

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 20, 2018

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

Re: Docket No. 20180003-GU

Purchased Gas Cost Recovery for period ending December 31, 2019

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

Submitted for f	August 20, 2018	£1.
in no, rationalist cas notify	3 00 0010	
in Re. Fulchased das Recovery) Submitted for fil	iling
In Pot Purchased Gas Recovery) Docket No. 2018000	Purchased Gas Recovery) Docket No. 20180003	03-GU

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, 2019.

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, 2019 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, 2017 through December 31, 2017, actual true-up and interest from January 1, 2018 through July 31, 2018, estimated true-up and interest from August 1st through December 31, 2018 and estimated purchased gas costs, without interest, from January 1, 2019 through December 31, 2019.
- 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, 2019. 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, 2019 to be \$814,486.00. Based upon estimated total sales of 857,388 therms, SJNG seeks a maximum WACOG of 81.50 cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its WACOG factor of 81.50 cents per therm to be applied to customer bills rendered during the twelve-month period ending December 31, 2019.

Dated this 20th day of August, 2018.

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 20th day of August 2018.

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

MacFarlane, Ferguson & McMullen Elizabeth Wade/Blake O'Farrow PO Box 1531 Tampa, Fl. 33601-1531 aw@macfar.com

Florida Public Utilities Co Mr. Mike Cassel 1750 S.W. 14th 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. 25th St Hialeah, FL 33013-3403 cbermude@aglresources.com

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:	Purchased Gas Recovery) Docket No. 20180003-GU Submitted for filing August 20, 2018
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	Α.	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, 2018 through
17		December 31, 2018, used in developing the maximum twelve
L 8		month levelized purchased gas cost factor to be applied
L 9		to customer bills from January 1, 2019 through
20		December 31, 2019.
21	Q.	Have you prepared any exhibits in conjunction with
22		your testimony?
23	Α.	Yes, I have prepared and filed on August 20, 2018
24		Schedules E-1 through E-5.
> 5	0	What Purchased Gas Cost Recovery Factor does

1		St. Joe Natural Gas seek approval through its petition for
2		the period January 1, 2019 through December 31, 2019?
3	Α.	81.50 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		

COMPANY:

ST JOE NATURAL GAS CO

45 PGA FACTOR ROUNDED TO NEAREST .001

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

0.894

0.954

0.949

0.502

0.722

0.818

0.542

0.786

0.61

1.043

0.989

0.952

0.815

JANUARY 2019

Through DECEMBER 2019 Shedule E-1

Exhibit#

Docket#20180003-GU CAS-2

	CAS-2												
COST OF CAS BURGUASER				AUC SER OCT NOV DEC TOTAL									
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ОСТ	NOV	DEC	TOTAL
1 COMMODITY (Pipeline) 2 NO NOTICE SERVICE	\$250	\$186	\$178	\$200	\$130	\$119	\$139	\$107	\$128	\$100	\$141	\$184	\$1,8
	\$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	
4 COMMODITY (Other)	\$103,539	\$79,138	\$73,896	\$44,382	\$41,884	\$42,731	\$33,773	\$35,861	\$34,577	\$44,574	\$58,746	\$77,282	\$670,3
5 DEMAND	\$8,553	\$7,725	\$8,553	\$8,277	\$3,421	\$3,311	\$3,421	\$3,421	\$3,311	\$3,421	\$8,277	\$8,553	\$70,2
6 OTHER	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$72,0
LESS END-USE CONTRACT			20.20										
7 COMMODITY (Pipeline)	\$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	
9													
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$118,342	\$93,048	\$88,626	\$58,859	\$51,435	\$52,161	\$43,332	\$45,389	\$44,016	\$54,095	\$73,164	\$92,019	\$814,
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	
13 COMPANY USE	\$21	\$15	\$12	\$17	\$12	\$12	\$16	\$11	\$15	\$11	\$12	\$11	\$
14 TOTAL THERM SALES	\$118,320	\$93,033	\$88,614	\$58,841	\$51,423	\$52,149	\$43,316	\$45,378	\$44,001	\$54,084	\$73,152	\$92,007	\$814,
THERMS PURCHASED													100.000.000.000.000.000.000.000.000.000
15 COMMODITY (Pipeline)	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,
16 NO NOTICE SERVICE	o	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	o	0	0	0	0	0	0	o	0	0	0	0	
18 COMMODITY (Other)	207,078	158,275	147,791	88,763	83,768	85,462	67,545	71,722	69.154	89.148	117,492	154,564	1,340.
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.
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	.,,
LESS END-USE CONTRACT										_			
21 COMMODITY (Pipeline)	ol	o	0	o	0	0	0	o	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	o	0	o	0	0	o	ol	0	0	0	ő	
24 TOTAL PURCHASES (15-21)	115,032	85,487	81,798	92.241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857.
25 NET UNBILLED	0	0	0.,.00	02,2.1	0	0 1,7 00	0,020	10,2,0	0	0,000	00,102	04,711	007,
26 COMPANY USE	43	31	27	34	24	24	32	23	29	22	25	23	336
27 TOTAL THERM SALES	114,990	85,457	81,771	92,206	59,992	54.714	63,894	49,255	59,014	45,944	65,127	84.688	857.
CENTS PER THERM	111,000	00,101	01,771	02,200	00,002	04,114	00,004	40,200	00,014]	40,044	00,127	04,000	001,0
28 COMMODITY (Pipeline) (1/15)	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00
29 NO NOTICE SERVICE (2/16)	0.00211	0.00217	0.00211	0.00211	0.00211	0.00217	0.00211	0.00211	0.00211	0.00217	0.00217	0.00217	0.00
30 SWING SERVICE (3/17)	1												
31 COMMODITY (Other) (4/18)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50
32 DEMAND (5/19)	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05
33 OTHER (6/20)	0.00010	0.05510	0.05510	0.00010	0.05510	0.05510	0.05510	0.05510	0.05510	0.05516	0.05516	0.05516	0.03
LESS END-USE CONTRACT								1					
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!	4004
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 (9/23)	#DIV/0!	#010/0!	#1010/0!	#010/0!	#010/0!	#510/0!	#010/0!	#DIV/0!	#DIV/0!	#DIV/0!	#010/0!	#DIV/0!	#010/0
(5.25)	1 02077	1 00044	1 00247	0.63040	0.05700	0.05004	0.67705	0.03400	0.74540	1 17605	4 40000	4.00007	004
	1.02877	1.08844	1.08347	0.63810	0.85703	0.95291	0.67785	0.92108	0.74549	1.17685	1.12298	1.08627	0.94
	0.50000	0.50040	0.44050	0.40005	0.50000	0.50000	0.50045	0.50000	0.50017	0.50000	0.50000	0.50555	0 10
39 COMPANY USE (13/26)	0.50000	0.50016	0.44256	0.49985	0.50000	0.50000	0.50015	0.50000	0.50017	0.50000	0.50000	0.50000	0.49
40 TOTAL THERM SALES (11/27)	1.02915	1.08883	1.08383	0.63834	0.85737	0.95333	0.67819	0.92151	0.74586	1.17741	1.12341	1.08656	0.95
41 TRUE-UP (E-2)	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13
42 TOTAL COST OF GAS (40+41)	0.88988	0.94957	0.94457	0.49907	0.71810	0.81406	0.53893	0.78224	0.60659	1.03814	0.98414	0.94729	0.81
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	1.00
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.89436	0.95434	0.94932	0.50158	0.72171	0.81816	0.54164	0.78618	0.60964	1.04336	0.98909	0.95206	0.81
45 DOA EACTOR POLINIDED TO NEAREST AND	0.904	0.054	0.040	0.502	0.722	0.010	0.542	0.706	0.64	1 042	0.000	0.050	0.

COMPANY:

ST. JOE NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT

COST RECOVERY CLAUSE CALCULATION REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2018

Through DECEMBER 2018

Shedule E-1/R

Exhibit#

Docket#20180003-GU CAS-7

		CAS-7											
										REVISI	ED PROJECT	ION	
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$130.63	\$73.01	\$94.93	\$130.20	\$128.88	\$116.51	\$117.68	\$110.00	\$105.51	\$137.93	\$164.84	\$211.73	\$1,521.84
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)	\$67,262.78	\$28,625.39	\$28,621.09	\$20,770.42	\$17,053.26	\$16,395.35	\$17,428.38	\$22,940.00	\$22,004.00	\$28,764.00	\$34,377.00	\$44,157.00	\$348,398.67
5 DEMAND	\$8,552.89	\$7,725.21	\$8,552.89	\$3,310.79	\$3,421.15	\$3,310.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$65,277.87
6 OTHER	-\$109.63	\$5,861.61	\$4,930.46	\$5,350.14	\$5,313.99	\$6,690.24	\$6,553.03	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$64,589.84
LESS END-USE CONTRACT					İ								
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	\$0.0
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	\$0.0
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	\$0.0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$75,836.67	\$42,285.22	\$42,199.37	\$29,561.55	\$25,917.28	\$26,512.89	\$27,520.24	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	\$479,788.2
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	\$0.0
13 COMPANY USE	\$30.01	\$30.01	\$16.05	\$19.18	\$13.96	\$17.61	\$14.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.2
14 TOTAL THERM SALES	\$86,820.56	\$42,529.97	\$38,544.18	\$49,548.67	\$31,250.44	\$32,455.21	\$25,893.34	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	
THERMS PURCHASED	7.200.00000				•		***************************************			-			
15 COMMODITY (Pipeline)	140,460	78,510	102,070	60,000	59,390	53,690	54,230	50,690	48,622	63,560	75,961	97,572	884,75
16 NO NOTICE SERVICE	0	0	0	0	0	. 0	0	0	0	0	0	0.,0.2	001,10
17 SWING SERVICE	0	l ol	0	0	0	0	0	o	0	0	0	0	
18 COMMODITY (Other)	178,283	80.118	105,500	73,590	58,961	55.782	57,111	52,687	50.538	66.064	78.954	101,416	959.00
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	1,183,00
20 OTHER	0	0	0	0	02,000	00,000	02,000	02,000	00,000	02,000	130,000	155,000	1,100,00
LESS END-USE CONTRACT			١	ŭ		Ü	Ü	ľ	· ·	U	0	U	1
21 COMMODITY (Pipeline)	0	n	0	n	0	0	0	0	0	ا	٨	0	
22 DEMAND	0	ا م	0	0	0	0	0	١	0	0	0	0	
23	0	ام	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15+16+17+18+20)-(21		78,510	102,070	60,000	59.390	53,690	54,230	50,690	48,622	63,560	75.061	07.572	004.75
25 NET UNBILLED	140,400	10,010	102,070	00,000	0,590	55,030	34,230	50,030	40,022	03,360	75,961 0	97,572	884,75
26 COMPANY USE	60	60	32	39	28	35	29	0	0	0	0	0	28
27 TOTAL THERM SALES	174,514	128,115	77,476	99,364	62.815	65,237	52,047	50,690	48,622	63,560	75,961	97.572	
CENTS PER THERM	114,014	120,110	17,410	33,304	02,015	05,237	32,047	30,090	40,022	03,300	75,961	91,512	995,97
28 COMMODITY (Pipeline) (1/15)	0.00093	0.00093	0.00093	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.0017
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)	0.37728	0.35729	0.27129	0.28225	0.28923	0.29392	0.30517	0.43540	0.43540	0.43540	0.43541	0.43540	0.3632
32 DEMAND (5/19)	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.45540	0.45540	0.45541	0.45540	0.0551
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!	
LESS END-USE CONTRACT	#51070:	#210/0:	#51070:	#101070:	#010/0:	#101070:	#010/0!	#010/0!	#010/0!	#010/0!	#DIV/0!	#010/0!	#DIV/0!
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!	#011//01	#D1\//01	#01/401
35 DEMAND (8/22)	#DIV/0!	#DIV/0!		(100000000000000000000000000000000000000			#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!	#DIV/0!
36 (9/23) 37 TOTAL COST (11/24)	#DIV/0! 0.53992	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
		0.53860	0.41344	0.49269	0.43639	0.49381	0.50747	0.64058	0.64622	0.60294	0.64268	0.60388	0.5422
	#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)	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.4975
40 TOTAL THERM SALES (11/27)	0.43456	0.33006	0.54468	0.29751	0.41260	0.40641	0.52876	0.64058	0.64622	0.60294	0.64268	0.60388	0.4817
41 TRUE-UP (E-2)	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738		0.01738	0.01738	0.01738	0.01738	0.0173
42 TOTAL COST OF GAS (40+41)	0.45194	0.34744	0.56206	0.31489	0.42998	0.42379	0.54614	0.65796	0.66360	0.62032	0.66006	0.62126	
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	
44 PGA FACTOR ADJUSTED FOR TAXES (42x4		0.34919	0.56489	0.31647	0.43214	0.42592	0.54889		0.66693	0.62344	0.66338	0.62438	0.5016
45 PGA FACTOR ROUNDED TO NEAREST .00	0.454	0.349	0.565	0.316	0.432	0.426	0.549	0.661	0.667	0.623	0.663	0.624	0.50

COMPANY: ST. JOE NATURAL GAS CO. CALCULATION OF TRUE-UP AMOUNT Schedule E-2 Exhibit# FOR THE CURRENT PERIOD: **JANUARY 2018** DECEMBER 2018 Through Docket#20180003-GU CAS-3 -ACTUAL--REVISED PROJECTION-----TOTAL JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC PERIOD TRUE-UP CALCULATION 1 PURCHASED GAS COST \$67,263 \$28,625 \$28,621 \$20,770 \$17,053 \$16,395 \$17,428 \$22,940 \$22,004 \$28,764 \$34,377 \$348.399 \$44,157 2 TRANSPORTATION COST \$8,574 \$13,660 \$13,578 \$8,791 \$8.864 \$10.118 \$10,092 \$9,531 \$9,416 \$9,559 \$14,442 \$14,765 \$131,390 3 TOTAL \$75,837 \$42,285 \$42,199 \$29,562 \$25,917 \$26,513 \$27,520 \$32,471 \$31,420 \$38,323 \$48,819 \$58,922 \$479,788 4 FUEL REVENUES \$86,821 \$42,530 \$38.544 \$49,549 \$31,250 \$32,455 \$25,893 \$32,471 \$31,420 \$38,323 \$48,819 \$58,922 \$516.997 (NET OF REVENUE TAX) 5 TRUE-UP (COLLECTED) OR REFUNDED \$7,060 \$7,060 \$7,060 \$7,060 \$7.060 \$7.060 \$7.060 \$7,060 \$7,060 \$7,060 \$7,060 \$7,060 \$84,722 6 FUEL REVENUE APPLICABLE TO PERIOD \$93,881 \$49,590 \$45,604 \$56,609 \$38,311 \$39,515 \$32,954 \$39,531 \$38,480 \$45,383 \$55,879 \$65,982 \$601,719 (LINE 4 (+ or -) LINE 5) 7 TRUE-UP PROVISION - THIS PERIOD \$18.044 \$7,305 \$3,405 \$27,047 \$12.393 \$13,002 \$5,433 \$7,060 \$7,060 \$7,060 \$7,060 \$7,060 \$121,931 (LINE 6 - LINE 3) 8 INTEREST PROVISION-THIS PERIOD (21) \$107 \$120 \$132 \$154 \$174 \$188 \$197 \$194 \$195 \$195 \$195 \$196 \$2,045 9 BEGINN, OF PERIOD TRUE-UP & INTER. \$80,105 \$91,196 \$91,561 \$88,037 \$108,178 \$113,684 \$119,814 \$118.384 \$118,579 \$118,773 \$118,968 \$119,164 \$80,105 Included PSC Audit Adj. for 2010 twiced. 10 TRUE-UP COLLECTED OR (REFUNDED) -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7,060 -\$7.060 -\$84,722 (REVERSE OF LINE 5) 10a FLEX RATE REFUND (if applicable) \$0 \$0 \$0 \$0 \$0 11 TOTAL ESTIMATED/ACTUAL TRUE-UP \$91.196 \$91,561 \$88,037 \$108,178 \$113,684 \$119,814 \$118,384 \$118,579 \$118,773 \$118,968 \$119,164 \$119,359 \$119,359 (7+8+9+10+10a) INTEREST PROVISION 12 BEGINNING TRUE-UP AND \$80,105 \$91,196 \$91,561 \$88,037 \$108,178 \$113,684 \$119,814 \$118,384 \$118,579 \$118,773 \$118,968 \$119,164 INTEREST PROVISION (9) 13 ENDING TRUE-UP BEFORE \$91.089 \$91,440 \$87,905 \$108,024 \$113,511 \$119.627 \$118,187 \$118,384 \$118,579 \$118,773 \$118,968 \$119,164 INTEREST (12+7-5) 14 TOTAL (12+13) \$171,194 \$182,636 \$179,466 \$196,061 \$221,688 \$233,311 \$238,002 \$236,769 \$237,157 \$237,547 \$237,937 \$238,327 15 AVERAGE (50% OF 14) \$85,597 \$91,318 \$98,030 \$89,733 \$110,844 \$116,656 \$119,001 \$118,384 \$118,579 \$118,773 \$118,968 \$119.164 16 INTEREST RATE - FIRST 1.49 1.50 1.66 1.86 1.90 1.86 2.00 1.97 1.97 1.97 1.97 1.97 DAY OF MONTH 17 INTEREST RATE - FIRST 1.50 1.66 1.86 1.90 1.86 2.00 1.97 1.97 1.97 1.97 1.97 1.97 DAY OF SUBSEQUENT MONTH 18 TOTAL (16+17) 2.99 3.16 3.52 3.76 3.76 3.86 3.97 3.94 3.94 3.94 3.94 3.94 19 AVERAGE (50% OF 18) 1.495 1.58 1.76 1.88 1.88 1.93 1.985 1.97 1.97 1.97 1.97 1.97 20 MONTHLY AVERAGE (19/12 Months) 0.125 0.132 0.147 0.157 0.157 0.161 0.165 0.164 0.164 0.164 0.164 0.164 21 INTEREST PROVISION (15x20) 107 120 132 154 174 188 197 194 195 195 195 196 \$2,045

COMPANY: ST. JOE NATURAL GAS COMPANY TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE

SCHEDULE E-3 Exhibit#_____

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2019 Through DECEMBER 2019

Docket#20180003-GU

CAS-4

-A- -B- -C- -D- -E- -F- -G- -H- -|- -J- -K- -L-

			101000	T T			COMMODITY COS	· 1	-J-	-r-	-L- T ====:
 PURCHASEDPURCHASED						F	COMMODITY COS	51			TOTAL
	1			SYSTEM	END	TOTAL	THIRD		DEMAND	OTHER CHARGES	CENTS PER
DATE	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
1 JAN	VARIOUS	SYSTEM	NA	207,078		207,078	\$103,539.00	\$249.62	\$8,552.90	\$6,000.00	57.15
2 FEB	VARIOUS	SYSTEM	NA	158,275		158,275	\$79,137.50	\$185.51	\$7,725.20	\$6,000.00	58.79
3 MAR	VARIOUS	SYSTEM	NA	147,791		147,791	\$73,895.50	\$177.50	\$8,552.90	\$6,000.00	59.97
4 APR	VARIOUS	SYSTEM	NA	88,763		88,763	\$44,381.50	\$200.16	\$8,277.00	\$6,000.00	66.31
5 MAY	VARIOUS	SYSTEM	NA	83,768		83,768	\$41,884.00	\$130.23	\$3,421.16	\$6,000.00	61.40
6 JUN	VARIOUS	SYSTEM	NA	85,462		85,462	\$42,731.00	\$118.78	\$3,310.80	\$6,000.00	61.03
7 JUL	VARIOUS	SYSTEM	NA	67,545		67,545	\$33,772.50	\$138.72	\$3,421.16	\$6,000.00	64.15
8 AUG	VARIOUS	SYSTEM	NA	71,722		71,722	\$35,861.00	\$106.93	\$3,421.16	\$6,000.00	63.28
9 SEP	VARIOUS	SYSTEM	NA	69,154		69,154	\$34,577.00	\$128.12	\$3,310.80	\$6,000.00	63.65
10 OCT	VARIOUS	SYSTEM	NA	89,148		89,148	\$44,574.00	\$99.75	\$3,421.16	\$6,000.00	60.68
11 NOV	VARIOUS	SYSTEM	NA	117,492		117,492	\$58,746.00	\$141.38	\$8,277.00	\$6,000.00	62.27
12 DEC	VARIOUS	SYSTEM	NA	154,564		154,564	\$77,282.00	\$183.82	\$8,552.90	\$6,000.00	59.53
13											
14											
15											
16											
17				1		i					
18											
19											
20											
21											
22											
23											
24											
25								1			
26											
27											
28											
29											
30											
31											
32 TOTAL				1,340,762	0	1,340,762	\$670,381.00	\$1,860.53	\$70,244.14	\$72,000.00	60.75

COMPANY:	ST JOE NATURAL GAS ESTIMATED FOR THE PROJE	CALCULATION OF TRUE PROJECTED PE CTED PERIOD: JANUARY 20	RIOD	Through	DECEMBER 2019	Schedule E-4 Exhibit# Docket#20180003-GU St. Joe Natural Gas Company CAS-5
		PRIOR PERIOD:	JAN 17 - DEC 17		CURRENT PERIOD: JAN 18 - DEC 18	
		(1) SEVEN MONTHS ACTUAI 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 THEF	RM SALES \$	E-4 Line 1 \$556,649	A-2 Line 6 \$513,740	Col.2 - Col.1 -\$42,909	E-2 Line 6 \$601,719	Col.3 + Col.4 \$558,810
	ROVISION FOR THIS PERIOD ER) COLLECTION	E-4 Line 2 \$98,343	A-2 Line 7 \$93,692	Col.2 - Col.1 -\$4,651	E-2 Line 7 \$121,931	Col.3 + Col.4 \$117,280
3 INTEREST P	PROVISION FOR THIS PERIOD	E-4 Line 3 \$713	A-2 Line 8 \$747	Col.2 - Col.1 \$34	E-2 Line 8 \$2,045	\$0 Col.3 + Col.4 \$2,079
4 END OF PER	RIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$99,056	Line 2 + Line 3 \$94,439		Line 2 + Line 3 \$123,976	Col.3 + Col.4 \$119,359
LINE 4 COLU LINE 2 COLU		EDULE (E-4) PRIOR PERIOD EDULE (A-2) LE (A-7) LE (A-7) LE (E-2)		JP DOLLARS HERM SALES	equals CENTS PER	R THERM TRUE-UP

COMPANY: ST JOE NA ESTIMATED FOR THE PRO-					ES AND CUSTO		40	**				SCHEDULE Exhibit#	
ESTIMATED FOR THE PRO-	JEC I ED PE	ERIOD:	JANUARY 2019 Through: DECEMBER 2019							Docket#20180003-GU CAS-6			
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	TOTAL
THERM SALES (FIRM)	Ì												
RS-1 (Residential 0 - 149)	11,843	9,108	9,316	11,048	6,910	6,681	8,151	6,424	7,144	5,479	7,437	9,436	98,977
RS-2 (Residential 150-299)	26,591	19,438	17,587	18,678	11,209	10,485	11,931	9,093	11,449	8,827	12,735	18,155	176,178
RS-3 (Residential 300-UP)	35,640	24,946	19,790	21,402	11,298	9,694	11,029	8,170	10,426	8,058	13,407	22,170	196,030
GS-1 (Commercial <2000)	9,129	5,877	5,147	7,241	5,342	4,356	5,298	4,151	4,644	3,315	5,348	7,021	66,869
GS-2 (Commercial 2000-24,999)	22,140	17,718	20,002	24,413	17,739	15,457	18,319	14,199	15,871	12,067	16,796	18,126	212,847
GS-4 (Commercial 25000-)	9,689	8,400	9,956	9,459	7,518	8,065	9,198	7,241	9,509	8,220	9,429	9,803	106,487
TOTAL FIRM SALES	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,388
THERM SALES TRANSPORTAT	ION												
FTS-4			1							1	1		0
FTS-5													0
TOTAL TRANSPORT	0	0	0	0	0	ام	0	0	0	٥	0	0	0
TOTAL THERM SALE	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59.043	45,966	65,152	84,711	857,388
NUMBER OF CUSTOMERS (FIR		00,407	01,700	02,241	00,010	04,700]	00,020	45,270	33,043	45,500	03,132	04,711	657,366
RS-1 (Residential 0 - 149)	1,141	1,104	1,224	1,222	1,217	1,216	1,199	1,211	1,123	1,201	1,206	1,205	1,189
RS-2 (Residential 150-299)	1,011	1,017	991	990	985	983	972	991	981	987	998	995	992
RS-3 (Residential 300-UP)	692	686	590	597	592	591	586	589	586	585	596	600	608
GS-1 (Commercial <2000)	169	166	171	173	171	169	169	171	167	168	169	169	169
GS-2 (Commercial 2000-24.999)	39	39	35	36	35	36	36	36	36	36	36	36	36
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL FIRM	3.053	3,013	3,012	3.019	3,001	2.996	2,963	2,999	2,894	2.978	3,006	3,006	2,995
NUMBER OF CUSTOMERS (TR.		0,010	0,012	0,010	0,001	2,000	2,000	2,000	2,004	2,570	3,000	3,000	2,990
FTS-4						I							n
FTS-5													0
TOTAL TRANSPORT	0	0	ا	0	0	0	0	0	0	0	0	0	n
TOTAL THERM SALES	3,053	3,013	3,012	3.019	3.001	2,996	2,963	2,999	2,894	2,978	3,006	3,006	2,995
THERM USE PER CUSTOMER	0,000	0,010	0,012]	0,010	0,001	2,000	2,000	2,000	2,004	2,010	0,000	0,000	2,555
RS-1 (Residential 0 - 149)	10	8	8	9	6	5	7	5	6	5	6	8	83
RS-2 (Residential 150-299)	26	19	18	19	11	11	12		12		13	18	178
RS-3 (Residential 300-UP)	52	36	34	36		1	19		18		22	37	323
GS-1 (Commercial <2000)	54	35	30	42	31	26	31	24	28	100.00	32	42	395
GS-2 (Commercial 2000-24,999)		454	571	678		429	509		441	335	467	504	5,858
GS-4 (Commercial 25000-)	9.689	8.400	9.956	9.459			9,198		9,509		9.429	9,803	106,487
FTS-4	5,505	5,400	3,330	3,433	7,510	0,003	3, 190	7,241	3,509	0,220	5,425	9,003	100,467
FTS-5													
1.00													
		L						L	L				