

FLORIDA PUBLIC SERVICE COMMISSION
EXHIBIT INDEX

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FPSC - COMMISSION CLERK

FOR THE HEARING DATED 11/01/2023 IN DOCKET 20230003

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<u>Docket No. 20230003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 1-3, 2023)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
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, 2022	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s Actual/Estimated True-Up amount for the current period January 2023 through December 2023 and FCG’s proposed 2024 maximum levelized PGA Factor	2-6	
FLORIDA PUBLIC UTILITIES COMPANY – DIRECT					
4	Robert C. Waruszewski	RCW-1	Final Fuel Over/Under Recovery (Schedule A-7)	1	
5	Robert C. Waruszewski Co-Sponsor Jeffrey B. Bates	RCW-2	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5	3-6	

<u>Docket No. 20230003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 1-3, 2023)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
PEOPLES GAS SYSTEM, INC. – DIRECT					
6	Matthew E. Elliott	MEE-1	Calculation of final true-up for January 2022-December 2022 (Schedule A-7)	1	
7	Matthew E. Elliott	MEE-2	Calculation of estimated true-up for January 2023-December 2023; total true-up to be collected in 2024; calculation of PGA factor for January 2024-December 2024 (Schedules E-1 through E-5)	2-6	
ST. JOE NATURAL GAS COMPANY – DIRECT					
8	Charles A. Shoaf	CAS-1	Final Over/Under A-7 <i>(Revised 9/13/23)</i>	1	
9	Charles A. Shoaf	CAS-2	PGA Summary of estimates for the projected period. E-1 Reprojected PGA for Current Period (7 months actual, 5 months estimated) E-1/R <i>(Revised 9/13/23)</i>	4	
10	Charles A. Shoaf	CAS-3	Calculation of true-up amount current period (7 months actual 5 months estimated) E-2 <i>(Revised 9/13/23)</i>	2	

<u>Docket No. 20230003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 1-3, 2023)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
11	Charles A. Shoaf	CAS-4	Transportation (CAS-4) purchases system supply and end use for the projected period E-3 <i>(Revised 9/13/23)</i>	1-6	
12	Charles A. Shoaf	CAS-5	Calculation of true-up amount for the projected period based on the prior period and Current period (7 months actual, 5 months estimated) E-4 <i>(Revised 9/13/23)</i>	3	
13	Charles A. Shoaf	CAS-6	Therm Sales and Customer Data (For the projected Period) E-5 <i>(Revised 9/13/23)</i>	1-6	
STAFF HEARING EXHIBITS					
14	Miguel Bustos (1-2)	Staff Exhibit 14	FCG's Response to Staff's First Interrogatories Nos. 1-2	1-4	
15	Miguel Bustos (3-4)	Staff Exhibit 15	FCG's Response to Staff's Second Interrogatories Nos. 3-4	1-4	
16	Jeffrey B. Bates (1, 2A) Robert C. Waruszewski (2B, 2C, and 2D)	Staff Exhibit 16	FPUC's Response to Staff's First Interrogatories Nos. 1-2	1-4	
17	Jeffrey B. Bates (3-4)	Staff Exhibit 17	FPUC's Response to Staff's Second Interrogatories Nos. 3-4	1-4	

<p align="center"><u>Docket No. 20230003-GU</u> Comprehensive Exhibit List for Entry into Hearing Record (November 1-3, 2023)</p>					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
18	Matthew E. Elliot (1-2)	Staff Exhibit 18	People's Response to Staff's First Interrogatories Nos. 1-2	1-4	
19	Matthew E. Elliot (3-6)	Staff Exhibit 19	People's Response to Staff's Second Interrogatories Nos. 3-6	1-4	
20	Charles A. Shoaf (1-2)	Staff Exhibit 20	St. Joe's Response to Staff's First Interrogatories Nos. 1-2	1-4	
21	Charles A. Shoaf (3-5)	Staff Exhibit 21	St. Joe's Response to Staff's Second Interrogatories Nos. 3-5	1-4	
22		Staff Exhibit 22	Proposed Stipulations	1-7	

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 22	Through	DECEMBER 22
1	ACTUAL FUEL COST FOR THE PERIOD		<i>A-2 Line 3</i>	\$37,981,680
1a	OSS MARGIN SHARING		<i>A-2 Line 10b</i>	(\$1,773,185)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD		<i>Line 1 + Line 1a</i>	\$36,208,495
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		<i>A-2 Line 6</i>	\$31,821,392
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		<i>Line 1b- Line 2</i>	(\$4,387,103)
3a	PRIOR PERIOD ADJUSTMENT			\$0
4	INTEREST PROVISION		<i>A-2 Line 8</i>	(\$79,351)
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 4)			(\$4,466,454)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 22 through DEC 22 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 23 through DEC 23)			<u>(\$13,464,473)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 24 through DEC 24)		<i>Line 5- Line 6</i>	<u>\$8,998,019</u>

Docket No. 20230003-GU
 Schedule A-7: Final Fuel Over/Under Recovery
 Exhibit MB-1, Page 1 of 1

COMPANY:		SCHEDULE E-1					
FLORIDA CITY GAS		(REVISED FORM 9/22/00)					
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		\$0.84816 PGA CAP w/ assessment					
2024 Winter Months							
COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$326	\$337	\$389	\$398	\$392	\$373	\$2,214
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,643,099	\$1,901,619	\$2,373,696	\$2,210,567	\$2,153,811	\$1,938,937	\$12,221,729
5 DEMAND	\$1,047,756	\$1,363,447	\$1,399,062	\$1,399,062	\$1,327,997	\$1,399,062	\$7,936,388
6 OTHER	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$158,360
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	\$100,000	\$40,000	\$40,000	\$65,000	\$45,000	\$50,000	\$340,000
10							
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,617,574	\$3,251,796	\$3,759,541	\$3,571,421	\$3,463,594	\$3,314,766	\$19,978,692
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,446)	(\$1,736)	(\$1,741)	(\$1,616)	(\$1,589)	(\$1,598)	(\$9,725)
14 THERM SALES REVENUES	\$2,616,128	\$3,250,060	\$3,757,800	\$3,569,805	\$3,462,006	\$3,313,168	\$19,968,967
THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,619,215	3,744,105	4,317,295	4,418,545	4,358,777	4,146,078	24,604,016
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 LNG	-	-	-	-	-	-	-
18 COMMODITY (Other L15-L20-L26)	3,612,715	3,737,605	4,310,795	4,412,045	4,352,277	4,139,578	24,565,016
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	8,500	8,500	8,500	8,500	8,500	8,500	51,000
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23							
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,621,215	3,746,105	4,319,295	4,420,545	4,360,777	4,148,078	24,616,016
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)	3,619,215	3,744,105	4,317,295	4,418,545	4,358,777	4,146,078	24,604,016
CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 LNG (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.45481	0.50878	0.55064	0.50103	0.49487	0.46839	0.49753
32 DEMAND (5/19)	0.07199	0.06591	0.06545	0.06545	0.06641	0.06545	0.06649
33 OTHER (6/20)	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	3.10510
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)	0.72284	0.86805	0.87041	0.80791	0.79426	0.79911	0.81161
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.72284	0.86805	0.87041	0.80791	0.79426	0.79911	0.81161
40 TOTAL THERM SALES (11/27)	0.72324	0.86851	0.87081	0.80828	0.79463	0.79949	0.81201
41 TRUE-UP (E-2)	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190
42 TOTAL COST OF GAS (40+41)	0.75515	0.90041	0.90271	0.84018	0.82653	0.83140	0.84391
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)	0.75895	0.90494	0.90725	0.84441	0.83069	0.83558	0.84816
45 PGA FACTOR ROUNDED TO NEAREST .001	0.759	0.905	0.907	0.844	0.831	0.836	0.848

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 2024 Through DECEMBER 2024													
COST OF GAS PURCHASED	PROJECTION													TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
1 COMMODITY (Pipeline)	\$398	\$392	\$373	\$352	\$338	\$328	\$312	\$315	\$315	\$326	\$337	\$389	\$4,174		
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
3 LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4 COMMODITY (Other)	\$2,210,567	\$2,153,811	\$1,938,937	\$1,670,176	\$1,609,438	\$1,583,972	\$1,564,174	\$1,599,231	\$1,575,972	\$1,643,099	\$1,901,619	\$2,373,696	\$21,824,692		
5 DEMAND	\$1,399,052	\$1,327,997	\$1,399,052	\$896,152	\$812,818	\$796,172	\$812,818	\$796,172	\$796,172	\$1,047,756	\$1,363,447	\$1,399,052	\$12,863,340		
6 OTHER	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$26,393	\$316,720		
LESS END-USE CONTRACT													\$0,2774		
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	\$65,000	\$45,000	\$50,000	\$62,500	\$90,000	\$100,000	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$942,500		
10															
11 TOTAL COST (+1+2+3+4+5+6)-(7+8+9+10)	\$3,571,421	\$3,463,594	\$3,314,766	\$2,530,573	\$2,358,988	\$2,306,865	\$2,278,698	\$2,326,258	\$2,286,353	\$2,617,574	\$3,251,796	\$3,759,541	\$34,066,427		
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13 COMPANY USE	(\$1,616)	(\$1,889)	(\$1,898)	(\$1,295)	(\$1,256)	(\$1,267)	(\$1,314)	(\$1,328)	(\$1,306)	(\$1,446)	(\$1,736)	(\$1,741)	(\$17,499)		
14 THERM SALES REVENUES	\$3,569,805	\$3,462,006	\$3,313,168	\$2,529,279	\$2,357,732	\$2,305,599	\$2,277,385	\$2,324,929	\$2,285,047	\$2,616,128	\$3,250,060	\$3,757,800	\$34,048,936		
THERMS PURCHASED															
15 COMMODITY (Pipeline SCH E5 L-6)	4,418,545	4,358,777	4,146,078	3,907,322	3,754,959	3,640,630	3,467,599	3,500,254	3,498,959	3,619,215	3,744,105	4,317,295	46,373,737		
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0		
17 LNG	0	0	0	0	0	0	0	0	0	0	0	0	0		
18 COMMODITY (Other L15-L20-L26)	4,412,045	4,352,277	4,138,578	3,900,822	3,748,459	3,634,130	3,461,099	3,493,754	3,492,459	3,612,715	3,737,605	4,310,795	46,295,737		
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	9,992,850	14,554,190	20,686,500	21,376,050	180,296,540		
20 OTHER	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	102,000		
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															
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,420,545	4,360,777	4,146,078	3,909,322	3,756,959	3,642,630	3,469,599	3,502,254	3,500,959	3,621,215	3,746,105	4,319,295	46,397,737		
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)	4,418,545	4,358,777	4,146,078	3,907,322	3,754,959	3,640,630	3,467,599	3,500,254	3,498,959	3,619,215	3,744,105	4,317,295	46,373,737		
CENTS PER THERM															
28 COMMODITY (Pipeline) (1/15)	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009		
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
30 LNG (3/17)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
31 COMMODITY (Other) (4/18)	0.50103	0.49487	0.46839	0.42616	0.42936	0.43586	0.45193	0.45774	0.45125	0.45481	0.50876	0.55054	0.47142		
32 DEMAND (5/19)	0.06545	0.06641	0.06545	0.07718	0.08134	0.08233	0.08134	0.08233	0.08134	0.08233	0.07199	0.06545	0.07135		
33 OTHER (6/20)	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	1.10510	3.10510		
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 (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 (11/24)	0.60791	0.79426	0.79911	0.64732	0.62790	0.63330	0.65676	0.66422	0.65306	0.72284	0.86805	0.87041	0.73423		
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)	0.60791	0.79426	0.79911	0.64732	0.62790	0.63330	0.65676	0.66422	0.65306	0.72284	0.86805	0.87041	0.73423		
40 TOTAL THERM SALES (11/27)	0.80828	0.79463	0.79949	0.64765	0.62823	0.63364	0.65714	0.66460	0.65344	0.72324	0.86851	0.87081	0.73461		
41 TRUE-UP (E-2)	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190	0.03190		
42 TOTAL COST OF GAS (40+41)	0.84018	0.82653	0.83140	0.67955	0.66014	0.66555	0.68904	0.69650	0.68534	0.75515	0.90041	0.90271	0.76651		
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)	0.84441	0.83069	0.83558	0.68297	0.66346	0.66890	0.69251	0.70000	0.68879	0.75885	0.90494	0.90725	0.77036		
45 PGA FACTOR ROUNDED TO NEAREST .001	0.844	0.831	0.836	0.683	0.663	0.668	0.693	0.700	0.689	0.759	0.905	0.907	0.770		

Docket No. 20230003-GU
 2023 Actual/Estimated True-Up 2024 Projections
 Exhibit MB-2, Page 2 of 8

COMPANY: FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1/R (REVISED FORM 9/24/00)	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2023 Through					DECEMBER 2023							
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	\$293	\$295	\$293	\$306	\$316	\$366	\$1,888	
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 STORAGE LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$3,165,107	\$1,280,553	\$391,167	\$670,121	\$685,051	\$727,764	\$1,117,777	\$1,163,767	\$1,167,533	\$1,267,707	\$1,497,469	\$1,938,144	\$15,072,190	
5 DEMAND	\$1,197,459	\$1,084,615	\$1,163,663	\$635,107	\$1,017,663	\$798,204	\$812,818	\$812,818	\$796,172	\$1,047,756	\$1,363,447	\$1,399,062	\$12,128,766	
6 OTHER	(\$31,743)	\$94,263	\$58,832	\$74,044	\$32,362	\$37,986	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$420,713	
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	\$66,425	\$44,423	\$59,534	\$74,389	\$90,451	\$103,267	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$968,489	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$4,264,398	\$2,415,008	\$1,554,128	\$1,304,883	\$1,644,625	\$1,460,687	\$1,831,716	\$1,890,208	\$1,877,326	\$2,241,597	\$2,847,091	\$3,323,401	\$26,655,068	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$1,548)	(\$1,940)	(\$2,030)	(\$1,861)	(\$1,727)	(\$1,957)	(\$1,127)	(\$1,158)	(\$1,153)	(\$1,321)	(\$1,621)	(\$1,635)	(\$18,876)	
14 THERM SALES REVENUES	4,224,468	3,645,341	3,508,589	2,974,170	2,481,357	2,394,493	\$1,830,589	\$1,889,053	\$1,676,173	\$2,240,276	\$2,845,470	\$3,321,766	33,231,744	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	6,298,405	4,505,482	3,658,197	3,576,438	3,491,565	3,308,687	3,251,441	3,273,473	3,257,241	3,396,188	3,514,375	4,068,121	45,600,613	
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 LNG	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	6,560,653	4,553,705	2,728,720	3,249,622	3,560,841	3,032,083	3,242,941	3,264,973	3,248,741	3,387,688	3,505,875	4,059,621	44,395,463	
19 DEMAND	41,177,220	33,236,510	35,274,540	22,278,670	20,322,360	20,200,380	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	258,762,620	
20 OTHER	7,755	5,790	1,967	0	16,199	7,729	8,500	8,500	8,500	8,500	8,500	8,500	92,440	
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														
24 TOTAL PURCHASES (17+18+20)-(21+23)	6,568,407	4,559,494	2,730,686	3,249,622	3,579,040	3,039,812	3,251,441	3,273,473	3,257,241	3,396,188	3,514,375	4,068,121	44,487,900	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	(3,365)	(4,218)	(4,413)	(3,612)	(3,755)	(4,253)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(35,616)	
27 TOTAL THERM SALES	4,630,235	4,094,231	3,895,333	3,467,607	3,495,302	3,491,367	3,249,441	3,271,473	3,255,241	3,394,188	3,512,375	4,066,121	43,823,114	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	0.00009	0.00009	0.00009	0.00009	0.00009	0.00004	
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 LNG (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)	0.48244	0.28121	0.14335	0.26622	0.19238	0.24002	0.34468	0.35644	0.35938	0.37421	0.42714	0.47742	0.33850	
32 DEMAND (5/19)	0.02608	0.03263	0.03299	0.02851	0.05008	0.03951	0.08134	0.08134	0.08233	0.07199	0.06591	0.06545	0.04687	
33 OTHER (6/20)	-0.09323	16.28031	28.90951	0.00000	1.77823	4.91474	1.03860	1.03860	1.03860	1.03860	1.03860	1.03860	4.55120	
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 (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 (11/24)	0.64923	0.52967	0.50913	0.40155	0.45952	0.48052	0.56336	0.57743	0.57635	0.66003	0.81013	0.81694	0.59915	
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)	0.46003	0.45693	0.46000	0.45986	0.45992	0.46015	0.56370	0.57779	0.57671	0.66042	0.81059	0.81734	0.52999	
40 TOTAL THERM SALES (11/27)	0.92099	0.58986	0.39987	0.37628	0.47052	0.41837	0.56370	0.57779	0.57671	0.66042	0.81059	0.81734	0.60824	
41 TRUE-UP (E-2)	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	0.35989	
42 TOTAL COST OF GAS (40+41)	1.28088	0.94975	0.75886	0.73617	0.83041	0.77826	0.92359	0.93768	0.93660	1.02031	1.17048	1.17723	0.96813	
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)	1.28732	0.95452	0.76268	0.73988	0.83459	0.78218	0.92824	0.94239	0.94131	1.02544	1.17637	1.18315	0.97300	
45 PGA FACTOR ROUNDED TO NEAREST .001	1.287	0.955	0.763	0.740	0.835	0.782	0.928	0.942	0.941	1.025	1.176	1.183	0.973	

2023 actual/estimated includes a correction of \$307.193 to remove the initial fill associated with the LNG Facility

COMPANY: FLORIDA CITY GAS		CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2 (REVISED FORM 9/24/99)	
FOR THE CURRENT PERIOD:		JANUARY 2023 Through DECEMBER 2023												
	ACTUAL											TOTAL PERIOD		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV		DEC	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$3,133,384	\$1,374,816	\$449,999	\$744,165	\$717,413	\$765,750	\$1,143,605	\$1,189,595	\$1,193,361	\$1,293,535	\$1,523,328	\$1,963,972	\$15,492,902	
1a MARGIN SHARING	\$66,425	\$44,423	\$59,534	\$74,389	\$80,451	\$103,267	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$968,489	
2 TRANSPORTATION COST	\$1,197,459	\$1,084,615	\$1,163,663	\$935,107	\$1,017,663	\$788,204	\$813,111	\$813,113	\$796,465	\$1,048,062	\$1,363,764	\$1,399,429	\$12,130,654	
3 TOTAL COST	\$4,264,398	\$2,415,008	\$1,554,128	\$1,304,883	\$1,644,625	\$1,460,697	\$1,831,716	\$1,890,208	\$1,877,326	\$2,241,597	\$2,847,091	\$3,323,401	\$26,655,068	
4 FUEL REVENUES (Net of Revenue Tax)	\$4,224,468	\$3,645,341	\$3,508,589	\$2,974,170	\$2,481,357	\$2,394,493	\$1,830,589	\$1,889,053	\$1,876,173	\$2,240,276	\$2,845,470	\$3,321,766	\$33,231,744	
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$347,877	\$140,501	(\$19,545)	(\$304,449)	(\$736,845)	(\$880,884)	(\$1,453,355)	
4b ADJUSTED NET FUEL REVENUES *	\$4,224,468	\$3,645,341	\$3,508,589	\$2,974,170	\$2,481,357	\$2,394,493	\$2,178,465	\$2,029,553	\$1,856,627	\$1,935,827	\$2,108,625	\$2,440,873	\$31,778,389	
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$1,293,319)	(\$15,518,828)	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,931,149	\$2,352,022	\$2,215,270	\$1,680,851	\$1,188,038	\$1,101,174	\$885,146	\$736,234	\$583,308	\$642,508	\$815,306	\$1,147,554	\$16,258,561	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 4 - LINE 3)	(\$1,333,249)	(\$62,986)	\$661,142	\$375,968	(\$456,587)	(\$359,513)	(\$946,570)	(\$1,153,974)	(\$1,314,018)	(\$1,599,088)	(\$2,031,785)	(\$2,175,847)	(\$10,396,507)	
8 INTEREST PROVISION-THIS PERIOD (21)	(\$23,485)	(\$22,268)	(\$17,292)	(\$10,500)	(\$5,629)	(\$2,054)	\$661	\$1,701	\$1,962	\$1,274	(\$949)	(\$4,411)	(\$80,990)	
8a ADJUST PRIOR MONTHS' INTEREST														
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$6,521,807)	(\$6,585,222)	(\$5,377,157)	(\$3,439,988)	(\$1,781,201)	(\$950,098)	(\$18,346)	\$329,065	\$470,111	\$451,374	\$146,878	(\$592,536)	(\$6,521,807)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$1,293,319	\$15,518,828	
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ROUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$6,585,222)	(\$5,377,157)	(\$3,439,988)	(\$1,781,201)	(\$950,098)	(\$18,346)	\$329,065	\$470,111	\$451,374	\$146,878	(\$592,536)	(\$1,479,476)	(\$1,479,476)	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	(\$6,521,807)	(\$6,585,222)	(\$5,377,157)	(\$3,439,988)	(\$1,781,201)	(\$950,098)	(\$18,346)	\$329,065	\$470,111	\$451,374	\$146,878	(\$592,536)		
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$6,561,737)	(\$5,354,889)	(\$3,422,696)	(\$1,770,701)	(\$944,469)	(\$16,292)	\$328,403	\$468,410	\$449,413	\$145,605	(\$591,588)	(\$1,475,065)		
14 TOTAL (12+13)	(\$13,083,544)	(\$11,940,111)	(\$8,799,854)	(\$5,210,690)	(\$2,725,670)	(\$968,390)	\$310,056	\$797,475	\$891,524	\$596,979	(\$444,709)	(\$2,067,601)		
15 AVERAGE (50% OF 14)	(\$6,541,772)	(\$5,970,056)	(\$4,399,927)	(\$2,605,344)	(\$1,362,835)	(\$483,195)	\$155,028	\$398,737	\$445,762	\$298,490	(\$222,355)	(\$1,033,801)		
16 INTEREST RATE - FIRST DAY OF MONTH	0.04250	0.04360	0.04600	0.04830	0.04830	0.05080	0.05120	0.05120	0.05120	0.05120	0.05120	0.05120		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.04360	0.04600	0.04830	0.04830	0.05080	0.05120	0.05120	0.05120	0.05120	0.05120	0.05120	0.05120		
18 TOTAL (16+17)	0.08610	0.08960	0.09430	0.09660	0.09910	0.10200	0.10240	0.10240	0.10240	0.10240	0.10240	0.10240		
19 AVERAGE (50% OF 18)	0.04305	0.04480	0.04715	0.04830	0.04955	0.05100	0.05120	0.05120	0.05120	0.05120	0.05120	0.05120		
20 MONTHLY AVERAGE (19/12 Months)	0.00359	0.00373	0.00393	0.00403	0.00413	0.00425	0.00427	0.00427	0.00427	0.00427	0.00427	0.00427		
21 INTEREST PROVISION (15x20)	(23,485)	(22,268)	(17,292)	(10,500)	(5,629)	(2,054)	661	1,701	1,962	1,274	(949)	(4,411)		

* Under-recovery equals the Monthly sales volume on Sch E-1/R times the difference of the Projected Cost of Gas on Sch E-1/R less the anticipated PGA rate.

COMPANY:		TRANSPORTATION PURCHASES							SCHEDULE E-3			
FLORIDA CITY GAS		SYSTEM SUPPLY AND END USE							(REVISED FORM 9/24/99)			
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2024 Through DECEMBER 2024										
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	4,412,045		4,412,045		\$89	\$1,399,062	\$309	31.71908	
Feb	Various	Sys/End-Use	FTS	4,352,277		4,352,277		\$88	\$1,327,997	\$305	30.52172	
Mar	Various	Sys/End-Use	FTS	4,139,578		4,139,578		\$83	\$1,399,062	\$290	33.80624	
Apr	Various	Sys/End-Use	FTS	3,900,822		3,900,822		\$79	\$896,152	\$273	22.98244	
May	Various	Sys/End-Use	FTS	3,748,459		3,748,459		\$76	\$812,818	\$262	21.69309	
June	Various	Sys/End-Use	FTS	3,634,130		3,634,130		\$73	\$796,172	\$254	21.91721	
July	Various	Sys/End-Use	FTS	3,461,099		3,461,099		\$70	\$812,818	\$242	23.49342	
Aug	Various	Sys/End-Use	FTS	3,493,754		3,493,754		\$70	\$812,818	\$245	23.27392	
Sep	Various	Sys/End-Use	FTS	3,492,459		3,492,459		\$70	\$796,172	\$244	22.80591	
Oct	Various	Sys/End-Use	FTS	3,612,715		3,612,715		\$73	\$1,047,756	\$253	29.01092	
Nov	Various	Sys/End-Use	FTS	3,737,605		3,737,605		\$75	\$1,363,447	\$262	36.48818	
Dec	Various	Sys/End-Use	FTS	4,310,795		4,310,795		\$87	\$1,399,062	\$302	32.46387	
TOTAL				46,295,737		46,295,737		\$933	\$12,863,340	\$3,241	27.79417	

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 2024 Through DECEMBER 2024																									
		PRIOR PERIOD: JANUARY 22 - DECEMBER 22			CURRENT PERIOD: JAN '23 - DEC '23																						
		(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	\$32,349,925	A-2 Line 6 \$31,821,392	(\$528,533)	E-2 Line 6 * \$16,258,561	\$15,730,028																					
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$13,385,293)	A-2 Line 7 (\$4,387,103)	\$8,998,190	E-2 Line 7 (\$10,396,607)	(\$1,398,317)																					
2a	ADJUSTMENTS E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a \$0	\$0																					
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	(\$79,180)	A-2 Line 8 (\$79,351)	(\$171)	E-2 Line 8 (\$80,990)	(\$81,160)																					
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$13,464,473)	(\$4,466,454)	\$8,998,019	(\$10,477,497)	(\$1,479,478)																					
<p>NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).</p> <table border="0"> <tr> <td>COLUMN (1)</td> <td>DATA OBTAINED FROM SCHEDULE (E-2)</td> <td>TOTAL TRUE-UP DOLLARS</td> <td><u>Over / (Under) Recovered</u></td> <td>equals</td> <td><u>True-up, charge / (credit)</u></td> </tr> <tr> <td>COLUMN (2)</td> <td>DATA OBTAINED FROM SCHEDULE (A-2)</td> <td>PROJECTED THERM SALES</td> <td>(\$1,479,478)</td> <td></td> <td>\$0.03190 \$/Therm</td> </tr> <tr> <td>LINE 4 COLUMN (3)</td> <td>SAME AS LINE 7 SCHEDULE (A-7)</td> <td></td> <td>46,373,737</td> <td></td> <td>3.190 Cents Per Therm</td> </tr> </table> <p>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)</p> <p>* Includes Off System Sales and Margin Sharing revenues</p>										COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up, charge / (credit)</u>	COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	(\$1,479,478)		\$0.03190 \$/Therm	LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		46,373,737		3.190 Cents Per Therm
COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up, charge / (credit)</u>																						
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	(\$1,479,478)		\$0.03190 \$/Therm																						
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		46,373,737		3.190 Cents Per Therm																						

COMPANY: FLORIDA CITY GAS		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5 (REVISED FORM 0/03) Page 1 of 2	
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2024 through DECEMBER 2024												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
PGA COSTS														
1	COMMODITY COSTS	2,210,965	2,154,204	1,939,310	1,670,527	1,609,776	1,584,300	1,564,486	1,599,546	1,576,267	1,643,425	1,901,956	2,374,085	21,828,866
2	TRANSPORTATION COSTS	1,399,062	1,327,997	1,399,062	886,152	812,818	796,172	812,818	812,818	796,172	1,047,756	1,363,447	1,399,062	12,863,340
OTHER COSTS:														
3	ADMINISTRATIVE COSTS	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	204,000
4	CITY GATE PURCHASES	9,393	9,393	9,393	9,393	9,393	9,393	9,393	9,393	9,393	9,393	9,393	9,393	112,720
5	LNG	-	-	-	-	-	-	-	-	-	-	-	-	-
6	LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL PGA COSTS	3,636,421	3,508,594	3,364,766	2,593,073	2,448,988	2,406,865	2,403,698	2,438,758	2,398,853	2,717,574	3,291,798	3,799,541	35,008,927
THERM SALES (FIRM)														
8	RESIDENTIAL	2,019,026	1,977,123	1,751,459	1,544,218	1,391,955	1,290,462	1,130,515	1,143,744	1,113,245	1,192,527	1,262,164	1,737,640	17,554,087
9	GAS LIGHTS	1,547	1,535	1,536	1,537	1,538	1,538	1,538	1,539	1,539	1,539	1,539	1,540	18,464
10	COMMERCIAL	2,034,395	2,001,053	1,992,744	1,938,383	1,913,507	1,878,294	1,845,666	1,844,972	1,853,520	1,873,337	1,909,601	1,998,154	23,073,626
11	LARGE COMMERCIAL	363,577	379,066	400,340	423,184	447,949	470,337	489,879	509,999	530,655	551,812	570,801	589,862	5,727,560
12	LNG	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL FIRM	4,418,545	4,358,777	4,146,078	3,907,322	3,754,959	3,640,630	3,467,599	3,500,254	3,498,959	3,619,215	3,744,105	4,317,295	46,373,737
THERM SALES (INTERRUPTIBLE)														
14	INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
15	INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED														
17	COMMERCIAL TRANSP.	5,023,503	4,405,382	4,840,056	4,746,215	4,588,238	4,050,589	4,100,697	4,309,685	4,303,278	4,719,859	4,714,485	4,916,748	54,720,724
18	SMALL COMMERCIAL TRANSP. FIRM	2,670,465	2,599,286	2,613,505	2,533,684	2,493,643	2,463,308	2,412,413	2,387,750	2,469,070	2,474,459	2,520,325	2,631,681	30,269,589
19	SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
20	SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
21	INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
23	INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	CONTR. INTERRU. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
25	SPECIAL CONTRACT TRANSP.	4,606,709	4,175,763	4,604,313	2,174,326	4,181,512	4,202,947	4,341,920	4,435,106	4,273,341	3,587,363	4,780,420	4,867,387	50,251,107
26	TOTAL TRANSPORTATION	12,300,677	11,180,432	12,057,875	9,456,224	11,263,393	10,716,845	10,855,019	11,132,541	11,045,690	10,781,681	12,015,229	12,435,816	135,241,421
	TOTAL THERM SALES & TRANSP.	16,719,222	15,539,209	16,203,952	13,363,546	15,018,352	14,357,475	14,322,618	14,632,794	14,544,649	14,400,896	15,759,335	16,753,112	181,615,158
NUMBER OF CUSTOMERS (FIRM)														
27	RESIDENTIAL	111,219	111,338	111,462	111,549	111,571	111,622	111,682	111,777	111,814	111,870	111,968	112,056	111,661
28	GAS LIGHTS	1	1	1	1	1	1	1	1	1	1	1	1	1
29	COMMERCIAL	5,607	5,612	5,618	5,623	5,628	5,633	5,638	5,643	5,648	5,653	5,659	5,664	5,636
30	LARGE COMMERCIAL	13	13	13	13	13	13	13	13	13	13	13	13	13
31	NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL FIRM	116,840	116,964	117,093	117,185	117,212	117,269	117,333	117,434	117,476	117,537	117,641	117,744	117,311
NUMBER OF CUSTOMERS (INTERRUPTIBLE)														
33	INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
34	INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)														
36	COMMERCIAL TRANSP.	95	95	95	95	95	95	95	95	95	95	95	95	95
37	SMALL COMMERCIAL TRANSP. FIRM	2,818	2,818	2,817	2,817	2,817	2,817	2,818	2,818	2,818	2,818	2,818	2,818	2,818
38	SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
39	SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
40	INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
41	CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
42	INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
43	CONTR. INTERRU. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
44	SPECIAL CONTRACT TRANSP.	5	5	5	5	5	5	5	5	5	5	5	5	5
45	TOTAL TRANSPORTATION	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918
	TOTAL CUSTOMERS	119,758	119,882	120,011	120,103	120,130	120,186	120,251	120,352	120,394	120,455	120,559	120,682	120,229

COMPANY:	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2	
FLORIDA CITY GAS	ESTIMATED FOR THE PROJECTED PERIOD:												JANUARY 2024 through DECEMBER 2024	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
THERM USE PER CUSTOMER														
46 RESIDENTIAL	18	18	16	14	12	12	10	10	10	11	11	16	157	
47 GAS LIGHTS	1,547	1,535	1,536	1,537	1,538	1,538	1,538	1,539	1,539	1,539	1,539	1,540	18,464	
48 COMMERCIAL	363	357	355	345	340	333	327	327	328	331	337	351	4,094	
49 LARGE COMMERCIAL	28,373	29,852	31,667	33,447	35,280	36,912	38,638	40,161	41,778	43,491	44,992	46,479	451,034	
50 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
52 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
53 COMMERCIAL TRANSP.	52,652	46,175	50,730	49,760	48,086	42,450	42,976	45,168	45,101	49,466	49,409	51,529	573,501	
54 SMALL COMMERCIAL TRANSP. FIRM	948	922	928	899	885	874	856	847	876	878	894	934	10,743	
55 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-	
56 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-	
57 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
58 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
59 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 CONTR. INTERRU. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
61 SPECIAL CONTRACT	921,342	835,153	920,863	434,865	836,302	840,589	869,384	887,021	854,669	717,473	956,084	977,477	10,050,221	

FPSC EXH No. 4
 COMPANY: 10/30/2023
 ADMITTED

FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE
 FINAL FUEL OVER/UNDER RECOVERY
 FOR THE PERIOD: JANUARY 2022 THROUGH DECEMBER 2022

SCHEDULE ~~C-2~~ **C-24**

1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	56,217,079
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	56,838,821
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	621,742
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	(16,046)
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	605,696
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2022 THROUGH DECEMBER 2022, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2023 THROUGH DECEMBER 2023 PERIOD	E-4, LINE 4, COL. 4	3,982,145
7.	FINAL 2022 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2024 THROUGH DECEMBER 2024 PERIOD	LINE 5 - LINE 6	(3,376,449)

Exhibit _____
 Docket No. 20230003-GU
 Florida Public Utilities Company
 (RCW-1)

C2-16

FPSC EXH No. 5

10/30/2023

ADMITTED

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY**

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2024 THROUGH DECEMBER 2024**

SCHEDULE E-1

	PROJECTED												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	\$41,310	\$35,757	\$31,126	\$29,970	\$24,395	\$21,901	\$20,223	\$18,399	\$19,793	\$20,522	\$24,708	\$31,903	\$320,007
2 NO NOTICE SERVICE	\$9,430	\$6,743	\$6,208	\$4,152	\$1,760	\$1,704	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$51,296
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$4,097,630	\$3,761,383	\$3,334,689	\$2,738,412	\$2,437,703	\$2,305,871	\$2,334,270	\$2,273,032	\$2,306,235	\$2,462,850	\$3,024,149	\$4,039,687	\$35,115,911
5 DEMAND	\$3,019,608	\$2,937,103	\$2,991,550	\$2,930,942	\$2,885,191	\$2,744,837	\$2,762,020	\$2,735,301	\$2,873,539	\$2,783,156	\$3,174,935	\$3,166,297	\$35,004,479
6 OTHER	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$322,542
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	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$25,427,584
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)	\$5,075,892	\$4,648,900	\$4,271,487	\$3,611,390	\$3,256,963	\$2,982,227	\$3,026,172	\$2,936,391	\$3,109,154	\$3,177,743	\$4,137,075	\$5,153,260	\$45,386,650
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$400	\$300	\$300	\$300	\$400	\$600	\$700	\$700	\$800	\$700	\$500	\$700	\$6,400
14 TOTAL THERM SALES	\$5,075,492	\$4,648,600	\$4,271,187	\$3,611,090	\$3,256,563	\$2,981,627	\$3,025,472	\$2,935,691	\$3,108,354	\$3,177,043	\$4,136,575	\$5,152,560	\$45,380,250
THERMS PURCHASED													
15 COMMODITY (Pipeline)	4,646,760	4,022,150	3,501,220	3,371,170	2,744,150	2,463,540	2,274,750	2,069,660	2,226,400	2,308,460	2,779,310	3,588,650	35,996,220
16 NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18 COMMODITY (Other)	4,646,760	4,022,150	3,501,220	3,371,170	2,744,150	2,463,540	2,274,750	2,069,660	2,226,400	2,308,460	2,779,310	3,588,650	35,996,220
19 DEMAND	7,224,860	6,427,120	7,140,540	7,147,800	5,075,320	3,801,510	3,450,145	3,057,251	4,339,800	4,114,940	11,274,600	10,084,486	73,138,372
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)	4,646,760	4,022,150	3,501,220	3,371,170	2,744,150	2,463,540	2,274,750	2,069,660	2,226,400	2,308,460	2,779,310	3,588,650	35,996,220
25 NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26 COMPANY USE	422	329	366	410	467	612	707	631	731	646	488	665	6,474
27 TOTAL THERM SALES (For Estimated, 24 - 26)	4,646,338	4,021,821	3,500,854	3,370,760	2,743,683	2,462,928	2,274,043	2,069,029	2,225,669	2,307,814	2,778,822	3,587,985	35,989,746
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889	0.889
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)	88.183	93.517	95.244	81.230	88.833	93.600	102.617	109.826	103.586	106.688	108.809	112.568	97.554
32 DEMAND (5/19)	41.795	45.699	41.895	41.005	56.847	72.204	80.055	89.469	66.214	67.635	28.160	31.398	47.861
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)	109.235	115.582	122.000	107.126	118.687	121.055	133.033	141.878	139.649	137.656	148.853	143.599	126.087
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)	94.865	91.194	81.999	73.174	85.693	98.094	98.983	110.916	109.384	108.302	102.545	105.201	98.859
40 TOTAL COST OF THERM SOLD (11/27)	109.245	115.592	122.013	107.139	118.708	121.085	133.075	141.921	139.695	137.695	148.879	143.625	126.110
41 TRUE-UP (REFUND)/RECOVER (E-4)	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156	4.156
42 TOTAL COST OF GAS (40+41)	113.401	119.748	126.169	111.295	122.864	125.241	137.231	146.077	143.851	141.851	153.035	147.781	130.266
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)	113.97082	120.34964	126.80270	111.85399	123.48107	125.86992	137.92011	146.81124	144.57411	142.56374	153.80370	148.52409	130.92053
45 PGA FACTOR (ROUNDED TO NEAREST .001)	113.971	120.350	126.803	111.854	123.481	125.870	137.920	146.811	144.574	142.564	153.804	148.524	130.921

C2-17

COMPANY:	PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION													SCHEDULE E-1/R	
	ACTUAL JANUARY 2023 THROUGH JUNE 2023 ESTIMATED JULY 2023 THROUGH DECEMBER 2023														
	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- ACTUAL -----	----- PROJECTED -----	----- PROJECTED -----	----- PROJECTED -----	----- PROJECTED -----	----- PROJECTED -----	----- PROJECTED -----		----- PROJECTED -----
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
COST OF GAS PURCHASED															
1	COMMODITY (Pipeline)	\$15,019	\$13,261	\$12,033	\$21,069	\$16,220	14,460	\$11,310	\$10,756	\$10,978	\$11,351	\$14,725	\$20,369	\$171,551	
2	NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,879	\$1,879	\$1,802	\$3,554	\$5,782	\$8,040	\$22,936	
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	COMMODITY (Other)	\$2,721,887	\$1,508,078	\$898,787	\$467,793	\$723,625	\$362,979	\$1,393,735	\$1,338,539	\$1,364,404	\$1,427,359	\$1,901,475	\$2,768,304	\$16,876,966	
5	DEMAND	\$3,518,640	\$3,300,313	\$3,470,796	\$3,406,178	\$3,312,256	\$3,069,137	\$2,771,437	\$2,771,084	\$2,755,556	\$2,876,708	\$3,254,696	\$3,287,143	\$37,793,944	
6	OTHER	\$26,175	\$23,420	-\$463,795	\$504,579	-\$489,799	\$277,300	\$42,415	\$42,415	\$42,415	\$42,415	\$42,415	\$42,416	\$132,373	
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	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$1,710,690	\$10,264,140	
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)	\$6,281,722	\$4,845,073	\$3,917,822	\$4,399,619	\$3,562,303	\$3,723,876	\$2,510,086	\$2,453,983	\$2,464,465	\$2,650,697	\$3,508,403	\$4,415,582	\$44,733,630	
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	COMPANY USE	\$482	\$422	\$397	\$432	\$478	\$609	\$889	\$723	\$805	\$755	\$623	\$463	\$7,078	
14	TOTAL THERM SALES	\$6,735,368	\$5,853,837	\$6,453,414	\$5,683,899	\$4,172,802	\$4,936,476	\$2,509,197	\$2,453,260	\$2,463,660	\$2,649,942	\$3,507,780	\$4,415,118	\$51,834,754	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	3,451,070	2,921,660	2,540,870	2,438,940	1,984,980	1,729,570	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	28,901,490	
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0	
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0	
18	COMMODITY (Other)	3,963,640	2,958,916	2,995,240	2,119,917	2,247,911	1,629,396	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	29,749,420	
19	DEMAND	10,211,540	8,747,070	9,463,620	10,500,030	6,510,310	6,153,140	5,195,910	5,190,330	5,018,700	6,858,440	12,901,500	13,340,540	100,091,130	
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0	
LESS END-USE CONTRACT:															
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0	
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0	
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0	
24	TOTAL PURCHASES (+17+18+20)+(-21+23)	\$3,963,640	\$2,958,916	\$2,995,240	\$2,119,917	\$2,247,911	\$1,629,396	1,960,850	1,862,620	1,903,630	1,968,200	2,569,090	3,570,010	29,749,420	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	422	329	366	410	467	612	889	723	805	755	623	463	6,863	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,182,466	3,400,374	3,074,973	3,071,321	2,408,067	2,342,642	1,959,961	1,861,897	1,902,825	1,967,445	2,568,467	3,569,547	32,309,985	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.435	0.454	0.474	0.864	0.817	0.836	0.577	0.577	0.577	0.577	0.573	0.571	0.594	
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)	68.671	50.967	30.007	22.067	32.191	22.277	71.078	71.863	71.674	72.521	74.014	77.543	56.730	
32	DEMAND (5/19)	34.457	37.730	36.675	32.440	50.877	49.879	53.339	53.389	54.906	41.944	25.227	24.640	37.760	
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)	158.484	163.745	130.802	207.537	158.472	228.543	128.010	131.749	129.461	134.676	136.562	123.685	150.368	
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)	114.422	128.173	108.454	105.469	102.485	99.500	100.000	100.000	100.000	100.000	100.000	100.000	103.138	
40	TOTAL COST OF THERM SOLD (11/27)	150.192	142.486	127.410	143.248	147.932	158.961	128.068	131.800	129.516	134.728	136.595	123.701	138.451	
41	TRUE-UP (E-4)	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	
42	TOTAL COST OF GAS (40+41)	151.324	143.618	128.542	144.380	149.064	160.093	129.200	132.932	130.648	135.860	137.727	124.833	139.583	
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)	152.08423	144.34016	129.18788	145.10593	149.81312	160.89697	129.84942	133.60011	131.30460	136.54258	138.41929	125.46075	140.28482	
45	PGA FACTOR (ROUNDED TO NEAREST .001)	152.084	144.340	129.188	145.106	149.813	160.897	129.849	133.600	131.305	136.543	138.419	125.461	140.285	

		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT												TOTAL
		ACTUAL						PROJECTED						
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$2,721,887	\$1,508,078	\$898,787	\$467,793	\$723,625	\$362,979	\$1,393,735	\$1,338,539	\$1,364,404	\$1,427,359	\$1,901,475	\$2,768,304	\$16,876,966
2	TRANSPORTATION COST	\$3,559,835	\$3,336,994	\$3,019,035	\$3,931,826	\$2,838,678	\$3,360,897	\$1,116,351	\$1,115,444	\$1,100,061	\$1,223,338	\$1,606,928	\$1,647,278	\$27,856,664
3	TOTAL	\$6,281,722	\$4,845,073	\$3,917,822	\$4,399,619	\$3,562,303	\$3,723,876	\$2,510,086	\$2,453,983	\$2,464,465	\$2,650,697	\$3,508,403	\$4,415,582	\$44,733,630
4	FUEL REVENUES (NET OF REVENUE TAX)	\$6,735,368	\$5,853,837	\$6,453,414	\$5,683,899	\$4,172,802	\$4,936,476	\$1,920,761	\$1,787,421	\$1,788,656	\$1,849,398	\$2,414,359	\$3,355,374	\$46,951,765
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$ (30,431)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	\$ (30,434)	(\$365,205)
6	FUEL REVENUE APPLICABLE TO PERIOD	\$6,704,937	\$5,823,403	\$6,422,980	\$5,653,465	\$4,142,368	\$4,906,042	\$1,890,327	\$1,756,987	\$1,758,222	\$1,818,964	\$2,383,925	\$3,324,940	\$46,586,560
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	\$423,215	\$978,330	\$2,505,158	\$1,253,846	\$580,065	\$1,182,166	(\$619,759)	(\$696,996)	(\$706,243)	(\$831,733)	(\$1,124,478)	(\$1,090,642)	\$1,852,930
8	INTEREST PROVISION -THIS PERIOD	(\$12,618)	(\$10,430)	(\$4,066)	\$3,512	\$7,526	\$11,651	\$13,086	\$10,461	\$7,639	\$4,518	\$491	(\$4,106)	\$27,664
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$3,741,652)	(\$3,300,624)	(\$2,302,290)	\$229,236	\$1,517,029	\$2,135,054	\$3,359,306	\$2,783,067	\$2,126,965	\$1,458,795	\$662,014	(\$431,539)	(\$3,741,652)
10	TRUE-UP COLLECTED OR (REFUNDED)	\$30,431	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$30,434	\$365,205
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	(\$3,300,624)	(\$2,302,290)	\$229,236	\$1,517,028	\$2,135,054	\$3,359,306	\$2,783,067	\$2,126,965	\$1,458,795	\$662,014	(\$431,539)	(\$1,495,852)	
INTEREST PROVISION														
12	BEGINNING TRUE-UP	(\$3,741,652)	(\$3,300,624)	(\$2,302,290)	\$229,236	\$1,517,029	\$2,135,054	\$3,359,306	\$2,783,067	\$2,126,965	\$1,458,795	\$662,014	(\$431,539)	\$4,495,361
13	ENDING TRUE-UP BEFORE INTEREST	(\$3,288,006)	(\$2,291,860)	\$233,302	\$1,513,516	\$2,127,528	\$3,347,655	\$2,769,980	\$2,116,504	\$1,451,156	\$657,496	(\$432,030)	(\$1,491,746)	\$6,713,496
14	TOTAL (12+13)	(\$7,029,659)	(\$5,592,485)	(\$2,068,988)	\$1,742,752	\$3,644,557	\$5,482,709	\$6,129,286	\$4,899,571	\$3,578,122	\$2,116,292	\$229,985	(\$1,923,285)	\$11,208,858
15	AVERAGE	(\$3,514,829)	(\$2,796,242)	(\$1,034,494)	\$871,376	\$1,822,279	\$2,741,354	\$3,064,643	\$2,449,785	\$1,789,061	\$1,058,146	\$114,992	(\$961,642)	\$5,604,429
16	INTEREST RATE - FIRST DAY OF MONTH	4.25%	4.36%	4.60%	4.83%	4.83%	5.08%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.36%	4.60%	4.83%	4.83%	5.08%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%
18	TOTAL	8.61%	8.96%	9.43%	9.66%	9.91%	10.20%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%
19	AVERAGE	4.305%	4.480%	4.715%	4.830%	4.955%	5.100%	5.120%	5.120%	5.120%	5.120%	5.120%	5.120%	5.120%
20	MONTHLY AVERAGE	0.359%	0.373%	0.393%	0.403%	0.413%	0.425%	0.427%	0.427%	0.427%	0.427%	0.427%	0.427%	0.427%
21	INTEREST PROVISION	(\$12,618)	(\$10,430)	(\$4,066)	\$3,512	\$7,526	\$11,651	\$13,086	\$10,461	\$7,639	\$4,518	\$491	(\$4,106)	\$27,664

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10/30/2023

ADMITTED

Docket No. 20230003-GU
Page 5 of 6
Exhibit No. _____
Robert C. Waruszewski (RCW-2)
Projection Filings and Testimony

C2-33

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2024 THROUGH DECEMBER 2024				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2022 THROUGH DECEMBER 2022			CURRENT PERIOD: JANUARY 2023 THROUGH DECEMBER 2023	
		(1)	(2)	(3)	(4)	(5)
		SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	ACTUAL	(2) - (1) DIFFERENCE	SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(3)+(4) COMBINED TOTAL TRUE-UP
1	TOTAL THERM SALES (\$)	\$45,574,235	56,838,821	\$11,264,586	\$46,586,560	\$57,851,146
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$3,981,833	621,742	(\$3,360,091)	\$1,852,930	(\$1,507,161)
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$312	(16,046)	(\$16,358)	\$27,664	\$11,306
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$3,982,145	\$605,696	(\$3,376,449)	\$1,880,594	(\$1,495,855)
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						(\$1,495,855)
PROJECTED THERM SALES FOR JANUARY 2024 - DECEMBER 2024						35,989,746
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						(4.156)

C2-21

Docket No. 20230003-GU
 Page 6 of 6
 Exhibit No. _____
 Robert C. Waruszewski (RCW-2)
 Projection Filings and Testimony

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2024 THROUGH DECEMBER 2024														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$4,097,630	\$3,761,383	\$3,334,689	\$2,738,412	\$2,437,703	\$2,305,871	\$2,334,270	\$2,273,032	\$2,306,235	\$2,462,850	\$3,024,149	\$4,039,687	\$35,115,911
2	Transportation costs	\$3,070,348	\$2,979,603	\$3,028,884	\$2,965,064	\$2,911,346	\$2,768,442	\$2,783,988	\$2,755,445	\$2,895,005	\$2,806,979	\$3,205,012	\$3,205,666	\$35,375,782
3	Hedging costs													
4	(financial settlement)													
5	Other	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,873	\$322,542
6	Total	\$7,194,857	\$6,767,865	\$6,390,452	\$5,730,355	\$5,375,928	\$5,101,192	\$5,145,137	\$5,055,356	\$5,228,119	\$5,296,708	\$6,256,040	\$7,272,226	\$70,814,235
PGA THERM SALES														
7	Residential	1,905,172	1,649,082	1,435,500	1,382,181	1,125,102	1,010,051	932,648	848,561	912,824	946,469	1,139,517	1,471,347	14,758,454
8	Commercial	2,741,588	2,373,069	2,065,720	1,988,990	1,619,050	1,453,489	1,342,103	1,221,099	1,313,576	1,361,991	1,639,793	2,117,304	21,237,772
9	Total	4,646,760	4,022,151	3,501,220	3,371,171	2,744,152	2,463,540	2,274,751	2,069,660	2,226,400	2,308,460	2,779,310	3,588,651	35,996,226
PGA REVENUES														
10	Residential	2,081,116	1,906,049	1,751,309	1,480,671	1,335,355	1,222,712	1,240,731	1,203,921	1,274,753	1,302,875	1,696,200	2,112,837	18,608,529
11	Commercial	2,994,777	2,742,850	2,520,177	2,130,719	1,921,607	1,759,514	1,785,441	1,732,470	1,834,400	1,874,868	2,440,874	3,040,422	26,778,119
12	Total	5,075,893	4,648,899	4,271,486	3,611,390	3,256,962	2,982,226	3,026,172	2,936,391	3,109,153	3,177,743	4,137,074	5,153,259	45,386,648
NUMBER OF PGA CUSTOMERS														
13	Residential	70,679	70,857	70,616	70,986	71,221	71,565	71,809	72,008	72,238	72,539	72,866	73,136	860,520
14	Commercial	4,222	4,234	4,214	4,201	4,208	4,213	4,234	4,232	4,211	4,219	4,228	4,234	50,650
50	Total	74,901	75,091	74,830	75,187	75,429	75,778	76,043	76,240	76,449	76,758	77,094	77,370	911,170

FPSC EXH No. 6

10/30/2023

ADMITTED

PEOPLES GAS SYSTEM, INC.

DOCKET NO. 20230003-GU

WITNESS: ELLIOTT

EXHIBIT

OF

MATTHEW E. ELLIOTT

FPSC EXH No. 6

10/30/2023

ADMITTED

PEOPLES GAS SYSTEMS INC. C4-48

DOCKET NO. 20230003-GU

WITNESS: ELLIOTT

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COMPANY: PEOPLES GAS SYSTEM, INC. FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7
Page 1 of 1

FOR THE PERIOD: JANUARY 22 THROUGH DECEMBER 22

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'22	\$252,089,370
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'22	\$249,299,336
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'22	(\$2,790,034)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'22	\$85,082
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		(\$2,704,952)
6	ADJUSTMENTS	A-2 Lines10a + 11a, Period To Date Dec.'22	\$4,939,678
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2022 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'24)	\$2,234,726
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '22 THROUGH DECEMBER '22 WHICH WAS INCLUDED IN THE CURRENT JANUARY '23 THROUGH DECEMBER '23 PERIOD	E-4 Line 4, Col. 4, PGACAP'23 (To Be on E4 Line 4, Col. 1, PGACAP'24)	\$4,316,910
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'22 THROUGH DECEMBER'22 TO BE INCLUDED IN THE PROJECTED JANUARY '24 THROUGH DECEMBER '24 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'24)	(\$2,082,184)

FPSC EXH No. 7

10/30/2023

ADMITTED

DOCKET NO. 20230003-GL **C4-65**
PGA 2024 PROJECTION FILING
EXHIBIT MEE-2

**PEOPLES GAS SYSTEM, INC.
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2024 - December 2024**

C4-26

PURCHASED GAS ADJUSTMENT (PGA)

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ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD

JANUARY '24 through DECEMBER '24

Admitted For All Rate Classes

ADMITTED

	Projection												TOTAL PERIOD	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1 COMMODITY Pipeline	\$173,383	\$170,830	\$162,556	\$144,975	\$127,318	\$117,008	\$100,886	\$97,802	\$103,931	\$103,572	\$116,557	\$148,645	\$1,567,463	
2 NO NOTICE SERVICE	\$52,652	\$47,557	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$458,814	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY Other	\$9,456,965	\$8,998,157	\$7,481,201	\$5,979,020	\$4,771,174	\$4,171,072	\$3,864,733	\$3,640,077	\$3,965,984	\$3,911,270	\$5,277,219	\$8,577,976	\$70,094,848	
5 DEMAND	\$7,627,468	\$7,151,739	\$7,730,618	\$5,988,302	\$5,017,437	\$4,675,472	\$4,828,226	\$4,838,540	\$4,890,778	\$5,940,870	\$7,713,816	\$7,812,888	\$74,216,154	
6 OTHER	\$595,574	\$582,094	\$587,225	\$588,187	\$597,991	\$617,168	\$595,930	\$593,455	\$585,087	\$597,404	\$646,561	\$590,514	\$7,177,190	
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	\$669,950	\$560,532	\$575,851	\$518,578	\$494,202	\$464,147	\$447,506	\$467,309	\$479,678	\$512,078	\$578,355	\$669,950	\$6,438,136	
10 OSS & AMA REVENUE GUARANTEE	\$455,111	\$441,206	\$455,111	\$448,158	\$455,111	\$448,158	\$455,111	\$455,111	\$448,158	\$455,111	\$448,158	\$455,111	\$5,419,615	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$16,780,981	\$15,948,639	\$14,967,573	\$11,766,450	\$9,598,399	\$8,701,117	\$8,520,950	\$8,281,246	\$8,650,646	\$9,619,719	\$12,763,384	\$16,057,614	\$141,656,718	
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	\$16,780,981	\$15,948,639	\$14,967,573	\$11,766,450	\$9,598,399	\$8,701,117	\$8,520,950	\$8,281,246	\$8,650,646	\$9,619,719	\$12,763,384	\$16,057,614	\$141,656,718	
THERMS PURCHASED														
15 COMMODITY Pipeline	18,362,845	17,966,272	16,680,730	13,949,584	11,206,374	9,604,774	8,385,976	7,906,888	8,859,114	8,803,247	10,820,551	15,805,570	148,351,925	
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	18,115,950	17,720,766	16,439,723	13,718,136	10,984,528	9,388,533	8,201,395	7,723,983	8,672,876	8,617,204	10,627,448	15,595,020	145,805,562	
19 DEMAND	162,558,730	152,142,410	166,622,830	137,890,200	118,327,620	108,870,300	112,558,520	112,758,780	114,950,100	137,690,840	164,326,200	164,936,740	1,653,633,270	
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)	18,115,950	17,720,766	16,439,723	13,718,136	10,984,528	9,388,533	8,201,395	7,723,983	8,672,876	8,617,204	10,627,448	15,595,020	145,805,562	
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)	18,115,950	17,720,766	16,439,723	13,718,136	10,984,528	9,388,533	8,201,395	7,723,983	8,672,876	8,617,204	10,627,448	15,595,020	145,805,562	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.00944	0.00951	0.00975	0.01039	0.01136	0.01218	0.01203	0.01237	0.01173	0.01177	0.01077	0.00940	0.01057	
29 NO NOTICE SERVICE (2/16)	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	
30 SWING SERVICE (3/17)	0.00000	1.00000	2.00000	3.00000	4.00000	5.00000	6.00000	7.00000	8.00000	9.00000	10.00000	11.00000	0.00000	
31 COMMODITY Other (4/18)	0.52202	0.50777	0.45507	0.43585	0.43435	0.44427	0.47123	0.47127	0.45729	0.45389	0.49657	0.55005	0.48074	
32 DEMAND (5/19)	0.04692	0.04701	0.04640	0.04343	0.04240	0.04295	0.04290	0.04291	0.04255	0.04315	0.04694	0.04737	0.04488	
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)	0.92631	0.90000	0.91045	0.85773	0.87381	0.92678	1.03896	1.07215	0.99744	1.11634	1.20098	1.02966	0.97155	
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)	0.92631	0.90000	0.91045	0.85773	0.87381	0.92678	1.03896	1.07215	0.99744	1.11634	1.20098	1.02966	0.97155	
41 TRUE-UP (E-4)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	(0.00801)	
42 TOTAL COST OF GAS (40+41)	0.91830	0.89199	0.90244	0.84972	0.86580	0.91877	1.03096	1.06414	0.98943	1.10833	1.19297	1.02165	0.96354	
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)	0.92292	0.89648	0.90698	0.85400	0.87016	0.92339	1.03614	1.06949	0.99441	1.11391	1.19898	1.02679	0.96838	
45 PGA FACTOR ROUNDED TO NEAREST .001	92.292	89.648	90.698	85.400	87.016	92.339	103.614	106.949	99.441	111.391	119.898	102.679	96.838	

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FPSC EXH No. 7

10/30/2023

C4-68

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT Docket No. 20220003-GU
 SCHEDULE E-1/R (Page 1 of 3) COST RECOVERY CLAUSE CALCULATION PGA CAP 2024
 REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '23 THROUGH DECEMBER '23 Exhibit MEE-2, Page 2 of 8
 Combined For All Rate Classes

ADMITTED

	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
COST OF GAS PURCHASED													
1 COMMODITY (Pipeline)	\$93,002	\$118,232	\$95,701	\$98,696	\$113,743	\$172,199	\$150,819	\$163,499	\$148,528	\$166,007	\$169,063	\$143,115	\$1,632,604
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	\$52,652	\$47,557	\$36,935	\$32,702	\$33,792	\$32,702	\$36,391	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$461,409
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$10,966,885	\$5,553,465	\$6,233,248	\$3,046,544	\$4,390,292	\$3,980,740	\$2,521,123	\$2,416,798	\$2,477,131	\$2,540,299	\$3,316,396	\$5,435,585	\$52,878,505
5 DEMAND	\$6,403,268	\$6,098,603	\$7,297,444	\$5,974,385	\$5,176,028	\$4,446,418	\$4,675,949	\$4,665,651	\$4,966,853	\$6,015,850	\$7,789,730	\$7,888,657	\$71,398,836
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	\$672,520	\$204,688	\$753,868	\$275,635	\$757,586	\$584,354	\$602,267	\$612,296	\$602,465	\$614,152	\$655,615	\$603,496	\$6,938,942
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	\$669,950	\$596,874	\$560,532	\$575,851	\$518,578	\$494,202	\$464,147	\$447,506	\$467,309	\$479,678	\$512,078	\$578,355	\$6,365,061
10													
11 TOTAL COST	\$17,518,378	\$11,425,670	\$13,856,664	\$8,852,109	\$9,952,861	\$8,722,211	\$7,522,401	\$7,444,528	\$7,760,369	\$8,890,422	\$11,454,470	\$13,545,150	\$126,945,235
12 NET UNBILLED	\$1,360,778	(\$192,371)	(\$1,651,084)	(\$90,083)	(\$1,052,551)	(\$1,078,974)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,704,285)
13 COMPANY USE	\$124,975	(\$32,957)	\$64,957	\$5,837	\$65,492	\$40,655	\$0	\$0	\$0	\$0	\$0	\$0	\$268,959
14 TOTAL THERM SALES	\$22,374,748	\$16,285,750	\$11,834,284	\$12,483,518	\$10,071,718	\$9,331,054	\$6,838,132	\$5,535,153	\$6,680,680	\$6,848,519	\$8,405,303	\$12,828,660	\$129,517,519

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DOCKET NO. 20230003-GU
 PGA 2024 CAP FACTOR
 EXHIBIT MEE-2, SCHEDULE E-1/R

C4-29

FPSC EXH No. 7

10/30/2023

C4-69

COMPANY PEOPLES GAS SYSTEM, INC.

PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION

Docket No. 20220003-GU
PGA CAP 2024
Exhibit MEE-2, Page 3 of 8

SCHEDULE E-1/R (Page 2 of 3)

REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '23 THROUGH DECEMBER '23

ADMITTED

Combined For All Rate Classes

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)	13,558,106	10,634,260	13,688,599	10,095,795	13,323,961	13,070,676	16,322,546	16,318,126	15,273,246	17,325,496	17,349,996	14,810,806	171,771,613
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)	24,942,672	17,607,798	24,127,282	15,120,021	18,875,860	16,918,638	7,822,967	7,223,508	7,723,094	8,052,268	9,483,924	13,776,693	171,674,723
19 DEMAND	145,656,320	138,001,330	160,901,470	135,089,630	114,381,820	106,267,640	109,897,480	109,697,530	116,666,700	139,464,660	166,042,800	166,710,560	1,608,777,940
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)	24,942,672	17,607,798	24,127,282	15,120,021	18,875,860	16,918,638	7,822,967	7,223,508	7,723,094	8,052,268	9,483,924	13,776,693	171,674,723
25 NET UNBILLED	1,367,617	(193,338)	(1,051,468)	(100,595)	(1,175,378)	(1,204,883)	0	0	0	0	0	0	(2,358,045)
26 COMPANY USE	124,974	(32,958)	72,173	6,488	72,768	45,173	0	0	0	0	0	0	288,617
27 TOTAL THERM SALES (24-26)	24,370,318	19,962,728	19,192,279	17,451,570	16,596,147	16,959,685	7,822,967	7,223,508	7,723,094	8,052,268	9,483,924	13,776,693	168,615,181

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C4-30

DOCKET NO. 20230003-GU
PGA 2024 CAP FACTOR
EXHIBIT MEE-2, SCHEDULE E-1/R

10/30/2023

COMPANY: PEOPLES GAS SYSTEM, INC. PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION Docket No. 20220003-GU
 SCHEDULE E-1/R (Page 3 of 3) REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '23 THROUGH DECEMBER '23 PGA CAP 2024 Exhibit MEE-2, Page 4 of 8
 ADMITTED
 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)	0.00686	0.01112	0.00699	0.00978	0.00854	0.01317	0.00924	0.01002	0.00972	0.00958	0.00974	0.00966	0.00950
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)	0.00507	0.00507	0.00507	0.00507	0.00507	0.00507	0.00546	0.00507	0.00507	0.00507	0.00507	0.00507	0.00510
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)	0.43968	0.31540	0.25835	0.20149	0.23259	0.23529	0.32227	0.33457	0.32074	0.31548	0.34969	0.39455	0.30802
32	DEMAND (5/19)	0.04396	0.04419	0.04535	0.04423	0.04525	0.04184	0.04255	0.04253	0.04257	0.04314	0.04691	0.04732	0.04438
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)	0.70235	0.64890	0.57432	0.58546	0.52728	0.51554	0.96158	1.03060	1.00483	1.10409	1.20778	0.98319	0.73945
38	NET UNBILLED (12/25)	0.99500	0.99500	1.57027	0.89550	0.89550	0.89550	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.14683
39	COMPANY USE (13/26)	1.00001	0.99997	0.90002	0.89978	0.90001	0.89997	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.93189
40	TOTAL COST OF THERMS SOLD (11/27)	0.71884	0.57235	0.72199	0.50724	0.59971	0.51429	0.96158	1.03060	1.00483	1.10409	1.20778	0.98319	0.75287
41	TRUE-UP (E-4)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-
42	TOTAL COST OF GAS (40+41)	0.71884	0.57235	0.72199	0.50724	0.59971	0.51429	0.96158	1.03060	1.00483	1.10409	1.20778	0.98319	0.75287
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)	0.72246	0.57523	0.72562	0.50979	0.60273	0.51688	0.96642	1.03578	1.00988	1.10964	1.21385	0.98814	0.75666
45	PGA FACTOR ROUNDED TO NEAREST .001	72.246	57.523	72.562	50.979	60.273	51.688	96.642	103.578	100.988	110.964	121.385	98.814	75.666

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COMPANY: PEOPLES GAS SYSTEM, INC.	CALCULATION OF TRUE-UP AMOUNT	Docket No. 20220003-GU
SCHEDULE E-2		PGA CAP 2024
FOR THE PERIOD FROM JANUARY '23	THROUGH DECEMBER '23	Exhibit MEE-2, Page 5 of 8

ADMITTED

	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	\$10,841,910	\$5,586,422	\$6,168,291	\$3,040,707	\$4,324,799	\$3,940,086	\$2,521,123	\$2,416,798	\$2,477,131	\$2,540,299	\$3,316,396	\$5,435,585	\$52,609,547
2 TRANSPORTATION COST	\$6,551,493	\$5,872,206	\$7,623,416	\$5,805,565	\$5,562,570	\$4,741,471	\$5,001,278	\$5,027,731	\$5,283,238	\$6,350,123	\$8,138,074	\$8,109,565	\$74,066,730
3 TOTAL	\$17,393,403	\$11,458,627	\$13,791,707	\$8,846,272	\$9,887,369	\$8,681,557	\$7,522,401	\$7,444,528	\$7,760,369	\$8,890,422	\$11,454,470	\$13,545,150	\$126,676,276
4 FUEL REVENUES (NET OF REVENUE TAX)	\$22,374,748	\$16,285,750	\$11,834,284	\$12,483,518	\$10,071,718	\$9,331,054	\$6,838,132	\$5,535,153	\$6,680,680	\$6,848,519	\$8,405,303	\$12,828,660	\$129,517,519
5 TRUE-UP REFUNDED/(COLLECTED)	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$28	\$292
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	\$22,374,772	\$16,285,774	\$11,834,308	\$12,483,542	\$10,071,742	\$9,331,078	\$6,838,156	\$5,535,177	\$6,680,704	\$6,848,543	\$8,405,327	\$12,828,688	\$129,517,811
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$4,981,369	\$4,827,147	(\$1,957,400)	\$3,637,270	\$184,373	\$649,522	(\$684,246)	(\$1,909,352)	(\$1,079,665)	(\$2,041,879)	(\$3,049,143)	(\$716,462)	\$2,841,534
8 INTEREST PROVISION-THIS PERIOD (21)	\$1,530	\$20,589	\$27,037	\$31,218	\$40,165	\$43,196	\$43,378	\$38,020	\$31,793	\$25,257	\$14,482	\$6,495	\$323,160
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$2,081,893)	\$2,900,982	\$7,780,490	\$5,850,103	\$9,518,567	\$9,743,081	\$10,489,082	\$9,848,190	\$7,976,834	\$6,928,938	\$4,912,292	\$1,877,607	(\$2,081,893)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$24)	(\$28)	(\$292)
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)	\$2,900,982	\$7,748,694	\$5,850,103	\$9,518,567	\$9,743,081	\$10,435,775	\$9,848,190	\$7,976,834	\$6,928,938	\$4,912,292	\$1,877,607	\$1,167,612	\$1,082,509
11a REFUNDS FROM PIPELINE	\$0	\$31,795	\$0	\$0	\$0	\$53,307	\$0	\$0	\$0	\$0	\$0	\$0	\$85,103
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	\$2,900,982	\$7,780,490	\$5,850,103	\$9,518,567	\$9,743,081	\$10,489,082	\$9,848,190	\$7,976,834	\$6,928,938	\$4,912,292	\$1,877,607	\$1,167,612	\$1,167,612
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(\$2,081,893)	\$2,900,982	\$7,780,490	\$5,850,103	\$9,518,567	\$9,743,081	\$10,489,082	\$9,848,190	\$7,976,834	\$6,928,938	\$4,912,292	\$1,877,607	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	\$2,899,452	\$7,759,901	\$5,823,066	\$9,487,349	\$9,702,916	\$10,445,886	\$9,804,812	\$7,938,814	\$6,897,145	\$4,887,035	\$1,863,125	\$1,161,117	
14 TOTAL (12+13)	\$817,560	\$10,660,883	\$11,603,556	\$15,337,452	\$19,221,483	\$20,188,967	\$20,293,894	\$17,787,004	\$14,873,979	\$11,815,973	\$6,775,417	\$3,038,724	
15 AVERAGE (50% OF 14)	\$408,780	\$5,330,442	\$6,801,778	\$7,668,726	\$9,610,741	\$10,094,483	\$10,146,947	\$8,893,502	\$7,436,989	\$5,907,986	\$3,387,708	\$1,519,362	
16 INTEREST RATE - FIRST DAY OF MONTH	4.37	4.61	4.66	4.88	4.89	5.14	5.13	5.13	5.13	5.13	5.13	5.13	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.61	4.66	4.88	4.89	5.14	5.13	5.13	5.13	5.13	5.13	5.13	5.13	
18 TOTAL (16+17)	8.98	9.27	9.54	9.77	10.03	10.27	10.26	10.26	10.26	10.26	10.26	10.26	
19 AVERAGE (50% OF 18)	4.490	4.635	4.770	4.885	5.015	5.135	5.130	5.130	5.130	5.130	5.130	5.130	
20 MONTHLY AVERAGE (19/12 Months)	0.37417	0.38625	0.39750	0.40708	0.41792	0.42792	0.42750	0.42750	0.42750	0.42750	0.42750	0.42750	
21 INTEREST PROVISION (15x20)	\$1,530	\$20,589	\$27,037	\$31,218	\$40,165	\$43,196	\$43,378	\$38,020	\$31,793	\$25,257	\$14,482	\$6,495	

21

FPSC EXH No. 7

10/30/2023

COMPANY: PEOPLES GAS SERVICES INC.
SCHEDULE E-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

Docket No. 20220003-GU
PGA CAP 2024
Exhibit MEE-2, Page 6 of 8

C4-72

ADMITTED

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY '24 THROUGH DECEMBER '24 ga

(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	PGS	FTS-1 COMM	84,577,591		84,577,591		\$751,895			\$0.889
2	FGT	PGS	FTS-2 COMM	5,789,843		5,789,843		\$51,472			\$0.889
3	FGT	PGS	FTS-3 COMM	242,402		242,402		\$1,658			\$0.684
4	FGT	PGS	FTS-1 DEMAND	677,690,210		677,690,210			\$30,574,781		\$4.512
5	FGT	PGS	FTS-2 DEMAND	150,649,580		150,649,580			\$6,603,487		\$4.383
6	FGT	PGS	FTS-3 DEMAND	201,541,520		201,541,520			\$16,342,418		\$8.109
7	FGT	PGS	NO NOTICE	90,495,000		90,495,000			\$458,814		\$0.507
8	SONAT	PGS	SONAT COMM	5,152,636		5,152,636		\$29,628			\$0.575
9	SONAT	PGS	SONAT DEMAND	98,230,740		98,230,740			\$4,156,307		\$4.231
10	GULFSTREAM	PGS	GULFSTREAM COMM	50,555,203		50,555,203		\$107,177			\$0.212
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,630,000		129,630,000			\$7,224,101		\$5.573
12	SEACOAST	PGS	SEACOAST DEMAND	300,939,840		300,939,840			\$7,227,825		\$2.402
13	OTHER	PGS	OTHER COMM	2,034,250		2,034,250		\$625,633			\$30.755
14	OTHER	PGS	OTHER DEMAND	94,951,380		94,951,380			\$2,087,235		\$2.198
15	THIRD PARTY	PGS	OSS & AMA REV. GUARANTEE	0		0				(\$5,419,615)	\$0.000
16	THIRD PARTY	PGS	COMMODITY	146,828,402		146,828,402	\$70,572,348				\$48.065
17	THIRD PARTY	PGS	COMMODITY	(1,022,840)		(1,022,840)	(\$477,500)				\$46.684
18	FGT	PGS	BAL. CHGS./OTHER	0		0				\$7,177,190	\$0.000
19	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,438,136)	\$0.000
20	TOTAL			2,038,285,757	0	2,038,285,757	\$70,094,848	\$1,567,463	\$74,674,968	(\$4,680,561)	\$6.950

22

C4-33

ADMITTED

COMPANY: DIVULGED SYSTEMS INC. SCHEDULE E-4		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Docket No. 20220003-GU PGA CAP 2024 Exhibit MEE-2, Page 7 of 8	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '24 through DECEMBER '24						
	PRIOR PERIOD: JAN '22 - DEC '22			CURRENT PERIOD: JAN '23 - DEC '23		
	(1) 6 MOS. ACT. 6 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 \$	\$220,872,716	\$249,299,336	\$28,426,620	\$129,517,811	\$157,944,431	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$543,615)	(\$2,790,036)	(\$2,246,421)	\$2,841,534	\$595,113	
2a MISCELLANEOUS ADJUSTMENTS	\$4,877,586	\$4,939,678	\$62,092	\$85,103	\$147,195	
3 INTEREST PROVISION FOR THIS PERIOD	(\$17,061)	\$85,082	\$102,143	\$323,160	\$425,303	
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0	
4 END OF PERIOD TOTAL NET TRUE-UP	\$4,316,910	\$2,234,724	(\$2,082,184)	\$3,249,797	\$1,167,613	
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)		TOTAL TRUE-UP \$		equals		CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'22 SCHEDULE (A-2)		PROJ. TH. SALES				
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'22						
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'22		\$1,167,613		equals		0.00801
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)		145,805,562				
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)						
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)						

23

DOCKET NO. 20230003-GU
PGA 2024 CAP FACTOR
EXHIBIT MEE-2, SCHEDULE E-4

ESTIMATED		Through DECEMBER '24												
ADMITTED		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
		FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
PGA COST														
1	Commodity Costs ¹	\$9,001,854	\$8,556,951	\$7,026,090	\$5,530,862	\$4,316,063	\$3,722,914	\$3,409,622	\$3,184,966	\$3,517,826	\$3,456,159	\$4,829,061	\$8,122,865	\$64,675,233
2	Transportation Costs	\$7,183,553	\$6,809,594	\$7,354,258	\$5,647,401	\$4,684,345	\$4,361,035	\$4,515,398	\$4,502,825	\$4,547,733	\$5,566,156	\$7,287,762	\$7,344,235	\$69,804,295
3	Administrative Costs	\$548,572	\$535,092	\$540,223	\$541,185	\$550,989	\$570,166	\$548,928	\$546,453	\$538,085	\$550,402	\$599,559	\$543,509	\$6,613,163
4	Odorant Charges	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,752	\$40,755	\$489,027
5	Legal	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250	\$75,000
6	Total	\$16,780,981	\$15,948,639	\$14,967,573	\$11,766,450	\$9,598,399	\$8,701,117	\$8,520,950	\$8,281,246	\$8,650,646	\$9,619,719	\$12,763,384	\$16,057,614	\$141,656,718
PGA THERM SALES														
7	Residential	12,187,998	11,949,812	10,801,201	8,746,736	6,574,680	5,326,802	4,484,698	4,242,756	4,784,666	4,916,338	6,334,949	9,953,204	90,303,842
8	Commercial	5,927,952	5,770,953	5,638,522	4,971,400	4,409,848	4,061,731	3,716,696	3,481,227	3,888,211	3,700,866	4,292,499	5,641,815	55,501,718
9	Total	18,115,950	17,720,766	16,439,723	13,718,136	10,984,528	9,388,533	8,201,395	7,723,983	8,672,876	8,617,204	10,627,448	15,595,020	145,805,562
PGA REVENUES														
10	Residential	\$11,248,547	\$10,712,768	\$9,796,473	\$7,469,712	\$5,721,024	\$4,918,716	\$4,646,775	\$4,537,585	\$4,757,919	\$5,476,358	\$7,595,477	\$10,219,851	\$87,101,205
11	Commercial	\$5,532,434	\$5,235,871	\$5,171,099	\$4,296,738	\$3,877,375	\$3,782,402	\$3,874,175	\$3,743,661	\$3,892,727	\$4,143,361	\$5,167,907	\$5,837,763	\$54,555,513
12	Total	\$16,780,981	\$15,948,639	\$14,967,573	\$11,766,450	\$9,598,399	\$8,701,117	\$8,520,950	\$8,281,246	\$8,650,646	\$9,619,719	\$12,763,384	\$16,057,614	\$141,656,718
NUMBER OF CUSTOMERS (Average for YTD)														
13	Residential	440,103	441,278	442,456	443,594	444,707	445,838	446,962	448,115	449,287	450,471	451,666	452,869	446,446
14	Commercial	16,021	16,037	16,058	16,080	16,118	16,141	16,109	16,109	16,128	16,147	16,166	16,186	16,107
15	Total	456,124	457,315	458,515	459,674	460,805	461,955	463,103	464,225	465,416	466,618	467,833	469,054	462,553

¹Line 1 Commodity Costs includes OSS & AMA revenue guarantee.

FPSC EXH No. 8

10/30/2023

ADMITTED

C5-78

DOCKET NO. 20230003-GU

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2022 through December 2022

C5-36

ADMITTED ST. JOE NATURAL GAS FINAL FUEL OVER/UNDER RECOVERY SCHEDULE A-7

FOR THE PERIOD: JANUARY 2022		Through	DECEMBER 2022
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$763,200.42
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$808,980.04
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$45,779.62
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	-\$2,934.87
5	FOR THE PERIOD (3+4)		\$42,844.75
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2022 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2023 PERIOD	E-4 Line 4 Col.4	-\$23,336.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2024 PERIOD (5-6)		\$66,180.75

ADMITTED

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION													REVISED Schedule E-1	
ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2024 Through DECEMBER 2024													Exhibit# _____	
													Docket#20230003-GU	
													CAS-2	
COST OF GAS PURCHASED	PROJECTION												TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$1,090	\$1,104	\$729	\$630	\$651	\$440	\$441	\$534	\$407	\$562	\$620	\$888	\$8,095	
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)	\$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	
5 DEMAND	\$7,983	\$7,210	\$7,983	\$7,725	\$3,193	\$3,090	\$3,193	\$3,193	\$3,090	\$3,193	\$7,725	\$7,983	\$65,560	
6 OTHER	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$102,000	
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)	\$118,273	\$86,814	\$94,681	\$69,265	\$65,994	\$61,530	\$61,734	\$61,827	\$59,997	\$61,855	\$105,015	\$95,520	\$942,504	
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	\$118,273	\$86,814	\$94,681	\$69,265	\$65,994	\$61,530	\$61,734	\$61,827	\$59,997	\$61,855	\$105,015	\$95,520	\$942,504	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	122,648	124,144	81,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560	
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)	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	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)	122,648	124,144	81,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	48	76	47	76	8	3	3	5	4	5	20	20	315.6	
27 TOTAL THERM SALES	122,600	124,068	81,945	70,739	73,193	49,489	49,552	60,107	45,781	63,191	69,733	99,847	910,245	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	
29 NO NOTICE SERVICE (2/16)														
30 SWING SERVICE (3/17)														
31 COMMODITY (Other) (4/18)	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	
32 DEMAND (5/19)	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	
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 (9/23)														
37 TOTAL COST (11/24)	0.96433	0.69930	1.15476	0.97811	0.90154	1.24323	1.24576	1.02854	1.31041	0.97878	1.50553	0.95648	1.03508	
38 NET UNBILLED (12/25)														
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 THERM SALES (11/27)	0.96471	0.69973	1.15542	0.97916	0.90164	1.24331	1.24583	1.02862	1.31052	0.97885	1.50596	0.95667	1.03544	
41 TRUE-UP (E-2)	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658	
42 TOTAL COST OF GAS (40+41)	0.97129	0.70631	1.16201	0.98574	0.90823	1.24989	1.25242	1.03521	1.31711	0.98544	1.51254	0.96325	1.04202	
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)	0.97617	0.70986	1.16785	0.99070	0.91280	1.25618	1.25872	1.04041	1.32373	0.99039	1.52015	0.96810	1.04727	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.976	0.71	1.168	0.991	0.913	1.256	1.259	1.04	1.324	0.99	1.520	0.968	1.047	

COMPANY: STENOGRAPHIC SYSTEMS CO.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											REVISED Schedule E-1/R			
REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2023		Through DECEMBER 2023											Exhibit#			
ADMITTED													Docket#20230003-GU			
													CAS-2			
COST OF GAS PURCHASED	ACTUAL											REVISED PROJECTION				TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				
1 COMMODITY (Pipeline)	\$567.66	\$491.81	\$390.62	\$492.51	\$537.40	\$455.17	\$429.92	\$429.92	\$429.92	\$429.92	\$754.85	\$844.55	\$6,254.25			
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)	\$70,686.96	\$32,261.61	\$26,305.21	\$19,217.90	\$16,722.24	\$16,271.38	\$24,800.00	\$24,000.00	\$25,269.00	\$24,800.00	\$44,085.00	\$45,000.00	\$369,419.30			
5 DEMAND	\$7,982.50	\$7,210.00	\$7,982.50	\$3,090.00	\$3,193.00	\$3,090.00	\$3,193.00	\$3,193.00	\$3,090.00	\$3,193.00	\$7,725.00	\$7,982.50	\$60,924.50			
6 OTHER	\$8,421.32	\$9,039.68	\$8,405.34	\$8,048.12	\$9,021.89	\$8,483.86	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$102,420.21			
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)	\$87,658.44	\$49,003.10	\$43,083.67	\$30,848.53	\$29,474.53	\$28,300.41	\$36,922.92	\$36,122.92	\$37,288.92	\$36,922.92	\$61,064.85	\$62,327.05	\$539,018.26			
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	\$48.34	\$33.27	\$16.59	\$18.23	\$8.68	\$6.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131.82			
14 TOTAL THERM SALES	\$122,003.00	\$80,288.83	\$75,966.76	\$84,216.96	\$48,358.64	\$38,382.08	\$24,653.61	\$29,905.72	\$22,778.04	\$31,440.01	\$34,702.12	\$49,683.83	\$642,379.59			
THERMS PURCHASED																
15 COMMODITY (Pipeline)	113,760	98,560	78,280	5,540	60,450	51,200	48,360	48,360	48,360	48,360	84,910	95,000	781,140			
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)	124,160	95,300	96,680	79,060	67,510	60,150	49,600	48,000	50,538	49,600	88,170	90,000	898,768			
19 DEMAND	155,000	140,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,183,000			
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+16+17+18+20)-(21+23)	113,760	98,560	78,280	5,540	60,450	51,200	48,360	48,360	48,360	48,360	84,910	95,000	781,140			
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0			
26 COMPANY USE	61	42	21	23	12	3	0	0	0	0	0	0	162			
27 TOTAL THERM SALES	141,347	90,947	86,320	100,196	65,362	72,068	48,360	48,360	48,360	48,360	84,910	95,000	929,590			
CENTS PER THERM																
28 COMMODITY (Pipeline) (1/15)	0.00499	0.00499	0.00499	0.08890	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00801			
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)	0.56932	0.33853	0.27209	0.24308	0.24770	0.27051	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.41103			
32 DEMAND (5/19)	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150			
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)	0.77056	0.49719	0.55038	5.56833	0.48759	0.55274	0.76350	0.74696	0.77107	0.76350	0.71917	0.65607	0.69004			
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)	0.79600	0.79600	0.79600	0.79600	0.69649	2.15312	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
40 TOTAL THERM SALES (11/27)	0.62016	0.53881	0.49911	0.30788	0.45095	0.39269	0.76350	0.74696	0.77107	0.76350	0.71917	0.65607	0.81448			
41 TRUE-UP (E-2)	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199			
42 TOTAL COST OF GAS (40+41)	0.84215	0.76080	0.72110	0.52987	0.67294	0.61468	0.98549	0.96895	0.99306	0.98549	0.94116	0.87806	0.80184			
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)	0.84639	0.76463	0.72473	0.53254	0.67632	0.61777	0.99045	0.97382	0.99805	0.99045	0.94590	0.88248	0.80587			
45 PGA FACTOR ROUNDED TO NEAREST .001	0.846	0.765	0.725	0.533	0.676	0.618	0.990	0.974	0.998	0.990	0.946	0.882	0.806			

10/30/2023
 ADMITTED

TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE

SCHEDULE E-3

Exhibit# _____

Docket#20230003-GU

CAS-4

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2024 Through DECEMBER 2024

-A- DATE	-B- PURCHASED FROM	-C- PURCHASED FOR	-D- SCH TYPE	-E- SYSTEM SUPPLY	-F- END USE	-G- TOTAL PURCHASED	-H- COMMODITY COST		-I- DEMAND COST	-K- OTHER CHARGES ACA/GRI/FUEL	-L- TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	100,700		100,700	\$100,700.00	\$1,090.34	\$7,982.50	\$8,500.00	117.45
2 FEB	VARIOUS	SYSTEM	NA	70,000		70,000	\$70,000.00	\$1,103.64	\$7,210.00	\$8,500.00	124.02
3 MAR	VARIOUS	SYSTEM	NA	77,470		77,470	\$77,470.00	\$728.91	\$7,982.50	\$8,500.00	122.22
4 APR	VARIOUS	SYSTEM	NA	52,410		52,410	\$52,410.00	\$629.55	\$7,725.00	\$8,500.00	132.16
5 MAY	VARIOUS	SYSTEM	NA	53,650		53,650	\$53,650.00	\$650.76	\$3,193.00	\$8,500.00	123.01
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$49,500.00	\$439.98	\$3,090.00	\$8,500.00	124.30
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$440.54	\$3,193.00	\$8,500.00	124.46
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$534.40	\$3,193.00	\$8,500.00	124.65
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$48,000.00	\$407.03	\$3,090.00	\$8,500.00	124.99
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$561.81	\$3,193.00	\$8,500.00	124.71
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$88,170.00	\$620.10	\$7,725.00	\$8,500.00	119.11
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$78,150.00	\$887.82	\$7,982.50	\$8,500.00	122.23
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				766,850	0	766,850	\$766,850.00	\$8,094.88	\$65,559.50	\$102,000.00	122.91

COMPANY: ~~10/30/2023~~ NATURAL GAS
ADMITTED
 CALCULATION OF TRUE-UP AMOUNT
 PROJECTED PERIOD
 ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2023 Through DECEMBER 2023
 REVISED Schedule E-4
 Exhibit# _____
 Docket#20230003-GU
 St. Joe Natural Gas Company
 CAS-5

	PRIOR PERIOD: JAN 22 - DEC 22			CURRENT PERIOD: JAN 23 - DEC 23	
	(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 \$757,964	A-2 Line 6 \$808,980	Col.2 - Col.1 \$51,016	E-2 Line 6 \$466,021	Col.3 + Col.4 \$517,037
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 -\$21,721	A-2 Line 7 \$45,780	Col.2 - Col.1 \$67,501 \$0	E-2 Line 7 -\$72,998	Col.3 + Col.4 -\$5,497 \$0
3 INTEREST PROVISION FOR THIS PERIOD	E-4 Line 3 -\$1,615	A-2 Line 8 -\$2,935	Col.2 - Col.1 -\$1,320	E-2 Line 8 \$824	Col.3 + Col.4 -\$496 \$0
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 -\$23,336	Line 2 + Line 3 \$42,845	Col.2 - Col.1 \$66,181	Line 2 + Line 3 -\$72,173	Col.3 + Col.4 -\$5,992

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)	-\$5,992.25	=	-0.00658
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)	910,245		
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)			

THERM SALES AND CUSTOMER DATA												SCHEDULE E-5	
ESTIMATED FOR THE PROJECT PERIOD: JANUARY 2024 Through: DECEMBER 2024												Exhibit#	
												Docket#20230003-GU	
												CAS-6	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RS-1 (Residential 0 - 149)	11,468	12,875	9,582	8,906	8,738	5,661	5,330	6,630	5,135	6,571	6,694	10,105	97,695
RS-2 (Residential 150-299)	22,302	27,110	17,637	14,058	13,687	9,039	8,575	10,543	8,263	10,767	11,083	14,636	167,700
RS-3 (Residential 300-UP)	24,793	30,986	18,098	14,504	13,617	8,260	6,991	9,482	6,907	9,950	12,021	24,628	180,237
GS-1 (Commercial <2000)	24,007	15,735	11,100	9,741	10,067	7,510	8,970	9,962	7,279	8,785	8,650	9,319	131,125
GS-2 (Commercial 2000-24,999)	20,753	19,772	17,561	15,439	18,307	12,975	12,381	15,096	11,388	15,013	12,529	18,045	189,259
GS-4 (Commercial 25000-)	19,325	17,666	8,014	8,167	8,785	6,047	7,308	8,399	6,813	12,110	18,776	23,134	144,544
TOTAL FIRM SALES	122,648	124,144	81,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560
THERM SALES TRANSPORTATION													
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALE	122,648	124,144	81,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560
NUMBER OF CUSTOMERS (FIRM)													
RS-1 (Residential 0 - 149)	1,063	1,056	1,076	1,070	1,069	1,072	1,088	1,080	1,088	1,094	1,089	1,092	1,078
RS-2 (Residential 150-299)	1,076	1,083	1,095	1,100	1,099	1,106	1,108	1,115	1,124	1,132	1,131	1,130	1,108
RS-3 (Residential 300-UP)	660	654	656	672	662	664	664	668	672	675	675	671	666
GS-1 (Commercial <2000)	154	154	158	158	159	160	160	162	163	164	162	162	160
GS-2 (Commercial 2000-24,999)	31	31	31	31	31	31	31	35	35	35	35	35	33
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL FIRM	2,985	2,979	3,017	3,032	3,021	3,034	3,052	3,061	3,083	3,101	3,093	3,091	3,046
NUMBER OF CUSTOMERS (TRANSP)													
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALES	2,985	2,979	3,017	3,032	3,021	3,034	3,052	3,061	3,083	3,101	3,093	3,091	3,046
THERM USE PER CUSTOMER													
RS-1 (Residential 0 - 149)	11	12	9	8	8	5	5	6	5	6	6	9	91
RS-2 (Residential 150-299)	21	25	16	13	12	8	8	9	7	10	10	13	151
RS-3 (Residential 300-UP)	38	47	28	22	21	12	11	14	10	15	18	37	271
GS-1 (Commercial <2000)	156	102	70	62	63	47	56	61	45	54	53	58	821
GS-2 (Commercial 2000-24,999)	669	638	566	498	591	419	399	431	325	429	358	516	5,794
GS-4 (Commercial 25000-)	19,325	17,666	8,014	8,167	8,785	6,047	7,308	8,399	6,813	12,110	18,776	23,134	144,544

FPSC EXH No.

14

10/30/2023
ADMITTED

E1

14

FCG's Response to Staff's First Interrogatories Nos. 1–2

E1

QUESTION:

When evaluating whether to adjust (flex or not flex) the PGA recovery factor higher or lower, please identify the specific formula(s), thresholds, variances, or objective measures that are considered in order to trigger the Company to flex the PGA factor up or down in an upcoming month.

RESPONSE:

To evaluate whether to adjust (flex or not flex) the PGA recovery factor higher or lower, FCG performs a monthly calculation that includes actual and projected under and over recoveries for the calendar year. The projections are based on updated load forecasts as well as current forward curves to represent the expected future cost of gas. Ideally, FCG would set the PGA recovery factor such that the projected over/under recovery balance at the end of the year is \$0. However, in the interest of providing stable and predictable rates for its customers, FCG does not automatically flex the PGA recovery factor every month to manage to a \$0 recovery balance. In general and when practicable, FCG uses a 5% tolerance for the over/under recovery relative to the total end-of-year expected PGA expense as a guideline to determine whether it is appropriate to flex the PGA recovery factor. However, this is a general guideline and is not applied in a vacuum. FCG may also consider other factors, such as month-over-month change in the recovery balance and time of year, that may also influence whether it is appropriate to flex the PGA recovery factor. FCG balances these factors, as well as any other unique circumstances that may exist, to minimize large monthly swings, provide a reasonable total end-of-year recovery position, and help promote rate stability and certainty for the PGA customers.

QUESTION:

Please refer to the Company's Purchased Gas Adjustment (monthly) filing dated February 20, 2023 to answer the following questions:

- a. Please explain the difference between the Commodity (Pipeline) gas identified on Line 1 under the Actual Column of Schedule A-1, and the Commodity (Other) gas identified on Line 4 under the same column of Schedule A-1.
- b. Please provide an explanation for the "Other" expenses are recorded on Line 6 under the Actual Column of Schedule A-1.
- c. Please provide an explanation for the "Margin Sharing" amount shown on Line 9 under the Actual Column of Schedule A-1.
- d. Please provide the source and derivation of all the values appearing in Column B of Schedule A-1/R.

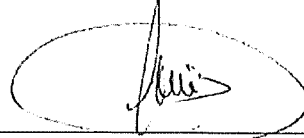
RESPONSE:

- a. The Commodity (Other) line 1 records the commodity costs accrual for the applicable month, the net actual cost for the prior month, and other shippers cash-out imbalances. Commodity (Pipeline) line 4 records unaccounted for commodity charges.
- b. The "Other Costs" consist of natural gas procurement from a third-party utility to supply service to two small communities and a hospital at the border of FCG's service territory. The "Other Costs" also include net storage activity and internal administrative costs associated with the procurement, transportation, balancing, and trading of gas supply and capacity that are incremental to and are not and have not been booked to or recovered in base rates.
- c. The "Margin Sharing" represents the revenues from Off-System Sales that are credited to the PGA pursuant to FCG's Commission-approved Off-System Sales Service Tariff Sheet No. 70, which reduces the overall costs to be recovered through the PGA.
- d. Please refer to Staff's First Set of Interrogatories No. 1. FCG performs the described calculation and applies the corresponding over/under recoveries true-up factor including prior period, current, and projected.

DECLARATION

I, Miguel Bustos, sponsored the answers to Interrogatory Nos. 1-2 from **Staff's First Set of Interrogatories (Nos. 1-2)** to Florida City Gas in Docket No. 20230003-GU, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.



Miguel Bustos

Date: 3/27/2023

FPSC EXH No.

15

10/30/2023
ADMITTED

E5

15

FCG's Response to Staff's Second Interrogatories Nos. 3–4

E5

QUESTION:

Schedule E-1, Line 27 in the 2024 Projection filing reflects that the Company is projecting Total Therm Sales of 46,373,737 therms for the January through December 2024 period. Please answer the following:

- a. Identify the steps the Company followed to develop its therm sales forecast for 2024. If applicable, state any different sources, methods, or processes that were used to develop the 2024 forecast that were not used for developing the therm sales forecast used in the 2023 Projection filing, or prior forecast(s) of therm sales.
- b. Discuss how forecasted weather influenced the development of the Company's projection for Total Therm Sales of 46,373,737 therms for the January through December 2024 period.
- c. Please identify other non-weather-related variables that influenced the development of the Company's projection for Total Therm Sales of 46,373,737 therms for the January through December 2024 period.

RESPONSE:

- a. The therm sales forecast was developed using econometric regression models and exponential smoothing models. The first step in developing the forecast is to get the inputs needed to develop the regression and exponential smoothing models. The inputs include economic data from IHS Market, weather data, and actuals by rate class. Next, the models are then prepared using the commercially available software package MetrixND. Using MetrixND, the Company selects a set of possible variables for evaluation based on the Company's prior models and logical relationship to the dependent variable in each model. Lastly, the model is evaluated using model statistics. The methodology and process used in this docket for the 2024 projected therm sales are the same as those used for the 2023 Projection in Docket No. 20220003-GU and prior forecasts of therm sales.
- b. The regression models used to forecast therm sales relied on a weighted average of heating degree hours for the Daytona, Miami, and West Palm Beach weather stations. The heating degree hours influence the forecast by creating a usage pattern. Additionally, there is a relationship between heating degree hours and therm sales. As heating degree hours increase, sales increase as well.
- c. The regression models did not use other non-weather variables that would influence forecasted therm sales.

Florida City Gas
Docket No. 20230003-GU
Staff's Second Set of Interrogatories
Interrogatory No. 4
Page 1 of 1

QUESTION:

Beginning at page 5 line 23 and continuing to page 6 line 2, witness Miguel Bustos' testimony asserts that a \$307,193 adjustment of 2023 fuel expenses associated with the initial fill of FCG's Liquefied Natural Gas Facility is reflected on Schedule E4, Column 4, and Line 4. However, no adjustment of any kind is shown on Schedule E4 for the January through December 2023 period. Please cite with specificity the row(s) and column(s) in Schedules E-1/R, E-2, and E-4 in the 2023 Projection filing where the \$307,193 adjustment is reflected.

RESPONSE:

The Florida City Gas Purchased Gas Adjustment (PGA) 2023 projection filing submitted in Docket No. 20220003-GU on August 5, 2022, included a forecast of \$305,193 related to Liquefied Natural Gas ("LNG"). See line 3 of Schedule E-1 filed in Docket No. 20220003-GU:

Table with columns: COMPANY: FLORIDA CITY GAS, PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION, SCHEDULE E-1 (REVISED FORM 9/24/06), ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2023 Through DECEMBER 2023. Rows include COST OF GAS PURCHASED (1-14) and PROJECTION (JAN-DEC, TOTAL).

As stated on pages 5-6 of the direct testimony of FCG witness Bustos submitted in this docket on August 4, 2023, the projected LNG costs should have been capitalized to rate base and not included in the PGA. FCG's PGA 2023 actual/estimated true-up filing corrected this error by removing all LNG costs from the 2023 six-month actuals and six-month estimated PGA costs. As a result of this adjustment, the total \$307,193 associated with the initial fill of FCG's LNG Facility has been removed from the PGA. See line 3 of Schedule E-1R filed in this docket:

Table with columns: COMPANY: FLORIDA CITY GAS, PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION, SCHEDULE E-1R (REVISED FORM 9/24/06), REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2023 Through DECEMBER 2023. Rows include COST OF GAS PURCHASED (1-14) and ACTUAL (JAN-DEC, TOTAL) and REVISED PROJECTION (JAN-DEC, TOTAL).

DECLARATION

I, Miguel Bustos, sponsored the answers to Interrogatory Nos. 3-4 from **Staff's Second Set of Interrogatories (Nos. 3-4)** to Florida City Gas in Docket No. 20230003-GU, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Miguel Bustos

Miguel Bustos

Date: 9/6/2023

FPSC EXH No.

16

10/30/2023
ADMITTED

E9

16

FPUC's Response to Staff's First Interrogatories Nos. 1-2

E9

Interrogatory No. 1.

RESPONSES TO INTERROGATORIES

1. When evaluating whether to adjust (flex or not flex) the PGA recovery factor, please identify the specific formula(s), thresholds, variances, or objective measures that are considered in order to trigger the Company to flex the PGA factor up or down in an upcoming month.

Company Response:

Florida Public Utilities closely monitors the actual costs incurred versus the projected costs to be recovered. In order to maintain the over/under balance at a neutral annual position, FPUC will adjust the recovery factor monthly based on projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers. The factor will be increased or decreased as deemed necessary in order to maintain the appropriate recovery of costs.

Respondent: Jeff Bates

Interrogatory No. 2

2. Please refer to the Company's Purchased Gas Adjustment (monthly) filing dated February 20, 2023 to answer the following questions:
- A. Please explain the difference between the Commodity (Pipeline) gas identified on Line 1 under the Actual Column of Schedule A-1, and the Commodity (Other) gas identified on Line 4 under the same column of Schedule A-1.
 - B. Please provide an explanation for the "Other" expenses recorded on Line 6 under the Actual Column of Schedule A-1.
 - C. Please provide an explanation and break down the calculation of the unbilled Over-recovery amount of \$1,588,800 shown on Line 11 under the Actual Column of Schedule A-2.
 - D. Please provide an explanation and break down the calculation of the Over/(under)-recovery Book Balance amount of (\$1,711,824) shown on Line 11 under the Actual Column of Schedule A-2.

Company Response:

- A. Commodity (Pipeline) gas is firm service gas and pipeline charges from FGT.
Commodity (Other) gas is the purchase of gas from various suppliers, to meet the needs of customers each month.

Respondent: Jeff Bates

- B. "Other" expenses are costs that directly influence the Company's PGA. These costs are integrally related to the gas purchase function as well as relate to the Company's optimization of fuel supply. These costs have been historically allowed for recovery through the PGA and are not being recovered through the Companies base rates and

are appropriate for recovery through the PGA clause. Expenses included pertain to outside consulting costs for advancement of our PGA and transportation processes, including load forecasting, outside legal expense for various legal matters not associated with the normal PGA filings and activities, such as RNG legislation and the FGT Rate case. The Company has installed GTS Software, which is used to streamline gas management functions and processes.

- C. The unbilled over-recovery amount of \$1,588,000 represents the accumulated unbilled amount related to fuel revenues. Since customers are cycle billed, this amount is the cumulative accrued revenues related to the number of days not billed nor included in the monthly cycle bills for fuel revenues, which follows the same concept as the unbilled computations for base revenues..

Please see Attached file 2-Unbilled Fuel Revenue Calculation for the monthly calculation.

- D. The over(under) recovery Book Balance represents the total over/under recovery reflected on the Company's general ledger for PGA. This total is derived by adding Line 11 Total Actual/Estimated True-Up and Unbilled Over-recovery
- $$(3,300,624) + 1,588,800 = (1,711,824).$$

Respondent: Bob Waruszewski

10/30/2023
ADMITTED

Florida Public Utilities Company

Natural Gas - Unbilled Calculation

Attached file 2-Unbilled Fuel Revenue Calculation

For the 12 Month Ending December 31, 2023

Unaccounted for %

0.57%

	December-22	January-23
Current Month FUEL Rev incl Cust Chg	\$ 3,657,157	\$ 4,438,694
Current Month Units Sold		908,945
Current Month FUEL Revenue Factor		<u>4.883</u>
Adjustments:		
Unbilled Correction from Dashboard	17,902	43,327
Total Adjustments		43,327
Monthly Unbilled Units w/ Adj	17,902	43,327
Cumulative Unbilled Units	281,560	324,887
Cumulative Unbilled Fuel Revenue	1,368,506	\$ 1,586,536
Net of Regulatory Assesment Fees (1.00503%)	\$ 1,361,657	\$ 1,578,596
Net Change in Unbilled Fuel Revenue	\$ 313,407	\$ 216,939
Fuel Unbilled Balance in GL	\$ 1,361,657	<u>\$ 1,578,596</u>

Fuel gross up ration

#REF!

Unbilled ratio (unbilled/therms)

\$ 0.49

Revenue ratio (revenue/therms)

\$ 0.42

10/30/2023
ADMITTED

File Edit View Tools Help

Find: Account Balance

Template: << Select a template >> Delete Template

Document

Account Code: FN000000012761730

Post Status: Both

Period End Date: 1/31/23

Organization:

Find Now

Stop

Save As Template

New Search

Field Function

Account Code	Organizatio	Period End	Beginning Balance	Period	Ending Balance
FN00-00000-1276-1730	FN00	1/31/2023	1,361,657.00	216,939.00	1,578,596.00

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Account Code: FN000000012761730

Post Status: Both

Period End Date: 12/31/22

Organization:

Find Now

Stop

Save As Template

New Search

Field Function

Account Code	Organi	Period End	Beginning	Period Activity	Ending Balance
FN00-00000-1276-1730	FN00	12/31/2022	1,048,250.00	313,407.00	1,361,657.00

1/1 rows returned Execute: 00:00:00 Display: 00:00:00 Sav MMOORE | CHPK

Florida Public Utilities Company
Fort Meade Natural Gas - Unbilled Calculation
For the 12 Month Ending December 31, 2023
FT00-00000-1276-1730

Unaccounted for % -1.50%

	12/31/2022	January-23
Current Month FUEL Rev Incl Cust Chg, Excl GSLD	\$ 16,087	\$ 20,201
Current Month Units Sold	3,186	3,769
Current Month FUEL Revenue Factor	<u>5.0488</u>	<u>5.360</u>

	December-22	January-23
Purchases		-
Purchase Adjustments Prior Month		-
Purchase Adjustments Current Month		-
Total Purchases		-
Less Unaccounted for:		-
Net Available for Sale		-
Less Sales:		-
Monthly Unbilled Units		0
Adjustments:		
Unbilled Correction Est.		-
Total Adjustments		-
Monthly Unbilled Units w/ Adj	190	1,723
Unbilled Units		1,913
Unbilled Fuel Revenue		\$ 10,254
Net of Regulatory Assesment Fees (1.00503%)	8,851	\$ 10,203
Net Change in Unbilled Fuel Revenue		\$ 1,352
Fuel Unbilled Balance In GL	8,851	<u>\$ 10,203</u>

10/30/2023
ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20230003-GU

Filed: April 5, 2023

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the COMMISSION STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 2B, 2C, and 2D in Docket No. 20230003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.



(Bob Waruszewski), Declarant

Dated: April 5, 2023

10/30/2023
ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20230003-GU

Filed: April 5, 2023

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the COMMISSION STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 1 and 2A, in Docket No. 20230003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Digitally signed by
Jeff Bates
Date: 2023.04.05
13:51:34 -04'00'

(Jeff Bates), Declarant

Dated: April 5, 2023

FPSC EXH No.

17

10/30/2023
ADMITTED

E18

17

FPUC's Response to Staff's Second Interrogatories Nos. 3-4

E18

10/30/2023
ADMITTEDInterrogatory No. 3ARESPONSES TO INTERROGATORIES

3. Schedule E-1, Line 27 in the 2024 Projection filing reflects that the Company is projecting Total Therm Sales of 33,989,746 therms for the January through December 2024 period.

Please answer the following:

- A. Identify the steps the Company followed to develop its therm sales forecast for 2024. If applicable, state any different sources, methods, or processes that were used to develop the forecast used in the 2023 Projection filing, or prior forecast(s) of therm sales.

Response: To develop forecasted therm sales, the Company uses historical customer growth trends and average consumption per customer – typically on a three-year average basis. To build its 2024 therm sales forecast, the Company started with its most recent 2023 forecasted customer counts and built in growth based on historical trends for organic growth, along with any projected growth that may be in addition to this organic growth. Once the forecasted customer counts were projected, the Company then applied average monthly consumption per customer to determine the appropriate level of therms for the forecast.

Respondent: Jeff Bates

10/30/2023
ADMITTED

Interrogatory No. 3B

B. Discuss how forecasted weather influenced the development of the Company's projection for Total Therm Sales of 33,989,746 therms for the January through December 2024 period.

Response: The Company did not build in weather related adjustments when forecasting therm sales for the January through December 2024 period.

Respondent: Jeff Bates

- C. Please identify other non-weather-related variables that influenced the development of the Company's projection for Total Therm Sales of 33,989,746 therms for the January through December 2024 period.

Response: The Company's projection of total therm sales for the January through December 2024 period was primarily influenced by historical trends in customer growth.

Respondent: Jeff Bates

4. Paragraph 9 of FPUC's Petition for Approval of 2024 PGA Factor, states, in part, that the Company has included "costs for outside consulting expenses associated with the ongoing review and modification to the Company's PGA and capacity cost allocation process, as well as a software tool used to assess usage and customer demand." Please answer the following:

A. Please state the dollar amount of costs for "outside consulting expenses" that are included in the 2024 Projection filing.

Response: \$98,542 is included for outside consulting expenses in this filing.

Respondent: Jeff Bates

- B. Please state by schedule, column, and line number where the dollar amount of costs for “outside consulting expenses” are identified in the 2024 Projection filing.

Response: This is included in the line item 6 “Other” on Schedule E-1.

Respondent: Jeff Bates

- C. Please state the dollar amount of costs for the “software tool used to assess usage and customer demand” that are included in the 2024 Projection filing.

Response: \$200,000 is included for the software tool in this filing, which is used to manage customer usage and in assist in determining the gas supply needs for both PGA and transportation customers. Some of these costs are allocated to transportation customers through the Swing Service Rider, which reduces the costs ultimately charged to the PGA customers. The monthly cloud hosting cost is \$12,500/month The Company has also included an additional \$50,000 for incidental maintenance that may occur within the year.

Respondent: Jeff Bates

10/30/2023
ADMITTED

Interrogatory No. 4D

- D. Please state by schedule, column, and line number where the dollar amount of costs for the “software tool used to assess usage and customer demand” are identified in the 2024 Projection filing.

Response: This is included in the line item 6 “Other” on Schedule E-1.

Respondent: Jeff Bates

10/30/2023
ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20230003-GU

Filed: September 18, 2023

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the COMMISSION STAFF'S SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 3 and 4 in Docket No. 20230003-GU. The responses are true and correct to the best of my knowledge.

Under penalty of perjury, I declare that I have read the foregoing declaration and the interrogatory responses identified above, and that the facts stated therein are true.

Digitally signed by
Jeff Bates
Date: 2023.09.15
15:09:47 -04'00'

(Jeff Bates), Declarant

Dated: September 15, 2023

FPSC EXH No.

18

10/30/2023
ADMITTED

E27

18

People's Response to Staff's First Interrogatories Nos. 1–2

E27

1. When evaluating whether to adjust (flex or not flex) the PGA recovery factor, please identify the specific formula(s), thresholds, variances, or objective measures that are considered in order to trigger the Company to flex the PGA factor up or down in an upcoming month.
 - A. Monthly, Peoples' reviews its recovery position for the Purchased Gas Adjustment ("PGA") to determine whether the recovery factor should be flexed. Peoples' objectives in recovering the PGA are to limit the impacts to customer bills from month to month, as well as targeting a neutral recovery position at year end. In forecasting the recovery position at year end, Peoples considers forecasted load demand, forecasted cost of gas based on the settlement prices for Henry Hub natural gas futures traded on the New York Mercantile Exchange, and any other known inputs (e.g., other revenue) impacting the PGA. Based on this forecast and the objectives described above, Peoples determines each month whether to flex the recovery factor for the upcoming month.

2. Please refer to the Company's Purchased Gas Adjustment (monthly) filing dated February 20, 2023, to answer the following questions:
 - A. Please explain the difference between the Commodity (Pipeline) gas identified on Line 1 under the Actual Column of Schedule A-1, and the Commodity (Other) gas identified on Line 4 under the same column of Schedule A-1.
 - B. Please provide an explanation for the "Other" expenses are recorded on Line 6 under the Actual Column of Schedule A-1.
 - C. Please provide an explanation for the "Other" expenses recorded on Line 9 under the Actual Column of Schedule A-1.
- A.
 - a. Commodity (Pipeline) identified on Line 1 represents the cost to transport the commodity to Peoples' system via third-party transmission lines. Commodity (Other) identified on Line 4 represents the costs to purchase the molecules of gas (i.e., the gas commodity).
 - b. The "Other" expenses recorded on Line 6 include the following types of costs: Administrative costs, Legal costs, LNG/CNG costs, and Odorant costs. Please refer to the "Other" section on the A-1 Supporting Detail schedule for a detailed breakdown of the \$672,520 total shown on Line 6 of the A-1 Schedule for January 2023 filed February 20, 2023.
 - c. The "Other" identified on Line 9 represents end use contract swing revenues that are recorded as a credit to the Cost of Gas Purchased. Line 9 is subtracted from the expense lines (i.e., Lines 1 – 6); thus, reducing the total cost of gas.

FPSC EXH No.

18

10/30/2023
ADMITTED

PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20230003-GU
STAFF'S FIRST **E30** OF
INTERROGATORIES
REQUEST NO. 1
BATES PAGE(S): 2-15
FILED: APRIL 5, 2023



February 20, 2023

VIA E-Filing

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

Re: Docket No. 20230003-GU-- Purchased Gas Adjustment (PGA) Clause

Dear Mr. Teitzman:

Enclosed is Peoples Gas System Inc.'s purchased gas adjustment filing for the month of January 2023 consisting of Schedules A-1, A-1 Supporting Detail, A-2, A-3, A-4, A-5, and A-6.

Thank you for your assistance in this matter. If you have any questions, please contact me at 813-228-1451.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew E. Elliott", is written over a light blue horizontal line.

Matthew E. Elliott
Manager, Regulatory Affairs
Peoples Gas System, Inc.

Enclosures

cc: Ms. Paula Brown

FPSC EXH No.
 18
 10/30/2023
 ADMITTED

COMPANY: PEOPLES GAS SYSTEM	COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE										
	OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR					SCHEDULE A-1					
	FOR THE PERIOD OF: JANUARY 23 THROUGH: DECEMBER 23					Page 1 of 1					
Combined For All Rate Classes											
COST OF GAS PURCHASED	REV. FLEX	DOWN EST.	ACTUAL	AMOUNT	DIFFERENCE	%	ACTUAL	REV. FLEX	DOWN EST.	DIFFERENCE	%
1 COMMODITY (Pipeline)	\$93,002	\$77,537	\$93,002	(\$15,465)	(19.35)	\$93,002	\$77,537	(\$15,465)	(19.35)		
2 NO NOTICE SERVICE	\$52,652	\$52,652	\$52,652	\$0	0.00	\$52,652	\$52,652	\$0	0.00		
3 SWING SERVICE	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00		
4 COMMODITY (Other)	\$10,017,119	\$10,017,119	\$10,017,119	(\$949,786)	(9.48)	\$10,017,119	\$9,067,333	(\$949,786)	(9.48)		
5 DEMAND	\$6,403,288	\$7,442,679	\$6,403,288	\$1,039,411	13.97	\$6,403,288	\$7,442,679	\$1,039,411	13.97		
6 OTHER	\$672,520	\$609,152	\$672,520	(\$63,369)	(10.40)	\$672,520	\$735,889	(\$63,369)	(10.40)		
7 LESS END-USE CONTRACT:											
8 DEMAND	\$0	\$0	\$0	\$0	0.00	\$0	\$0	\$0	0.00		
9 OTHER	\$669,950	\$637,548	\$669,950	(\$32,402)	(5.00)	\$669,950	\$702,352	(\$32,402)	(5.00)		
10 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$17,518,378	\$17,561,591	\$17,518,378	\$43,213	0.25	\$17,518,378	\$17,561,591	\$43,213	0.25		
11 NET UNBILLED	\$1,360,778	\$0	\$1,360,778	(\$1,360,778)	0.00	\$1,360,778	\$0	(\$1,360,778)	0.00		
12 COMPANY USE	\$124,975	\$0	\$124,975	(\$124,975)	0.00	\$124,975	\$0	(\$124,975)	0.00		
13 TOTAL THERM SALES (11)	\$22,374,748	\$17,561,591	\$22,374,748	(\$4,813,158)	(27.41)	\$22,374,748	\$17,561,591	(\$4,813,158)	(27.41)		
14 THERMS PURCHASED											
15 COMMODITY (Pipeline)	13,558,106	17,711,866	13,558,106	4,153,760	23.45	13,558,106	17,711,866	4,153,760	23.45		
16 NO NOTICE SERVICE	10,385,000	10,385,000	10,385,000	0	0.00	10,385,000	10,385,000	0	0.00		
17 SWING SERVICE	0	0	0	0	0.00	0	0	0	0.00		
18 COMMODITY (Other)	24,942,672	17,648,875	24,942,672	(7,293,797)	(41.32)	24,942,672	17,648,875	(7,293,797)	(41.32)		
19 DEMAND	146,656,320	232,938,030	146,656,320	87,281,710	37.47	146,656,320	232,938,030	87,281,710	37.47		
20 OTHER	0	0	0	0	0.00	0	0	0	0.00		
21 LESS END-USE CONTRACT:											
22 DEMAND	0	0	0	0	0.00	0	0	0	0.00		
23 OTHER	0	0	0	0	0.00	0	0	0	0.00		
24 TOTAL PURCHASES (17+18-23)	24,942,672	17,648,875	24,942,672	(7,293,797)	(41.32)	24,942,672	17,648,875	(7,293,797)	(41.32)		
25 NET UNBILLED	1,360,677	0	1,360,677	(1,360,677)	0.00	1,360,677	0	(1,360,677)	0.00		
26 COMPANY USE	124,975	0	124,975	(124,975)	0.00	124,975	0	(124,975)	0.00		
27 TOTAL THERM SALES (24)	24,370,318	17,648,875	24,370,318	(6,721,443)	(38.08)	24,370,318	17,648,875	(6,721,443)	(38.08)		
28 THERMS PER THERM											
29 COMMODITY (Pipeline)	(1/15)	0.00438	0.00656	(0.00218)	(56.69)	0.00656	0.00438	(0.00218)	(56.69)		
30 NO NOTICE SERVICE	(2/16)	0.00507	0.00507	0.00000	0.00	0.00507	0.00507	0.00000	0.00		
31 SWING SERVICE	(3/17)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
32 COMMODITY (Other)	(4/18)	0.56755	0.43968	0.12786	22.53	0.43968	0.56755	0.12786	22.53		
33 DEMAND	(6/19)	0.04396	0.03195	(0.01201)	(37.59)	0.03195	0.04396	(0.01201)	(37.59)		
34 OTHER	(6/20)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
35 LESS END-USE CONTRACT:											
36 DEMAND	(7/21)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
37 OTHER	(8/22)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
38 TOTAL COST	(9/23)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
39 NET UNBILLED	(11/24)	0.99500	0.99500	0.00000	29.41	0.99500	0.99500	0.00000	29.41		
40 COMPANY USE	(12/25)	1.00001	0.00000	(0.99999)	0.00	0.00000	1.00001	(0.99999)	0.00		
41 TOTAL THERM SALES	(13/26)	0.71884	0.99500	0.27616	27.75	0.99500	0.71884	0.27616	27.75		
42 TRUE-UP	(11/27)	0.00000	0.00000	0.00000	0.00	0.00000	0.00000	0.00000	0.00		
43 REVENUE PA FACTOR	(40+41)	0.71884	0.71884	0.00000	27.75	0.71884	0.71884	0.00000	27.75		
44 REVENUE PA FACTOR	(E-4)	1.00503	1.00503	0.00000	0.00	1.00503	1.00503	0.00000	0.00		
45 PGA FACTOR ROUNDED TO NEAREST .001	(42+43)	0.72246	1.00000	27.75000	27.75	1.00000	0.72246	27.75000	27.75		

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL			Page 1 of 1
FOR THE PERIOD OF: JANUARY 23 through DECEMBER 23					
CURRENT MONTH: JANUARY 2023					
COMMODITY (Pipeline)	THERMS-Line 15	INVOICE AMOUNT-Line 1	COST PER THERM-Line 28		
1 Commodity Pipeline (FGT)	8,577,540	42,802.00	\$0.00499		
2 Commodity Pipeline (SNG)	252,590	8,794.88	\$0.03482		
3 Commodity Pipeline (Gulfstream)	3,823,560	8,220.65	\$0.00215		
4 Commodity Pipeline (FGT) -Dec'22 Accrual Adj.	23,210	(486.62)	(\$0.02097)		
5	25,736	14,271.88	\$0.55455		
6 Commodity Pipeline (Gulfstream) -Dec'22 Accrual Adj.	10	105.40	\$10.54015		
7 Commodity Pipeline (SNG) - Dec'22 Accrual Adj	1,110	46.54	\$0.04193		
8 Commodity Pipeline	833,850	833.85	\$0.00100		
9 Commodity Pipeline	20,500	30,216.80	\$1.47399		
10 Penalties	0	(11,803.38)	\$0.00000		
11 TOTAL COMMODITY (Pipeline)	13,558,106	93,002.01	\$0.00686		
SWING SERVICE	THERMS-Line 17	INVOICE AMOUNT-Line 3	COST PER THERM-Line 30		
12 Swing Service-Demand-3rd Party Suppliers	0	0.00	\$0.00000		
13 TOTAL SWING SERVICE	0	0.00	\$0.00000		
COMMODITY OTHER	THERMS-Line 18	INVOICE AMOUNT-Line 4	COST PER THERM-Line 31		
14 Purchases from 3rd Party Suppliers	24,051,510	9,842,401.87	\$0.40922		
15 Purchases from 3rd Party Suppliers -Dec'22 Accrual Adj	(550,470)	393,401.71	(\$0.71467)		
16 Imbalance Cashout (FGT)	861,100	581,655.81	\$0.67548		
17 Imbalance Cashout (FGT)-Dec'22 Accrual Adj.	(2,504,070)	(1,492,926.53)	(\$0.59620)		
18 Imbalance Cashout (SNG)	252,390	93,131.91	\$0.36900		
19 Imbalance Cashout (SNG)-Dec'22 Accrual Adj.	1,110	(10,705.58)	(\$9.64467)		
20 Imbalance Cashout (Gulfstream)	413,920	152,976.97	\$0.36958		
21 Imbalance Cashout (Gulfstream)-Dec'22 Accrual Adj.	(7,240)	(4,927.17)	(\$0.68055)		
22	(57,790)	(21,358.07)	(\$0.36958)		
23	728,340	420,980.52	\$0.57800		
24	471	3,978.52	\$8.44571		
25	116,692	99,051.77	\$0.84883		
26	(61,190.00)	(33,960.45)	(\$0.55500)		
27	156,950.00	90,403.20	\$0.57600		
28	317,840.00	183,711.52	\$0.57800		
29	33,240	13,788.12	\$0.41481		
30	182,630	105,560.14	\$0.57800		
31 SEACOAST Cashout	(13,972)	(66,087.56)	-\$4.73000		
32 SEACOAST Cashout -Dec'22 Accrual Adj.	1,183	99,671.24	\$84.25295		
33 Cashouts-Peoples' Transportation Customers	482,370	192,334.37	\$0.39873		
34 Cashouts-NCTS Program	711,508	342,528.23	\$0.48141		
35 Injection	(173,850.00)	(18,230.51)	(\$0.10486)		
36 Withdrawal - Dec '22 Adjustment	-	(494.84)	(\$0.00000)		
37 TOTAL COMMODITY (Other)	24,942,672	10,966,885.19	\$0.43968		
DEMAND	THERMS-Line 19	INVOICE AMOUNT-Line 5	COST PER THERM-Line 32		
38 Demand (SNG)	28,873,090	1,319,391.73	\$0.04570		
39 Demand (SNG) - Capacity Release	(21,817,180)	(979,887.37)	\$0.04491		
40 Demand (SNG) -Dec'22 Accrual Adj.	0	1.78	\$0.00000		
41 Demand (SNG) Capacity Release -Dec'22 Adj	0	(7.20)	\$0.00000		
42 Demand Seacoast	25,489,440	612,192.84	\$0.02402		
43 Demand (Gulfstream)	10,850,000	604,562.00	\$0.05572		
44 Gulfstream - Volume Not Recalled	(200,000)	(11,144.00)	\$0.05572		
45 Demand (FGT)	159,975,500	9,500,748.41	\$0.05939		
46 Temporary Relinquishment Credit - (FGT)	(75,806,860)	(5,247,242.13)	(\$0.06922)		
47 Temporary Acquisition (FGT)	7,750,000	399,125.00	\$0.05150		
48 Demand	8,042,330	176,127.03	\$0.02190		
49	0	650.00	\$0.00000		
50 (FGT)-Dec'22 Accrual Adj.	0	(0.16)	\$0.00000		
51 Demand	2,500,000	28,750.00	\$0.01150		
52 TOTAL DEMAND	145,656,320	6,403,267.93	\$0.04396		
OTHER	THERMS-Line 20	INVOICE AMOUNT-Line 6	COST PER THERM-Line 33		
53 Administrative Costs	0	199,693.17	\$0.00000		
54 Legal	0	(15,190.00)	(\$0.00000)		
55 LNG/CNG	0	428,068.00	\$0.00000		
56 Odorant	0	59,949.31	\$0.00000		
57 TOTAL OTHER	0	672,520.48	\$0.00000		

FPSC EXH No.
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10/30/2023
 ADMITTED

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: 4987345		JANUARY 23 through DECEMBER 23		Page 1 of 1		ACTUAL		PERIOD TO DATE	
		ACTUAL	ESTIMATE	DIFFERENCE	%	ACTUAL	ESTIMATE	DIFFERENCE	%
TRUE-UP CALCULATION									
1	PACKAGED GAS COST (A-1, LINES 4-13)	\$10,841,910	\$10,017,419	(\$824,791)	(0.08234)	\$10,841,910	\$10,017,419	(\$824,791)	(0.08234)
2	PORTFOLIATION COST (A-1, LINES 1+2+3+5+6+7+8+9)	\$17,393,403	\$17,561,591	\$168,188	0.00956	\$17,393,403	\$17,561,591	\$168,188	0.00956
3	TOTAL	\$22,374,748	\$17,561,591	(\$4,813,158)	(0.27407)	\$22,374,748	\$17,561,591	(\$4,813,158)	(0.27407)
4	FUEL REVENUES (NET OF REVENUE TAX)	\$22,374,748	\$17,561,591	(\$4,813,158)	(0.27407)	\$22,374,748	\$17,561,591	(\$4,813,158)	(0.27407)
5	FUEL REVENUE REFUND(COLLECTION)	\$24	\$24	\$0	0.00000	\$24	\$24	\$0	0.00000
6	FUEL REVENUE APPLICABLE TO PERIOD *	\$22,374,772	\$17,561,615	(\$4,813,158)	(0.27407)	\$22,374,772	\$17,561,615	(\$4,813,158)	(0.27407)
7	TRUE-UP PROVISION - THIS PERIOD (LINE 4 (+ or -) LINE 5)	\$4,981,369	\$24	(\$4,981,345)	(207.55604170)	\$4,981,369	\$24	(\$4,981,345)	(207.55604170)
8	INTEREST PROVISION-THIS PERIOD (21) (LINE 6 - LINE 3)	\$1,530	\$4,883	\$3,353	0.68670	\$1,530	\$4,883	\$3,353	0.68670
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$2,081,893	\$1,305,161	\$3,387,053	2.59512	\$2,081,893	\$1,305,161	\$3,387,053	2.59512
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$24	-\$24	\$0	0.00000	(\$24)	(\$24)	\$0	0.00000
10a	OVER EARNINGS REFUND	\$0	\$0	\$0	0.00000	\$0	\$0	\$0	0.00000
11a	OVER EARNINGS REFUND	\$2,900,982	\$1,310,044	(\$1,590,938)	(1.21442)	\$2,900,982	\$1,310,044	(\$1,590,938)	(1.21442)
11b	REFUNDS FROM PIPELINE	\$0	\$0	\$0	0.00000	\$0	\$0	\$0	0.00000
12	ADJ TOTAL ESTACT TRUE-UP (11+11a)	\$2,900,982	\$1,310,044	(\$1,590,938)	(1.21442)	\$2,900,982	\$1,310,044	(\$1,590,938)	(1.21442)
INTEREST PROVISION									
13	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,081,893)	1,305,161	3,387,053	2.59512	(2,081,893)	1,305,161	3,387,053	2.59512
14	ENDING TRUE-UP BEFORE INTEREST (13+7+5+10a+11a)	2,899,482	1,305,161	(1,594,292)	(1.22153)	2,899,482	1,305,161	(1,594,292)	(1.22153)
15	TOTAL (13+14)	817,560	2,610,321	1,792,761	0.68680	817,560	2,610,321	1,792,761	0.68680
16	AVERAGE (50% OF 15)	408,780	1,305,161	896,381	0.00000	408,780	1,305,161	896,381	0.00000
17	INTEREST RATE - FIRST DAY OF MONTH	4.37	4.37	0	0.00000	4.37	4.37	0	0.00000
18	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	4.61	4.61	0	0.00000	4.61	4.61	0	0.00000
19	TOTAL (17+18)	8.98	8.98	0	0.00000	8.98	8.98	0	0.00000
20	AVERAGE (50% OF 19)	4.49	4.49	0	0.00000	4.49	4.49	0	0.00000
21	MONTHLY INTEREST (20)(12 Months)	0.37417	0.37417	(0)	(0.00000)	0.37417	0.37417	(0)	(0.00000)
22	INTEREST PROVISION (19x21)	\$1,530	\$4,883	\$3,353	0.68670	\$1,530	\$4,883	\$3,353	0.68670

* If line 5 is a refund add to line 4
 If line 8 is a collection () subtract from line 4

FPSC EXH No.
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 10/30/2023
 ADMITTED

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE									
ACTUAL FOR THE PERIOD OF:		JANUARY 23 through DECEMBER 23									
PRESENT MONTH:		JAN 23									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
MO	PURCHASED LINES	PURCH.	SPH	SYSTEM	END	TOTAL	COMM. COST	COMM. COST	DEMAND	OTHER	TOTAL
		FTS-1	FTS-2	FTS-3	FTS-4	FTS-5	THRU	PRELIME	CHARGES	CHRG	CHRG
		DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND	DEMAND
1	JAN 23	FGT	FTS-1 COMM PIPELINE	374,860	0	374,860	0	48,931.43	2,668,398.93	0	50.50
2	JAN 23	FGT	FTS-2 COMM PIPELINE	60,271,610	0	60,271,610	0	1,870.57	610,229.42	0	54.37
3	JAN 23	FGT	FTS-3 DEMAND	16,698,030	0	16,698,030	0	0	1,386,016.93	0	33.68
4	JAN 23	FGT	FTS-3 DEMAND	14,601,000	0	14,601,000	0	0	52,651.98	0	39.49
5	JAN 23	FGT	NO NOTICE	10,356,000	0	10,356,000	0	0	176,127	0	50.51
6	JAN 23	FGT	DEMAND	8,042,330	0	8,042,330	0	0	0	0	32.19
7	JAN 23	SONAT	COMM PIPELINE	282,690	0	282,690	0	0	8,794.88	0	34.48
8	JAN 23	SONAT	DEMAND	28,873,090	0	28,873,090	0	0	1,319,397.73	0	34.57
9	JAN 23	SONAT	DEMAND	252,380	0	252,380	0	0	679,867.27	0	34.57
10	JAN 23	SONAT	COMM OTHER	252,380	0	252,380	0	0	0	0	38.90
11	JAN 23	Penalty	COMM PIPELINE	0	0	0	0	0	0	0	0
12	JAN 23	SEACOST	DEMAND	28,469,440	0	28,469,440	0	0	614,182.84	0	32.40
13	JAN 23	GUL FTSTREAM PIPELINE	COMM PIPELINE	3,823,560	0	3,823,560	0	0	8,226.65	0	50.22
14	JAN 23	GUL FTSTREAM PIPELINE	DEMAND	10,850,000	0	10,850,000	0	0	604,565.00	0	55.67
15	JAN 23	GUL FTSTREAM PIPELINE - RELEASE	DEMAND	(200,000)	0	(200,000)	0	0	(11,144.00)	0	55.67
16	JAN 23	GUL FTSTREAM PIPELINE	COMM OTHER	413,920	0	413,920	0	0	38,960	0	38.96
17	JAN 23	CO TRANSP. CUSTOMERS	DEMAND	2,500,000	0	2,500,000	0	0	26,780.00	0	31.15
18	JAN 23	CO TRANSP. CUSTOMERS	DEMAND	20,000	0	20,000	0	0	660.00	0	31.15
19	JAN 23	CO TRANSP. CUSTOMERS	COMM PIPELINE	26,736	0	26,736	0	0	30,216.80	0	31.15
20	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	482,370	0	482,370	0	0	14,271.88	0	35.64
21	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	711,508	0	711,508	0	0	339.87	0	35.64
22	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	171,508	0	171,508	0	0	348.14	0	35.64
23	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	(173,850)	0	(173,850)	0	0	510.49	0	35.64
24	JAN 23	CO TRANSP. CUSTOMERS	COMM PIPELINE	833,890	0	833,890	0	0	80.10	0	35.64
25	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	172,370	0	172,370	0	0	528.64	0	35.64
26	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	11,372,820	0	11,372,820	0	0	58,481.58	0	35.64
27	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	780,200	0	780,200	0	0	350.02	0	35.64
28	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	4,044,800	0	4,044,800	0	0	332.73	0	35.64
29	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	5,454,630	0	5,454,630	0	0	346.57	0	35.64
30	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	310,000	0	310,000	0	0	329.60	0	35.64
31	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	2,019,510	0	2,019,510	0	0	333.61	0	35.64
32	JAN 23	CO TRANSP. CUSTOMERS	COMM OTHER	198,312,944	0	198,312,944	0	0	6,455,925.48	0	35.78
33	Total										

PEOPLES GAS SYSTEM, INC.
 DOCKET NO. 20230003-GU
 MONTHLY PGA
 FILED: FEBRUARY 20, 2023

FPSC EXH No.
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 10/30/2023
 ADMITTED

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY		JANUARY 23		JAN23		THROUGH		DECEMBER 23		SCHEDULE A-4	
FOR THE PERIOD OF:		PRESENT MONTH:		GROSS		NET		MONTHLY		MONTHLY		WELHEAD	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PRODUCER/SUPPLIER	PIPELINE	RECEIPT POINT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	PRICE	CITIGATE PRICE
			MMBtu/d	MMBtu/d	MMBtu	MMBtu	MMBtu	MMBtu	MMBtu	MMBtu	MMBtu	\$/MMBtu	\$/GGE
1	FGT	25309-Cs #11 Mt Vernon Zone 3	5,000.0000	161.2903	8,987.0000	161.1613	4,986	2,9400	2,94235			2.7500	2.81791
2	FGT	25309-Cs #11 Mt Vernon Zone 3	289.9032	289.9032	283.5804	8,987.0000	8,765	3,9600	4,05115			2.7500	2.81791
3	FGT	25309-Cs #11 Mt Vernon Zone 3	104.8387	104.8387	102.3121	180,000.0000	3,172	3,9600	4,05115			2.7500	2.81791
4	FGT	City-Gates	5,806.6452	5,806.6452	5,806.6452	180,000.0000	8,000	2,7500	2,7500			2.7500	2.81791
5	FGT	City-Gates	2,680.6452	2,680.6452	2,680.6452	80,000.0000	8,000	2,7500	2,7500			2.7500	2.81791
6	FGT	City-Gates	7,741.9355	7,741.9355	7,741.9355	240,000.0000	3,5038	5,1274	5,1274			2.7500	2.81791
7	FGT	City-Gates	20,000.0000	20,000.0000	20,000.0000	620,000.0000	620,000	5,1274	5,1274			2.7500	2.81791
8	FGT	57391-Ngpl Vention	1,792.8710	1,792.8710	1,792.8710	54,328	11,821	2,7281	2,7281			3.5750	3.5750
9	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	2,8672	2,8672			3.5750	3.5750
10	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	2,8672	2,8672			3.5750	3.5750
11	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	2,8672	2,8672			3.5750	3.5750
12	FGT	57391-Ngpl Vention	1,860.3871	1,860.3871	1,860.3871	48,572.0000	47,284	3,1000	3,1000			3.5750	3.5750
13	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
14	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
15	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
16	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
17	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
18	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,2520	3,2520			3.5750	3.5750
19	FGT	57391-Ngpl Vention	1,525.2784	1,525.2784	1,525.2784	48,572.0000	47,284	3,4800	3,4800			3.5750	3.5750
20	FGT	57391-Ngpl Vention	1,170.2903	1,170.2903	1,143.9588	36,279.0000	35,463	3,4800	3,4800			3.5750	3.5750
21	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,5150	3,5150			3.5750	3.5750
22	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,5150	3,5150			3.5750	3.5750
23	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,5150	3,5150			3.5750	3.5750
24	FGT	57391-Ngpl Vention	617.2648	617.2648	603.4644	19,138.0000	18,707	3,8600	3,8600			3.5750	3.5750
25	FGT	57391-Ngpl Vention	390.0868	390.0868	381.3196	12,093.0000	11,821	3,8600	3,8600			3.5750	3.5750
26	FGT	25309-Cs #11 Mt Vernon Zone 3	71.3226	71.3226	71.2655	2,211.0000	2,209	2,7350	2,7350			2.7350	2.7350
27	FGT	25309-Cs #11 Mt Vernon Zone 3	84.0323	84.0323	82.1415	2,605.0000	2,546	2,7350	2,7350			2.7350	2.7350
28	FGT	25309-Cs #11 Mt Vernon Zone 3	155.3548	155.3548	151.6594	4,816.0000	4,708	2,7350	2,7350			2.7350	2.7350
29	FGT	25309-Cs #11 Mt Vernon Zone 3	155.3548	155.3548	151.6594	4,816.0000	4,708	2,7350	2,7350			2.7350	2.7350
30	FGT	25309-Cs #11 Mt Vernon Zone 3	38.1936	38.1936	37.2731	1,184.0000	1,155	2,7350	2,7350			2.7350	2.7350
31	FGT	25309-Cs #11 Mt Vernon Zone 3	38.1936	38.1936	37.2731	1,184.0000	1,155	2,7350	2,7350			2.7350	2.7350
32	FGT	25309-Cs #11 Mt Vernon Zone 3	38.1936	38.1936	37.2731	1,184.0000	1,155	2,7350	2,7350			2.7350	2.7350
33	FGT	25309-Cs #11 Mt Vernon Zone 3	380.2003	380.2003	379.8861	11,789.0000	11,750	2,7500	2,7500			2.7500	2.7500
34	FGT	25309-Cs #11 Mt Vernon Zone 3	448.2258	448.2258	448.1407	13,895.0000	13,582	2,7500	2,7500			2.7500	2.7500
35	FGT	25309-Cs #11 Mt Vernon Zone 3	823.5161	823.5161	809.5745	25,684.0000	25,106	2,7500	2,7500			2.7500	2.7500
36	FGT	25309-Cs #11 Mt Vernon Zone 3	203.7419	203.7419	198.8318	6,316.0000	6,164	2,7500	2,7500			2.7500	2.7500
37	FGT	25309-Cs #11 Mt Vernon Zone 3	203.7419	203.7419	198.8318	6,316.0000	6,164	2,7500	2,7500			2.7500	2.7500
38	FGT	25309-Cs #11 Mt Vernon Zone 3	203.7419	203.7419	198.8318	6,316.0000	6,164	2,7500	2,7500			2.7500	2.7500
39	FGT	25309-Cs #11 Mt Vernon Zone 3	203.7419	203.7419	198.8318	6,316.0000	6,164	2,7500	2,7500			2.7500	2.7500
40		SUBTOTAL	53,410.2258	53,033.8989	1,856,717.0000	1,644,024	1,6255					2.7500	2.81791

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated at a fuel surcharge of 0.00%, 2.25%, 1.55%, and 2.52% per dth for Callahan, FGT, Gulfstream, and Southern Natural Gas pipelines, respectively.
 (3) Included in the monthly gross volumes above are 38,350 dth's nominated under FGT FTS-2 and 0 dth's nominated under FGT FTS-3.

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COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION SYSTEM SUPPLY		JANUARY 23 through DECEMBER 23		SCHEDULE A-4 Page 2 of 2		
FOR THE PERIOD OF: PRESENT MONTH:				JANUARY 23 through DECEMBER 23				
(A) PRODUCER/SUPPLIER	(B) PIPELINE	(C) RECEIPT POINT	(D) GROSS AMOUNT MMBtu/D	(E) NET AMOUNT MMBtu/D	(F) MONTHLY GROSS MMBtu	(G) MONTHLY NET MMBtu	(H) WELLHEAD PRICE \$/MMBtu	(I) CITIGATE PRICE (\$/GGE)
41	FGT	25309-Cs #11 Mt Vernon Zone 3	161,2903	161,1613	5,000,0000	4,986	3,1200	120,8510
42	FGT	25309-Cs #11 Mt Vernon Zone 3	1,046,3871	1,024,7984	32,500,0000	3,1769	3,1600	3,2251
43	FGT	25309-Cs #11 Mt Vernon Zone 3	241,9355	236,1048	7,500,0000	7,319	3,1600	3,2279
44	FGT	25309-Cs #11 Mt Vernon Zone 3	161,2903	161,1613	5,000,0000	4,986	3,2782	3,2782
45	FGT	25309-Cs #11 Mt Vernon Zone 3	164,5161	160,5513	5,100,0000	4,977	3,9700	4,0880
46	FGT	25309-Cs #11 Mt Vernon Zone 3	808,4816	788,2085	25,000,0000	24,438	2,9000	2,9675
47	FGT	25309-Cs #11 Mt Vernon Zone 3	611,7097	597,9462	18,965,0000	18,536	2,7450	2,8818
48	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	2,8650	2,9395
49	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	2,9100	2,9788
50	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	2,9600	3,0790
51	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,0300	3,0974
52	FGT	25309-Cs #11 Mt Vernon Zone 3	611,7097	597,9462	18,965,0000	18,536	3,2800	3,2786
53	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,2150	3,2890
54	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,2700	3,3627
55	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,2850	3,3661
56	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,4271	3,4574
57	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,3800	3,4734
58	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,3950	3,4735
59	FGT	25309-Cs #11 Mt Vernon Zone 3	611,7097	597,9462	18,965,0000	18,536	3,4250	3,5084
60	FGT	25309-Cs #11 Mt Vernon Zone 3	815,6129	797,2616	25,284,0000	24,715	3,5400	3,6248
61	FGT	25309-Cs #11 Mt Vernon Zone 3	611,7097	597,9462	18,965,0000	18,536	3,5950	3,6775
62	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,6850	3,7805
63	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,8350	3,9237
64	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,8300	4,0306
65	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	3,9700	4,0938
66	FGT	25309-Cs #11 Mt Vernon Zone 3	203,9032	199,3154	6,321,0000	6,179	4,0550	4,1684
67	FGT	25309-Cs #11 Mt Vernon Zone 3	193,5484	190,5484	6,000,0000	5,907	2,9000	2,9566
68	FGT	25309-Cs #11 Mt Vernon Zone 3	800,6452	771,6452	18,000,0000	17,771	3,1900	3,2422
69	FGT	25309-Cs #11 Mt Vernon Zone 3	193,5484	190,5484	6,000,0000	5,907	3,2750	3,3566
70	FGT	25309-Cs #11 Mt Vernon Zone 3	11,173,0000	10,999,8185	346,363,0000	340,984	5,4850	5,5736
71	FGT	25309-Cs #11 Mt Vernon Zone 3	193,5484	190,5484	6,000,0000	5,907	3,2100	3,2854
72	FGT	25309-Cs #11 Mt Vernon Zone 3	193,5484	190,5484	6,000,0000	5,907	3,3850	3,4329
73	FGT	25309-Cs #11 Mt Vernon Zone 3	161,2903	161,2903	5,000,0000	5,000	3,4400	3,4400
74	FGT	25309-Cs #11 Mt Vernon Zone 3	161,2903	161,2903	5,000,0000	5,000	3,7850	3,7850
75	FGT	25309-Cs #11 Mt Vernon Zone 3	2,420,0000	2,420,0000	75,020,0000	75,020	5,0021	5,0021
76	FGT	25309-Cs #11 Mt Vernon Zone 3	24,172	23,787	749,424	737,400	120,8510	120,8510
77	FGT	25309-Cs #11 Mt Vernon Zone 3	7,1580	78,820	2,405,191	2,381,483	1,823,84	1,841,92
		SUBTOTAL						
		TOTAL						

(1) The wellhead price listed for each receipt point represents the actual cost of gas to PGS from its supplier(s).
 (2) The above net volumes are calculated at a fuel surcharge of 0.00%, 1.55%, and 2.52% per dth for Callahan, FGT, Gulfstream, and Southern Natural Gas pipelines, respectively.
 (3) Included in the monthly gross volumes above are 38,350 dth's nominated under FGT FTS-2 and 0 dth's nominated under FGT FTS-3.

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COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT (PGA) - SUMMARY												
		ACTUAL FOR THE PERIOD OF: JANUARY 23 through DECEMBER 23												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD
PGA COST														
1	Commodity Costs	\$ 10,868,655.99												\$ 10,868,655.99
2	Transportation Costs	\$ 6,876,972.86												\$ 6,876,972.86
3	Handling Costs (Settlement)	\$ -												\$ -
4	Company Use	\$ (154,974.71)												\$ (154,974.71)
5	Administrative Costs	\$ 627,761.17												\$ 627,761.17
6	Obeyant Charges	\$ 89,949.31												\$ 89,949.31
7	Legal	\$ (15,190.00)												\$ (15,190.00)
8	Total	\$ 17,385,403.53												\$ 17,385,403.53
PGA THERM SALES														
9	Residential	12,765,880												12,765,880
10	Commercial	6,026,388												6,026,388
11	Off System Sales	5,880,000												5,880,000
12	Total	24,370,318												24,370,318
PGA RATES (FLEX/DOWN FACTORS) (Average for YTD)														
13	Residential	\$ 1.00000												\$ 1.00000
14	Commercial	\$ 1.00000												\$ 1.00000
PGA REVENUES														
15	Residential	\$ 12,706,110												\$ 12,706,110
16	Commercial	\$ 5,673,627												\$ 5,673,627
17	Off System Sales	\$ 2,410,293												\$ 2,410,293
18	Chain Out-Transportation Customers	\$ 335,274												\$ 335,274
19	Swing Charge-Transportation Customers	\$ (103,333)												\$ (103,333)
20	Unbilled Revenue-Residential	\$ 1,360,036												\$ 1,360,036
21	Unbilled Revenue-Commercial	\$ 10,742												\$ 10,742
22	Total	\$ 22,374,748												\$ 22,374,748
NUMBER OF PGA CUSTOMERS (Average for YTD)														
23	Residential	427,434												427,434
24	Commercial	16,816												16,816
25	Off System Sales	1												1
26	Total	443,251												443,251

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COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF:		JANUARY 23 through DECEMBER 23											
		JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23
SOUTH FLORIDA DIVISION:													
1	AVERAGE BTU CONTENT OF GAS PURCHASED												
	THERMS PURCHASED												
	CFE PURCHASED												
	=AVERAGE BTU CONTENT	1.0246											
2	PRESSURE CORRECTION FACTOR												
	a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
	b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
	PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3	BILLING FACTOR												
	BTU CONTENT x PRESSURE CORRECTION FACTOR	1.042											
TAMPA													
1	AVERAGE BTU CONTENT OF GAS PURCHASED												
	THERMS PURCHASED												
	CFE PURCHASED												
	=AVERAGE BTU CONTENT	1.0226											
2	PRESSURE CORRECTION FACTOR												
	a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
	b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
	PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3	BILLING FACTOR												
	BTU CONTENT x PRESSURE CORRECTION FACTOR	1.040											
ST. PETE													
1	AVERAGE BTU CONTENT OF GAS PURCHASED												
	THERMS PURCHASED												
	CFE PURCHASED												
	=AVERAGE BTU CONTENT	1.0236											
2	PRESSURE CORRECTION FACTOR												
	a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
	b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
	PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3	BILLING FACTOR												
	BTU CONTENT x PRESSURE CORRECTION FACTOR	1.041											

COMPANY: PEOPLES GAS SYSTEM		CONVERSION FACTOR CALCULATION											
ACTUAL FOR THE PERIOD OF:		JANUARY 23 through DECEMBER 23											
		SCHEDULE A-6 Page 2 of 5											
ORLANDO DIVISION:		JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUNE 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23
1	AVERAGE BTU CONTENT OF GAS PURCHASED												
	THERMS PURCHASED												
	CFE PURCHASED												
	=AVERAGE BTU CONTENT	1.0246											
2	PRESSURE CORRECTION FACTOR												
	a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
	b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
	PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3	BILLING FACTOR												
	BTU CONTENT X PRESSURE CORRECTION FACTOR	1.042											
JACKSONVILLE DIVISION:													
1	AVERAGE BTU CONTENT OF GAS PURCHASED												
	THERMS PURCHASED												
	CFE PURCHASED												
	=AVERAGE BTU CONTENT	1.0266											
2	PRESSURE CORRECTION FACTOR												
	a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
	b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
	PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3	BILLING FACTOR												
	BTU CONTENT X PRESSURE CORRECTION FACTOR	1.044											

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COMPANY: PEOPLES GAS SYSTEM CONVERSION FACTOR CALCULATION
 ACTUAL FOR THE PERIOD OF: JANUARY 23 through DECEMBER 23
 SCHEDULE A-6
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LAKELAND	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUNE 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFE PURCHASED												
=AVERAGE BTU CONTENT	1.0236											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.041											
DAYTONA:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFE PURCHASED												
=AVERAGE BTU CONTENT	1.0246											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01897											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.042											

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COMPANY: PEOPLES GAS SYSTEM CONVERSION FACTOR CALCULATION
 ACTUAL FOR THE PERIOD OF: JANUARY 23 through DECEMBER 23
 SCHEDULE A-6
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AVON PARK:	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUNE 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFE PURCHASED												
=AVERAGE BTU CONTENT	1.0236											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.041											
SARASOTA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFE PURCHASED												
=AVERAGE BTU CONTENT	1.0236											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.041											
JUPITER DIVISIONS:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFE PURCHASED												
=AVERAGE BTU CONTENT	1.0246											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.042											

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COMPANY: PEOPLES GAS SYSTEM CONVERSION FACTOR CALCULATION SCHEDULE A-6
 ACTUAL FOR THE PERIOD OF: JANUARY 23 through DECEMBER 23 Page 5 of 5

	JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUNE 23	JUL 23	AUG 23	SEP 23	OCT 23	NOV 23	DEC 23
PANAMA CITY:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFP PURCHASED	1.0243											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	15.09											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.02444											
3 BILLING FACTOR												
BTU CONTENT X PRESSURE CORRECTION FACTOR	1.049											
Ocala:												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFP PURCHASED	1.0236											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT X PRESSURE CORRECTION FACTOR	1.041											
FORT MYERS												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
THERMS PURCHASED												
CFP PURCHASED	1.0236											
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	14.98											
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a.	14.73											
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	1.01697											
3 BILLING FACTOR												
BTU CONTENT X PRESSURE CORRECTION FACTOR	1.041											

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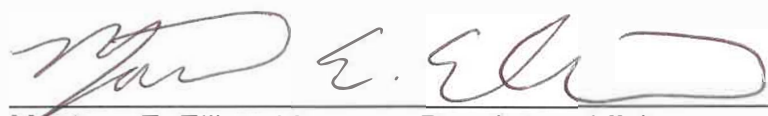
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10/30/2023
ADMITTED

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

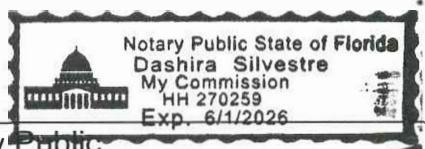
Before me, the undersigned authority personally appeared by means of physical presence this 11th day of April, 2023, by, Matthew E. Elliott who deposed and said that he is Manager, Regulatory Affairs Peoples Gas System, Inc. and that the individuals listed in Peoples Gas System Inc. response to Staff's First Set of Interrogatories, (Nos. 1-2) prepared or assisted with the responses to these interrogatories to the best of his information and belief. He is personally known to me or has produced wok ID as identification.

Dated at Tampa, Florida this 11th day of April 2023.



Matthew E. Elliott, Manager, Regulatory Affairs
Peoples Gas System Inc.

Sworn to and subscribed before me this 11th day of April 2023.



Notary Public
Name typed, printed or stamped

My Commission expires 6/1/2026

FPSC EXH No.

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10/30/2023
ADMITTED

E44

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People's Response to Staff's Second Interrogatories Nos. 3–6

E44

For the following questions, please refer to the identified schedules in Exhibit MEE-2, attached to the testimony of witness Matthew E. Elliott, dated August 4, 2023 (2024 Projection filing). In addition, Schedule E-1 from Exhibit KLB-2, attached to the testimony of witness Karen L. Bramley, dated August 5, 2022 will be referenced (2023 Projection filing).

- 3.** Schedule E-1/R, Line 27 in the 2024 Projection filing reflects that the Company's actual/estimated Total Therm Sales for 2023 is 168,615,181 therms. Schedule E-1, Line 27 in the 2023 Projection filing reflects that the Company estimated Total Therm Sales for 2023 would be 135,104,286 therms. Please identify the principle drivers for the variance of 33,510,895 therms (24.8 percent) between the projected amount referenced in the Schedule E-1 and the actual/estimated amount referenced in Schedule E-1/R.
- A.** The principal driver for the difference between the actual/estimated therm sales for 2023 in the 2024 Projection filing on Line 27 of Schedule E-1/R and the estimated therm sales for 2023 on Line 27 of Schedule E-1 of the 2023 Projection filing is the therms associated with off-system sales. The estimate for 2023 in the 2023 Projection filing does not include the therms associated with off-system sales for purposes of the Purchased Gas Adjustment because these types of sales are typically unpredictable and short-term in nature. The 2023 therms purchased/sold in the 2024 Projection filing include the actual number of therms purchased/sold through June 2023, which includes actual off-system sales. This is consistent with Peoples' projection filings in previous purchased gas adjustment dockets.

4. Schedule E-1, Line 27 in the 2024 Projection filing reflects that the Company is projecting Total Therm Sales of 145,805,562 therms for the January through December 2024 period. Please answer the following:
- A. Identify the steps the Company followed to develop its therm sales forecast for 2024. If applicable, state any different sources, methods, or processes that were used to develop the 2024 forecast that were not used for developing the forecast in the 2023 Projection filing, or prior forecast(s) of therm sales.
 - B. Discuss how forecasted weather influenced the development of the Company's projection for Total Therm Sales of 145,805,562 therms for the January through December 2024 period.
 - C. Please identify other non-weather-related variables that influenced the development of the Company's projection for Total Therm Sales of 145,805,562 therms for the January through December 2024 period.
- A.
- A. The 2024 Projection filing utilized forecasting consistent with the forecasting presented in the company's 2023 Petition for Rate Increase, Docket 20230023-GU ("the Petition"). Per Witness Eric Fox's direct testimony filed with the Petition:

The forecast is based on a set of residential and small commercial customer and average use models estimated with historical billed sales and customer data. Models are estimated using linear regression and are specified to capture the impact of household and economic growth, weather, price, and end-use efficiency improvements on sales and customer growth. Separate models are estimated for each Peoples' service area and include residential and commercial customer models and residential and commercial average use models. Residential and small commercial sales forecasts are derived as the product of the customer and average use forecast.

While the methodology used in the sales forecast for the 2024 Projection filing is highly similar to the methodology used in prior Purchased Gas Adjustment ("PGA") filings by the company, the models were redeveloped by a third-party consultant. The 2024 forecast incorporates the use of Woods & Poole Metropolitan Statistical Area historical and forecasted household and employment data. This data was not used by the company in developing the forecast for the 2023 Projection filing. Rather the company used population growth as projected by the University of Florida, Bureau of Economic and Business Research's Populations Studies Program in its 2023 Projection filing. Like previous forecasts, Moody's Analytics' state forecast was to incorporate economic data (e.g., average household income and size) into the forecast for the 2024 Projection filing.

- B. The impact of weather is incorporated into the forecast of 2024 therm sales through the utilization of heating degree days ("HDDs"). HDDs are used to account for heating-related gas use and are forecasted based on a 20-year normal.
- C. Non-weather-related variables used in the modeling to forecast non-heating end-use gas requirements include efficiency and end-use saturation trends, number of days in the billing period, price, household size and income in the residential model, and employment and gross state product in the commercial model.

- 5.** Page 7, lines 3-7, of witness Matthew E. Elliott's testimony states in part, "the estimated brown gas received is a credit; thus reducing the total gas purchased from third-party providers." Please explain why gas from this source is reflected in Schedule E-3 in the 2024 Projection filing as a credit.
- A.** The inclusion of the brown gas sourced from the Alliance Dairy RNG Project (the "Alliance Project") as a credit in the 2024 Projection filing is in conformance with the company's position in Docket 20230023-GU ("the 2023 Rate Case"). Specifically, in the 2023 Rate Case, the company proposed that the brown gas associated with the Alliance Project would be supplied to Peoples' customers through the Purchased Gas Adjustment ("PGA") clause at no additional cost. This provisioning of the brown gas to the PGA would reduce the amount of gas required to be supplied from other sources.

However, subsequent to submitting the 2024 Projection filing, Peoples and intervenors in the 2023 Rate Case reached a Type 1 stipulation agreeing to account for the Alliance Project on an unregulated basis. If the Commission approves the proposed stipulation, Peoples will pursue selling the brown gas at market price as opposed to providing it to its' customers as a credit via the PGA.

6. Page 8, lines 15-18, of witness Matthew E. Elliott's testimony identifies several drivers of lower forecasted natural gas prices for 2024. Of the drivers identified in this testimony:
- A. Please state which had the largest impact on forecasted gas prices for 2024, and why.
 - B. Please state which had the smallest impact on forecasted gas prices for 2024, and why.

A.

- A. – B. On page 8, lines 15-18 of witness Elliott's testimony, he states that the following drivers have contributed to the lower price of natural gas in 2023 and 2024: (i) increasing domestic gas production; (ii) decreasing liquefied natural gas exportation; (iii) increasing natural gas storage levels; and (iv) a relatively mild winter in 2023. The company cannot point to a particular driver that had the largest impact or the smallest impact on forecasted gas prices for 2024. Rather, it is the totality of market conditions that impact the forecasted natural gas prices for 2024.

Peoples relies on natural gas futures contracts as reported on the New York Mercantile Exchange to estimate future natural gas purchase prices. In reviewing the predictions of experts in the market, analysts expect pricing to remain low for the remainder of 2023 and through the end of 2024. There are many factors that are and will continue to impact natural gas pricing in the short term. These factors impact supply and demand, which in turn impacts price.

AFFIDAVIT

FPSC EXH No.

STATE OF FLORIDA

19

E50

COUNTY OF HILLSBOROUGH

10/30/2023

ADMITTED

Before me the undersigned authority personally appeared Matthew E. Elliott who deposited and said that he is Manager, Regulatory Affairs, Peoples Gas System, Inc., and in Peoples Gas System, Inc.'s response to Staff's 2nd Set of Interrogatories, Nos. 3-6, he prepared or assisted with the responses to these interrogatories to the best of his information and belief.

Dated at Tampa, Florida this 11th day of September, 2023.

Matthew E. Elliott

Sworn to and subscribed before me this 11th day of September, 2023.

Brenda L. Irizarry



My Commission expires _____

E50

FPSC EXH No.

20

10/30/2023
ADMITTED

E51

20

St. Joe's Response to Staff's First Interrogatories Nos. 1-2

E51

Q 1.0 In Docket No. 20220003-GU, the Company's Response to Staff's 1st Set of Interr., dated October 5, 2022, provided information on the practices used to adjust the monthly purchased gas adjustment (PGA) recovery factor. Please answer the following:

A. Please describe more comprehensively what is meant by the phrase "keeping a level under/over recovery."

Response: SJNG looks at whether we are over collecting or under collecting and adjusts the factor so that we will end up as close to zero as possible. I thought this is the sole purpose of the PGA program and should be exactly what every company does. I'm not sure how else we could do it.

B. When evaluating whether to adjust the PGA recovery factor, please identify the specific formula, that are considered in order to trigger the Company to flex the PGA factor.

Response: SJNG looks at whether the number is positive or negative and will adjust the factor to bring the imbalance towards zero. We do not use anything special. We simply make a small adjustment and wait 30-60 days to see if the change was enough or too much.

Q 2.0 Please refer to the Company's Revised PGA filing date March 6, 2023 to answer the following questions:

A. Please explain the difference between the Commodity (Pipeline) gas identified on Line 1 under the Actual Column of Schedule A-1, and the Commodity (Other) Gas identified on Line 4 under the same column of Sch A-1.

Response: Line 1 – any cost associated with transportation of the gas

Line 4 – only cost of commodity

B. Please provide an explanation for the "Demand" expenses recorded on Line 5 under the Actual Column of Sch A-1.

Response: SJNG has Demand with FGT for Monthly Scheduled FTS gas

FPSC EXH No.

20

10/30/2023
ADMITTED

St. Joe Natural Gas

Docket No: 20230003

Staff's First Set of Interrogatories

Interrogatory No:1

E53

- C. Please provide an explanation for the "Other" expenses recorded on Line 6 under the Actual Column of Sch A-1.

Response "Other" expenses are any other expenses allocated on Sch A-1 supporting detail Line 33-39 ranging from Alert day charges to Payroll allocations.

E53

AFFIDAVIT

10/30/2023
ADMITTED

COUNTY OF Gulf

I hereby certify that on this 27th day of March, 2023, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1-2 from Staff's First Set of Interrogatories to St. Joe's Natural Gas (Nos. 1-2) in Docket No(s). 20230003-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 27th day of March, 2023.

Deborah Kay Stitt
Notary Public
State of Florida, at Large

My Commission Expires:



FPSC EXH No.

21

10/30/2023
ADMITTED

E55

21

St. Joe's Response to Staff's Second Interrogatories Nos. 3-5

E55

Q 3.0 Sch. E-1/R, line 27 in the 2024 Projection filing reflects that the Company's actual/estimated total therm sales for 2023 is 929,540 therms. Schedule E-1, line 27 in the 2023 Projection filing reflects that the company estimated total therm sales for 2023 would be 794,459 therms. Please identify the principle drivers for the variance of 135,081 therms.

Response: SJNG will use prior therms purchased to project. Actual therms E-1/R were a difference of almost 75,000 alone.

Q 4.0 Schedule E-1, line 27 in the 2024 Projection filing reflects that the company is projecting total therm sales of 910,245 therms for Jan-Dec 2024 period. Please answer the following:

A. Identify the steps the company followed to develop its forecast of therm sales for 2024.

Response: The only steps the company takes to develop its forecast is looking at prior therms. We are a small company, and the therms hardly fluctuate.

B. Discuss how forecasted weather influenced the development of the company's projection for total therm sales of 910,245 therms.

Response: Not at all

C. Please identify other non-weather related variables that influenced the development of the company's projection for total therm sales of \$910,245 therms for 2024 period.

Response: There are no non-weather-related variables

Q 5.0 Please describe any changed or updated forecasting methods or practices the company used when it estimated its 2024 COG purchased.

Response: No changes, same practices, same way of forecasting

10/30/2023
ADMITTED
STATE OF FLORIDA

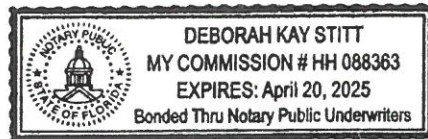
COUNTY OF Gulf

I hereby certify that on this 31st day of August, 2023, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 3-5 from Staff's Second Set of Interrogatories to St. Joe's Natural Gas (Nos. 3-5) in Docket No(s). 20230003-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 31st day of August, 2023.

Deborah Stitt
Notary Public
State of Florida, at Large

My Commission Expires:



FPSC EXH No.

22

10/30/2023
ADMITTED

E58

22

Proposed Stipulations

E58

10/30/2023
ADMITTED

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased gas adjustment (PGA) true-up.

DOCKET NO. 20230003-GU

ORDER NO.

ISSUED:

PROPOSED STIPULATIONS

The following issues are proposed as Type 2¹ stipulations in this proceeding:

ISSUE 1: **What are the final purchased gas adjustment true-up amounts for the period January 2022 through December 2022?**

STIPULATION:

The appropriate final purchased gas adjustment true-up amounts for the period January 2022 through December 2022 are as follows:

Florida City Gas

\$8,998,019, Over-recovery, as reflected on Schedule A-7, Page 1 of 1, Line 7, in Exhibit MB-1.

Florida Public Utilities Company (FPUC)

\$3,376,449, Under-recovery, as reflected on Schedule A-7, Page 1 of 1, Line 7, in Exhibit RCW-1.

People's Gas System

\$2,082,184, Under-recovery, as reflected on Schedule A-7, Page 1 of 1, Line 9, in Exhibit MEE-1.

St. Joe's Natural Gas Company

\$66,181, Over-recovery, as reflected on Revised Schedule A-7, Page 1 of 1, Line 7, in Exhibit CAS-1.

¹ A Type 2 stipulation occurs on an issue when the utility and staff, or the utility and at least one party adversarial to the utility, agree on the resolution of the issue and the remaining parties (including staff if they do not join in the agreement) do not object to the Commission relying on the agreed language to resolve that issue in a final order. The Office of Public Counsel's (OPC's) position on each Type 2 stipulation is as follows:

OPC takes no position on these issues, nor does it have the burden of proof related to them. As such, the OPC represents that it will not contest or oppose the Commission taking action approving a proposed stipulation between the Company and another party or staff as a final resolution of the issue. No person is authorized to state that the OPC is a participant in, or party to, a stipulation on these issues, either in this docket, in an order of the Commission or in a representation to a Court.

10/30/2023
ADMITTED
ISSUE 2:

What are the appropriate purchased gas adjustment actual/estimated true-up amounts for the period January 2023 through December 2023?

STIPULATION:

The appropriate purchased gas adjustment actual/estimated true-up amounts for the period January 2023 through December 2023 are as follows:

Florida City Gas

\$10,477,497, Under-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit MB-2.

Florida Public Utilities Company (FPUC)

\$1,880,594, Over-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit RCW-2.

People's Gas System

\$3,249,797, Over-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit MEE-2.

St. Joe's Natural Gas Company

\$72,173, (Under-recovery), as reflected Revised Schedule E-4, Page 2, Line 4, in Exhibit CAS-5.

10/30/2023
ADMITTED
ISSUE 3:

What are the total purchased gas adjustment true-up amounts to be collected during the period January 2024 through December 2024?

STIPULATION:

The total purchased gas adjustment true-up amounts to be collected during the period January 2024 through December 2024 are as follows:

Florida City Gas

\$1,479,478, Under-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit MB-2.

Florida Public Utilities Company (FPUC)

\$1,495,855 Under-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit RCW-2.

People's Gas System

\$1,167,613, Over-recovery, as reflected on Schedule E-4, Page 1 of 1, Line 4, in Exhibit MEE-2.

St. Joe's Natural Gas Company

\$5,992, (Under-recovery), as reflected Revised Schedule E-4, Page 2, Line 4, in Exhibit CAS-5.

10/30/2023
ADMITTED
ISSUE 4:

What are the levelized purchased gas cost recovery (cap) factors for the period January 2024 through December 2024?

STIPULATION:

The levelized purchased gas cost recovery (cap) factors for the period January 2024 through December 2024 are as follows:

Florida City Gas

\$0.84816 per therm, as reflected on Schedule E-1, Page 1 of 1, Line 44, in Exhibit MB-2.

Florida Public Utilities Company (FPUC)

\$1.30921 per therm, as reflected on Schedule E-1, Page 1 of 1, Line 45, in Exhibit RCW-2.

People's Gas System

\$0.96838 per therm, as reflected on Schedule E-1, Page 1 of 1, Line 44, in Exhibit MEE-2.

St. Joe's Natural Gas Company

\$1.04727 per therm, as reflected on Revised Schedule E-1, Page 1 of 1, Line 44, in Exhibit CAS-2.

10/30/2023
ADMITTED
ISSUE 5:

What should be the effective date of the purchased gas adjustment charge for billing purposes be?

STIPULATION:

The purchased gas adjustment charge shall be effective for all meter readings on or after January 1, 2024, beginning with the first or applicable billing cycle for the period January 2024 through December 2024. Billing cycles may start before January 1, 2024 and the last cycle may be read after December 31, 2024, so that each customer is billed for twelve months regardless of when the adjustment factor became effective. These charges shall continue in effect until modified by subsequent order of this Commission.

ISSUE 6: Should the Commission approve revised tariffs reflecting the new purchased gas adjustment charges determined to be appropriate in this proceeding?

STIPULATION:

Yes. The Commission should approve revised tariffs reflecting the new purchased gas adjustment charges determined to be appropriate in this proceeding. The Commission should direct staff to verify that the revised tariffs are consistent with the Commission's decision.

ISSUE 7: Should this docket be closed?

STIPULATION:

While a separate docket number is assigned each year, this is a continuing docket and should remain open.