

Docket No. 20190003-GU					
Comprehensive Exhibit List for Entry into Hearing Record					
November 5, 2019					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
1		Exhibit List	Comprehensive Exhibit List		<input checked="" type="checkbox"/>
FLORIDA CITY GAS – (DIRECT)					
2	Miguel Bustos	MB-1	Calculation of FCG’s final PGA true-up amount related to the twelve-month period ended December 31, 2018.	1	Stipulated
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s Actual/Estimated True-Up amount for the current period January 2019 through December 2019 and FCG’s proposed 2020 maximum levelized PGA Factor.	2-6	Stipulated
FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)					
4	Derrick M. Craig	DMC-1	Final Fuel Over/Under Recovery (Schedule A-7).	1	Stipulated
5	Michelle D. Napier	MDN-1	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5.	3-6	Stipulated
PEOPLES GAS SYSTEM – (DIRECT)					
6	Kandi Floyd	KMF-1	Calculation of final true-up for January 2018-December 2018 (Schedule A-7).	1-6	Stipulated

7	Kandi Floyd	KMF-2	Calculation of estimated true-up for January 2019-December 2019; total true-up for January 2018 – December 2018); calculation of PGA factor for January 2020 - December 2020 (Schedules E-1 through E-5).	1-6	Stipulated
ST. JOE NATURAL GAS COMPANY – (DIRECT)					
8	Andy Shoaf	CAS-1	Final Over/Under	1-7	Stipulated
9	Andy Shoaf	CAS-2	PGA Summary of estimates for the projected period.	1-7	Stipulated
10	Andy Shoaf	CAS-3	Calculation of true-up amount current period (7 months actual 5 months estimated).	1-7	Stipulated
11	Andy Shoaf	CAS-4	Transportation (CAS-4) purchases system supply and end use for the projected period.	1-7	Stipulated
12	Andy Shoaf	CAS-5	Calculation of true-up amount for the projected period based on the prior period and Current period (7 mths actual, 5 mths estimated).	1-7	Stipulated
13	Andy Shoaf	CAS-6	Therm Sales and Customer Data (For the projected Period).	1-7	Stipulated
14	Andy Shoaf	CAS-7	Reprojected PGA for Current Period (7 mths actual, 5 mths estimated).	1-7	Stipulated
STAFF HEARING EXHIBITS					
15	Michelle Napier (1, 2, 4, 9, 10) Jacob Case (3, 5, 6, 7, 8)		FPUC Responses to Staff’s First Set of Interrogatories, Nos. 1-10 [Bates Nos. 00001-00016]	1, 2, 3, 4, 5, 6	

16	Miguel Bustos (1-6)		FCG Responses to Staff's First Set of Interrogatories, Nos. 1-6 <i>[Bates Nos. 00017-00023]</i>	1-6	
17	Kandi Floyd (1-7)		PGS Amended Responses to Staff's First Set of Interrogatories, Nos. 1-7 <i>[Bates Nos. 00024-00032]</i>	1-6	
18	Andy Shoaf (1-6)		SJNG Responses to Staff's 1 st Set of Interrogatories, Nos. 1-6 <i>[Bates Nos. 00033-00036]</i>	1-6	

Docket No. 20190003-GU
Final Fuel Over/Under Recovery
Exhibit _____ MB-1
Witness: Bustos

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 18	Through	DECEMBER 18
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		<i>A-2 Line 3</i>	\$23,785,615
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		<i>A-2 Line 6</i>	\$21,089,178
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		<i>A-2 Line 7</i>	(\$2,696,437)
3a	PRIOR PERIOD ADJUSTMENT		<i>A-2 Line 10a</i>	\$0
3b	OSS 50% MARGIN SHARING & PIPELINE CREDITS		<i>A-2 Line 10b</i>	\$1,288,700
4	INTEREST PROVISION		<i>A-2 Line 8</i>	\$20,995
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)			(\$1,386,742)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 18 through DEC 18 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 19 through DEC 19)			<u>(\$1,578,371)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 20 through DEC 20) (Line 5- Line 6)			<u>\$191,629</u>

ADJUSTED NET TRUE UP
JANUARY 2018 THROUGH DECEMBER 2018

END OF PERIOD NET TRUE-UP

PRINCIPLE	(213,570)	
INTEREST	(11,273)	(224,843)

LESS PROJECTED TRUE-UP

PRINCIPLE	(583,784)	
INTEREST	(12,496)	(596,281)

ADJUSTED NET TRUE-UP

371,437

() REFLECTS OVER-RECOVERY

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
 ACTUAL VERSUS ESTIMATED
 JANUARY 2018 THROUGH DECEMBER 2018

	<u>ACTUAL</u>	<u>PROJECTED ***</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	-		-
PAYROLL & BENEFITS	1,008,257	991,800	16,457
MATERIALS & SUPPLIES	-	-	-
ADVERTISING	982,854	991,693	(8,839)
INCENTIVES	2,956,047	3,131,094	(175,047)
OUTSIDE SERVICES	-	-	-
VEHICLES	45,722	50,885	(5,163)
OTHER	<u>75,036</u>	<u>84,598</u>	<u>(9,561)</u>
SUB-TOTAL	5,067,917	5,250,070	(182,153)
PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM COSTS	5,067,917	5,250,070	(182,153)
LESS:			
PAYROLL ADJUSTMENTS	-	-	-
AMOUNTS INCLUDED IN RATE BASE	-	-	-
CONSERVATION ADJUSTMENT REVENUES	(5,281,487)	(5,833,854)	552,367
ROUNDING ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>
TRUE-UP BEFORE INTEREST	(213,570)	(583,784)	370,214
INTEREST PROVISION	(11,273)	(12,496)	1,223
END OF PERIOD TRUE-UP	<u>(224,843)</u>	<u>(596,282)</u>	<u>371,438</u>

() REFLECTS OVER-RECOVERY

*** Seven months actual and five months projected (Jan-Dec'2016)

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
 JANUARY 2018 THROUGH DECEMBER 2018

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	160,648	-	-	560,867	-	4,628	-	726,143
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	8,207	-	-	-	-	-	-	8,207
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	189,069	-	-	452,098	-	4,615	-	645,783
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	49,379	-	-	47	-	-	-	49,426
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	54,612	-	-	1,456,921	-	-	-	1,511,533
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	88,384	-	-	10,207	-	-	-	98,590
PROGRAM 9: COMM/IND CONVERSION	-	351,058	-	-	18,076	-	24,627	-	393,762
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,265	-	3,265
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	452,646	-	-	-	452,646
COMMON COSTS	-	106,900	-	982,854	5,184	-	8,587	75,036	1,178,561
TOTAL TOTAL OF ALL PROGRAMS	-	1,008,257	-	982,854	2,956,047	-	45,722	75,036	5,067,917

CITY GAS COMPANY OF FLORIDA
 PROJECTED CONSERVATION COSTS PER PROGRAM
 JANUARY 2018 THROUGH DECEMBER 2018
 SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	172,793	-	-	471,000	-	5,008	-	648,801
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	197,898	-	-	490,243	-	5,600	-	693,741
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	36,162	-	-	325	-	-	-	36,487
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	36,351	-	-	1,586,865	-	-	-	1,623,216
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	84,453	-	-	17,000	-	-	-	101,453
PROGRAM 9: COMM/IND CONVERSION	-	346,294	-	-	43,598	-	28,877	-	418,769
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	4,240	-	4,240
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	522,063	-	-	-	522,063
COMMON COSTS	-	117,850	-	991,693	-	-	7,160	84,598	1,201,300
TOTAL	-	991,800	-	991,693	3,131,094	-	50,885	84,598	5,250,070

CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
 JANUARY 2018 THROUGH DECEMBER 2018

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	(12,146)	-	-	89,867	-	(380)	-	77,342
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	8,207	-	-	-	-	-	-	8,207
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEME	-	(8,829)	-	-	(38,145)	-	(985)	-	(47,958)
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	13,217	-	-	(278)	-	-	-	12,939
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	18,261	-	-	(129,944)	-	-	-	(111,683)
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	3,931	-	-	(6,793)	-	-	-	(2,862)
PROGRAM 9: COMM/IND CONVERSION	-	4,764	-	-	(25,522)	-	(4,250)	-	(25,008)
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	(975)	-	(975)
PROGRAM 11: COMMERCIAL APPLIANCE	-	-	-	-	(69,417)	-	-	-	(69,417)
COMMON COSTS	-	(10,949)	-	(8,839)	5,184	-	1,427	(9,561)	(22,739)
TOTAL TOTAL OF ALL PROGRAMS	-	16,457	-	(8,839)	(175,047)	-	(5,163)	(9,561)	(182,153)

() REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
 SUMMARY OF EXPENSES BY MONTH
 JANUARY 2018 THROUGH DECEMBER 2018

EXPENSES:	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
PROGRAM 1:	80,943	39,458	82,774	35,971	64,295	44,594	121,852	63,773	42,797	63,628	57,765	28,293	726,143
PROGRAM 2:	-	-	-	-	-	-	-	3,916	4,290	(6,644)	6,644	-	8,207
PROGRAM 3:	74,475	60,033	52,717	51,229	44,646	52,010	62,243	39,458	45,970	57,455	61,605	43,941	645,783
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	1,748	2,526	4,142	3,635	4,156	3,741	3,644	4,925	6,131	4,356	5,378	5,045	49,426
PROGRAM 7:	140,516	154,794	105,035	126,834	118,780	146,257	157,996	108,688	105,755	145,005	134,037	67,836	1,511,533
PROGRAM 8:	5,731	5,654	9,243	7,960	9,405	7,693	8,771	7,402	10,437	8,943	8,484	8,868	98,590
PROGRAM 9:	28,578	28,815	40,120	37,228	38,517	28,789	30,389	20,785	37,412	40,619	26,100	36,410	393,762
PROGRAM 10:	292	288	350	286	350	274	381	184	52	217	140	451	3,265
PROGRAM 11:	19,589	28,880	34,274	26,844	32,802	91,674	28,056	7,388	22,325	73,321	62,107	25,387	452,646
COMMON COSTS	107,253	96,005	60,372	122,110	153,670	129,294	113,236	32,619	91,946	67,135	132,356	72,566	1,178,561
TOTAL	459,125	416,453	389,026	412,097	466,620	504,326	526,568	289,138	367,115	454,036	494,616	288,797	5,067,917
LESS: Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	459,125	416,453	389,026	412,097	466,620	504,326	526,568	289,138	367,115	454,036	494,616	288,797	5,067,917

PROJECTED CONSERVATION COSTS PER MONTH
 JANUARY 2018 THROUGH DECEMBER 2018
 SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

EXPENSES:	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
PROGRAM 1:	80,944	39,459	82,774	35,971	64,294	44,595	50,127	50,127	50,127	50,127	50,127	50,127	648,801
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	74,474	60,033	52,717	51,229	44,646	52,011	59,772	59,772	59,772	59,772	59,772	59,772	693,741
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	1,748	2,526	4,142	3,635	4,156	3,741	2,756	2,756	2,756	2,756	2,756	2,756	36,487
PROGRAM 7:	140,516	154,794	105,035	126,834	118,780	146,257	138,500	138,500	138,500	138,500	138,500	138,500	1,623,216
PROGRAM 8:	5,731	5,654	9,243	7,960	9,405	7,693	9,294	9,294	9,294	9,294	9,294	9,294	101,453
PROGRAM 9:	28,578	28,816	40,120	37,229	38,517	28,789	36,120	36,120	36,120	36,120	36,120	36,120	418,769
PROGRAM 10:	292	288	350	286	350	274	400	400	400	400	400	400	4,240
PROGRAM 11:	19,589	28,880	34,274	26,844	32,802	91,674	48,000	48,000	48,000	48,000	48,000	48,000	522,063
COMMON COSTS	107,253	96,004	60,371	122,111	153,669	129,294	86,266	86,266	91,266	91,266	91,266	86,266	1,201,300
TOTAL	459,125	416,454	389,026	412,099	466,619	504,328	431,236	431,236	436,236	436,236	436,236	431,236	5,250,070
LESS AMOUNT INCLUDED IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE													
CONSERVATION EXPENSES	459,125	416,454	389,026	412,099	466,619	504,328	431,236	431,236	436,236	436,236	436,236	431,236	5,250,070

SUMMARY OF EXPENSES BY PROGRAM
 VARIANCE ACTUAL VERSUS PROJECTED
 JANUARY 2018 THROUGH DECEMBER 2018

EXPENSES:	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
PROGRAM 1:	(1)	(1)	0	0	1	(1)	71,725	13,645	(7,331)	13,500	7,638	(21,834)	77,342
PROGRAM 2:	-	-	-	-	-	-	-	3,916	4,290	(6,644)	6,644	-	8,207
PROGRAM 3:	1	0	(0)	(0)	0	(1)	2,472	(20,314)	(13,801)	(2,316)	1,834	(15,831)	(47,958)
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	(0)	(0)	(0)	(0)	0	(0)	888	2,168	3,374	1,600	2,621	2,289	12,939
PROGRAM 7:	0	0	(0)	0	0	0	19,496	(29,812)	(32,745)	6,505	(4,463)	(70,664)	(111,683)
PROGRAM 8:	(0)	0	(0)	(0)	(0)	(0)	(524)	(1,892)	1,143	(351)	(810)	(427)	(2,862)
PROGRAM 9:	0	(1)	(0)	(1)	(0)	(0)	(5,731)	(15,335)	1,292	4,499	(10,020)	290	(25,008)
PROGRAM 10:	(0)	(0)	(0)	(0)	0	0	(19)	(216)	(348)	(183)	(260)	51	(975)
PROGRAM 11:	0	(0)	0	-	(0)	(1)	(19,944)	(40,612)	(25,675)	25,321	14,107	(22,613)	(69,417)
COMMON COSTS	(0)	1	1	(1)	1	0	26,969	(53,647)	679	(24,131)	41,089	(13,700)	(22,739)
TOTAL	0	(1)	(0)	(2)	1	(2)	95,332	(142,098)	(69,122)	17,799	58,380	(142,440)	(182,153)
LESS: 2008 Audit Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	0	(1)	(0)	(2)	1	(2)	95,332	(142,098)	(69,122)	17,799	58,380	(142,440)	(182,153)

CALCULATION OF TRUE-UP AND INTEREST PROVISION
 JANUARY 2018 THROUGH DECEMBER 2018

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1. INTEREST PROVISION													
BEGINNING TRUE-UP	(759,107)	(853,759)	(868,175)	(888,743)	(896,697)	(828,779)	(657,525)	(462,827)	(492,877)	(430,978)	(289,800)	(116,228)	
2. ENDING TRUE-UP BEFORE INTEREST	(852,752)	(867,039)	(887,452)	(895,296)	(827,425)	(656,329)	(461,903)	(492,084)	(430,179)	(289,145)	(115,847)	(224,504)	
3. TOTAL BEGINNING & ENDING TRUE-UP	(1,611,859)	(1,720,798)	(1,755,627)	(1,784,039)	(1,724,122)	(1,485,108)	(1,119,428)	(954,911)	(923,056)	(720,123)	(405,647)	(340,733)	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	(805,929)	(860,399)	(877,814)	(892,020)	(862,061)	(742,554)	(559,714)	(477,456)	(461,528)	(360,061)	(202,824)	(170,366)	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	1.490%	1.500%	1.660%	1.860%	1.900%	1.860%	2.000%	1.970%	2.020%	2.130%	2.240%	2.270%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	1.500%	1.660%	1.860%	1.900%	1.860%	2.000%	1.970%	2.020%	2.130%	2.240%	2.270%	2.500%	
7. TOTAL (SUM LINES 5 & 6)	2.990%	3.160%	3.520%	3.760%	3.760%	3.860%	3.970%	3.990%	4.150%	4.370%	4.510%	4.770%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	1.495%	1.580%	1.760%	1.880%	1.880%	1.930%	1.985%	1.995%	2.075%	2.185%	2.255%	2.385%	
9. MONTHLY AVG INTEREST RATE	0.125%	0.132%	0.147%	0.157%	0.157%	0.161%	0.165%	0.166%	0.173%	0.182%	0.188%	0.199%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	(1,007)	(1,136)	(1,290)	(1,400)	(1,353)	(1,196)	(924)	(793)	(798)	(655)	(381)	(339)	(11,273)
10. a. INT. ADJ													

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
 JANUARY 2018 THROUGH DECEMBER 2018

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
1 RCS AUDIT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
2 OTHER PROGRAM REVS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CONSERV. ADJ REVS	(552,770)	(429,733)	(408,303)	(418,650)	(397,348)	(331,877)	(330,946)	(318,396)	(304,417)	(312,203)	(320,663)	(397,073)	(4,522,380)
4 TOTAL REVENUES	(552,770)	(429,733)	(408,303)	(418,650)	(397,348)	(331,877)	(330,946)	(318,396)	(304,417)	(312,203)	(320,663)	(397,073)	(4,522,380)
5 PRIOR PERIOD TRUE UP NOT APPLICABLE TO THIS PERIOD CONSERVATION REVENUES	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(63,259)	(759,107)
6 APPLICABLE TO THE PERIOD	(616,029)	(492,992)	(471,562)	(481,909)	(460,607)	(395,136)	(394,205)	(381,655)	(367,676)	(375,462)	(383,922)	(460,332)	(5,281,487)
CONSERVATION EXPENSES													
7 (FROM CT-3, PAGE 1)	459,125	416,453	389,026	412,097	466,620	504,326	526,568	289,138	367,115	454,036	494,616	288,797	5,067,917
8 TRUE-UP THIS PERIOD	(156,903)	(76,539)	(82,537)	(69,812)	6,012	109,191	132,363	(92,517)	(561)	78,574	110,694	(171,535)	(213,570)
9 INTEREST PROVISION THIS PERIOD (FROM CT-3 PAGE 3)	(1,007)	(1,136)	(1,290)	(1,400)	(1,353)	(1,196)	(924)	(793)	(798)	(655)	(381)	(339)	(11,273)
10 TRUE-UP & INTER. PROV. BEGINNING OF MONTH	(759,107)	(853,759)	(868,175)	(888,743)	(896,697)	(828,779)	(657,525)	(462,827)	(492,877)	(430,978)	(289,800)	(116,228)	
11 PRIOR PERIOD TRUE UP													
COLLECTED/(REFUNDED)	63,259	63,259	63,259	63,259	63,259	63,259	63,259	63,259	63,259	63,259	63,259	63,259	
12 TOTAL NET TRUE UP (SUM LINES 8+9+10+11)	(853,759)	(868,175)	(888,743)	(896,697)	(828,779)	(657,525)	(462,827)	(492,877)	(430,978)	(289,800)	(116,228)	(224,843)	(224,843)

CITY GAS COMPANY OF FLORIDA

Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION PROGRAM - PROGRAM 1

DESCRIPTION: The objective of this program is to increase the conservation of energy resources in the single and multi-family residential new construction markets by promoting the installation of energy-efficient natural gas appliances. This program is designed to expand consumer energy options in new homes. Incentives in the form of cash allowances are provided to support the installation of natural gas including interior gas piping, venting, appliance purchase or lease, and other costs associated with residential gas service. Cash allowances are paid for water heating, space heating, clothes drying, and cooking equipment installations

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	400
Gas Tankless Water Heating	550
Gas Heating	500
Gas Cooking	150
Gas Clothe Drying	100
Gas Cooling and Dehumidification.....	1200

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$ 726,143

CITY GAS COMPANY OF FLORIDA
Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

DESCRIPTION:

This program encourages the replacement of inefficient non-natural gas residential appliances in existing residences. Participation in the program is open to current residential customers and to homeowners converting a residence to natural gas where the company is able to extend service under its extension of facilities policy. This program provides incentives for the replacement of non-gas water heating, space heating, cooking, or clothes drying appliances through the purchase and/or lease of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$500
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	550
Gas Tankless Water Heating	675
Gas Heating	725
Gas Cooking	200
Gas Clothe Drying	150
Gas Cooling and Dehumidification.....	1200

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$ 645,783

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: GAS APPLIANCES IN SCHOOLS - PROGRAM 5

DESCRIPTION: The Gas Appliances in Schools Program is designed to promote natural gas appliances where cost-efficient, in Home Economic Departments in schools located in our Company's service area. The program provides teaching assistance on energy conservation and on the use, care, and safety of natural gas appliances through a Company-employed home economist.

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$0.

CITY GAS COMPANY OF FLORIDA

Schedule CT-6

PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

DESCRIPTION: The Residential Propane Conversion Program is designed to promote the conversion of existing residential propane appliances to utilize efficient natural gas. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the conversion of their existing propane appliances to utilize natural gas.

PROGRAM ALLOWANCES:

Furnace	\$200
Water Heater	100
Dryer	50
Range	25

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$49,426

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL APPLIANCE RETENTION PROGRAM - PROGRAM 7

DESCRIPTION: This program is designed to promote the retention of energy-efficient water heating, space heating, clothes drying, and cooking appliances for current natural gas customers. A cash incentive is paid to reduce the cost of purchasing and installing a replacement natural gas water heating, space heating, clothe drying, and cooking appliances

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	400
Gas Tankless Water Heating	550
Gas Heating	500
Gas Cooking	100
Gas Clothe Drying	100

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$1,511,533

CITY GAS COMPANY OF FLORIDA

Schedule CT-6

PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

DESCRIPTION: The Residential Cut and Cap Program is designed to encourage the re-activation of existing residential service lines that are scheduled to be cut off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and/or lease and the installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Service re-activation..... \$200

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$98,590

CITY GAS COMPANY OF FLORIDA

Schedule CT-6

PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

DESCRIPTION: The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

Per 100,000 BTU input rating..... \$75

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$393,762

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

DESCRIPTION: The Commercial/Industrial Alternative Technology Incentive Program (ATI) is designed to encourage commercial and industrial business owners to install alternate technologies that utilize natural gas that are not covered by one of the other City Gas Energy Conservation Programs, but which cost-effectively reduce the total utility expense of the business. The program offers incentives based on the cost-effectiveness under a life-cycle analysis utilizing a computerized energy consumption simulation model.

PROGRAM ALLOWANCES:

Payback period of three years subject to a maximum incentive of three times the projected incremental annualized margin.

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$3,265

CITY GAS COMPANY OF FLORIDA

Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL NATURAL GAS CONSERVATION PROGRAM (APPLIANCE) - PROGRAM 11

DESCRIPTION: The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

	New Construction	Replacement	Retention
<i>-Small Food Service</i>			
Tank Water Heater	\$ 1,000	\$ 1,500	\$ 1,000
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,000	1,500	1,000
Fryer	3,000	3,000	3,000
<i>-Commercial Food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
<i>-Hospitality Lodging</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
Dryer	1500	1500	1500
<i>-Cleaning Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Dryer	1500	1500	1500
<i>-Large Non-food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000

REPORTING PERIOD: January 2018 through December 2018

PROGRAM SUMMARY:

Program costs for the period were \$ 452,646

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 3
PARTY: FLORIDA CITY GAS – (DIRECT)
DESCRIPTION: Miguel Bustos MB-2

COMPANY:
 FLORIDA CITY GAS

SCHEDULE E-1

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:
 2020 Winter Months

\$0.71019 PGA CAP w/ assessment

(REVISED FORM 9/22/00)

COST OF GAS PURCHASED	PROJECTION							TOTAL
	OCT	NOV	DEC	JAN	FEB	MAR		
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

COMPANY:		FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE FINAL FUEL OVER/UNDER RECOVERY FOR THE PERIOD: JANUARY 2018 THROUGH DECEMBER 2018	SCHEDULE A-7
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	27,594,583.00
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	27,448,294.00
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	(146,289.00)
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	30,236.00
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	(116,053.00)
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2018 THROUGH DECEMBER 2018, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2019 THROUGH DECEMBER 2019 PERIOD	E-4, LINE 4, COL. 4	2,505,604.00
7.	FINAL 2018 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2020 THROUGH DECEMBER 2020 PERIOD	LINE 5 - LINE 6	(2,621,657.00)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 4
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY – (DIRECT)
DESCRIPTION: Derrick M. Craig DMC-1

Exhibit _____
Docket No. 20190003-GU
Florida Public Utilities Company
(DMC-1)

COMPANY:		PURCHASED GAS ADJUSTMENT												SCHEDULE E-1
FLORIDA PUBLIC UTILITIES COMPANY		COST RECOVERY CLAUSE CALCULATION												
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2020 THROUGH DECEMBER 2020														
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$6,202	\$5,375	\$4,909	\$4,763	\$3,782	\$3,501	\$3,040	\$2,875	\$3,098	\$3,044	\$4,007	\$5,168	\$49,764
2	NO NOTICE SERVICE	\$8,891	\$6,584	\$5,853	\$3,915	\$1,660	\$1,606	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$48,589
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$1,591,596	\$1,120,305	\$924,034	\$845,077	\$702,178	\$721,350	\$509,287	\$582,302	\$642,454	\$606,269	\$907,618	\$1,103,271	\$10,255,741
5	DEMAND	\$2,943,061	\$2,874,688	\$2,940,011	\$2,867,149	\$2,528,662	\$2,454,333	\$2,298,618	\$2,307,857	\$2,284,654	\$2,403,880	\$2,735,458	\$2,769,206	\$31,407,577
6	OTHER	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$389,400
LESS END-USE CONTRACT:														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$781,192	\$9,374,300
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6+10)-(7+8+9)	\$3,801,008	\$3,258,210	\$3,126,065	\$2,972,162	\$2,487,540	\$2,432,048	\$2,063,848	\$2,145,937	\$2,183,041	\$2,267,563	\$2,903,403	\$3,135,942	\$32,776,771
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$700	\$400	\$400	\$300	\$300	\$400	\$400	\$500	\$500	\$400	\$500	\$500	\$5,300
14	TOTAL THERM SALES	\$3,800,308	\$3,257,810	\$3,125,665	\$2,971,862	\$2,487,240	\$2,431,648	\$2,063,448	\$2,145,437	\$2,182,541	\$2,267,163	\$2,902,903	\$3,135,442	\$32,771,471
THERMS PURCHASED														
15	COMMODITY (Pipeline)	3,975,720	3,445,620	3,146,570	3,053,080	2,424,210	2,244,150	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	31,899,130
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	3,975,720	3,445,620	3,146,570	3,053,080	2,424,210	2,244,150	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	31,899,130
19	DEMAND	14,276,120	13,331,880	14,209,160	13,005,000	6,828,370	5,775,000	5,979,900	6,130,560	5,887,800	7,736,050	13,857,600	14,310,840	121,328,280
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,975,720	3,445,620	3,146,570	3,053,080	2,424,210	2,244,150	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	31,899,130
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,742	1,207	1,202	944	1,136	1,294	1,357	1,487	1,598	1,336	1,544	1,539	16,385
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,973,978	3,444,413	3,145,368	3,052,136	2,423,074	2,242,856	1,947,203	1,841,333	1,984,392	1,949,724	2,567,266	3,311,001	31,882,745
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156	0.156
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	40.033	32.514	29.366	27.679	28.965	32.144	26.137	31.598	32.349	31.074	35.332	33.306	32.151
32	DEMAND (5/19)	20.615	21.563	20.691	22.047	37.032	42.499	38.439	37.645	38.803	31.074	19.740	19.350	25.886
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	95.606	94.561	99.348	97.350	102.612	108.373	105.917	116.449	109.922	116.222	113.025	94.669	102.751
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	40.190	33.127	33.276	31.789	26.418	30.922	29.477	33.625	31.289	29.940	32.383	32.489	32.346
40	TOTAL COST OF THERM SOLD (11/27)	95.647	94.594	99.386	97.380	102.661	108.435	105.990	116.543	110.011	116.302	113.093	94.713	102.804
41	TRUE-UP (REFUND)/RECOVER (E-4)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)	(2.363)
42	TOTAL COST OF GAS (40+41)	93.284	92.231	97.023	95.017	100.298	106.072	103.627	114.180	107.648	113.939	110.730	92.350	100.441
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42*43)	93.75319	92.69454	97.51086	95.49420	100.80150	106.60532	104.14813	114.75335	108.18852	114.51130	111.28662	92.81386	100.94582
45	PGA FACTOR (ROUNDED TO NEAREST .001)	93.753	92.695	97.511	95.494	100.801	106.605	104.148	114.753	108.189	114.511	111.287	92.814	100.946

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ACTUAL JANUARY 2019 THROUGH JUNE 2019 ESTIMATED JULY 2019 THROUGH DECEMBER 2019												SCHEDULE E-1/R		
		----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		----- ACTUAL -----		----- PROJECTED -----		----- PROJECTED -----		----- PROJECTED -----		TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
COST OF GAS PURCHASED																
1	COMMODITY (Pipeline)	\$15,025	\$10,236	\$12,214	\$5,335	\$1,238	5,793	\$4,136	\$3,844	\$4,420	\$4,310	\$5,281	\$6,493	\$78,324		
2	NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$20,080		
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4	COMMODITY (Other)	\$1,873,255	\$611,309	\$675,601	\$215,208	\$772,655	\$46,311	\$1,134,050	\$1,081,628	\$1,246,662	\$1,055,351	\$1,516,595	\$1,752,435	\$11,981,059		
5	DEMAND	\$1,707,575	\$1,746,538	\$1,803,592	\$1,774,072	\$1,466,540	\$1,369,509	\$1,560,524	\$1,558,447	\$1,545,111	\$1,665,359	\$1,988,474	\$2,019,617	\$20,205,359		
6	OTHER	\$43,681	\$30,420	\$28,919	\$42,579	\$32,167	\$36,523	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$514,289		
LESS END-USE CONTRACT:																
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8	DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$2,661,361		
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11	TOTAL COST (1+2+3+4+5+6+10) (7+8+9)	\$3,639,536	\$2,398,504	\$2,520,326	\$2,037,193	\$2,272,600	\$1,458,136	\$2,306,795	\$2,252,004	\$2,404,210	\$2,334,572	\$3,121,852	\$3,392,024	\$30,137,750		
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13	COMPANY USE	\$1,473	\$1,021	\$1,017	\$798	\$983	\$1,120	\$700	\$700	\$1,100	\$600	\$600	\$600	\$10,712		
14	TOTAL THERM SALES	\$3,421,894	\$3,056,542	\$2,440,460	\$2,530,260	\$2,420,496	\$2,235,061	\$2,306,095	\$2,251,304	\$2,403,110	\$2,333,972	\$3,121,252	\$3,391,424	\$31,911,869		
THERMS PURCHASED																
15	COMMODITY (Pipeline)	3,338,790	2,331,580	2,782,220	1,215,180	350,330	709,280	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	24,828,320		
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0		
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0		
18	COMMODITY (Other)	3,424,179	2,912,501	1,962,752	2,283,927	1,781,176	678,427	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	27,143,902		
19	DEMAND	12,360,939	10,703,747	11,544,452	10,623,796	4,673,293	3,495,104	6,577,270	6,564,560	6,442,500	8,333,730	14,463,600	14,937,970	110,720,961		
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0		
LESS END-USE CONTRACT:																
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0		
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0		
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0		
24	TOTAL PURCHASES (15+16+17+18+19+20) (21+22+23)	3,424,179	2,912,501	1,962,752	2,283,927	1,781,176	678,427	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	27,143,902		
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0		
26	COMPANY USE	1,742	1,207	1,202	944	1,136	1,294	1,290	1,310	1,970	1,210	1,080	1,160	15,544		
27	TOTAL THERM SALES (For Estimate, 24 - 26)	3,784,763	3,414,158	2,845,645	2,846,940	2,404,200	2,139,515	2,046,050	1,901,690	2,186,180	2,132,590	2,613,100	3,213,310	31,528,141		
CENTS PER THERM																
28	COMMODITY (Pipeline) (1/25)	0.450	0.439	0.439	0.439	0.353	0.817	0.202	0.202	0.202	0.202	0.202	0.202	0.315		
29	NO NOTICE SERVICE (2/26)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
30	SWING SERVICE (3/27)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
31	COMMODITY (Other) (4/28)	54.707	20.989	34.421	9.423	43.379	6.826	55.391	56.838	56.973	49.459	58.014	54.517	44.139		
32	DEMAND (5/29)	13.814	16.317	15.623	16.699	31.381	39.184	23.726	23.740	23.983	19.983	13.748	13.520	18.249		
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
LESS END-USE CONTRACT:																
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
37	TOTAL COST OF PURCHASES (11/24)	106.289	82.352	128.408	89.197	127.590	214.929	112.673	118.340	109.874	109.409	119.420	105.524	111.030		
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		
39	COMPANY USE (13/26)	84.575	84.575	84.575	84.575	86.565	86.565	54.264	53.435	55.838	49.587	55.556	51.724	68.913		
40	TOTAL COST OF THERM SOLD (13/27)	96.163	70.252	88.568	71.557	94.526	68.153	112.744	118.421	109.973	109.471	119.469	105.562	95.590		
41	TRUE-UP (E-1)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)		
42	TOTAL COST OF GAS (40+41)	87.982	62.071	80.387	63.376	86.345	59.972	104.563	110.240	101.792	101.290	111.288	97.381	87.409		
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503		
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	88.42396	62.38259	80.79077	63.69474	86.77912	60.27302	105.08824	110.79414	102.30360	101.79918	111.84751	97.87000	87.84823		
45	PGA FACTOR (ROUNDED TO NEAREST .001)	88.424	62.383	80.791	63.695	86.779	60.273	105.088	110.794	102.304	101.799	111.848	97.870	87.848		

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2	
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2019 THROUGH JUNE 2019 ESTIMATED JULY 2019 THROUGH DECEMBER 2019												
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$1,873,255	\$611,309	\$675,601	\$215,208	\$772,655	\$46,311	\$1,134,050	\$1,081,628	\$1,246,662	\$1,055,351	\$1,516,595	\$1,752,435	\$11,981,059
2	TRANSPORTATION COST	\$1,766,281	\$1,787,194	\$1,844,725	\$1,821,985	\$1,499,945	\$1,411,825	\$1,172,745	\$1,170,376	\$1,157,548	\$1,279,221	\$1,605,257	\$1,639,589	\$18,156,691
3	TOTAL	\$3,639,536	\$2,398,504	\$2,520,326	\$2,037,193	\$2,272,600	\$1,458,136	\$2,306,795	\$2,252,004	\$2,404,210	\$2,334,572	\$3,121,852	\$3,392,024	\$30,137,750
4	FUEL REVENUES (NET OF REVENUE TAX)	\$3,421,894	\$3,056,542	\$2,440,460	\$2,530,260	\$2,420,496	\$2,235,061	\$2,139,407	\$2,096,427	\$2,225,358	\$2,160,105	\$2,908,074	\$3,129,143	\$30,763,227
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$227,214	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$227,213	\$2,726,557
6	FUEL REVENUE APPLICABLE TO PERIOD <small>Add Lines 5+6</small>	\$3,649,108	\$3,283,755	\$2,667,673	\$2,757,473	\$2,647,709	\$2,462,274	\$2,366,620	\$2,323,640	\$2,452,571	\$2,387,318	\$3,135,287	\$3,356,356	\$33,489,784
7	TRUE-UP - OVER(UNDER) - THIS PERIOD <small>Line 6 - Line 3</small>	\$9,572	\$885,251	\$147,347	\$720,280	\$375,109	\$1,004,138	\$59,825	\$71,636	\$48,361	\$52,746	\$13,435	(\$35,668)	\$3,352,034
8	INTEREST PROVISION - THIS PERIOD <small>Line 21</small>	(\$8)	\$437	\$1,022	\$1,441	\$2,091	\$2,940	\$3,380	\$3,035	\$2,733	\$2,413	\$2,060	\$1,625	\$23,169
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$104,897	(\$112,753)	\$545,722	\$466,878	\$961,387	\$1,111,374	\$1,891,239	\$1,727,231	\$1,574,689	\$1,398,570	\$1,226,516	\$1,014,798	\$104,897
10	TRUE-UP COLLECTED OR (REFUNDED) <small>Reverse of Line 6</small>	(\$227,214)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$227,213)	(\$2,726,557)
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP <small>Add Lines 7 + 8 + 9 + 10 + 10a</small>	(\$112,753)	\$545,722	\$466,878	\$961,387	\$1,111,374	\$1,891,239	\$1,727,231	\$1,574,689	\$1,398,570	\$1,226,516	\$1,014,798	\$753,543	
INTEREST PROVISION														
12	BEGINNING TRUE-UP <small>Line 9</small>	\$104,897	(\$112,753)	\$545,722	\$466,878	\$961,387	\$1,111,374	\$1,891,239	\$1,727,231	\$1,574,689	\$1,398,570	\$1,226,516	\$1,014,798	\$11,910,548
13	ENDING TRUE-UP BEFORE INTEREST <small>Add Lines 12 + 7 + 10</small>	(\$112,745)	\$545,285	\$465,856	\$959,946	\$1,109,283	\$1,888,299	\$1,723,851	\$1,571,654	\$1,395,837	\$1,224,103	\$1,012,738	\$751,918	\$12,536,025
14	TOTAL (12+13) <small>Add Lines 12 + 13</small>	(\$7,848)	\$432,532	\$1,011,579	\$1,426,824	\$2,070,670	\$2,999,673	\$3,615,089	\$3,298,885	\$2,970,526	\$2,622,673	\$2,239,255	\$1,766,716	\$24,446,574
15	AVERAGE <small>50% of Line 14</small>	(\$3,924)	\$216,266	\$505,789	\$713,412	\$1,035,335	\$1,499,836	\$1,807,545	\$1,649,442	\$1,485,263	\$1,311,337	\$1,119,627	\$883,358	\$12,223,287
16	INTEREST RATE - FIRST DAY OF MONTH	2.50%	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.21%	2.21%	2.21%	2.21%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.21%	2.21%	2.21%	2.21%	2.21%	
18	TOTAL <small>Add Lines 16 + 17</small>	4.92%	4.84%	4.85%	4.85%	4.84%	4.70%	4.49%	4.42%	4.42%	4.42%	4.42%	4.42%	
19	AVERAGE <small>50% of Line 18</small>	2.460%	2.420%	2.425%	2.425%	2.420%	2.350%	2.245%	2.210%	2.210%	2.210%	2.210%	2.210%	
20	MONTHLY AVERAGE <small>Line 19 / 12 mon.</small>	0.205%	0.202%	0.202%	0.202%	0.202%	0.196%	0.187%	0.184%	0.184%	0.184%	0.184%	0.184%	
21	INTEREST PROVISION <small>Line 15 + Line 20</small>	(\$8)	\$437	\$1,022	\$1,441	\$2,091	\$2,940	\$3,380	\$3,035	\$2,733	\$2,413	\$2,060	\$1,625	\$23,169

PURCHASED GAS ADJUSTMENT											
TRANSPORTATION PURCHASES											
SYSTEM SUPPLY AND END USE											
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2020 THROUGH DECEMBER 2020											
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	VARIOUS	SYS SUPPLY	N/A	3,975,720	0	3,975,720	\$1,591,596	\$38,652	\$2,170,760	INCLUDED IN COST	95.606
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	3,445,620	0	3,445,620	\$1,120,305	\$37,825	\$2,100,080	INCLUDED IN COST	94.561
MARCH	VARIOUS	SYS SUPPLY	N/A	3,146,570	0	3,146,570	\$924,034	\$37,359	\$2,164,672	INCLUDED IN COST	99.348
APRIL	VARIOUS	SYS SUPPLY	N/A	3,053,080	0	3,053,080	\$845,077	\$37,213	\$2,089,872	INCLUDED IN COST	97.350
MAY	VARIOUS	SYS SUPPLY	N/A	2,424,210	0	2,424,210	\$702,178	\$36,232	\$1,749,130	INCLUDED IN COST	102.612
JUNE	VARIOUS	SYS SUPPLY	N/A	2,244,150	0	2,244,150	\$721,350	\$35,951	\$1,674,747	INCLUDED IN COST	108.373
JULY	VARIOUS	SYS SUPPLY	N/A	1,948,560	0	1,948,560	\$509,287	\$35,490	\$1,519,071	INCLUDED IN COST	105.917
AUGUST	VARIOUS	SYS SUPPLY	N/A	1,842,820	0	1,842,820	\$582,302	\$35,325	\$1,528,310	INCLUDED IN COST	116.449
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	1,985,990	0	1,985,990	\$642,454	\$35,548	\$1,505,039	INCLUDED IN COST	109.922
OCTOBER	VARIOUS	SYS SUPPLY	N/A	1,951,060	0	1,951,060	\$606,269	\$35,494	\$1,625,800	INCLUDED IN COST	116.222
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	2,568,810	0	2,568,810	\$907,618	\$36,457	\$1,959,328	INCLUDED IN COST	113.025
DECEMBER	VARIOUS	SYS SUPPLY	N/A	3,312,540	0	3,312,540	\$1,103,271	\$37,618	\$1,995,053	INCLUDED IN COST	94.669
				TOTAL							
				31,899,130	0	31,899,130	\$10,255,741	\$439,164	\$22,081,866	102.751	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT				SCHEDULE E-4
		ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2020 THROUGH DECEMBER 2020				
		PRIOR PERIOD: JANUARY 2018 THROUGH DECEMBER 2018			CURRENT PERIOD: JANUARY 2019 THROUGH DECEMBER 2019	(5) (3)+(4) COMBINED TOTAL TRUE-UP
(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED			
1	TOTAL THERM SALES (\$)	\$31,482,317	\$27,448,294	(\$4,034,023)	\$33,489,784	\$29,455,761
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$2,462,263	(\$146,289)	(\$2,608,552)	\$3,352,034	\$743,482
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$43,341	\$30,236	(\$13,105)	\$23,169	\$10,064
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$2,505,604	(\$116,053)	(\$2,621,657)	\$3,375,203	\$753,546
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$753,546
PROJECTED THERM SALES FOR JANUARY 2020 - DECEMBER 2020						31,882,745
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						<u>2.363</u>

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2020 THROUGH DECEMBER 2020														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total	
PGA COST														
1	Commodity costs	\$1,591,596	\$1,120,305	\$924,034	\$845,077	\$702,178	\$721,350	\$509,287	\$582,302	\$642,454	\$606,269	\$907,618	\$1,103,271	\$10,255,741
2	Transportation costs	\$2,958,154	\$2,886,647	\$2,950,773	\$2,875,827	\$2,534,104	\$2,459,440	\$2,303,303	\$2,312,377	\$2,289,329	\$2,410,036	\$2,744,527	\$2,781,413	\$31,505,930
3	Hedging costs													
4	(financial settlement)													
5	Other	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$32,450	\$389,400
6	Total	\$4,582,200	\$4,039,402	\$3,907,257	\$3,753,354	\$3,268,732	\$3,213,240	\$2,845,040	\$2,927,129	\$2,964,233	\$3,048,755	\$3,684,595	\$3,917,134	\$42,151,071
PGA THERM SALES														
7	Residential	1,630,045	1,412,704	1,290,094	1,251,762	993,926	920,102	798,910	755,556	814,256	799,935	1,053,212	1,358,141	13,078,643
8	Commercial	2,345,675	2,032,916	1,856,476	1,801,317	1,430,284	1,324,049	1,149,650	1,087,264	1,171,734	1,151,125	1,515,598	1,954,399	18,820,487
9	Total	3,975,720	3,445,620	3,146,570	3,053,079	2,424,210	2,244,151	1,948,560	1,842,820	1,985,990	1,951,060	2,568,810	3,312,540	31,899,130
PGA REVENUES														
10	Residential	1,558,413	1,335,865	1,281,687	1,218,586	1,019,891	997,140	846,178	879,834	895,047	929,701	1,190,395	1,285,736	13,438,473
11	Commercial	2,242,595	1,922,344	1,844,378	1,753,576	1,467,649	1,434,909	1,217,670	1,266,103	1,287,994	1,337,862	1,713,008	1,850,206	19,338,294
12	Total	3,801,008	3,258,209	3,126,065	2,972,162	2,487,540	2,432,049	2,063,848	2,145,937	2,183,041	2,267,563	2,903,403	3,135,942	32,776,767
NUMBER OF PGA CUSTOMERS														
13	Residential	57,335	57,397	57,619	57,874	57,718	57,752	57,796	57,939	58,021	58,014	58,209	58,450	694,124
14	Commercial	4,030	4,029	4,022	4,036	4,032	4,012	4,024	4,015	4,010	3,989	3,987	3,994	48,180
50	Total	61,365	61,426	61,641	61,910	61,750	61,764	61,820	61,954	62,031	62,003	62,196	62,444	742,304

EXHIBIT

OF

KANDI M. FLOYD

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 6
PARTY: PEOPLES GAS SYSTEM – (DIRECT)
DESCRIPTION: Kandi Floyd KMF-1

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1	Composite Exhibit No. KMF-1, Final Fuel Over/Under Recovery	7

FOR THE PERIOD: JANUARY 18 THROUGH DECEMBER 18

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'18	\$176,447,304
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'18	\$173,143,166
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'18	(\$3,304,138)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'18	\$131,542
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		(\$3,172,596)
6	ADJUSTMENTS	A-2 Lines10a + 11a, Period To Date Dec.'18	\$90,704
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2018 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'20)	(\$3,081,892)
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '18 THROUGH DECEMBER '18 WHICH WAS INCLUDED IN THE CURRENT JANUARY '19 THROUGH DECEMBER '19 PERIOD	E-4 Line 4, Col. 4, PGACAP'19 (To Be on E4 Line 4, Col. 1, PGACAP'20)	\$1,596,468
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'18 THROUGH DECEMBER'18 TO BE INCLUDED IN THE PROJECTED JANUARY '20 THROUGH DECEMBER '20 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'20)	(\$4,678,360)

7

**PEOPLES GAS SYSTEM
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2020 - December 2020**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 7
PARTY: PEOPLES GAS SYSTEM – (DIRECT)
DESCRIPTION: Kandi Floyd KMF-2

PURCHASED GAS ADJUSTMENT (PGA)

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E-3	Transportation Purchases System Supply and End Use	21
E-4	Calculation of True-Up Amount for Projected Period - Jan-Dec 2020	22
E-5	Therm Sales and Customer Data	23

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '20 through DECEMBER '20

Combined For All Rate Classes

COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
1 COMMODITY Pipeline	\$55,613	\$55,770	\$47,890	\$39,652	\$30,631	\$26,178	\$23,432	\$22,204	\$23,503	\$24,337	\$29,188	\$42,786	\$421,184
2 NO NOTICE SERVICE	\$49,640	\$46,438	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$434,168
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$5,767,688	\$5,735,041	\$4,399,459	\$3,435,654	\$2,656,911	\$2,311,533	\$2,107,311	\$2,010,218	\$2,111,081	\$2,200,970	\$2,938,485	\$4,459,920	\$40,134,271
5 DEMAND	\$6,558,617	\$6,322,353	\$6,856,517	\$5,587,420	\$4,300,045	\$4,094,555	\$5,605,698	\$5,702,198	\$5,671,077	\$7,575,974	\$8,405,020	\$8,667,517	\$75,346,991
6 OTHER	\$417,696	\$397,655	\$405,742	\$463,580	\$412,239	\$408,534	\$439,531	\$411,836	\$409,377	\$421,769	\$442,455	\$415,701	\$5,046,115
LESS END-USE CONTRACT:													
7 COMMODITY Pipeline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$668,045	\$665,373	\$626,266	\$557,930	\$545,548	\$494,969	\$469,873	\$458,292	\$506,841	\$451,313	\$481,551	\$594,066	\$6,520,067
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$12,181,209	\$11,891,884	\$11,118,164	\$8,999,207	\$6,886,137	\$6,376,662	\$7,737,958	\$7,720,023	\$7,739,028	\$9,803,596	\$11,367,296	\$13,041,498	\$114,862,662
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$12,181,209	\$11,891,884	\$11,118,164	\$8,999,207	\$6,886,137	\$6,376,662	\$7,737,958	\$7,720,023	\$7,739,028	\$9,803,596	\$11,367,296	\$13,041,498	\$114,862,662
THERMS PURCHASED													
15 COMMODITY Pipeline	15,074,723	15,117,461	12,981,355	10,748,394	8,303,104	7,095,860	6,351,513	6,018,869	6,370,797	6,597,007	7,911,933	11,597,435	114,168,451
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000
17 SWING SERVICE													0
18 COMMODITY Other	15,021,962	15,064,550	12,935,920	10,710,775	8,274,044	7,071,024	6,329,283	5,997,803	6,348,499	6,573,917	7,884,241	11,556,843	113,768,861
19 DEMAND	122,051,190	117,959,450	127,703,920	113,943,200	88,971,840	80,920,000	96,407,520	97,977,670	106,853,775	149,424,650	164,417,100	169,618,050	1,436,248,365
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT:													
21 COMMODITY Pipeline	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	15,021,962	15,064,550	12,935,920	10,710,775	8,274,044	7,071,024	6,329,283	5,997,803	6,348,499	6,573,917	7,884,241	11,556,843	113,768,861
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	15,021,962	15,064,550	12,935,920	10,710,775	8,274,044	7,071,024	6,329,283	5,997,803	6,348,499	6,573,917	7,884,241	11,556,843	113,768,861
CENTS PER THERM													
28 COMMODITY Pipeline (1/15)	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369	0.00369
29 NO NOTICE SERVICE (2/16)	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
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)	0.38395	0.38070	0.34010	0.32077	0.32111	0.32690	0.33295	0.33516	0.33253	0.33480	0.37270	0.38591	0.35277
32 DEMAND (5/19)	0.05374	0.05360	0.05369	0.04904	0.04833	0.05060	0.05815	0.05820	0.05307	0.05070	0.05112	0.05110	0.05246
33 OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT:													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST OF PURCHASES (11/24)	0.81089	0.78940	0.85948	0.84020	0.83226	0.90180	1.22256	1.28714	1.21903	1.49129	1.44177	1.12847	1.00961
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL COST OF THERMS SOLD (11/27)	0.81089	0.78940	0.85948	0.84020	0.83226	0.90180	1.22256	1.28714	1.21903	1.49129	1.44177	1.12847	1.00961
41 TRUE-UP (E-4)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)	(0.01552)
42 TOTAL COST OF GAS (40+41)	0.79537	0.77387	0.84396	0.82468	0.81674	0.88628	1.20704	1.27162	1.20351	1.47577	1.42625	1.11294	0.99409
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)	0.79937	0.77777	0.84820	0.82883	0.82084	0.89074	1.21311	1.27802	1.20956	1.48319	1.43343	1.11854	0.99909
45 PGA FACTOR ROUNDED TO NEAREST .001	79.937	77.777	84.820	82.883	82.084	89.074	121.311	127.802	120.956	148.319	143.343	111.854	99.909

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20190003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2020

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '19 THROUGH DECEMBER '19

Exhibit KMF-2, Page 1 of 3

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$98,137	\$49,810	\$61,038	\$67,931	\$86,497	\$54,240	\$115,726	\$91,742	\$102,088	\$116,921	\$111,990	\$91,565	\$1,047,687
1a COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE SERVICE	\$49,640	\$44,836	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$432,566
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$11,022,998	\$5,446,306	\$7,087,938	\$6,025,055	\$7,422,744	\$4,861,177	\$1,956,894	\$1,586,099	\$1,647,471	\$1,723,081	\$2,180,649	\$3,300,496	\$54,260,905
5 DEMAND	\$6,196,357	\$5,555,835	\$6,328,033	\$5,179,261	\$3,759,163	\$3,594,021	\$5,084,898	\$5,181,398	\$4,841,454	\$6,382,221	\$7,249,775	\$7,473,763	\$66,826,180
5a DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 OTHER	\$390,666	\$265,992	\$272,777	\$254,567	\$394,557	\$149,763	\$369,724	\$343,591	\$338,947	\$351,724	\$373,947	\$343,594	\$3,849,849
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$668,045	\$665,373	\$626,266	\$557,930	\$545,548	\$494,969	\$469,873	\$458,292	\$506,841	\$451,313	\$481,551	\$594,066	\$6,520,067
10													
11 TOTAL COST	\$17,089,753	\$10,697,407	\$13,158,343	\$10,999,714	\$11,149,272	\$8,195,063	\$7,089,228	\$6,776,397	\$6,453,949	\$8,154,493	\$9,468,508	\$10,664,993	\$119,897,119
12 NET UNBILLED	\$1,243,779	-\$1,071,540	\$129,131	\$82,248	-\$896,273	-\$878,787	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,391,442)
13 COMPANY USE	\$16,832	\$21,601	\$34,567	\$29,685	\$51,405	\$22,396	\$0	\$0	\$0	\$0	\$0	\$0	\$176,485
14 TOTAL THERM SALES	\$18,819,633	\$14,067,775	\$14,159,307	\$13,887,051	\$13,500,686	\$9,212,861	\$6,178,942	\$5,264,719	\$5,557,288	\$5,276,206	\$7,122,725	\$10,601,919	\$123,649,113

17

THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
15 COMMODITY (Pipeline)	25,723,880	13,718,250	21,118,780	19,412,800	23,324,770	15,590,320	31,556,870	25,033,560	27,355,950	31,938,700	30,208,030	23,594,380	288,576,290
15a COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15b COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15c COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other (THIRD PARTY)	32,451,727	18,424,221	25,945,514	22,442,983	28,902,516	19,492,191	6,535,512	6,197,482	6,482,860	6,713,240	8,185,466	11,597,604	193,371,317
19 DEMAND	115,541,190	105,299,560	121,193,920	107,776,700	82,461,840	74,620,000	89,897,520	91,467,670	85,685,175	112,186,210	128,379,900	132,379,610	1,246,889,295
19a DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19b DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19c DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	32,451,727	18,424,221	25,945,514	22,442,983	28,902,516	19,492,191	6,535,512	6,197,482	6,482,860	6,713,240	8,185,466	11,597,604	193,371,317
25 NET UNBILLED	1,470,710	-1,267,046	-277,157	-310,330	-905,354	-887,692	0	0	0	0	0	0	(2,176,869)
26 COMPANY USE	35,318	25,318	37,499	31,808	51,577	22,426	0	0	0	0	0	0	203,946
27 TOTAL THERM SALES (24-26)	29,129,577	23,733,986	22,980,514	23,665,360	30,278,813	20,557,028	6,535,512	6,197,482	6,482,860	6,713,240	8,185,466	11,597,604	196,057,441

COMPANH:FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT												
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION												
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '19 Through DECEMBER '19												
Combined For All Rate Classes														
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
28	COMMODITY (Pipeline) (1/15)	0.00382	0.00363	0.00289	0.00350	0.00371	0.00348	0.00367	0.00366	0.00373	0.00366	0.00371	0.00388	0.00363
28a	COMMODITY (Pipeline) (1a/15a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28b	COMMODITY (Pipeline) (1b/15b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28c	COMMODITY (Pipeline) (1c/15c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE (2/16)	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
30	SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	COMM. Other (THIRD PARTY) (4/18)	0.33967	0.29561	0.27319	0.26846	0.25682	0.24939	0.29942	0.25593	0.25413	0.25667	0.26640	0.28458	0.28060
32	DEMAND (5/19)	0.05363	0.05276	0.05221	0.04806	0.04559	0.04816	0.05656	0.05665	0.05650	0.05689	0.05647	0.05646	0.05359
32a	DEMAND (5a/19a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32b	DEMAND (5b/19b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32c	DEMAND (5c/19c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	OTHER (6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	OTHER (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST OF PURCHASES (11/24)	0.52662	0.58062	0.50715	0.49012	0.38575	0.42043	1.08472	1.09341	0.99554	1.21469	1.15675	0.91959	0.62004
38	NET UNBILLED (12/25)	0.84570	0.84570	-0.46591	-0.26503	0.98997	0.98997	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.63919
39	COMPANY USE (13/26)	0.47657	0.85318	0.92182	0.93324	0.99666	0.99869	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.86535
40	TOTAL COST OF THERMS SOLD (11/27)	0.58668	0.45072	0.57259	0.46480	0.36822	0.39865	1.08472	1.09341	0.99554	1.21469	1.15675	0.91959	0.61154
41	TRUE-UP (E-4)	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	-0.01855	(0.01855)
42	TOTAL COST OF GAS (40+41)	0.56813	0.43217	0.55404	0.44625	0.34967	0.38010	1.06617	1.07486	0.97699	1.19614	1.13820	0.90104	0.59299
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)	0.57099	0.43434	0.55682	0.44850	0.35143	0.38201	1.07154	1.08027	0.98190	1.20215	1.14392	0.90557	0.59597
45	PGA FACTOR ROUNDED TO NEAREST .001	57.099	43.434	55.682	44.850	35.143	38.201	107.154	108.027	98.190	120.215	114.392	90.557	59.597

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20190003-GU	
SCHEDULE E-2		FOR THE CURRENT PERIOD: JANUARY '19 THROUGH DECEMBER '19											PGA CAP 2020	
													Exhibit KMF-2, Page 1 of 1	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$11,006,166	\$5,424,705	\$7,053,371	\$5,995,370	\$7,371,339	\$4,838,781	\$1,956,894	\$1,586,099	\$1,647,471	\$1,723,081	\$2,180,649	\$3,300,496	\$54,084,420	
2 TRANSPORTATION COST	6,066,755	5,251,101	6,070,405	4,974,660	3,726,529	3,333,886	5,132,334	5,190,298	4,806,479	6,431,412	7,287,860	7,364,497	65,636,215	
3 TOTAL	17,072,921	10,675,806	13,123,776	10,970,030	11,097,867	8,172,666	7,089,228	6,776,397	6,453,949	8,154,493	9,468,508	10,664,993	119,720,635	
4 FUEL REVENUES (NET OF REVENUE TAX)	18,819,633	14,067,775	14,159,307	13,887,051	13,500,686	9,212,861	6,178,942	5,264,719	5,557,288	5,276,206	7,122,725	10,601,919	123,649,113	
5 TRUE-UP REFUNDED/(COLLECTED)	188,849	188,849	188,849	188,849	188,849	188,849	188,849	188,849	188,849	188,849	188,849	188,844	2,266,183	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	19,008,482	14,256,624	14,348,156	14,075,900	13,689,535	9,401,710	6,367,791	5,453,568	5,746,137	5,465,055	7,311,574	10,790,763	125,915,296	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	1,935,561	3,580,818	1,224,380	3,105,870	2,591,667	1,229,044	(721,436)	(1,322,829)	(707,812)	(2,689,438)	(2,156,934)	125,770	6,194,661	
8 INTEREST PROVISION-THIS PERIOD (21)	(3,058)	2,141	6,687	10,771	15,937	19,071	19,036	16,731	14,436	10,815	5,786	3,468	121,822	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,412,177)	(629,810)	2,764,300	3,806,518	6,734,310	9,153,065	10,301,395	9,410,146	7,915,199	7,032,974	4,165,502	1,825,505	(2,412,177)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,849)	(188,844)	(2,266,183)	
10a OVER EARNINGS REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(668,523)	2,764,300	3,806,518	6,734,310	9,153,065	10,212,331	9,410,146	7,915,199	7,032,974	4,165,502	1,825,505	1,765,899	1,638,123	
11a REFUNDS FROM PIPELINE	38,713	0	0	0	0	89,064	0	0	0	0	0	0	127,778	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	(629,810)	2,764,300	3,806,518	6,734,310	9,153,065	10,301,395	9,410,146	7,915,199	7,032,974	4,165,502	1,825,505	1,765,899	\$1,765,900	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,412,177)	(629,810)	2,764,300	3,806,518	6,734,310	9,153,065	10,301,395	9,410,146	7,915,199	7,032,974	4,165,502	1,825,505		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	(626,752)	2,762,159	3,799,831	6,723,539	9,137,128	10,282,324	9,391,110	7,898,468	7,018,538	4,154,687	1,819,719	1,762,431		
14 TOTAL (12+13)	(3,038,929)	2,132,349	6,564,131	10,530,057	15,871,438	19,435,389	19,692,506	17,308,615	14,933,738	11,187,662	5,985,222	3,587,937		
15 AVERAGE (50% OF 14)	(1,519,465)	1,066,175	3,282,066	5,265,029	7,935,719	9,717,695	9,846,253	8,654,307	7,466,869	5,593,831	2,992,611	1,793,968		
16 INTEREST RATE - FIRST DAY OF MONTH	2.42	2.41	2.41	2.48	2.43	2.39	2.32	2.32	2.32	2.32	2.32	2.32		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.41	2.41	2.48	2.43	2.39	2.32	2.32	2.32	2.32	2.32	2.32	2.32		
18 TOTAL (16+17)	4.830	4.820	4.890	4.910	4.820	4.710	4.640	4.640	4.640	4.640	4.640	4.640		
19 AVERAGE (50% OF 18)	2.415	2.410	2.445	2.455	2.410	2.355	2.320	2.320	2.320	2.320	2.320	2.320		
20 MONTHLY AVERAGE (19/12 Months)	0.20125	0.20083	0.20375	0.20458	0.20083	0.19625	0.19333	0.19333	0.19333	0.19333	0.19333	0.19333		
21 INTEREST PROVISION (15x20)	(\$3,058)	\$2,141	\$6,687	\$10,771	\$15,937	\$19,071	\$19,036	\$16,731	\$14,436	\$10,815	\$5,786	\$3,468		

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COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

Docket No. 20190003-GU
PGA CAP 2020
Exhibit KMF-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '20

THROUGH

DECEMBER '20

(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
							1	FGT			
2	FGT	PGS	FTS-2 COMM	12,599,027		12,599,027		\$52,286			\$0.415
3	FGT	PGS	FTS-1 DEMAND	665,189,335		665,189,335			\$31,829,939		\$4.785
4	FGT	PGS	FTS-2 DEMAND	148,248,410		148,248,410			\$7,648,921		\$5.160
5	FGT	PGS	FTS-3 DEMAND	185,128,800		185,128,800			\$17,006,901		\$9.187
6	FGT	PGS	NO NOTICE	90,830,000		90,830,000			\$434,168		\$0.478
7	SONAT	PGS	SONAT COMM	3,686,433		3,686,433		\$22,598			\$0.613
8	SONAT	PGS	SONAT DEMAND	188,351,140		188,351,140			\$8,939,976		\$4.746
9	GULFSTREAM	PGS	GULFSTREAM COMM	29,660,541		29,660,541		\$63,177			\$0.213
10	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,360,000		129,360,000			\$7,209,057		\$5.573
11	SEACOAST	PGS	SEACOAST DEMAND	93,220,680		93,220,680			\$2,126,372		\$2.281
12	FPUC	PGS	FPUC DEMAND	26,750,000		26,750,000			\$585,825		\$2.190
13	THIRD PARTY	PGS	COMMODITY	113,768,861		113,768,861	\$40,134,271				\$35.277
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$5,046,115	\$0.000
15	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,520,067)	\$0.000
16	TOTAL			1,755,015,677	0	1,755,015,677	\$40,134,271.00	\$421,184.00	\$75,781,159.00	-\$1,473,952.00	\$6.545

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COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-4

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Docket No. 20190003-GU
PGA CAP 2020
Exhibit KMF-2, Page 1 of 1

PERIOD: JANUARY '20 through DECEMBER '20

	PRIOR PERIOD: JAN '18 - DEC '18			CURRENT PERIOD: JAN '19 - DEC '19	
	(1) 7 MOS. ACT. 5 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 6 MOS. ACT. 6 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$138,271,306	\$173,143,166	\$34,871,860	\$125,915,296	\$160,787,156
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$1,399,753	(\$3,304,139)	(\$4,703,892)	\$6,194,661	\$1,490,769
2a MISCELLANEOUS ADJUSTMENTS	\$73,241	\$90,704	\$17,463	\$127,778	\$145,241
3 INTEREST PROVISION FOR THIS PERIOD	\$123,474	\$131,542	\$8,068	\$121,822	\$129,890
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	\$1,596,468	(\$3,081,893)	(\$4,678,361)	\$6,444,261	\$1,765,900

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

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)	<u>TOTAL TRUE-UP \$</u>	equals	CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'18 SCHEDULE (A-2)	<u>PROJ. TH. SALES</u>		
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'18			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'18	\$1,765,900	equals	0.01552
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	<u>113,768,861</u>		
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

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DOCKET NO. 20190003-GU
PGA 2020 CAP FACTOR
EXHIBIT KMF-2, SCHEDULE E-4

	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected TOTAL
PGA COST													
1 Commodity Costs	\$5,767,688	\$5,735,041	\$4,399,459	\$3,435,654	\$2,656,911	\$2,311,533	\$2,107,311	\$2,010,218	\$2,111,081	\$2,200,970	\$2,938,485	\$4,459,920	\$40,134,271
2 Transportation Costs	\$5,995,825	\$5,759,188	\$6,312,963	\$5,099,973	\$3,816,987	\$3,656,595	\$5,191,116	\$5,297,969	\$5,218,570	\$7,180,857	\$7,986,356	\$8,165,877	\$69,682,276
3 Administrative Costs	\$376,259	\$356,218	\$364,305	\$422,143	\$370,802	\$367,097	\$398,094	\$370,399	\$367,940	\$380,332	\$401,018	\$374,264	\$4,548,871
4 Odorant Charges	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$23,943	\$287,316
5 Legal	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$17,494	\$209,928
6 Total	\$12,181,209	\$11,891,884	\$11,118,164	\$8,999,207	\$6,886,137	\$6,376,662	\$7,737,958	\$7,720,023	\$7,739,028	\$9,803,596	\$11,367,296	\$13,041,498	\$114,862,662
PGA THERM SALES													
7 Residential	10,772,726	10,842,326	9,097,196	7,210,631	5,367,242	4,349,064	3,868,736	3,629,801	3,841,356	4,008,454	4,954,388	7,856,724	75,798,643
8 Commercial	4,249,236	4,222,224	3,838,724	3,500,144	2,906,802	2,721,960	2,460,547	2,368,002	2,507,143	2,565,463	2,929,853	3,700,119	37,970,217
9 Total	15,021,962	15,064,550	12,935,920	10,710,775	8,274,044	7,071,024	6,329,283	5,997,803	6,348,499	6,573,917	7,884,241	11,556,843	113,768,861
PGA REVENUES													
10 Residential	\$8,611,394	\$8,432,836	\$7,716,242	\$5,976,387	\$4,405,647	\$3,873,886	\$4,693,202	\$4,638,958	\$4,646,350	\$5,945,299	\$7,101,768	\$8,788,060	\$74,830,028
11 Commercial	\$3,569,815	\$3,459,048	\$3,401,922	\$3,022,820	\$2,480,490	\$2,502,776	\$3,044,756	\$3,081,065	\$3,092,678	\$3,858,297	\$4,265,528	\$4,253,438	\$40,032,634
12 Total	\$12,181,209	\$11,891,884	\$11,118,164	\$8,999,207	\$6,886,137	\$6,376,662	\$7,737,958	\$7,720,023	\$7,739,028	\$9,803,596	\$11,367,296	\$13,041,498	\$114,862,662
NUMBER OF CUSTOMERS (Average for YTD)													
13 Residential	366,039	368,251	370,515	371,931	372,583	373,541	374,402	375,137	375,932	377,129	378,930	381,226	373,801
14 Commercial	13,153	13,193	13,246	13,267	13,279	13,312	13,329	13,351	13,359	13,400	13,438	13,494	13,318
15 Total	379,192	381,444	383,761	385,199	385,861	386,853	387,731	388,487	389,290	390,530	392,368	394,720	387,120

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EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2018 through December 2018

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 8
PARTY: ST. JOE NATURAL GAS COMPANY –
(DIRECT)
DESCRIPTION: Andy Shoaf CAS-1

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
	FOR THE PERIOD: JANUARY 2018	Through	DECEMBER 2018
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$440,115.41
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$562,347.31
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$122,231.90
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$2,524.48
5	FOR THE PERIOD (3+4)		\$124,756.38
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2018 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2019 PERIOD	E-4 Line 4 Col.4	\$123,976.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2020 PERIOD (5-6)		\$780.38

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Schedule E-1 Exhibit#	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2020		Through DECEMBER 2020											Docket#20190003-GU CAS-2	
COST OF GAS PURCHASED		PROJECTION												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1	COMMODITY (Pipeline)	\$379	\$278	\$168	\$215	\$136	\$142	\$113	\$113	\$127	\$115	\$142	\$156	\$2,085
2	NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$103,539	\$79,138	\$73,896	\$44,382	\$41,884	\$42,731	\$33,773	\$35,861	\$34,577	\$44,574	\$58,746	\$77,282	\$670,381
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	\$70,244
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	\$72,000
LESS END-USE CONTRACT														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9														
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$118,471	\$93,141	\$88,617	\$58,874	\$51,441	\$52,183	\$43,307	\$45,395	\$44,015	\$54,110	\$73,165	\$91,991	\$814,710
12	NET UNBILLED	0	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	\$167
14	TOTAL THERM SALES	\$118,449	\$93,125	\$88,605	\$58,857	\$51,430	\$52,171	\$43,290	\$45,384	\$44,001	\$54,099	\$73,152	\$91,980	\$814,543
THERMS PURCHASED														
15	COMMODITY (Pipeline)	174,514	128,115	77,476	99,168	62,815	65,237	52,047	52,136	58,740	53,089	65,263	72,104	960,703
16	NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18	COMMODITY (Other)	207,078	158,275	147,791	88,763	83,768	85,462	67,545	71,722	69,154	89,148	117,492	154,564	1,340,762
19	DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000
20	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT														
21	COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL PURCHASES (15-21)	174,514	128,115	77,476	99,168	62,815	65,237	52,047	52,136	58,740	53,089	65,263	72,104	960,703
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	43	31	27	34	24	24	32	23	29	22	25	23	336.67
27	TOTAL THERM SALES	174,471	128,084	77,449	99,134	62,791	65,213	52,015	52,113	58,711	53,067	65,238	72,081	960,366
CENTS PER THERM														
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	0.00217
29	NO NOTICE SERVICE (2/16)													
30	SWING SERVICE (3/17)													
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	0.50000
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	0.05518
33	OTHER (6/20)													
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35	DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36														
37	TOTAL COST (11/24)	0.67886	0.72701	1.14380	0.59367	0.81894	0.79991	0.83207	0.87071	0.74932	1.01924	1.12107	1.27582	0.84804
38	NET UNBILLED (12/25)													
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	0.49541
40	TOTAL THERM SALES (11/27)	0.67903	0.72718	1.14420	0.59388	0.81925	0.80020	0.83258	0.87109	0.74969	1.01966	1.12150	1.27622	0.84833
41	TRUE-UP (E-2)	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317	-0.10317
42	TOTAL COST OF GAS (40+41)	0.57586	0.62402	1.04103	0.49071	0.71608	0.69704	0.72942	0.76793	0.64653	0.91649	1.01834	1.17305	0.74517
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)	0.57876	0.62716	1.04627	0.49318	0.71969	0.70054	0.73309	0.77179	0.64978	0.92110	1.02346	1.17895	0.74891
45	PGA FACTOR ROUNDED TO NEAREST .001	0.579	0.627	1.046	0.493	0.72	0.701	0.733	0.772	0.65	0.921	1.023	1.179	0.749

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 9
PARTY: ST. JOE NATURAL GAS COMPANY
– (DIRECT)
DESCRIPTION: Andy Shoaf CAS-2

COMPANY: ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT											Schedule E-2	
FOR THE CURRENT PERIOD:		JANUARY 2019		Through		DECEMBER 2019					Exhibit#		Docket#20190003-GU	
		-----ACTUAL-----						-----REVISED PROJECTION-----						TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$45,146	\$21,056	\$23,165	\$17,300	\$14,220	\$13,324	\$17,428	\$22,940	\$22,004	\$28,764	\$34,377	\$44,157	\$303,881
2	TRANSPORTATION COST	\$15,887	\$15,165	\$15,720	\$9,951	\$10,487	\$10,671	\$10,092	\$9,531	\$9,416	\$9,559	\$14,442	\$14,765	\$145,687
3	TOTAL	\$61,032	\$36,221	\$38,885	\$27,252	\$24,707	\$23,996	\$27,520	\$32,471	\$31,420	\$38,323	\$48,819	\$58,922	\$449,568
4	FUEL REVENUES (NET OF REVENUE TAX)	\$46,072	\$42,125	\$30,245	\$27,461	\$21,827	\$22,666	\$25,893	\$32,471	\$31,420	\$38,323	\$48,819	\$58,922	\$426,245
5	TRUE-UP (COLLECTED) OR REFUNDED	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$119,359
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$56,019	\$52,071	\$40,192	\$37,408	\$31,774	\$32,613	\$35,840	\$42,418	\$41,367	\$48,270	\$58,765	\$68,868	\$545,604
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	-\$5,014	\$15,850	\$1,306	\$10,156	\$7,067	\$8,617	\$8,320	\$9,947	\$9,947	\$9,947	\$9,947	\$9,947	\$96,036
8	INTEREST PROVISION-THIS PERIOD (21)	\$231	\$219	\$217	\$209	\$206	\$196	\$175	\$161	\$162	\$162	\$162	\$162	\$2,261
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	\$120,139	\$105,410	\$111,532	\$103,108	\$103,527	\$100,853	\$99,720	\$98,268	\$98,429	\$98,591	\$98,753	\$98,915	\$120,139
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$9,947	-\$119,359
10a	FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$105,410	\$111,532	\$103,108	\$103,527	\$100,853	\$99,720	\$98,268	\$98,429	\$98,591	\$98,753	\$98,915	\$99,077	\$99,077
INTEREST PROVISION														
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$120,139	\$105,410	\$111,532	\$103,108	\$103,527	\$100,853	\$99,720	\$98,268	\$98,429	\$98,591	\$98,753	\$98,915	
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$105,179	\$111,313	\$102,892	\$103,318	\$100,647	\$99,523	\$98,093	\$98,268	\$98,429	\$98,591	\$98,753	\$98,915	
14	TOTAL (12+13)	\$225,318	\$216,723	\$214,424	\$206,427	\$204,174	\$200,377	\$197,812	\$196,536	\$196,858	\$197,182	\$197,505	\$197,830	
15	AVERAGE (50% OF 14)	\$112,659	\$108,362	\$107,212	\$103,213	\$102,087	\$100,188	\$98,906	\$98,268	\$98,429	\$98,591	\$98,753	\$98,915	
16	INTEREST RATE - FIRST DAY OF MONTH	2.50	2.42	2.42	2.43	2.42	2.42	2.28	2.42	1.97	1.97	1.97	1.97	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	2.42	2.42	2.43	2.42	2.42	2.28	1.97	1.97	1.97	1.97	1.97	1.97	
18	TOTAL (16+17)	4.92	4.84	4.85	4.85	4.84	4.70	4.25	3.94	3.94	3.94	3.94	3.94	
19	AVERAGE (50% OF 18)	2.46	2.42	2.425	2.425	2.42	2.35	2.125	1.97	1.97	1.97	1.97	1.97	
20	MONTHLY AVERAGE (19/12 Months)	0.205	0.202	0.202	0.202	0.202	0.196	0.177	0.164	0.164	0.164	0.164	0.164	
21	INTEREST PROVISION (15x20)	231	219	217	209	206	196	175	161	162	162	162	162	\$2,261

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 10
PARTY: ST. JOE NATURAL GAS COMPANY –
(DIRECT)
DESCRIPTION: Andy Shoaf CAS-3

COMPANY: ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE E-3					
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2020		Through		DECEMBER 2020					
						Exhibit# _____					
						Docket#20190003-GU					
						CAS-4					
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	207,078		207,078	\$103,539.00	\$378.69	\$8,552.90	\$6,000.00	57.21
2 FEB	VARIOUS	SYSTEM	NA	158,275		158,275	\$79,137.50	\$278.01	\$7,725.20	\$6,000.00	58.85
3 MAR	VARIOUS	SYSTEM	NA	147,791		147,791	\$73,895.50	\$168.12	\$8,552.90	\$6,000.00	59.96
4 APR	VARIOUS	SYSTEM	NA	88,763		88,763	\$44,381.50	\$215.20	\$8,277.00	\$6,000.00	66.33
5 MAY	VARIOUS	SYSTEM	NA	83,768		83,768	\$41,884.00	\$136.31	\$3,421.16	\$6,000.00	61.41
6 JUN	VARIOUS	SYSTEM	NA	85,462		85,462	\$42,731.00	\$141.56	\$3,310.80	\$6,000.00	61.06
7 JUL	VARIOUS	SYSTEM	NA	67,545		67,545	\$33,772.50	\$112.94	\$3,421.16	\$6,000.00	64.12
8 AUG	VARIOUS	SYSTEM	NA	71,722		71,722	\$35,861.00	\$113.14	\$3,421.16	\$6,000.00	63.29
9 SEP	VARIOUS	SYSTEM	NA	69,154		69,154	\$34,577.00	\$127.47	\$3,310.80	\$6,000.00	63.65
10 OCT	VARIOUS	SYSTEM	NA	89,148		89,148	\$44,574.00	\$115.20	\$3,421.16	\$6,000.00	60.70
11 NOV	VARIOUS	SYSTEM	NA	117,492		117,492	\$58,746.00	\$141.62	\$8,277.00	\$6,000.00	62.27
12 DEC	VARIOUS	SYSTEM	NA	154,564		154,564	\$77,282.00	\$156.47	\$8,552.90	\$6,000.00	59.52
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				1,340,762	0	1,340,762	\$670,381.00	\$2,084.73	\$70,244.14	\$72,000.00	60.76

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 11
PARTY: ST. JOE NATURAL GAS COMPANY
– (DIRECT)
DESCRIPTION: Andy Shoaf CAS-4

COMPANY: ST JOE NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Schedule E-4 Exhibit# _____ Docket#20190003-GU St. Joe Natural Gas Company CAS-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2020				Through	DECEMBER 2020	
		PRIOR PERIOD: JAN 18 - DEC 18		CURRENT PERIOD: JAN 19 - DEC 19		
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	E-4 Line 1 \$601,719	A-2 Line 6 \$562,347	Col.2 - Col.1 -\$39,372	E-2 Line 6 \$545,604	Col.3 + Col.4 \$506,232	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$121,931	A-2 Line 7 \$122,232	Col.2 - Col.1 \$301	E-2 Line 7 \$96,036	Col.3 + Col.4 \$96,337	
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$2,045	A-2 Line 8 \$2,524	Col.2 - Col.1 \$479	E-2 Line 8 \$2,261	Col.3 + Col.4 \$2,740	
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$123,976	Line 2 + Line 3 \$124,756	Col.2 - Col.1 \$780	Line 2 + Line 3 \$98,297	Col.3 + Col.4 \$99,077	
NOTE: SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).						
COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD		TOTAL TRUE-UP DOLLARS	equals	CENTS PER THERM TRUE-UP	
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)		PROJECTED THERM SALES			
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)					
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)		\$99,077.19	=	0.10317	
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)		960,366			
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 12
PARTY: ST. JOE NATURAL GAS COMPANY
– (DIRECT)
DESCRIPTION: Andy Shoaf CAS-5

COMPANY: ST JOE NATURAL GAS													THERM SALES AND CUSTOMER DATA		SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2020													Through: DECEMBER 2020		Exhibit# Docket#20190003-GU CAS-6	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL			
THERM SALES (FIRM)																
RS-1 (Residential 0 - 149)	20,869	15,793	9,350	12,024	7,527	8,004	6,597	6,588	7,192	7,244	8,850	8,191	118,229			
RS-2 (Residential 150-299)	42,737	30,457	16,478	20,503	11,730	12,504	9,662	9,578	11,315	10,730	15,686	18,828	210,208			
RS-3 (Residential 300-UP)	52,194	37,521	16,952	22,890	11,806	10,589	7,559	7,526	8,946	7,854	13,006	18,120	214,963			
GS-1 (Commercial <2000)	16,777	12,640	6,078	8,534	5,003	5,458	4,562	4,219	4,560	5,221	3,985	5,304	82,340			
GS-2 (Commercial 2000-24,999)	29,104	21,030	20,061	25,109	19,186	20,070	17,668	18,126	19,215	14,935	12,790	11,894	229,188			
GS-4 (Commercial 25000-)	12,833	10,674	8,557	10,108	7,563	8,612	5,999	6,099	7,512	7,105	10,946	9,767	105,775			
TOTAL FIRM SALES	174,514	128,115	77,476	99,168	62,815	65,237	52,047	52,136	58,740	53,089	65,263	72,104	960,703			
THERM SALES TRANSPORTATION																
FTS-4													0			
FTS-5													0			
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0			
TOTAL THERM SALE	174,514	128,115	77,476	99,168	62,815	65,237	52,047	52,136	58,740	53,089	65,263	72,104	960,703			
NUMBER OF CUSTOMERS (FIRM)																
RS-1 (Residential 0 - 149)	1,208	1,216	1,249	1,247	1,237	1,273	1,286	1,283	1,281	1,258	1,257	1,112	1,242			
RS-2 (Residential 150-299)	1,006	1,001	1,004	997	987	988	996	994	1,004	991	959	885	984			
RS-3 (Residential 300-UP)	601	604	594	588	586	541	545	542	545	548	523	482	558			
GS-1 (Commercial <2000)	170	170	168	167	169	173	175	176	177	174	171	460	196			
GS-2 (Commercial 2000-24,999)	36	36	40	40	40	39	38	38	39	37	37	28	37			
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1			
TOTAL FIRM	3,022	3,028	3,056	3,040	3,020	3,015	3,041	3,034	3,047	3,009	2,948	2,968	3,019			
NUMBER OF CUSTOMERS (TRANSP)																
FTS-4													0			
FTS-5													0			
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0			
TOTAL THERM SALES	3,022	3,028	3,056	3,040	3,020	3,015	3,041	3,034	3,047	3,009	2,948	2,968	3,019			
THERM USE PER CUSTOMER																
RS-1 (Residential 0 - 149)	17	13	7	10	6	6	5	5	6	6	7	7	95			
RS-2 (Residential 150-299)	42	30	16	21	12	13	10	10	11	11	16	21	214			
RS-3 (Residential 300-UP)	87	62	29	39	20	20	14	14	16	14	25	38	385			
GS-1 (Commercial <2000)	99	74	36	51	30	32	26	24	26	30	23	12	420			
GS-2 (Commercial 2000-24,999)	808	584	502	628	480	515	465	477	493	404	346	425	6,139			
GS-4 (Commercial 25000-)	12,833	10,674	8,557	10,108	7,563	8,612	5,999	6,099	7,512	7,105	10,946	9,767	105,775			
FTS-4																
FTS-5																

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 13
PARTY: ST. JOE NATURAL GAS COMPANY
– (DIRECT)
DESCRIPTION: Andy Shoaf CAS-6

COMPANY: ST. JOE NATURAL GAS CO.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION										Schedule E-1/R			
REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2019		Through DECEMBER 2019										Exhibit#			
												Docket#20190003-GU			
												CAS-7			
COST OF GAS PURCHASED	ACTUAL										REVISED PROJECTION				TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
1 COMMODITY (Pipeline)	\$431.67	\$299.93	\$331.93	\$211.25	\$216.30	\$199.20	\$117.68	\$110.00	\$105.51	\$137.93	\$164.84	\$211.73	\$2,537.96		
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)	\$45,145.69	\$21,055.86	\$23,164.80	\$17,300.19	\$14,220.06	\$13,324.19	\$17,428.38	\$22,940.00	\$22,004.00	\$28,764.00	\$34,377.00	\$44,157.00	\$303,881.17		
5 DEMAND	\$8,552.89	\$7,445.21	\$8,822.55	\$3,190.79	\$3,297.15	\$3,190.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$64,903.53		
6 OTHER	\$6,902.16	\$7,420.06	\$6,565.77	\$6,549.38	\$6,973.43	\$7,281.41	\$6,553.03	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$78,245.24		
LESS END-USE CONTRACT															
7 COMMODITY (Pipeline)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
8 DEMAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$61,032.41	\$36,221.06	\$38,885.05	\$27,251.61	\$24,706.94	\$23,995.59	\$27,520.24	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	\$449,567.90		
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
13 COMPANY USE	\$14.54	\$19.68	\$5.17	\$1.55	\$1.55	\$1.55	\$14.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.52		
14 TOTAL THERM SALES	\$46,072.31	\$42,124.54	\$30,244.97	\$27,461.44	\$21,827.26	\$22,666.04	\$25,893.34	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	\$426,244.88		
THERMS PURCHASED															
15 COMMODITY (Pipeline)	98,330	68,320	7,561	50,900	52,120	48,000	54,230	50,690	48,622	63,560	75,961	97,572	715,866		
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0		
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0		
18 COMMODITY (Other)	120,372	70,220	79,100	60,550	54,130	49,360	57,111	52,687	50,538	66,064	78,954	101,416	840,502		
19 DEMAND	155,000	140,000	165,900	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,193,900		
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0		
LESS END-USE CONTRACT															
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0		
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	0	0	0	0	0	0	0	0	0	0	0	0	0		
24 TOTAL PURCHASES (15+16+17+18+20)-(21+23)	98,330	68,320	7,561	50,900	52,120	48,000	54,230	50,690	48,622	63,560	75,961	97,572	715,866		
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0		
26 COMPANY USE	29	40	10	3	3	3	29	0	0	0	0	0	118		
27 TOTAL THERM SALES	72,104	84,672	60,778	55,199	43,874	45,560	52,047	50,690	48,622	63,560	75,961	97,572	750,638		
CENTS PER THERM															
28 COMMODITY (Pipeline) (1/15)	0.00439	0.00439	0.00439	0.00415	0.00415	0.00415	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00355		
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)	0.37505	0.29986	0.29285	0.28572	0.26270	0.26994	0.30517	0.43540	0.43540	0.43540	0.43541	0.43540	0.36155		
32 DEMAND (5/19)	0.05518	0.05318	0.05318	0.05318	0.05318	0.05318	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05436		
33 OTHER (6/20)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
LESS END-USE CONTRACT															
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
36 (9/23)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
37 TOTAL COST (11/24)	0.62069	0.53017	0.514284	0.53540	0.47404	0.49991	0.50747	0.64058	0.64622	0.60294	0.64268	0.60388	0.62801		
38 NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
39 COMPANY USE (13/26)	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.49750		
40 TOTAL THERM SALES (11/27)	0.84645	0.42778	0.63979	0.49370	0.56314	0.52668	0.52876	0.64058	0.64622	0.60294	0.64268	0.60388	0.59891		
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	0.01738	0.01738		
42 TOTAL COST OF GAS (40+41)	0.86383	0.44516	0.65717	0.51108	0.58052	0.54406	0.54614	0.65796	0.66360	0.62032	0.66006	0.62126	0.61629		
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)	0.86818	0.44740	0.66048	0.51365	0.58344	0.54680	0.54889	0.66127	0.66693	0.62344	0.66338	0.62438	0.61939		
45 PGA FACTOR ROUNDED TO NEAREST .001	0.868	0.447	0.66	0.514	0.583	0.547	0.549	0.661	0.667	0.623	0.663	0.624	0.619		

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 14
PARTY: ST. JOE NATURAL GAS COMPANY
- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-7

FPUC Responses to Staff's First Set of Interrogatories,
Nos. 1-10

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 15
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Michelle Napier (1, 2, 4, 9, 10)
Jacob Case (3, 5, 6, 7, 8)

RESPONSES TO PSC STAFF'S FIRST SET OF INTERROGATORIES

Following interrogatory questions are related to the direct testimony of Witness Napier.

1. Paragraph 4 (pages 1-2) of the petition states Witness Napier testifies that "...for the period January 2018 through December 2018 to be an over-recovery of \$220,953, inclusive of interest." Please confirm if this is a correct statement.

Company Response:

No, this is not a correct statement. This paragraph of the petition was inadvertently not updated from last year and should state that..."for the period January 2018 through December 2018 to be and under-recovery of \$2,621,657, inclusive of interest."

Respondent: Michelle Napier

2. Paragraph 5 of the petition (page 2) states that "... the projected true-up for the current period January 2018 through December 2018 is an over-recovery of \$2,621,657 inclusive of interest." However, on page 3 of 3, line 3 of Witness Napier's direct testimony states that the "final PGA true-up amount for the period January through December 2018 is an under-recovery of \$2,621,657 inclusive of interest." Please reconcile this discrepancy.

Company Response:

Due to a scrivener's error, the wrong number was inadvertently pulled from the schedules and included in this paragraph. This paragraph should state that..."the projected true-up for the current period January 2019 through December 2019 is an over-recovery of \$3,375,203, inclusive of interest."

Respondent: Michelle Napier

Interrogatory No. 3 (a&b)

3. Referring to Exhibit MDN-1 of the direct testimony of Witness Napier, Schedule E-1, page 1 of 6, line 28, please discuss the basis for the 0.156 dollars per therm commodity (pipeline) costs.
- a. Is the rate a tariffed interstate pipeline (e.g., FGT) rate?

Company Response:

Yes, this is a tariffed interstate pipeline rate.

Respondent: Jacob Case

- b. If yes, please state the interstate pipeline(s) and associated tariff(s) FPUC uses for interstate pipeline transportation.

Company Response:

The commodity (pipeline) cost referred to in Exhibit MDN-1 of the direct testimony of Witness Napier, Schedule E-1, page 1 of 6, line 28, is a tariffed interstate pipeline rate from Florida Gas Transmission's tariff and is the maximum usage rate for FTS-1 and FTS-2.

Respondent: Jacob Case

4. Please describe the methodology used in developing the company's 2020 projected *Therm Sales* in Schedule E-5.

Company Response:

The Company first projects the number of customers for the year based on an anticipated customer growth factor adjusted for any actual trends. Secondly, the usage per customer is determined using a historical three to four year average, depending on the trends for that customer rate class. The Company then, multiplies the usage per customer by the projected number of customers to calculate the projected therm sales.

Respondent: Michelle Napier

Following interrogatory questions are related to the direct testimony of Witness Case.

5. Lines 13-14 of page 2 of 7 states that “the Company has also included costs related to the various expansion projects in the counties of Palm Beach, Polk and Nassau” to develop pipeline charges and commodity costs for the projection period. Please discuss these projects in more detail with associated costs and state whether the Commission has addressed the expansion projects in docketed matters.

Company Response:

The Palm Beach County expansion is a project to provide gas to several residential and large commercial and retail spaces within the Avenir, Arden, and Industrial Park areas of Florida, whereas the Company's sister company, Peninsular Pipeline (PPC), will provide transportation service to FPUC. This project will increase reliability, system pressure and introduce fuel source diversity. The budgeted 2020 margin for this project is \$4,581,492. The Commission has addressed this expansion project in Docket No. 20190127-GU and approved by Commission Order No. PSC-2019-0355-PAA-GU issued on August 23, 2019.

The Polk County expansion pertains to the purchase of existing pipeline from Calpine and the Florida Division of Chesapeake (CFG) by PPC and the modification of the Lake Blue FGT gate to provide distribution of gas to Auburndale industrial services. PPC will provide transportation service to CFG increasing both delivery capacity, downstream pressure and introduce a secondary source of natural gas on CFG's distribution system. The budgeted 2020 cost for this project is \$679,056. The Commission has addressed this expansion project in Docket No. 20190128-GU and approved by Commission Order No. PSC-2019-0356-PAA-GU issued on August 23, 2019.

The Nassau County expansion is a project to interconnect with the SONAT pipeline to better facilitate the delivery of gas to Nassau County with the potential opportunity for future pressure and capacity increases. PPC will provide transportation services to FPUC. The budgeted 2020 cost for this project is \$3,185,970. The Commission is in the process of addressing the restructured service agreements for this expansion project in Docket No. 20190145-GU. However, the Commission has addressed the *original* Nassau County expansion project in Docket No. 20140189-GU and approved by Commission Order No. PSC-14-0713-PAA-GU.

Respondent: Jacob Case

Interrogatory No. 6

6. Lines 17-19, page 2 of 7, states that "... the company has included costs related to compressed natural gas which is used to bring supply to areas as a virtual pipeline for emergency and planned services." Please explain the referenced virtual pipeline, emergency services, and planned services and their associated costs.

Company Response:

The virtual pipeline for emergency and planned services referred to in witness Case's testimony, lines 17-19, page 2 of 7 relates to the use of compressed natural gas tanker services to provide on demand gas during pipeline expansion projects while the ultimate expansion projects are under construction and not yet online. The projected 2020 cost of this service is \$600,000 for planned services. Emergency services are not expected in 2020 and therefore are not included in these costs.

Respondent: Jacob Case

7. Referring to lines 14-16, page 2 of 7, states that "FPUC has entered into an Asset Management Agreement (AMA) with Emera Energy ..." Please discuss the referenced agreement and arrangement.

Company Response:

The Asset Management Agreement referred to in witness Case's testimony, lines 14-16, page 2 of 7 relates to an agreement FPUC has entered with Emera Energy Services where FPUC will release a portion of its firm interstate pipeline capacity to Emera Energy Services. Emera Energy Services will act as FPUC's asset manager and supply pipeline management services to FPUC while optimizing the capacity released by the Company. Emera Energy Services will utilize the capacity released by the Company to supply delivered gas to the Company's receipt points located in northeast Florida.

Respondent: Jacob Case

8. Lines 4-10, page 4 of 7 describe/list expansion projects and interconnects related to Central Florida Gas (CFG) in Hernando County, Gulfstream's Baseball City Gate, Escambia County and Auburndale.
- a. Please explain if all or any of these projects are related to upstream transmission and the current status of the projects.

Company Response:

Please see response to 8b below.

Respondent: Jacob Case

- b. Please also discuss these projects in more detail with associated costs and state whether the Commission has addressed the expansion projects in docketed matters.

Company Response:

The expansion projects referred to on lines 4-10, page 4 of 7 can be described as follows:

The Hernando County project pertains to a meter that was constructed by People's Gas (PGS) that connects the People's Gas facilities located in the vicinity of the terminus of the Suncoast Parkway and US Highway 98 in Hernando County, Florida with the Central Florida Gas facilities located in the same vicinity. This project is not associated with upstream transmission. The budgeted 2020 cost for this is \$3,528. The cost is associated with the interconnect service provided by PGS to CFG. The Commission did not address this specific project in any docketed matters with the exception of the approval of inclusion of the costs associated with the PGS interconnect in past Company PGA dockets.

The Gulfstream Baseball City Gate pertains to the construction of a pipeline extension by Peninsula Pipeline Company from Gulfstream Natural Gas System (GNGS) at the intersection of Highway 27, north of Davenport, Florida to a downstream interconnection with CFG's facilities at points in the vicinity of Haines City and Davenport, Florida to serve residential and commercial customers. The area of Davenport is supplied from the GNGS Baseball City gate station and the FGT Haines City North Station. The budgeted 2020 cost for this project is \$1,626,756. The Commission has addressed this expansion project in Docket No. 20150031-GU and approved

by Commission Order No. PSC-07-1012-TRF-GP issued on December 21, 2007.

The Escambia County expansion project is related to the Company's expansion into Escambia County. The budgeted 2020 cost for this project is \$5,227,320. The Commission has addressed this expansion project in Docket No. 20180015-GU and approved by Commission Order No. PSC-2018-0233-PAA-GU issued on May 8,

2018. This project is associated with upstream transmission capacity that has been subsequently permanently released to the end use (anchor) Customer. The Commission has approved inclusion of the costs associated with this project in past Company PGA dockets.

The Polk County expansion pertains to the purchase of existing pipeline from Calpine and the Florida Division of Chesapeake (CFG) by PPC and the modification of the Lake Blue FGT gate to provide distribution of gas to Auburndale industrial services. PPC will provide transportation service to CFG increasing both delivery capacity, downstream pressure and introduce a secondary source of natural gas on CFG's distribution system. This project is not associated with upstream transmission. The budgeted 2020 cost for this project is \$679,056. The Commission has addressed this expansion project in Docket No. 20190128-GU and approved by Commission Order No. PSC-2019-0356-PAA-GU issued on August 23, 2019.

Respondent: Jacob Case

9. Lines 13-15, page 5 of 7 states that the “company has reduced PGA costs of \$9,374,300 attributable to the Swing Service Rider allocated to certain gas transportation customers.” Please explain the basis for this reduction.

Company Response:

On April 11, 2016, Docket No. 20160085-GU, Florida Public Utilities, Florida Division of Chesapeake Utilities, Florida Public Utilities Indiantown and Ft. Meade Divisions filed a joint petition for approval of the Swing Service Rider with this Commission, which was approved September 2016, Order No. PSC-2016-0422-TRF-GU. The Swing Service Rider proposed that the allocation of all costs be expanded to include transportation service customers on FPUC's system (i.e., customers who are not part of the current PGA mechanism) as well as shippers on CFG's system that are not part of the TTS pools. The Companies believe that the transportation customers ultimately should bear their fair portion of the intrastate capacity costs. Therefore, the revenues attributable to the Swing Service Rider for transportation customers, reduces PGA costs and the rate impact to the PGA/sales service customers.

Respondent: Michelle Napier

10. Please describe the methodology used in developing the company's 2020 projected

Therm Sales in Schedule E-5

Company Response:

See response to Interrogatory #4 above.

Respondent: Michelle Napier

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

I hereby certify that on this 26th day of SEPTEMBER, 2019, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared MICHELLE NAPIER, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1, 2, 4, 9 and 10 from STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA PUBLIC UTILITIES COMPANY- FORTE MEADE (NOS. 1-10) in Docket No(s). 20190003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 26th day of September, 2019.



Dina Bellechase
Notary Public
State of Florida, at Large

My Commission Expires:
December 13, 2019


AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

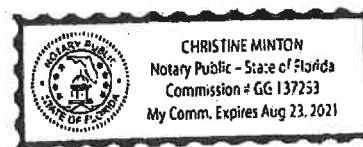
I hereby certify that on this 26 day of SEPTEMBER, 2019, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared JACOB CASE, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 3, 5, 6, 7, and 8 from STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY & FLORIDA PUBLIC UTILITIES COMPANY- FORTE MEADE (NOS. 1-10) in Docket No(s). 20190003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 26 day of SEPTEMBER, 2019.



Notary Public
State of Florida, at Large

My Commission Expires: August 23 2021



16

FCG Responses to Staff's First Set of Interrogatories,
Nos. 1-6

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 16
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Miguel Bustos (1-6)

**Florida City Gas
Docket No: 20190003-GU
Staffs 1st Set of INTs
No: 1**

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Schedule E-1, page 2 of 8 filed in Docket 20180003-GU indicated cost of gas purchased under Commodity (Pipeline) as being \$83,769. Schedule E-1, page 2 of 8 filed in Docket 20190003-GU indicates cost of gas purchased under Commodity (Pipeline) as being \$165,716. Please discuss the reasons for this increase in cost.

RESPONSE:

Schedule E-1, page 2 of 8 filed in Docket 20180003-GU provided FCG's projected Commodity (Pipeline) cost for the period of January 1, 2019 through December 31, 2019. Schedule E-1, page 2 of 8 filed in Docket 20190003-GU provides FCG's projected Commodity (Pipeline) cost for the period of January 1, 2020 through December 31, 2020. These two projections apply to entirely different annual periods, which may have different estimated consumptions and/or applicable rates. The difference between the 2019 Commodity (Pipeline) cost projection and the 2020 Commodity (Pipeline) cost projection is due to an increase in both the Florida Gas Transmission (FGT) unit fuel surcharge and FCG's projected fuel consumption. The FGT unit fuel surcharge has increased from \$0.00048 per Therm in 2018 to \$0.00246 per Therm in 2019. FCG's projected 2020 consumption is 39,931,466 Therms, which is 1,328,246 Therms (3.4%) higher than the projected 2019 consumption of 38,603,220 Therms.

Respondent: Miguel Bustos

**Florida City Gas
Docket No: 20190003-GU
Staffs 1st Set of INTs
No: 2**

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Referring to Schedule E-1, page 2 of 8, line 4, please discuss the derivation of the total cost of \$12,553,459 for Commodity (Other) under cost of gas purchased.

RESPONSE:

Commodity (Other) is the total forecasted Commodity Therms 39,931,466 (Total line 15) less Other Therms 453,700 (Total line 20) and Company Use Therms 2,000 (Total line 26) multiplied by the commodity rate (line 31). Other Therms are purchases from third party suppliers to serve a few commercial and residential customers. Company Use refers to gas consumption on the company offices.

Respondent: Miguel Bustos

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Referring to Schedule E-1, page 2 of 8, line 19, please discuss the derivation of the total demand therms purchased (180,296,540).

RESPONSE:

The total demand Therms purchased for 2020 is the sum of the monthly Therms for January 2020 through December 2020. Therms per month are calculated by taking the daily capacity on FGT (Dth/d column for each month in the table below), times the number of days for that month to get the Dth/month, times 10. Since 2020 is a leap year, we used 29 days for February instead of 28.

Month/Yr.	Day Count	FCG Capacity on FGT		
		Dth/d	Dth/Month	Therms/Month (1 Dth=10 Therms)
Jan-20	31	68,955	2,137,605	21,376,050
Feb-20	29	68,955	1,999,695	19,996,950
Mar-20	31	68,955	2,137,605	21,376,050
Apr-20	30	38,704	1,161,120	11,611,200
May-20	31	32,235	999,285	9,992,850
Jun-20	30	32,235	967,050	9,670,500
Jul-20	31	32,235	999,285	9,992,850
Aug-20	31	32,235	999,285	9,992,850
Sep-20	30	32,235	967,050	9,670,500
Oct-20	31	46,949	1,455,419	14,554,190
Nov-20	30	68,955	2,068,650	20,686,500
Dec-20	31	68,955	2,137,605	21,376,050
			18,029,654	180,296,540

Respondent: Miguel Bustos

**Florida City Gas
Docket No: 20190003-GU
Staffs 1st Set of INTs
No: 4**

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Referring to Schedule E-1, page 2 of 8, line 31, please discuss the basis for the 0.31779 dollars per therm Commodity (Other) costs.

RESPONSE:

The commodity (other) costs are FCG's forecasted commodity charges that FCG customers will pay in 2020. To calculate this charge, FCG estimates forecasted City Gate prices by adding an internally developed NYMEX price, historical FGT zonal basis from the prior 12 months, current FGT fuel costs and swing option premiums. The swing option premium is estimated by using historical spot price premium to the term gas cost. FCG then multiplies this forecasted City Gate gas price by projected consumption for each month to calculate a monthly commodity (other) cost. The \$0.31779 dollars per Therm commodity charge is the 12 month weighted average cost of this price for 2020.

Respondent: Miguel Bustos

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Referring to Schedule E-1, page 2 of 8, line 32:

- a. Please discuss the basis for the 0.06430 dollars per therm demand costs.
- b. Is the 0.06430 amount a tariffed FGT demand rate? If yes, please state which FGT tariff shows this demand rate.

RESPONSE:

- a.) The 0.06430 dollars per Therm demand cost is composed of the following three components: (1) FGT pipeline reservation charges using FTS-1 and FTS-2 demand tariff rates; (2) Bay Gas storage reservation charge; and (3) Peninsula Pipeline (PPV) intrastate charges. The sum of these charges, after being applied to contracted volumes and then divided by the total reserved capacity on FGT, results in the monthly dollars per Therm demand costs (Schedule E-1, page 2, line 5 divided by line 19).
- b.) No. As explained in Part a. above, the 0.06430 dollars per Therm demand cost is not the FGT demand rate but, rather, a combination of three different components that includes the tariffed FGT demand rate. Notwithstanding, the FGT tariff that shows the FGT demand rate is provide below:

☐

**FLORIDA GAS TRANSMISSION COMPANY, LLC
 SYSTEM TRANSPORTATION RATES
 Rates Effective June 1, 2019
 RATES IN ¢/MMBTU**

<u>RATE SCHEDULE</u>	<u>Maximum Rates</u>	<u>Max. Incl. Surcharges</u>
<u>FTS -1</u>		
Reservation	53.18¢	53.18¢
Usage	1.56¢	4.15¢
<u>FTS-2</u>		
Reservation	53.18¢	63.18¢
Usage	1.56¢	4.15¢
<u>FTS-3</u>		
Reservation	132.99¢	132.99¢
Usage	0.23¢	2.82¢
<u>SETS</u>	107.92¢	110.51¢
<u>NNTS</u>	4.78¢	4.78¢
<u>ITS-1</u>	93.98¢	96.57¢
<u>PNR</u>	93.98¢	93.98¢
<u>SURCHARGES</u>		
ACA		0.13¢
FTS-2 Reservation Surcharge		10.00¢
Unit Fuel Charge		2.46¢
<u>FUEL</u>		
	<u>Minimum</u>	<u>Maximum</u>
Forwardhaul Western Division to Market Area	2.78%	2.78%
Forwardhaul paths within the Market Area: 0.25% per compressor station up to the maximum of the System Fuel percent and a minimum of 0.25%	0.25%	2.78%
Backhaul paths within the Market Area:	0.25%	0.25%
Backhaul paths from the Market Area to the Western Division: the LAUF percent	0.17%	0.17%

For transportation within the Western Division, see fuel under rate schedule FTS-WD or ITS-WD

Respondent: Miguel Bustos

QUESTION:

The following interrogatory questions refer to Exhibit MB-2 of the direct testimony of Witness Bustos:

Please describe the methodology used in developing the company's 2020 projected Therm Sales and Therms Transported in Schedule E-5.

RESPONSE:

The methodology used to develop 2020 projection for sales and Therms transported included econometric and exponential smoothing models using Itron's MetrixND as a modeling tool. Separate forecasts are developed for the residential and commercial classes. The estimation period includes actuals through May 2019. The forecasts are a function of weighted heating degree hours.

Respondent: Miguel Bustos

PGS Amended Responses to Staff's First Set of
Interrogatories, Nos. 1-7

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 17
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Kandi Floyd (1-7)

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

Following interrogatory questions are related to the direct testimony of Witness Floyd.

1. Witness Floyd's testimony on page 9, line 16 refers to ACA charges. Please define and explain ACA charges.
 - A. The Annual Charges Unit Charge (ACA) is set by the Federal Energy Regulatory Commission (FERC); the 0.0013 used in the projection is based on the current ACA rate for 2019.

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

- 2. Referring to Schedule E-1, page 1 of 1, line 19, please discuss the derivation of the total 2020 demand therms projected to be 1,436,248,365.**

- A. The 1,436,248,365 of therms shown on Line 19 (Demand) are the projected capacity therms derived from existing contracts, net of projected capacity release based on historical volumes, plus additional reservation contracts anticipated for 2020.**

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 3
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

- 3.** Referring to Exhibit KMF-2 of the direct testimony of Witness Floyd, Schedule E-1, page 1 of 1, line 28, please discuss the basis for the 0.00369 dollars per therm commodity (pipeline) costs.
- a. Is the amount based on tariffed interstate pipeline(s) rates?
- b. If yes, please state which interstate pipeline tariff(s) shows the rates.
- A.** The 0.00369 dollars per therm commodity (pipeline) cost shown on Schedule E-1, page 1, line 28 is a blended rate, derived by dividing the total projected commodity (pipeline) cost of \$421,184 listed in column (I) on line 16 of Schedule E-3 by the total 114,168,451 projected commodity pipeline therm purchases in column (G) on lines 1, 2, 7, and 9 on Schedule E-3.

The commodity (pipeline) cents per therm cost for each interstate pipeline is shown in column (L) on Schedule E-3, and the components of each are shown in the table below. The Usage Charges and Unit Fuel Surcharge come from the corresponding pipeline tariffs. The ACA (annual charges unit charge) is set by the Federal Energy Regulatory Commission (FERC) each year; the 0.0013 used in the projection is based on the current ACA rate for 2019.

Pipeline	Usage Charge	ACA	Unit Fuel Surcharge	Total Usage Charge
FGT	0.0156	0.0013	0.0246	0.0415
SONAT	0.0600	0.0013	0.0000	0.0613
Gulfstream	0.0200	0.0013	0.0000	0.0213

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 4
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

- 4.** Referring to Exhibit KMF-2 of the direct testimony of Witness Floyd, Schedule E-1, page 1 of 1, line 31, please discuss the basis for the 0.35277 dollars per therm commodity (other) costs.
- A.** The 0.35277 dollars per therm commodity (other) cost shown in the Total Period column on Schedule E-1, page 1, line 31 is the projected average commodity (other) cost for the year, calculated by dividing the total projected commodity (other) costs of \$40,134,271 in the Total Period column on line 4 by the total projected commodity other therm purchases of 113,765,861 in the Total Period column on line 18. The Commodity (other) therms are based on projected residential and commercial therm sales volumes.

The commodity (other) costs on line 4 are calculated by multiplying the projected residential and commercial therms plus fuel adders by projected NYMEX rates and adding historical Off System Utilities (OSU) purchase costs plus 3% growth. The standard PGS rate of 0.35% and the July FGT rate of 2.78 percent were the fuel adders used in the 2020 Projection.

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 5
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

- 5.** Referring to Exhibit KMF-2 of the direct testimony of Witness Floyd, Schedule E-1, page 1 of 1, line 32:
- a.** Please discuss the basis for the 0.05246 dollars per therm demand costs.
 - b.** Is the amount based on tariffed interstate pipeline demand rates?
 - c.** If yes, please state which interstate pipeline tariff(s) shows this demand rate.
- A.** The 0.05246 dollars per therm demand cost shown in the Total Period column on Schedule E-1, page 1, line 32 is the projected average demand cost for the year, calculated by dividing the total projected demand cost of \$75,346,991 listed in the Total Period column on line 5 by the total projected demand therm purchases of 1,436,248,365 shown in the Total Period column on line 19.

Please see response to Interrogatory No. 2 for the derivation of demand therm. The demand rates are a combination of tariff and negotiated rates.

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 6
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

6. Please describe the methodology used in developing the company's 2020 projected Therm Sales in Schedule E-5.

A. Therm Sales are projected using Itron's MetrixND regression-based forecasting tool. The number of customers is based on the last 10 years of historical billing, adjusted for forecasted capital expenditures and trend variables plus anomalies and seasonality.

Therms-per-customer projections are based on historical average use plus adjustments for historical monthly weather variability. Since future weather is unknown, a normal weather pattern (20-year average) is assumed and used over the forecast horizon.

Assumptions and results are reviewed for reasonableness and consistency with recent trends.

The customer and therm forecasts for large commercial and industrial customers are conducted exogenously from the company's regression model tools. Each of these customers are forecasted individually based on historical trends and known changes in their operations. Additional new growth is added through the company's subject matter experts based on known or expected future developments and pipeline.

**PEOPLES GAS SYSTEM
DOCKET NO. 20190003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 7
PAGE 1 OF 1
FILED: OCTOBER 14, 2019**

- 7.** Schedule E-1 shows the 2020 projected cost of gas purchased (Line 14) as \$114,862,662. Schedule E-1/R shows the 2019 actual/estimated cost of gas purchased (Line 14) as \$123,649,113. What factors influenced the 2020 projected cost of gas purchased to be approximately 7% less in 2020?
 - A.** The main driver of the reduction in the projected cost of gas purchased for 2020 as compared to the 2019 actual/estimate is the reduction in projected therm sales. Lower projected therm sales result in lower projected commodity pipeline costs and lower commodity other costs.

A F F I D A V I T


STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Kandi M. Floyd who deposed and said that she is Director, Regulatory Affairs Peoples Gas System, and that the individuals listed in Peoples Gas Systems' response to Staff's First Set of Interrogatories, (Nos. 1-7) prepared or assisted with the responses to these interrogatories to the best of her information and belief.

Dated at Tampa, Florida this 10th day of October, 2019.

 _____

Sworn to and subscribed before me this 10th day of October, 2019.

 _____



My Commission expires _____

SJNG Responses to Staff's 1st Set of Interrogatories, Nos.
1-6

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190003-GU EXHIBIT: 18
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Andy Shoaf (1-6)



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P. O. Box 549 / 301 Long Ave, Port St. Joe, FL 32457
tel 850.229.8216 / fax 850.229.8392
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October 8, 2019

Re: Responses to Staff's 1st Set of Interrogatories for Docket No. 20190003-GU

Responses are collectively by Andy Shoaf/V. President and Debbie Stitt/Reg. Analyst

1. Referring to Sch E-1, please explain the cost differences for the 2019 COG purchased of \$303,881, compared to the 2020 COG purchased of \$670,381.

Answer: 2020 COG is higher because SJNG used 2018 therm sales for projected therms which are considerably higher than 2019.

2. Schedule E-1 shows the 2020 projected COG purchased as \$814,543. Sch. E-1/R shows the 2019 actual/estimated COG purchased as \$426,244.88. What factors influenced the 2020 projected COG purchased?

Answer: SJNG for 2020 projected used 2018 therms sold and an estimated Commodity rate of .50 cents.

3. Referring to Schedule E-1 for 2020:

- a. Please discuss the basis for the .00217 dollars per therm commodity (pipeline) costs.

Answer: .00217 is an estimate based on 2018 commodity charges divided by actual therms sold.

- b. Is the rate a tariffed interstate pipeline rate?

Answer: No

SJNG's Responses to Staff's 1st Set of Interrogatories cont.

4. Referring to Sch. E-1/R for 2019 actual/estimated, line 31, please discuss the basis for 0.36155 dollars per therm commodity (other) costs.

Answer: Jan – July 2019 are Actual cost of commodity/therms purchased

Aug. – Dec 2019 are estimated cost of commodity/2018 therms purchased.

5. Referring to Sch. E-1/R actual/estimated for 2019, line 32:

- a. Please discuss the basis for 0.05436 dollars per therm demand costs.

Answer: This is the average of demand cost/demand therms using 2018 data.

- b. Is the amount a tariffed interstate pipeline demand rate?

Answer: No

6. Please describe the methodology used in developing the company's 2020 projected Therm Sales in Schedule E-5.

Answer: 2018 Actual therms sold

/s/ Andy Shoaf, V. President

/s/Debbie Stitt, Regulatory Analyst

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301 Long Avenue
Port St. Joe, FL 32456
(850) 229-8216
dstitt@stjoegas.com

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf)

I hereby certify that on this 8th day of October, 2019, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Debbie Stitt, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1-6 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY (Nos. 1-6) in Docket No(s). 20190003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 8th day of October, 2019.



Barbara J. Lovette
Notary Public
State of Florida, at Large

My Commission Expires:

1/7/2022