44,842,953
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,667,894)	(\$1,613,441)	(\$1,582,449)	(\$1,890,693)	(\$2,312,944)	(\$2,590,897)	(\$11,658,318)
4b ADJUSTED NET FUEL REVENUES *	\$3,156,941	\$3,195,184	\$3,100,091	\$2,755,339	\$2,656,808	\$2,674,341	\$2,475,249	\$2,487,609	\$2,451,673	\$2,535,708	\$2,628,719	\$3,066,983	\$33,184,635
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)	(\$69,560)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$3,087,381	\$3,125,624	\$3,030,531	\$2,685,779	\$2,587,248	\$2,604,781	\$2,405,689	\$2,418,049	\$2,382,113	\$2,466,148	\$2,559,158	\$2,997,423	\$32,349,825
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$774,671)	(\$541,605)	(\$122,987)	\$502,074	(\$351,300)	(\$4,688)	(\$1,740,090)	(\$1,685,598)	(\$1,854,601)	(\$1,963,000)	(\$2,385,465)	(\$2,663,362)	(\$13,385,293)
8 INTEREST PROVISION-THIS PERIOD (21)	(\$162)	(\$498)	(\$1,024)	(\$1,420)	(\$2,142)	(\$3,804)	(\$5,955)	(\$8,085)	(\$10,163)	(\$12,423)	(\$15,157)	(\$18,348)	(\$79,160)
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$2,890,071)	(\$3,595,344)	(\$4,067,887)	(\$4,122,338)	(\$3,552,124)	(\$3,836,006)	(\$3,774,938)	(\$5,451,423)	(\$7,075,546)	(\$8,670,750)	(\$10,576,612)	(\$12,907,674)	(\$2,890,071)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560	\$69,560
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ROUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7*-8+9+10+10a)	(\$3,595,344)	(\$4,067,887)	(\$4,122,338)	(\$3,552,124)	(\$3,836,006)	(\$3,774,938)	(\$5,451,423)	(\$7,075,546)	(\$8,670,750)	(\$10,576,612)	(\$12,907,674)	(\$15,519,824)	(\$15,519,824)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	(\$2,890,071)	(\$3,595,344)	(\$4,067,887)	(\$4,122,338)	(\$3,552,124)	(\$3,836,006)	(\$3,774,938)	(\$5,451,423)	(\$7,075,546)	(\$8,670,750)	(\$10,576,612)	(\$12,907,674)	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$3,595,182)	(\$4,067,389)	(\$4,121,314)	(\$3,550,704)	(\$3,833,854)	(\$3,771,134)	(\$5,445,468)	(\$7,067,461)	(\$8,660,587)	(\$10,564,189)	(\$12,892,517)	(\$15,501,476)	
14 TOTAL (12+13)	(\$6,485,253)	(\$7,662,733)	(\$8,189,202)	(\$7,673,043)	(\$7,385,978)	(\$7,607,140)	(\$9,220,407)	(\$12,518,884)	(\$15,735,132)	(\$19,234,939)	(\$23,469,129)	(\$28,409,150)	
15 AVERAGE (50% OF 14)	(\$3,242,627)	(\$3,831,367)	(\$4,094,601)	(\$3,836,521)	(\$3,692,989)	(\$3,803,570)	(\$4,610,204)	(\$6,259,442)	(\$7,868,066)	(\$9,617,469)	(\$11,734,564)	(\$14,204,575)	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00050	0.00060	0.00250	0.00350	0.00540	0.00860	0.01550	0.01550	0.01550	0.01550	0.01550	0.01550	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00060	0.00250	0.00350	0.00540	0.00860	0.01550	0.01550	0.01550	0.01550	0.01550	0.01550	0.01550	
18 TOTAL (16+17)	0.00110	0.00310	0.00600	0.00890	0.01400	0.02410	0.03100	0.03100	0.03100	0.03100	0.03100	0.03100	
19 AVERAGE (50% OF 18)	0.00055	0.00155	0.00300	0.00445	0.00700	0.01205	0.01550	0.01550	0.01550	0.01550	0.01550	0.01550	
20 MONTHLY AVERAGE (19/12 Months)	0.00005	0.00013	0.00025	0.00037	0.00058	0.00100	0.00129	0.00129	0.00129	0.00129	0.00129	0.00129	
21 INTEREST PROVISION (15x20)	(162)	(498)	(1,024)	(1,420)	(2,142)	(3,804)	(5,955)	(8,085)	(10,163)	(12,423)	(15,157)	(18,348)	

* 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 2023 Through DECEMBER 2023

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	4,156,146		4,156,146		\$8,859	\$1,187,440	\$14,796	29.13984
Feb	Various	Sys/End-Use	FTS	4,072,318		4,072,318		\$8,655	\$1,080,828	\$14,497	27.11013
Mar	Various	Sys/End-Use	FTS	3,875,479		3,875,479		\$8,276	\$1,187,440	\$13,797	31.20936
Apr	Various	Sys/End-Use	FTS	3,658,601		3,658,601		\$7,831	\$684,480	\$13,025	19.27883
May	Various	Sys/End-Use	FTS	3,481,181		3,481,181		\$7,464	\$601,170	\$12,393	17.83954
June	Various	Sys/End-Use	FTS	3,321,333		3,321,333		\$7,134	\$584,582	\$11,824	18.17162
July	Various	Sys/End-Use	FTS	3,135,873		3,135,873		\$6,800	\$601,170	\$11,164	19.74357
Aug	Various	Sys/End-Use	FTS	3,150,487		3,150,487		\$6,834	\$601,170	\$11,216	19.65473
Sep	Various	Sys/End-Use	FTS	3,106,243		3,106,243		\$6,746	\$584,582	\$11,058	19.39276
Oct	Various	Sys/End-Use	FTS	3,219,123		3,219,123		\$6,986	\$835,993	\$11,460	26.54260
Nov	Various	Sys/End-Use	FTS	3,327,232		3,327,232		\$7,214	\$1,151,824	\$11,845	35.19092
Dec	Various	Sys/End-Use	FTS	3,890,375		3,890,375		\$8,392	\$1,187,440	\$13,850	31.09422
TOTAL				42,394,393		42,394,393		\$91,222	\$10,288,117	\$150,924	24.83881

		PRIOR PERIOD: JANUARY 21 - DECEMBER 21			CURRENT PERIOD: JAN '22 - DEC '22			
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$25,250,762	A-2 Line 6 \$22,683,436	(\$2,567,326)	E-2 Line 6 * \$32,349,925	\$29,782,599		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$1,334,377)	A-2 Line 7 (\$3,389,678)	(\$2,055,301)	E-2 Line 7 (\$13,385,293)	(\$15,440,593)		
2a	ADJUSTMENTS E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a \$0	\$0		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	(\$526)	A-2 Line 8 (\$578)	(\$52)	E-2 Line 8 (\$79,180)	(\$79,233)		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$1,334,903)	(\$3,390,256)	(\$2,055,353)	(\$13,464,473)	(\$15,519,826)		

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up, charge / (credit)</u>	
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	(\$15,519,826)		\$0.35989	\$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		43,123,293		\$35.989	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)					

* Includes Off Sytem Sales and Margin Sharing revenues

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
PGA COSTS													
1 COMMODITY COSTS	4,793,456	4,605,355	4,099,348	3,395,696	3,197,966	3,070,234	2,918,646	2,921,948	2,871,821	2,992,755	3,185,886	3,825,356	41,878,466
2 TRANSPORTATION COSTS	1,187,440	1,080,828	1,187,440	684,480	601,170	584,582	601,170	601,170	584,582	835,993	1,151,824	1,187,440	10,288,117
OTHER COSTS:													
3 ADMINISTRATIVE COSTS	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	204,000
4 CITY GATE PURCHASES	79,440	104,537	101,735	98,015	123,426	123,993	128,720	128,967	129,109	129,744	130,418	131,622	1,409,726
5 STORAGE LNG	-	-	-	230,395	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	307,193
6 LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-
7 TOTAL PGA COSTS	6,077,335	5,807,720	5,405,523	4,425,585	3,949,162	3,805,408	3,675,136	3,678,685	3,612,111	3,985,092	4,494,728	5,171,017	54,087,502
THERM SALES (FIRM)													
8 RESIDENTIAL	1,988,065	1,932,574	1,752,741	1,583,486	1,416,430	1,292,404	1,153,046	1,167,070	1,107,950	1,205,871	1,269,280	1,759,591	17,626,508
9 GAS LIGHTS	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,523	18,177
10 COMMERCIAL	2,027,213	1,998,518	1,981,498	1,935,097	1,925,637	1,890,502	1,853,904	1,855,562	1,871,851	1,887,604	1,932,314	2,005,154	23,164,855
11 LARGE COMMERCIAL	169,854	170,512	170,927	171,105	170,900	171,013	170,909	170,541	169,928	169,834	170,224	170,406	2,046,153
12 STORAGE LNG	-	-	-	199,200	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	265,600
13 TOTAL FIRM	4,186,646	4,103,118	3,906,679	3,890,401	3,522,781	3,363,733	3,187,673	3,202,987	3,159,543	3,273,123	3,381,632	3,944,975	43,123,293
THERM SALES (INTERRUPTIBLE)													
14 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
15 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
16 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
17 COMMERCIAL TRANSP.	4,493,053	4,007,308	4,453,023	4,308,279	4,232,795	3,701,900	3,781,358	3,977,065	3,983,257	4,513,880	4,178,595	4,366,577	49,997,092
18 SMALL COMMERCIAL TRANSP. FIRM	2,604,168	2,564,935	2,555,429	2,481,425	2,455,502	2,415,538	2,384,280	2,375,416	2,431,975	2,426,440	2,498,997	2,597,601	28,791,706
19 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
20 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
21 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
22 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
23 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
24 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
25 SPECIAL CONTRACT TRANSP.	4,828,982	4,506,035	4,577,056	2,657,835	3,977,375	4,026,194	4,563,696	3,597,933	3,657,125	4,300,042	5,369,448	4,839,390	51,001,111
26 TOTAL TRANSPORTATION	11,925,203	11,078,278	11,585,508	9,447,540	10,665,672	10,143,632	10,829,335	9,950,414	10,072,357	11,240,362	12,047,039	11,803,568	130,789,908
TOTAL THERMS SALES & TRANSP.	16,112,850	15,181,396	15,492,188	13,337,941	14,188,453	13,507,365	14,017,008	13,153,401	13,231,900	14,513,485	15,428,672	15,748,543	173,913,201
NUMBER OF CUSTOMERS (FIRM)													
27 RESIDENTIAL	108,709	108,835	108,963	109,043	109,041	109,085	109,146	109,232	109,266	109,321	109,435	109,569	109,137
28 GAS LIGHTS	1	1	1	1	1	1	1	1	1	1	1	1	1
29 COMMERCIAL	5,315	5,317	5,318	5,320	5,322	5,323	5,325	5,327	5,328	5,330	5,332	5,333	5,324
30 LARGE COMMERCIAL	11	11	11	11	11	11	11	11	11	11	11	11	11
31 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
32 TOTAL FIRM	114,036	114,163	114,293	114,375	114,375	114,421	114,483	114,570	114,606	114,663	114,779	114,914	114,473
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
33 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
34 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
35 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
36 COMMERCIAL TRANSP.	96	96	96	96	96	96	96	96	96	96	96	96	96
37 SMALL COMMERCIAL TRANSP. FIRM	2,963	2,963	2,962	2,961	2,961	2,960	2,959	2,959	2,959	2,959	2,958	2,957	2,960
38 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
39 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
40 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
41 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
42 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
43 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
44 SPECIAL CONTRACT TRANSP.	5	5	5	5	5	5	5	5	5	5	5	5	5
45 TOTAL TRANSPORTATION	3,065	3,064	3,063	3,062	3,062	3,061	3,060	3,060	3,060	3,060	3,059	3,058	3,061
TOTAL CUSTOMERS	117,101	117,227	117,356	117,437	117,436	117,482	117,543	117,630	117,666	117,722	117,838	117,973	117,534

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM USE PER CUSTOMER													
46 RESIDENTIAL	18	18	16	15	13	12	11	11	10	11	12	16	162
47 GAS LIGHTS	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,514	1,523	18,177
48 COMMERCIAL	381	376	373	364	362	355	348	348	351	354	362	376	4,351
49 LARGE COMMERCIAL	15,324	15,405	15,452	15,464	15,425	15,428	15,420	15,391	15,339	15,333	15,370	15,385	184,737
50 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
51 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
53 COMMERCIAL TRANSP.	46,738	41,695	46,343	44,845	44,066	38,543	39,373	41,410	41,472	46,989	43,488	45,448	520,415
54 SMALL COMMERCIAL TRANSP. FIRM	879	866	863	838	829	816	806	803	822	820	845	878	10,065
55 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
56 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
57 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
58 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
59 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
60 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
61 SPECIAL CONTRACT	965,796	901,207	915,411	531,567	795,475	805,239	932,739	719,587	731,425	860,008	1,073,890	967,878	10,200,222

COMPANY:		FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE	SCHEDULE A-7
		FINAL FUEL OVER/UNDER RECOVERY	
		FOR THE PERIOD: JANUARY 2021 THROUGH DECEMBER 2021	
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	44,898,887
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	45,671,208
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	772,321
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	455
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	772,776
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2021 THROUGH DECEMBER 2021, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2022 THROUGH DECEMBER 2022 PERIOD	E-4, LINE 4, COL. 4	5,120,126
7.	FINAL 2021 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2023 THROUGH DECEMBER 2023 PERIOD	LINE 5 - LINE 6	(4,347,350)

Exhibit _____
Docket No. 20220003-GU
Florida Public Utilities Company
(RCW-1)

COMPANY:		PURCHASED GAS ADJUSTMENT												SCHEDULE E-1
FLORIDA PUBLIC UTILITIES COMPANY		COST RECOVERY CLAUSE CALCULATION												
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2023 THROUGH DECEMBER 2023														
		PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$23,499	\$20,568	\$17,953	\$16,727	\$14,318	\$12,337	\$11,310	\$10,756	\$10,978	\$11,351	\$14,725	\$20,369	\$184,891
2	NO NOTICE SERVICE	\$10,156	\$7,262	\$6,686	\$4,472	\$1,896	\$1,835	\$1,879	\$1,879	\$1,802	\$3,554	\$5,782	\$8,040	\$55,243
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$5,315,007	\$4,582,671	\$3,313,353	\$2,067,257	\$1,706,073	\$1,489,902	\$1,393,735	\$1,338,539	\$1,364,404	\$1,427,359	\$1,901,475	\$2,768,304	\$28,668,079
5	DEMAND	\$3,296,046	\$3,199,017	\$3,294,986	\$3,213,455	\$2,829,912	\$2,756,829	\$2,771,437	\$2,771,084	\$2,755,556	\$2,876,708	\$3,254,696	\$3,287,143	\$36,306,869
6	OTHER	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$508,982
LESS END-USE CONTRACT:														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$20,528,280
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6+10)-(7+8+9)	\$6,976,433	\$6,141,243	\$4,964,703	\$3,633,636	\$2,883,924	\$2,592,628	\$2,510,086	\$2,453,983	\$2,464,465	\$2,650,697	\$3,508,403	\$4,415,582	\$45,195,783
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$1,249	\$302	\$450	\$1,011	\$572	\$629	\$889	\$723	\$805	\$755	\$623	\$463	\$8,472
14	TOTAL THERM SALES	\$6,975,184	\$6,140,941	\$4,964,253	\$3,632,625	\$2,883,352	\$2,591,999	\$2,509,197	\$2,453,260	\$2,463,660	\$2,649,942	\$3,507,780	\$4,415,118	\$45,187,311
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,125,960	3,610,010	3,140,780	2,924,710	2,495,150	2,145,070	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	32,276,080
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	4,125,960	3,610,010	3,140,780	2,924,710	2,495,150	2,145,070	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	32,276,080
19	DEMAND	13,480,970	12,169,360	13,464,230	12,250,200	6,119,400	5,038,800	5,195,910	5,190,330	5,018,700	6,858,440	12,901,500	13,340,540	111,028,380
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,125,960	3,610,010	3,140,780	2,924,710	2,495,150	2,145,070	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	32,276,080
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,249	302	450	1,011	572	629	889	723	805	755	623	463	8,472
27	TOTAL THERM SALES (For Estimated: 24 - 26)	4,124,711	3,609,708	3,140,330	2,923,699	2,494,578	2,144,441	1,959,961	1,861,897	1,902,825	1,967,445	2,568,467	3,569,547	32,267,608
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.570	0.570	0.572	0.572	0.574	0.575	0.577	0.577	0.577	0.577	0.573	0.571	0.573
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	128.819	126.943	105.495	70.682	68.376	69.457	71.078	71.863	71.674	72.521	74.014	77.543	88.821
32	DEMAND (5/19)	24.450	26.287	24.472	26.232	46.245	54.712	53.339	53.389	54.906	41.944	25.227	24.640	32.701
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWINGSERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	169.086	170.117	158.072	124.239	115.581	120.864	128.010	131.749	129.461	134.676	136.562	123.685	140.029
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
40	TOTAL COST OF THERM SOLD (11/27)	169.138	170.131	158.095	124.282	115.608	120.900	128.068	131.800	129.516	134.728	136.595	123.701	140.065
41	TRUE-UP (REFUND)/RECOVER (E-4)	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132
42	TOTAL COST OF GAS (40+41)	170.270	171.263	159.227	125.414	116.740	122.032	129.200	132.932	130.648	135.860	137.727	124.833	141.197
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 (42+43)	171.12511	172.12391	160.02705	126.04437	117.32633	122.64518	129.84942	133.60011	131.30460	136.54258	138.41929	125.46075	141.90701
45	PGA FACTOR (ROUNDED TO NEAREST .001)	171.125	172.124	160.027	126.044	117.326	122.645	129.849	133.600	131.305	136.543	138.419	125.461	141.907

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY	PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ACTUAL JANUARY 2022 THROUGH JUNE 2022 ESTIMATED JULY 2022 THROUGH DECEMBER 2022												SCHEDULE E-1/R
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	\$11,081	\$10,380	\$20,612	\$12,915	\$7,827	2,944	\$7,813	\$7,976	\$7,933	\$8,305	\$10,674	\$14,727	\$123,187
2 NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$20,080
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$689,327	\$2,313,178	\$2,730,352	\$1,623,198	\$1,581,097	\$1,108,499	\$1,194,913	\$1,220,519	\$1,211,956	\$1,272,419	\$1,649,825	\$2,310,852	\$18,906,134
5 DEMAND	\$3,008,061	\$2,898,700	\$2,086,789	\$2,850,899	\$2,548,028	\$2,304,863	\$2,568,328	\$2,568,113	\$2,553,287	\$2,655,011	\$2,975,445	\$3,005,598	\$32,023,123
6 OTHER	\$14,127	\$7,576	\$7,863	\$24,494	\$14,901	\$20,183	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$358,337
LESS END-USE CONTRACT:													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$9,838,459
9 COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Second Prior Month Purchase Adj. (OPTIONAL)	\$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)	\$3,722,596	\$5,229,834	\$4,845,617	\$4,511,506	\$4,151,853	\$3,436,490	\$2,177,823	\$2,203,377	\$2,179,877	\$2,343,971	\$3,046,130	\$3,743,330	\$41,592,402
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$1,168	\$298	\$434	\$976	\$575	\$645	\$700	\$700	\$700	\$600	\$600	\$1,000	\$8,396
14 TOTAL THERM SALES	\$5,415,830	\$5,610,290	\$5,054,934	\$4,257,803	\$4,225,946	\$4,218,838	\$2,177,123	\$2,202,677	\$2,179,177	\$2,343,371	\$3,045,530	\$3,742,330	\$44,473,849
THERMS PURCHASED													
15 COMMODITY (Pipeline)	1,989,180	1,879,510	3,652,300	2,372,840	1,467,970	713,420	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	26,082,180
16 NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
17 SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
18 COMMODITY (Other)	4,040,902	3,174,615	3,074,606	2,236,185	2,495,045	1,511,826	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	30,540,139
19 DEMAND	9,191,546	6,707,624	8,588,730	12,485,940	7,914,170	5,185,080	5,206,450	5,202,420	5,031,600	6,836,430	12,969,900	13,428,890	98,748,780
20 OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
LESS END-USE CONTRACT:													
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22 DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
23 COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
24 TOTAL PURCHASES (15+16+17+18+19-20-21-22-23)	\$4,040,902	\$3,174,615	\$3,074,606	\$2,236,185	\$2,495,045	\$1,511,826	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	30,540,139
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	1,249	302	450	1,011	572	629	1,116	1,062	1,060	927	882	1,494	10,754
27 TOTAL THERM SALES (For Estimated, 24-26)	3,883,766	3,806,601	3,224,610	2,906,041	2,471,090	2,243,851	1,904,424	1,944,358	1,933,870	2,024,903	2,602,478	3,590,386	32,536,379
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/25)	0.557	0.552	0.564	0.544	0.533	0.413	0.410	0.410	0.410	0.410	0.410	0.410	0.472
29 NO NOTICE SERVICE (2/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30 SWING SERVICE (3/27)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31 COMMODITY (Other) (4/18)	17.059	72.865	88.803	72.583	63.369	73.322	62.707	62.738	62.636	62.810	63.373	64.335	61.906
32 DEMAND (5/19)	32.726	43.215	24.297	22.833	32.196	44.452	49.330	49.364	50.745	38.836	22.941	22.382	32.429
33 OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:													
34 COMMODITY (Pipeline) (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35 DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36 COMMODITY (Other) (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37 TOTAL COST OF PURCHASES (11/24)	92.123	164.739	157.601	201.750	166.404	227.307	114.289	113.260	112.659	115.704	117.008	104.216	136.189
38 NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39 COMPANY USE (13/26)	93.530	98.505	96.514	96.515	100.494	102.485	62.723	65.913	66.055	64.758	68.064	66.919	78.075
40 TOTAL COST OF THERM SOLD (14/27)	95.850	137.389	150.270	155.246	168.017	153.151	114.356	113.322	112.721	115.757	117.047	104.260	127.834
41 TRUE-UP (E-4)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)
42 TOTAL COST OF GAS (10-41)	89.958	131.497	144.378	149.354	162.125	147.259	108.464	107.430	106.829	109.865	111.155	98.368	121.942
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 (12/43)	90.41020	132.15731	145.10335	150.10427	162.93975	147.99939	109.00902	107.96940	107.36576	110.41724	111.71382	98.86214	122.55429
45 PGA FACTOR (ROUNDED TO NEAREST .001)	90.410	132.157	145.103	150.104	162.940	147.999	109.009	107.969	107.366	110.417	111.714	98.862	122.554

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT												SCHEDULE E-2	
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2022 THROUGH JUNE 2022 ESTIMATED JULY 2022 THROUGH DECEMBER 2022													
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TRUE-UP CALCULATION															
1	PURCHASED GAS COST	\$689,327	\$2,313,178	\$2,730,352	\$1,623,198	\$1,581,097	\$1,108,499	\$1,194,913	\$1,220,519	\$1,211,956	\$1,272,419	\$1,649,825	\$2,310,852	\$18,906,134	
2	TRANSPORTATION COST	\$3,033,269	\$2,916,656	\$2,115,265	\$2,888,308	\$2,570,756	\$2,327,991	\$982,910	\$982,858	\$967,921	\$1,071,552	\$1,396,305	\$1,432,478	\$22,686,268	
3	TOTAL	\$3,722,596	\$5,229,834	\$4,845,617	\$4,511,506	\$4,151,853	\$3,436,490	\$2,177,823	\$2,203,377	\$2,179,877	\$2,343,971	\$3,046,130	\$3,743,330	\$41,592,402	
4	FUEL REVENUES (NET OF REVENUE TAX)	\$5,415,830	\$5,610,290	\$5,054,934	\$4,257,803	\$4,225,946	\$4,218,838	\$2,065,614	\$2,088,815	\$2,065,933	\$2,224,664	\$2,892,792	\$3,531,785	\$43,653,244	
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$160,078	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$160,083	\$1,920,991	
6	FUEL REVENUE APPLICABLE TO PERIOD	\$5,575,908	\$5,770,373	\$5,215,017	\$4,417,886	\$4,386,029	\$4,378,921	\$2,225,697	\$2,248,898	\$2,226,016	\$2,384,747	\$3,052,875	\$3,691,868	\$45,574,235	
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	\$1,853,312	\$540,540	\$369,400	(\$93,620)	\$234,176	\$942,432	\$47,874	\$45,521	\$46,139	\$40,776	\$6,745	(\$51,462)	\$3,981,833	
8	INTEREST PROVISION - THIS PERIOD	(\$79)	(\$71)	(\$62)	(\$100)	(\$209)	\$68	\$520	\$374	\$227	\$77	(\$99)	(\$334)	\$312	
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$2,426,362)	(\$733,207)	(\$352,822)	(\$143,567)	(\$397,368)	(\$323,484)	\$458,933	\$347,244	\$233,056	\$119,339	\$109	(\$153,328)	(\$2,426,362)	
10	TRUE-UP COLLECTED OR (REFUNDED)	(\$160,078)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$160,083)	(\$1,920,991)	
10a	FLEX RATE REFUND (if applicable)														
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	(\$733,207)	(\$352,822)	(\$143,567)	(\$397,369)	(\$323,484)	\$458,933	\$347,244	\$233,056	\$119,339	\$109	(\$153,328)	(\$365,207)		
INTEREST PROVISION															
12	BEGINNING TRUE-UP	(\$2,426,362)	(\$733,207)	(\$352,822)	(\$143,567)	(\$397,368)	(\$323,484)	\$458,933	\$347,244	\$233,056	\$119,339	\$109	(\$153,328)	(\$3,371,456)	
13	ENDING TRUE-UP BEFORE INTEREST	(\$733,128)	(\$352,751)	(\$143,505)	(\$397,269)	(\$323,275)	\$458,865	\$346,724	\$232,682	\$119,112	\$32	(\$153,229)	(\$364,873)	(\$1,310,614)	
14	TOTAL (12+13)	(\$3,159,490)	(\$1,085,958)	(\$496,326)	(\$540,836)	(\$720,643)	\$135,381	\$805,657	\$579,926	\$352,168	\$119,371	(\$153,119)	(\$518,201)	(\$4,682,071)	
15	AVERAGE	(\$1,579,745)	(\$542,979)	(\$248,163)	(\$270,418)	(\$360,322)	\$67,691	\$402,829	\$289,963	\$176,084	\$59,686	(\$76,560)	(\$259,100)	(\$2,341,035)	
16	INTEREST RATE - FIRST DAY OF MONTH	0.05%	0.06%	0.25%	0.35%	0.54%	0.86%	1.55%	1.55%	1.55%	1.55%	1.55%	1.55%		
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06%	0.25%	0.35%	0.54%	0.86%	1.55%	1.55%	1.55%	1.55%	1.55%	1.55%	1.55%		
18	TOTAL	0.11%	0.31%	0.60%	0.89%	1.40%	2.41%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%		
19	AVERAGE	0.055%	0.155%	0.300%	0.445%	0.700%	1.205%	1.550%	1.550%	1.550%	1.550%	1.550%	1.550%		
20	MONTHLY AVERAGE	0.005%	0.013%	0.025%	0.037%	0.058%	0.100%	0.129%	0.129%	0.129%	0.129%	0.129%	0.129%		
21	INTEREST PROVISION	(\$79)	(\$71)	(\$62)	(\$100)	(\$209)	\$68	\$520	\$374	\$227	\$77	(\$99)	(\$334)	\$312	

COMPANY:		PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE								SCHEDULE E-3	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2023 THROUGH DECEMBER 2023											
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	VARIOUS	SYS SUPPLY	N/A	4,125,960	0	4,125,960	\$5,315,007	\$65,914	\$1,595,512	INCLUDED IN COST	169.086
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	3,610,010	0	3,610,010	\$4,582,671	\$62,983	\$1,495,589	INCLUDED IN COST	170.117
MARCH	VARIOUS	SYS SUPPLY	N/A	3,140,780	0	3,140,780	\$3,313,353	\$60,368	\$1,590,982	INCLUDED IN COST	158.072
APRIL	VARIOUS	SYS SUPPLY	N/A	2,924,710	0	2,924,710	\$2,067,257	\$59,142	\$1,507,237	INCLUDED IN COST	124.239
MAY	VARIOUS	SYS SUPPLY	N/A	2,495,150	0	2,495,150	\$1,706,073	\$56,733	\$1,121,118	INCLUDED IN COST	115.581
JUNE	VARIOUS	SYS SUPPLY	N/A	2,145,070	0	2,145,070	\$1,489,902	\$54,752	\$1,047,974	INCLUDED IN COST	120.864
JULY	VARIOUS	SYS SUPPLY	N/A	1,960,850	0	1,960,850	\$1,393,735	\$53,725	\$1,062,626	INCLUDED IN COST	128.010
AUGUST	VARIOUS	SYS SUPPLY	N/A	1,862,620	0	1,862,620	\$1,338,539	\$53,171	\$1,062,273	INCLUDED IN COST	131.749
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	1,903,630	0	1,903,630	\$1,364,404	\$53,393	\$1,046,668	INCLUDED IN COST	129.461
OCTOBER	VARIOUS	SYS SUPPLY	N/A	1,968,200	0	1,968,200	\$1,427,359	\$53,766	\$1,169,572	INCLUDED IN COST	134.676
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	2,569,090	0	2,569,090	\$1,901,475	\$57,140	\$1,549,788	INCLUDED IN COST	136.562
DECEMBER	VARIOUS	SYS SUPPLY	N/A	3,570,010	0	3,570,010	\$2,768,304	\$62,785	\$1,584,493	INCLUDED IN COST	123.685
TOTAL				32,276,080	0	32,276,080	\$28,668,079	\$693,873	\$15,833,832		140.029

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT				SCHEDULE E-4
		ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2023 THROUGH DECEMBER 2023				
		PRIOR PERIOD: JANUARY 2021 THROUGH DECEMBER 2021			CURRENT PERIOD: JANUARY 2022 THROUGH DECEMBER 2022	
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(5) (3)+(4) COMBINED TOTAL TRUE-UP
1	TOTAL THERM SALES (\$)	\$41,892,410	\$45,671,208	\$3,778,798	\$45,574,235	\$49,353,034
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$5,119,510	\$772,321	(\$4,347,189)	\$3,981,833	(\$365,355)
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$616	\$455	(\$161)	\$312	\$150
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$5,120,126	\$772,776	(\$4,347,350)	\$3,982,145	(\$365,205)
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						(\$365,205)
PROJECTED THERM SALES FOR JANUARY 2023 - DECEMBER 2023						32,267,608
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						(1.132)

EXHIBIT

OF

KAREN L. BRAMLEY

Table of Contents

DOCUMENT NO.	TITLE	PAGE
1	Composite Exhibit No. KLB-1, Final Fuel Over/Under Recovery	7

FINAL FUEL OVER/UNDER RECOVERY

FOR THE PERIOD: JANUARY 21 THROUGH DECEMBER 21

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'21	\$168,876,089
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'21	\$156,143,799
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'21	(\$12,732,290)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'21	\$758
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		(\$12,731,532)
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'21	\$82,840
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2021 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'23)	(\$12,648,692)
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '21 THROUGH DECEMBER '21 WHICH WAS INCLUDED IN THE CURRENT JANUARY '22 THROUGH DECEMBER '22 PERIOD	E-4 Line 4, Col. 4, PGACAP'22 (To Be on E4 Line 4, Col. 1, PGACAP'23)	(\$8,332,074)
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'21 THROUGH DECEMBER'21 TO BE INCLUDED IN THE PROJECTED JANUARY '23 THROUGH DECEMBER '23 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'23)	(\$4,316,618)

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-1		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												Docket No. 20220003-GU PGA CAP 2023 Exhibit KLB-2, Page 1 of 1		
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '23 through DECEMBER '23														
Combined For All Rate Classes																
COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	TOTAL PERIOD	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				
1 COMMODITY Pipeline	\$77,537	\$77,113	\$63,368	\$55,607	\$44,858	\$37,698	\$33,587	\$31,022	\$33,160	\$34,568	\$42,836	\$62,170	\$593,524			
2 NO NOTICE SERVICE	\$52,652	\$47,557	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$458,814			
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
4 COMMODITY Other	\$22,451,964	\$21,146,633	\$15,339,440	\$9,827,590	\$7,851,274	\$6,645,745	\$6,014,559	\$5,587,650	\$5,921,552	\$6,214,957	\$7,617,162	\$11,440,162	\$126,058,688			
5 DEMAND	\$7,442,679	\$6,758,381	\$7,602,125	\$6,575,119	\$5,445,470	\$4,975,244	\$5,128,699	\$5,128,699	\$5,288,410	\$6,472,065	\$8,153,576	\$8,240,309	\$77,210,776			
6 OTHER	\$609,152	\$590,857	\$613,381	\$596,062	\$613,323	\$636,371	\$602,267	\$612,296	\$602,465	\$614,152	\$655,615	\$603,496	\$7,347,437			
LESS END-USE CONTRACT:																
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 SWING SERVICE REVENUE	\$637,548	\$647,442	\$605,677	\$560,642	\$535,935	\$482,829	\$492,295	\$447,283	\$473,247	\$461,135	\$503,216	\$618,580	\$6,465,829			
10 OSS & AMA REVENUE GUARANTEE	\$337,943	\$316,405	\$337,943	\$330,764	\$337,943	\$330,764	\$337,943	\$337,943	\$330,764	\$337,943	\$330,764	\$337,943	\$4,005,062			
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$29,658,493	\$27,656,694	\$22,709,629	\$16,195,674	\$13,114,839	\$11,514,167	\$10,982,666	\$10,608,233	\$11,074,278	\$12,570,456	\$15,670,953	\$19,442,266	\$201,198,348			
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
14 TOTAL THERM SALES	\$29,658,493	\$27,656,694	\$22,709,629	\$16,195,674	\$13,114,839	\$11,514,167	\$10,982,666	\$10,608,233	\$11,074,278	\$12,570,456	\$15,670,953	\$19,442,266	\$201,198,348			
THERMS PURCHASED																
15 COMMODITY Pipeline	17,711,866	17,614,970	14,475,103	12,702,269	10,246,822	8,611,388	7,672,314	7,086,403	7,574,698	7,896,433	9,784,983	14,201,564	135,578,813			
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000			
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0			
18 COMMODITY Other	17,649,875	17,553,317	14,424,440	12,657,811	10,210,958	8,581,248	7,645,461	7,061,600	7,548,186	7,868,796	9,750,735	14,151,859	135,104,286			
19 DEMAND	145,765,410	131,659,080	150,911,410	131,589,000	110,900,020	99,342,600	102,654,020	102,654,020	107,322,600	130,863,710	156,663,300	156,615,410	1,526,940,580			
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0			
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 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0			
24 TOTAL PURCHASES (17+18)	17,649,875	17,553,317	14,424,440	12,657,811	10,210,958	8,581,248	7,645,461	7,061,600	7,548,186	7,868,796	9,750,735	14,151,859	135,104,286			
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0			
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0			
27 TOTAL THERM SALES (24-26)	17,649,875	17,553,317	14,424,440	12,657,811	10,210,958	8,581,248	7,645,461	7,061,600	7,548,186	7,868,796	9,750,735	14,151,859	135,104,286			
CENTS PER THERM																
28 COMMODITY Pipeline (1/15)	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438	0.00438			
29 NO NOTICE SERVICE (2/16)	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507			
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)	1.27207	1.20471	1.06343	0.77641	0.76891	0.77445	0.78668	0.79127	0.78450	0.78982	0.78119	0.80839	0.93305			
32 DEMAND (5/19)	0.05106	0.05133	0.05037	0.04997	0.04910	0.05008	0.04996	0.04996	0.04928	0.04946	0.05205	0.05261	0.05057			
33 OTHER (6/20)	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			
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 OTHER (9/23)	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 OF PURCHASES (11/24)	1.68038	1.57558	1.57439	1.27950	1.28439	1.34178	1.43649	1.50224	1.46714	1.59751	1.60716	1.37383	1.48921			
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)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
40 TOTAL COST OF THERMS SOLD (11/27)	1.68038	1.57558	1.57439	1.27950	1.28439	1.34178	1.43649	1.50224	1.46714	1.59751	1.60716	1.37383	1.48921			
41 TRUE-UP (E-4)	(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)			
42 TOTAL COST OF GAS (40+41)	1.68038	1.57558	1.57438	1.27950	1.28439	1.34178	1.43649	1.50224	1.46714	1.59750	1.60715	1.37383	1.48921			
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)	1.68883	1.58351	1.58230	1.28593	1.29085	1.34853	1.44372	1.50980	1.47452	1.60554	1.61524	1.38074	1.49670			
45 PGA FACTOR ROUNDED TO NEAREST .001	168.883	158.351	158.230	128.593	129.085	134.853	144.372	150.980	147.452	160.554	161.524	138.074	149.670			

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20220003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2023

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '22 THROUGH DECEMBER '22

Exhibit KLB-2, Page 1 of 3

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$87,713	-\$73,282	\$199,930	\$59,891	\$87,233	\$80,115	\$33,838	\$30,821	\$21,003	\$70,731	\$79,675	\$50,105	\$727,774
1a COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE SERVICE	\$56,702	\$51,215	\$39,776	\$35,217	\$36,391	\$35,217	\$36,391	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$479,589
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$16,433,428	\$12,952,546	\$11,993,308	\$10,225,794	\$18,979,301	\$17,922,147	\$5,164,147	\$9,298,853	\$8,318,842	\$7,907,373	\$10,022,538	\$14,559,437	\$143,777,715
5 DEMAND	\$7,224,565	\$6,707,121	\$7,607,841	\$7,453,409	\$6,146,812	\$4,722,181	\$6,107,713	\$2,182,937	\$5,493,942	\$6,901,012	\$7,660,757	\$7,727,941	\$75,936,230
5a DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 OTHER	\$243,170	\$658,744	\$988,034	\$534,383	\$354,106	\$670,317	\$611,423	\$602,966	\$605,325	\$603,974	\$662,966	\$612,770	\$7,148,178
LESS END-USE CONTRACT													
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 SWING SERVICE REVENUE	\$637,548	\$647,442	\$605,677	\$560,642	\$535,935	\$482,829	\$492,295	\$447,283	\$473,247	\$461,135	\$503,216	\$618,580	\$6,465,828
10													
11 TOTAL COST	\$23,408,030	\$19,648,901	\$20,223,212	\$17,748,053	\$25,067,907	\$22,947,148	\$11,461,217	\$11,702,087	\$13,998,565	\$15,055,746	\$17,958,465	\$22,384,326	\$221,603,657
12 NET UNBILLED	\$3,932,916	(\$406,889)	-\$2,383,990	(\$1,034,674)	(\$938,324)	(\$1,276,965)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,107,926)
13 COMPANY USE	\$34,619	\$57,529	\$72,340	\$33,119	\$12,869	-\$23,150	\$0	\$0	\$0	\$0	\$0	\$0	\$187,326
14 TOTAL THERM SALES	\$27,935,998	\$24,952,254	\$19,529,966	\$17,555,801	\$23,460,874	\$23,269,436	\$8,668,298	\$13,306,743	\$12,993,239	\$13,300,279	\$17,406,111	\$26,226,054	\$228,605,052

17

COMPANH:FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT											
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION											
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '22					Through		DECEMBER '22				
Combined For All Rate Classes													
THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
15 COMMODITY (Pipeline)	37,542,410	25,336,780	26,025,080	13,755,950	20,906,830	21,279,260	8,311,280	7,992,080	5,525,990	15,354,450	16,728,360	12,043,450	210,801,920
15a COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15b COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15c COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other (THIRD PARTY)	41,631,417	32,147,708	33,177,795	24,587,573	31,821,828	27,759,739	16,352,293	15,769,812	15,994,922	16,565,184	18,138,759	22,723,805	296,670,836
19 DEMAND	137,833,120	126,716,660	131,448,250	137,984,370	123,697,460	95,610,560	112,062,520	107,665,376	112,284,456	139,078,710	151,413,300	151,190,410	1,526,985,192
19a DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19b DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19c DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
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 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	41,631,417	32,147,708	33,177,795	24,587,573	31,821,828	27,759,739	16,352,293	15,769,812	15,994,922	16,565,184	18,138,759	22,723,805	296,670,836
25 NET UNBILLED	2,467,574	(343,173)	(2,010,666)	(872,651)	(791,387)	(1,076,999)	0	0	0	0	0	0	(2,627,302)
26 COMPANY USE	29,229	48,447	60,871	27,959	11,016	-19,232	0	0	0	0	0	0	158,290
27 TOTAL THERM SALES (24-26)	24,610,228	25,432,091	22,875,842	17,897,531	24,170,942	24,010,656	16,352,293	15,769,812	15,994,922	16,565,184	18,138,759	22,723,805	244,542,064

COMPANH:FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT												
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION												
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '22					Through			DECEMBER '22				
Combined For All Rate Classes														
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
28	COMMODITY (Pipeline) (1/15)	0.00234	-0.00289	0.00768	0.00435	0.00417	0.00376	0.00407	0.00386	0.00380	0.00461	0.00476	0.00416	0.00345
28a	COMMODITY (Pipeline) (1a/15a)	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
28b	COMMODITY (Pipeline) (1b/15b)	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
28c	COMMODITY (Pipeline) (1c/15c)	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
29	NO NOTICE SERVICE (2/16)	0.00546	0.00546	0.00546	0.00546	0.00546	0.00546	0.00546	0.00507	0.00507	0.00507	0.00507	0.00507	0.00530
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	COMM. Other (THIRD PARTY) (4/18)	0.39474	0.40291	0.36149	0.41589	0.59642	0.64562	0.31581	0.58966	0.52009	0.47735	0.55255	0.64071	0.48464
32	DEMAND (5/19)	0.05242	0.05293	0.05788	0.05402	0.04969	0.04939	0.05450	0.02028	0.04893	0.04962	0.05060	0.05111	0.04973
32a	DEMAND (5a/19a)	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
32b	DEMAND (5b/19b)	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
32c	DEMAND (5c/19c)	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
33	OTHER (6/20)	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
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	OTHER (9/23)	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 OF PURCHASES (11/24)	0.56227	0.61121	0.60954	0.72183	0.78776	0.82663	0.70089	0.74206	0.87519	0.90888	0.99006	0.98506	0.74697
38	NET UNBILLED (12/25)	1.59384	1.18567	1.18567	1.18567	1.18567	1.18567	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.80232
39	COMPANY USE (13/26)	1.18440	1.18747	1.18842	1.18454	1.16821	1.20373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.18343
40	TOTAL COST OF THERMS SOLD (11/27)	0.95115	0.77260	0.88404	0.99165	1.03711	0.95571	0.70089	0.74206	0.87519	0.90888	0.99006	0.98506	0.90620
41	TRUE-UP (E-4)	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822
42	TOTAL COST OF GAS (40+41)	1.00937	0.83082	0.94226	1.04987	1.09533	1.01393	0.75911	0.80028	0.93341	0.96710	1.04828	1.04328	0.96442
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)	1.01445	0.83500	0.94700	1.05515	1.10084	1.01903	0.76293	0.80430	0.93810	0.97196	1.05355	1.04853	0.96927
45	PGA FACTOR ROUNDED TO NEAREST .001	101.445	83.500	94.700	105.515	110.084	101.903	76.293	80.430	93.810	97.196	105.355	104.853	96.927

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20220003-GU	
SCHEDULE E-2		FOR THE CURRENT PERIOD: JANUARY '22 THROUGH DECEMBER '22											PGA CAP 2023	
													Exhibit KLB-2, Page 1 of 1	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$16,398,809	\$12,895,016	\$11,920,968	\$10,192,676	\$18,966,432	\$17,945,297	\$5,164,147	\$9,298,853	\$8,318,842	\$7,907,373	\$10,022,538	\$14,559,437	\$143,590,389	
2 TRANSPORTATION COST	6,974,602	6,696,356	8,229,904	7,522,259	6,088,606	5,025,001	6,297,070	2,403,233	5,679,724	7,148,373	7,935,926	7,824,888	77,825,942	
3 TOTAL	23,373,411	19,591,372	20,150,872	17,714,935	25,055,038	22,970,298	11,461,217	11,702,087	13,998,565	15,055,746	17,958,465	22,384,326	221,416,331	
4 FUEL REVENUES (NET OF REVENUE TAX)	27,935,998	24,952,254	19,529,966	17,555,801	23,460,874	23,269,436	8,668,298	13,306,743	12,993,239	13,300,279	17,406,111	26,226,054	228,605,052	
5 TRUE-UP REFUNDED/(COLLECTED)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,361)	(644,365)	(7,732,336)	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	27,291,637	24,307,893	18,885,605	16,911,440	22,816,513	22,625,075	8,023,937	12,662,382	12,348,878	12,655,918	16,761,750	25,581,689	220,872,716	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,918,226	4,716,521	(1,265,268)	(803,495)	(2,238,525)	(345,223)	(3,437,279)	960,295	(1,649,687)	(2,399,828)	(1,196,715)	3,197,363	(543,615)	
8 INTEREST PROVISION-THIS PERIOD (21)	(896)	(760)	(731)	(189)	914	631	(1,057)	(1,930)	(1,493)	(3,520)	(5,217)	(2,813)	(17,061)	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(12,048,954)	(7,487,263)	(2,120,777)	(2,683,952)	1,958,648	376,234	676,003	(2,117,972)	(515,246)	(1,522,065)	(3,281,052)	(3,838,623)	(12,048,954)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	644,361	644,361	644,361	644,361	644,361	644,361	644,361	644,361	644,361	644,361	644,361	644,365	7,732,336	
10a OVER EARNINGS REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(7,487,263)	(2,127,141)	(2,742,415)	(2,843,275)	365,398	676,003	(2,117,972)	(515,246)	(1,522,065)	(3,281,052)	(3,838,623)	292	(4,877,294)	
11a REFUNDS FROM PIPELINE	0	6,364	58,463	4,801,922	10,836	0	0	0	0	0	0	0	4,877,586	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	(7,487,263)	(2,120,777)	(2,683,952)	1,958,648	376,234	676,003	(2,117,972)	(515,246)	(1,522,065)	(3,281,052)	(3,838,623)	292	\$292	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(12,048,954)	(7,487,263)	(2,120,777)	(2,683,952)	1,958,648	376,234	676,003	(2,117,972)	(515,246)	(1,522,065)	(3,281,052)	(3,838,623)		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	(7,486,367)	(2,120,017)	(2,683,221)	1,958,837	375,320	675,372	(2,116,915)	(513,316)	(1,520,572)	(3,277,532)	(3,833,406)	3,105		
14 TOTAL (12+13)	(19,535,321)	(9,607,280)	(4,803,997)	(725,115)	2,333,968	1,051,606	(1,440,912)	(2,631,288)	(2,035,818)	(4,799,597)	(7,114,458)	(3,835,518)		
15 AVERAGE (50% OF 14)	(9,767,660)	(4,803,640)	(2,401,999)	(362,557)	1,166,984	525,803	(720,456)	(1,315,644)	(1,017,909)	(2,399,799)	(3,557,229)	(1,917,759)		
16 INTEREST RATE - FIRST DAY OF MONTH	0.08	0.14	0.24	0.49	0.76	1.12	1.76	1.76	1.76	1.76	1.76	1.76		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.14	0.24	0.49	0.76	1.12	1.76	1.76	1.76	1.76	1.76	1.76	1.76		
18 TOTAL (16+17)	0.220	0.380	0.730	1.250	1.880	2.880	3.520	3.520	3.520	3.520	3.520	3.520		
19 AVERAGE (50% OF 18)	0.110	0.190	0.365	0.625	0.940	1.440	1.760	1.760	1.760	1.760	1.760	1.760		
20 MONTHLY AVERAGE (19/12 Months)	0.00917	0.01583	0.03042	0.05208	0.07833	0.12000	0.14667	0.14667	0.14667	0.14667	0.14667	0.14667		
21 INTEREST PROVISION (15x20)	(\$896)	(\$760)	(\$731)	(\$189)	\$914	\$631	(\$1,057)	(\$1,930)	(\$1,493)	(\$3,520)	(\$5,217)	(\$2,813)		

20

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

Docket No. 20220003-GU
PGA CAP 2023
Exhibit KLB-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '23

THROUGH

DECEMBER '23

(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) & (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1	FGT	PGS	FTS-1 COMM	65,833,963		65,833,963		\$371,962			\$0.565
2	FGT	PGS	FTS-2 COMM	4,999,982		4,999,982		\$28,250			\$0.565
3	FGT	PGS	FTS-3 COMM	30,936,438		30,936,438		\$111,371			\$0.360
4	FGT	PGS	FTS-1 DEMAND	668,863,180		668,863,180			\$34,446,455		\$5.150
5	FGT	PGS	FTS-2 DEMAND	141,843,450		141,843,450			\$7,252,888		\$5.113
6	FGT	PGS	FTS-3 DEMAND	161,401,000		161,401,000			\$15,409,480		\$9.547
7	FGT	PGS	NO NOTICE	90,495,000		90,495,000			\$458,814		\$0.507
8	SONAT	PGS	SONAT COMM	2,723,432		2,723,432		\$16,041			\$0.589
9	SONAT	PGS	SONAT DEMAND	125,435,350		125,435,350			\$5,689,277		\$4.536
10	GULFSTREAM	PGS	GULFSTREAM COMM	31,084,998		31,084,998		\$65,900			\$0.212
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			\$7,204,599		\$5.573
12	SEACOAST	PGS	SEACOAST DEMAND	300,117,600		300,117,600			\$7,208,077		\$2.402
13	THIRD PARTY	PGS	OSS & AMA REV. GUARANTEE	0		0				(\$4,005,062)	\$0.000
14	THIRD PARTY	PGS	COMMODITY	135,104,286		135,104,286	\$126,058,688				\$93.305
15	FGT	PGS	BAL. CHGS./OTHER	0		0				\$7,347,437	\$0.000
16	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,465,829)	\$0.000
17	TOTAL			1,888,118,679	0	1,888,118,679	\$126,058,688.00	\$593,524.00	\$77,669,590.00	-\$3,123,454.00	\$10.656

21

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-4

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Docket No. 20220003-GU
PGA CAP 2023
Exhibit KLB-2, Page 1 of 1

PERIOD: JANUARY '23 through DECEMBER '23

	PRIOR PERIOD: JAN '21 - DEC '21			CURRENT PERIOD: JAN '22 - DEC '22	
	(1) 6 MOS. ACT. 6 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 6 MOS. ACT. 6 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$143,630,399	\$156,143,799	\$12,513,400	\$220,872,716	\$233,386,116
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$8,386,634)	(\$12,732,290)	(\$4,345,656)	(\$543,615)	(\$4,889,271)
2a MISCELLANEOUS ADJUSTMENTS	\$53,284	\$82,840	\$29,556	\$4,877,586	\$4,907,142
3 INTEREST PROVISION FOR THIS PERIOD	\$1,276	\$758	(\$518)	(\$17,061)	(\$17,579)
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	(\$8,332,074)	(\$12,648,692)	(\$4,316,618)	\$4,316,910	\$292

NOTE: SIX MONTHS ACTUAL SIX MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)	TOTAL TRUE-UP \$	equals	CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'21 SCHEDULE (A-2)	PROJ. TH. SALES		
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'21			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'21	\$292	equals	0.00000
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	135,104,286		
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

22

COMPANY: PEOPLES GAS SYSTEM		THERM SALES AND CUSTOMER DATA											Docket No. 20220003-GU	
SCHEDULE E-5		ESTIMATED FOR THE PROJECTED PERIOD:											PGA CAP 2023	
		JANUARY '23			Through				DECEMBER '23				Exhibit KLB-2, Page 1 of 1	
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
PGA COST														
1	Commodity Costs ¹	\$22,114,021	\$20,830,228	\$15,001,497	\$9,496,826	\$7,513,331	\$6,314,981	\$5,676,616	\$5,249,707	\$5,590,788	\$5,877,014	\$7,286,398	\$11,102,219	\$122,053,626
2	Transportation Costs	\$6,935,320	\$6,235,609	\$7,096,751	\$6,102,786	\$4,988,185	\$4,562,815	\$4,703,783	\$4,746,230	\$4,881,025	\$6,079,290	\$7,728,940	\$7,736,551	\$71,797,285
3	Administrative Costs	\$552,186	\$533,891	\$554,415	\$539,096	\$556,357	\$579,405	\$545,301	\$555,330	\$545,499	\$557,186	\$598,649	\$546,536	\$6,663,851
4	Odorant Charges	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,408	\$46,402	\$556,890
5	Legal	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$10,558	\$126,896
6	Total	\$29,658,493	\$27,656,694	\$22,709,629	\$16,195,674	\$13,114,839	\$11,514,167	\$10,982,666	\$10,608,233	\$11,074,278	\$12,570,456	\$15,670,953	\$19,442,266	\$201,198,348
PGA THERM SALES														
7	Residential	12,777,781	12,740,773	10,143,341	8,760,311	6,824,187	5,470,906	4,659,219	4,360,403	4,638,749	4,942,621	6,248,741	9,749,110	91,316,141
8	Commercial	4,872,093	4,812,544	4,281,099	3,897,501	3,386,771	3,110,342	2,986,242	2,701,198	2,909,437	2,926,174	3,501,994	4,402,749	43,788,145
9	Total	17,649,875	17,553,317	14,424,440	12,657,811	10,210,958	8,581,248	7,645,461	7,061,600	7,548,186	7,868,796	9,750,735	14,151,859	135,104,286
PGA REVENUES														
10	Residential	\$21,579,500	\$20,175,141	\$16,049,809	\$11,265,146	\$8,809,001	\$7,377,681	\$6,726,607	\$6,583,336	\$6,839,928	\$7,935,576	\$10,093,216	\$13,460,986	\$136,895,929
11	Commercial	\$8,078,993	\$7,481,553	\$6,659,820	\$4,930,528	\$4,305,838	\$4,136,486	\$4,256,059	\$4,024,897	\$4,234,350	\$4,634,880	\$5,577,737	\$5,981,280	\$64,302,419
12	Total	\$29,658,493	\$27,656,694	\$22,709,629	\$16,195,674	\$13,114,839	\$11,514,167	\$10,982,666	\$10,608,233	\$11,074,278	\$12,570,456	\$15,670,953	\$19,442,266	\$201,198,348
NUMBER OF CUSTOMERS (Average for YTD)														
13	Residential	423,590	424,945	427,168	428,251	429,558	430,769	432,213	433,461	434,767	436,322	437,729	439,807	431,548
14	Commercial	15,418	15,425	15,469	15,490	15,508	15,534	15,547	15,519	15,542	15,568	15,591	15,628	15,520
15	Total	439,008	440,370	442,638	443,741	445,066	446,303	447,760	448,979	450,309	451,890	453,320	455,435	447,068

Line 1 Commodity Costs includes OSS & AMA revenue guarantee

23

DOCKET NO. 20220003-GU

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2021 through December 2021

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7	
FOR THE PERIOD:		JANUARY 2021	Through	DECEMBER 2021
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3		\$519,489.27
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6		\$450,326.18
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)			-\$69,163.09
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8		\$12.67
5	FOR THE PERIOD (3+4)			-\$69,150.42
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2021 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2022 PERIOD	E-4 Line 4 Col.4		\$83,782.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2023 PERIOD (5-6)			-\$152,932.42

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Shedule E-1	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2023		Through		DECEMBER 2023					Exhibit#		Docket#20220003-GU	
		PROJECTION-----											CAS-2	
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$686	\$511	\$442	\$362	\$327	\$279	\$246	\$297	\$231	\$300	\$314	\$370	\$4,367
2	NO NOTICE SERVICE	\$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)	\$110,770	\$77,000	\$85,217	\$57,651	\$59,015	\$54,450	\$54,560	\$54,560	\$52,800	\$54,560	\$96,987	\$85,965	\$843,535
5	DEMAND	\$8,243	\$7,445	\$8,243	\$7,977	\$3,297	\$3,191	\$3,297	\$3,297	\$3,191	\$3,297	\$7,977	\$8,243	\$67,698
6	OTHER	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$90,000
LESS END-USE CONTRACT														
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
10														\$0
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$127,199	\$92,456	\$101,402	\$73,490	\$70,139	\$65,420	\$65,603	\$65,654	\$63,722	\$65,658	\$112,778	\$102,078	\$1,005,600
12	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	\$0
13	COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL THERM SALES	\$127,199	\$92,456	\$101,402	\$73,490	\$70,139	\$65,420	\$65,603	\$65,654	\$63,722	\$65,658	\$112,778	\$102,078	\$1,005,600
THERMS PURCHASED														
15	COMMODITY (Pipeline)	128,649	95,905	82,954	64,731	58,367	49,910	43,980	52,985	41,320	53,644	56,049	66,089	794,583
16	NO NOTICE SERVICE	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)	100,700	70,000	77,470	52,410	53,650	49,500	49,600	49,600	48,000	49,600	88,170	78,150	766,850
19	DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
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 (15-21)	128,649	95,905	82,954	64,731	58,367	49,910	43,980	52,985	41,320	53,644	56,049	66,089	794,583
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	34	40	10	3	3	3	3	3	3	3	6	13	124.3
27	TOTAL THERM SALES	128,615	95,865	82,944	64,728	58,364	49,907	43,977	52,982	41,317	53,641	56,043	66,076	794,459
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00533	0.00533	0.00533	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00550
29	NO NOTICE SERVICE (2/16)													
30	SWING SERVICE (3/17)													
31	COMMODITY (Other) (4/18)	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000	1.10000
32	DEMAND (5/19)	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318
33	OTHER (6/20)													
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36														
37	TOTAL COST (11/24)	0.98873	0.96404	1.22239	1.13532	1.20168	1.31077	1.49167	1.23910	1.54216	1.22395	2.01213	1.54455	1.26557
38	NET UNBILLED (12/25)													
39	COMPANY USE (13/26)	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
40	TOTAL THERM SALES (11/27)	0.98899	0.96444	1.22254	1.13537	1.20175	1.31085	1.49177	1.23917	1.54228	1.22402	2.01235	1.54486	1.26577
41	TRUE-UP (E-2)	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609	0.20609
42	TOTAL COST OF GAS (40+41)	1.19508	1.17053	1.42862	1.34146	1.40783	1.51694	1.69786	1.44526	1.74836	1.43011	2.21843	1.75095	1.47186
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 TAXE (42x43)	1.20109	1.17642	1.43581	1.34821	1.41492	1.52457	1.70640	1.45253	1.75716	1.43730	2.22959	1.75975	1.47926
45	PGA FACTOR ROUNDED TO NEAREST .001	1.201	1.176	1.436	1.348	1.415	1.525	1.706	1.453	1.757	1.437	2.230	1.76	1.479

COMPANY:		PURCHASED GAS ADJUSTMENT										Shedule E-1/R			
		ST. JOE NATURAL GAS CO.										Exhibit#			
		PURCHASED GAS ADJUSTMENT										Docket#20220003-GU			
		COST RECOVERY CLAUSE CALCULATION										CAS-7			
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2022					Through					DECEMBER 2022			
		ACTUAL										REVISED PROJECTION			
COST OF GAS PURCHASED		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1	COMMODITY (Pipeline)	\$682.58	\$198.86	\$167.04	\$229.24	\$247.85	\$204.18	\$200.69	\$200.69	\$194.22	\$257.76	\$452.57	\$406.84	\$3,442.53	
2	NO NOTICE SERVICE	\$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	
3	SWING SERVICE	\$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	
4	COMMODITY (Other)	\$62,813.21	\$41,044.11	\$24,268.86	\$20,298.50	\$19,128.14	\$14,220.34	\$44,640.00	\$43,200.00	\$45,484.20	\$44,640.00	\$79,353.00	\$70,335.00	\$509,425.36	
5	DEMAND	\$9,814.61	\$7,445.21	\$8,242.89	\$3,190.79	\$3,297.15	\$3,190.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$65,585.59	
6	OTHER	\$7,880.10	\$8,100.99	\$7,514.51	\$7,232.42	\$7,099.44	\$8,057.88	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$90,885.34	
LESS END-USE CONTRACT															
7	COMMODITY (Pipeline)	\$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	
8	DEMAND	\$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	
9		\$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	
10		\$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	
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$81,190.50	\$56,789.17	\$40,193.30	\$30,950.95	\$29,772.58	\$25,673.19	\$55,761.84	\$54,321.84	\$56,489.22	\$55,818.91	\$95,582.57	\$86,794.74	\$669,338.82	
12	NET UNBILLED	\$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	
13	COMPANY USE	\$29.46	\$17.48	\$8.74	\$9.13	\$6.62	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73.10	
14	TOTAL THERM SALES	\$106,791.61	\$38,170.22	\$33,014.87	\$25,815.20	\$23,229.63	\$19,903.02	\$27,135.66	\$32,691.75	\$25,494.44	\$85,830.40	\$89,678.40	\$105,742.40	\$613,497.60	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	117,080	103,570	87,000	55,910	60,450	49,800	48,360	48,360	46,800	48,360	84,910	76,330	826,930	
16	NO NOTICE SERVICE	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)	139,672	102,460	83,890	72,960	64,117	46,480	49,600	48,000	50,538	49,600	88,170	78,150	873,637	
19	DEMAND	155,000	140,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,183,000	
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
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 (15+16+17+18+20)-(21+23)	117,080	103,570	87,000	55,910	60,450	49,800	48,360	48,360	46,800	48,360	84,910	76,330	826,930	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	48	44	22	23	17	4	0	0	0	0	0	0	158	
27	TOTAL THERM SALES	203,483	95,905	82,954	64,731	58,367	49,910	48,360	48,360	46,800	48,360	84,910	76,330	908,470	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.00583	0.00192	0.00192	0.00410	0.00410	0.00410	0.00415	0.00415	0.00415	0.00533	0.00533	0.00533	0.00416	
29	NO NOTICE SERVICE (2/16)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
30	SWING SERVICE (3/17)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
31	COMMODITY (Other) (4/18)	0.44972	0.40059	0.28929	0.27821	0.29833	0.30595	0.90000	0.90000	0.90000	0.90000	0.90000	0.90000	0.58311	
32	DEMAND (5/19)	0.06332	0.05318	0.05318	0.05318	0.05318	0.05318	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05544	
33	OTHER (6/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
LESS END-USE CONTRACT															
34	COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
37	TOTAL COST (11/24)	0.69346	0.54832	0.46199	0.55359	0.49252	0.51553	1.15306	1.12328	1.20703	1.15424	1.12569	1.13710	0.80943	
38	NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
39	COMPANY USE (13/26)	0.61393	0.39800	0.39799	0.39799	0.39799	0.39800	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
40	TOTAL THERM SALES (11/27)	0.39900	0.59214	0.48452	0.47815	0.51009	0.51439	1.15306	1.12328	1.20703	1.15424	1.12569	1.13710	0.73678	
41	TRUE-UP (E-2)	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	
42	TOTAL COST OF GAS (40+41)	0.33372	0.52686	0.41924	0.41287	0.44481	0.44911	1.08778	1.05800	1.14175	1.08896	1.08041	1.07182	0.67150	
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 TAXE (42x43)	0.33540	0.52951	0.42135	0.41494	0.44705	0.45137	1.09325	1.06332	1.14750	1.09443	1.06575	1.07721	0.67487	
45	PGA FACTOR ROUNDED TO NEAREST .001	0.335	0.53	0.421	0.415	0.447	0.451	1.093	1.063	1.147	1.094	1.066	1.077	0.675	

COMPANY: ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT											Schedule E-2			
FOR THE CURRENT PERIOD:		JANUARY 2022					Through						DECEMBER 2022		Exhibit#	
		ACTUAL					REVISED PROJECTION						TOTAL		Docket#20220003-GU	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD	CAS-3	
TRUE-UP CALCULATION																
1	PURCHASED GAS COST	\$62,813	\$41,044	\$24,269	\$20,299	\$19,128	\$14,220	\$44,640	\$43,200	\$45,484	\$44,640	\$79,353	\$70,335	\$509,425		
2	TRANSPORTATION COST	\$18,377	\$15,745	\$15,924	\$10,652	\$10,644	\$11,453	\$11,122	\$11,122	\$11,005	\$11,179	\$16,230	\$16,460	\$159,913		
3	TOTAL	\$81,191	\$56,789	\$40,193	\$30,951	\$29,773	\$25,673	\$55,762	\$54,322	\$56,489	\$55,819	\$95,583	\$86,795	\$669,339		
4	FUEL REVENUES (NET OF REVENUE TAX)	\$106,792	\$38,170	\$33,015	\$25,815	\$23,230	\$19,903	\$27,136	\$32,692	\$25,494	\$85,830	\$89,678	\$105,742	\$613,498		
5	TRUE-UP (COLLECTED) OR REFUNDED	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$3,759	\$45,103		
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$110,550	\$41,929	\$36,773	\$29,574	\$26,988	\$23,662	\$30,894	\$36,450	\$29,253	\$89,589	\$93,437	\$109,501	\$658,601		
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$29,360	-\$14,860	-\$3,420	-\$1,377	-\$2,784	-\$2,012	-\$24,868	-\$17,872	-\$27,236	\$33,770	-\$2,146	\$22,706	-\$10,738		
8	INTEREST PROVISION-THIS PERIOD (21)	-\$4	-\$3	-\$17	-\$41	-\$68	-\$123	-\$181	-\$214	-\$248	-\$249	-\$234	-\$226	-\$1,608		
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	-\$107,920	-\$82,323	-\$100,946	-\$108,141	-\$113,317	-\$119,928	-\$125,822	-\$154,629	-\$176,473	-\$207,716	-\$177,953	-\$184,091	-\$107,920		
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$3,759	-\$45,103		
10a	FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	-\$82,323	-\$100,946	-\$108,141	-\$113,317	-\$119,928	-\$125,822	-\$154,629	-\$176,473	-\$207,716	-\$177,953	-\$184,091	-\$165,369	-\$165,369		
INTEREST PROVISION																
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	-\$107,920	-\$82,323	-\$100,946	-\$108,141	-\$113,317	-\$119,928	-\$125,822	-\$154,629	-\$176,473	-\$207,716	-\$177,953	-\$184,091			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	-\$82,319	-\$100,942	-\$108,124	-\$113,276	-\$119,860	-\$125,699	-\$154,448	-\$176,259	-\$207,468	-\$177,704	-\$183,857	-\$165,143			
14	TOTAL (12+13)	-\$190,239	-\$183,265	-\$209,070	-\$221,417	-\$233,178	-\$245,627	-\$280,270	-\$330,888	-\$383,941	-\$385,420	-\$361,810	-\$349,234			
15	AVERAGE (50% OF 14)	-\$95,119	-\$91,633	-\$104,535	-\$110,708	-\$116,589	-\$122,813	-\$140,135	-\$165,444	-\$191,970	-\$192,710	-\$180,905	-\$174,617			
16	INTEREST RATE - FIRST DAY OF MONTH	0.05	0.06	0.03	0.35	0.54	0.86	1.55	1.55	1.55	1.55	1.55	1.55			
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.06	0.03	0.35	0.54	0.86	1.55	1.55	1.55	1.55	1.55	1.55	1.55			
18	TOTAL (16+17)	0.11	0.09	0.38	0.89	1.40	2.41	3.10	3.10	3.10	3.10	3.10	3.10			
19	AVERAGE (50% OF 18)	0.055	0.045	0.19	0.445	0.7	1.205	1.55	1.55	1.55	1.55	1.55	1.55			
20	MONTHLY AVERAGE (19/12 Months)	0.005	0.004	0.016	0.037	0.058	0.100	0.129	0.129	0.129	0.129	0.129	0.129			
21	INTEREST PROVISION (15x20)	-4	-3	-17	-41	-68	-123	-181	-214	-248	-249	-234	-226	-\$1,608		

COMPANY:		ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE						SCHEDULE E-3		
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2023		Through		DECEMBER 2023		Exhibit# _____				
								Docket#20220003-GU				
								CAS-4				
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-	
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM	
							THIRD PARTY	PIPELINE				
1 JAN	VARIOUS	SYSTEM	NA	100,700		100,700	\$110,770.00	\$685.70	\$8,242.90	\$7,500.00	126.31	
2 FEB	VARIOUS	SYSTEM	NA	70,000		70,000	\$77,000.00	\$511.17	\$7,445.20	\$7,500.00	132.08	
3 MAR	VARIOUS	SYSTEM	NA	77,470		77,470	\$85,217.00	\$442.14	\$8,242.90	\$7,500.00	130.89	
4 APR	VARIOUS	SYSTEM	NA	52,410		52,410	\$57,651.00	\$362.49	\$7,977.00	\$7,500.00	140.22	
5 MAY	VARIOUS	SYSTEM	NA	53,650		53,650	\$59,015.00	\$326.86	\$3,297.16	\$7,500.00	130.73	
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$54,450.00	\$279.49	\$3,190.80	\$7,500.00	132.16	
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$54,560.00	\$246.29	\$3,297.16	\$7,500.00	132.27	
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$54,560.00	\$296.72	\$3,297.16	\$7,500.00	132.37	
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$52,800.00	\$231.39	\$3,190.80	\$7,500.00	132.75	
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$54,560.00	\$300.41	\$3,297.16	\$7,500.00	132.37	
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$96,987.00	\$313.87	\$7,977.00	\$7,500.00	127.91	
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$85,965.00	\$370.10	\$8,242.90	\$7,500.00	130.62	
13												
14												
15												
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29												
30												
31												
32 TOTAL				766,850	0	766,850	\$843,535.00	\$4,366.64	\$67,698.14	\$90,000.00	131.13	

COMPANY: ST JOE NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Schedule E-4 Exhibit# _____ Docket#20220003-GU St. Joe Natural Gas Company CAS-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2023		Through			DECEMBER 2023	
	PRIOR PERIOD: JAN 21 - DEC 21		CURRENT PERIOD: JAN 22 - DEC 22			
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	E-4 Line 1 \$537,112	A-2 Line 6 \$450,326	Col.2 - Col.1 -\$86,786	E-2 Line 6 \$658,601	Col.3 + Col.4 \$571,815	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$83,756	A-2 Line 7 -\$69,163	Col.2 - Col.1 -\$152,919	E-2 Line 7 -\$10,738	Col.3 + Col.4 -\$163,657	
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$26	A-2 Line 8 \$13	Col.2 - Col.1 -\$13	E-2 Line 8 -\$1,608	Col.3 + Col.4 -\$1,621	
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$83,782	Line 2 + Line 3 -\$69,150	Col.2 - Col.1 -\$152,932	Line 2 + Line 3 -\$12,346	Col.3 + Col.4 -\$165,278	
NOTE: SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).						
COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD		TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP	
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)		PROJECTED THERM SALES			
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)					
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)		-\$165,277.76	=	-0.20804	
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)		794,459			
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					

14

**FCG's Response to Staff's First
Interrogatories Nos. 1-6**

QUESTION:

What specific methodology does FCG employ to adjust (flex or not flex) its monthly purchased gas adjustment recovery factor? Please be as specific as possible.

RESPONSE:

FCG performs a monthly calculation that includes actual and projected under and over recoveries. The projection portion consists of distributed procurement volumes between monthly baseload purchases and daily spot purchases. FCG procures approximately half of its projected PGA Therm consumption ahead of the month either at FGT Zonal Indices or on a locational basis at the Nymex Henry Hub Index for the month. FCG assumes that it will be able to procure the balance daily at spot prices. For pricing, the calculations are based on actual Nymex or zonal index settlements for the month. Spot prices for the upcoming month are estimated by adding the premium/discount of FGT zonal and Henry Hub spot prices of the previous month to the monthly indices to the monthly indices for the upcoming month.

QUESTION:

What specific methodology does FCG employ to set its PGA Factor? Please be as specific as possible.

RESPONSE:

The annual PGA cap is calculated based on 6 months of actual natural gas costs and six months of estimated costs. The estimated cost is described in FPL's response to Staff's First Set of Interrogatories, No. 3. A "per therm" cost is developed for the weighted average cost of gas for the projected twelve-month period. However, this rate, which is based on the average of the winter and summer seasons, would lead to over or under-recoveries of gas costs in the two seasons. This problem is mitigated by establishing a maximum levelized PGA Factor, or cap, based on the Company's expected winter cost of gas, thereby reducing the potential for large under-recoveries in the winter season when natural gas supply prices are typically higher. The Company is then able to flex the rate downward in the summer in order to match market conditions and reduce the potential for large over-recoveries in the summer season when natural gas supply prices are typically lower.

FCG also applies true-up factors to the calculation of the corresponding over/under recoveries for the prior and current periods.

Florida City Gas
Docket No. 20220003-GU
Staff's First Set of Interrogatories
Interrogatory No. 3
Page 1 of 1

QUESTION:

Please describe the forecasting methodology the Company used to establish its 2023 forecast of natural gas costs as appears in the Testimony of Miguel Bustos, Exhibit MB-2, Schedule E-1 (2023 Cost Recovery Clause Calculation) filed August 5, 2022. Please be as specific as possible.

RESPONSE:

To calculate natural gas costs, FCG estimates the City Gate price by adding a purchased gas price based on forecasted NYMEX prices, the historical FGT zonal basis from the prior 12 months, the current Florida Gas Transmission fuel cost, and swing option premium. The swing option premium is estimated by using the historical spot price premium in relation to the base load procurement cost. This forecast City Gate price multiplied by projected consumption is used to calculate the monthly natural gas cost

**Florida City Gas
Docket No. 20220003-GU
Staff's First Set of Interrogatories
Interrogatory No. 4
Page 1 of 1**

QUESTION:

Identify any changes to FCG's forecast methodology discussed in response to Interrogatory No. 3 that may be different from the methodology used by FCG in past years.

RESPONSE:

FCG has not changed its forecast methodology from the methodology used in previous years.

QUESTION:

Please refer to the Testimony of Miguel Bustos, Exhibit MB-2, Schedule E-1 (2023 Cost Recovery Clause Calculation), filed on August 5, 2022. Line 6 identifies that \$1,613,726 in "Other Costs" are projected for the January through December 2023 period. Please describe what specific items are included in the \$1,613,726 in "Other Costs" that are identified on this Schedule.

RESPONSE:

The projected "Other Costs" consist of the following:

- Natural gas procurement from a third-party utility to supply service to two small communities and hospital at the border of FCG's service territory.
- Temporary supply of compressed natural gas to new commercial and residential customers in the Indian River County while new pipeline infrastructure is completed.
- Internal administrative costs associated with the procurement, transportation, balancing and trading of gas supply and capacity that are incremental to and not recovered in base rates.

QUESTION:

Please refer to the Testimony of Miguel Bustos, Exhibit MB-2, Schedule E-1/R (2022 Actual/Estimated Cost Recovery Schedule), filed on August 5, 2022. Line 27 provides data for Total Therm Sales (actual data for January through June, 2022, and estimated data for July through December, 2022). Please describe how the amounts shown on Line 27 for January through June, 2022 were calculated.

RESPONSE:

January through June 2022 Therm Sales are based on actual recorded sales. July through December 2022 Therm Sales are a forecast, which was developed using econometric and regression models as the primary tools. This includes exponential smoothing models and historical averages.

DECLARATION

I, Miguel Bustos, sponsored the answers to Interrogatory Nos. 1-6 from **Staff's First Set of Interrogatories (Nos. 1-6)** to Florida City Gas Company in Docket No. 20220003-GU, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

A handwritten signature in black ink, appearing to be 'Miguel', is written over a horizontal line. The signature is enclosed within an oval shape.

Miguel Bustos

Date: 9 | 21 | 2022

15

**FPUC's Response to Staff's First
Interrogatories Nos. 1-7**

RESPONSES TO INTERROGATORIES

1. What specific methodology does FCG employ to adjust (flex or not flex) its monthly purchased gas adjustment recovery factor? Please be as specific as possible.

Company Response:

Florida Public Utilities closely monitors the actual costs incurred versus the projected costs to be recovered. In order to maintain the over/under balance at a neutral annual position, FPUC will adjust the recovery factor monthly based on projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers. The factor will be increased or decreased as deemed necessary in order to maintain the appropriate recovery of costs.

Respondent: Jeff Bates

2. What specific methodology does FCG employ to set its PGA Factor? Please be as specific as possible.

Company Response

The Company has forecasted the 2023 weighted average cost of gas using the projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers resulting in the projected weighted average cost of gas and ultimately the PGA recovery (cap) factor, as shown on Schedule E-1.

Respondent: Jeff Bates

3. Please describe the forecasting methodology the Company used to establish its 2023 forecast of natural gas costs as appears in the Testimony of Robert C. Waruscewski, Exhibit RCW-2, Schedule E-1 (Cost Recovery Clause Calculation) filed August 5, 2022. Please be as specific as possible.

Company Response:

The expected costs of natural gas purchased by the Company as well as Renewable Natural Gas injections during the projection period were developed using actual prices paid during relevant historical periods and the Henry Hub natural gas futures settlements provided by the (CME) plus the locational basis settlements provided by Intercontinental Exchange through the end of the projection period. The forecasts of the commodity costs were then adjusted to reflect the unexpected potential market increases in the projection period.

Respondent: Jeff Bates

Interrogatory No. 4

4. Identify any changes to FPUC's forecast methodology discussed in response to Interrogatory No. 3 that may be different from the methodology used by FPUC in past years.

Company Response:

No changes are expected to the methodology.

Respondent: Jeff Bates

5. Please refer to the testimony of witness Jeffrey B. Bates, filed on August 5, 2022. Testimony on Page 7, Line 21 refers to a "software tool" used to by the Company to manage customer usage. Please answer the following questions about the software tool.
 - a. Please provide a more comprehensive description of this software tool.

Company Response:

a) GTS is a scalable gas management system that can be used across Chesapeake's platform of utilities to streamline energy logistics and gas management functions and processes. This system allows third-party shippers to access their own pool data in order to allow for effective management of the company's various customer and shipper pools.

In general, the system will manage the Company's critical Gas shipper programs, processes, and communications between third party suppliers and business partners in one solution. GTS will be a repository for pipeline gas deliveries, city gate incoming gas volumes, large customer consumption, third party supplier nominations, delivery requirements, imbalances, and settlement. GTS will manage data currently stored in Chesapeake's legacy Gas Management/Shipper Program Administration System. GTS will allow Chesapeake and its third-party gas suppliers and business partners to manage all LDC-based daily and monthly processes of their gas delivery activities on Chesapeake's system for their four LDCs within one solution.

Respondent: Jeff Bates

Interrogatory No. 5(b)

- b. Please state the cost of this software tool, and by schedule (page, column, line and amount), please identify where the cost of this tool is recorded.

Company Response:

b) The cost of this tool is \$310,000, which is comprised of annual cloud hosting service, \$annual maintenance, and upgrades beyond the scope of original project. This total of \$310,000 is was spread evenly across the twelve months. This software cost is a direct replacement of Cardinal Tech who was performing the same function and have been previously included for recovery through were included in the PGA filing in previous years. This is included in line item 6 "Other" on Schedule E-1.

Respondent: Jeff Bates

6. Please refer to Schedule E-1, attached to the testimony of witness Robert C. Waruszewski, filed on August 5, 2022. Line 6 identifies that \$508,982 in "Other Costs" are projected for the January through December 2023 period. Please describe what specific items are included in the \$508,982 in "Other Costs" that are identified on this Schedule.

Company Response:

Other Costs includes the following:

- Costs related to the settlement regarding the COVID-19 regulatory asset in Docket No. 20200194 and approved in Order No. PSC-2021-0266-S-PU
- Software Subscription to S&P Global Platts used to retrieve market data and gas daily pricing
- Outside consulting costs from Pierpont & McLelland for advancement of our PGA and transportation processes, addressing the Company's capacity needs, and assistance with the execution of transportation agreements.
- Outside legal expense from Gunster for various legal matters not associated with the normal PGA filings and activities, such as issues related to pipeline and capacity contracts/agreements and affiliate transactions.
- The software tool, which is discussed in further detail above in #5.

Respondent: Bob Waruszewski

Interrogatory No. 7

7. Please refer to the Schedule E1/R, attached to the testimony of witness Robert C. Waruszewski, filed on August 5, 2022. Line 27 provides data for Total Therm Sales (actual data for January through June, 2022, and estimated data for July through December, 2022). Please describe how the amounts shown on Line 27 for January through June, 2022 were calculated.

Company Response:

The Company obtains the monthly therms from the billing system for all usage related to sales service customers, who are subject to PGA.

Respondent: Bob Waruszewski

In re: Purchased Gas Adjustment True-up) Docket No. 20220003-GU
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) Filed: September 28, 2022
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_____)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to FLORIDA PUBLIC SERVICE COMMISSION STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 6 and 7 in Docket No. 20220003. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

/s/ Robert C. Waruszewski

Robert C. Waruszewski, Declarant

Dated: September 28, 2022

16

**People's Response to Staff's First
Interrogatories Nos. 1–5**

**PEOPLES GAS SYSTEM
DOCKET NO. 20220003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE: 1
FILED: SEPTEMBER 28, 2022**

1. What specific methodology does Peoples employ to adjust (flex or not flex) its monthly purchased gas adjustment recovery factor? Please be as specific as possible.
 - A. Peoples' methodology includes a monthly review of its recovery position for the purchased gas adjustment ("PGA") to determine whether the recovery factor should be flexed or not. Peoples' goal is to limit the impacts to customer bills from month to month, as well as targeting a neutral recovery position at year end. In forecasting the recovery position for the remaining months of the year, Peoples considers forecasted load demand, forecasted cost of gas based on the settlement prices for Henry Hub natural gas futures traded on the New York Mercantile Exchange, and any other known inputs (e.g., other revenue) impacting the PGA. Based on this forecast and the goals previously mentioned, Peoples determines each month whether to flex the recovery factor in the upcoming month.

**PEOPLES GAS SYSTEM
DOCKET NO. 20220003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE: 2
FILED: SEPTEMBER 28, 2022**

2. What specific methodology does Peoples employ to set its PGA Factor? Please be as specific as possible.

A. Peoples' projection used to calculate the PGA CAP Factor consist primarily of a load demand forecast, pipeline transportation costs, a natural gas price forecast, and other costs and revenues. Peoples also includes the collection or refund (as applicable) of the Peoples' projected true-up balance. Peoples uses the rates in effect at the time of forecasting to determine natural gas pipeline transportation costs. A revenue tax factor is then applied to this cost per therm to calculate the PGA CAP Factor for the coming year.

Peoples' load demand forecasting uses regression modeling, which estimates the mathematical relationships between variables (i.e., independent and dependent) to predict future values of the dependent variable. Population growth as projected by the University of Florida Bureau of Economic and Business Research's Populations Studies Program serves as the independent variable. The dependent variable is Peoples' historical customer data (i.e., customer counts and therm usage).

The monthly natural gas prices for 2023 are forecasted by averaging five consecutive days (i.e., July 18 to July 22, 2022) of the NYMEX Henry Hub natural gas futures settlements for each projected month. An estimated basis cost differential for Florida Gas Transmission's Zone 3 and a volatility factor to account for unforeseen market changes are added to these averages. Finally, this forecasted monthly natural gas pricing is multiplied by the monthly load demand forecast to obtain the forecasted monthly natural gas commodity cost. In addition to the commodity cost, the total cost of gas includes other costs and revenues that are based on historical trends or known amounts for the projected year. Any known revenues are included as an offset to the cost of gas.

**PEOPLES GAS SYSTEM
DOCKET NO. 20220003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE: 3
FILED: SEPTEMBER 28, 2022**

- 3.** Please describe the forecasting methodology the Company used to establish its 2023 forecast of natural gas costs as appears in the Testimony of Karen L. Bramley, Exhibit KLB-2, Schedule E-1 (Cost Recovery Clause Calculation) filed August 5, 2022. Please be as specific as possible.
 - A.** Please refer to the response for Interrogatory No. 2.

**PEOPLES GAS SYSTEM
DOCKET NO. 20220003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 4
BATES PAGE: 4
FILED: SEPTEMBER 28, 2022**

4. Identify any changes to People's forecast methodology discussed in response to Interrogatory No. 3 that may be different from the methodology used by the Company in past years.
 - A. "Peoples' forecast methodology used to project natural gas costs for 2023 is consistent with the methodology used for the past few years. The only exception is the following:
 - The move to utilizing population growth rather than capital expenditures as the independent variable in the load demand forecast regression modeling.

**PEOPLES GAS SYSTEM
DOCKET NO. 20220003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE: 5
FILED: SEPTEMBER 28, 2022**

- 5.** Please refer to the referenced pages in Exhibit KLB-2, attached to the testimony of Karen L. Bramley, filed on August 5, 2022, to answer the following questions.
- a. Line 27 in Schedule E-1/R [2022 Actual/Estimated Schedule], reflects that the Company expects total therm sales of 224,542,064 therms in 2022, based on actual amounts for January through June, and estimated amounts for July through December). In Line 27 of Schedule E-1 [2023 Projection Schedule], the whole year projection for 2023 reflects that the Company expects total therm sales of 135,104,286 therms. Please explain why the 2023 projected total therm sales are projected to be 39.8 percent lower than the actual and estimated amounts from 2022.
 - b. Please describe how the amounts shown on Line 27 for January through June, 2022 were calculated.
- A.**
- a. To clarify, the Company expects total therm sales of 244,542,064 in 2022 as reported on line 27 in Schedule E-1/R as opposed to the 224,542,064 referenced in IRR 5.a. above. Peoples does not include the therms associated with off-system sales for purposes of the Purchased Gas Adjustment in the projected year because these types of sales are typically unpredictable and short-term in nature. The 2022 actual therms purchased is the amount purchased through June 2022, which includes off-system sales. The 2023 projections do not include projected amounts for off-system sales. Therefore, the projected therms purchased are lower because this category is not included in the overall projections for therms to be purchased in 2023. This is consistent with Peoples' projection filings in previous purchased gas adjustment dockets.
 - b. The amounts shown on Line 27 for January through June 2022 represent the actual residential and commercial therm sales along with the therms associated with off-system sales as reported in People's monthly filed a-schedules.

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Karen Bramley who deposed and said that she is Manager Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas Company's response to Staff's First Set of Interrogatories, (Nos. 1-5) prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 20th day of September, 2022.

Karen L Bramley

Sworn to and subscribed before me this 20th day of September, 2022.

Tison C Vega



My Commission expires _____

17

**St. Joe's Response to Staff's First
Interrogatories Nos. 1-5**

Q 1.0 What specific methodology does St Joe's employ to adjust (flex of not flex) its monthly purchased gas adj. recovery factor? Please be as specific as possible.

Response: The factor that is applied to January's gas bills is normally kept the same for all months unless SJNG sees the factor is not keeping a level under/over recovery and then SJNG adjusts accordingly.

Q 2.0 What specific methodology does St Joe's employ to set its PGA Factor? Please be as specific as possible

Response: SJNG forecasted the 2023 PGA factor by using the projected monthly pipeline demand costs, pipeline usage, and commodity costs. The sum of these costs are then divided by the projected therm sales resulting in the PGA recovery (cap) factor.

Q 3.0 Please describe the forecasting methodology the Company used to establish its 2023 forecast of natural gas costs as appears in the Testimony of Andy Shoaf, Exhibit CAS-2, Sch E-1 (Cost Recovery Clause Calculation) filed August 5, 2022. Please be as specific as possible.

Response: SJNG uses the Nymex for the upcoming year and then what the previous years costs were. We make a guess and try to stay as close to the number that it is currently or that Nymex is forecasting

Q 4.0 Identify any changes to St Joe's forecast methodology discussed in response to Interr. No.3 that may be different from the methodology used by the Company in past years.

St. Joe Natural Gas
Docket No: 20220003
Staff's First Set of Interrogatories
Interrogatory No:1

Response: SJNG is a small company and forecasting is pretty much the same as prior years.

Q 5.0 Please refer to the referenced pages in the exhibits to the Andy Shoaf testimony filed on August 5, 2022, to answer these questions.

a. Line 27 in Sch CAS-7 (2022 Actual/Est. Sch.), reflects that the Company expects total therm sales of 908,470 therms in 2022, based on actual amounts for January through June, and estimated amounts for July thru December). In Line 27 of Sch CAS-2 (2023 Projection Sch), the whole year projection for 2023 reflects that the Company expects total therm sales of 794,583 therms. Please explain why the 2023 projected total therm sales are estimated to 12.6 percent lower than the actual and estimated amounts from 2022.

Response Therms from a prior year, such as for 2023 projected, 2021 therms were used. Actual therms for 2022 are going to be higher because we have increased number of customers.

b. Please describe how the amounts shown on Line 27 for January thru June, 2022 were calculated.

Response January thru June 2022 are actual numbers and calculated according to the schedule.

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Duval

I hereby certify that on this 5th day of October, 2022, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1-5 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE'S NATURAL GAS (NOS. 1-5) in Docket No(s). 20220003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 5th day of October, 2022.

Deborah Stitt

Notary Public
State of Florida, at Large

My Commission Expires:

