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

August 9, 2021

E-Portal Adam J. Teitzman, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Fl. 32399-0850

Re: Docket No. 20210003-GU

Purchased Gas Cost Recovery for period ending December 31, 2022

Dear Mr. Teitzman,

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

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

Thank you for your assistance with this filing.

Respectfully submitted,

s/Andy Shoaf V-President

DKS

cc: Parties of record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purcha	sed Gas Rec	overy)	Docket No. 20210003-G
)	Submitted for filing
)	August 9, 2021

PETITION OF ST. JOE NATURAL GAS COMPANY, INC.

FOR APPROVAL OF MAXIMUM TWELVE MONTH LEVELIZED PURCHASED

GAS COST FACTOR FOR APPLICATION TO BILLS RENDERED

DURING THE TWELVE-MONTH PERIOD ENDING DECEMBER 31, 2022.

- St. Joe Natural Gas Company, Inc. (SJNG) by and through its undersigned officer, hereby petitions the Commission for approval of a maximum levelized purchased gas cost recovery factor to be applied to customer bills rendered during the twelve-month period ending December 31, 2022 and says:
- 1. The name of the petitioner and the mailing address of its principal office is:

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

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

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

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

- 4. The levelized purchased gas adjustment factor represents the sum of the final net true-up gas costs from January 1, 2020 through December 31, 2020, actual true-up and interest from January 1, 2021 through June 30, 2021, estimated true-up and interest from July 1st through December 31, 2021 and estimated purchased gas costs, without interest, from January 1, 2022 through December 31, 2022.
- 5. Pursuant to the methodology adopted by the Commission in Docket No. 980269-PU, SJNG has calculated a weighted average cost of gas factor (WACOG) through December 31, 2022. Such calculations from Schedules E-1 through E-5 are commingled and are filed herewith.
- 6. Schedule E-1 reports the estimated average purchased gas cost for the twelve-month period ending December 31, 2022 to be \$468,236.00. Based upon estimated total sales of 689,700 therms, SJNG seeks a maximum WACOG of 61.70 cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its WACOG factor of 61.70 cents per therm to be applied to customer bills rendered during the twelve-month period ending December 31, 2022.

Dated this 9th day of August, 2021.

Respectfully submitted,

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

CERTIFICATE OF SERVICE _____

I HEREBY CERTIFY that the foregoing Petition for Approval of Purchased Gas Cost Recovery Factor and the Direct Testimony, together with the Schedules E-1 through E-5 filed on behalf of St. Joe Natural Gas Company have been furnished by electronic mail to the following parties of record this 9th day of August 2021.

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

Andrew M. Brown/Thomas R. Farrior Florida Power & Light Co MacFarlane Law Firm PO Box 1531 Tampa, Fl. 33601-1531 ab@macfar.com

Florida Public Utilities Co Mr. Mike Cassel 208 Wildlight Ave. Yulee, Fl 32097 mcassel@fpuc.com

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

Florida City Gas Ms. Carolyn Bermudez 4045 N.W. 97th Avenue Doral, Fl 33178 Carolyn.bermudez@nexteraenergy.com

> Christopher T. Wright 700 Universe Blvd Juno Beach, Fl 33408 Christopher.Wright@fpl.com

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

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

s/Andy Shoaf V-President

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		
3	In Re:	Purchased Gas Recovery) Docket No. 20210003-GU Submitted for filing
4	(August 9, 2021
5		
6		DIRECT TESTIMONY OF ANDY SHOAF ON
7		BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.
8		
9	Q.	Please state your name, business address, by whom
10		you are employed and in what capacity.
11	Α.	Andy Shoaf, 301 Long Avenue, Port St. Joe,
12		Florida 32456, St. Joe Natural Gas Company in the
13		capacity of V-President and Regulatory Affairs.
14	Q.	What is the purpose of your testimony?
15	Α.	My purpose is to submit known and estimated gas
16		costs and therm sales from January 1, 2021 through
17		December 31, 2021, used in developing the maximum twelve
18		month levelized purchased gas cost factor to be applied
19		to customer bills from January 1, 2022 through
20		December 31, 2022.
21	Q.	Have you prepared any exhibits in conjunction with
22		your testimony?
23	А.	Yes, I have prepared and filed on August 9, 2021
24		Schedules E-1 through E-5.
25	0.	What Purchased Gas Cost Recovery Factor does

Τ		St. Joe Natural Gas seek approval through its petition io.
2		the period January 1, 2022 through December 31, 2022?
3	А.	61.70 cents per therm
4	Q.	Does this conclude your testimony?
5	Α.	Yes
6		
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COMPANY:

ST JOE NATURAL GAS CO

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2022

Through DECEMBER 2022

Shedule E-1 Exhibit#_

Docket#20210003-GU CAS-2

CAS-2															
COST OF GAS PURCHASED	JAN	FEB	MAR	ADD		PROJECTION	1			EP OCT NOV DEC TO					
1 COMMODITY (Pipeline)	\$393	\$527	\$353	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		
2 NO NOTICE SERVICE	\$0	\$027	\$353	\$262	\$244	\$303	\$226	\$283	\$228	\$243	\$350	\$386	\$3,798		
3 SWING SERVICE	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4 COMMODITY (Other)	\$40,280	\$28,000	7.5		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
5 DEMAND	\$8,243	\$7,445	\$30,988	\$20,964	\$21,460	\$19,800	\$19,840	\$19,840	\$19,200	\$19,840	\$35,268	\$31,260	\$306,740		
6 OTHER	\$7,500		\$8,243	\$7,977	\$3,297	\$3,191	\$3,297	\$3,297	\$3,191	\$3,297	\$7,977	\$8,243	\$67,698		
LESS END-USE CONTRACT	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$90,000		
7 COMMODITY (Pipeline)	60	-						1							
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
10													\$6		
													\$0		
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$56,416	\$43,473	\$47,084	\$36,703	\$32,501	\$30,794	\$30,863	\$30,920	\$30,118	\$30,880	\$51,095	\$47,389	\$468,236		
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	\$56,394	\$43,457	\$47,072	\$36,686	\$32,489	\$30,782	\$30,847	\$30,909	\$30,104	\$30,869	\$51,082	\$47,377	\$468,069		
THERMS PURCHASED															
15 COMMODITY (Pipeline)	73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700		
16 NO NOTICE SERVICE	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	(
18 COMMODITY (Other)	100,700	70,000	77,470	52,410	53,650	49,500	49,600	49,600	48,000	49,600	88,170	78,150	766,850		
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	0.00,000	1,210,000		
LESS END-USE CONTRACT												· ·	Č		
21 COMMODITY (Pipeline)	0	0	0	0	0	0	o	o	0	0	0	0			
22 DEMAND	0	0	0	0	0	0	o	0	n	0	ام	n			
23	0	o	0	0	0	0	0	0	0	0	0	0			
24 TOTAL PURCHASES (15-21)	73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700		
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0,100	02,400	00,004	003,700		
26 COMPANY USE	34	40	10	3	3	3	3	3	3	3	6	13	124.3		
27 TOTAL THERM SALES	73,655	98,922	66.192	46.802	43.537	54.190	40,367	50,538	40.625	43,397	62,480	68,871	689.576		
CENTS PER THERM					10,001	01,100	10,007	00,000	40,020	40,007	02,400]	00,071	009,370		
28 COMMODITY (Pipeline) (1/15)	0.00533	0.00533	0.00533	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00500	0.00554		
29 NO NOTICE SERVICE (2/16)		0.0000	0.00000	0.00000	0.00000	0.00500	0.00300	0.00300	0.00360	0.00360	0.00560	0.00560	0.00551		
30 SWING SERVICE (3/17)			1												
31 COMMODITY (Other) (4/18)	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.4000		
32 DEMAND (5/19)	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000		
33 OTHER (6/20)	0.00010	0.00010	0.00010	0.05510	0.00010	0.03318	0.03316	0.05516	0.05316	0.05318	0.05318	0.05318	0.05318		
LESS END-USE CONTRACT															
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#011/1/01	#50.401	WD 11 4/61						
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)	#610/0:	#101070:	#010/0!	#010/0!	#010/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
37 TOTAL COST (3/23)	0.76559	0.43929	0.74404	0.70447	0.74040	0.50004	0.70.151					V/00/00/00/00/00/00/00/00/00/00/00/00/00			
38 NET UNBILLED (12/25)	0.70559	0.43929	0.71121	0.78417	0.74646	0.56824	0.76451	0.61178	0.74132	0.71153	0.81770	0.68795	0.67890		
39 COMPANY USE (13/26)	0.62093	0.38687	4 40000	5 5 4 5 4 0	0.05000				0.00000			200000000000000000000000000000000000000			
40 TOTAL THERM SALES (11/27)	0.62093	0.38687	1.19800	5.54516	3.85806	3.86129	5.38000	3.82000	4.85000	3.64667	2.08167	0.87923	1.34183		
, , , ,			0.71132	0.78422	0.74652	0.56827	0.76457	0.61182	0.74137	0.71157	0.81778	0.68808	0.67902		
\'/	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528		
42 TOTAL COST OF GAS (40+41) 43 REVENUE TAX FACTOR	0.70067	0.37419	0.64605	0.71895	0.68124	0.50299	0.69929	0.54654	0.67610	0.64630	0.75250	0.62280	0.61374		
	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)	0.70419	0.37607	0.64929	0.72256	0.68467	0.50552	0.70281	0.54929	0.67950	0.64955	0.75629	0.62594	0.61683		
45 PGA FACTOR ROUNDED TO NEAREST .001	0.704	0.376	0.649	0.723	0.685	0.506	0.703	0.549	0.679	0.65	0.756	0.626	0.617		

COMPANY:

ST. JOE NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT

COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2021

Through DECEMBER 2021

Shedule E-1/R Exhibit#_

Docket#20210003-GU

						imougn	DECEMBER 20	121				CAS-7	10003-GU	
			/	ACTUAL							REVIS	ED PROJECT	ION	
COST OF GAS PURCHASED	J.	IAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$	\$239.96	\$198.86	\$167.04	\$229.24	\$247.85	\$204.18	\$200.69	\$200.69	\$194.22	\$257.76	\$452.57		
2 NO NOTICE SERVICE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$257.76	\$452.57	\$406.84 \$0.00	2000-000-000-000-000-000-000-000-000-00
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)	\$32,	,513.12	\$41,044.11	\$24,268.86	\$20,298.50	\$19,128.14	\$14,220.34	\$19.840.00	\$19,200.00	\$20,215.20	\$19,840.00	\$35,268.00		\$0.00
5 DEMAND	\$8,	,242.89	\$7,445.21	\$8,242.89	\$3,190.79	\$3,297.15	\$3,190.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00		\$297,096.2
6 OTHER	\$6,	,241.00	\$8,100.99	\$7,514.51	\$7,232.42	\$7,099.44	\$8,057.88	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00		\$8,552.90	
LESS END-USE CONTRACT					,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ψο,σογ.σο	\$7,000.00	Ψ1,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$89,246.24
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	
8 DEMAND		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
9		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
10		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11 TOTAL COST (1+2+3+4+5+6)-(7+8-	+9+10) \$47,	,236.97	\$56,789.17	\$40,193.30	\$30,950.95	\$29,772.58	\$25.673.19	\$30.961.84	\$30,321,84	\$31,220,22	\$31,018.91	\$51,497.57	\$0.00	\$0.00
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		\$453,356.2
13 COMPANY USE	i	\$17.90	\$17.48	\$8.74	\$9.13	\$6.62	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
14 TOTAL THERM SALES	\$65,	,527.34	\$38,170.22	\$33,014.87	\$25,815.20		\$19.903.02	\$30,961.84	\$30,321.84				\$0.00	\$61.5
THERMS PURCHASED		-				, , , , , , , , , , , , , , , , , , , ,	- +10,000.0L	400,001.04	φου,υ2.1.04	Ψ31,220.22	\$31,010.91	\$31,497.57	\$47,719.74	\$428,400.4
15 COMMODITY (Pipeline)	1	124,980	103,570	87,000	55,910	60,450	49,800	48,360	48,360	46,800	40.200	04.040	70.000	201.00
16 NO NOTICE SERVICE		0	0	0	0	0,400	45,000	40,300	40,300	40,000	48,360 0	84,910	76,330	834,83
17 SWING SERVICE		0	0	0	ő	0	0	0	0	0	0	0	0	(
18 COMMODITY (Other)	1	27,700	102,460	83,890	72,960	64,117	46,480	49,600	48.000	50,538		0	0	
19 DEMAND	1	155,000	140,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	49,600	88,170	78,150	861,666
20 OTHER		0	0	0	0	02,000	00,000	02,000	02,000	00,000	62,000	150,000	155,000	1,183,000
LESS END-USE CONTRACT				-		ĭ	ŭ	١	٥	U	0	٥	Ü	(
21 COMMODITY (Pipeline)		0	0	0	0	0	0	ا		0	0			
22 DEMAND		0	0	0	0	0	0	١	0	0	0	0	0	(
23		o	0	0	0	0	0	0	0	0	0	0	0	(
24 TOTAL PURCHASES (15+16+17+18+	20)-(21+23)	124,980	103,570	87,000	55.910	60,450	49,800	48,360	49.200	40,000	40.000	0	0	(
25 NET UNBILLED		0	0	0.,000	0,510	00,430	49,000	40,300	48,360	46,800	48,360	84,910	76,330	834,830
26 COMPANY USE		45	44	22	23	17	4	o o	0	0	0	0	0	(
27 TOTAL THERM SALES	1	76,004	95,905	82,954	64,731	58,367	49,910	48,360	48,360	46,800	40.200	0	0	155
CENTS PER THERM					01,1011	00,001	43,310	40,300	40,300	40,000	48,360	84,910	76,330	880,99
28 COMMODITY (Pipeline) (1/15)	0	0.00192	0.00192	0.00192	0.00410	0.00410	0.00410	0.00415	0.00415	0.00415	0.00533	0.00533	0.00500	
29 NO NOTICE SERVICE (2/16)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		0.00533	0.00359
30 SWING SERVICE (3/17)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
31 COMMODITY (Other) (4/18)	0	0.25461	0.40059	0.28929	0.27821	0.29833	0.30595	0.40000	0.40000	0.40000	0.40000	0.40000	#DIV/0!	#DIV/0!
32 DEMAND (5/19)	0	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05518	0.40000	0.40000	0.40000	0.40000	0.40000 0.05518	0.34479
33 OTHER (6/20)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		0.0541
LESS END-USE CONTRACT						(2)(3)(3)(3)(7)		#B1470.	#61470:	#10/0:	#1010/0:	#010/0!	#DIV/0!	#DIV/0!
34 COMMODITY Pipeline (7/21)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#50.401	#B# ###
35 DEMAND (8/22)	#DI	IV/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)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!
37 TOTAL COST (11/24)	0	0.37796	0.54832	0.46199	0.55359	0.49252	0.51553	0.64024	0.62700	0.66710	0.64142	#DIV/0! 0.60650	#DIV/0!	#DIV/0!
38 NET UNBILLED (12/25)	#DI	IV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		0.62518	0.54305
39 COMPANY USE (13/26)	0	0.39799	0.39800	0.39799	0.39799	0.39799	0.39800	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40 TOTAL THERM SALES (11/27)		0.26839	0.59214	0.48452	0.47815	0.51009	0.51439	0.64024	0.62700	0.66710	#DIV/U! 0.64142	#DIV/0!	#DIV/0!	0.39799
41 TRUE-UP (E-2)		0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	0.60650	0.62518	0.51460
42 TOTAL COST OF GAS (40+41)		0.10253	0.42628	0.31866	0.31229	0.34423	0.34853	0.47438	0.46114	0.50124	0.47556	-0.16586	-0.16586	-0.1658
43 REVENUE TAX FACTOR	1	.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503			0.44064	0.45932	0.3487
44 PGA FACTOR ADJUSTED FOR TAXE		0.10304	0.42842	0.32027	0.31386	0.34596	0.35028	0.47676	0.46346	1.00503	1.00503	1.00503	1.00503	1.00503
45 PGA FACTOR ROUNDED TO NEARES		0.103	0.428	0.32	0.314	0.34390	0.35028	0.47676		0.50376	0.47795	0.44285	0.46163	0.35049
			0.120	0.02	0.514]	0.540	0.550	0.477	0.463	0.504	0.478	0.443	0.462	0.350

COMPANY: ST. JOE NATURAL GAS CO.			CALCULATION C	OF TRUE-UP A	MOUNT						Schedule E-2		
EOR THE	CURRENT PER	IOD:	JANUARY 2021		Th D	F0544858 444					Exhibit#		
FOR THE	CURRENT PER	iod:	JANUARY 2021		Through D	ECEMBER 202	21				Docket#20210	0003-GU	
	1										CAS-3		
	JAN	ACTUAL) PROJECTIO			TOTAL
TRUE-UP CALCULATION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
1 PURCHASED GAS COST	****					40.000000000000000000000000000000000000							
	\$32,513	\$41,044	\$24,269	\$20,299	\$19,128	\$14,220	\$19,840	\$19,200	\$20,215	\$19,840	\$35,268	\$31,260	\$297,0
2 TRANSPORTATION COST	\$14,724	\$15,745	\$15,924	\$10,652	\$10,644	\$11,453	\$11,122	\$11,122	\$11,005	\$11,179	\$16,230	\$16,460	\$156,2
3 TOTAL	\$47,237	\$56,789	\$40,193	\$30,951	\$29,773	\$25,673	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$453,3
4 FUEL REVENUES	\$65,527	\$38,170	\$33,015	\$25,815	\$23,230	\$19,903	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$428,4
(NET OF REVENUE TAX)	34070-0000	0.0000				100000 000000							
5 TRUE-UP (COLLECTED) OR REFUNDED	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9.059	\$9,059	\$9,059	\$108.7
6 FUEL REVENUE APPLICABLE TO PERIOD	\$74,587	\$47,230	\$42,074	\$34,875	\$32,289	\$28,962	\$40,021	\$39,381	\$40,280	\$40,078	\$60.557	\$56,779	\$537.1
(LINE 4 (+ or -) LINE 5)		22										***************************************	4001,1
7 TRUE-UP PROVISION - THIS PERIOD	\$27,350	-\$9,560	\$1,881	\$3,924	\$2,516	\$3,289	\$9,059	\$9,059	\$9,059	\$9.059	\$9,059	\$9,059	\$83.7
(LINE 6 - LINE 3)								40,000	40,000	40,000	Ψ0,000	\$5,000	Ψ00,1
8 INTEREST PROVISION-THIS PERIOD (21)	\$5	\$4	\$3	\$2	\$2	\$1	\$2	\$2	\$2	\$2	\$2	\$2	
9 BEGINN. OF PERIOD TRUE-UP & INTER.	\$69,942	\$88,238	\$69,623	\$62,447	\$57.314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	****
Included PSC Audit Adj. for 2010 twiced.			400,020	402,111	\$07,017	400,112	Ψ40,000	Ψ45,005	\$45,000	\$45,000	\$45,009	\$45,011	\$69,9
10 TRUE-UP COLLECTED OR (REFUNDED)	-\$9,059	-\$9.059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	60.050	50.050	60.050	***	0100 7
(REVERSE OF LINE 5)	\$5,550	40,000	-40,000	-ψ3,003	-φ5,055	-\$9,039	-\$9,039	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$108,7
0a FLEX RATE REFUND (if applicable)	so	\$0	\$0	\$0	\$0							0.000	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$88,238	\$69,623	\$62,447	\$57,314	\$50,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(7+8+9+10+10a)	\$00,230	\$09,023	\$02,447	\$57,314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	\$45,012	\$45,0
NTEREST PROVISION	100000000000000000000000000000000000000												
12 BEGINNING TRUE-UP AND	200 040	000 000	****					The same of the sa					
INTEREST PROVISION (9)	\$69,942	\$88,238	\$69,623	\$62,447	\$57,314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
				,									
13 ENDING TRUE-UP BEFORE	\$88,232	\$69,619	\$62,445	\$57,312	\$50,771	\$45,002	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
INTEREST (12+7-5)		**************************************	10.110.00000000000000000000000000000000				2 22 12 22 22 22						
14 TOTAL (12+13)	\$158,174	\$157,856	\$132,068	\$119,759	\$108,084	\$95,774	\$90,007	\$90,010	\$90,013	\$90,016	\$90,019	\$90,022	
15 AVERAGE (50% OF 14)	\$79,087	\$78,928	\$66,034	\$59,879	\$54,042	\$47,887	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
16 INTEREST RATE - FIRST	0.09	0.07	0.06	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	
DAY OF MONTH						- 1							
17 INTEREST RATE - FIRST	0.07	0.06	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
DAY OF SUBSEQUENT MONTH					320.5033	50.50			5.51	3.54	0.54	0.04	
18 TOTAL (16+17)	0.16	0.13	0.10	0.08	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	
19 AVERAGE (50% OF 18)	0.08	0.065	0.05	0.04	0.035	0.035	0.04	0.04	0.04	0.04	0.08	0.08	
20 MONTHLY AVERAGE (19/12 Months)	0.007	0.005	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	
21 INTEREST PROVISION (15x20)	5	4	3	0.000	3.000	0.003	0.003	0.003	0.003	0.003	0.003	0.003	\$

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

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2022 Through DECEMBER 2022

SCHEDULE E-3

Exhibit#

Docket#20210003-GU

CAS-4 -B- -C- -D- -E- -F- -G- -H- -I- -J- -K-

	T			T -		-G-	-H-	-1-	-J-	-K-	-L-
	PUDCHASE	D. I.D. O. I.				The second secon	COMMODITY COS	T			TOTAL
DATE	FROM	PURCHASED		SYSTEM	END	TOTAL	THIRD		DEMAND	OTHER CHARGES	CENTS PER
1 JAN		FOR	TYPE	SUPPLY	USE	PURCHASED	PARTY	PIPELINE	COST	ACA/GRI/FUEL	THERM
2 FEB	VARIOUS	SYSTEM	NA	100,700		100,700	\$40,280.00	\$392.77	\$8,242.90	\$7,500.00	56.02
3 MAR	VARIOUS	SYSTEM	NA	70,000		70,000	\$28,000.00	\$527.47	\$7,445.20	\$7,500.00	62.10
4 APR	VARIOUS	SYSTEM	NA	77,470		77,470	\$30,988.00	\$352.86	\$8,242.90	\$7,500.00	60.78
5 MAY	VARIOUS	SYSTEM	NA	52,410		52,410	\$20,964.00	\$262.11	\$7,977.00	\$7,500.00	70.03
	VARIOUS	SYSTEM	NA	53,650		53,650	\$21,460.00	\$243.82	\$3,297.16	\$7,500.00	60.58
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$19,800.00	\$303.48	\$3,190.80	\$7,500.00	62.21
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$226.07	\$3,297.16		62.22
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$283.03	\$3,297.16		62.34
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$19,200.00	\$227.52	\$3,190.80		62.75
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$243.04	\$3,297.16	Control of the second control of the	62.26
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$35,268.00	\$349.92	\$7,977.00	\$7,500.00	57.95
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$31,260.00	\$385.75	\$8,242.90	\$7,500.00	60.64
13									6.20 (0.00) (0.00) (0.00)	0.0.0	00.04
14											
15								1			
16											
17								- 1			
18								- 1			
19											
20											
21											
22				1							
23											
24											
25											
26											
27											
28								1			
29											
30											
31										*	
32 TOTAL				766,850	0	766,850	\$306,740.00	\$3,797.83	\$67,698.14	\$00,000,00	
				,		, 55,000	Ψ000,140.00	40,101.03	\$07,098.14	\$90,000.00	61,06

OMPANY:	ST JOE NATURAL GAS	CALCULATION OF TRUE PROJECTED PE		-		Schedule E-4 Exhibit#		
	ESTIMATED FOR THE PROJEC	TED PERIOD: JANUARY 2	022	Through	DECEMBER 2022	Docket#20210003-GU St. Joe Natural Gas Company CAS-5		
			JAN 20 - DEC 20		CURRENT PERIOD: JAN 21 - DEC 21			
		(1) SEVEN MONTHS ACTUA PLUS FIVE MONTHS REVISED ESTIMATE	(2) L ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP		
1 TOTAL THER	RM SALES \$	E-4 Line 1 \$515,870	A-2 Line 6 \$426,659	Col.2 - Col.1 -\$89,212	E-2 Line 6 \$537,112	Col.3 + Col.4 \$447,901		
2 TRUE-UP PRO OVER (UNDE	OVISION FOR THIS PERIOD R) COLLECTION	E-4 Line 2 \$125,606	A-2 Line 7 \$86,846	Col.2 - Col.1 -\$38,760	E-2 Line 7 \$83,756	Col.3 + Col.4 \$44,996		
3 INTEREST PE	ROVISION FOR THIS PERIOD	E-4 Line 3 \$514	A-2 Line 8 \$504	\$0 Col.2 - Col.1 -\$10	E-2 Line 8 \$26	\$0 Col.3 + Col.4 \$16		
4 END OF PERI	IOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$126,120	Line 2 + Line 3 \$87,350	Col.2 - Col.1 -\$38,770	Line 2 + Line 3 \$83,782	Col.3 + Col.4 \$45,013		
NOTE:	SEVEN MONTHS ACTUAL FIVE	MONTHS REVISED ESTIMA	ATE DATA OBTA	AINED FROM S	CHEDULE (E-2).			
COLUMN (1) COLUMN (2) LINE 4 COLUI LINE 4 COLUI		DULE (A-2) E (A-7)	TOTAL TRUE-U PROJECTED TH \$45,012.63		S •	THERM TRUE-UP		

COMPANY: ST JOE NA	TURAL GA	AS		THERM SAL	ES AND CUSTO	MER DATA					-	SCHEDULE	E-5
ESTIMATED FOR THE PRO	JECTED PI	ERIOD:	JANUARY 20	22	Through:	DECEMBER 20	22					Exhibit# Docket#2021 CAS-6	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	Nov	550	
THERM SALES (FIRM)					100/11	0014	JOL	AUG	SEP	UCI	NOV	DEC	TOTAL
RS-1 (Residential 0 - 149)	9,648	11,886	9.094	7.131	7,299	8,155	5,480	7,013	5.067	5,507	0.007	0.007	
RS-2 (Residential 150-299)	16,980	23,419	14,869	9,860	9,541	10,605	7,677	9.511	7,379	8,083	8,067 11,836	8,697	93,044
RS-3 (Residential 300-UP)	19,543	27,048	17,016	10,092	9,422	10,461	7,034	8,431	6,670	7,353	12,267	16,109 16,551	145,869
GS-1 (Commercial <2000)	6,720	9,427	6,149	5,739	4,382	5,228	4,407	5,301	4,550	4,748	6,412	333000000000000000000000000000000000000	151,888
GS-2 (Commercial 2000-24,999)	14,008	18,692	12,750	9,690	8,451	12,890	10,456	13,829	11,221	11.789	14,747	7,334	70,396
GS-4 (Commercial 25000-)	6,791	8,490	6,324	4,293	4,445	6,854	5,316	6,456	5,741	5,920		13,421	151,944
TOTAL FIRM SALES	73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	9,157	6,772	76,559
THERM SALES TRANSPORTAT	ION				10,0 10	04,100	40,070	30,341	40,020	43,400	62,486	68,884	689,700
FTS-4		1	1	l l		1	1	Ĩ	1	1	1	1	
FTS-5													C
TOTAL TRANSPORT	0	٥	ام	0	0	٥	0	0				0040	
TOTAL THERM SALE	73,690	98,962	66,202	46.805	43,540	54,193	40,370	0	0	0	0	0	C
NUMBER OF CUSTOMERS (FIR		55,052	00,202	40,000	45,540	34, 133	40,370	50,541	40,628	43,400	62,486	68,884	689,700
RS-1 (Residential 0 - 149)	1,007	1,020	1,030	1,018	1,024	1,020	4.040	1.005					
RS-2 (Residential 150-299)	868	871	875	878	886	895	1,048 923	1,035	1,029	1,052	1,047	1,052	1,032
RS-3 (Residential 300-UP)	550	551	563	557	570	565	585	927	926	944	946	954	908
GS-1 (Commercial <2000)	150	152	153	151	154	150	153	585 153	582 152	587	590	594	573
GS-2 (Commercial 2000-24,999)	25	25	26	27	27	27	27			152	153	152	152
GS-4 (Commercial 25000-)	1	1	1	1	1	21	27	28	28	29	29	29	27
TOTAL FIRM	2.601	2.620	2,648	2,632	2,662	2,658	2,737	2,729	0.740	1	1	1	1
NUMBER OF CUSTOMERS (TRA	ANSP)		2,010	2,002	2,002	2,030	2,131	2,729	2,718	2,765	2,766	2,782	2,693
FTS-4				-		T	Т						
FTS-5													0
TOTAL TRANSPORT	n	0	٥	0	0								
TOTAL THERM SALES	2,601	2,620	2.648	2,632	2,662	0	0	0	0	0	0	0	0
THERM USE PER CUSTOMER	2,001	2,020	2,040	2,032	2,002	2,658	2,737	2,729	2,718	2,765	2,766	2,782	2,693
RS-1 (Residential 0 - 149)	10	12	0.1	7									
RS-2 (Residential 150-299)	20	27	9 17	7	7	8	5	7	5	5	8	8	90
RS-3 (Residential 300-UP)	36	49		11	11	12	8	10	8	9	13	17	161
GS-1 (Commercial <2000)	45	62	30	18	17	19	12	14	11	13	21	28	265
GS-2 (Commercial 2000-24,999)	560	748	40	38	28	35	29	35	30	31	42	48	463
GS-4 (Commercial 25000-)	6,791		490	359	313	477	387	494	401	407	509	463	5,576
FTS-4	0,791	8,490	6,324	4,293	4,445	6,854	5,316	6,456	5,741	5,920	9,157	6,772	76,559
FTS-5								[***		
1 10-0							-						