FILED 8/22/2017 DOCUMENT NO. 07208-2017 FPSC - COMMISSION CLERK

Serving Florida's Panhandle Since 1963

P. O. Box 549 / 301 Long Ave, Port St. Joe, FL 32457 **Tel: 850.229.8216 / fax: 850.229.8392** 

August 22, 2017

E-Portal Carlotta S. Stauffer, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Fl. 32399-0850

Re: Docket No. 20170003-GU

Purchased Gas Cost Recovery for period ending December 31, 2018

Dear Ms. Stauffer,

Attached for electronic filing, please find St. Joe Natural Gas Company's:

- 1. Petition for Approval of Purchased Cost Recovery Factor
- 2. Schedules E-1 through E-5
- 3. Direct Testimony of Andy Shoaf

Thank you for your assistance with this filing.

Very truly yours,

s/Andy Shoaf V-President

DKS

cc: Parties of record

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

| In | Re: | Purchased | Gas | Recovery | )  | Docket No. 2017000 | 3-GU  |
|----|-----|-----------|-----|----------|----|--------------------|-------|
|    |     |           |     |          | )  | Submitted for fi   | .ling |
|    |     |           |     |          | _) | August 22, 2017    |       |

PETITION OF ST. JOE NATURAL GAS COMPANY, INC.

FOR APPROVAL OF MAXIMUM TWELVE MONTH LEVELIZED PURCHASED

GAS COST FACTOR FOR APPLICATION TO BILLS RENDERED

DURING THE TWELVE-MONTH PERIOD ENDING DECEMBER 31, 2018.

- St. Joe Natural Gas Company, Inc. (SJNG) by and through its undersigned officer, hereby petitions the Commission for approval of a maximum levelized purchased gas cost recovery factor to be applied to customer bills rendered during the twelve-month period ending December 31, 2018 and says:
- 1. The name of the petitioner and the mailing address of its principal office is:

St. Joe Natural Gas Company, Inc. Post Office Box 549
Port St. Joe, Florida 32457-0549

2. The name and mailing address to the person authorized to receive notices and communications of this Petition is:

Andy Shoaf, V-President St. Joe Natural Gas Company, Inc. Post Office Box 549 Port St. Joe, Florida 32457-0549

3. June 10, 1998 by, Docket No. 980269-PU this Commission adopted a revised purchased gas cost recovery method, including but not limited to, reporting forms (Schedules E-1 through E-5) to be used by natural gas utilities beginning with the projected period from January 1, 1999 through December 31, 1999. Schedules E-1 through E-5 compute a levelized purchased gas cost factor to serve as a cap or maximum recovery factor, where utilities will have the option of flexing downward to market conditions for calculating current month weighted average cost of gas (WACOG) charges.

- 4. The levelized purchased gas adjustment factor represents the sum of the final net true-up gas costs from January 1, 2016 through December 31, 2016, actual true-up and interest from January 1, 2017 through July 31, 2017, estimated true-up and interest from August 1st through December 31, 2017 and estimated purchased gas costs, without interest, from January 1, 2018 through December 31, 2018.
- 5. Pursuant to the methodology adopted by the Commission in Docket No. 980269-PU, SJNG has calculated a weighted average cost of gas factor (WACOG) through December 31, 2018. Such calculations from Schedules E-1 through E-5 are commingled and are filed herewith.
- 6. Schedule E-1 reports the estimated average purchased gas cost for the twelve-month period ending December 31, 2018 to be \$1,063,396.00. Based upon estimated total sales of 1,288,387 therms, SJNG seeks a maximum WACOG of 76.4 cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its WACOG factor of 76.40 cents per therm to be applied to customer bills rendered during the twelve-month period ending December 31, 2018.

Dated this 22nd day of August, 2017.

Respectfully submitted,

Andy Shoaf, V-President
St. Joe Natural Gas Company, Inc.
Post Office Box 549
Port St. Joe, Florida 32457-0549
(850) 229-8216

## CERTIFICATE OF SERVICE \_\_\_\_\_\_

I HEREBY CERTIFY that the foregoing Petition for Approval of Purchased Gas Cost Recovery Factor and the Direct Testimony, together with the Schedules E-1 through E-5 filed on behalf of St. Joe Natural Gas Company have been furnished by electronic mail to the following parties of record this 22nd day of August 2017.

Gunster Law Firm Beth Keating/Greg Munson 215 S. Monroe St, Ste 601 Tallahassee, Fl. 32301-1839 bkeating@gunster.com

Ansley Watson, Jr. Esq. Southern Company Gas
MacFarlane, Ferguson & McMullen Elizabeth Wade/Blake O'Farrow
PO Box 1531 PO Box 1531 Tampa, Fl. 33601-1531 aw@macfar.com

Florida Public Utilities Co Mr. Mike Cassel 1750 S.W. 14<sup>th</sup> St., Ste 200 Fernandina Beach, Fl 32034-3052 mcassel@fpuc.com

Paula Brown/Kandi Floyd Peoples Gas System PO Box 111 Tampa, Fl. 33601-0111 regdept@tecoenergy.com

Florida City Gas Ms. Carolyn Bermudez 955 E. 25<sup>th</sup> St Hialeah, FL 33013-3403 cbermude@aglresources.com

Ten Peachtree Place Location 1470 Atlanta, GA 30309 ewade@southernco.com

Office of Public Counsel Kelly/Christensen/Rehwinkel c/o The Florida Legislature 111 W. Madison St, Rm 812 Tallahassee, FL 32399-1400 Christensen.patty@leg.state.fl.us

Wesley Taylor, Esquire Office of General Counsel Fl Public Service Commission 2540 Shumard Oak Blvd Tallahassee, Fl 32399-0850

s/Andy Shoaf V-President

| 1  |       | BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION             |
|----|-------|--|
| 2  |       |  |
| 3  | In Re | e: Purchased Gas Recovery )  Docket No. 20170003-GU      |
| 4  | -     | Submitted for filing August 22, 2017                     |
| 5  |       |  |
| 6  |       | DIRECT TESTIMONY OF ANDY SHOAF ON                        |
| 7  |       | BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.              |
| 8  |       |  |
| 9  | Q.    | Please state your name, business address, by whom        |
| 10 |       | you are employed and in what capacity.                   |
| 11 | А.    | Andy Shoaf, 301 Long Avenue, Port St. Joe,               |
| 12 |       | Florida 32456, St. Joe Natural Gas Company in the        |
| 13 |       | capacity of V-President and Regulatory Affairs.          |
| 14 | Q.    | What is the purpose of your testimony?                   |
| 15 | Α.    | My purpose is to submit known and estimated gas          |
| 16 |       | costs and therm sales from January 1, 2017 through       |
| 17 |       | December 31, 2017, used in developing the maximum twelve |
| 18 |       | month levelized purchased gas cost factor to be applied  |
| 19 |       | to customer bills from January 1, 2018 through           |
| 20 |       | December 31, 2018.                                       |
| 21 | Q.    | Have you prepared any exhibits in conjunction with       |
| 22 |       | your testimony?  |
| 23 | Α.    | Yes, I have prepared and filed on August 22, 2017        |
| 24 |       | Schedules E-1 through E-5.                               |
| 25 | Q.    | What Purchased Gas Cost Recovery Factor does             |

| 1  |    | St. Joe Natural Gas seek approval through its petition for |
|----|----|--|
| 2  |    | the period January 1, 2018 through December 31, 2018?      |
| 3  | Α. | 76.40 cents per therm                                      |
| 4  | Q. | Does this conclude your testimony?                         |
| 5  | Α. | Yes  |
| 6  |    |  |
| 7  |    |  |
| 8  |    |  |
| 9  |    |  |
| 10 |    |  |
| 11 |    |  |
| 12 |    |  |
| 13 |    |  |
| 14 |    |  |
| 15 |    |  |
| 16 |    |  |
| 17 |    |  |
| 18 |    |  |
| 19 |    |  |
| 20 |    |  |
| 21 |    |  |
| 22 |    |  |
| 23 |    |  |
| 24 |    |  |
| 25 |    |  |

| ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:  COST OF GAS PURCHASED  A COMMODITY BENEFOR THE PROJECTED PERIOD:  JAN FEB | E PROJECTED        | COST RECO<br>PERIOD: | PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION PERIOD: JANUARY 2018 FEB MAR APR | CALCULATION        | Through    | DECEMBER 2018 PROJECTION | JUL 18       | AUG          | νη<br>0            |                    | Shedul<br>Exhibit<br>Docket<br>CAS-2 | Shedule E-1 Exhibit# Docket#20170003-GU CAS-2 |
|--|--------------------|----------------------|--|--------------------|------------|--------------------------|--------------|--------------|--------------------|--------------------|--------------------------------------|---|
| COST OF GAS PURCHASED  | JAN                | FEB                  | MAR  | APR                |            | PROJECTION-              |              | 5            | 2                  |                    |                                      |   |
| 5 6  |                    | 38                   | \$563  | \$338              |            | \$326                    | JUL<br>\$257 | AUG<br>\$273 | SEP                | OCT                | ᆀᅳ                                   | NO  |
| 2 NO NOTICE SERVICE 3 SWING SERVICE  | \$0<br>\$0         |                      | \$0  | \$0<br>\$0         |            | \$0<br>\$0<br>\$28       | 00\$         | \$0          | \$263<br>\$0       | \$340<br>\$0       | 000                                  | \$448<br>\$0<br>\$0                           |
| 4 COMMODITY (Other) 5 DEMAND   | \$144,955          | 49                   | \$103,454  | \$62,1             | \$58,638   | \$59,823                 | \$47,282     | \$50 205     | \$48 408           | \$60 A             | \$0                                  |   |
| 6 OTHER 6 OTHER LESS END-USE CONTRACT  | \$7,276<br>\$5,000 | \$6,572<br>\$5,000   | \$7,276<br>\$5,000   |                    |            | \$2,816<br>\$5,000       | \$2,910      | \$2,910      | \$2,816<br>\$5,000 | \$2,910<br>\$2,900 | 400                                  | 0 \$7,041<br>0 \$5,000                        |
| 7 COMMODITY (Pipeline)<br>8 DEMAND<br>9  | \$0<br>\$0         | \$0                  | \$0<br>\$0   | \$0                | \$0<br>\$0 | \$0                      | \$0          | \$0          | \$0                | \$0                |                                      |   |
| 11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10) 12 NET UNBILLED   | \$158,019          | \$122,967            | \$116,292  | \$74,513           | \$66,867   | \$67,966                 | \$55,449     | \$58,389     | \$56,487           | \$70 654           |                                      | \$94 733                                      |
| 13 COMPANY USE<br>14 TOTAL THERM SALES   | \$28               | \$42                 | \$41   | 0<br>\$19          | \$26       | \$19                     | \$16         | \$12         | \$23               | \$27               |                                      | \$35<br>0                                     |
|  | \$107,991          | \$122,925            | \$116,251  | \$74,494           | \$66,841   | \$67,947                 | \$55,433     | \$58,377     | \$56,464           | \$70,627           |                                      | \$94,708                                      |
| 15 COMMODITY (Pipeline)  | 191,056            | 193,770              | 143.704  | 115 662            | 75 QD8     | 60 036                   | 25 040       |              |                    |                    |                                      |   |
| 16 NO NOTICE SERVICE   | 0 0                | 00                   | 00   | 0                  |            | 0                        | 0 0 810,07   | 04,948       | 70,004             | 65,739<br>0        |                                      | 94,256<br>0                                   |
| 18 COMMODITY (Other) 19 DEMAND   | 207,078            | 158,275              | 147,791  | 88,763             |            | 85,462                   | 67,545       | 71,722       | 0<br>69,154        | 0<br>89,148        |                                      | 0<br>117,492                                  |
| 20 OTHER LESS END-USE CONTRACT   | 0                  | 0                    | 0  | 0                  | 02,000     | 0,000                    | 0 000        | 62,000       | 60,000             | 62,000             |                                      | 150,000                                       |
| 21 COMMODITY (Pipeline)  | 0                  | 0                    | 0  | 0                  | 0          | 0                        | 0            | 0            | 0                  | 0                  |                                      | 0   |
| S CENTRAL  | 0 0                | 0 0                  | 00   | 00                 | 00         | 00                       | 00           | 0            | 0 (                | 0 0                |                                      | 00  |
| 24 TOTAL PURCHASES (15-21) 25 NET UNBILLED   | 191,056            | 193,770              | 143,704  | 115,662            | 75,908     | 69,025                   | 75,618       | 0<br>64,948  | 70,004             | 0<br>65,739        |                                      | 94 256  |
| 26 COMPANY USE<br>27 TOTAL THERM SALES   | 54                 | 81                   | 76   | 33                 | 51         | 38                       | 30 0         | 0<br>23      | 4 0                | 540                |                                      | 460   |
|  |                    | 100,000              | 140,020  | 113,679            | 75,857     | 68,987                   | 75,588       | 64,925       | 69,960             | 65,685             | 1                                    | 94,210  |
| 28 COMMODITY (Pipeline) (1/15) 29 NO NOTICE SERVICE (2/16) 30 SWING SERVICE (2/17)                                     | 0.00413            | 0.00311              | 0.00392  | 0.00292            | 0.00420    | 0.00472                  | 0.00340      | 0.00420      | 0.00376            | 0.00517            | - 1                                  | 0.00475                                       |
| DDITY (Other)  | 0.70000<br>0.04694 | 0.70000<br>0.04694   | 0.70000<br>0.04694   | 0.70000            | 0.70000    | 0.70000                  | 0.70000      | 0.70000      | 0.70000            | 0.70000            |                                      | 0.70000                                       |
| LESS END-USE CONTRACT (6/20)   |                    |                      |  |                    |            | 0.01001                  | 0.04094      | 0.04094      | 0.04694            | 0.04694            |                                      | 0.04694                                       |
|  | #DIV/0!            | #DIV/0!              | #DIV/0!  | #DIV/0!            | #DIV/0!    | #DIV/0!                  | #DIV/0!      | #DIV/0!      | #DIV/0!            | #DIV/0!            |                                      | #DIV/O!                                       |
| TOTAL COST   | 0.82708            | 0.63460              | 0.80925  | 0.64423            | 0.88089    | 0 98465                  | 0 73397      | 0 80001      | 0 80604            | 107476             |                                      |   |
| 38 NET UNBILLED (12/25) 39 COMPANY LISE (13/26)  |                    |                      |  | 0.01120            | 0.0000     | 0.96465                  | 0.73327      | 0.89901      | 0.80691            | 1.07476            |                                      | 1.00506                                       |
| 40 TOTAL THERM SALES (11/27)   | 0.51852            | 0.51852              | 0.53947  | 0.57576            | 0.50980    | 0.50000                  | 0.53333      | 0.52174      | 0.52273            | 0.50000            |                                      | 0.54348                                       |
| TRUE-UP  | -0.06579           | -0.06579             | -0.06579   | -0.06579           | -0.06579   | 0.98520                  | 0.73357      | 0.89933      | 0.80742            | 1.07565            |                                      | 1.00556                                       |
|  | 0.76153            | 0.56908              | 0.74389  | 0.57863            | 0.81570    | 0.91941                  | 0.66778      | 0.83354      | 0.06579            | -0.06579           |                                      | -0.06579                                      |
| 49 PGA FACTOR ADJUSTED FOR TAXES (42x43)   | 1.00503<br>0.76536 | 1.00503<br>0.57194   | 1.00503<br>0.74763   | 1.00503<br>0.58154 | 1.00503    | 1.00503                  | 1.00503      | 1.00503      | 1.00503            | 1.00503            |                                      |   |
| 45 PGA FACTOR ROUNDED TO NEAREST 001   | 0.765              | 0.572                | 0.748  | 0.582              | 0.87       | 0.92403                  | 0.671        | 0.83773      | 0.74536            | 1.01494            |                                      | 0.94450                                       |

| SEP \$193.00 \$0.00 \$0.00 \$22,004.00 \$0.00 \$2,816.40 \$5,000.00 \$0.00 |
|--|
| Shedule E-1/R Exhibit# Docket#20170003-GU CAS-7 OCT NOV DEC \$252.00 \$301.00 \$336 \$50.00 \$3.00 \$3.00 \$2.87,64.00 \$3.41.10 \$50.00 \$3.00 \$50.00 \$   |

| SI. JOE NATORAL GAS CO.   |                         |           | CALCULATION OF TRUE-UP AMOUNT | OF TRUE-UP A     | MOUNT            |                  |                  |   |   |  | Schedule E-2                             |  |                        |
|---|-------------------------|-----------|-------------------------------|------------------|------------------|------------------|------------------|---|---|--|--|--|------------------------|
| FOR THE   | FOR THE CURRENT PERIOD: |           | JANUARY 2017                  | 10. <b>1</b> 2   | Through          | DECEMBER 2017    | 117              |   |   |  | Exhibit#<br>Docket#20170003-GU           | 0003-GU                                  |                        |
|   |                         | ACTUAL-   | in the feature of the last    |                  |                  |                  |                  |   |   |  | CAS-3                                    |  |                        |
|   | JAN                     | FEB       | MAR                           | APR              | MAY              |                  |                  |   | REVISE  | REVISED PROJECTION-                      | ON                                       |  | TOTAL                  |
| TRUE-UP CALCULATION   |                         |           |                               |                  | LYNN             | JON              | JUL              | AUG   | SEP   | OCT                                      | NOV                                      | DEC                                      | PERIOD                 |
| 1 PURCHASED GAS COST  | \$45,071                | \$29,593  | \$25.890                      | \$22 413         | \$30.163         | \$10.001         | 91701            | 9   |   |  |  |  |                        |
|   | \$14,031                | \$13,579  | \$13,808                      | \$8.806          | \$9.322          | \$0.256          | \$17,814         | \$22,940  | \$22,004  | \$28,764                                 | \$34,377                                 | \$44,157                                 | \$332,2                |
| 3 IOTAL   | \$59,102                | \$43,172  | \$39,698                      | \$31,219         | \$29 475         | \$28.337         | \$25,774         | 90,111  | \$8,009   | \$8,162                                  | \$12,342                                 | \$12,662                                 | \$126,050              |
| (NET OF REVENUE TAX)  | \$58,351                | \$42,530  | \$40,694                      | \$45,890         | \$29,858         | \$27,648         | \$31,803         | \$31,051  | \$30,013  | \$36,926                                 | \$46,719<br>\$46,719                     | \$56,819<br>\$56,819                     | \$458,306<br>\$478.303 |
| 5 TRUE-UP (COLLECTED) OR REFUNDED   | \$6,529                 | \$6,529   | \$6,529                       | \$6,529          | \$6,529          | \$6,529          | \$6,529          | \$6,529   | \$6.529   | \$6 529                                  | \$6.529                                  | \$6 500                                  | 678 3                  |
| (LINE 4 (+ or -) LINE 5)  | \$04,079                | 860,646   | \$41,223                      | \$52,419         | \$36,387         | \$34,177         | \$38,332         | \$37,580  | \$36,542  | \$43,455                                 | \$53,248                                 | \$63,348                                 | \$556,649              |
| TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)                           | \$5,778                 | \$5,887   | \$7,525                       | \$21,200         | \$6,912          | \$5,840          | \$12,558         | \$6,529   | \$6,529   | \$6,529                                  | \$6.529                                  | \$6.529                                  | £08 3/3                |
| INTEREST PROVISION-THIS PERIOD (21)   | \$33                    | \$33      | \$38                          | \$49             | \$56             | \$50             | 967              | \$78  | 970   | 9  | 2  |  |                        |
| BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced. | \$64,012                | \$63,294  | \$62,685                      | \$63,719         | \$78,438         | \$78,877         | \$78,246         | \$84,342  | \$84,418  | \$84,493                                 | \$76<br>\$84,570                         | \$76<br>\$84,646                         | \$713<br>\$64,012      |
| TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)                         | -\$6,529                | -\$6,529  | -\$6,529                      | -\$6,529         | -\$6,529         | -\$6,529         | -\$6,529         | -\$6,529  | -\$6,529  | -\$6,529                                 | -\$6,529                                 | -\$6,529                                 | -\$78,346              |
| 10 FLEX RATE REFUND (if applicable)   | \$0                     | \$0       | \$0                           | \$0              | \$0              | \$0              | \$0              | \$0   | \$0   | \$0                                      | SO.                                      | 8  |                        |
| (7+8+9+10+10a)  | 467,000                 | 200,200   | \$63,/19                      | \$78,438         | \$78,877         | \$78,246         | \$84,342         | \$84,418  | \$84,493  | \$84,570                                 | \$84,646                                 | \$84,722                                 | \$84,722               |
| 12 BEGINNING TRUE-UP AND  | \$64.012                | \$63 294  | 289 C93                       | \$62 710         | 670 430          | 77               |                  | 1000<br>1000<br>1000<br>1000<br>1000<br>1000<br>1000<br>100 | 1000<br>1000<br>1000<br>1000<br>1000<br>1000<br>1000<br>100 | ***** **** **** **** **** **** **** **** | ***** **** **** **** **** **** **** **** | ***** **** **** **** **** **** **** **** |                        |
| INTEREST PROVISION (9)  |                         |           | 000                           | \$00,71g         | \$10,400         | \$18,811         | \$/8,246         | \$84,342  | \$84,418  | \$84,493                                 | \$84,570                                 | \$84,646                                 |                        |
| INTEREST (12+7-5)   | \$63,261                | \$62,652  | \$63,681                      | \$78,389         | \$78,821         | \$78,188         | \$84,275         | \$84,342  | \$84,418  | \$84,493                                 | \$84,570                                 | \$84,646                                 |                        |
| 14 TOTAL (12+13)<br>15 AVERAGE (50% OF 14)                                  | \$127,273               | \$125,946 | \$126,365                     | \$142,108        | \$157,259        | \$157,065        | \$162,520        | \$168,683   | \$168,835   | \$168,987                                | \$169 139                                | \$169 291                                |                        |
| INTEREST RATE - FIRST DAY OF MONTH  | 0.63                    | 0.62      | \$63,183<br>0.63              | \$71,054<br>0.80 | \$78,629<br>0.84 | \$78,532<br>0.86 | \$81,260<br>0.90 | \$84,342<br>1.08  | \$84,418<br>1.08  | \$84,493<br>1.08                         | \$84,570                                 | \$84,646                                 |                        |
| INTEREST RATE - FIRST   | 0.62                    | 0.63      | 0.80                          | 0.84             | 0.86             | 0.90             | 1.08             | 1.08  | 1 08  | 1 08                                     | 1 08                                     | 0  |                        |
| TOTAL (16+17)   | 1 25                    | 3         | <u>.</u>                      |                  |                  |                  |                  |   |   |  |  | 1.00                                     |                        |
| AVERAGE (50% OF 18)   | 0.625                   | 0 625     | 0 715                         | 7.64             | 1.70             | 1.76             | 1.98             | 2.16  | 2.16  | 2.16                                     | 2.16                                     | 2.16                                     |                        |
| 20 MONTHLY AVERAGE (19/12 Months)   | 0.052                   | 0.052     | 0.060                         | 0.02             | 0.85             | 0.88             | 0.99             | 1.08  | 1.08  | 1.08                                     | 1.08                                     | 1.08                                     |                        |
| INTEREST PROVISION (15x20)  | 33                      | 33        | 38                            | 49               | 56               | 58               | 67               | 0.090   | 0.090   | 0.090                                    | 0.090                                    | 0.090                                    |                        |

|         | TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE JANUARY 2018  Through  -EFG.  SYSTEM END TOTAL SUPPLY USE PURCHASED 207,078  207,078  207,078 | TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE JANUARY 2018  Through  -EFG.  SYSTEM END TOTAL SUPPLY USE PURCHASED 207,078  207,078  207,078 | TRANSPORTATION PURCHASES   SYSTEM SUPPLY AND END USE    -E.  | TRANSPORTATION PURCHASES   SYSTEM SUPPLY AND END USE    -E-   -F-   -G-   -H-   -I-   -J-    -E-   SYSTEM   END   TOTAL   SUPPLY   USE   PURCHASED   PURCHASED   PURCHASED   PURCHASED   PURCHASED   PORTY   PIPELINE   COST   ACJ   |
|---------|--|--|--|--|
| 5. 00   | 5. 00  | DECEMBER 2018  -H-  COMMODITY COST  THIRD PARTY PIPE  \$ \$144,954.60  \$ \$144,954.60   | DECEMBER 2018  -H-  COMMODITY COST  THIRD PARTY PIPELINE S144,954.60 S140,792.60 S789.00 | DECEMBER 2018  -HIJK-  COMMODITY COST  THIRD THIRD PARTY PIPELINE COST ACA/GRI/FUEL ST89.00 ST275.70 SS,000.00 ST275.70 SS,000.00  |
| <u></u> | <u></u>  | DECEMBER 2018  -H-  COMMODITY COST  THIRD PARTY PIP  \$114,954.60 \$110,792.50 \$103,453.70 \$52,134.10 \$58,637.60                              | DECEMBER 2018  -H-  COMMODITY COST  THIRD  PARTY  PIPELINE  \$114,954.60  \$789.00  \$110,792.50  \$603.00  \$103,453.70  \$62,134.10  \$380.00  \$58,637.60  \$319.00           | DECEMBER 2018  -HLJK-  COMMODITY COST  THIRD PARTY PIPELINE COST  \$144,954.60 \$7,275.70 \$5,000.00 \$110,792.50 \$62,134.10 \$338.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,275.70 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 \$7,041.00 \$5,000.00 |
|         | -HMMODITY COST THIRD PARTY \$144,954.60 \$110,792.50 \$110,792.50 \$103,453.70 \$62,134.10 \$58,637.60 \$59,823.40 \$47,281.50 \$48,407.80       | PP   | PIPELINE C: \$789.00 \$563.00 \$338.00 \$339.00 \$326.00 \$2273.00 \$2257.00 \$263.00  | DEMAND OTHER CHARG PIPELINE COST ACA/GRI/FUEI \$789.00 \$7,275.70 \$5,000.00 \$66,571.60 \$5,000.00 \$563.00 \$7,275.70 \$5,000.00 \$563.00 \$7,275.70 \$5,000.00 \$338.00 \$7,041.00 \$5,000.00 \$338.00 \$2,910.28 \$5,000.00 \$319.00 \$2,910.28 \$5,000.00 \$273.00 \$2,910.28 \$5,000.00 \$273.00 \$2,910.28 \$5,000.00 \$273.00 \$2,910.28 \$5,000.00 \$273.00 \$2,910.28 \$5,000.00 \$273.00 \$2,910.28 \$5,000.00                                  |

| COMPANY: ST JOE NATURAL GAS  | CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD | -UP AMOUNT<br>RIOD                          |                            |                                    | Schedule E-4<br>Exhibit#                             |
|--|--|---|----------------------------|------------------------------------|--|
| ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2018   | TED PERIOD: JANUARY 20                         | 018   | Through                    | DECEMBER 2018                      | Docket#20170003-GU St. Joe Natural Gas Company CAS-5 |
|  | PRIOR PERIOD:                                  | JAN 16 - DEC 16                             |                            | CURRENT PERIOD:<br>JAN 17 - DEC 17 |  |
|  | SEVEN MONTHS ACTUAL                            | (2)   | (3)<br>(2)-(1)             | (4)<br>SEVEN MONTHS ACTUAL         | (5)<br>(3)+(4)                                       |
| ATOTAL TURBURE   | REVISED ESTIMATE                               | ACTUAL                                      | DIFFERENCE                 | PLUS FIVE MONTHS REVISED ESTIMATE  | TOTAL  |
| I TOTAL THERM SALES \$   | E-4 Line 1<br>\$497,473                        | A-2 Line 6<br>\$439,620                     | Col.2 - Col.1<br>-\$57,853 | E-2 Line 6<br>\$556,649            | Col.3 + Col.4<br>\$498,796                           |
| 2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION  | E-4 Line 2<br>\$80,103                         | A-2 Line 7<br>\$65,746                      | Col.2 - Col.1<br>-\$14,357 | E-2 Line 7<br>\$98,343             | Col.3 + Col.4<br>\$83,986                            |
|  |  |   | \$0                        |                                    | \$0  |
| 3 INTEREST PROVISION FOR THIS PERIOD ROUNDING  | E-4 Line 3 \$188                               | A-2 Line 8<br>\$211                         | Col.2 - Col.1<br>\$23      | E-2 Line 8<br>\$713                | Col.3 + Col.4<br>\$736                               |
| 4 END OF PERIOD TOTAL NET TRUE-UP  | Line 2 + Line 3<br>\$80,291                    | Line 2 + Line 3<br>\$65,957                 | Col.2 - Col.1              | Line 2 + Line 3                    | Col.3 + Col.4  |
| NOTE: SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).  | MONTHS REVISED ESTIMA                          | NTE DATA OBTA                               | NNED FROM S                | CHEDULE (E-2).                     | \$07,12C   |
| COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2) LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7) | (E-4) PRIOR PERIOD<br>(A-2)                    | TOTAL TRUE-UP DOLLARS PROJECTED THERM SALES | DOLLARS<br>ERM SALES       | equals CENTS PER                   | CENTS PER THERM TRUE-UP                              |
| 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)        | (E-2)  | \$84,721.83<br>1,287,812                    | И                          | 0.06579                            |  |

|                                     |           |         |              |         |          |                 |        |          |  |          |        | CHEDULE                     | TI C      |
|-------------------------------------|-----------|---------|--------------|---------|----------|-----------------|--------|----------|--|----------|--------|-----------------------------|-----------|
| ESTIMATED FOR THE PROJECTED PERIOD: | JECTED PE |         | JANUARY 2018 | 18      | Through: | DECEMBER 2018   | 18     |          |  |          |        | Exhibit# Docket#20170003-GU | 003-GU    |
|                                     |           | 1       |              |         |          |                 |        |          |  |          |        | CAS-6                       |           |
| THERM SALES (FIRM)                  | N.N.      | FEB     | MAX          | APR     | MAY      | NUL             | JUL    | AUG      | SEP  | OCT      | NOV    | DEC                         | TOTAL     |
| RS-1 (Residential 0 - 149)          | 10 365    | 12 117  |              |         |          |                 |        |          |  |          |        | C                           | -014      |
| RS-2 (Residential 150-299)          | 27 925    | 31 533  | 22 780       | 9,347   | 6,216    | 5,830           | 7,093  | 5,688    | 6,136  | 5,030    | 5.767  | 8 004                       | 95 521    |
| RS-3 (Residential 300-UP)           | 40 943    | 48 220  | 22,709       | 10,019  | 11,585   | 10,174          | 11,187 | 8,778    | 10,792                                       | 8,874    | 11,182 | 17.922                      | 190 759   |
|                                     | 9.233     | 13 333  | 7 829        | 5 028   | 3 020    | 10,658          | 11,099 | 8,517    | 10,451                                       | 8,990    | 12,033 | 24,032                      | 241,734   |
|                                     | 23.257    | 23 215  | 21 466       | 24 509  | 16.074   | 3,881           | 5,404  | 4,311    | 4,354  | 3,302    | 3,704  | 5,421                       | 70,630    |
|                                     | 10.046    | 8 037   | 7 986        | 8 565   | 16,2/4   | 14,184          | 15,687 | 13,974   | 15,435                                       | 13,282   | 15,992 | 17,808                      | 215,172   |
| TOTAL FIRM SALES                    | 123,769   | 137 754 | 103 558      | 20,000  | 0,130    | 6,765           | 7,858  | 5,981    | 7,513  | 6,329    | 6,891  | 7,848                       | 89,937    |
| THERM SALES TRANSPORTATION          | ON        |         | 100,000      | 00,000  | 22,020   | 51,492          | 58,328 | 47,249   | 54,681                                       | 45,807   | 55,569 | 81,035                      | 903,753   |
| FTS-4<br>FTS-5                      | 67,287    | 56,016  | 40,146       | 27,009  | 20,050   | 17,533          | 17,290 | 17,699   | 15,323                                       | 19,932   | 38,687 | 47,662                      | 384,634   |
| TOTAL TRANSPORT                     | 67,287    | 56.016  | 40 146       | 27 009  | 30 050   | 17 622          | 1 200  |          |  |          |        |                             |           |
| TOTAL THERM SALE                    |           | 193,770 | 143,704      | 115,662 | 75,908   | 69,000          | 75.618 | 64,649   | 15,323                                       | 19,932   | 38,687 | 47,662                      | 384,634   |
|                                     | <u>«</u>  |         |              |         |          |                 |        | 01,010   | 10,004                                       | 65,739   | 94,256 | 128,697                     | 1,288,387 |
| RS-2 (Residential 150-299)          | 0,0/6     | 1,088   | 1,106        | 1,101   | 1,089    | 1,092           | 1,097  | 1,099    | 1,092  | 1,100    | 1,093  | 1.094                       | 1 094     |
|                                     | 723       | 697     | 990          | 666     | 1,001    | 1,005           | 999    | 993      | 1,003  | 995      | 1,012  | 1,002                       | 997       |
|                                     | 164       | 168     | 168          | 167     | 166      | 168             | 166    | 166      | 686  | 689      | 686    | 685                         | 694       |
| GS-4 (Commercial 25000-24, 999)     | 38        | 36      | 38           | 38      | 38       | 40              | 42     | 39       | 39   | 39       | 39     | 39                          | 39        |
| TOTAL FIRM                          | 2,986     | 2.970   | 2 998        | 3 003   | 2 080    | 2 006           | 2001   | 2 1      |  | <u></u>  |        | _                           |           |
| NUMBER OF CUSTOMERS (TRANSP)        | (NSP)     |         |              |         | 1,000    | 2,000           | 2,333  | 2,988    | 2,990  | 2,992    | 2,999  | 2,990                       | 2,992     |
| FTS-4                               |           |         |              |         | 1        |                 | _      | <u> </u> | _  | <u>-</u> | _      | <u>.</u>                    |           |
|                                     |           |         |              |         |          |                 |        |          |  |          |        |                             | 0 -       |
| TOTAL THERM SALES                   | 2.987     | 2 971   | 2 999        | 3 004   | 3 000 1  | 2               | 2      |          |  |          |        |                             |           |
| THERM USE PER CUSTOMER              |           |         | 1            | 0,001   | 2,000    | 166'7           | 3,000  | 2,989    | 2,991  | 2,993    | 3,000  | 2,991                       | 2,993     |
| RS-1 (Residential 0 - 149)          | 1         | 12      | 10           | 8       | S.       | ,               | 0      | 1        | )  |          |        |                             |           |
|                                     | 28        | 32      | 23           | 18      | 12       | 10              | 1 0    | ی م      | <u>,                                    </u> | ם ט      | . 0    |                             | 87        |
| GS-1 (Commercial 300-UP)            | 57        | 69      | 47           | 32      | 17       | 15              | 16     | 12       | 15 -   | 13 w     | 1 -    | 35 18                       | 191       |
| S-2 (Commercial 2000)               | 200       | 6/      | 4/           | 35      | 24       | 23              | 33     | 26       | 26   | 20 1     | 2 0    | 3 C                         | 1000      |
| GS-4 (Commercial 25000-)            | 10 046    | 8 037   | 565          | 647     | 428      | 355             | 374    | 358      | 396  | 341      | 410    | 457                         | 5 553     |
| FTS-4                               | 67,287    | 56,016  | 40,146       | 27,009  | 20,050   | 6,765<br>17 533 | 7,858  | 5,981    | 7,513  | 6,329    | 6,891  | 7,848                       | 89,937    |
| T 10-0                              |           |         |              |         | 88       |                 |        |          | 0,010  | 10,002   | 00,007 | 47,002                      | 384,634   |