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August 17, 2017

BY E-PORTAL

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

Re: Docket No. 20170003-GU –Purchased Gas Adjustment (PGA) True-Up.

Dear Ms. Stauffer:

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

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)

Docket No. 20170003-GU

Filed: August 17, 2017

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF PGA FACTOR
TO BE APPLIED FOR SERVICE RENDERED
DURING THE PERIOD JANUARY 2018 THROUGH DECEMBER 2018**

Florida City Gas ("City Gas" or "the Company") hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment ("PGA") factor to be applied for service to be rendered during the projected period of January 1, 2018 through December 31, 2018. In support thereof, City Gas says:

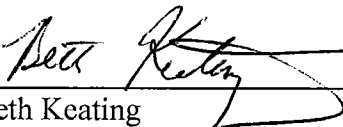
1. City Gas has calculated its total net true-up amount (including interest and applicable regulatory assessment fees) for the period January 2016 through December 2016 to be an over-recovery of \$1,617,503.
2. Schedule E-4 shows the projected true-up for the current period January 2017 through December 2017 is an under-recovery of \$1,778,891.
3. The total true-up as shown on Schedule E-4 is an under-recovery of \$161,388, to be applied to the projected period.
4. Estimated therm purchases for resale during the projected period are 40,768,648.
5. Schedule E-4 presents a true-up charge factor of 0.396 cents per therm to be applied during the projected period.
6. The total cost of gas for the projected period is \$26,017,490 as shown on Schedule E-1 line 11.
7. The weighted average cost of gas (WACOG) for the projected period is 63.817 cents per therm as shown on Schedule E-1 line 40.

8. The 0.396 cents per therm true up charge factor increases the WACOG during the projected period to 64.213 cents per therm before the regulatory assessment fees or 64.536 cents per therm after the regulatory assessment fees as shown on Schedule E-1 lines 42 and 44 respectively. In order to avoid a large under-recovery in the winter season, City Gas has chosen to establish a maximum levelized purchased gas factor based on the Company's expected winter cost of gas. The levelized purchased gas factor based on the Company's expected winter cost of gas is 72.485 cents per therm before the regulatory assessment fees and 72.850 cents per therm after the regulatory assessment fees. This is the appropriate levelized gas cost factor (cap) for City Gas for the projected period.

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

WHEREFORE, Florida City Gas respectfully requests that the Commission enter its order approving the Company's proposed winter cost based levelized PGA true-up factor for the period January 2018 through December 2018 of 72.485 cents per therm before the regulatory assessment fees or 72.850 cents per therm after the regulatory assessment fees.

RESPECTFULLY SUBMITTED this 17th day of August, 2017.




Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

Docket No. 20170003-GU
August 17, 2017

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) True-Up Amount in Docket No. 20170003-GU, along with the Direct Testimony of Mr. Thomas Kaufmann and Exhibit TK-2, has been furnished by Electronic Mail to the following parties of record this 17th day of August 2017:

| | |
|---|--|
| Florida Public Utilities Company Mike Cassel 1750 S 14th Street, Suite 200 Fernandina Beach, FL 32034 mcassel@fpuc.com | MacFarlane Ferguson Law Firm Ansley Watson, Jr./Andrew Brown P.O. Box 1531 Tampa, FL 33601-1531 aw@macfar.com AB@macfar.com |
| Wesley Taylor, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 wtaylor@psc.state.fl.us | Office of Public Counsel Charles Rehwinkel/Patricia Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Rehwinkel.Charles@leg.state.fl.us Christensen.Patty@leg.state.fl.us |
| Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com kfloyd@tecoenergy.com | St. Joe Natural Gas Company, Inc. Andy Shoaf P.O. Box 549 Port St. Joe, FL 32457-0549 Andy@stjoegas.com |
| Florida City Gas Carolyn Bermudez 933 East 25th Street Hialeah, FL 33013-3498 cbermude@southernco.com | Southern Company Gas Elizabeth Wade Ten Peachtree Place Location 1470 Atlanta, GA 30309 ewade@southernco.com |
| Southern Company Gas Regulatory Affairs/Florida and Tennessee Blake O'Farrow, Director Ten Peachtree Place Location 1470 Atlanta, GA 30309 bofarrow@southernco.com | |


Beth Keating
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215 South Monroe St., Suite 601
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(850) 521-1706

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY (PROJECTIONS AND PGA CAP) OF

THOMAS KAUFMANN

ON BEHALF OF FLORIDA CITY GAS

DOCKET NO. 20170003-GU

August 17, 2017

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

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

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

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

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

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

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

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

8 A. The purpose of my testimony is to present the revised estimate of the
9 Company's projection of gas costs for the period August 2017 through
10 December 2017 and the Company's projection of gas costs for the
11 period January 2018 through December 2018. In addition I will present
12 the development of the maximum rate to be charged to customers for
13 the period January 2018 through December 2018.

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

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

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

19 A. Yes. Under this methodology, which was adopted by Order No. PSC-
20 1993-0708-FOF-GU of this Commission on May 10, 1993 and modified
21 in Docket No. 19980269-PU on June 10, 1998, gas companies are to
22 project their gas costs each twelve months for the ensuing twelve
23 month period ending in December. A per therm rate is developed for

1 the weighted average cost of gas (WACOG). This rate, based on the
2 average of the winter and summer seasons, would lead to over or
3 under-recoveries of gas costs in the two seasons. This problem is
4 mitigated by establishing a maximum levelized purchased gas factor
5 based on the Company's expected winter cost of gas, thereby
6 eliminating a large under-recovery in that season. The Company is
7 then able to flex downward in the summer in order to match market
8 conditions and eliminate the potential for a large over-recovery for the
9 remainder of the period.

10 **Q. WHAT IF THE ACTUAL COST EXCEEDS THE MAXIMUM RATE AS**
11 **PROJECTED?**

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

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

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

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

1 A. No, the FGT rates used in the preparation of this filing are those in
2 effect on August 1, 2017.

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

5 A. Yes. Schedule E-1 shows the projected period, January 2018 through
6 December 2018. For 2018, the Company estimates the gas purchases
7 for resale will be 40,768,648 therms (Line 15) at a total cost of
8 \$26,017,490 (Line 11) with a resulting WACOG of 63.817 cents per
9 therm (Line 40) before the application of the true-up factor and the
10 regulatory assessment fee. Schedule E-4 shows the difference
11 between the estimated actual and actual true-up for the prior period,
12 January 2016 through December 2016, is an over-recovery of
13 \$1,617,503 (Column 3, Line 4). The projected true-up for the current
14 period, January 2017 through December 2017, is an under-recovery of
15 \$1,778,891 (Column 4, line 4). The total true-up as shown on Schedule
16 E-4 is an under-recovery of \$161,388 for a true-up charge factor of
17 0.396 cents per therm that would be applied during the projected period
18 (Schedule E-1, Line 41). This true-up factor increases the gas cost
19 factor during the projected period to 64.213 cents per therm (Line 42)
20 before the regulatory assessment fee. With the regulatory assessment
21 fee added, the PGA factor is 64.536 cents per therm (Line 44) based on
22 the average of the winter and summer seasons.

1 Q. DOES THE ANALYSIS FOR THE PROJECTED PERIOD
2 SUMMARIZED ABOVE PROVIDE A SUFFICIENT BASIS TO SET
3 THE PGA CAP IN 2018?

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

7

| <u>Winter Average, per Therm</u> | |
|----------------------------------|--------------|
| Total Cost (Line 11) | \$16,406,005 |
| Total Therm Sales (Line 27) | 22,757,935 |
| (Line 11/ Line 27) | \$0.72089 |
| True-up | \$0.00396 |
| Before Regulatory Assessment | \$0.72485 |
| Revenue Tax Factor | 1.00503 |
| Purchased Gas Factor | \$0.72850 |

8
9 As shown above, the maximum levelized purchased gas factor based
10 on the Company's expected winter cost of gas is 72.485 cents per
11 therm before the regulatory assessment fee and 72.850 cents per
12 therm after the regulatory assessment fee. If approved by the
13 Commission, 72.850 cents per therm would be the maximum gas cost
14 factor that City Gas may charge its customers for the period January
15 2018 through December 2018.

16 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

17 A. Yes, it does.

EXHIBIT TK-2

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

| COMPANY: | | SCHEDULE E-1 | | | | | |
|---|-------------|---------------------------------|-------------|-------------|-------------|-------------|--------------|
| FLORIDA CITY GAS | | (REVISED FORM 9/22/00) | | | | | |
| ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: | | \$0.72850 PGA CAP w/ assessment | | | | | |
| 2018 Winter Months | | | | | | | |
| COST OF GAS PURCHASED | PROJECTION | | | | | | |
| | OCT | NOV | DEC | JAN | FEB | MAR | TOTAL |
| 1 COMMODITY (Pipeline) | \$6,288 | \$7,062 | \$8,202 | \$8,951 | \$7,958 | \$7,510 | \$45,971 |
| 2 NO NOTICE RESERVATION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 SWING SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 COMMODITY (Other) | \$1,065,972 | \$1,209,774 | \$1,446,647 | \$1,747,869 | \$1,538,209 | \$1,433,339 | \$8,441,810 |
| 5 DEMAND | \$979,934 | \$1,335,314 | \$1,376,404 | \$1,376,404 | \$1,253,243 | \$1,376,404 | \$7,697,702 |
| 6 OTHER | \$32,325 | \$31,008 | \$29,149 | \$42,312 | \$41,160 | \$44,567 | \$220,522 |
| LESS END-USE CONTRACT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 COMMODITY (Pipeline) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 DEMAND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10) | \$2,084,520 | \$2,583,157 | \$2,860,402 | \$3,175,535 | \$2,840,571 | \$2,861,820 | \$16,406,005 |
| 12 NET UNBILLED | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 COMPANY USE | (\$1,338) | (\$1,477) | (\$1,408) | (\$1,433) | (\$1,441) | (\$1,539) | (\$8,636) |
| 14 THERM SALES REVENUES | \$2,083,182 | \$2,581,680 | \$2,858,993 | \$3,174,103 | \$2,839,129 | \$2,860,281 | \$16,397,369 |
| THERMS PURCHASED | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,113,116 | 3,495,908 | 4,060,341 | 4,431,095 | 3,939,601 | 3,717,874 | 22,757,935 |
| 16 NO NOTICE RESERVATION | - | - | - | - | - | - | - |
| 17 SWING SERVICE | - | - | - | - | - | - | - |
| 18 COMMODITY (Other) | 3,082,716 | 3,465,408 | 4,032,241 | 4,390,195 | 3,902,401 | 3,677,774 | 22,550,735 |
| 19 DEMAND | 14,554,190 | 20,686,500 | 21,376,050 | 21,376,050 | 19,307,400 | 21,376,050 | 118,676,240 |
| 20 OTHER | 32,400 | 32,500 | 30,100 | 42,900 | 39,200 | 42,100 | 219,200 |
| LESS END-USE CONTRACT | - | - | - | - | - | - | - |
| 21 COMMODITY (Pipeline) | - | - | - | - | - | - | - |
| 22 DEMAND | - | - | - | - | - | - | - |
| 23 | - | - | - | - | - | - | - |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23) | 3,115,116 | 3,497,908 | 4,062,341 | 4,433,095 | 3,941,601 | 3,719,874 | 22,769,935 |
| 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) | 3,113,116 | 3,495,908 | 4,060,341 | 4,431,095 | 3,939,601 | 3,717,874 | 22,757,935 |
| CENTS PER THERM | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 |
| 29 NO NOTICE RESERVATION (2/16) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 30 SWING SERVICE (3/17) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 31 COMMODITY (Other) (4/18) | \$0.34579 | \$0.34910 | \$0.35877 | 0.39813 | 0.39417 | 0.38973 | 0.37435 |
| 32 DEMAND (5/19) | \$0.06733 | \$0.06455 | \$0.06439 | 0.06439 | 0.06491 | 0.06439 | 0.06486 |
| 33 OTHER (6/20) | \$0.99770 | \$0.95410 | \$0.96840 | 0.98630 | 1.05000 | 1.05860 | 1.00603 |
| LESS END-USE CONTRACT | - | - | - | - | - | - | - |
| 34 COMMODITY Pipeline (7/21) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 35 DEMAND (8/22) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 36 (9/23) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 37 TOTAL COST (11/24) | 0.66916 | 0.73849 | 0.70413 | 0.71632 | 0.72066 | 0.76933 | 0.72051 |
| 38 NET UNBILLED (12/25) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 39 COMPANY USE (13/26) | 0.66916 | 0.73849 | 0.70413 | 0.71632 | 0.72066 | 0.76933 | 0.72051 |
| 40 TOTAL THERM SALES (11/27) | 0.66959 | 0.73891 | 0.70447 | 0.71665 | 0.72103 | 0.76975 | 0.72089 |
| 41 TRUE-UP (E-2) | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 |
| 42 TOTAL COST OF GAS (40+41) | 0.67355 | 0.74287 | 0.70843 | 0.72061 | 0.72499 | 0.77370 | 0.72485 |
| 43 REVENUE TAX FACTOR | 1.00503 | 1.00503 | 1.00503 | 1.00503 | 1.00503 | 1.00503 | 1.00503 |
| 44 PGA FACTOR ADJUSTED FOR TAXES (42x43) | 0.67694 | 0.74660 | 0.71200 | 0.72423 | 0.72864 | 0.77760 | 0.72850 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 0.677 | 0.747 | 0.712 | 0.724 | 0.729 | 0.778 | 0.728 |

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: **JANUARY 2018** Through **DECEMBER 2018**

| COST OF GAS PURCHASED | PROJECTION | | | | | | | | | | | | TOTAL |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | |
| 1 COMMODITY (Pipeline) | \$8,951 | \$7,958 | \$7,510 | \$6,566 | \$6,229 | \$5,767 | \$5,786 | \$5,854 | \$6,180 | \$6,288 | \$7,062 | \$8,202 | \$82,353 |
| 2 INTRA-DAY SUPPLY RESERVATION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 SWING SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 COMMODITY (Other) | \$1,747,869 | \$1,538,209 | \$1,433,339 | \$1,116,732 | \$1,038,179 | \$972,932 | \$988,580 | \$992,819 | \$1,042,185 | \$1,065,972 | \$1,209,774 | \$1,446,647 | \$14,593,236 |
| 5 DEMAND | \$1,376,404 | \$1,253,243 | \$1,376,404 | \$798,502 | \$691,006 | \$672,100 | \$691,006 | \$691,006 | \$672,100 | \$979,934 | \$1,335,314 | \$1,376,404 | \$11,913,421 |
| 6 OTHER | \$42,312 | \$41,160 | \$44,567 | \$42,209 | \$36,728 | \$35,698 | \$32,778 | \$28,169 | \$32,378 | \$32,325 | \$31,008 | \$29,149 | \$428,481 |
| LESS END-USE CONTRACT | | | | | | | | | | | | | \$0.2922 |
| 7 COMMODITY (Pipeline) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 DEMAND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 Margin Sharing | \$0 | \$0 | \$0 | \$1,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | | | | | | | | | | | | \$1,000,000 |
| 11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10) | \$3,175,535 | \$2,840,571 | \$2,861,820 | \$964,009 | \$1,772,141 | \$1,686,496 | \$1,718,150 | \$1,717,847 | \$1,752,842 | \$2,084,520 | \$2,583,157 | \$2,860,402 | \$26,017,490 |
| 12 NET UNBILLED | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 COMPANY USE | (\$1,433) | (\$1,441) | (\$1,539) | (\$593) | (\$1,149) | (\$1,181) | (\$1,199) | (\$1,185) | (\$1,145) | (\$1,338) | (\$1,477) | (\$1,408) | \$0 |
| 14 THERM SALES REVENUES | \$3,174,103 | \$2,839,129 | \$2,860,281 | \$963,416 | \$1,770,992 | \$1,685,316 | \$1,716,951 | \$1,716,662 | \$1,751,697 | \$2,083,182 | \$2,581,680 | \$2,858,993 | \$26,002,403 |
| THERMS PURCHASED | | | | | | | | | | | | | |
| 15 COMMODITY (Pipeline SCH E5 L-6) | 4,431,095 | 3,939,601 | 3,717,874 | 3,250,699 | 3,083,438 | 2,854,747 | 2,864,530 | 2,898,061 | 3,059,238 | 3,113,116 | 3,495,908 | 4,060,341 | 40,768,648 |
| 16 INTRA-DAY SUPPLY RESERVATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 COMMODITY (Other L15-L19-L26) | 4,390,195 | 3,902,401 | 3,677,774 | 3,211,399 | 3,050,238 | 2,822,547 | 2,834,230 | 2,871,161 | 3,028,638 | 3,082,716 | 3,465,408 | 4,032,241 | 40,368,948 |
| 19 DEMAND | 21,376,050 | 19,307,400 | 21,376,050 | 11,611,200 | 9,992,850 | 9,670,500 | 9,992,850 | 9,992,850 | 9,670,500 | 14,554,190 | 20,686,500 | 21,376,050 | 179,606,990 |
| 20 OTHER | 42,900 | 39,200 | 42,100 | 41,300 | 35,200 | 34,200 | 32,300 | 28,900 | 32,600 | 32,400 | 32,500 | 30,100 | 423,700 |
| LESS END-USE CONTRACT | | | | | | | | | | | | | |
| 21 COMMODITY (Pipeline) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 DEMAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 TOTAL PURCHASES (+17+18+20)-(21+23) | 4,433,095 | 3,941,601 | 3,719,874 | 3,252,699 | 3,085,438 | 2,856,747 | 2,866,530 | 2,900,061 | 3,061,238 | 3,115,116 | 3,497,908 | 4,062,341 | 40,792,648 |
| 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) | 4,431,095 | 3,939,601 | 3,717,874 | 3,250,699 | 3,083,438 | 2,854,747 | 2,864,530 | 2,898,061 | 3,059,238 | 3,113,116 | 3,495,908 | 4,060,341 | 40,768,648 |
| CENTS PER THERM | | | | | | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 |
| 29 INTRA-DAY SUPPLY RESERVATION (2/16) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 30 SWING SERVICE (3/17) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 31 COMMODITY (Other) (4/18) | 0.39813 | 0.39417 | 0.38973 | 0.34774 | 0.34036 | 0.34470 | 0.34880 | 0.34579 | 0.34411 | 0.34579 | 0.34910 | 0.35877 | 0.36150 |
| 32 DEMAND (5/19) | 0.06439 | 0.06491 | 0.06439 | 0.06877 | 0.06915 | 0.06950 | 0.06915 | 0.06915 | 0.06950 | 0.06733 | 0.06455 | 0.06439 | 0.06633 |
| 33 OTHER (6/20) | 0.98630 | 1.05000 | 1.05860 | 1.02200 | 1.04340 | 1.04380 | 1.01480 | 0.97470 | 0.99320 | 0.99770 | 0.95410 | 0.96840 | 1.01128 |
| LESS END-USE CONTRACT | | | | | | | | | | | | | |
| 34 COMMODITY Pipeline (7/21) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 35 DEMAND (8/22) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 36 (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) | 0.71632 | 0.72066 | 0.78933 | 0.29637 | 0.57436 | 0.59036 | 0.59938 | 0.59235 | 0.57259 | 0.66916 | 0.73849 | 0.70413 | 0.63780 |
| 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) | 0.71632 | 0.72066 | 0.78933 | 0.29637 | 0.57436 | 0.59036 | 0.59938 | 0.59235 | 0.57259 | 0.66916 | 0.73849 | 0.70413 | 0.63780 |
| 40 TOTAL THERM SALES (11/27) | 0.71665 | 0.72103 | 0.78975 | 0.29655 | 0.57473 | 0.59077 | 0.59980 | 0.59276 | 0.57297 | 0.66959 | 0.73891 | 0.70447 | 0.63817 |
| 41 TRUE-UP (E-2) | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 | 0.00396 |
| 42 TOTAL COST OF GAS (40+41) | 0.72061 | 0.72499 | 0.77370 | 0.30051 | 0.57869 | 0.59473 | 0.60376 | 0.59672 | 0.57693 | 0.67355 | 0.74287 | 0.70843 | 0.64213 |
| 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) | 0.72423 | 0.72864 | 0.77760 | 0.30202 | 0.58160 | 0.59772 | 0.60680 | 0.59972 | 0.57983 | 0.67694 | 0.71200 | 0.71200 | 0.64536 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 0.724 | 0.729 | 0.778 | 0.302 | 0.582 | 0.598 | 0.607 | 0.600 | 0.580 | 0.677 | 0.747 | 0.712 | 0.645 |

REVISED ESTIMATE FOR THE PROJECTED PERIOD: **JANUARY 2017 Through DECEMBER 2017**

| COST OF GAS PURCHASED | ACTUAL | | | | | | | REVISED PROJECTION | | | | | TOTAL |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------|-------------|-------------|-------------|-------------|--------------|
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | |
| 1 COMMODITY (Pipeline) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,681 | \$6,011 | \$6,133 | \$6,904 | \$7,955 | \$32,684 |
| 2 NO NOTICE RESERVATION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 SWING SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 COMMODITY (Other) | \$830,312 | \$739,336 | \$902,582 | \$893,807 | \$755,243 | \$473,194 | \$651,273 | \$835,605 | \$1,111,433 | \$1,140,631 | \$1,288,085 | \$1,517,257 | \$11,138,759 |
| 5 DEMAND | \$1,376,380 | \$1,250,821 | \$1,378,781 | \$773,508 | \$691,276 | \$672,099 | \$691,044 | \$691,006 | \$672,100 | \$979,934 | \$1,335,314 | \$1,376,404 | \$11,888,665 |
| 6 OTHER | \$145,139 | \$303,095 | \$167,677 | \$39,684 | \$97,726 | \$270,731 | \$175,707 | \$28,169 | \$32,378 | \$32,325 | \$31,008 | \$29,149 | \$1,352,789 |
| LESS END-USE CONTRACT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 COMMODITY (Pipeline) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 DEMAND | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10) | \$2,351,831 | \$2,293,252 | \$2,449,040 | \$1,706,999 | \$1,544,245 | \$1,416,024 | \$1,518,024 | \$1,560,460 | \$1,821,923 | \$2,159,024 | \$2,661,311 | \$2,930,764 | \$24,412,897 |
| 12 NET UNBILLED | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 COMPANY USE | (\$751) | (\$627) | (\$777) | (\$812) | (\$1,073) | (\$1,256) | (\$1,320) | (\$1,111) | (\$1,225) | (\$1,423) | (\$1,558) | (\$1,489) | (\$13,422) |
| 14 THERM SALES REVENUES | \$2,135,992 | \$2,178,944 | \$2,155,674 | \$2,114,983 | \$1,921,911 | \$1,857,590 | \$1,601,781 | \$1,559,349 | \$1,820,697 | \$2,157,601 | \$2,659,753 | \$2,929,275 | 25,093,550 |
| THERMS PURCHASED | | | | | | | | | | | | | |
| 15 COMMODITY (Pipeline) | 3,456,367 | 2,318,098 | 3,036,000 | 2,008,654 | 2,350,637 | 1,782,019 | 2,203,560 | 2,812,208 | 2,975,781 | 3,036,196 | 3,417,921 | 3,938,038 | 33,335,479 |
| 16 NO NOTICE RESERVATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 SWING SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 COMMODITY (Other) | 3,023,827 | 2,283,708 | 3,073,350 | 1,970,194 | 2,346,197 | 1,438,899 | 2,324,269 | 2,783,308 | 2,943,181 | 3,003,796 | 3,385,421 | 3,907,938 | 32,484,088 |
| 19 DEMAND | 23,108,250 | 17,447,556 | 26,886,084 | 13,504,320 | 12,060,000 | 12,007,610 | 12,267,060 | 9,992,850 | 9,670,500 | 14,554,190 | 20,686,500 | 21,376,050 | 193,560,970 |
| 20 OTHER | 485,981 | 611,384 | 511,881 | 369,986 | 478,297 | 451,551 | 566,659 | 28,900 | 32,600 | 32,400 | 32,500 | 30,100 | 3,632,239 |
| 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) | 3,509,808 | 2,895,092 | 3,585,231 | 2,340,180 | 2,824,494 | 1,890,450 | 2,890,928 | 2,812,208 | 2,975,781 | 3,036,196 | 3,417,921 | 3,938,038 | 36,116,327 |
| 25 NET UNBILLED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 COMPANY USE | (1,633) | (1,362) | (1,690) | (1,766) | (2,334) | (2,731) | (2,870) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) | (24,386) |
| 27 TOTAL THERM SALES (24-26) | 3,462,795 | 3,491,453 | 3,497,285 | 3,428,242 | 3,134,462 | 3,090,481 | 2,774,936 | 2,810,208 | 2,973,781 | 3,034,196 | 3,415,921 | 3,936,038 | 39,049,798 |
| CENTS PER THERM | | | | | | | | | | | | | |
| 28 COMMODITY (Pipeline) (1/15) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00202 | 0.00098 |
| 29 NO NOTICE RESERVATION (2/16) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 30 SWING SERVICE (3/17) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 31 COMMODITY (Other) (4/18) | 0.27459 | 0.32374 | 0.29368 | 0.45366 | 0.32190 | 0.32886 | 0.28021 | 0.30022 | 0.37763 | 0.37973 | 0.38048 | 0.38825 | 0.34290 |
| 32 DEMAND (5/19) | 0.05956 | 0.07169 | 0.05128 | 0.05728 | 0.05732 | 0.05597 | 0.05633 | 0.06915 | 0.06950 | 0.06733 | 0.06455 | 0.06439 | 0.06142 |
| 33 OTHER (6/20) | 0.29865 | 0.49575 | 0.32757 | 0.10726 | 0.20432 | 0.59956 | 0.31008 | 0.97470 | 0.99320 | 0.99770 | 0.95410 | 0.96840 | 0.37244 |
| 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) | 0.67007 | 0.79212 | 0.68309 | 0.72943 | 0.54673 | 0.74904 | 0.52510 | 0.55489 | 0.61225 | 0.71109 | 0.77863 | 0.74422 | 0.67595 |
| 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) | 0.45989 | 0.46035 | 0.45976 | 0.45980 | 0.45973 | 0.45990 | 0.45993 | 0.55528 | 0.61266 | 0.71156 | 0.77909 | 0.74460 | 0.55041 |
| 40 TOTAL THERM SALES (11/27) | 0.67917 | 0.65682 | 0.70027 | 0.49792 | 0.49267 | 0.45819 | 0.54705 | 0.55528 | 0.61266 | 0.71156 | 0.77909 | 0.74460 | 0.62517 |
| 41 TRUE-UP (E-2) | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 | 0.03244 |
| 42 TOTAL COST OF GAS (40+41) | 0.71161 | 0.68926 | 0.73271 | 0.53036 | 0.52511 | 0.49063 | 0.57949 | 0.58772 | 0.64510 | 0.74400 | 0.81153 | 0.77704 | 0.65761 |
| 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) | 0.71519 | 0.69273 | 0.73639 | 0.53303 | 0.52775 | 0.49310 | 0.58240 | 0.59068 | 0.64835 | 0.74775 | 0.81561 | 0.78095 | 0.66092 |
| 45 PGA FACTOR ROUNDED TO NEAREST .001 | 0.715 | 0.693 | 0.736 | 0.533 | 0.528 | 0.493 | 0.582 | 0.591 | 0.648 | 0.748 | 0.816 | 0.781 | 0.661 |

| COMPANY: | | CALCULATION OF TRUE-UP AMOUNT | | | | | | | | | | | SCHEDULE E-2 | |
|--|-------------|------------------------------------|-------------|-------------|-------------|-------------|---------------------|-------------|-------------|-------------|-------------|-------------|------------------------|--|
| FLORIDA CITY GAS | | | | | | | | | | | | | (REVISED FORM 9/24/99) | |
| FOR THE CURRENT PERIOD: | | JANUARY 2017 Through DECEMBER 2017 | | | | | | | | | | | | |
| | ACTUAL | | | | | | REVISED PROJECTIONS | | | | | | TOTAL PERIOD | |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | | |
| TRUE-UP CALCULATION | | | | | | | | | | | | | | |
| 1 PURCHASED GAS COST | \$975,451 | \$1,042,431 | \$1,070,259 | \$933,491 | \$852,969 | \$743,925 | \$826,980 | \$863,774 | \$1,143,812 | \$1,172,957 | \$1,319,093 | \$1,546,406 | \$12,491,547 | |
| 2 TRANSPORTATION COST | \$1,376,380 | \$1,250,821 | \$1,378,781 | \$773,508 | \$691,276 | \$672,099 | \$691,044 | \$696,686 | \$678,111 | \$986,067 | \$1,342,218 | \$1,384,359 | \$11,921,349 | |
| 3 TOTAL COST | \$2,351,831 | \$2,293,252 | \$2,449,040 | \$1,706,999 | \$1,544,245 | \$1,416,024 | \$1,518,024 | \$1,560,460 | \$1,821,923 | \$2,159,024 | \$2,661,311 | \$2,930,764 | \$24,412,897 | |
| 4 FUEL REVENUES (Net of Revenue Tax) | \$2,135,992 | \$2,178,944 | \$2,155,674 | \$2,114,983 | \$1,921,911 | \$1,857,590 | \$1,601,781 | \$1,559,349 | \$1,820,697 | \$2,157,601 | \$2,659,753 | \$2,929,275 | \$25,093,550 | |
| 4a Under-recovery* | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$48,350) | (\$221,810) | (\$526,252) | (\$823,304) | (\$813,367) | (\$2,433,084) | |
| 4b ADJUSTED NET FUEL REVENUES * | \$2,135,992 | \$2,178,944 | \$2,155,674 | \$2,114,983 | \$1,921,911 | \$1,857,590 | \$1,601,781 | \$1,510,999 | \$1,598,887 | \$1,631,348 | \$1,836,449 | \$2,115,908 | \$22,660,466 | |
| 5 TRUE-UP (COLLECTED) OR REFUNDED | (\$109,447) | (\$109,447) | (\$109,447) | (\$109,447) | (\$109,447) | (\$109,447) | (\$109,447) | (\$109,637) | (\$109,637) | (\$109,637) | (\$109,637) | (\$109,637) | (\$1,314,312) | |
| 6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5) | \$2,026,545 | \$2,069,497 | \$2,046,227 | \$2,005,536 | \$1,812,464 | \$1,748,143 | \$1,492,334 | \$1,401,363 | \$1,489,251 | \$1,521,712 | \$1,726,812 | \$2,006,271 | \$21,346,154 | |
| 7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3) | (\$325,286) | (\$223,755) | (\$402,813) | \$298,537 | \$268,219 | \$332,119 | (\$25,690) | (\$159,097) | (\$332,672) | (\$637,312) | (\$934,499) | (\$924,493) | (\$3,066,742) | |
| 8 INTEREST PROVISION-THIS PERIOD (21) | \$102 | \$16 | (\$104) | \$355 | \$1,103 | \$1,434 | \$1,849 | \$2,022 | \$1,902 | \$1,565 | \$958 | \$221 | \$11,424 | |
| 8a ADJUST PRIOR MONTHS' INTEREST | | | | | | | | | | | | | | |
| 9 BEGINNING OF PERIOD TRUE-UP AND INTEREST | \$303,198 | \$87,461 | (\$26,831) | (\$320,301) | \$1,364,465 | \$1,743,234 | \$2,186,234 | \$2,271,840 | \$2,224,402 | \$2,003,268 | \$1,477,158 | \$653,254 | \$303,198 | |
| 10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5) | \$109,447 | \$109,447 | \$109,447 | \$109,447 | \$109,447 | \$109,447 | \$109,447 | \$109,637 | \$109,637 | \$109,637 | \$109,637 | \$109,637 | \$1,314,312 | |
| 10a ADJUSTMENTS (if applicable) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 10b OSS 50% MARGIN SHARING | \$0 | \$0 | \$0 | \$1,276,427 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b) | \$87,461 | (\$26,831) | (\$320,301) | \$1,364,465 | \$1,743,234 | \$2,186,234 | \$2,271,840 | \$2,224,402 | \$2,003,268 | \$1,477,158 | \$653,254 | (\$161,381) | (\$161,381) | |
| INTEREST PROVISION | | | | | | | | | | | | | | |
| 12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a) | \$303,198 | \$87,461 | (\$26,831) | (\$320,301) | \$1,364,465 | \$1,743,234 | \$2,186,234 | \$2,271,840 | \$2,224,402 | \$2,003,268 | \$1,477,158 | \$653,254 | | |
| 13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5) | \$87,359 | (\$26,847) | (\$320,197) | \$1,364,110 | \$1,742,131 | \$2,184,800 | \$2,269,991 | \$2,222,380 | \$2,001,367 | \$1,475,593 | \$652,296 | (\$161,602) | | |
| 14 TOTAL (12+13) | \$390,557 | \$60,614 | (\$347,029) | \$1,043,808 | \$3,106,596 | \$3,928,034 | \$4,456,224 | \$4,494,220 | \$4,225,768 | \$3,478,861 | \$2,129,454 | \$491,652 | | |
| 15 AVERAGE (50% OF 14) | \$195,279 | \$30,307 | (\$173,515) | \$521,905 | \$1,553,298 | \$1,964,017 | \$2,228,112 | \$2,247,110 | \$2,112,884 | \$1,739,430 | \$1,064,727 | \$245,826 | | |
| 16 INTEREST RATE - FIRST DAY OF MONTH | 0.00630 | 0.00620 | 0.00630 | 0.00800 | 0.00840 | 0.00860 | 0.00900 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | | |
| 17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH | 0.00620 | 0.00630 | 0.00800 | 0.00840 | 0.00860 | 0.00900 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | | |
| 18 TOTAL (16+17) | 0.01250 | 0.01250 | 0.01430 | 0.01640 | 0.01700 | 0.01760 | 0.01980 | 0.02160 | 0.02160 | 0.02160 | 0.02160 | 0.02160 | | |
| 19 AVERAGE (50% OF 18) | 0.00625 | 0.00625 | 0.00715 | 0.00820 | 0.00850 | 0.00880 | 0.00990 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | 0.01080 | | |
| 20 MONTHLY AVERAGE (19/12 Months) | 0.00052 | 0.00052 | 0.00060 | 0.00068 | 0.00071 | 0.00073 | 0.00083 | 0.00090 | 0.00090 | 0.00090 | 0.00090 | 0.00090 | | |
| 21 INTEREST PROVISION (15x20) | 102 | 16 | (104) | 355 | 1,103 | 1,434 | 1,849 | 2,022 | 1,902 | 1,565 | 958 | 221 | | |

* 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 2018 Through DECEMBER 2018

| 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 | 4,390,195 | | 4,390,195 | | \$6,931 | \$1,376,404 | \$2,019 | 31.55565 |
| Feb | Various | Sys/End-Use | FTS | 3,902,401 | | 3,902,401 | | \$6,163 | \$1,253,243 | \$1,795 | 32.31860 |
| Mar | Various | Sys/End-Use | FTS | 3,677,774 | | 3,677,774 | | \$5,818 | \$1,376,404 | \$1,692 | 37.62912 |
| Apr | Various | Sys/End-Use | FTS | 3,211,399 | | 3,211,399 | | \$5,089 | \$798,502 | \$1,477 | 25.06910 |
| May | Various | Sys/End-Use | FTS | 3,050,238 | | 3,050,238 | | \$4,825 | \$691,006 | \$1,403 | 22.85835 |
| June | Various | Sys/End-Use | FTS | 2,822,547 | | 2,822,547 | | \$4,930 | \$672,100 | \$1,298 | 24.03249 |
| July | Various | Sys/End-Use | FTS | 2,834,230 | | 2,834,230 | | \$4,463 | \$691,006 | \$1,304 | 24.58418 |
| Aug | Various | Sys/End-Use | FTS | 2,871,161 | | 2,871,161 | | \$4,466 | \$691,006 | \$1,321 | 24.26865 |
| Sep | Various | Sys/End-Use | FTS | 3,028,638 | | 3,028,638 | | \$4,461 | \$672,100 | \$1,393 | 22.38478 |
| Oct | Various | Sys/End-Use | FTS | 3,082,716 | | 3,082,716 | | \$4,762 | \$979,934 | \$1,418 | 31.98846 |
| Nov | Various | Sys/End-Use | FTS | 3,465,408 | | 3,465,408 | | \$4,694 | \$1,335,314 | \$1,594 | 38.71412 |
| Dec | Various | Sys/End-Use | FTS | 4,032,241 | | 4,032,241 | | \$5,207 | \$1,376,404 | \$1,855 | 34.31009 |
| TOTAL | | | | 40,368,948 | | 40,368,948 | | \$61,810 | \$11,913,421 | \$18,570 | 29.71046 |

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

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

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2018

Through

DECEMBER 2018

| | | PRIOR PERIOD: JANUARY 16 - DECEMBER 16 | | | CURRENT PERIOD: JAN '17 - DEC '17 | | | |
|----|---|--|--------------------------|------------------------------------|--|--|--|--|
| | | (1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE | (2) ACTUAL | (3) Col(2)-Col(1) DIFFERENCE | (4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE | (5) Col(3)+Col(4) TOTAL TRUE-UP | | |
| 1 | TOTAL THERM SALES \$ E-2 Line 6 | \$19,387,087 | A-2 Line 6 \$19,075,616 | (\$311,471) | E-2 Line 6 \$21,346,154 | \$21,034,684 | | |
| 2 | TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7 | (\$3,465,892) | A-2 Line 7 (\$1,849,350) | \$1,616,542 | E-2 Line 7 (\$3,066,742) | (\$1,450,201) | | |
| 2a | ADJUSTMENTS * E-2 Line 10a | \$0 | A-2 Line 10b \$0 | \$0 | E-2 Line 10a \$0 | \$0 | | |
| 2a | OSS 50% MARGIN SHARING E-2 Line 10b | \$1,169,482 | A-2 Line 10b \$1,169,482 | \$0 | E-2 Line 10b \$1,276,427 | \$1,276,427 | | |
| 3 | INTEREST PROVISION FOR THIS PERIOD E-2 Line 8 | \$3,694 | A-2 Line 8 \$4,656 | \$962 | E-2 Line 8 \$11,424 | \$12,386 | | |
| 4 | END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3 | (\$2,292,715) | (\$675,212) | \$1,617,503 | (\$1,778,891) | (\$161,388) | | |

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> | | <u>True-up. charge / (credit)</u> |
| COLUMN (2) | DATA OBTAINED FROM SCHEDULE (A-2) | PROJECTED THERM SALES | (\$161,388) | equals | \$0.00396 \$/Therm |
| LINE 4 COLUMN (3) | SAME AS LINE 7 SCHEDULE (A-7) | | 40,768,648 | | \$0.396 Cents Per Therm |
| LINE 4 COLUMN (1) | SAME AS LINE 8 SCHEDULE (A-7) | | | | |
| LINE 2 COLUMN (4) | SAME AS LINE 7 SCHEDULE (E-2) | | | | |
| LINE 3 COLUMN (4) | SAME AS LINE 8 SCHEDULE (E-2) | | | | |

* Audit Adjustment

Exhibit _____ (TK-2)
6 of 8

| COMPANY: | THERM SALES AND CUSTOMER DATA | | | | | | | | | | | | SCHEDULE E-5 |
|---|--|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| FLORIDA CITY GAS | ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2018 through DECEMBER 2018 | | | | | | | | | | | | (REVISED FORM 9/03) |
| | | | | | | | | | | | | | Page 1 of 2 |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
| THERM SALES (FIRM) | | | | | | | | | | | | | |
| 1 RESIDENTIAL | 2,056,884 | 1,833,714 | 1,539,805 | 1,251,956 | 1,105,617 | 1,035,159 | 992,269 | 1,025,220 | 1,093,004 | 1,195,128 | 1,420,007 | 1,763,997 | 16,312,760 |
| 2 GAS LIGHTS | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 1,242 | 14,904 |
| 3 COMMERCIAL | 2,351,840 | 2,085,135 | 2,156,655 | 1,978,060 | 1,957,704 | 1,801,439 | 1,853,879 | 1,853,780 | 1,948,945 | 1,900,328 | 2,058,819 | 2,279,262 | 24,225,847 |
| 4 LARGE COMMERCIAL | 21,129 | 19,510 | 20,172 | 19,440 | 18,875 | 16,907 | 17,140 | 17,819 | 16,047 | 16,418 | 15,840 | 15,840 | 215,137 |
| 5 NATURAL GAS VEHICLES | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 TOTAL FIRM | 4,431,095 | 3,939,601 | 3,717,874 | 3,250,699 | 3,083,438 | 2,854,747 | 2,864,530 | 2,898,061 | 3,059,238 | 3,113,116 | 3,495,908 | 4,060,341 | 40,768,648 |
| THERM SALES (INTERRUPTIBLE) | | | | | | | | | | | | | |
| 7 INTERRUPTIBLE PREFERRED | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 INTERRUPTIBLE LARGE VOLUME | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 TOTAL INTERRUPTIBLE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| THERM TRANSPORTED | | | | | | | | | | | | | |
| 10 COMMERCIAL TRANSP. | 5,061,709 | 4,484,684 | 4,973,735 | 4,819,893 | 4,544,971 | 3,997,509 | 3,954,901 | 4,359,253 | 4,553,681 | 4,468,986 | 3,892,423 | 4,334,991 | 53,446,734 |
| 11 SMALL COMMERCIAL TRANSP. FIRM | 3,203,470 | 2,835,060 | 2,928,470 | 2,686,300 | 2,652,770 | 2,460,930 | 2,520,700 | 2,516,740 | 2,634,720 | 2,536,230 | 2,734,900 | 2,985,380 | 32,695,670 |
| 12 SMALL COMMERCIAL TR - INTER. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13 SMALL COMMERCIAL TRANSP - NGV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 INTERRUPTIBLE TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 CONTRACT INTERRUPT. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 INTERRUPT. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 CONTR. INTERR. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 SPECIAL CONTRACT TRANSP. | 1,892,073 | 1,758,565 | 2,386,845 | 62,995 | 55,835 | 26,988 | 62,890 | 21,151 | 40,717 | 1,948,634 | 2,297,304 | 2,347,908 | 12,901,903 |
| 19 TOTAL TRANSPORTATION | 10,157,252 | 9,078,308 | 10,289,049 | 7,569,188 | 7,253,577 | 6,485,426 | 6,538,491 | 6,897,145 | 7,229,117 | 8,953,850 | 8,924,626 | 9,668,278 | 99,044,308 |
| TOTAL THERMS SALES & TRANSP. | 14,588,347 | 13,017,909 | 14,006,923 | 10,819,887 | 10,337,015 | 9,340,173 | 9,403,022 | 9,795,205 | 10,288,355 | 12,066,965 | 12,420,534 | 13,728,619 | 139,812,956 |
| NUMBER OF CUSTOMERS (FIRM) | | | | | | | | | | | | | |
| 20 RESIDENTIAL | 101,427 | 101,506 | 101,727 | 101,694 | 101,575 | 101,627 | 101,613 | 101,645 | 101,663 | 101,750 | 101,876 | 102,095 | 101,683 |
| 21 GAS LIGHTS | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 |
| 22 COMMERCIAL | 5,180 | 5,189 | 5,202 | 5,212 | 5,224 | 5,248 | 5,263 | 5,278 | 5,296 | 5,311 | 5,325 | 5,395 | 5,260 |
| 23 LARGE COMMERCIAL | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24 NATURAL GAS VEHICLES | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 TOTAL FIRM | 106,802 | 106,890 | 107,125 | 107,101 | 106,994 | 107,071 | 107,071 | 107,118 | 107,154 | 107,256 | 107,395 | 107,685 | 107,138 |
| NUMBER OF CUSTOMERS (INTERRUPTIBLE) | | | | | | | | | | | | | |
| 26 INTERRUPTIBLE PREFERRED | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 INTERRUPTIBLE LARGE VOLUME | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 TOTAL INTERRUPTIBLE | - | - | - | - | - | - | - | - | - | - | - | - | - |
| NUMBER OF CUSTOMERS (TRANSPORTATION) | | | | | | | | | | | | | |
| 29 COMMERCIAL TRANSP. | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| 30 SMALL COMMERCIAL TRANSP. FIRM | 2,576 | 2,572 | 2,573 | 2,570 | 2,570 | 2,573 | 2,569 | 2,570 | 2,568 | 2,570 | 2,569 | 2,594 | 2,573 |
| 31 SMALL COMMERCIAL TR - INTER. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 SMALL COMMERCIAL TRANSP - NGV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 INTERRUPTIBLE TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 CONTRACT INTERRUPT. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 INTERRUPT. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 36 CONTR. INTERR. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 SPECIAL CONTRACT TRANSP. | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 38 TOTAL TRANSPORTATION | 2,676 | 2,672 | 2,673 | 2,670 | 2,670 | 2,673 | 2,669 | 2,670 | 2,668 | 2,670 | 2,669 | 2,694 | 2,673 |
| TOTAL CUSTOMERS | 109,478 | 109,562 | 109,797 | 109,771 | 109,663 | 109,744 | 109,741 | 109,788 | 109,822 | 109,926 | 110,064 | 110,379 | 109,811 |

| | | | | | | | | | | | | | |
|-------------------------------------|--------------------------------------|--------------|-----|-----|-----|-----|---------|---------------|-----|-----|--|-----|-------|
| COMPANY: FLORIDA CITY GAS | <u>THERM SALES AND CUSTOMER DATA</u> | | | | | | | | | | SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2 | | |
| ESTIMATED FOR THE PROJECTED PERIOD: | | JANUARY 2018 | | | | | through | DECEMBER 2018 | | | | | |
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |

| THERM USE PER CUSTOMER | | | | | | | | | | | | | |
|------------------------------------|---------|---------|-----------|--------|--------|--------|--------|--------|--------|---------|-----------|-----------|-----------|
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
| 39 RESIDENTIAL | 20 | 18 | 15 | 12 | 11 | 10 | 10 | 10 | 11 | 12 | 14 | 17 | 160 |
| 40 GAS LIGHTS | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 77 |
| 41 COMMERCIAL | 454 | 402 | 415 | 379 | 375 | 343 | 352 | 351 | 368 | 358 | 387 | 422 | 4,605 |
| 42 LARGE COMMERCIAL | 21,129 | 19,510 | 20,172 | 19,440 | 18,875 | 16,907 | 17,140 | 17,819 | 16,047 | 16,418 | 15,840 | 15,840 | 215,137 |
| 43 NATURAL GAS VEHICLES | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 INTERRUPTIBLE PREFERRED | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 INTERRUPTIBLE LARGE VOLUME | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 COMMERCIAL TRANSP. | 51,650 | 45,762 | 50,752 | 49,183 | 46,377 | 40,791 | 40,356 | 44,482 | 46,466 | 45,602 | 39,719 | 44,235 | 545,375 |
| 47 SMALL COMMERCIAL TRANSP. FIRM | 1,244 | 1,102 | 1,138 | 1,045 | 1,032 | 957 | 981 | 979 | 1,026 | 987 | 1,065 | 1,151 | 12,709 |
| 48 SMALL COMMERCIAL TR - INTER. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 SMALL COMMERCIAL TRANSP - NGV | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 INTERRUPTIBLE TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 CONTRACT INTERRUPT. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 INTERRUPT. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 CONTR. INTERR. LG. VOL. TRANSP. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 SPECIAL CONTRACT | 946,036 | 879,282 | 1,193,422 | 31,497 | 27,918 | 13,494 | 31,445 | 10,576 | 20,358 | 974,317 | 1,148,652 | 1,173,954 | 6,450,952 |