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August 9, 2019

E-PORTAL FILING

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re:

DOCKET NO. 20190003-GU In re: Purchased Gas Adjustment (PGA) True-Up

Dear Mr. Teitzman:

Attached, for electronic filing in the above referenced docket, please find the **Petition by Florida City Gas for Approval of PGA Factor to be Applied for Service Rendered During the Period January 2020 Through December 2020, along with Direct Testimony of Miguel Bustos and Exhibit MB-2**. Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment (PGA) True-Up

Docket No. 20190003-GU

Filed: August 9, 2019

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF
PGA FACTOR TO BE APPLIED FOR SERVICE RENDERED
DURING THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020**

Florida City Gas (“FCG” or “the Company”) hereby submits this petition to the Commission requesting Approval of a Purchased Gas Adjustment (“PGA”) Factor to be applied for service rendered during the projected period of January 1, 2020 through December 31, 2020.

In support thereof, FCG states as follows:

1. The Company is a natural gas utility with its principal office located at:

Florida City Gas
4045 NW 97th Avenue
Doral, Florida 33178

2. Any pleading, motion, notice, order, or other document required to be served upon

FCG or filed by any party to this proceeding should be served upon the following individuals:

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3. The Commission has jurisdiction pursuant to Sections 366.04, 366.05, and 366.06, Florida Statutes (“F.S.”).

4. Natural gas utilities are permitted to seek recovery of the total costs incurred to procure and provide natural gas supply and capacity for its Sales (PGA) Customers through a

reconcilable PGA Factor. *See In re: Investigation of Purchased Gas Adjustment Clauses Utilized by Regulated Natural Gas Distributors*, Order No. 10237, Docket No. 800645-GU, 1981 Fla. PUC LEXIS 249 (FPSC Aug. 26, 1981); *In re: Surveillance of purchased gas adjustments*, Order No. 11212, Docket No. 820003-GU, 1982 Fla. PUC LEXIS 261 (FPSC Sept. 29, 1982).

5. The Commission has adopted a revised method for calculation and recovery of purchased gas costs by regulated natural gas utilities by means of a maximum levelized PGA Factor that may be charged to Sales Customers for each calendar year commencing January 1 and ending December 31. *See In re: Purchased Gas Adjustment*, Order Nos. 24463 and Order No. 24463-A, Docket No. 19910003-GU, 1191 Fla. PUC LEXIS 680 (FPSC May 17, 1991); *In re: Consideration of change in frequency and timing of hearings*, Order No. 1998-0691-FOF-PU, Docket No. 19980269-PU, 1998 Fla. PUC LEXIS 841 (FPSC May 19, 1998). The Commission has also adopted a method by which a natural gas utility may, at its option, request a mid-course correction if the projected gas costs significantly exceed projected revenues as calculated under the Commission-approved PGA Factor. *See id.*; *see also In Re: Purchased Gas Adjustment (PGA) True-up*, Order No. PSC-1993-0708-FOF-GU, Docket 1993003-GU (FPSC May 10, 1993)

6. FCG herein seeks Commission approval of its PGA Factor for the period January 1, 2020 through December 31, 2020 (the “Projection Period”). Submitted herewith and in support of FCG’s proposed PGA Factor are the Direct Testimony of Miguel Bustos and Exhibit MB-2, which consists of Schedules E-1 WINTER, E-1, E-1/R, E-2, E-3, E-4, and E-5.

7. To calculate its proposed PGA Factor, FCG applied the methodology and prescribed schedules adopted by the Commission. The Schedules in FCG Exhibit MB-2 are used

to compute the maximum PGA Factor to be applied to bills for gas sold by FCG to its Sales Customers during the twelve-month Projection Period.

8. The final net true-up amount (including interest, adjustments, and the estimated under-recovery included in the 2019 PGA Factor) for the period January 2018 through December 2018 is an over-recovery of \$190,684. *See* FCG Exhibit MB-2, Schedule E-4.

9. The Actual/Estimated True-Up amount (based on actual data for six months and projected data for six months) for the current period January 2019 through December 2019 is an under-recovery of \$777,984. *See* FCG Exhibit MB-2, Schedule E-4.

10. The total net true-up for 2018 and 2019 is an under-recovery of \$587,300. *See* FCG Exhibit MB-2, Schedule E-4.

11. The Company estimates the total gas purchases by Sales Customers during the Projection Period will be 39,931,466 therms. Applying the estimated sales to the net true-up results in a PGA true-up factor of 1.471 cents per therm to be applied during the Projection Period. *See* FCG Exhibit MB-2, Schedule E-4.

12. The total estimated cost of gas to be procured and supplied to Sales Customers during the Projection Period is \$24,328,929. *See* FCG Exhibit MB-2, Schedule E-1, line 11.

13. The weighted average cost of gas (“WACOG”) based on the average of the winter and summer seasons for the Projection Period is 60.927 cents per therm. *See* FCG Exhibit MB-2, Schedule E-1, line 40.

14. Applying the 1.471 cents per therm net true-up factor increases the WACOG during the Projection Period to 62.397 cents per therm. When the regulatory assessment fee is added, this increases the WACOG to 62.711 cents per therm. *See* FCG Exhibit MB-2, Schedule E-1, lines 42 and 44.

15. Using a PGA Factor based on the average of the winter and summer seasons would lead to over or under-recoveries of gas costs in the two seasons. This problem is mitigated by establishing a maximum levelized PGA Factor based on the Company's expected winter cost of gas, thereby reducing the potential for large under-recoveries in the winter season when natural gas supply prices are typically higher. The Company is then able to flex the rate downward in the summer in order to match market conditions and reduce the potential for large over-recoveries in the summer season when natural gas supply prices are typically lower.

16. In order to avoid a large under-recovery in the winter season, FCG has selected a maximum levelized PGA Factor based on the Company's expected winter cost of gas. The maximum levelized PGA Factor based on the Company's expected winter cost of gas is 70.663 cents per therm before the regulatory assessment fees, and 71.019 cents per therm after the regulatory assessment fees. FCG submits that this is the appropriate maximum levelized PGA Factor that FCG may charge its Sales Customers during the Projection Period.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter its order approving the Company's proposed maximum levelized PGA Factor of 71.019 cents per therm for application to Sales Customers' bills beginning the first billing cycle in January 2020 through the last billing cycle December 2020.

Respectfully submitted this 9th day of August, 2019.



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Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas Adjustment (“PGA”) Factor in Docket 20190003-GU, along with the Direct Testimony of Mr. Miguel Bustos and Exhibit MB-2, has been furnished by Electronic Mail to the following parties of record this 9th day of August 2019:

Florida Public Utilities Company Mike Cassel 1750 S.W. 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
Kurt Schrader, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 kschrade@psc.state.fl.us	Office of Public Counsel J.R.Kelly/Patricia Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 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 4045 NW 97th Avenue Doral, Florida 33178 Carolyn.Bermudez@nexteraenergy.com	Florida Power & Light Company Christopher T. Wright 700 Universe Boulevard (JB/LAW) Juno Beach, Florida 33408 Christopher.Wright@fpl.com



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA CITY GAS

DIRECT TESTIMONY OF MIGUEL BUSTOS

DOCKET NO. 20190003-GU

(2020 Purchased Gas Adjustment Factor)

AUGUST 9, 2019

1 **Q. Please state your name and business address.**

2 A. My name is Miguel Bustos. My business address is 4045 NW 97 Avenue, Doral,
3 Florida 33178.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by Florida City Gas (“FCG” or “Company”) as Manager of
6 Governmental & Community Affairs. I have been with the Company for
7 approximately 16 years.

8 **Q. What are your responsibilities as Manager of Governmental & Community
9 Affairs?**

10 A. I am responsible for managing FCG’s Purchased Gas Adjustment clause, the
11 overall strategic design and management of the Company’s energy efficiency
12 programs, as well as development of strategies of new business channels and
13 emerging technologies. I am also responsible for providing direction and
14 oversight for the Company’s implementation of governmental and community
15 affairs. I have held these responsibilities since 2013.

16 **Q. Please describe your prior work experience and responsibilities.**

17 A. I began my career at FCG in 2003. I progressed through roles in operations,
18 budgeting, accounting, and business operations. Prior to joining FCG, I was a
19 corporate lead auditor in PricewaterhouseCoopers.

20 **Q. What is your educational background?**

21 A. I have a Bachelor of Science Degree in Accounting from the National Polytechnic
22 Institute (Mexico City) and completed MBA coursework from the University of
23 Americas.

1 **Q. Please explain the purpose of your testimony.**

2 A. I am submitting this testimony in support of FCG's request for Commission
3 approval of a Purchased Gas Adjustment ("PGA") Factor to be applied for service
4 to be rendered during the period of January 1, 2020 through December 31, 2020
5 (the "Projection Period"). My testimony will present the revised projected true-up
6 for the current period January 1, 2019 through December 31, 2019 based on
7 actual data for six months and projected data for six months (the
8 "Actual/Estimated True-Up"). Then I will present the development of the
9 proposed maximum PGA Factor to be charged to Sales Customers during the
10 Projection Period.

11 **Q. Has the Company prepared the form prescribed by this Commission for
12 this purpose?**

13 A. Yes. Attached to my testimony as Exhibit MB-2 are Schedules E-1, E-1/R, and
14 E-2 through E-5, which are the forms prescribed by Commission Staff. These
15 schedules are used to calculate FCG's Actual/Estimated True-Up for the current
16 period and the maximum PGA Factor for the Projection Period.

17 **Q. Can you explain the method used by the Company to calculate its
18 projection of gas costs for the period January 2020 through December
19 2020?**

20 A. Yes. To calculate its projected gas costs, FCG applied the methodology adopted
21 by the Commission in Order No. PSC-1993-0708-FOF-GU issued on May 10,
22 1993, and modified in Docket No. 19980269-PU on May 19, 1993. Under this
23 methodology, natural gas companies are to project their gas costs each twelve

1 months for the subsequent twelve-month period ending in December. A per
2 therm rate is developed for the weighted average cost of gas (“WACOG”) for the
3 projected twelve-month period. However, this rate, which is based on the
4 average of the winter and summer seasons, would lead to over or under-
5 recoveries of gas costs in the two seasons. This problem is mitigated by
6 establishing a maximum levelized PGA Factor, or cap, based on the Company’s
7 expected winter cost of gas, thereby reducing the potential for large under-
8 recoveries in the winter season when natural gas supply prices are typically
9 higher. The Company is then able to flex the rate downward in the summer in
10 order to match market conditions and reduce the potential for large over-
11 recoveries in the summer season when natural gas supply prices are typically
12 lower.

13 **Q. What if the actual cost exceeds the maximum rate as projected?**

14 A. If the revised projected gas costs exceed projected recoveries by at least 10%
15 during the twelve-month period, a mid-course correction may formally be
16 requested by the Company.

17 **Q. How are differences between the Company’s estimated and actual gas
18 costs treated?**

19 A. The forms prescribed by the Commission take this into consideration. Form E-2
20 calculates the projected differences using estimated figures, and form E-4
21 calculates the final net true-up using actual figures. These under/over recoveries
22 are recovered from or credited to Sales Customers, as appropriate, through a

1 true-up factor included in the PGA Factor billed in the subsequent twelve month
2 period.

3 **Q. Are any Federal Energy Regulatory Commission (“FERC”) tariff rate**
4 **changes projected in this filing?**

5 A. No, the FERC rates used in the preparation of this filing are based on those in
6 effect on June 1, 2018.

7 **Q. Can you summarize the contents of the schedules submitted as part of this**
8 **filing?**

9 A. Yes. Schedule E-1 shows the Projection Period, January 2020 through
10 December 2020. For 2020, the Company projects the total gas purchases by
11 Sales Customers will be 39,931,466 therms (Schedule E-1, Line 27) at a total
12 cost of \$24,328,929 (Line 11) with a resulting WACOG of 60.927 cents per therm
13 (Schedule E-1, Line 40) before the application of the true-up factor and the
14 regulatory assessment fee.

15
16 Schedule E-4 shows the final true-up of the revised estimated gas costs and the
17 actual gas costs for the prior period, January 2018 through December 2018,
18 which is an over-recovery of \$190,684 (Schedule E-4, Column 3, Line 4). This
19 final true-up amount is net of interest, adjustments and the estimated under-
20 recovery included in the 2019 PGA Factor. I previously submitted direct
21 testimony and Exhibit MB-1 in support of the final PGA true-up amount for the
22 period January 2018 through December 2018.

23

1 The projected true-up for the current period January 2019 through December
2 2019, based on six months actual data and six months projected data, is an
3 under-recovery of \$777,984 (Schedule E-4, Column 4, Line 4). The total net
4 true-up is an under-recovery of \$587,300 (Schedule E-4, Column 5, Line 4)
5 which results in a true-up factor of 1.471 cents per therm that would be applied
6 during the Projection Period (Schedule E-1, Line 41).

7
8 Applying the net true-up factor increases the WACOG for the Projection Period to
9 62.397 cents per therm (Schedule E-1, Line 42) before the regulatory
10 assessment fee. With the regulatory assessment fee added, the WACOG is
11 62.711 cents per therm (Schedule E-1, Line 44) based on the average of the
12 winter and summer seasons.

13 **Q. Does the WACOG described above provide a sufficient basis to set the**
14 **PGA Factor for the projection period?**

15 A. No. As explained above, using a PGA Factor based on the average of the winter
16 and summer seasons would lead to over or under-recoveries of gas costs in the
17 two seasons. This problem is mitigated by establishing a maximum levelized
18 PGA Factor, or cap, based on the Company's expected winter cost of gas, which
19 may be flexed downward during the summer season. As shown on Schedule E-
20 1 Winter, FCG's maximum levelized PGA Factor based on the Company's
21 projected winter cost of gas is as follows:

22

<u>Winter Average, per Therm</u>	
Total Cost (Line 11)	\$14,651,628
Total Therm Sales (Line 27)	\$21,175,131

(Line 11/ Line 27)	\$0.69193
True-up (Line 41)	\$0.01471
Before Regulatory Assessment (Line 42)	\$0.70663
Revenue Tax Factor (Line 43)	\$1.00503
Purchased Gas Factor (Line 44)	\$0.71019

1

2

As shown above, the maximum levelized PGA Factor based on the Company's expected winter cost of gas is 70.663 cents per therm. With the regulatory assessment fee added, the maximum levelized PGA Factor is 71.019 cents per therm. If approved by the Commission, 71.019 cents per therm would be the maximum PGA Factor that FCG may charge its Sales Customers during the period January 2020 through December 2020.

3

4

5

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7

8 **Q. Does this conclude your testimony?**

9 A. Yes, it does.

COMPANY:
 FLORIDA CITY GAS

SCHEDULE E-1

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: **\$0.71019** PGA CAP w/ assessment (REVISED FORM 9/22/00)
 2020 Winter Months

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$12,730	\$13,611	\$14,835	\$15,922	\$15,648	\$15,130	\$87,877
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$924,677	\$1,019,130	\$1,160,085	\$1,352,392	\$1,304,101	\$1,209,347	\$6,969,731
5 DEMAND	\$950,825	\$1,293,941	\$1,333,652	\$1,333,652	\$1,254,209	\$1,333,652	\$7,499,930
6 OTHER	\$47,108	\$38,932	\$29,657	\$37,886	\$33,035	\$30,473	\$217,091
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 MARGIN SHARING	\$33,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$123,000
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$1,902,340	\$2,347,614	\$2,520,229	\$2,721,852	\$2,588,992	\$2,570,601	\$14,651,628
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,240)	(\$1,431)	(\$1,409)	(\$1,418)	(\$1,373)	(\$1,409)	(\$8,279)
14 THERM SALES REVENUES	\$1,901,100	\$2,346,184	\$2,518,819	\$2,720,434	\$2,587,620	\$2,569,192	\$14,643,349
THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,067,510	3,279,859	3,574,758	3,836,584	3,770,571	3,645,848	21,175,131
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other L15-L20-L26)	3,035,010	3,252,059	3,535,658	3,794,484	3,728,771	3,602,248	20,948,231
19 DEMAND	14,554,190	20,686,500	21,376,050	21,376,050	19,996,950	21,376,050	119,365,790
20 OTHER	34,500	29,800	41,100	44,100	43,800	45,600	238,900
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,069,510	3,281,859	3,576,758	3,838,584	3,772,571	3,647,848	21,187,131
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)	3,067,510	3,279,859	3,574,758	3,836,584	3,770,571	3,645,848	21,175,131
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415
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)	\$0.30467	\$0.31338	\$0.32811	0.35641	0.34974	0.33572	0.33271
32 DEMAND (5/19)	\$0.06533	\$0.06255	\$0.06239	0.06239	0.06272	0.06239	0.06283
33 OTHER	\$1.06110	\$0.95410	\$0.46610	0.62100	0.51450	0.43800	0.90871
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)	0.61975	0.71533	0.70461	0.70908	0.68627	0.70469	0.69153
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.61975	0.71533	0.70461	0.70908	0.68627	0.70469	0.69153
40 TOTAL THERM SALES (11/27)	0.62016	0.71577	0.70501	0.70945	0.68663	0.70508	0.69193
41 TRUE-UP (E-2)	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471
42 TOTAL COST OF GAS (40+41)	0.63487	0.73047	0.71971	0.72415	0.70134	0.71978	0.70663
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)	0.63806	0.73415	0.72333	0.72780	0.70487	0.72340	0.71019
45 PGA FACTOR ROUNDED TO NEAREST .001	0.638	0.734	0.723	0.728	0.705	0.723	0.710

COMPANY:
 FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION

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

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2020 THROUGH DECEMBER 2020

PROJECTION													
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$15,922	\$15,648	\$15,130	\$14,317	\$13,594	\$12,869	\$12,473	\$12,284	\$12,302	\$12,730	\$13,611	\$14,835	\$165,716
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)	\$1,352,392	\$1,304,101	\$1,209,347	\$1,026,503	\$960,020	\$920,127	\$901,494	\$891,176	\$884,409	\$924,677	\$1,019,130	\$1,160,085	\$12,553,459
5 DEMAND	\$1,333,652	\$1,254,209	\$1,333,652	\$775,280	\$671,020	\$652,759	\$671,020	\$671,020	\$652,759	\$950,825	\$1,293,941	\$1,333,652	\$11,593,787
6 OTHER	\$37,886	\$33,035	\$30,473	\$34,890	\$33,845	\$29,306	\$28,523	\$46,879	\$46,433	\$47,108	\$38,932	\$29,657	\$436,968
LESS END-USE CONTRACT													\$0.2903
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	\$18,000	\$18,000	\$18,000	\$28,000	\$48,000	\$53,000	\$63,000	\$63,000	\$43,000	\$33,000	\$18,000	\$18,000	\$421,000
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,721,852	\$2,588,992	\$2,570,601	\$1,822,990	\$1,630,479	\$1,562,061	\$1,550,510	\$1,558,359	\$1,552,902	\$1,902,340	\$2,347,614	\$2,520,229	\$24,328,929
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,418)	(\$1,373)	(\$1,409)	(\$1,056)	(\$995)	(\$1,007)	(\$1,031)	(\$1,052)	(\$1,047)	(\$1,240)	(\$1,431)	(\$1,409)	(\$14,468)
14 THERM SALES REVENUES	\$2,720,434	\$2,587,620	\$2,569,192	\$1,821,934	\$1,629,484	\$1,561,054	\$1,549,478	\$1,557,307	\$1,551,855	\$1,901,100	\$2,346,184	\$2,518,819	\$24,314,461
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	3,836,584	3,770,571	3,645,848	3,449,988	3,275,570	3,100,921	3,005,429	2,960,116	2,964,312	3,067,510	3,279,859	3,574,758	39,931,466
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 15-20-26)	3,794,484	3,728,771	3,602,248	3,409,288	3,236,970	3,068,521	2,975,129	2,928,416	2,935,212	3,035,010	3,252,059	3,535,658	39,501,766
19 DEMAND	21,376,050	19,996,950	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	180,296,540
20 OTHER	44,100	43,800	45,600	42,700	40,600	34,400	32,300	33,700	31,100	34,500	29,800	41,100	453,700
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)	3,838,584	3,772,571	3,647,848	3,451,988	3,277,570	3,102,921	3,007,429	2,962,116	2,966,312	3,069,510	3,281,859	3,576,758	39,955,466
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)	3,836,584	3,770,571	3,645,848	3,449,988	3,275,570	3,100,921	3,005,429	2,960,116	2,964,312	3,067,510	3,279,859	3,574,758	39,931,466
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415
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)	0.35641	0.34974	0.33572	0.30109	0.29658	0.29986	0.30301	0.30432	0.30131	0.30467	0.31338	0.32811	0.31779
32 DEMAND (5/19)	0.06239	0.06272	0.06239	0.06677	0.06715	0.06750	0.06715	0.06715	0.06750	0.06533	0.06255	0.06239	0.06430
33 OTHER	0.62100	0.51450	0.43800	0.57120	0.57500	0.54670	0.55800	1.07950	1.15540	1.06110	0.95410	0.46610	0.96312
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.70908	0.68627	0.70469	0.52810	0.49747	0.50342	0.51556	0.52610	0.52351	0.61975	0.71533	0.70461	0.60890
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)	0.70908	0.68627	0.70469	0.52810	0.49747	0.50342	0.51556	0.52610	0.52351	0.61975	0.71533	0.70461	0.60890
40 TOTAL THERM SALES (11/27)	0.70945	0.68663	0.70508	0.52840	0.49777	0.50374	0.51590	0.52645	0.52387	0.62016	0.71577	0.70501	0.60927
41 TRUE-UP (E-2)	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471	0.01471
42 TOTAL COST OF GAS (40+41)	0.72415	0.70134	0.71978	0.54311	0.51248	0.51845	0.53061	0.54116	0.53857	0.63487	0.73047	0.71971	0.62397
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)	0.72780	0.70487	0.72340	0.54584	0.51506	0.52106	0.53328	0.54388	0.54128	0.63806	0.73415	0.72333	0.62711
45 PGA FACTOR ROUNDED TO NEAREST .001	0.728	0.705	0.723	0.546	0.515	0.521	0.533	0.544	0.541	0.638	0.734	0.723	0.627

COMPANY: **FLORIDA CITY GAS** PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE E-1/R
 FOR THE CURRENT PERIOD: **JANUARY 2019 Through DECEMBER 2019** (REVISED FORM 9/24/00)

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	\$12,758	\$12,558	\$12,575	\$12,938	\$13,794	\$14,987	\$79,611
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)	\$1,266,037	\$851,465	\$920,725	\$906,502	\$580,463	\$1,043,099	\$975,133	\$962,875	\$956,974	\$994,487	\$1,094,650	\$1,234,936	\$11,787,346
5 DEMAND	\$1,430,592	\$1,195,583	\$1,317,832	\$777,026	\$666,823	\$614,481	\$671,020	\$671,020	\$652,759	\$950,825	\$1,293,941	\$1,333,652	\$11,575,553
6 OTHER	\$178,385	\$58,748	\$127,577	(\$42,226)	\$13,835	\$12,640	\$28,523	\$46,879	\$46,433	\$47,108	\$38,932	\$29,657	\$586,491
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 MARGIN SHARING	\$0	\$0	\$0	\$28,047	\$1,043,400	\$66,387	\$63,000	\$63,000	\$43,000	\$33,000	\$18,000	\$18,000	\$1,375,834
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)	\$2,875,014	\$2,105,796	\$2,366,134	\$1,613,055	\$217,721	\$1,603,833	\$1,624,434	\$1,630,332	\$1,625,740	\$1,972,359	\$2,423,318	\$2,595,231	\$22,653,168
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$668)	(\$598)	(\$534)	(\$796)	(\$726)	(\$1,132)	(\$1,057)	(\$1,078)	(\$1,074)	(\$1,266)	(\$1,459)	(\$1,438)	(\$11,827)
14 THERM SALES REVENUES	2,079,646	2,154,245	1,987,118	1,985,201	1,953,906	1,635,125	\$1,623,377	\$1,629,254	\$1,624,667	\$1,971,093	\$2,421,859	\$2,593,793	23,659,283
THERMS PURCHASED													
15 COMMODITY (Pipeline)	3,977,988	3,221,201	3,575,839	3,692,409	3,054,861	3,026,268	3,074,267	3,025,947	3,030,171	3,117,704	3,323,963	3,611,413	39,732,031
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)	3,687,838	3,067,221	3,009,319	3,498,129	2,818,162	3,324,238	3,041,967	2,992,247	2,999,071	3,083,204	3,294,163	3,570,313	38,385,872
19 DEMAND	25,830,740	19,526,190	23,941,480	11,903,890	10,055,350	19,087,470	9,982,850	9,982,850	9,670,500	14,554,190	20,686,500	21,376,050	196,618,060
20 OTHER	134,149	427,211	109,427	335,156	40,607	34,409	32,300	33,700	31,100	34,500	29,800	41,100	1,283,459
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)	3,821,987	3,494,432	3,118,746	3,833,284	2,858,769	3,358,646	3,074,267	3,025,947	3,030,171	3,117,704	3,323,963	3,611,413	39,669,329
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(1,452)	(1,299)	(1,161)	(1,731)	(1,579)	(2,462)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(21,684)
27 TOTAL THERM SALES (24-26)	3,779,570	3,752,394	3,435,040	3,279,408	3,375,146	2,823,065	3,072,267	3,023,947	3,028,171	3,115,704	3,321,963	3,609,413	39,616,088
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00415	0.00415	0.00415	0.00415	0.00415	0.00415	0.00200
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)	0.34330	0.27760	0.30596	0.25914	0.20597	0.31379	0.32056	0.32179	0.31909	0.32255	0.33230	0.34589	0.30708
32 DEMAND (5/19)	0.05538	0.06123	0.05504	0.06527	0.06632	0.03219	0.06715	0.06715	0.06750	0.06533	0.06255	0.06239	0.05887
33 OTHER	1.32975	0.13752	1.16586	-0.12599	0.34070	0.36735	0.55800	1.07950	1.15540	1.06110	0.95410	0.46610	0.45696
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.75223	0.60261	0.75868	0.42080	0.07616	0.47752	0.52840	0.53878	0.53652	0.63263	0.72904	0.71862	0.57105
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)	0.46006	0.46035	0.45995	0.45985	0.45978	0.45979	0.52874	0.53914	0.53687	0.63304	0.72948	0.71902	0.54541
40 TOTAL THERM SALES (11/27)	0.76067	0.56119	0.68882	0.49187	0.06451	0.56812	0.52874	0.53914	0.53687	0.63304	0.72948	0.71902	0.57182
41 TRUE-UP (E-2)	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082
42 TOTAL COST OF GAS (40+41)	0.77149	0.57201	0.69964	0.50269	0.07533	0.57894	0.53956	0.54996	0.54769	0.64386	0.74030	0.72984	0.58264
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)	0.77537	0.57488	0.70316	0.50522	0.07571	0.58185	0.54228	0.55273	0.55045	0.64710	0.74403	0.73351	0.58557
45 PGA FACTOR ROUNDED TO NEAREST .001	0.775	0.575	0.703	0.505	0.076	0.582	0.542	0.553	0.550	0.647	0.744	0.734	0.586

COMPANY:
 FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT

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

FOR THE CURRENT PERIOD: JANUARY 2019 Through DECEMBER 2019

	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$1,444,422	\$910,213	\$1,048,302	\$864,276	\$594,298	\$1,055,739	\$1,003,656	\$1,009,754	\$1,003,407	\$1,041,595	\$1,133,583	\$1,264,592	\$12,373,837
1a MARGIN SHARING	\$0	\$0	\$0	\$28,047	\$1,043,400	\$66,387	\$63,000	\$63,000	\$43,000	\$33,000	\$18,000	\$18,000	\$1,375,834
2 TRANSPORTATION COST	\$1,430,592	\$1,195,583	\$1,317,832	\$777,026	\$666,823	\$614,481	\$683,778	\$683,578	\$665,334	\$963,764	\$1,307,735	\$1,348,639	\$11,655,164
3 TOTAL COST	\$2,875,014	\$2,105,796	\$2,366,134	\$1,613,255	\$217,721	\$1,603,833	\$1,624,434	\$1,630,332	\$1,625,740	\$1,972,359	\$2,423,318	\$2,595,231	\$22,653,168
4 FUEL REVENUES (Net of Revenue Tax)	\$2,079,646	\$2,154,245	\$1,987,118	\$1,985,201	\$1,953,906	\$1,635,125	\$1,623,377	\$1,629,254	\$1,624,667	\$1,971,093	\$2,421,859	\$2,593,793	\$23,659,283
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$59,016	\$26,696	\$33,594	(\$264,930)	(\$602,820)	(\$617,448)	(\$1,365,891)
4b ADJUSTED NET FUEL REVENUES *	\$2,079,646	\$2,154,245	\$1,987,118	\$1,985,201	\$1,953,906	\$1,635,125	\$1,682,393	\$1,655,949	\$1,658,261	\$1,706,164	\$1,819,039	\$1,976,346	\$22,293,392
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$34,819)	(\$417,828)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	\$2,044,827	\$2,119,426	\$1,952,299	\$1,950,382	\$1,919,087	\$1,600,306	\$1,647,574	\$1,621,130	\$1,623,442	\$1,671,345	\$1,784,220	\$1,941,527	\$21,875,564
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$830,187)	\$13,630	(\$413,835)	\$337,127	\$1,701,366	(\$3,527)	\$23,139	(\$9,201)	(\$2,298)	(\$301,015)	(\$639,098)	(\$653,705)	(\$777,604)
8 INTEREST PROVISION-THIS PERIOD (21)	(\$1,281)	(\$2,019)	(\$2,357)	(\$2,369)	(\$245)	\$1,494	\$1,536	\$1,619	\$1,677	\$1,458	\$634	(\$527)	(\$380)
8a ADJUST PRIOR MONTHS' INTEREST													
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$227,144)	(\$1,023,793)	(\$977,363)	(\$1,358,736)	(\$989,159)	\$746,781	\$779,567	\$839,061	\$866,297	\$900,495	\$635,757	\$32,112	(\$227,144)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$34,819	\$417,828
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	(\$1,023,793)	(\$977,363)	(\$1,358,736)	(\$989,159)	\$746,781	\$779,567	\$839,061	\$866,297	\$900,495	\$635,757	\$32,112	(\$587,300)	(\$587,300)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	(\$227,144)	(\$1,023,793)	(\$977,363)	(\$1,358,736)	(\$989,159)	\$746,781	\$779,567	\$839,061	\$866,297	\$900,495	\$635,757	\$32,112	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$1,022,512)	(\$975,344)	(\$1,356,379)	(\$986,790)	\$747,026	\$778,073	\$837,525	\$864,679	\$898,818	\$634,299	\$31,478	(\$586,773)	
14 TOTAL (12+13)	(\$1,249,656)	(\$1,999,137)	(\$2,333,743)	(\$2,345,527)	(\$242,133)	\$1,524,853	\$1,617,091	\$1,703,740	\$1,765,115	\$1,534,794	\$667,236	(\$554,661)	
15 AVERAGE (50% OF 14)	(\$624,828)	(\$999,569)	(\$1,166,872)	(\$1,172,763)	(\$121,067)	\$762,427	\$808,545	\$851,870	\$882,558	\$767,397	\$333,618	(\$277,330)	
16 INTEREST RATE - FIRST DAY OF MONTH	0.02500	0.02420	0.02420	0.02430	0.02420	0.02420	0.02280	0.02280	0.02280	0.02280	0.02280	0.02280	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.02420	0.02420	0.02430	0.02420	0.02420	0.02280	0.02280	0.02280	0.02280	0.02280	0.02280	0.02280	
18 TOTAL (16+17)	0.04920	0.04840	0.04850	0.04850	0.04840	0.04700	0.04560	0.04560	0.04560	0.04560	0.04560	0.04560	
19 AVERAGE (50% OF 18)	0.02460	0.02420	0.02425	0.02425	0.02420	0.02350	0.02280	0.02280	0.02280	0.02280	0.02280	0.02280	
20 MONTHLY AVERAGE (19/12 Months)	0.00205	0.00202	0.00202	0.00202	0.00202	0.00196	0.00190	0.00190	0.00190	0.00190	0.00190	0.00190	
21 INTEREST PROVISION (15x20)	(1,281)	(2,019)	(2,357)	(2,369)	(245)	1,494	1,536	1,619	1,677	1,458	634	(527)	

* 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 2020 THROUGH DECEMBER 2020

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	3,794,484		3,794,484		\$6,094	\$1,333,652	\$9,828	35.56672
Feb	Various	Sys/End-Use	FTS	3,728,771		3,728,771		\$5,990	\$1,254,209	\$9,658	34.05563
Mar	Various	Sys/End-Use	FTS	3,602,248		3,602,248		\$5,800	\$1,333,652	\$9,330	37.44279
Apr	Various	Sys/End-Use	FTS	3,409,288		3,409,288		\$5,487	\$775,280	\$8,830	23.16018
May	Various	Sys/End-Use	FTS	3,236,970		3,236,970		\$5,210	\$671,020	\$8,384	21.14983
June	Various	Sys/End-Use	FTS	3,068,521		3,068,521		\$4,921	\$652,759	\$7,947	21.69213
July	Various	Sys/End-Use	FTS	2,975,129		2,975,129		\$4,767	\$671,020	\$7,706	22.97354
Aug	Various	Sys/End-Use	FTS	2,928,416		2,928,416		\$4,700	\$671,020	\$7,585	23.33358
Sep	Various	Sys/End-Use	FTS	2,935,212		2,935,212		\$4,700	\$652,759	\$7,602	22.65801
Oct	Various	Sys/End-Use	FTS	3,035,010		3,035,010		\$4,869	\$950,825	\$7,861	31.74801
Nov	Various	Sys/End-Use	FTS	3,252,059		3,252,059		\$5,189	\$1,293,941	\$8,423	40.20690
Dec	Various	Sys/End-Use	FTS	3,535,658		3,535,658		\$5,678	\$1,333,652	\$9,157	38.13963
TOTAL				39,501,766		39,501,766		\$63,406	\$11,593,787	\$102,310	29.76956

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 2020 THROUGH DECEMBER 2020

		PRIOR PERIOD: JANUARY 18 - DECEMBER 18			CURRENT PERIOD: JAN 19 - DEC 19		
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP	
1	TOTAL THERM SALES \$ E-2 Line 6	\$21,514,848	A-2 Line 6 \$21,089,178	(\$425,670)	E-2 Line 6 * \$21,875,564	\$21,449,894	
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$2,883,492)	A-2 Line 7 (\$2,696,437)	\$187,055	E-2 Line 7 (\$777,604)	(\$590,548)	
2a	ADJUSTMENTS E-2 Line 10a	\$0	A-2 Line 10b \$0	(\$945)	E-2 Line 10a ** \$0	(\$945)	
2b	OSS 50% MARGIN SHARING E-2 Line 10b	\$1,288,700	A-2 Line 10b \$1,288,700	\$0	E-2 Line 1a \$0	\$0	
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$16,422	A-2 Line 8 \$20,995	\$4,573	E-2 Line 8 (\$380)	\$4,193	
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$1,578,371)	(\$1,386,742)	\$190,684	(\$777,984)	(\$587,300)	

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	(\$587,300)	equals	\$0.01471 \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		39,931,466		1.471 Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

* Includes Off Sytem Sales and Margin Sharing revenues
 ** This adjustment is to properly reflect the true up balance due to a formula error in the 2018 true up filing on Schedule E-2 (Line 5)

COMPANY:
 FLORIDA CITY GAS

THERM SALES AND CUSTOMER DATA

SCHEDULE E-5
 (REVISED FORM 9/03)

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
PGA COSTS													
1	1,368,314	1,319,748	1,224,477	1,040,820	973,614	932,995	913,966	903,460	896,711	937,407	1,032,742	1,174,920	12,719,174
2	1,333,652	1,254,209	1,333,652	775,280	671,020	652,759	671,020	671,020	652,759	950,825	1,293,941	1,333,652	11,593,787
OTHER COSTS:													
3	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	126,000
4	27,386	22,535	19,973	24,390	23,345	18,806	18,023	36,379	35,933	36,608	28,432	19,157	310,968
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2,739,852	2,606,992	2,588,601	1,850,990	1,678,479	1,615,061	1,613,510	1,621,359	1,595,902	1,935,340	2,365,614	2,538,229	24,749,929
THERM SALES (FIRM)													
8	1,782,472	1,757,355	1,656,952	1,490,862	1,328,588	1,178,474	1,071,119	1,026,984	1,036,106	1,123,963	1,316,120	1,575,756	16,344,751
9	1,853	1,851	1,839	1,835	1,838	1,826	1,816	1,805	1,802	1,798	1,796	1,803	21,863
10	1,986,621	1,946,753	1,923,529	1,894,771	1,883,631	1,859,919	1,873,036	1,872,851	1,868,825	1,876,557	1,897,234	1,932,806	22,816,533
11	65,637	64,613	63,528	62,520	61,513	60,702	59,458	58,475	57,578	65,193	64,709	64,393	748,319
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3,836,584	3,770,571	3,645,848	3,449,988	3,275,570	3,100,921	3,005,429	2,960,116	2,964,312	3,067,510	3,279,859	3,574,758	39,931,466
THERM SALES (INTERRUPTIBLE)													
14	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
17	4,605,627	4,607,197	4,609,376	4,626,030	4,619,146	4,632,873	4,625,463	4,602,427	4,636,331	4,627,897	4,617,979	4,615,644	55,425,990
18	2,877,669	2,848,394	2,828,490	2,804,378	2,792,150	2,783,549	2,771,510	2,766,289	2,763,214	2,763,859	2,780,555	2,811,693	33,591,749
19	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	762,892	777,432	790,235	733,825	698,942	678,329	680,670	673,543	645,146	658,731	686,107	689,055	8,474,906
26	8,246,187	8,233,023	8,228,101	8,164,233	8,110,238	8,094,750	8,077,644	8,042,259	8,044,691	8,050,486	8,084,641	8,116,392	97,492,645
TOTAL THERMS SALES & TRANSP.	12,082,771	12,003,595	11,873,949	11,614,222	11,385,808	11,195,671	11,083,072	11,002,375	11,009,003	11,117,997	11,364,500	11,691,150	137,424,111
NUMBER OF CUSTOMERS (FIRM)													
27	103,162	103,207	103,250	103,300	103,350	103,404	103,458	103,516	103,575	103,634	103,697	103,760	103,443
28	15	15	15	15	15	15	15	15	15	15	15	15	15
29	5,031	5,033	5,034	5,035	5,036	5,038	5,039	5,040	5,042	5,043	5,044	5,046	5,038
30	4	4	4	4	4	4	4	4	4	4	4	4	4
31	-	-	-	-	-	-	-	-	-	-	-	-	-
32	108,212	108,258	108,302	108,354	108,405	108,460	108,515	108,575	108,636	108,696	108,760	108,824	108,500
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
33	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
36	99	98	98	98	98	99	99	99	99	99	98	99	99
37	2,972	2,986	2,999	3,012	3,025	3,039	3,052	3,066	3,079	3,092	3,106	3,119	3,046
38	-	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-	-	-	-
44	1	1	1	1	1	1	1	1	1	1	1	1	1
45	3,072	3,085	3,098	3,112	3,125	3,139	3,152	3,165	3,179	3,192	3,205	3,219	3,145
TOTAL CUSTOMERS	111,284	111,343	111,400	111,465	111,530	111,599	111,667	111,740	111,814	111,888	111,966	112,043	111,645

COMPANY:
 FLORIDA CITY GAS

THERM SALES AND CUSTOMER DATA

SCHEDULE E-5
 (REVISED FORM 9/03)
 Page 2 of 2

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2020 THROUGH DECEMBER 2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM USE PER CUSTOMER													
46 RESIDENTIAL	17	17	16	14	13	11	10	10	10	11	13	15	158
47 GAS LIGHTS	123	123	122	122	122	122	121	120	120	120	120	120	1,456
48 COMMERCIAL	395	387	382	376	374	369	372	372	371	372	376	383	4,529
49 LARGE COMMERCIAL	16,769	17,032	17,360	16,659	16,393	16,166	15,809	15,505	15,204	17,284	17,228	17,163	198,551
50 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
51 INTERRUPTIBLE PREFERRED													
52 INTERRUPTIBLE LARGE VOLUME													
53 COMMERCIAL TRANSP.	46,707	46,798	46,844	46,992	46,898	47,009	46,929	46,693	47,057	46,982	46,885	46,858	562,653
54 SMALL COMMERCIAL TRANSP. FIRM	968	954	943	931	923	916	908	902	897	894	895	901	11,029
55 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
56 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
57 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
58 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
59 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
60 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
61 SPECIAL CONTRACT	762,892	777,432	790,235	733,825	698,942	678,329	680,670	673,543	645,146	658,731	686,107	689,055	8,474,906