

FLORIDA PUBLIC SERVICE COMMISSION
EXHIBIT INDEX

FILED 11/21/2024
DOCUMENT NO. 10002-2024
FPSC - COMMISSION CLERK

FOR THE HEARING DATED 11/05/2024 IN DOCKET 20240003

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<u>Docket No. 20240003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 5-7, 2024)					
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	Final Fuel Over/Under Recovery (Schedule A-7)	1	
3	Stacey L. Laster	SKL-1	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5. <i>(Witness testimony and exhibit was jointly filed for FCG and FPUC. Duplicate of CEL # 6)</i>	3-6	
4	Stacey L. Laster	SKL-2	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5. <i>(Witness testimony and exhibit was jointly filed for FCG and FPUC. Duplicate of CEL # 7)</i>	3-6	
FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)					
5	Michelle D. Napier	MDN-1	Final Fuel Over/Under Recovery (Schedule A-7)	1	
6	Stacey L. Laster	SKL-1a	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5. <i>(Witness testimony and exhibit was jointly filed for FCG and FPUC. Duplicate of CEL # 3)</i>	3-6	

<u>Docket No. 20240003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 5-7, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
7	Stacey L. Laster	SKL-2a	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5. <i>(Witness testimony and exhibit was jointly filed for FCG and FPUC. Duplicate of CEL # 4)</i>	3-6	
PEOPLES GAS SYSTEM, INC. – (DIRECT)					
8	Matthew E. Elliott	MEE-1	Calculation of final true-up for January 2023-December 2023. (Schedule A-7)	1	
9	Matthew E. Elliott	MEE-2	Calculation of estimated true-up for January 2024-December 2024; Total true-up to be collected in 2025; Calculation of PGA factor for January 2025-December 2025. (Schedules E-1 through E-5)	2-6	
ST. JOE NATURAL GAS COMPANY – (DIRECT)					
10	Charles A. Shoaf	CAS-1	Final Over/Under A-7.	1	
11	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	4	
12	Charles A. Shoaf	CAS-3	Calculation of true-up amount current period (7 months actual 5 months estimated) E-2	2	

<u>Docket No. 20240003-GU</u>					
Comprehensive Exhibit List for Entry into Hearing Record					
(November 5-7, 2024)					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
13	Charles A. Shoaf	CAS-4	Transportation (CAS-4) purchases system supply and end use for the projected period. E-3	4	
14	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	3	
15	Charles A. Shoaf	CAS-6	Therm Sales and Customer Data (For the projected Period) E-5	4	
STAFF HEARING EXHIBITS					
16	Rodriguez, No. 1	Staff Exhibit 16	FCG's Response to Staff's First Interrogatories No. 1 Confidential DN. 07296-2024	1-4	
17	Laster, Nos. 2-3 Bustos, Nos. 2-3	Staff Exhibit 17	FCG and FPUC's Joint Response to Staff's Second Interrogatories Nos. 2-3	1-4	
18	Bates, No. 1	Staff Exhibit 18	FPUC's Response to Staff's First Interrogatories No. 1	1-4	
19	Elliot, No. 1	Staff Exhibit 19	PGS's Response to Staff's First Interrogatories No. 1	1-4	
20	Elliot, Nos. 2-3	Staff Exhibit 20	PGS's Response to Staff's Second Interrogatories Nos. 2-3	1-4	
21	Shoaf, No. 1	Staff Exhibit 21	SJNG's Response to Staff's First Interrogatories No. 1	1-4	

Docket No. 20240003-GU
Comprehensive Exhibit List for Entry into Hearing Record
 (November 5-7, 2024)

EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
22	Stitt, Nos. 2-3	Staff Exhibit 22	SJNG’s Response to Staff’s Second Interrogatories Nos. 2-3	1-4	

<i>HEARING EXHIBITS</i>				
Exhibit Number	Witness	Party	Description	Moved In/Due Date of Late Filed

Exhibit ____ (MB-1)
 Docket No. 20240003-GU
 FCG Witness Bustos

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 23	Through	DECEMBER 23
1	ACTUAL FUEL COST FOR THE PERIOD		<i>A-2 Line 3</i>	\$25,311,674
1a	OSS MARGIN SHARING		<i>A-2 Line 10b</i>	(\$1,095,697)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD		<i>Line 1 +Line 1a</i>	\$24,215,977
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		<i>A-2 Line 6</i>	\$15,898,066
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		<i>Line 1b- Line 2</i>	(\$8,317,911)
3a	PRIOR PERIOD ADJUSTMENT			\$0
4	INTEREST PROVISION		<i>A-2 Line 8</i>	(\$63,037)
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 4)			(\$8,380,948)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 23 through DEC 23 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 24 through DEC 24)			<u>(\$10,477,497)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 25 through DEC 25)		<i>Line 5- Line 6</i>	<u>\$2,096,549</u>

Exhibit
Docket No. 20240003 GU
Consolidated Florida Public Utilities & Florida City Gas Companies
(SKL-1)

SCHEDULE E-2	PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ACTUAL JANUARY 2024 THROUGH JUNE 2024 ESTIMATED JULY 2024 THROUGH DECEMBER 2024												TOTAL
	ACTUAL			ACTUAL			PROJECTED			PROJECTED			
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$2,957,166	\$2,644,523	\$1,945,838	\$444,345	\$525,515	\$1,180,416	\$1,353,357	\$2,012,669	\$1,913,028	\$2,314,193	\$2,991,019	\$4,418,667	\$24,574,311
1A MARGIN SHARING	\$54,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$8,000
2 TRANSPORTATION COST	\$4,981,204	\$4,433,788	\$4,979,534	\$4,597,920	\$3,898,148	\$4,455,075	\$1,475,772	\$1,476,481	\$1,599,396	\$1,762,982	\$2,476,697	\$2,513,016	\$38,519,919
3 TOTAL	\$7,883,452	\$7,070,400	\$6,920,986	\$4,939,710	\$4,305,752	\$5,483,665	\$2,704,330	\$3,376,650	\$3,399,924	\$3,977,155	\$5,427,715	\$6,891,684	\$62,814,222
4 FUEL REVENUES (NET OF REVENUE TAX)	\$9,080,194	\$7,619,994	\$6,783,617	\$6,916,951	\$5,205,788	\$4,978,373	\$3,177,462	\$3,094,624	\$3,178,858	\$3,562,031	\$4,359,038	\$5,329,362	\$63,336,291
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$-68,916	\$-116,054	\$-92,560	\$-375,881	\$-813,682	\$-954,698	\$2,317,941
4b ADJUSTED NET FUEL REVENUES *	\$9,080,194	\$7,619,994	\$6,783,617	\$6,916,951	\$5,205,788	\$4,978,373	\$3,108,546	\$2,978,570	\$3,086,298	\$3,186,149	\$3,545,355	\$4,374,664	\$60,018,350
5 TRUE-UP - (COLLECTED) OR REFUNDED	\$ (247,940)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (2,945,000)
6 FUEL REVENUE APPLICABLE TO PERIOD	\$8,782,254	\$7,372,049	\$6,535,672	\$6,669,006	\$4,957,843	\$4,730,428	\$2,829,517	\$2,846,679	\$2,930,913	\$3,314,086	\$4,111,093	\$5,081,417	\$57,839,166
7 TRUE-UP - OVER(UNDER) - THIS PERIOD	\$898,802	\$301,649	(\$385,314)	\$1,729,296	\$652,091	(\$755,237)	\$225,188	(\$529,971)	(\$469,010)	(\$665,069)	(\$1,316,623)	(\$1,810,267)	(\$4,542,256)
8 INTEREST PROVISION - THIS PERIOD	\$22,441	\$26,357	\$27,328	\$31,454	\$37,951	\$39,080	\$39,029	\$39,215	\$37,812	\$35,533	\$29,769	\$20,156	\$386,125
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$4,492,387	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,175	\$9,074,162	\$8,607,950	\$9,120,112	\$8,877,301	\$8,694,047	\$8,314,456	\$7,275,547	\$4,492,387
10 TRUE-UP COLLECTED OR (REFUNDED)	\$247,940	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$2,975,335
10a FLEX RATE REFUND (if applicable)													\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,174	\$9,074,162	\$8,607,950	\$9,120,112	\$8,877,301	\$8,694,047	\$8,314,456	\$7,275,547	\$5,733,382	\$3,311,590
INTEREST PROVISION													
12 BEGINNING TRUE-UP	\$4,492,387	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,175	\$9,074,162	\$8,607,950	\$9,051,196	\$8,692,392	\$8,416,518	\$7,661,046	\$5,808,455	
13 ENDING TRUE-UP BEFORE INTEREST	\$5,639,129	\$6,211,164	\$6,100,152	\$8,104,720	\$9,036,111	\$8,568,870	\$9,012,167	\$8,653,117	\$8,378,706	\$7,625,513	\$5,778,686	\$3,291,435	
14 TOTAL (12+13)	\$10,131,515	\$11,872,733	\$12,337,673	\$14,232,199	\$17,172,387	\$17,643,039	\$17,620,117	\$17,704,313	\$17,071,098	\$16,042,031	\$13,435,732	\$9,099,890	
15 AVERAGE	\$5,065,758	\$5,936,367	\$6,168,836	\$7,116,101	\$8,586,193	\$8,821,516	\$8,810,058	\$8,852,156	\$8,535,519	\$8,021,016	\$6,719,866	\$4,549,945	
16 INTEREST RATE - FIRST DAY OF MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.30%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
18 TOTAL	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	
19 AVERAGE	5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%	
20 MONTHLY AVERAGE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION	\$22,441	\$26,357	\$27,328	\$31,453	\$37,951	\$39,079	\$39,029	\$39,215	\$37,812	\$35,533	\$29,769	\$20,156	

Exhibit
 Docket No. 20240003-GU
 Consolidated: Florida Public Utilities & Florida City Gas Companies
 (SKL-1)

ADMITTED

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES &		PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025											SCHEDULE B	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL INCLUDED IN COST	TOTAL CENTS PER TH RM			
							THIRD PARTY	PIPELINE						
JANUARY	VARIOUS	SYS SUPPLY	N/A	10,229,371	0	10,229,371	\$5,349,550	\$135,329	\$3,819,414	INCLUDED IN COST	90.957			
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	9,137,066	0	9,137,066	\$4,713,985	\$131,790	\$3,713,185	INCLUDED IN COST	93.673			
MARCH	VARIOUS	SYS SUPPLY	N/A	8,777,731	0	8,777,731	\$4,140,960	\$130,873	\$4,009,750	INCLUDED IN COST	94.348			
APRIL	VARIOUS	SYS SUPPLY	N/A	8,151,107	0	8,151,107	\$3,633,030	\$129,504	\$3,447,917	INCLUDED IN COST	88.460			
MAY	VARIOUS	SYS SUPPLY	N/A	7,185,365	0	7,185,365	\$3,308,916	\$125,047	\$3,507,916	INCLUDED IN COST	96.611			
JUNE	VARIOUS	SYS SUPPLY	N/A	6,660,213	0	6,660,213	\$3,263,869	\$123,642	\$3,439,999	INCLUDED IN COST	102.512			
JULY	VARIOUS	SYS SUPPLY	N/A	6,097,984	0	6,097,984	\$3,197,147	\$121,822	\$3,379,596	INCLUDED IN COST	109.849			
AUGUST	VARIOUS	SYS SUPPLY	N/A	5,909,120	0	5,909,120	\$3,187,519	\$120,740	\$3,374,131	INCLUDED IN COST	113.086			
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	5,989,811	0	5,989,811	\$3,120,711	\$121,128	\$3,383,622	INCLUDED IN COST	110.612			
OCTOBER	VARIOUS	SYS SUPPLY	N/A	6,529,684	0	6,529,684	\$3,382,618	\$123,662	\$3,937,611	INCLUDED IN COST	114.001			
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	7,029,764	0	7,029,764	\$3,934,713	\$125,897	\$4,754,534	INCLUDED IN COST	125.397			
DECEMBER	VARIOUS	SYS SUPPLY	N/A	8,628,723	0	8,628,723	\$5,225,195	\$131,676	\$4,731,941	INCLUDED IN COST	116.921			
		TOTAL		90,325,939	0	90,325,939	\$46,458,212	\$1,521,109	\$45,499,614		103.491			

C2-15

C2-15

Exhibit
Docket No. 20240003-GU
Consolidated: Florida Public Utilities & Florida City Gas Companies
(SKL-1)

FPSC EXH No. 3

ADMITTED

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025				SCHEDULE E-4 (5)
		PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024		COMBINED TOTAL TRUE-UP
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$62,845,121	73,970,895	\$11,125,774	\$57,839,166	\$68,964,940
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	(\$8,543,577)	(1,158,494)	\$7,385,083	(\$4,542,256)	\$2,842,827
3	INTEREST PROVISION FOR THE PERIOD (\$)	(\$53,326)	29,309	\$82,635	\$386,125	\$468,759
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	(\$8,596,903)	(\$1,129,185)	\$7,467,718	(\$4,156,132)	\$3,311,586
		TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY				\$3,311,586
		PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025				90,483,639
		CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)				3.660

C2-16

C2-16

Exhibit
 Docket No. 20240003-GU
 Consolidated: Florida Public Utilities & Florida City Gas Companies
 (SKL-1)

COMPANY: CONSOLIDATED
 FLORIDA PUBLIC UTILITIES &
 FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
 THERM SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST													
1 Commodity costs	\$5,508,521	\$4,854,983	\$4,283,993	\$3,781,449	\$3,495,023	\$3,451,694	\$3,408,261	\$3,384,929	\$3,311,597	\$3,563,966	\$4,063,886	\$5,358,133	\$48,466,437
2 Transportation costs	\$5,808,314	\$5,698,594	\$5,994,261	\$5,431,098	\$5,486,657	\$5,417,363	\$5,355,164	\$5,348,616	\$5,358,495	\$5,915,009	\$6,734,156	\$6,717,290	\$69,265,019
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 Purchase	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$711,304
5 Other	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$338,695
6 Total	\$11,421,336	\$10,558,077	\$10,382,755	\$9,317,048	\$9,086,181	\$8,973,558	\$8,867,926	\$8,838,046	\$8,774,592	\$9,583,476	\$10,902,543	\$12,179,918	\$118,985,455
PGA THERM SALES													
7 Residential	4,323,522	3,993,373	3,703,694	3,384,950	2,902,004	2,684,345	2,384,396	2,320,149	2,318,263	2,599,812	2,816,298	3,700,107	37,130,916
8 Commercial	5,919,549	5,157,393	5,087,737	4,779,858	4,297,062	3,989,568	3,727,288	3,602,670	3,685,249	3,943,572	4,227,166	4,942,316	53,359,426
9 Total	10,243,071	9,150,766	8,791,431	8,164,808	7,199,066	6,673,913	6,111,684	5,922,820	6,003,512	6,543,384	7,043,464	8,642,423	90,490,342
PGA REVENUES													
10 Residential	3,916,553	3,709,779	3,478,655	2,983,355	2,809,804	2,759,602	2,650,570	2,653,342	2,603,455	2,979,319	3,542,964	4,286,600	38,373,998
11 Commercial	5,386,087	4,847,514	4,801,238	4,225,616	4,130,631	4,066,406	4,046,427	4,027,462	4,020,438	4,462,840	5,270,211	5,800,283	55,085,153
12 Total	9,302,640	8,557,293	8,279,893	7,208,971	6,940,435	6,826,008	6,696,997	6,680,804	6,623,893	7,442,159	8,813,175	10,086,883	93,459,151
NUMBER OF PGA CUSTOMERS													
13 Residential	187,364	187,771	188,175	188,585	188,995	189,404	189,814	190,223	190,632	191,042	191,452	191,863	189,610
14 Commercial	9,927	9,938	9,948	9,958	9,968	9,979	9,989	9,999	10,009	10,019	10,030	10,040	9,984
50 Total	197,292	197,708	198,124	198,543	198,963	199,383	199,802	200,222	200,641	201,061	201,481	201,902	199,594

Exhibit
 Docket No. 20240003-GU
 Florida Public Utilities
 (SKL-2)

SCHEDULE E-11R

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 ACTUAL JANUARY 2024 THROUGH JUNE 2024
 ESTIMATED JULY 2024 THROUGH DECEMBER 2024

COMPANY: FLORIDA PUBLIC UTILITIES

ADMITTED

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COST OF GAS PURCHASED													
1. COMMODITY (Pipeline)	\$19,755	\$19,147	\$14,737	\$24,516	\$18,950	18,970	\$20,223	\$18,399	\$19,793	\$20,522	\$24,708	\$31,903	\$251,608
2. NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$31,291
3. SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. COMMODITY (Other)	\$1,548,312	\$1,277,914	\$1,051,790	\$1,314,066	\$419,273	\$429,349	\$2,933,827	\$875,654	\$776,456	\$1,111,489	\$1,671,371	\$2,687,694	\$12,244,194
5. DEMAND	\$3,402,726	\$3,178,830	\$3,452,467	\$3,504,484	\$2,952,259	\$3,372,729	\$2,732,769	\$2,755,301	\$2,873,539	\$2,783,156	\$3,174,935	\$3,166,297	\$37,324,952
6. OTHER	\$29,855	\$35,018	\$36,298	\$22,634	\$35,127	\$32,872	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$26,879	\$353,072
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	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$2,118,965	\$12,713,792
9. COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
# Second Prior Month Purchase Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
# TOTAL COST	\$5,000,648	\$4,510,908	\$4,555,292	\$3,682,700	\$3,425,589	\$3,853,920	\$916,478	\$1,539,013	\$1,579,375	\$1,826,382	\$2,784,297	\$3,801,267	\$37,475,868
# NET UNBILLED	\$591	\$399	\$130	\$187	\$339	\$433	\$700	\$700	\$800	\$700	\$500	\$700	\$6,180
# COMPANY USE	\$6,002,793	\$5,043,549	\$4,261,959	\$4,717,497	\$3,121,908	\$3,259,570	\$915,778	\$1,538,313	\$1,578,575	\$1,825,682	\$2,783,797	\$3,800,567	\$38,845,727
THERMS PURCHASED													
# COMMODITY (Pipeline)	3,647,600	3,531,570	2,749,740	2,543,300	2,110,410	2,080,280	2,274,750	2,069,660	2,226,400	2,308,460	2,779,310	3,588,650	31,910,130
# NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
# SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
+ COMMODITY (Other)	3,945,602	3,857,755	3,176,832	2,795,289	1,862,676	1,760,060	2,274,750	2,069,660	2,226,400	2,308,460	2,779,310	3,588,650	32,645,424
# DEMAND	14,839,800	13,679,000	16,090,830	15,766,540	7,639,350	6,756,640	3,450,145	3,057,251	4,339,800	4,114,940	11,274,600	10,084,486	111,093,562
# OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
LESS END-USE CONTRACT:													
# COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
# DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
# COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
# TOTAL PURCHASES	\$3,945,602	\$3,857,735	\$3,176,832	\$2,795,289	\$1,862,676	\$1,760,060	\$2,274,750	\$2,069,660	\$2,226,400	\$2,308,460	\$2,779,310	\$3,588,650	32,645,424
# NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
# COMPANY USE	793	585	218	313	524	670	707	631	731	646	488	665	6,920
# TOTAL THERM SALES	4,407,246	3,833,684	3,434,354	3,186,589	2,821,992	2,316,892	2,274,043	2,069,029	2,225,669	2,307,814	2,778,822	3,587,985	35,242,119
CENTS PER THERM													
# COMMODITY (Pipeline)	0.542	0.542	0.536	0.964	0.897	0.912	0.889	0.889	0.889	0.889	0.889	0.889	0.788
# NO NOTICE SERVICE	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
# SWING SERVICE	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
# COMMODITY (Other)	39.241	33.126	33.108	4.689	22.509	24.394	11.158	42.309	34.875	48.149	60.136	74.894	37.476
# DEMAND	22.930	23.239	21.456	22.227	38.645	49.917	79.207	89.469	66.214	67.635	28.150	31.398	33.602
# OTHER	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:													
# COMMODITY Pipeline	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
# DEMAND - SWING SERVICE CREDIT	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
# COMMODITY Other	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
# TOTAL COST OF PURCHASES	126.740	116.932	143.391	131.747	183.907	218.965	40.289	74.361	70.938	79.117	100.179	105.925	114.797
# NET UNBILLED	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
# COMPANY USE	74.625	74.625	59.698	59.700	64.749	64.673	98.983	110.916	109.384	108.302	102.545	105.201	88.294
# TOTAL COST OF THERM SOLD	113.464	117.727	132.639	115.569	121.389	166.340	40.302	74.383	70.962	79.133	100.197	105.944	106.338
# TRUE-UP	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
# TOTAL COST OF GAS	117.621	121.883	136.795	119.725	125.545	170.496	44.458	78.540	75.118	85.295	104.353	110.101	110.497
# 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
# PGA FACTOR ADJUSTED FOR TAXES	118.21161	122.49592	137.48270	120.32667	126.17625	171.35313	44.68143	78.93433	75.49561	83.71394	104.87771	110.65396	111.04987
# PGA FACTOR	118.21212	122.49592	137.4883	120.327	126.176	171.353	44.681	78.934	75.496	83.714	104.878	110.654	111.050

Exhibit
Docket No. 20240003-GU
Florida Public Utilities
(SKL-2)

COMPANY: FLORIDA PUBLIC UTILITIES

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ACTUAL JANUARY 2024 THROUGH JUNE 2024
ESTIMATED JULY 2024 THROUGH DECEMBER 2024

	SCHEDULE E-2												
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 PURCHASED GAS COST	\$1,548,312	\$1,277,914	\$1,051,790	\$131,066	\$419,273	\$429,349	\$253,827	\$875,654	\$776,456	\$1,111,489	\$1,671,371	\$2,687,694	\$12,211,391
1A MARGIN SHARING													
2 TRANSPORTATION COST	\$3,452,336	\$3,232,994	\$3,503,502	\$3,551,634	\$3,006,316	\$3,424,571	\$662,651	\$663,359	\$802,919	\$714,893	\$1,112,926	\$1,113,573	\$25,241,671
3 TOTAL	\$5,000,648	\$4,510,908	\$4,555,292	\$3,682,700	\$3,425,589	\$3,853,920	\$916,478	\$1,539,013	\$1,579,375	\$1,826,382	\$2,784,297	\$3,801,267	\$37,458,062
4 FUEL REVENUES (NET OF REVENUE TAX)	\$6,002,793	\$5,043,549	\$4,261,899	\$4,717,497	\$3,121,908	\$5,255,370	\$1,470,737	\$1,338,145	\$1,439,451	\$1,492,579	\$1,797,204	\$2,320,529	\$36,241,661
4a Under-recovery*													\$0
4b ADJUSTED NET FUEL REVENUES *	\$6,002,793	\$5,043,549	\$4,261,899	\$4,717,497	\$3,121,908	\$5,255,370	\$1,470,737	\$1,338,145	\$1,439,451	\$1,492,579	\$1,797,204	\$2,320,529	\$36,261,661
5 TRUE-UP - (COLLECTED) OR REFUNDED	\$ (124,650)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (1,495,855)
6 FUEL REVENUE APPLICABLE TO PERIOD	\$5,878,143	\$4,918,894	\$4,137,244	\$4,592,842	\$2,997,253	\$5,130,715	\$1,346,082	\$1,213,490	\$1,314,796	\$1,367,924	\$1,672,549	\$2,195,874	\$34,765,806
7 TRUE-UP - OVER(UUNDER) - THIS PERIOD	\$877,495	\$407,986	(\$418,048)	\$910,142	(\$428,336)	(\$723,205)	\$429,605	(\$325,523)	(\$264,578)	(\$458,458)	(\$1,111,748)	(\$1,605,393)	(\$2,710,062)
8 INTEREST PROVISION -THIS PERIOD	\$19,387	\$22,924	\$23,504	\$25,194	\$26,921	\$25,103	\$25,116	\$26,010	\$25,370	\$24,433	\$21,616	\$16,245	\$281,823
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$3,875,316	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,514	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	\$3,875,316
10 TRUE-UP COLLECTED OR (REFUNDED)	\$124,650	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$1,495,855
10a FLEX RATE REFUND (if applicable)													\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,514	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	\$2,942,932	\$2,942,931
INTEREST PROVISION													
12 BEGINNING TRUE-UP	\$3,875,316	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,514	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	
13 ENDING TRUE-UP BEFORE INTEREST	\$4,877,461	\$5,429,489	\$5,159,020	\$6,217,320	\$5,938,834	\$5,367,205	\$5,945,568	\$5,770,816	\$5,656,903	\$5,348,470	\$4,385,810	\$2,926,687	
14 TOTAL (12+13)	\$8,752,776	\$10,826,336	\$10,611,432	\$11,899,844	\$12,181,350	\$11,332,961	\$11,338,877	\$11,742,500	\$11,453,728	\$11,030,742	\$9,758,712	\$7,334,113	
15 AVERAGE	\$4,376,388	\$5,163,168	\$5,305,716	\$5,699,922	\$6,090,675	\$5,666,480	\$5,669,438	\$5,871,250	\$5,726,864	\$5,515,371	\$4,879,356	\$3,667,057	
16 INTEREST RATE - FIRST DAY OF MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.33%	5.33%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
18 TOTAL	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	
19 AVERAGE	5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%	
20 MONTHLY AVERAGE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION	\$19,387	\$22,924	\$23,504	\$25,194	\$26,921	\$25,103	\$25,116	\$26,010	\$25,370	\$24,433	\$21,616	\$16,245	

Exhibit
Docket No. 20240003-GU
Florida Public Utilities
(SKL-2)

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM	
							THIRD PARTY	PIPELINE				
							ADMITTED					
JANUARY	VARIOUS	SYS SUPPLY	N/A	5,428,800	0	5,428,800	\$3,190,180	\$58,572	\$2,071,067	INCLUDED IN COST	97.993	
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	4,804,080	0	4,804,080	\$2,808,686	\$55,080	\$2,071,477	INCLUDED IN COST	102.730	
MARCH	VARIOUS	SYS SUPPLY	N/A	4,643,590	0	4,643,590	\$2,456,495	\$54,183	\$2,261,403	INCLUDED IN COST	102.767	
APRIL	VARIOUS	SYS SUPPLY	N/A	4,405,740	0	4,405,740	\$2,170,266	\$52,853	\$2,202,499	INCLUDED IN COST	100.451	
MAY	VARIOUS	SYS SUPPLY	N/A	3,611,440	0	3,611,440	\$1,959,235	\$48,413	\$2,345,847	INCLUDED IN COST	120.547	
JUNE	VARIOUS	SYS SUPPLY	N/A	3,365,220	0	3,365,220	\$1,997,085	\$47,036	\$2,294,528	INCLUDED IN COST	128.926	
JULY	VARIOUS	SYS SUPPLY	N/A	3,043,800	0	3,043,800	\$2,028,349	\$45,240	\$2,217,527	INCLUDED IN COST	140.979	
AUGUST	VARIOUS	SYS SUPPLY	N/A	2,850,000	0	2,850,000	\$1,988,440	\$44,157	\$2,212,062	INCLUDED IN COST	148.935	
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,919,150	0	2,919,150	\$1,921,108	\$44,544	\$2,238,151	INCLUDED IN COST	144.008	
OCTOBER	VARIOUS	SYS SUPPLY	N/A	3,370,970	0	3,370,970	\$2,102,870	\$47,069	\$2,540,700	INCLUDED IN COST	139.148	
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	3,769,080	0	3,769,080	\$2,497,452	\$49,294	\$3,041,691	INCLUDED IN COST	148.271	
DECEMBER	VARIOUS	SYS SUPPLY	N/A	4,793,560	0	4,793,560	\$3,340,299	\$55,016	\$2,983,594	INCLUDED IN COST	133.072	
TOTAL						47,005,430	0	\$28,460,465	\$601,457	\$28,480,547		122.417

COMPANY: FLORIDA PUBLIC UTILITIES
PURCHASED GAS ADJUSTMENT
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

C2-21

C2-21

ADMITTED

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024		(5) (3)+(4) COMBINED TOTAL TRUE-UP
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$46,586,560	58,072,829	\$11,486,269	\$34,765,806	\$46,252,075
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$1,852,930	7,159,417	\$5,306,487	(\$2,710,062)	\$2,596,425
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$27,664	92,346	\$64,682	\$281,823	\$346,505
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$1,880,594	\$7,251,763	\$5,371,169	(\$2,428,239)	\$2,942,930
		TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY				\$2,942,930
		PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025				46,998,730
		CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)				6.262

Exhibit
 Docket No. 20240003-GU
 Florida Public Utilities
 (SKL-2)

COMPANY: FLORIDA PUBLIC UTILITIES		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025												SCHEDULE E-5
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$3,190,180	\$2,808,686	\$2,456,495	\$2,170,266	\$1,959,235	\$1,997,085	\$2,028,349	\$1,988,440	\$1,921,108	\$2,102,870	\$2,497,452	\$3,340,299	\$28,460,465
2	Transportation costs	\$4,059,967	\$4,056,885	\$4,245,914	\$4,185,681	\$4,324,589	\$4,271,893	\$4,193,096	\$4,186,548	\$4,213,024	\$4,518,098	\$5,021,314	\$4,966,943	\$52,245,951
3	Hedging costs													
4	(financial settlement)	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$338,695
5	Other	\$7,278,372	\$6,893,796	\$6,730,634	\$6,384,172	\$6,312,049	\$6,297,203	\$6,249,670	\$6,203,213	\$6,162,357	\$6,649,193	\$7,546,991	\$8,337,462	\$81,045,111
6	Total	2,225,808	1,969,673	1,903,872	1,806,354	1,480,690	1,379,740	1,247,958	1,168,500	1,196,852	1,382,098	1,545,323	1,965,360	19,272,228
7	Residential	3,202,992	2,834,407	2,739,718	2,599,387	2,130,751	1,985,480	1,795,842	1,681,500	1,722,299	1,988,872	2,223,757	2,828,200	27,733,205
8	Commercial	5,428,800	4,804,080	4,643,590	4,405,741	3,611,441	3,365,220	3,043,800	2,850,000	2,919,151	3,370,970	3,769,080	4,793,560	47,005,433
9	Total	2,181,126	2,023,450	1,956,553	1,814,504	1,784,932	1,778,846	1,769,358	1,740,310	1,723,560	1,923,163	2,291,260	2,615,353	23,592,415
PGA REVENUES														
10	Residential	3,138,694	2,911,792	2,815,528	2,611,114	2,568,561	2,559,803	2,531,757	2,504,349	2,480,244	2,767,477	3,297,178	3,763,553	33,950,050
11	Commercial	5,319,820	4,935,242	4,772,081	4,425,618	4,353,493	4,338,649	4,291,115	4,244,659	4,203,804	4,690,640	5,588,438	6,378,906	57,542,465
12	Total	72,355	72,583	72,831	73,069	73,307	73,545	73,783	74,021	74,259	74,497	74,735	74,973	73,664
13	Residential	4,218	4,228	4,233	4,238	4,238	4,243	4,248	4,253	4,258	4,263	4,268	4,273	4,246
14	Commercial	76,573	76,816	77,059	77,302	77,545	77,788	78,031	78,274	78,517	78,760	79,003	79,246	77,910
50	Total													

PURCHASED GAS ADJUSTMENT													
COST RECOVERY CLAUSE CALCULATION													
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COMPANY: FLORIDA CITY GAS													
SCHEDULE E-1													
Exhibit Docket No. 20240003-GU Florida City Gas (SKL-2)													
COST OF GAS PURCHASED													
1: COMMODITY (Pipeline)	\$481	\$435	\$415	\$376	\$359	\$331	\$307	\$307	\$308	\$317	\$327	\$385	\$4,348
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)	\$2,317,860	\$2,045,863	\$1,827,084	\$1,610,808	\$1,535,429	\$1,454,278	\$1,379,606	\$1,396,182	\$1,390,181	\$1,460,779	\$1,566,107	\$2,017,449	\$20,001,624
5: DEMAND	\$1,748,347	\$1,641,708	\$1,748,347	\$1,245,417	\$1,162,069	\$1,145,471	\$1,162,069	\$1,162,069	\$1,145,471	\$1,396,911	\$1,712,842	\$1,748,347	\$17,019,067
6: OTHER	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$915,304
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9: COMMODITY (Other)	\$158,490	\$140,564	\$142,619	\$148,044	\$185,749	\$187,494	\$210,808	\$197,103	\$190,578	\$181,031	\$128,846	\$132,553	\$2,003,877
10: Second Prior Month Purchase Adj.													
11: TOTAL COST	\$9,984,474	\$3,623,717	\$3,509,502	\$2,784,833	\$2,588,383	\$2,488,861	\$2,407,449	\$2,437,730	\$2,421,657	\$2,753,252	\$3,226,706	\$3,709,903	\$35,936,467
12: NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13: COMPANY USE	-\$1,655	-\$1,667	-\$1,691	-\$1,481	-\$1,442	-\$1,504	-\$1,568	-\$1,586	-\$1,569	-\$1,735	-\$1,970	-\$1,927	-\$19,794
14: TOTAL THERM SALES	\$3,982,820	\$3,622,050	\$3,507,811	\$2,783,352	\$2,586,941	\$2,487,358	\$2,405,880	\$2,436,144	\$2,420,088	\$2,751,517	\$3,224,736	\$3,707,976	\$35,916,674
THERMS PURCHASED													
15: COMMODITY (Pipeline SCH E5 L-6)	4,814,271	4,346,686	4,147,841	3,759,067	3,587,625	3,308,693	3,067,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	43,484,909
16: INTRA-DAY SUPPLY RESERVATION	-	-	-	-	-	-	-	-	-	-	-	-	-
17: LNG	-	-	-	-	-	-	-	-	-	-	-	-	-
18: COMMODITY (Other L15-L20-L26)	4,800,571	4,332,986	4,134,141	3,745,367	3,573,925	3,294,993	3,054,184	3,059,120	3,070,661	3,158,714	3,260,684	3,835,163	43,320,509
19: DEMAND	21,376,050	19,307,400	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	179,606,990
20: OTHER	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	188,400
LESS END-USE CONTRACT													
21: COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22: DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	-
23: TOTAL PURCHASES (+17+18+20)-(21+23)	4,816,271	4,348,686	4,149,841	3,761,067	3,589,625	3,310,693	3,069,884	3,074,820	3,086,361	3,174,414	3,276,384	3,850,863	43,508,909
25: NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4,814,271	4,346,686	4,147,841	3,759,067	3,587,625	3,308,693	3,067,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	43,484,909
CENTS PER THERM													
28: COMMODITY (Pipeline)	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
29: INTRA-DAY SUPPLY RESERVATION	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: LNG	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)	48.283	47.216	44.195	43.008	42.962	44.136	45.171	45.640	45.273	46.246	48.030	52.604	46.171
32: DEMAND	8.179	8.503	8.179	10.726	11.629	11.845	11.629	11.629	11.845	9.958	8.280	8.179	9.476
33: OTHER	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	485.830
LESS END-USE CONTRACT													
34: COMMODITY Pipeline	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	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: TOTAL COST	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	96.340	82.596
38: NET UNBILLED	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	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	96.340	82.596
40: TOTAL THERM SALES	82.764	83.367	84.610	74.083	72.148	75.222	78.473	79.332	78.514	86.787	98.544	96.390	82.641
41: TRUE-UP (+)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(0.848)	(8.179)
42: TOTAL OF GAS	81.916	82.520	83.763	73.235	71.300	74.374	77.625	78.484	77.666	85.940	97.696	95.542	81.793
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	82.32807	82.93465	84.18389	73.60367	71.65841	74.74821	78.01527	78.87902	78.05694	86.37178	98.18751	96.02239	82.20488
45: PGA FACTOR ROUNDED TO NEAREST .001	82.328	82.935	84.184	73.604	71.658	74.748	78.015	78.879	78.057	86.372	98.188	96.022	82.205

COMPANY: FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 ACTUAL JANUARY 2024 THROUGH JUNE 2024
 ESTIMATED JULY 2024 THROUGH DECEMBER 2024

FPSC EXHIBIT
 ADMITTED
 4

SCHEDULE E-1/R

	ACTUAL												PROJECTED												TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	PROJECTED
COST OF GAS PURCHASED																										
1. COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$304	\$305	\$314	\$324	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
2. NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. COMMODITY (Other)	\$1,417,276	\$1,353,731	\$868,326	\$304,309	\$34,064	\$677,092	\$1,073,902	\$1,111,187	\$1,110,744	\$1,176,875	\$1,293,820	\$1,705,145	\$12,264,711													
5. DEMAND	\$1,528,868	\$1,200,794	\$1,476,032	\$1,046,286	\$891,832	\$1,028,504	\$812,818	\$812,818	\$796,172	\$1,047,756	\$1,363,447	\$1,399,062	\$13,404,991													
6. OTHER	\$-8,422	\$9,878	\$25,722	\$8,970	\$72,178	\$73,975	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$337,270													
LESS END-USE CONTRACT:																										
7. COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$680,424													
9. COMMODITY (Other)	\$54,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$964,507													
# Second Prior Month Purchase Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
TOTAL COST	\$2,882,804	\$2,559,492	\$2,365,694	\$1,215,690	\$809,409	\$1,541,396	\$1,707,852	\$1,757,657	\$1,740,549	\$2,070,773	\$2,563,419	\$3,010,416	\$24,225,130													
# COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
# UNBILLED USE	\$-990	\$-1,372	\$-1,287	\$-1,495	\$-1,675	\$-1,878	\$-1,127	\$-1,158	\$-1,142	\$-1,321	\$-1,585	\$-1,584	\$-16,614													
TOTAL THERM SALES	\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,706,725	\$1,756,479	\$1,739,407	\$2,069,452	\$2,561,834	\$3,008,833	\$26,974,650													
THERMS PURCHASED																										
# COMMODITY (Pipeline)	6,508,077	5,659,297	8,189,063	3,762,579	792,409	2,468,416	3,032,980	3,037,825	3,049,717	3,136,242	3,237,318	3,803,953	46,677,876													
# NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-													
# SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-													
+ COMMODITY (Other)	6,634,886	5,668,382	8,290,024	3,804,982	698,791	2,535,147	3,024,480	3,029,325	3,041,217	3,127,742	3,228,818	3,795,453	46,879,247													
# DEMAND	21,376,050	21,497,250	21,400,730	11,617,150	9,976,620	29,563,300	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	201,704,040													
# OTHER	-	-	24,723	2,234	8,082	3,869	8,500	8,500	8,500	8,500	8,500	8,500	89,508													
LESS END-USE CONTRACT:																										
# COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-													
# DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-													
# COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-													
TOTAL PURCHASES	\$6,634,886	\$5,668,382	\$8,314,747	\$3,807,217	\$706,873	\$2,539,016	\$3,032,980	\$3,037,825	\$3,049,717	\$3,136,242	\$3,237,318	3,803,953	46,969,156													
# INET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0													
# COMPANY USE	(2,153)	(2,983)	(2,797)	(3,251)	(3,641)	(4,084)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(30,909)													
TOTAL THERM SALES	4,824,240	4,173,330	4,167,811	3,751,782	3,547,860	3,159,730	3,030,980	3,035,825	3,047,717	3,134,242	3,235,318	3,801,953	42,910,788													
CENTS PER THERM																										
# COMMODITY (Pipeline)	0.000	0.000	0.000	0.000	0.000	0.000	0.010	0.010	0.010	0.010	0.010	0.010	0.004													
# NO NOTICE SERVICE	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													
# SWING SERVICE	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													
# COMMODITY (Other)	21.361	23.882	10.474	7.998	4.875	26.708	35.507	36.681	36.523	37.627	40.071	44.926	25.867													
# DEMAND	7.152	5.586	6.897	9.006	8.939	3.479	8.134	8.134	8.233	7.199	6.591	6.545	6.646													
# OTHER	0.000	0.000	104.041	401.522	893.071	1911.993	303.860	303.860	303.860	303.860	303.860	303.860	375.127													
LESS END-USE CONTRACT:																										
# COMMODITY Pipeline	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													
# DEMAND - SWING SERVICE CREDIT	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													
# COMMODITY Other	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													
# TOTAL COST OF PURCHASES	43.449	45.154	28.452	31.931	114.506	60.708	56.309	57.858	57.072	66.027	79.183	79.139	51.577													
# NET UNBILLED	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													
# COMPANY USE	45.982	45.994	46.014	45.986	46.004	45.984	56.347	57.897	57.110	66.069	79.232	79.181	53.750													
TOTAL COST OF THERM SOLD	59,757	61,330	56,761	32,403	22,814	48,783	56,347	57,897	57,110	66,069	79,232	79,181	621,555													
# TRUE-UP	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190													
# REVENUE TAX FACTOR	62.947	64.520	59.951	62.947	64.520	59.951	59.503	59.503	59.503	61.087	61.087	61.087	59.645													
# TOTAL THERM SALES	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003	1,005,003													
# PGA FACTOR ADJUSTED FOR TAXES	63.26360	64.84426	60.25262	63.77203	26.13481	52.23394	59.83599	61.39978	60.60324	69.60773	82.83694	82.78511	59.645													
# PGA FACTOR	63.264	64.844	60.253	35.772	26.135	52.234	59.836	61.399	60.603	69.608	82.837	82.786	59.945													

COMPANY: FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ACTUAL JANUARY 2024 THROUGH JUNE 2024
ESTIMATED JULY 2024 THROUGH DECEMBER 2024

SCHEDULE E-2	FPSC EXH N	ADMITTED	PURCHASED GAS ADJUSTMENT											
			ACTUAL			ACTUAL			PROJECTED			PROJECTED		
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TRUE-UP CALCULATION														
1	PURCHASED GAS COST		\$1,408,854	\$1,363,609	\$894,048	\$343,279	\$106,242	\$751,067	\$1,099,730	\$1,137,015	\$1,136,572	\$1,202,704	\$1,319,648	\$1,730,973
1A	MARGIN SHARING		\$4,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000
2	TRANSPORTATION COST		\$1,528,868	\$1,200,794	\$1,476,032	\$1,046,286	\$891,832	\$1,028,504	\$813,122	\$813,122	\$796,477	\$1,048,070	\$1,363,771	\$1,399,443
3	TOTAL		\$2,882,804	\$2,559,492	\$2,365,694	\$1,257,010	\$880,163	\$1,629,745	\$1,787,852	\$1,837,637	\$1,820,549	\$2,150,773	\$2,643,419	\$3,090,416
4	FUEL REVENUES (NET OF REVENUE TAX)		\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,706,725	\$1,756,479	\$1,739,407	\$2,069,452	\$2,561,834	\$3,008,833
4a	Under-recovery*		\$0	\$0	\$0	\$0	\$0	\$0	\$ (68,916)	\$ (116,054)	\$ (92,560)	\$ (375,881)	\$ (813,682)	\$ (954,698)
4b	ADJUSTED NET FUEL REVENUES *		\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,637,809	\$1,640,426	\$1,646,847	\$1,693,571	\$1,748,152	\$2,054,135
5	TRUE-UP - (COLLECTED) OR REFUNDED		\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)
6	FUEL REVENUE APPLICABLE TO PERIOD		\$2,904,111	\$2,453,155	\$2,398,428	\$2,076,164	\$1,960,590	\$1,599,713	\$1,514,519	\$1,517,136	\$1,523,557	\$1,570,281	\$1,624,862	\$1,930,845
7	TRUE-UP - OVER (UNDER) - THIS PERIOD		\$21,307	\$(106,337)	\$32,734	\$819,154	\$1,080,427	\$(30,032)	\$(273,333)	\$(320,502)	\$(296,992)	\$(580,493)	\$(1,018,557)	\$(1,159,572)
8	INTEREST PROVISION - THIS PERIOD		\$3,054	\$3,433	\$3,824	\$6,260	\$11,030	\$13,977	\$13,913	\$13,205	\$12,442	\$11,100	\$8,153	\$9,911
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST		\$617,071	\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029
10	TRUE-UP COLLECTED OR (REFUNDED)		\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290
10a	FLEX RATE REFUND (if applicable)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL ESTIMATED/ACTUAL TRUE-UP		\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029	\$368,659
INTEREST PROVISION														
12	BEGINNING TRUE-UP		\$617,071	\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029
13	ENDING TRUE-UP BEFORE INTEREST		\$761,668	\$781,675	\$941,132	\$1,887,400	\$3,097,377	\$3,201,665	\$3,065,599	\$2,882,301	\$2,721,804	\$2,277,043	\$1,392,876	\$364,748
14	TOTAL (12+13)		\$1,378,739	\$1,546,397	\$1,726,239	\$2,832,355	\$4,991,037	\$6,310,072	\$6,281,240	\$5,961,813	\$5,617,310	\$5,011,289	\$3,681,020	\$1,765,777
15	AVERAGE		\$689,370	\$773,199	\$863,120	\$1,416,179	\$2,495,519	\$3,155,036	\$3,140,620	\$2,980,907	\$2,808,655	\$2,505,645	\$1,840,510	\$882,888
16	INTEREST RATE - FIRST DAY OF MONTH		5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
18	TOTAL		10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%
19	AVERAGE		5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%
20	MONTHLY AVERAGE		0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%
21	INTEREST PROVISION		\$3,054	\$3,433	\$3,824	\$6,260	\$11,030	\$13,977	\$13,913	\$13,205	\$12,442	\$11,100	\$8,153	\$9,911

SCHEDULE E-3
ADMITTED
FPSC EXH No. 4

**PURCHASED GAS ADJUSTMENT
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025**

COMPANY: FLORIDA CITY GAS

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL INCLUDED IN COST	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	Various	Sys/End-Use	FTS	4,800,571		4,800,571	\$2,159,370	\$76,757	\$1,748,347	INCLUDED IN COST	83.000
FEBRUARY	Various	Sys/End-Use	FTS	4,332,986		4,332,986	\$1,905,299	\$76,710	\$1,641,708	INCLUDED IN COST	83.631
MARCH	Various	Sys/End-Use	FTS	4,134,141		4,134,141	\$1,684,465	\$76,690	\$1,748,347	INCLUDED IN COST	84.891
APRIL	Various	Sys/End-Use	FTS	3,745,367		3,745,367	\$1,462,764	\$76,651	\$1,245,417	INCLUDED IN COST	74.354
MAY	Various	Sys/End-Use	FTS	3,573,925		3,573,925	\$1,349,681	\$76,634	\$1,162,069	INCLUDED IN COST	72.424
JUNE	Various	Sys/End-Use	FTS	3,294,993		3,294,993	\$1,266,784	\$76,606	\$1,145,471	INCLUDED IN COST	75.535
JULY	Various	Sys/End-Use	FTS	3,054,184		3,054,184	\$1,168,798	\$76,582	\$1,162,069	INCLUDED IN COST	78.825
AUGUST	Various	Sys/End-Use	FTS	3,059,120		3,059,120	\$1,199,079	\$76,583	\$1,162,069	INCLUDED IN COST	79.687
SEPTEMBER	Various	Sys/End-Use	FTS	3,070,661		3,070,661	\$1,199,603	\$76,584	\$1,145,471	INCLUDED IN COST	78.864
OCTOBER	Various	Sys/End-Use	FTS	3,158,714		3,158,714	\$1,279,748	\$76,593	\$1,396,911	INCLUDED IN COST	87.164
NOVEMBER	Various	Sys/End-Use	FTS	3,260,684		3,260,684	\$1,437,261	\$76,603	\$1,712,842	INCLUDED IN COST	98.958
DECEMBER	Various	Sys/End-Use	FTS	3,835,163		3,835,163	\$1,884,896	\$76,660	\$1,748,347	INCLUDED IN COST	96.734
TOTAL				43,320,509		43,320,509	\$17,997,747	\$919,653	\$17,019,067		82.955

COMPANY: **FLORIDA CITY GAS**

SCHEDULE E-4
ADMITTED
FPSC EXH No. 4

**PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025**

	PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024	(5) (3)+(4) COMBINED TOTAL TRUE-UP
	(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL		
1 TOTAL THERM SALES \$	\$16,258,561	\$15,898,066	\$23,073,360	\$22,712,865
TRUE-UP PROVISION FOR THIS PERIOD 2 OVER (UNDER) COLLECTION	(\$10,396,507)	(\$8,317,911)	(\$1,832,194)	\$246,402
3 INTEREST PROVISION FOR THIS PERIOD	(\$80,990)	(\$63,037)	\$104,302	\$122,255
4 END OF PERIOD TOTAL NET TRUE-UP	(\$10,477,497)	(\$8,380,948)	(\$1,727,892)	\$368,656
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY				\$368,656
PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025				43,484,909
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)				0.848

PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025													
COMPANY: FLORIDA CITY GAS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST													
1 COMMODITY COSTS	\$2,318,341	\$2,046,297	\$1,827,688	\$1,811,183	\$1,535,788	\$1,454,689	\$1,275,512	\$1,386,489	\$1,390,489	\$1,461,098	\$1,566,434	\$2,017,834	\$20,005,972
2 TRANSPORTATION COSTS	\$1,748,347	\$1,644,708	\$1,746,347	\$1,246,417	\$1,162,069	\$1,145,471	\$1,162,069	\$1,162,069	\$1,145,471	\$1,396,911	\$1,712,842	\$1,748,347	\$17,019,067
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	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$711,304
5 STORAGE LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 TOTAL PGA COSTS	\$4,142,964	\$3,764,281	\$3,652,121	\$2,932,876	\$2,774,132	\$2,676,355	\$2,619,256	\$2,634,833	\$2,612,235	\$2,934,283	\$3,355,552	\$3,842,456	\$37,940,344
THERM SALES (FIRM)													
8 RESIDENTIAL & GAS LIGHTS	2,897,714	2,023,700	1,799,822	1,576,596	1,421,314	1,304,605	1,136,438	1,151,649	1,121,411	1,217,714	1,270,975	1,734,747	17,859,688
9 COMMERCIAL	2,716,557	2,322,986	2,346,019	2,180,471	2,166,311	2,004,088	1,831,446	1,921,170	1,982,950	1,954,700	2,003,409	2,114,116	25,626,221
13 TOTAL FIRM	4,614,271	4,346,686	4,145,841	3,757,067	3,587,625	3,308,693	3,057,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	43,484,909
PGA REVENUES													
14 RESIDENTIAL & GAS LIGHTS	1,735,427	1,686,329	1,522,102	1,168,851	1,024,872	980,756	891,212	913,032	879,895	1,056,156	1,251,704	1,671,247	14,781,893
15 COMMERCIAL	2,247,393	1,835,722	1,895,710	1,814,502	1,852,070	1,506,603	1,514,670	1,523,113	1,540,194	1,695,363	1,973,033	2,036,730	21,135,103
16 TOTAL	3,982,820	3,522,051	3,507,812	2,783,353	2,856,942	2,487,359	2,405,882	2,436,145	2,420,089	2,751,519	3,224,737	3,707,977	35,916,996
NUMBER OF CUSTOMERS (FIRM)													
27 RESIDENTIAL	115,009	115,178	115,344	115,516	115,688	115,859	116,031	116,202	116,373	116,545	116,717	116,890	115,948
29 COMMERCIAL	5,709	5,715	5,720	5,725	5,730	5,736	5,741	5,746	5,751	5,756	5,762	5,767	5,739
32 TOTAL FIRM	120,719	120,892	121,065	121,241	121,418	121,595	121,771	121,948	122,124	122,301	122,478	122,656	121,684

FPSC EXH No. 5

COMPANY:

ADMITTED

FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE
 FINAL FUEL OVER/UNDER RECOVERY
 FOR THE PERIOD: JANUARY 2023 THROUGH DECEMBER 2023

SCHEDULE ~~A47~~ **C4-42**

1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	50,913,412
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	58,072,829
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	7,159,417
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	92,346
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	7,251,763
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2024 THROUGH DECEMBER 2024 PERIOD	E-4, LINE 4, COL. 4	1,880,594
7.	FINAL 2023 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2025 THROUGH DECEMBER 2025 PERIOD	LINE 5 - LINE 6	5,371,169

Exhibit _____
 Docket No. 20240003-GU
 Florida Public Utilities Company
 (MDN-1)

C4-42

SCHEDULE E-1
PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

COMPANY: CONSOLIDATED
FLORIDA PUBLIC UTILITIES &
FLORIDA CITY GAS

LINE	DESCRIPTION	PROJECTED												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$30,828	\$27,290	\$26,873	\$25,004	\$20,547	\$19,142	\$17,322	\$16,239	\$16,627	\$19,161	\$21,396	\$27,181	26
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	25
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
4	COMMODITY (Other)	\$5,508,040	\$4,854,549	\$4,283,579	\$3,781,074	\$3,494,664	\$3,451,363	\$3,407,955	\$3,384,622	\$3,311,289	\$3,069,649	\$4,063,559	\$5,357,748	346
5	DEMAND	\$5,768,537	\$5,664,996	\$5,962,095	\$5,402,318	\$5,464,709	\$5,396,848	\$5,336,404	\$5,330,939	\$5,340,503	\$5,892,864	\$6,707,718	\$6,683,028	389
6	OTHER	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,500	\$104,495	125
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	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	10
9	COMMODITY (Other)	\$158,490	\$140,564	\$142,619	\$148,044	\$185,749	\$187,494	\$210,808	\$197,103	\$190,578	\$181,031	\$128,846	\$132,553	107
10	Second Prior Month Purchase Adj.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
11	TOTAL COST	\$9,304,293	\$8,558,960	\$8,281,583	\$7,210,451	\$6,941,878	\$6,827,510	\$6,698,565	\$6,682,389	\$6,625,461	\$7,443,891	\$8,815,143	\$10,088,812	396,478,350
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	COMPANY USE	\$2,155	\$1,967	\$1,791	\$1,681	\$1,742	\$1,904	\$2,068	\$2,086	\$2,069	\$2,035	\$2,170	\$2,327	10
14	TOTAL THERM SALES	\$9,302,138	\$8,556,993	\$8,279,792	\$7,208,770	\$6,940,136	\$6,825,607	\$6,696,496	\$6,680,303	\$6,623,391	\$7,441,857	\$8,812,973	\$10,086,485	393,454,942
THERMS PURCHASED														
15	COMMODITY (Pipeline)	10,243,071	9,150,766	8,791,431	8,164,807	7,199,065	6,673,913	6,111,684	5,922,920	6,003,511	6,543,364	7,043,464	8,642,423	90,490,339
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	10,229,371	9,137,066	8,777,731	8,151,107	7,185,365	6,660,213	6,097,984	5,909,120	5,989,811	6,529,684	7,029,764	8,628,723	90,325,939
19	DEMAND	34,322,270	31,066,280	36,071,290	24,764,400	16,377,610	15,469,800	15,282,820	15,276,707	15,075,300	20,056,380	35,699,700	35,282,030	294,844,387
20	OTHER	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	188,400
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES	10,245,071	9,152,766	8,793,431	8,166,807	7,201,065	6,675,913	6,113,684	5,924,820	6,005,511	6,545,384	7,045,464	8,644,423	90,514,339
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	2,793	2,595	2,218	2,313	2,524	2,670	2,712	2,690	2,781	2,503	2,357	2,605	30,700
27	TOTAL THERM SALES	10,242,278	9,150,231	8,791,213	8,164,494	7,198,541	6,673,243	6,110,973	5,922,129	6,002,730	6,542,881	7,043,107	8,641,818	90,483,639
CENTS PER THERM														
28	COMMODITY (Pipeline)	0.301	0.298	0.300	0.306	0.285	0.287	0.283	0.274	0.277	0.293	0.304	0.315	0.295
29	NO NOTICE SERVICE	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	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)	53.845	53.130	48.801	46.387	48.636	51.821	55.887	57.278	55.282	54.576	57.805	62.092	53.652
32	DEMAND	16.807	18.235	16.529	21.815	33.367	34.886	34.691	34.896	35.426	29.381	18.789	18.942	23.366
33	OTHER	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656	6.656
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline	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	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	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	90.817	94.179	88.290	88.290	96.401	102.271	109.567	112.786	110.923	113.727	125.118	116.709	103.275
38	NET UNBILLED	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	90.817	94.179	88.290	88.290	96.401	102.271	109.567	112.786	110.923	113.727	125.118	116.709	103.275
40	TOTAL COST OF THERM SOLD	90.817	94.179	88.290	88.290	96.401	102.271	109.567	112.786	110.923	113.727	125.118	116.709	103.275
41	TRUE-UP (REFUND)/RECOVER	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)	(3.660)
42	TOTAL COST OF GAS	87.157	90.519	84.630	84.630	92.740	98.611	105.907	109.126	107.263	110.067	121.458	113.049	99.615
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	87.60234	90.32995	90.99807	85.08025	93.24084	99.14758	106.48792	109.72635	107.25049	110.66428	122.11052	113.65246	100.15119
45	PGA FACTOR	87.62020	90.33000	90.99800	85.08000	93.24080	99.14800	106.48800	109.72600	107.25000	110.66400	122.11100	113.65200	100.15100

C5-48

C5-48

Exhibit
 Docket No. 20240003-GU
 Consolidated: Florida Public Utilities & Florida City Gas Companies
 (SKL-1)

SCHEDULE B1/R

ADMITTED

PURCHASED GAS ADJUSTMENT

COST RECOVERY CLAUSE CALCULATION

ACTUAL JANUARY 2024 THROUGH JUNE 2024
 ESTIMATED JULY 2024 THROUGH DECEMBER 2024

COMPANY: CONSOLIDATED
 FLORIDA PUBLIC UTILITIES &
 FLORIDA CITY GAS

	ACTUAL												PROJECTED					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC						
COST OF GAS PURCHASED																		
1. COMMODITY (Pipeline)	\$19,755	\$19,147	\$14,737	\$24,516	\$18,930	18,970	\$20,526	\$19,703	\$20,098	\$20,886	\$25,082	\$32,283	\$23,933					
2. NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$1,739					
3. SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
4. COMMODITY (Other)	\$2,965,588	\$2,631,645	\$1,970,116	\$435,375	\$453,337	\$1,106,441	\$1,327,729	\$1,986,841	\$1,887,200	\$2,288,364	\$2,965,191	\$4,392,839	\$24,330,664					
5. DEMAND	\$4,931,594	\$4,379,624	\$4,928,499	\$4,550,770	\$3,844,091	\$4,401,233	\$3,545,587	\$3,546,119	\$3,669,711	\$3,850,912	\$4,538,382	\$4,565,359	\$50,733,838					
6. OTHER	\$21,433	\$44,896	\$52,020	\$31,604	\$107,305	\$106,847	\$52,707	\$52,707	\$52,707	\$52,707	\$52,707	\$52,707	\$690,342					
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	\$54,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$964,507					
9. COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
10. Second Prior Month Purchase Adj.	\$7,883,452	\$7,070,400	\$6,970,986	\$4,898,389	\$4,284,998	\$5,395,316	\$2,624,330	\$3,290,650	\$3,319,924	\$3,897,155	\$5,347,715	\$6,811,684	\$61,700,998					
11. TOTAL COST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
12. NET UNBILLED	\$1,581	\$1,771	\$1,417	\$1,682	\$2,014	\$2,311	\$1,827	\$1,838	\$1,942	\$2,021	\$2,085	\$2,284	\$22,793					
13. COMPANY USE	\$9,030,194	\$7,619,694	\$6,783,617	\$6,916,951	\$5,205,788	\$4,978,373	\$2,672,503	\$3,294,792	\$3,317,981	\$3,895,134	\$5,945,631	\$6,809,400	\$65,820,357					
THERMS PURCHASED																		
14. TOTAL THERM SALES	10,155,677	9,190,867	10,938,803	6,305,879	2,902,819	4,548,696	5,307,730	5,107,485	5,276,117	5,444,702	6,016,628	7,392,603	78,588,006					
15. COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-					
16. NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-					
17. SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-					
18. COMMODITY (Other)	10,580,488	9,526,117	11,466,856	6,600,271	2,561,467	4,295,207	5,299,230	5,098,985	5,267,617	5,436,202	6,008,128	7,384,103	79,524,871					
19. DEMAND	36,215,850	35,176,230	37,491,560	27,383,690	17,616,150	36,319,940	13,442,995	13,050,101	14,010,300	18,669,130	31,961,100	31,460,536	312,797,602					
20. OTHER	-	-	24,723	2,234	8,082	3,869	8,500	8,500	8,500	8,500	8,500	8,500	89,908					
LESS END-USE CONTRACT:																		
21. COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-					
22. DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-					
23. COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-					
24. TOTAL PURCHASES	\$10,580,488	\$9,526,117	\$11,491,578	\$6,602,505	\$2,569,549	\$4,299,076	\$5,307,730	\$5,107,485	\$5,276,117	\$5,444,702	\$6,016,628	\$7,392,603	79,614,372					
25. NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0					
26. COMPANY USE	2,946	3,518	3,015	3,564	4,165	4,754	2,707	2,631	2,731	2,646	2,488	2,665	37,829					
27. TOTAL THERM SALES	9,231,486	8,005,074	7,602,165	6,838,371	6,369,852	5,476,622	5,305,023	5,104,854	5,273,386	5,442,056	6,014,140	7,389,938	78,152,907					
CENTS PER THERM																		
28. COMMODITY (Pipeline)	0.195	0.208	0.135	0.389	0.652	0.417	0.387	0.366	0.381	0.383	0.416	0.437	0.323					
29. NO NOTICE SERVICE	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	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)	28.029	27.626	16.745	6.596	17.698	25.760	25.055	38.956	35.826	42.095	49.353	59.490	30.633					
32. DEMAND	13.617	12.451	13.146	16.619	21.821	12.118	26.375	27.188	26.193	20.520	14.200	14.511	16.219					
33. OTHER	0.000	0.000	250.861	1414.701	1327.703	2761.618	620.084	620.084	620.084	620.084	620.084	620.011	767.832					
LESS END-USE CONTRACT:																		
34. COMMODITY (Pipeline)	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	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)	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	74.509	74.221	60.227	74.190	164.815	125.499	49.444	64.545	62.924	71.577	88.882	92.142	77.500					
38. NET UNBILLED	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	53.689	50.346	47.001	47.191	48.361	48.617	67.484	70.614	71.107	76.384	83.802	85.677	60.253					
40. TOTAL COST OF THERM SOLD	85.397	88.325	91.040	70.599	66.485	98.515	49.469	64.579	62.956	71.612	88.919	92.175	78.949					
41. TRUE-UP	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347	7.347					
42. TOTAL COST OF GAS	92.744	95.671	98.386	77.945	73.832	105.862	56.815	71.925	70.303	78.958	96.266	99.522	86.296					
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	93.21014	96.15206	98.88073	78.33689	74.20271	106.39402	57.10094	72.28682	70.65615	79.55216	96.74944	100.02189	86.72952					
45. PGA FACTOR	93.210	96.152	98.881	78.337	74.203	106.394	57.101	72.287	70.656	79.555	96.749	100.022	86.729					

05-49

05-49

Exhibit
Docket No. 20240003 GU
Consolidated Florida Public Utilities & Florida City Gas Companies
(SKL-1)

SCHEDULE E-2	PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ACTUAL JANUARY 2024 THROUGH JUNE 2024 ESTIMATED JULY 2024 THROUGH DECEMBER 2024												TOTAL									
	ACTUAL		FEB		MAR		APR		MAY		JUN			PROJECTED		PROJECTED		PROJECTED		PROJECTED		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC										
TRUE-UP CALCULATION																						
1 PURCHASED GAS COST	\$2,957,166	\$2,644,523	\$1,945,838	\$444,345	\$525,515	\$1,180,416	\$1,353,357	\$2,012,669	\$1,913,028	\$2,314,193	\$2,991,019	\$4,418,667	\$24,574,311									
1A MARGIN SHARING	\$54,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$40,000									
2 TRANSPORTATION COST	\$4,981,204	\$4,433,788	\$4,979,534	\$4,597,920	\$3,898,148	\$4,455,075	\$1,475,772	\$1,476,481	\$1,599,396	\$1,762,982	\$2,476,697	\$2,513,016	\$38,519,919									
3 TOTAL	\$7,883,452	\$7,070,400	\$6,920,986	\$4,939,710	\$4,305,752	\$5,483,665	\$2,704,330	\$3,376,650	\$3,399,924	\$3,977,155	\$5,427,715	\$6,891,684	\$62,814,222									
4 FUEL REVENUES (NET OF REVENUE TAX)	\$9,080,194	\$7,619,994	\$6,783,617	\$6,916,951	\$5,205,788	\$4,978,373	\$3,177,462	\$3,094,624	\$3,178,858	\$3,562,031	\$4,359,038	\$5,329,362	\$63,336,291									
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	-\$68,916	-\$116,054	-\$92,560	-\$375,881	-\$813,682	-\$954,698	(\$2,317,941)									
4b ADJUSTED NET FUEL REVENUES *	\$9,080,194	\$7,619,994	\$6,783,617	\$6,916,951	\$5,205,788	\$4,978,373	\$3,108,546	\$2,978,570	\$3,086,298	\$3,186,149	\$3,545,355	\$4,374,664	\$60,018,350									
5 TRUE-UP - (COLLECTED) OR REFUNDED	\$ (247,940)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)	\$ (247,945)									
6 FUEL REVENUE APPLICABLE TO PERIOD	\$8,782,254	\$7,372,049	\$6,535,672	\$6,669,006	\$4,957,843	\$4,730,428	\$2,929,517	\$2,846,679	\$2,930,913	\$3,514,086	\$4,111,093	\$5,081,417	\$57,839,166									
7 TRUE-UP - OVER(UNDER) - THIS PERIOD	\$898,802	\$301,649	(\$385,314)	\$1,729,296	\$652,091	(\$755,237)	\$225,188	(\$529,971)	(\$469,010)	(\$665,069)	(\$1,316,623)	(\$1,810,267)	(\$4,542,256)									
8 INTEREST PROVISION - THIS PERIOD	\$22,441	\$26,357	\$27,328	\$31,454	\$37,951	\$39,080	\$39,029	\$39,215	\$37,812	\$35,533	\$29,769	\$20,156	\$386,125									
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$4,492,387	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,175	\$9,074,162	\$8,607,950	\$9,120,112	\$8,877,301	\$8,694,047	\$8,314,456	\$7,275,547	\$4,492,387									
10 TRUE-UP COLLECTED OR (REFUNDED)	\$247,940	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945	\$247,945									
10a FLEX RATE REFUND (if applicable)																						
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,174	\$9,074,162	\$8,607,950	\$9,120,112	\$8,877,301	\$8,694,047	\$8,314,456	\$7,275,547	\$5,733,382	\$3,311,590									
INTEREST PROVISION																						
12 BEGINNING TRUE-UP	\$4,492,387	\$5,661,570	\$6,237,521	\$6,127,480	\$8,136,175	\$9,074,162	\$8,607,950	\$9,051,196	\$8,692,392	\$8,416,518	\$7,661,046	\$5,808,455										
13 ENDING TRUE-UP BEFORE INTEREST	\$5,639,129	\$6,211,164	\$6,100,152	\$8,104,720	\$9,036,111	\$8,568,870	\$9,012,167	\$8,653,117	\$8,378,706	\$7,625,513	\$5,778,686	\$3,291,435										
14 TOTAL (12+13)	\$10,131,515	\$11,872,733	\$12,337,673	\$14,232,199	\$17,172,387	\$17,643,039	\$17,624,324	\$17,704,313	\$17,071,088	\$16,042,031	\$13,439,732	\$9,099,890										
15 AVERAGE	\$5,065,758	\$5,936,367	\$6,168,836	\$7,116,101	\$8,586,193	\$8,821,516	\$8,810,058	\$8,852,156	\$8,535,519	\$8,021,016	\$6,719,866	\$4,549,945										
16 INTEREST RATE - FIRST DAY OF MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%										
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.30%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%										
18 TOTAL	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%										
19 AVERAGE	5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%										
20 MONTHLY AVERAGE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%										
21 INTEREST PROVISION	\$22,441	\$26,357	\$27,328	\$31,453	\$37,951	\$39,079	\$39,029	\$39,215	\$37,812	\$35,533	\$29,769	\$20,156										

Exhibit
 Docket No. 20240003-GU
 Consolidated: Florida Public Utilities & Florida City Gas Companies
 (SKL-1)

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES &		PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025											SCHEDULE B ADMITTED	
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL INCLUDED IN COST	TOTAL CENTS PER THERM			
							THIRD PARTY	PIPELINE						
JANUARY	VARIOUS	SYS SUPPLY	N/A	10,229,371	0	10,229,371	\$5,349,550	\$135,329	\$3,819,414	INCLUDED IN COST	90.957			
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	9,137,066	0	9,137,066	\$4,713,985	\$131,790	\$3,713,185	INCLUDED IN COST	93.673			
MARCH	VARIOUS	SYS SUPPLY	N/A	8,777,731	0	8,777,731	\$4,140,960	\$130,873	\$4,009,750	INCLUDED IN COST	94.348			
APRIL	VARIOUS	SYS SUPPLY	N/A	8,151,107	0	8,151,107	\$3,633,030	\$129,504	\$3,447,917	INCLUDED IN COST	88.460			
MAY	VARIOUS	SYS SUPPLY	N/A	7,185,365	0	7,185,365	\$3,308,916	\$125,047	\$3,507,916	INCLUDED IN COST	96.611			
JUNE	VARIOUS	SYS SUPPLY	N/A	6,660,213	0	6,660,213	\$3,263,869	\$123,642	\$3,439,999	INCLUDED IN COST	102.512			
JULY	VARIOUS	SYS SUPPLY	N/A	6,097,984	0	6,097,984	\$3,197,147	\$121,822	\$3,379,596	INCLUDED IN COST	109.849			
AUGUST	VARIOUS	SYS SUPPLY	N/A	5,909,120	0	5,909,120	\$3,187,519	\$120,740	\$3,374,131	INCLUDED IN COST	113.086			
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	5,989,811	0	5,989,811	\$3,120,711	\$121,128	\$3,383,622	INCLUDED IN COST	110.612			
OCTOBER	VARIOUS	SYS SUPPLY	N/A	6,529,684	0	6,529,684	\$3,382,618	\$123,662	\$3,937,611	INCLUDED IN COST	114.001			
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	7,029,764	0	7,029,764	\$3,934,713	\$125,897	\$4,754,534	INCLUDED IN COST	125.397			
DECEMBER	VARIOUS	SYS SUPPLY	N/A	8,628,723	0	8,628,723	\$5,225,195	\$131,676	\$4,731,941	INCLUDED IN COST	116.921			
		TOTAL		90,325,939	0	90,325,939	\$46,458,212	\$1,521,109	\$45,499,614		103.491			

C5-51

C5-51

COMPANY: CONSOLIDATED FLORIDA PUBLIC UTILITIES & FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025					COMBINED TOTAL TRUE-UP (3)+(4) \$68,954,940
		PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024		(5)	
	(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) DIFFERENCE (2) - (1)	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED			
1	TOTAL THERM SALES (\$)	\$62,845,121	73,970,895	\$11,125,774	\$57,839,166	\$68,954,940	
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	(\$8,543,577)	(1,158,494)	\$7,385,083	(\$4,542,256)	\$2,842,827	
3	INTEREST PROVISION FOR THE PERIOD (\$)	(\$53,326)	29,309	\$82,635	\$386,125	\$468,759	
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	(\$8,596,903)	(\$1,129,185)	\$7,467,718	(\$4,156,132)	\$3,311,586	
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$3,311,586	
PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025						90,483,639	
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						3.660	

ADMITTED

C5-52

C5-52

Exhibit
 Docket No. 20240003-GU
 Consolidated: Florida Public Utilities & Florida City Gas Companies
 (SKL-1)

COMPANY: CONSOLIDATED
 FLORIDA PUBLIC UTILITIES &
 FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
 THERM SALES AND CUSTOMER DATA
 ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$5,508,521	\$4,854,983	\$4,283,993	\$3,781,449	\$3,495,023	\$3,451,694	\$3,408,261	\$3,384,929	\$3,311,597	\$3,563,966	\$4,063,886	\$5,358,133	\$48,466,437
2	Transportation costs	\$5,808,314	\$5,698,594	\$5,994,261	\$5,431,098	\$5,486,657	\$5,417,363	\$5,355,164	\$5,348,616	\$5,358,495	\$5,915,009	\$6,734,156	\$6,717,290	\$69,265,019
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 Purchase	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$711,304
5	Other	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$338,695
6	Total	\$11,421,336	\$10,658,077	\$10,382,755	\$9,317,048	\$9,086,181	\$8,973,558	\$8,867,926	\$8,838,046	\$8,774,592	\$9,583,476	\$10,902,543	\$12,179,918	\$118,985,455
PGA THERM SALES														
7	Residential	4,323,522	3,993,373	3,703,694	3,384,950	2,902,004	2,684,345	2,384,396	2,320,149	2,318,263	2,599,812	2,816,298	3,700,107	37,130,916
8	Commercial	5,919,549	5,157,393	5,087,737	4,779,858	4,297,062	3,989,568	3,727,288	3,602,670	3,685,249	3,943,572	4,227,166	4,942,316	53,359,426
9	Total	10,243,071	9,150,766	8,791,431	8,164,808	7,199,066	6,673,913	6,111,684	5,922,820	6,003,512	6,543,384	7,043,464	8,642,423	90,490,342
PGA REVENUES														
10	Residential	3,916,553	3,709,779	3,478,655	2,983,355	2,809,804	2,759,602	2,650,570	2,653,342	2,603,455	2,979,319	3,542,964	4,286,600	38,373,998
11	Commercial	5,386,087	4,847,514	4,801,238	4,225,616	4,130,631	4,066,406	4,046,427	4,027,462	4,020,438	4,462,840	5,270,211	5,800,283	55,085,153
12	Total	9,302,640	8,557,293	8,279,893	7,208,971	6,940,435	6,826,008	6,696,997	6,680,804	6,623,893	7,442,159	8,813,175	10,086,883	93,459,151
NUMBER OF PGA CUSTOMERS														
13	Residential	187,364	187,771	188,175	188,585	188,995	189,404	189,814	190,223	190,632	191,042	191,452	191,863	189,610
14	Commercial	9,927	9,938	9,948	9,958	9,968	9,979	9,989	9,999	10,009	10,019	10,030	10,040	9,984
50	Total	197,292	197,708	198,124	198,543	198,963	199,383	199,802	200,222	200,641	201,061	201,481	201,902	199,594

ADMITTED

Exhibit
 Docket No. 20240003-GU
 Florida Public Utilities
 (SKL-2)

SCHEDULE E-1 PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025													
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1	\$30,347	\$26,855	\$25,958	\$24,628	\$20,188	\$18,811	\$17,015	\$15,932	\$16,319	\$18,844	\$21,069	\$26,796	\$262,768
2	\$9,430	\$6,743	\$6,208	\$4,152	\$1,760	\$1,704	\$1,745	\$1,745	\$1,673	\$3,301	\$5,369	\$7,466	\$51,299
3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$3,190,180	\$2,808,686	\$2,456,495	\$2,170,266	\$1,959,235	\$1,997,085	\$2,028,349	\$1,988,440	\$1,921,108	\$2,102,870	\$2,497,452	\$3,340,299	\$28,460,466
5	\$4,020,190	\$4,023,287	\$4,213,748	\$4,156,901	\$4,302,641	\$4,251,378	\$4,174,336	\$4,168,871	\$4,195,032	\$4,495,953	\$4,994,876	\$4,934,681	\$51,931,898
6	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$338,695
LESS END-USE CONTRACT:													
7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$1,958,554	\$23,502,643
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$5,319,819	\$4,955,243	\$4,772,081	\$4,425,618	\$4,353,495	\$4,338,649	\$4,291,116	\$4,244,659	\$4,203,803	\$4,690,639	\$5,588,437	\$6,378,908	\$57,542,468
12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$500	\$300	\$100	\$200	\$300	\$400	\$500	\$500	\$500	\$300	\$200	\$400	\$4,200
14	\$5,319,319	\$4,934,943	\$4,771,981	\$4,425,418	\$4,353,195	\$4,338,249	\$4,290,616	\$4,244,159	\$4,203,303	\$4,690,339	\$5,588,237	\$6,378,508	\$57,538,268
THERMS PURCHASED													
15	5,428,800	4,804,080	4,643,590	4,405,740	3,611,440	3,365,220	3,043,800	2,850,000	2,919,150	3,370,970	3,769,080	4,793,560	47,005,430
16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	5,428,800	4,804,080	4,643,590	4,405,740	3,611,440	3,365,220	3,043,800	2,850,000	2,919,150	3,370,970	3,769,080	4,793,560	47,005,430
19	12,946,220	11,758,880	14,695,240	13,153,200	6,384,760	5,799,300	5,389,970	5,283,857	5,404,800	5,502,190	15,013,200	13,905,980	115,237,597
20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LESS END-USE CONTRACT:													
21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	\$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	5,428,800	4,804,080	4,643,590	4,405,740	3,611,440	3,365,220	3,043,800	2,850,000	2,919,150	3,370,970	3,769,080	4,793,560	47,005,430
25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	793	535	218	313	524	670	712	690	781	503	357	605	6,700
27	5,428,007	4,803,545	4,643,372	4,405,427	3,610,916	3,364,550	3,043,088	2,849,310	2,918,369	3,370,467	3,768,723	4,792,955	46,998,730
CENTS PER THERM													
28	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559	0.559
29	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	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	58.764	58.465	52.901	49.260	54.251	59.345	66.639	69.770	65.811	62.382	66.262	69.683	60.547
32	31.053	34.215	28.674	31.604	67.389	73.308	77.446	78.898	77.617	81.712	33.270	35.486	45.065
33	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	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	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	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	97.993	102.730	102.767	100.451	120.547	128.926	140.979	148.935	144.008	139.148	148.271	133.072	122.417
38	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	63.090	56.102	45.960	63.861	57.287	59.724	70.245	72.441	63.997	59.668	55.946	66.141	62.689
40	98.007	102.742	102.772	100.458	120.565	128.952	141.012	148.971	144.046	139.169	148.285	133.089	122.434
41	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)	(6.262)
42	91.745	96.480	96.510	94.197	114.303	122.690	134.750	142.710	137.785	132.907	142.023	126.828	116.172
43	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	92.20614	96.96476	96.99511	94.66995	114.87748	123.30662	135.42728	143.42688	138.47699	133.57495	142.73660	127.46484	116.75614
45	92.206	96.965	96.995	94.670	114.877	123.307	135.427	143.427	138.477	133.575	142.737	127.465	116.756

Exhibit
Docket No. 20240003-GU
Florida Public Utilities
(SKL-2)

COMPANY: FLORIDA PUBLIC UTILITIES

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ACTUAL JANUARY 2024 THROUGH JUNE 2024
ESTIMATED JULY 2024 THROUGH DECEMBER 2024

	SCHEDULE E-2												
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 PURCHASED GAS COST	\$1,548,312	\$1,277,914	\$1,051,790	\$131,066	\$419,273	\$429,349	\$253,827	\$875,654	\$776,456	\$1,111,489	\$1,671,371	\$2,687,694	\$12,211,391
1A MARGIN SHARING													
2 TRANSPORTATION COST	\$3,452,336	\$3,232,994	\$3,503,502	\$3,551,634	\$3,006,316	\$3,424,571	\$662,651	\$663,359	\$802,919	\$714,893	\$1,112,926	\$1,113,573	\$25,214,671
3 TOTAL	\$5,000,648	\$4,510,908	\$4,555,292	\$3,682,700	\$3,425,589	\$3,853,920	\$916,478	\$1,539,013	\$1,579,375	\$1,826,382	\$2,784,297	\$3,801,267	\$37,436,062
4 FUEL REVENUES (NET OF REVENUE TAX)	\$6,002,793	\$5,043,549	\$4,261,899	\$4,717,497	\$3,121,908	\$5,255,370	\$1,470,737	\$1,338,145	\$1,439,451	\$1,492,579	\$1,797,204	\$2,320,529	\$36,211,661
4a Under-recovery*													
4b ADJUSTED NET FUEL REVENUES *	\$6,002,793	\$5,043,549	\$4,261,899	\$4,717,497	\$3,121,908	\$5,255,370	\$1,470,737	\$1,338,145	\$1,439,451	\$1,492,579	\$1,797,204	\$2,320,529	\$36,261,661
5 TRUE-UP - (COLLECTED) OR REFUNDED	\$ (124,650)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (124,655)	\$ (1,495,855)
6 FUEL REVENUE APPLICABLE TO PERIOD	\$5,878,143	\$4,918,894	\$4,137,244	\$4,592,842	\$2,997,253	\$5,130,715	\$1,346,082	\$1,213,490	\$1,314,796	\$1,367,924	\$1,672,549	\$2,195,874	\$34,765,806
7 TRUE-UP - OVER(UUNDER) - THIS PERIOD	\$877,495	\$407,986	(\$418,048)	\$910,142	(\$428,336)	(\$723,205)	\$429,605	(\$325,523)	(\$264,578)	(\$458,458)	(\$1,111,748)	(\$1,605,393)	(\$2,710,062)
8 INTEREST PROVISION -THIS PERIOD	\$19,387	\$22,924	\$23,504	\$25,194	\$26,921	\$25,103	\$25,116	\$26,010	\$25,370	\$24,433	\$21,616	\$16,245	\$281,823
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$3,875,316	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,515	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	\$3,875,316
10 TRUE-UP COLLECTED OR (REFUNDED)	\$124,650	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$124,655	\$1,495,855
10a FLEX RATE REFUND (if applicable)													\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,514	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	\$2,942,932	\$2,942,931
INTEREST PROVISION													
12 BEGINNING TRUE-UP	\$3,875,316	\$4,896,848	\$5,452,413	\$5,182,524	\$6,242,515	\$5,965,755	\$5,392,308	\$5,971,684	\$5,796,826	\$5,682,273	\$5,372,903	\$4,407,426	
13 ENDING TRUE-UP BEFORE INTEREST	\$4,877,461	\$5,429,489	\$5,159,020	\$6,217,320	\$5,938,834	\$5,367,205	\$5,945,568	\$5,770,816	\$5,656,903	\$5,348,470	\$4,385,810	\$2,926,687	
14 TOTAL (12+13)	\$8,752,776	\$10,326,336	\$10,611,432	\$11,399,844	\$12,181,350	\$11,332,961	\$11,338,877	\$11,742,500	\$11,453,728	\$11,030,742	\$9,758,712	\$7,334,113	
15 AVERAGE	\$4,376,388	\$5,163,168	\$5,305,716	\$5,699,922	\$6,090,675	\$5,666,480	\$5,669,438	\$5,871,250	\$5,726,864	\$5,515,371	\$4,879,356	\$3,667,057	
16 INTEREST RATE - FIRST DAY OF MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.33%	5.33%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	
18 TOTAL	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	
19 AVERAGE	5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%	
20 MONTHLY AVERAGE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	
21 INTEREST PROVISION	\$19,387	\$22,924	\$23,504	\$25,194	\$26,921	\$25,103	\$25,116	\$26,010	\$25,370	\$24,433	\$21,616	\$16,245	

Exhibit
Docket No. 20240003-GU
Florida Public Utilities
(SKL-2)

PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025												
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL COST	CENTS PER THERM
							THIRD PARTY	PIPELINE				
JANUARY	VARIOUS	SYS SUPPLY	N/A	5,428,800	0	5,428,800	\$3,190,180	\$58,572	\$2,071,067	INCLUDED IN COST	\$2,071,067	97.993
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	4,804,080	0	4,804,080	\$2,808,686	\$55,080	\$2,071,477	INCLUDED IN COST	\$2,071,477	102.730
MARCH	VARIOUS	SYS SUPPLY	N/A	4,643,590	0	4,643,590	\$2,456,495	\$54,183	\$2,261,403	INCLUDED IN COST	\$2,261,403	102.767
APRIL	VARIOUS	SYS SUPPLY	N/A	4,405,740	0	4,405,740	\$2,170,266	\$52,853	\$2,202,499	INCLUDED IN COST	\$2,202,499	100.451
MAY	VARIOUS	SYS SUPPLY	N/A	3,611,440	0	3,611,440	\$1,959,235	\$48,413	\$2,345,847	INCLUDED IN COST	\$2,345,847	120.547
JUNE	VARIOUS	SYS SUPPLY	N/A	3,365,220	0	3,365,220	\$1,997,085	\$47,036	\$2,294,528	INCLUDED IN COST	\$2,294,528	128.926
JULY	VARIOUS	SYS SUPPLY	N/A	3,043,800	0	3,043,800	\$2,028,349	\$45,240	\$2,217,527	INCLUDED IN COST	\$2,217,527	140.979
AUGUST	VARIOUS	SYS SUPPLY	N/A	2,850,000	0	2,850,000	\$1,988,440	\$44,157	\$2,212,062	INCLUDED IN COST	\$2,212,062	148.935
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,919,150	0	2,919,150	\$1,921,108	\$44,544	\$2,238,151	INCLUDED IN COST	\$2,238,151	144.008
OCTOBER	VARIOUS	SYS SUPPLY	N/A	3,370,970	0	3,370,970	\$2,102,870	\$47,069	\$2,540,700	INCLUDED IN COST	\$2,540,700	139.148
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	3,769,080	0	3,769,080	\$2,497,452	\$49,294	\$3,041,691	INCLUDED IN COST	\$3,041,691	148.271
DECEMBER	VARIOUS	SYS SUPPLY	N/A	4,793,560	0	4,793,560	\$3,340,299	\$55,016	\$2,983,594	INCLUDED IN COST	\$2,983,594	133.072
TOTAL											\$28,480,547	122.417

ADMITTED

C5-57

C5-57

ADMITTED

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024		(5) (3)+(4) COMBINED TOTAL TRUE-UP
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$46,586,560	58,072,829	\$11,486,269	\$34,765,806	\$46,252,075
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$1,852,930	7,159,417	\$5,306,487	(\$2,710,062)	\$2,596,425
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$27,664	92,346	\$64,682	\$281,823	\$346,505
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$1,880,594	\$7,251,763	\$5,371,169	(\$2,428,239)	\$2,942,930
		TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY				\$2,942,930
		PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025				46,998,730
		CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)				6.262

Exhibit
 Docket No. 20240003-GU
 Florida Public Utilities
 (SKL-2)

COMPANY: FLORIDA PUBLIC UTILITIES		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025												SCHEDULE E-5
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$3,190,180	\$2,808,686	\$2,456,495	\$2,170,266	\$1,959,235	\$1,997,085	\$2,028,349	\$1,988,440	\$1,921,108	\$2,102,870	\$2,497,452	\$3,340,299	\$28,460,465
2	Transportation costs	\$4,059,967	\$4,056,885	\$4,245,914	\$4,185,681	\$4,324,589	\$4,271,893	\$4,193,096	\$4,186,548	\$4,213,024	\$4,518,098	\$5,021,314	\$4,966,943	\$52,245,951
3	Hedging costs													
4	(financial settlement)	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$28,225	\$338,695
5	Other	\$7,278,372	\$6,893,796	\$6,730,634	\$6,384,172	\$6,312,049	\$6,297,203	\$6,249,670	\$6,203,213	\$6,162,357	\$6,649,193	\$7,546,991	\$8,337,462	\$81,045,111
6	Total													
PGA THERM SALES														
7	Residential	2,225,808	1,969,673	1,903,872	1,806,354	1,480,690	1,379,740	1,247,958	1,168,500	1,196,852	1,382,098	1,545,323	1,965,360	19,272,228
8	Commercial	3,202,992	2,834,407	2,739,718	2,599,387	2,130,751	1,985,480	1,795,842	1,681,500	1,722,299	1,988,872	2,223,757	2,828,200	27,733,205
9	Total	5,428,800	4,804,080	4,643,590	4,405,741	3,611,441	3,365,220	3,043,800	2,850,000	2,919,151	3,370,970	3,769,080	4,793,560	47,005,433
PGA REVENUES														
10	Residential	2,181,126	2,023,450	1,956,553	1,814,504	1,784,932	1,778,846	1,769,358	1,740,310	1,723,560	1,923,163	2,291,260	2,615,353	23,592,415
11	Commercial	3,138,694	2,911,792	2,815,528	2,611,114	2,568,561	2,559,803	2,531,757	2,504,349	2,480,244	2,767,477	3,297,178	3,763,553	33,950,050
12	Total	5,319,820	4,935,242	4,772,081	4,425,618	4,353,493	4,338,649	4,291,115	4,244,659	4,203,804	4,690,640	5,588,438	6,378,906	57,542,465
NUMBER OF PGA CUSTOMERS														
13	Residential	72,355	72,583	72,831	73,069	73,307	73,545	73,783	74,021	74,259	74,497	74,735	74,973	73,664
14	Commercial	4,218	4,223	4,228	4,233	4,238	4,243	4,248	4,253	4,258	4,263	4,268	4,273	4,246
50	Total	76,573	76,816	77,059	77,302	77,545	77,788	78,031	78,274	78,517	78,760	79,003	79,246	77,910

Description	PURCHASED GAS ADJUSTMENT												TOTAL
	COST RECOVERY CLAUSE CALCULATION												
	ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COMPANY: FLORIDA CITY GAS													
COST OF GAS PURCHASED													
1. COMMODITY (Pipeline)	\$481	\$435	\$415	\$376	\$359	\$331	\$307	\$308	\$317	\$327	\$385	\$4,348	
2. NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3. SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4. COMMODITY (Other)	\$2,317,860	\$2,045,863	\$1,827,084	\$1,610,808	\$1,535,429	\$1,454,278	\$1,379,606	\$1,396,182	\$1,390,181	\$1,566,107	\$2,017,449	\$20,001,624	
5. DEMAND	\$1,748,347	\$1,641,708	\$1,748,347	\$1,245,417	\$1,162,069	\$1,145,471	\$1,162,069	\$1,145,471	\$1,396,911	\$1,712,842	\$1,748,347	\$17,019,067	
6. OTHER	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$76,275	\$915,304	
7. LESS END-USE CONTRACT:													
8. DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9. COMMODITY (Other)	\$158,490	\$140,564	\$142,619	\$148,044	\$185,749	\$187,494	\$210,808	\$197,103	\$181,031	\$128,846	\$132,553	\$2,003,877	
10. Second Prior Month Purchase Adj.													
11. TOTAL COST	\$9,984,474	\$3,623,717	\$3,509,502	\$2,784,833	\$2,588,383	\$2,488,861	\$2,407,449	\$2,437,730	\$2,421,657	\$3,226,706	\$3,709,903	\$35,936,467	
12. NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13. COMPANY USE	-\$1,655	-\$1,667	-\$1,691	-\$1,481	-\$1,442	-\$1,504	-\$1,568	-\$1,586	-\$1,569	-\$1,970	-\$1,927	-\$19,794	
14. TOTAL THERM SALES	\$3,982,820	\$3,622,050	\$3,507,811	\$2,783,352	\$2,586,941	\$2,487,358	\$2,405,880	\$2,436,144	\$2,420,088	\$3,224,736	\$3,707,976	\$35,916,674	
THERMS PURCHASED													
15. COMMODITY (Pipeline) SCH E5 L-6	4,814,271	4,346,686	4,147,841	3,759,067	3,587,625	3,308,693	3,067,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	
16. INTRA-DAY SUPPLY RESERVATION	-	-	-	-	-	-	-	-	-	-	-	-	
17. LNG	-	-	-	-	-	-	-	-	-	-	-	-	
18. COMMODITY (Other L15-L20-L26)	4,800,571	4,332,986	4,134,141	3,745,367	3,573,925	3,294,993	3,054,184	3,059,120	3,070,661	3,158,714	3,260,684	3,835,163	
19. DEMAND	21,376,050	19,307,400	21,376,050	11,611,200	9,992,850	9,670,500	9,992,850	9,992,850	9,992,850	14,554,190	21,376,050	179,606,990	
20. OTHER	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	15,700	188,400	
21. LESS END-USE CONTRACT	-	-	-	-	-	-	-	-	-	-	-	-	
22. DEMAND	-	-	-	-	-	-	-	-	-	-	-	-	
23. TOTAL PURCHASES (+17*-18+20)-(21+23)	4,816,271	4,348,686	4,149,841	3,761,067	3,589,625	3,310,693	3,069,884	3,074,820	3,086,361	3,174,414	3,276,384	3,850,863	
24. TOTAL PURCHASES (+17*-18+20)-(21+23)	4,816,271	4,348,686	4,149,841	3,761,067	3,589,625	3,310,693	3,069,884	3,074,820	3,086,361	3,174,414	3,276,384	3,850,863	
25. NET UNBILLED	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)	
26. COMPANY USE	4,814,271	4,346,686	4,147,841	3,759,067	3,587,625	3,308,693	3,067,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	
27. TOTAL THERM SALES	4,814,271	4,346,686	4,147,841	3,759,067	3,587,625	3,308,693	3,067,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	
CENTS PER THERM													
28. COMMODITY (Pipeline)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
29. INTRA-DAY SUPPLY RESERVATION	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. LNG	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)	48.283	47.216	44.195	43.008	42.962	44.136	45.171	45.640	45.273	46.246	48.030	52.604	
32. DEMAND	8.179	8.503	8.179	10.726	11.629	11.845	11.629	11.845	11.629	9.598	8.280	8.179	
33. OTHER	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	377.550	485.830	
34. LESS END-USE CONTRACT													
35. DEMAND	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. TOTAL COST	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	82.596	
37. NET UNBILLED	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
38. COMPANY USE	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	82.596	
39. TOTAL THERM SALES	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	82.596	
40. TOTAL THERM SALES	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	82.596	
41. TRUE-UP (+)	82.729	83.329	84.570	74.044	72.107	75.176	78.421	79.280	78.463	86.733	98.484	82.596	
42. TOTAL COST OF GAS	81.916	82.520	83.763	73.235	71.300	74.374	77.625	78.484	77.666	85.940	97.696	81.793	
43. REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44. PGA FACTOR ADJUSTED FOR TAXES	82.32807	82.93465	84.18389	73.60367	71.65841	74.74821	78.01527	78.87902	78.05694	86.37178	98.18751	82.20488	
45. PGA FACTOR ROUNDED TO NEAREST .001	82.328	82.935	84.184	73.604	71.658	74.748	78.015	78.879	78.057	86.372	98.188	82.205	

COMPANY: FLORIDA CITY GAS
PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
ACTUAL JANUARY 2024 THROUGH JUNE 2024
ESTIMATED JULY 2024 THROUGH DECEMBER 2024

SCHEDULE E-1/R
ADMITTED
FPSC EXH N 7

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
COST OF GAS PURCHASED													
1. COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$304	\$305	\$314	\$324	\$380	\$1,900
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)	\$1,417,276	\$1,353,731	\$868,326	\$304,309	\$34,064	\$677,092	\$1,073,902	\$1,111,187	\$1,110,744	\$1,176,875	\$1,293,820	\$1,705,145	\$12,264,711
5. DEMAND	\$1,528,868	\$1,200,794	\$1,476,032	\$1,046,286	\$891,832	\$1,028,504	\$812,818	\$812,818	\$796,172	\$1,047,756	\$1,363,447	\$1,399,062	\$13,404,991
6. OTHER	\$-8,422	\$9,878	\$25,722	\$8,970	\$72,178	\$73,975	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$25,828	\$337,270
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9. COMMODITY (Other)	\$54,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$964,507
# SECOND PRIOR MONTH PURCHASE ADJ.													
# TOTAL COST	\$2,882,804	\$2,559,492	\$2,365,694	\$1,215,690	\$809,409	\$1,541,396	\$1,707,852	\$1,757,657	\$1,740,549	\$2,070,773	\$2,563,419	\$3,010,416	\$24,225,130
# COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
# UNBILLED	\$-990	\$-1,372	\$-1,287	\$-1,495	\$-1,675	\$-1,878	\$-1,127	\$-1,158	\$-1,142	\$-1,321	\$-1,585	\$-1,584	\$-16,614
# TOTAL THERM SALES	\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,706,725	\$1,756,479	\$1,739,407	\$2,069,452	\$2,561,834	\$3,008,833	\$26,974,650
THERMS PURCHASED													
# COMMODITY (Pipeline)	6,508,077	5,659,297	8,189,063	3,762,579	792,409	2,468,416	3,032,980	3,037,825	3,049,717	3,136,242	3,237,318	3,803,953	46,677,876
# NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
# SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
+ COMMODITY (Other)	6,634,886	5,668,382	8,290,024	3,804,982	698,791	2,535,147	3,024,480	3,029,325	3,041,217	3,127,742	3,228,818	3,795,453	46,879,247
# DEMAND	21,376,050	21,497,250	21,400,730	11,617,150	9,976,620	29,563,300	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	201,704,040
# OTHER	-	-	24,723	2,234	8,082	3,869	8,500	8,500	8,500	8,500	8,500	8,500	89,908
LESS END-USE CONTRACT:													
# COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
# DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
# COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
# TOTAL PURCHASES	\$6,634,886	\$5,668,382	\$8,314,747	\$3,807,217	\$706,873	\$2,539,016	\$3,032,980	\$3,037,825	\$3,049,717	\$3,136,242	\$3,237,318	\$3,803,953	46,969,156
# UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
# COMPANY USE	(2,153)	(2,983)	(2,797)	(3,251)	(3,641)	(4,084)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(30,909)
# TOTAL THERM SALES	4,824,240	4,173,330	4,167,811	3,751,782	3,547,860	3,159,730	3,030,980	3,035,825	3,047,717	3,134,242	3,235,318	3,801,953	42,910,788
CENTS PER THERM													
# COMMODITY (Pipeline)	0.000	0.000	0.000	0.000	0.000	0.000	0.010	0.010	0.010	0.010	0.010	0.010	0.004
# NO NOTICE SERVICE	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
# SWING SERVICE	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
# COMMODITY (Other)	21.361	23.882	10.474	7.998	4.875	26.708	35.507	36.681	36.523	37.627	40.071	44.926	25.867
# DEMAND	7.152	5.586	6.897	9.006	8.939	3.479	8.134	8.134	8.233	7.199	6.591	6.545	6.646
# OTHER	0.000	0.000	104.041	401.522	893.071	1911.993	303.860	303.860	303.860	303.860	303.860	303.860	375.127
LESS END-USE CONTRACT:													
# COMMODITY Pipeline	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
# DEMAND - SWING SERVICE CREDIT	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
# COMMODITY Other	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
# TOTAL COST OF PURCHASES	43.449	45.154	28.452	31.931	114.506	60.708	56.309	57.858	57.072	66.027	79.183	79.139	51.577
# NET UNBILLED	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
# COMPANY USE	45.982	45.994	46.014	45.986	46.004	45.984	56.347	57.897	57.110	66.069	79.232	79.181	53.750
# TOTAL COST OF THERM SOLD	59.757	61.330	56.761	32.403	22.814	48.783	56.347	57.897	57.110	66.069	79.232	79.181	56.155
# TRUE-UP	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	3.190	31.900
# 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
# PGA FACTOR ADJUSTED FOR TAXES	63.26360	64.84426	60.25262	35.77203	26.13481	52.23394	59.83599	61.39378	60.60324	69.60773	82.83694	82.78511	59.4465
# PGA FACTOR	63.264	64.844	60.253	35.772	26.135	52.234	59.836	61.394	60.603	69.608	82.837	82.785	59.447

Exhibit (MB-2) 2190

75 of 19

2417 4239

818 1765 G-E1R

COMPANY: FLORIDA CITY GAS

PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ACTUAL JANUARY 2024 THROUGH JUNE 2024
ESTIMATED JULY 2024 THROUGH DECEMBER 2024

SCHEDULE E-2
ADMITTED
EXHIBIT

	ACTUAL												PROJECTED											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
TRUE-UP CALCULATION																								
1	PURCHASED GAS COST	\$1,408,854	\$1,363,609	\$894,048	\$343,279	\$106,242	\$751,067	\$1,099,730	\$1,137,015	\$1,136,572	\$1,202,704	\$1,319,648	\$1,730,973	\$1,468,940										
1A	MARGIN SHARING	\$4,918	\$4,911	\$4,386	\$102,555	\$117,911	\$149,826	\$125,000	\$112,500	\$112,500	\$100,000	\$40,000	\$40,000	\$98,100										
2	TRANSPORTATION COST	\$1,528,868	\$1,200,794	\$1,476,032	\$1,046,286	\$891,832	\$1,028,504	\$813,122	\$813,122	\$796,477	\$1,048,070	\$1,363,771	\$1,399,443	\$1,400,321										
3	TOTAL	\$2,882,804	\$2,559,492	\$2,365,694	\$1,257,010	\$880,163	\$1,629,745	\$1,787,852	\$1,837,637	\$1,820,549	\$2,150,773	\$2,643,419	\$3,090,416	\$2,908,551										
4	FUEL REVENUES (NET OF REVENUE TAX)	\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,706,725	\$1,756,479	\$1,739,407	\$2,069,452	\$2,561,834	\$3,008,833	\$2,697,430										
4a	Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$ (68,916)	\$ (116,054)	\$ (92,560)	\$ (375,881)	\$ (813,682)	\$ (954,698)	\$ (2,421,791)										
4b	ADJUSTED NET FUEL REVENUES *	\$3,027,401	\$2,576,445	\$2,521,718	\$2,199,454	\$2,083,880	\$1,723,003	\$1,637,809	\$1,640,426	\$1,646,847	\$1,693,571	\$1,748,152	\$2,054,135	\$2,421,791										
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)	\$ (123,290)										
6	FUEL REVENUE APPLICABLE TO PERIOD	\$2,904,111	\$2,453,155	\$2,398,428	\$2,076,164	\$1,960,590	\$1,599,713	\$1,514,519	\$1,517,136	\$1,523,557	\$1,570,281	\$1,624,862	\$1,930,845	\$2,073,360										
7	TRUE-UP - OVER (UNDER) - THIS PERIOD	\$21,307	\$(106,337)	\$32,734	\$819,154	\$1,080,427	\$(30,032)	\$(273,333)	\$(320,502)	\$(296,992)	\$(580,493)	\$(1,018,557)	\$(1,159,572)	\$(1,832,194)										
8	INTEREST PROVISION - THIS PERIOD	\$3,054	\$3,433	\$3,824	\$6,260	\$11,030	\$13,977	\$13,913	\$13,205	\$12,442	\$11,100	\$8,153	\$9,911	\$104,302										
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$617,071	\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029	\$368,659										
10	TRUE-UP COLLECTED OR (REFUNDED)	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290	\$123,290										
10a	FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029	\$368,659	\$0										
INTEREST PROVISION																								
12	BEGINNING TRUE-UP	\$617,071	\$764,722	\$785,108	\$944,956	\$1,893,660	\$3,108,407	\$3,215,642	\$3,079,512	\$2,895,506	\$2,734,246	\$2,288,143	\$1,401,029	\$0										
13	ENDING TRUE-UP BEFORE INTEREST	\$761,668	\$781,675	\$941,132	\$1,887,400	\$3,097,377	\$3,201,665	\$3,065,599	\$2,882,301	\$2,721,804	\$2,277,043	\$1,392,876	\$364,748	\$0										
14	TOTAL (12+13)	\$1,378,739	\$1,546,397	\$1,726,239	\$2,832,355	\$4,991,037	\$6,310,072	\$6,281,240	\$5,961,813	\$5,617,310	\$5,011,289	\$3,681,020	\$1,765,777	\$0										
15	AVERAGE	\$689,370	\$773,199	\$863,120	\$1,416,179	\$2,495,519	\$3,155,036	\$3,140,620	\$2,980,907	\$2,808,655	\$2,505,645	\$1,840,510	\$882,888	\$0										
16	INTEREST RATE - FIRST DAY OF MONTH	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%										
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%										
18	TOTAL	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%										
19	AVERAGE	5.315%	5.325%	5.310%	5.300%	5.300%	5.310%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%	5.320%										
20	MONTHLY AVERAGE	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%										
21	INTEREST PROVISION	\$3,054	\$3,433	\$3,824	\$6,260	\$11,030	\$13,977	\$13,913	\$13,205	\$12,442	\$11,100	\$8,153	\$9,911	\$0										

SCHEDULE E-3
ADMITTED

COMPANY: FLORIDA CITY GAS

**PURCHASED GAS ADJUSTMENT
TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE**

ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL INCLUDED IN COST	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
JANUARY	Various	Sys/End-Use	FTS	4,800,571		4,800,571	\$2,159,370	\$76,757	\$1,748,347	INCLUDED IN COST	83.000
FEBRUARY	Various	Sys/End-Use	FTS	4,332,986		4,332,986	\$1,905,299	\$76,710	\$1,641,708	INCLUDED IN COST	83.631
MARCH	Various	Sys/End-Use	FTS	4,134,141		4,134,141	\$1,684,465	\$76,690	\$1,748,347	INCLUDED IN COST	84.891
APRIL	Various	Sys/End-Use	FTS	3,745,367		3,745,367	\$1,462,764	\$76,651	\$1,245,417	INCLUDED IN COST	74.354
MAY	Various	Sys/End-Use	FTS	3,573,925		3,573,925	\$1,349,681	\$76,634	\$1,162,069	INCLUDED IN COST	72.424
JUNE	Various	Sys/End-Use	FTS	3,294,993		3,294,993	\$1,266,784	\$76,606	\$1,145,471	INCLUDED IN COST	75.535
JULY	Various	Sys/End-Use	FTS	3,054,184		3,054,184	\$1,168,798	\$76,582	\$1,162,069	INCLUDED IN COST	78.825
AUGUST	Various	Sys/End-Use	FTS	3,059,120		3,059,120	\$1,199,079	\$76,583	\$1,162,069	INCLUDED IN COST	79.687
SEPTEMBER	Various	Sys/End-Use	FTS	3,070,661		3,070,661	\$1,199,603	\$76,584	\$1,145,471	INCLUDED IN COST	78.864
OCTOBER	Various	Sys/End-Use	FTS	3,158,714		3,158,714	\$1,279,748	\$76,593	\$1,396,911	INCLUDED IN COST	87.164
NOVEMBER	Various	Sys/End-Use	FTS	3,260,684		3,260,684	\$1,437,261	\$76,603	\$1,712,842	INCLUDED IN COST	98.958
DECEMBER	Various	Sys/End-Use	FTS	3,835,163		3,835,163	\$1,884,896	\$76,660	\$1,748,347	INCLUDED IN COST	96.734
TOTAL				43,320,509		43,320,509	\$17,997,747	\$919,653	\$17,019,067		82.955

SCHEDULE E-4

COMPANY: **FLORIDA CITY GAS**
PURCHASED GAS ADJUSTMENT
CALCULATION OF TRUE-UP AMOUNT
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025

	PRIOR PERIOD: JANUARY 2023 THROUGH DECEMBER 2023		CURRENT PERIOD: JANUARY 2024 THROUGH DECEMBER 2024	(5) (3)+(4) COMBINED TOTAL TRUE-UP
	(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL		
1 TOTAL THERM SALES \$	\$16,258,561	\$15,898,066	\$23,073,360	\$22,712,865
TRUE-UP PROVISION FOR THIS PERIOD 2 OVER (UNDER) COLLECTION	(\$10,396,507)	(\$8,317,911)	(\$1,832,194)	\$246,402
3 INTEREST PROVISION FOR THIS PERIOD	(\$80,990)	(\$63,037)	\$104,302	\$122,255
4 END OF PERIOD TOTAL NET TRUE-UP	(\$10,477,497)	(\$8,380,948)	(\$1,727,892)	\$368,656
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY				
PROJECTED THERM SALES FOR JANUARY 2025 - DECEMBER 2025				
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)				
				43,484,909
				0.848

PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2025 THROUGH DECEMBER 2025													
COMPANY: FLORIDA CITY GAS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST													
1 COMMODITY COSTS	\$2,318,341	\$2,046,297	\$1,827,688	\$1,811,183	\$1,535,788	\$1,454,689	\$1,375,912	\$1,386,489	\$1,390,489	\$1,461,098	\$1,566,434	\$2,017,834	\$20,005,972
2 TRANSPORTATION COSTS	\$1,748,347	\$1,644,708	\$1,746,347	\$1,246,417	\$1,162,069	\$1,145,471	\$1,162,069	\$1,162,069	\$1,145,471	\$1,396,911	\$1,712,842	\$1,748,347	\$17,019,067
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	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$59,275	\$711,304
5 STORAGE LNG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 TOTAL PGA COSTS	\$4,142,964	\$3,764,281	\$3,652,121	\$2,932,876	\$2,774,132	\$2,676,355	\$2,619,256	\$2,634,833	\$2,612,235	\$2,934,283	\$3,355,552	\$3,842,456	\$37,940,344
THERM SALES (FIRM)													
8 RESIDENTIAL & GAS LIGHTS	2,897,714	2,023,700	1,799,822	1,576,596	1,421,314	1,304,605	1,136,438	1,151,649	1,121,411	1,217,714	1,270,975	1,734,747	17,859,688
9 COMMERCIAL	2,716,557	2,322,986	2,346,019	2,180,471	2,166,311	2,004,088	1,831,446	1,921,170	1,982,950	1,954,700	2,003,409	2,114,116	25,626,221
13 TOTAL FIRM	4,614,271	4,346,686	4,145,841	3,757,067	3,587,625	3,308,693	3,057,884	3,072,820	3,084,361	3,172,414	3,274,384	3,848,863	43,484,909
PGA REVENUES													
14 RESIDENTIAL & GAS LIGHTS	1,735,427	1,686,329	1,522,102	1,168,851	1,024,872	980,756	891,212	913,032	879,895	1,056,156	1,251,704	1,671,247	14,781,893
15 COMMERCIAL	2,247,393	1,835,722	1,895,710	1,814,502	1,852,070	1,506,603	1,514,670	1,523,113	1,540,194	1,695,383	1,973,033	2,036,730	21,135,103
16 TOTAL	3,982,820	3,522,051	3,507,812	2,783,353	2,856,942	2,487,359	2,405,882	2,436,145	2,420,089	2,751,519	3,224,737	3,707,977	35,916,996
NUMBER OF CUSTOMERS (FIRM)													
27 RESIDENTIAL	115,009	115,178	115,344	115,516	115,688	115,859	116,031	116,202	116,373	116,545	116,717	116,890	115,948
29 COMMERCIAL	5,709	5,715	5,720	5,725	5,730	5,736	5,741	5,746	5,751	5,756	5,762	5,767	5,739
32 TOTAL FIRM	120,719	120,892	121,065	121,241	121,418	121,595	121,771	121,948	122,124	122,301	122,478	122,656	121,684

FPSC EXH No. 8

ADMITTED

PEOPLES GAS SYSTEM
DOCKET NO. 20240003-GU
WITNESS: ELLIOTT

EXHIBIT

OF

MATTHEW E. ELLIOTT

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COMPANY: PEOPLES GAS SYSTEM FINAL FUEL OVER/UNDER RECOVERY
 FOR THE PERIOD: JANUARY 23 THROUGH DECEMBER 23

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'23	\$142,161,910
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'23	\$146,981,380
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'23	\$4,819,470
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'23	\$402,420
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		\$5,221,890
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'23	\$89,255
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2023 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'25)	\$5,311,145
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '23 THROUGH DECEMBER '23 WHICH WAS INCLUDED IN THE CURRENT JANUARY '24 THROUGH DECEMBER '24 PERIOD	E-4 Line 4, Col. 4, PGACAP'24 (To Be on E4 Line 4, Col. 1, PGACAP'25)	\$3,249,797
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'23 THROUGH DECEMBER'23 TO BE INCLUDED IN THE PROJECTED JANUARY '25 THROUGH DECEMBER '25 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'25)	\$2,061,348

**PEOPLES GAS SYSTEM, INC.
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2025 - December 2025**

PURCHASED GAS ADJUSTMENT (PGA)**INDEX**

SCHEDULE	TITLE	PAGE
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E-1/R	Revised Estimate for the Period - Jan-Dec 2024	17
E-2	Calculation of True-Up Amount for Current Period - Jan-Dec 2024	20
E-3	Transportation Purchases System Supply and End Use Calculation	21
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COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-1		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Docket No. 2024003-GU PGA CAP 2025 Exhibit MEE-2, Page 1 of 1	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '25 through DECEMBER '25												
Combined For All Rate Classes														
COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 COMMODITY Pipeline	\$253,527	\$251,359	\$223,791	\$207,142	\$182,365	\$167,532	\$154,803	\$150,083	\$158,252	\$163,063	\$182,855	\$226,069	\$2,320,841	
2 NO NOTICE SERVICE	\$52,652	\$49,255	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$460,512	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY Other	\$9,643,067	\$9,113,281	\$6,684,722	\$5,995,140	\$5,081,571	\$4,814,300	\$4,567,084	\$4,352,144	\$4,556,917	\$4,563,476	\$5,486,464	\$9,029,078	\$73,887,244	
5 DEMAND	\$7,796,266	\$7,073,446	\$8,257,108	\$6,253,753	\$5,081,016	\$4,739,876	\$4,891,806	\$4,902,119	\$4,955,182	\$6,165,339	\$8,041,952	\$8,029,395	\$76,187,258	
6 OTHER	\$590,528	\$567,659	\$574,405	\$583,114	\$584,459	\$614,411	\$591,246	\$576,407	\$581,807	\$591,246	\$628,315	\$589,895	\$7,073,492	
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	\$667,051	\$632,920	\$591,035	\$584,555	\$526,703	\$492,784	\$469,683	\$453,713	\$472,578	\$466,324	\$511,361	\$604,172	\$6,472,879	
10 OSS & AMA REVENUE GUARANTEE	\$672,611	\$651,753	\$672,611	\$635,658	\$642,611	\$635,658	\$642,611	\$642,611	\$635,658	\$215,528	\$208,575	\$215,528	\$6,471,413	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$16,996,378	\$15,770,327	\$14,513,315	\$11,851,638	\$9,793,889	\$9,240,379	\$9,126,437	\$8,918,221	\$9,176,624	\$10,835,065	\$13,655,394	\$17,107,389	\$146,985,055	
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	\$16,996,378	\$15,770,327	\$14,513,315	\$11,851,638	\$9,793,889	\$9,240,379	\$9,126,437	\$8,918,221	\$9,176,624	\$10,835,065	\$13,655,394	\$17,107,389	\$146,985,055	
THERMS PURCHASED														
15 COMMODITY Pipeline	18,680,308	18,456,060	15,604,537	13,882,410	11,319,510	9,785,155	8,468,506	7,980,262	8,825,297	9,322,949	11,370,228	15,840,127	149,535,349	
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000	
17 SWING SERVICE													0	
18 COMMODITY Other	18,289,766	18,066,303	15,224,760	13,508,661	10,954,731	9,425,746	8,113,706	7,627,171	8,469,248	8,965,158	11,005,272	15,459,526	145,110,048	
19 DEMAND	165,202,263	149,288,523	173,916,363	141,920,323	119,700,463	110,200,423	113,931,363	114,131,623	116,280,223	141,233,683	168,986,023	168,200,273	1,682,991,546	
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)	18,289,766	18,066,303	15,224,760	13,508,661	10,954,731	9,425,746	8,113,706	7,627,171	8,469,248	8,965,158	11,005,272	15,459,526	145,110,048	
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)	18,289,766	18,066,303	15,224,760	13,508,661	10,954,731	9,425,746	8,113,706	7,627,171	8,469,248	8,965,158	11,005,272	15,459,526	145,110,048	
CENTS PER THERM														
28 COMMODITY Pipeline (1/15)	0.01357	0.01362	0.01434	0.01492	0.01611	0.01712	0.01828	0.01881	0.01793	0.01749	0.01608	0.01427	0.01552	
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)	0.52724	0.50444	0.43907	0.44380	0.46387	0.51076	0.56289	0.57061	0.53805	0.50902	0.49853	0.58405	0.50918	
32 DEMAND (5/19)	0.04719	0.04738	0.04748	0.04407	0.04245	0.04301	0.04294	0.04295	0.04261	0.04365	0.04759	0.04774	0.04527	
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)	0.92928	0.87291	0.95327	0.87734	0.89403	0.98033	1.12482	1.16927	1.08352	1.20857	1.24080	1.10659	1.01292	
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)	0.92928	0.87291	0.95327	0.87734	0.89403	0.98033	1.12482	1.16927	1.08352	1.20857	1.24080	1.10659	1.01292	
41 TRUE-UP (E-4)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	(0.01659)	
42 TOTAL COST OF GAS (40+41)	0.91270	0.85633	0.93669	0.86075	0.87745	0.96375	1.10823	1.15268	1.06694	1.19199	1.22422	1.09001	0.99634	
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)	0.91729	0.86064	0.94140	0.86508	0.88186	0.96860	1.11381	1.15848	1.07230	1.19799	1.23038	1.09549	1.00135	
45 PGA FACTOR ROUNDED TO NEAREST .001	91.729	86.064	94.140	86.508	88.186	96.860	111.381	115.848	107.230	119.799	123.038	109.549	100.135	

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT										Docket No. 20240003-GU						
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION										PGA CAP 2025						
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '24					THROUGH					DECEMBER '24					Exhibit MEE-2, Page 1 of 3	
Combined For All Rate Classes																		
COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.					
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL					
1 COMMODITY (Pipeline)	\$164,497	\$236,762	\$167,604	\$126,521	\$215,088	\$81,898	\$138,387	\$147,072	\$156,724	\$165,054	\$178,301	\$215,840	\$1,993,749					
2 NO NOTICE SERVICE	\$52,652	\$49,255	\$36,935	\$32,702	\$33,792	\$32,702	\$33,792	\$33,792	\$32,702	\$33,792	\$35,744	\$52,652	\$460,508					
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2	\$3	\$4	\$5	\$15					
4 COMMODITY Other (THIRD PARTY)	\$10,236,627	\$5,497,472	\$3,666,246	\$3,272,383	\$5,344,260	\$4,668,857	\$3,466,095	\$2,770,212	\$3,071,479	\$3,091,702	\$4,858,886	\$8,212,520	\$58,156,738					
5 DEMAND	\$7,592,787	\$7,071,708	\$8,182,485	\$5,703,562	\$5,399,366	\$3,996,569	\$5,025,360	\$4,940,705	\$4,787,567	\$6,295,350	\$7,977,550	\$7,938,607	\$74,911,616					
6 OTHER	\$600,290	\$492,517	\$474,418	\$588,978	\$522,335	\$442,373	\$523,574	\$523,574	\$523,574	\$523,574	\$523,574	\$1,123,574	\$6,862,356					
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	\$686,507	\$657,521	\$627,073	\$596,107	\$528,557	\$488,672	\$469,683	\$453,713	\$472,578	\$466,324	\$511,361	\$604,172	\$6,562,269					
10																		
11 TOTAL COST	\$17,960,346	\$12,690,193	\$11,900,616	\$9,128,038	\$10,986,284	\$8,733,726	\$8,717,524	\$7,961,642	\$8,099,470	\$9,643,150	\$13,062,697	\$16,939,026	\$135,822,713					
12 NET UNBILLED	\$1,557,432	(\$335,243)	(\$976,298)	(\$784,240)	(\$799,937)	(\$1,012,395)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,350,681)					
13 COMPANY USE	\$22,005	\$94,391	(\$14,296)	\$110,994	(\$12,320)	\$78,155	\$0	\$0	\$0	\$0	\$0	\$0	\$278,930					
14 TOTAL THERM SALES	\$19,785,062	\$15,423,755	\$12,701,144	\$11,622,657	\$11,393,337	\$9,186,226	\$5,805,152	\$6,269,347	\$7,898,431	\$7,597,165	\$10,831,472	\$15,736,470	\$134,250,218					

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COMPANH:FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT										Docket No. 20240003-GU						
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION										PGA CAP 2025						
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '24					Through					DECEMBER '24					Exhibit MEE-2, Page 2 of 3	
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)	22,686,734	17,683,491	16,001,455	8,747,373	14,644,785	6,503,812	7,496,178	7,394,638	8,761,991	8,976,638	11,867,445	17,136,968	147,901,507					
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000					
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0					
18 COMMODITY Other (THIRD PARTY)	31,364,795	27,487,534	22,715,131	17,077,201	22,805,105	14,057,497	7,272,062	7,168,344	8,565,027	8,784,279	11,737,094	17,119,651	196,153,720					
19 DEMAND	163,513,050	150,569,990	170,547,070	126,949,110	121,365,660	97,199,460	122,890,363	121,881,623	117,900,223	150,223,683	175,436,023	174,555,273	1,693,031,528					
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)	31,364,795	27,487,534	22,715,131	17,077,201	22,805,105	14,057,497	7,272,062	7,168,344	8,565,027	8,784,279	11,737,094	17,119,651	196,153,720					
25 NET UNBILLED	1,956,576	(421,162)	(957,231)	(1,023,610)	(1,044,098)	(1,321,405)	0	0	0	0	0	0	(2,810,930)					
26 COMPANY USE	27,507	117,989	(18,611)	144,140	(16,047)	101,451	0	0	0	0	0	0	356,428					
27 TOTAL THERM SALES (24-26)	25,089,085	22,552,160	23,639,054	21,388,922	22,108,938	16,118,987	7,272,062	7,168,344	8,565,027	8,784,279	11,737,094	17,119,651	191,543,604					

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COMPANH:FIN_REPT PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT											Docket No. 20240003-GU	
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION											PGA CAP 2025	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '24 Through DECEMBER '24											Exhibit MEE-2, Page 3 of 3	
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)	0.00725	0.01339	0.01047	0.01446	0.01469	0.01259	0.01846	0.01989	0.01789	0.01839	0.01502	0.01259	0.01348
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	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)	0.32637	0.20000	0.16140	0.19162	0.23434	0.33213	0.47663	0.38645	0.35861	0.35196	0.41398	0.47971	0.29649
32	DEMAND (5/19)	0.04644	0.04697	0.04798	0.04493	0.04449	0.04112	0.04089	0.04054	0.04061	0.04191	0.04547	0.04548	0.04425
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)	0.57263	0.46167	0.52391	0.53452	0.48175	0.62129	1.19877	1.11067	0.94564	1.09777	1.11294	0.98945	0.69243
38	NET UNBILLED (12/25)	0.79600	0.79600	1.01992	0.76615	0.76615	0.76615	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.83626
39	COMPANY USE (13/26)	0.79998	0.80000	0.76813	0.77005	0.76777	0.77038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.78257
40	TOTAL COST OF THERMS SOLD (11/27)	0.71586	0.56270	0.50343	0.42676	0.49692	0.54183	1.19877	1.11067	0.94564	1.09777	1.11294	0.98945	0.70910
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)	0.70785	0.55469	0.49542	0.41875	0.48891	0.53382	1.19076	1.10266	0.93763	1.08976	1.10493	0.98144	0.70109
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)	0.71141	0.55748	0.49791	0.42086	0.49137	0.53650	1.19675	1.10820	0.94235	1.09525	1.11049	0.98638	0.70461
45	PGA FACTOR ROUNDED TO NEAREST .001	71.141	55.748	49.791	42.086	49.137	53.650	119.675	110.820	94.235	109.525	111.049	98.638	70.461

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COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-2		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20240003-GU PGA CAP 2025 Exhibit MEE-2, Page 1 of 1	
FOR THE CURRENT PERIOD:		JANUARY '24 THROUGH DECEMBER '24												
	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	\$10,214,622	\$5,403,081	\$3,680,542	\$3,161,388	\$5,356,580	\$4,590,701	\$3,466,095	\$2,770,213	\$3,071,481	\$3,091,705	\$4,858,890	\$8,212,525	\$57,877,823	
2 TRANSPORTATION COST	\$7,723,719	\$7,192,721	\$8,234,369	\$5,855,655	\$5,642,024	\$4,064,869	\$5,251,430	\$5,191,429	\$5,027,988	\$6,551,445	\$8,203,807	\$8,726,501	\$77,665,959	
3 TOTAL	\$17,938,341	\$12,595,802	\$11,914,912	\$9,017,043	\$10,998,605	\$8,655,571	\$8,717,524	\$7,961,642	\$8,099,470	\$9,643,150	\$13,062,697	\$16,939,026	\$135,543,782	
4 FUEL REVENUES (NET OF REVENUE TAX)	\$19,785,062	\$15,423,755	\$12,701,144	\$11,622,657	\$11,393,337	\$9,186,226	\$5,805,152	\$6,269,347	\$7,898,431	\$7,597,165	\$10,831,472	\$15,736,470	\$134,250,218	
5 TRUE-UP REFUNDED/(COLLECTED)	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$97,301	\$1,167,612	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	\$19,882,363	\$15,521,056	\$12,798,445	\$11,719,958	\$11,490,638	\$9,283,527	\$5,902,453	\$6,366,648	\$7,995,732	\$7,694,466	\$10,928,773	\$15,833,771	\$135,417,830	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$1,944,022	\$2,925,254	\$883,533	\$2,702,915	\$492,033	\$627,956	(\$2,815,071)	(\$1,594,994)	(\$103,738)	(\$1,948,684)	(\$2,133,925)	(\$1,105,255)	(\$125,954)	
8 INTEREST PROVISION-THIS PERIOD (21)	\$18,478	\$28,923	\$37,117	\$44,995	\$51,768	\$53,861	\$48,802	\$38,849	\$34,840	\$30,031	\$20,718	\$13,227	\$421,609	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$3,228,959	\$5,094,158	\$7,994,825	\$8,818,174	\$11,468,589	\$11,915,089	\$12,505,693	\$9,642,123	\$7,988,677	\$7,822,478	\$5,806,524	\$3,596,016	\$3,228,959	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$97,301)	(\$1,167,612)	
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)	\$5,094,158	\$7,951,034	\$8,818,174	\$11,468,783	\$11,915,089	\$12,499,605	\$9,642,123	\$7,988,677	\$7,822,478	\$5,806,524	\$3,596,016	\$2,406,687	\$2,357,002	
11a REFUNDS FROM PIPELINE	\$0	\$43,791	\$0	(\$194)	\$0	\$6,088	\$0	\$0	\$0	\$0	\$0	\$0	\$49,685	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	\$5,094,158	\$7,994,825	\$8,818,174	\$11,468,589	\$11,915,089	\$12,505,693	\$9,642,123	\$7,988,677	\$7,822,478	\$5,806,524	\$3,596,016	\$2,406,687	\$2,406,687	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	3,228,959	5,094,158	7,994,825	8,818,174	11,468,589	11,915,089	12,505,693	9,642,123	7,988,677	7,822,478	5,806,524	3,596,016		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	5,075,680	7,965,902	8,781,057	11,423,594	11,863,321	12,451,832	9,593,321	7,949,828	7,787,638	5,776,493	3,575,298	2,393,460		
14 TOTAL (12+13)	8,304,639	13,060,060	16,775,881	20,241,767	23,331,910	24,366,921	22,099,014	17,591,951	15,776,315	13,598,971	9,381,822	5,989,476		
15 AVERAGE (50% OF 14)	4,152,320	6,530,030	8,387,941	10,120,884	11,665,955	12,183,460	11,049,507	8,795,975	7,888,157	6,799,485	4,690,911	2,994,738		
16 INTEREST RATE - FIRST DAY OF MONTH	5.34	5.34	5.29	5.33	5.34	5.31	5.30	5.30	5.30	5.30	5.30	5.30		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.34	5.29	5.33	5.34	5.31	5.30	5.30	5.30	5.30	5.30	5.30	5.30		
18 TOTAL (16+17)	10.680	10.630	10.620	10.670	10.650	10.610	10.600	10.600	10.600	10.600	10.600	10.600		
19 AVERAGE (50% OF 18)	5.340	5.315	5.310	5.335	5.325	5.305	5.300	5.300	5.300	5.300	5.300	5.300		
20 MONTHLY AVERAGE (19/12 Months)	0.44500	0.44292	0.44250	0.44458	0.44375	0.44208	0.44167	0.44167	0.44167	0.44167	0.44167	0.44167		
21 INTEREST PROVISION (15x20)	\$18,478	\$28,923	\$37,117	\$44,995	\$51,768	\$53,861	\$48,802	\$38,849	\$34,840	\$30,031	\$20,718	\$13,227		

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DOCKET NO. 20240003-GU
PGA 2025 CAP FACTOR EXHIBIT
MEE-2, SCHEDULE E-2

COMPANY: PEOPLES GAS SYSTEM		TRANSPORTATION PURCHASES					Docket No. 20240003-GU				
SCHEDULE E-3		SYSTEM SUPPLY AND END USE					PGA CAP 2025				
ESTIMATED FOR THE PROJECTED PERIOD OF:							Exhibit MEE-2, Page 1 of 1				
(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) THROUGH (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	116,563,059		116,563,059		1,149,313			\$0.986
2	FGT	PGS	FTS-2 COMM	21,241,125		21,241,125		209,437			\$0.986
3	FGT	PGS	FTS-3 COMM	3,988,804		3,988,804		31,153			\$0.781
4	FGT	PGS	FTS-1 DEMAND	679,272,720		679,272,720			30,709,898		\$4.521
5	FGT	PGS	FTS-2 DEMAND	158,033,450		158,033,450			7,043,797		\$4.457
6	FGT	PGS	FTS-3 DEMAND	202,776,000		202,776,000			16,495,384		\$8.135
7	FGT	PGS	NO NOTICE	90,830,000		90,830,000			460,512		\$0.507
8	SONAT	PGS	SONAT COMM	3,393,476		3,393,476		16,967			\$0.500
9	SONAT	PGS	SONAT DEMAND	118,237,550		118,237,550			5,286,209		\$4.471
10	GULFSTREAM	PGS	GULFSTREAM COMM	433,253		433,253		927			\$0.214
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			7,204,599		\$5.573
12	SEACOAST	PGS	SEACOAST DEMAND	300,117,600		300,117,600			7,208,077		\$2.402
13	OTHER	PGS	OTHER COMM	3,915,636		3,915,636		913,044			\$23.318
14	OTHER	PGS	OTHER DEMAND	95,274,226		95,274,226			2,239,294		\$2.350
15	THIRD PARTY	PGS	OSS & AMA REV. GUARANTEE	0		0				-6,471,414	\$0.000
16	THIRD PARTY	PGS	COMMODITY	145,110,048		145,110,048	73,887,244				\$50.918
17	FGT	PGS	BAL. CHGS./OTHER	0		0				7,073,488	\$0.000
18	FGT	PGS	SWING SERVICE REV.	0		0				-6,472,878	\$0.000
19	TOTAL			2,068,466,947		2,068,466,947	73,887,244	2,320,841	76,647,770	-5,870,804	\$7.106

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COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-4		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Docket No. 20240003-GU PGA CAP 2025 Exhibit MEE-2, Page 1 of 1	
PERIOD: JANUARY '25 through DECEMBER '25						
	PRIOR PERIOD: JAN '23 - DEC '23			CURRENT PERIOD: JAN '24 - DEC '24		
	(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 \$	\$129,517,811	\$146,981,380	\$17,463,569	\$135,417,830	\$152,881,399	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$2,841,534	\$4,819,469	\$1,977,935	(\$125,954)	\$1,851,981	
2a MISCELLANEOUS ADJUSTMENTS	\$85,103	\$89,255	\$4,152	\$49,685	\$53,837	
3 INTEREST PROVISION FOR THIS PERIOD	\$323,160	\$402,420	\$79,260	\$421,609	\$500,869	
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0	
4 END OF PERIOD TOTAL NET TRUE-UP	\$3,249,797	\$5,311,144	\$2,061,348	\$345,340	\$2,406,687	
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)						
COL.(2)DATA OBTAINED FROM DEC'23 SCHEDULE (A-2)						
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'23						
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'23						
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)						
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)						
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)						
		<u>TOTAL TRUE-UP \$</u>				
		PROJ. TH. SALES	equals		CENTS PER THERM TRUE-UP	
		\$2,406,687	equals		0.01659	
		145,110,048				

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DOCKET NO. 20240003-GU
PGA 2025 CAP FACTOR EXHIBIT
MEE-2, SCHEDULE E-4

COMPANY: PEOPLES GAS SYSTEM
 SCHEDULE E-5 ADMITTED
 ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '25 Through DECEMBER '25
 THERM SALES AND CUSTOMER DATA
 Docket No. 20240003-GU
 PGA CAP 2025
 Exhibit MEE-2, Page 1 of 1

	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected TOTAL
PGA COST													
1 Commodity Costs ¹	\$8,970,456	\$8,461,528	\$6,012,111	\$5,359,482	\$4,438,960	\$4,178,642	\$3,924,473	\$3,709,533	\$3,921,259	\$4,347,948	\$5,277,888	\$8,813,551	\$67,415,830
2 Transportation Costs	\$7,435,394	\$6,741,140	\$7,926,799	\$5,909,042	\$4,770,470	\$4,447,326	\$4,610,718	\$4,632,281	\$4,673,558	\$5,895,871	\$7,749,190	\$7,703,944	\$72,495,733
3 Administrative Costs	\$510,222	\$487,353	\$494,099	\$502,808	\$504,153	\$534,105	\$510,940	\$496,101	\$501,501	\$510,940	\$548,009	\$509,591	\$6,109,822
4 Odorant Charges	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$34,810	\$417,718
5 Legal	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,496	\$45,497	\$545,953
6 Total	\$16,996,378	\$15,770,327	\$14,513,315	\$11,851,638	\$9,793,889	\$9,240,379	\$9,126,437	\$8,918,221	\$9,176,624	\$10,835,065	\$13,655,393	\$17,107,391	\$146,985,057
PGA THERM SALES													
7 Residential	\$12,370,047	\$12,214,972	\$10,129,630	\$8,736,932	\$6,832,476	\$5,656,253	\$4,631,834	\$4,238,731	\$4,852,824	\$5,321,152	\$6,776,628	\$9,989,841	\$91,751,322
8 Commercial	\$5,919,719	\$5,851,331	\$5,095,130	\$4,771,729	\$4,122,255	\$3,769,494	\$3,481,872	\$3,388,440	\$3,616,424	\$3,644,006	\$4,228,643	\$5,469,685	\$53,358,724
9 Total	\$18,289,766	\$18,066,303	\$15,224,760	\$13,508,661	\$10,954,731	\$9,425,746	\$8,113,706	\$7,627,171	\$8,469,248	\$8,965,158	\$11,005,272	\$15,459,526	\$145,110,048
PGA REVENUES													
10 Residential	\$11,346,920	\$10,512,693	\$9,536,034	\$7,558,145	\$6,025,288	\$5,478,646	\$5,158,983	\$4,910,485	\$5,203,683	\$6,374,687	\$8,337,828	\$10,943,771	\$91,387,163
11 Commercial	\$5,649,457	\$5,257,634	\$4,977,281	\$4,293,493	\$3,768,601	\$3,761,733	\$3,967,454	\$4,007,736	\$3,972,942	\$4,460,377	\$5,317,565	\$6,163,620	\$55,597,893
12 Total	\$16,996,378	\$15,770,327	\$14,513,315	\$11,851,638	\$9,793,889	\$9,240,379	\$9,126,437	\$8,918,221	\$9,176,624	\$10,835,065	\$13,655,393	\$17,107,391	\$146,985,057
NUMBER OF CUSTOMERS (Average for YTD)													
13 Residential	\$468,377	\$469,896	\$471,539	\$473,170	\$474,822	\$476,513	\$478,038	\$479,662	\$481,278	\$482,910	\$484,559	\$486,175	\$477,245
14 Commercial	\$16,191	\$16,206	\$16,237	\$16,262	\$16,286	\$16,308	\$16,338	\$16,359	\$16,379	\$16,398	\$16,426	\$16,449	\$16,320
15 Total	\$484,568	\$486,102	\$487,775	\$489,432	\$491,108	\$492,822	\$494,376	\$496,021	\$497,656	\$499,308	\$500,985	\$502,624	\$493,565

¹Line 1 Commodity Costs includes OSS & AMA revenue guarantee

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EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2023 through December 2023

ADMITTED

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:	JANUARY 2023	Through	DECEMBER 2023
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$494,937.93
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$470,137.10
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		-\$24,800.83
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$1,123.26
5	FOR THE PERIOD (3+4)		-\$23,677.56
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2023 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2024 PERIOD	E-4 Line 4 Col.4	-\$72,173.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2025 PERIOD (5-6)		\$48,495.44

ADMITTED

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Shedule E-1 Exhibit#	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2025					Through	DECEMBER 2025					Docket#20240003-GU CAS-2	
COST OF GAS PURCHASED		PROJECTION												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$1,259	\$784	\$748	\$924	\$609	\$685	\$502	\$449	\$535	\$505	\$624	\$1,002	\$8,628
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														\$0
10														\$0
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$118,441	\$86,494	\$94,700	\$69,559	\$65,952	\$61,775	\$61,795	\$61,742	\$60,125	\$61,798	\$105,019	\$95,635	\$943,037
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	\$118,441	\$86,494	\$94,700	\$69,559	\$65,952	\$61,775	\$61,795	\$61,742	\$60,125	\$61,798	\$105,019	\$95,635	\$943,037
THERMS PURCHASED														
15	COMMODITY (Pipeline)	127,658	79,530	75,827	93,745	61,777	69,521	50,914	45,543	54,276	51,228	63,336	101,649	875,004
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)	127,658	79,530	75,827	93,745	61,777	69,521	50,914	45,543	54,276	51,228	63,336	101,649	875,004
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	61	42	21	23	13	14	11	4	6	4	17	17	231.4
27	TOTAL THERM SALES	127,598	79,488	75,806	93,722	61,765	69,507	50,903	45,539	54,270	51,224	63,319	101,632	874,773
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986
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)	0.92780	1.08756	1.24889	0.74201	1.06758	0.88859	1.21371	1.35569	1.10777	1.20633	1.65813	0.94083	1.07775
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)	0.92824	1.08814	1.24924	0.74219	1.06780	0.88877	1.21398	1.35581	1.10789	1.20643	1.65858	0.94099	1.07804
41	TRUE-UP (E-2)	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856	-0.09856
42	TOTAL COST OF GAS (40+41)	0.82968	0.98957	1.15068	0.64362	0.96924	0.79020	1.11541	1.25724	1.00933	1.10786	1.56001	0.84243	0.97947
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)	0.83385	0.99455	1.15646	0.64686	0.97411	0.79418	1.12102	1.26357	1.01440	1.11344	1.56786	0.84666	0.98440
45	PGA FACTOR ROUNDED TO NEAREST .001	0.834	0.995	1.156	0.647	0.974	0.794	1.121	1.264	1.014	1.113	1.568	0.847	0.984

ADMITTED

COMPANY: ST. JOE NATURAL GAS CO.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Shedule E-1/R Exhibit#				
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2024					Through					DECEMBER 2024		Docket#20240003-GU CAS-2			
COST OF GAS PURCHASED	ACTUAL											REVISIED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC					
1 COMMODITY (Pipeline)	\$785.62	\$635.02	\$494.83	\$591.60	\$607.97	\$585.49	\$476.83	\$476.83	\$476.83	\$476.83	\$837.21	\$936.70	\$7,381.76				
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)	\$57,655.77	\$33,948.07	\$20,403.92	\$18,748.52	\$12,627.84	\$21,533.54	\$24,800.00	\$24,000.00	\$25,269.00	\$24,800.00	\$44,085.00	\$45,000.00	\$352,871.66				
5 DEMAND	\$7,982.50	\$7,467.50	\$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	\$61,182.00				
6 OTHER	\$7,835.81	\$8,387.63	\$7,873.64	\$7,831.46	\$8,365.94	\$8,819.16	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$100,113.64				
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)	\$74,259.70	\$50,438.22	\$36,754.89	\$30,261.58	\$24,794.75	\$34,028.19	\$36,969.83	\$36,169.83	\$37,335.83	\$36,969.83	\$61,147.21	\$62,419.20	\$521,549.06				
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	\$40.05	\$33.27	\$25.50	\$9.92	\$4.64	\$6.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120.11				
14 TOTAL THERM SALES	\$92,790.22	\$74,937.42	\$79,679.89	\$58,511.85	\$34,031.73	\$36,093.37	\$25,329.72	\$22,657.64	\$27,002.31	\$25,485.93	\$31,509.66	\$50,570.38	\$558,600.11				
THERMS PURCHASED																	
15 COMMODITY (Pipeline)	140,540	113,600	88,520	6,000	61,660	59,380	48,360	48,360	48,360	48,360	84,910	95,000	843,050				
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)	176,250	122,670	106,520	121,160	65,590	58,050	49,600	48,000	50,538	49,600	88,170	90,000	1,026,148				
19 DEMAND	155,000	145,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,188,000				
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)	140,540	113,600	88,520	6,000	61,660	59,380	48,360	48,360	48,360	48,360	84,910	95,000	843,050				
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0				
26 COMPANY USE	67	42	43	17	9	14	0	0	0	0	0	0	191				
27 TOTAL THERM SALES	137,669	90,947	129,179	92,514	67,713	72,549	48,360	48,360	48,360	48,360	84,910	95,000	963,922				
CENTS PER THERM																	
28 COMMODITY (Pipeline) (1/15)	0.00559	0.00559	0.00559	0.09860	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00986	0.00876				
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)	0.32712	0.27674	0.19155	0.15474	0.19253	0.37095	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.34388				
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)	0.52839	0.44400	0.41522	5.04360	0.40212	0.57306	0.76447	0.74793	0.77204	0.76447	0.72014	0.65704	0.61865				
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)	0.60000	0.79600	0.59699	0.59700	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.62975				
40 TOTAL THERM SALES (11/27)	0.53941	0.55459	0.28453	0.32710	0.36618	0.46903	0.76447	0.74793	0.77204	0.76447	0.72014	0.65704	0.54107				
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)	0.53283	0.54801	0.27795	0.32052	0.35960	0.46245	0.75789	0.74135	0.76546	0.75789	0.71356	0.65046	0.53449				
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)	0.53551	0.55076	0.27934	0.32213	0.36140	0.46478	0.76170	0.74508	0.76931	0.76170	0.71715	0.65374	0.53718				
45 PGA FACTOR ROUNDED TO NEAREST .001	0.536	0.551	0.279	0.322	0.361	0.465	0.762	0.745	0.769	0.762	0.717	0.654	0.537				

COMPANY:	CALCULATION OF TRUE-UP AMOUNT												TOTAL
	FOR THE CURRENT PERIOD: JANUARY 2024 Through DECEMBER 2024												
	ACTUAL						REVISED PROJECTION						
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$57,656	\$33,948	\$20,404	\$18,749	\$12,628	\$21,534	\$24,800	\$24,000	\$25,269	\$24,800	\$44,085	\$45,000	\$352,872
2 TRANSPORTATION COST	\$16,604	\$16,490	\$16,351	\$11,513	\$12,167	\$12,495	\$12,170	\$12,170	\$12,067	\$12,170	\$17,062	\$17,419	\$168,677
3 TOTAL	\$74,260	\$50,438	\$36,755	\$30,262	\$24,795	\$34,028	\$36,970	\$36,170	\$37,336	\$36,970	\$61,147	\$62,419	\$521,549
4 FUEL REVENUES (NET OF REVENUE TAX)	\$92,790	\$74,937	\$79,680	\$58,512	\$34,032	\$36,093	\$25,330	\$22,658	\$27,002	\$25,486	\$31,510	\$50,570	\$558,600
5 TRUE-UP (COLLECTED) OR REFUNDED	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$499	-\$5,992
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$92,291	\$74,438	\$79,181	\$58,012	\$33,532	\$35,594	\$24,830	\$22,158	\$26,503	\$24,987	\$31,010	\$50,071	\$552,608
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$18,031	\$24,000	\$42,426	\$27,751	\$8,738	\$1,566	-\$12,139	-\$14,012	-\$10,833	-\$11,983	-\$30,137	-\$12,348	\$31,059
8 INTEREST PROVISION-THIS PERIOD (21)	\$229	\$326	\$476	\$634	\$720	\$749	\$733	\$680	\$631	\$585	\$496	\$407	\$6,667
9 BEGINN. OF PERIOD TRUE-UP & INTER.	\$42,503	\$61,263	\$86,088	\$129,489	\$158,374	\$168,331	\$171,145	\$160,238	\$147,406	\$137,703	\$126,804	\$97,663	\$42,503
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$499	\$5,992
10a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	\$61,263	\$86,088	\$129,489	\$158,374	\$168,331	\$171,145	\$160,238	\$147,406	\$137,703	\$126,804	\$97,663	\$86,221	\$86,221
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$42,503	\$61,263	\$86,088	\$129,489	\$158,374	\$168,331	\$171,145	\$160,238	\$147,406	\$137,703	\$126,804	\$97,663	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$61,034	\$85,762	\$129,013	\$157,739	\$167,611	\$170,396	\$159,505	\$146,726	\$137,073	\$126,219	\$97,167	\$85,815	
14 TOTAL (12+13)	\$103,537	\$147,025	\$215,101	\$287,229	\$325,984	\$338,726	\$330,650	\$306,964	\$284,479	\$263,923	\$223,971	\$183,478	
15 AVERAGE (50% OF 14)	\$51,768	\$73,512	\$107,551	\$143,614	\$162,992	\$169,363	\$165,325	\$153,482	\$142,239	\$131,961	\$111,986	\$91,739	
16 INTEREST RATE - FIRST DAY OF MONTH	5.30	5.33	5.32	5.30	5.30	5.30	5.30	5.32	5.32	5.32	5.32	5.32	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	5.33	5.32	5.30	5.30	5.30	5.32	5.32	5.32	5.32	5.32	5.32	5.32	
18 TOTAL (16+17)	10.63	10.65	10.62	10.60	10.60	10.62	10.64	10.64	10.64	10.64	10.64	10.64	
19 AVERAGE (50% OF 18)	5.315	5.325	5.31	5.3	5.3	5.31	5.32	5.32	5.32	5.32	5.32	5.32	
20 MONTHLY AVERAGE (19/12 Months)	0.443	0.444	0.443	0.442	0.442	0.443	0.443	0.443	0.443	0.443	0.443	0.443	
21 INTEREST PROVISION (15x20)	229	326	476	634	720	749	733	680	631	585	496	407	\$6,667

ADMITTED

COMPANY: ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE E-3 Exhibit# _____ Docket#20240003-GU CAS-4					
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2025		Through		DECEMBER 2025					
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	100,700		100,700	\$100,700.00	\$1,258.71	\$7,982.50	\$8,500.00	117.62
2 FEB	VARIOUS	SYSTEM	NA	70,000		70,000	\$70,000.00	\$784.17	\$7,210.00	\$8,500.00	123.56
3 MAR	VARIOUS	SYSTEM	NA	77,470		77,470	\$77,470.00	\$747.66	\$7,982.50	\$8,500.00	122.24
4 APR	VARIOUS	SYSTEM	NA	52,410		52,410	\$52,410.00	\$924.33	\$7,725.00	\$8,500.00	132.72
5 MAY	VARIOUS	SYSTEM	NA	53,650		53,650	\$53,650.00	\$609.12	\$3,193.00	\$8,500.00	122.93
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$49,500.00	\$685.47	\$3,090.00	\$8,500.00	124.80
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$502.01	\$3,193.00	\$8,500.00	124.59
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$449.05	\$3,193.00	\$8,500.00	124.48
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$48,000.00	\$535.16	\$3,090.00	\$8,500.00	125.26
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$49,600.00	\$505.11	\$3,193.00	\$8,500.00	124.59
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$88,170.00	\$624.49	\$7,725.00	\$8,500.00	119.11
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$78,150.00	\$1,002.26	\$7,982.50	\$8,500.00	122.37
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	\$8,627.54	\$65,559.50	\$102,000.00	122.98

ADMITTED

COMPANY: ST JOE NATURAL GAS CALCULATION OF TRUE-UP AMOUNT Schedule E-4
 PROJECTED PERIOD Exhibit#
 ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2023 Through DECEMBER 2023 Docket#20240003-GU
 St. Joe Natural Gas Company
 CAS-5

	PRIOR PERIOD: JAN 23 - DEC 23			CURRENT PERIOD: JAN 24 - DEC 24	
	(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 \$466,021	A-2 Line 6 \$646,496	Col.2 - Col.1 \$180,475	E-2 Line 6 \$552,608	Col.3 + Col.4 \$733,083
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 -\$72,998	A-2 Line 7 -\$24,801	Col.2 - Col.1 \$48,197	E-2 Line 7 \$31,059	Col.3 + Col.4 \$79,255
3 INTEREST PROVISION FOR THIS PERIOD	E-4 Line 3 \$824	A-2 Line 8 \$1,123	Col.2 - Col.1 \$299	E-2 Line 8 \$6,667	Col.3 + Col.4 \$6,966 \$0
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 -\$72,173	Line 2 + Line 3 -\$23,678	Col.2 - Col.1 \$48,495	Line 2 + Line 3 \$37,726	Col.3 + Col.4 \$86,221

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) \$86,221.28 = 0.09856
 LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2) 874,773
 LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)

ADMITTED

COMPANY: ST JOE NATURAL GAS	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2025	Through: DECEMBER 2025											Exhibit#	
													Docket#20240003-GU
													CAS-6
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RS-1 (Residential 0 - 149)	13,344	9,168	8,551	10,532	6,809	7,916	6,126	5,157	6,145	5,409	7,317	11,725	98,199
RS-2 (Residential 150-299)	28,293	17,047	14,582	17,500	12,045	12,755	9,051	7,904	9,186	8,710	11,920	20,755	169,748
RS-3 (Residential 300-UP)	32,584	17,886	14,761	18,659	12,006	12,109	7,517	6,373	7,243	7,506	11,218	20,729	168,591
GS-1 (Commercial <2000)	15,647	9,999	11,753	18,836	8,008	10,610	9,010	7,721	8,753	9,493	8,474	14,392	132,696
GS-2 (Commercial 2000-24,999)	26,713	19,129	18,803	19,390	15,902	17,869	12,866	12,163	14,603	12,674	15,904	23,907	209,923
GS-4 (Commercial 25000-)	11,077	6,301	7,377	8,828	7,007	8,262	6,344	6,225	8,346	7,436	8,503	10,141	95,847
TOTAL FIRM SALES	127,658	79,530	75,827	93,745	61,777	69,521	50,914	45,543	54,276	51,228	63,336	101,649	875,004
THERM SALES TRANSPORTATION													
													0
													0
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALE	127,658	79,530	75,827	93,745	61,777	69,521	50,914	45,543	54,276	51,228	63,336	101,649	875,004
NUMBER OF CUSTOMERS (FIRM)													
RS-1 (Residential 0 - 149)	1,110	1,113	1,120	1,126	1,133	1,146	1,151	1,158	1,173	1,183	1,182	1,189	1,149
RS-2 (Residential 150-299)	1,138	1,140	1,148	1,153	1,161	1,166	1,163	1,166	1,169	1,171	1,169	1,188	1,161
RS-3 (Residential 300-UP)	674	671	674	680	679	682	680	680	680	682	683	686	679
GS-1 (Commercial <2000)	161	161	163	161	160	161	162	159	159	160	163	159	161
GS-2 (Commercial 2000-24,999)	34	34	34	35	35	35	35	34	34	34	34	34	34
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL FIRM	3,118	3,120	3,140	3,156	3,169	3,191	3,192	3,198	3,216	3,231	3,232	3,257	3,185
NUMBER OF CUSTOMERS (TRANSP)													
													0
													0
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALES	3,118	3,120	3,140	3,156	3,169	3,191	3,192	3,198	3,216	3,231	3,232	3,257	3,185
THERM USE PER CUSTOMER													
RS-1 (Residential 0 - 149)	12	8	8	9	6	7	5	4	5	5	6	10	85
RS-2 (Residential 150-299)	25	15	13	15	10	11	8	7	8	7	10	17	146
RS-3 (Residential 300-UP)	48	27	22	27	18	18	11	9	11	11	16	30	248
GS-1 (Commercial <2000)	97	62	72	117	50	66	56	49	55	59	52	91	825
GS-2 (Commercial 2000-24,999)	786	563	553	554	454	511	368	358	430	373	468	703	6,114
GS-4 (Commercial 25000-)	11,077	6,301	7,377	8,828	7,007	8,262	6,344	6,225	8,346	7,436	8,503	10,141	95,847

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**FCG's Response to Staff's First
Interrogatories No. 1**

(Confidential DN. 07296-2024)

FLORIDA CITY GAS'S RESPONSES TO STAFF'S
FIRST SET OF INTERROGATORIES (No. 1)

Interrogatory No. 1a

1. Please refer to the Company's Purchased Gas Adjustment (PGA) filing dated February 19, 2024 (Revised PGA monthly filing for December 2023) to answer the following questions:
 - a. Schedule A-1 Supporting Detail, Line 8 reflects 9,169,825 therms were recorded as commodity (pipeline) purchases for the period January through December 2023. Please state the quantity of renewable natural gas (RNG) therms and source(s), if any, that are included in this total.

FCG Response:

FCG did not source any renewable natural gas (RNG) for commodity purchases for the period of January through December 2023.

Declarant: *Asiel Rodriguez*

Interrogatory No. 1b

- b. Schedule A-1 Supporting Detail, Line 24 reflects 9,232,065 therms were recorded as commodity (other) purchases for the period January through December 2023. Please state the quantity of RNG therms and source(s), if any, that are included in this total.

FCG Response:

FCG did not source any renewable natural gas (RNG) for commodity (other) purchases for the period of January through December 2023.

Declarant: *Asiel Rodriguez*

Interrogatory No. 1c

- c. Please describe the “Special Contract” identified in Schedule A-5, Line 54, and identify the counter-party (or counter-parties, if more than one).

FCG Response:

“Special Contract” refers to customers that are under FCG Tariff service classification as Contract Demand Service (KDS) and Load Enhancement Service (LES). As of December 31, 2023, FCG had 2 customers under KDS and 3 customers under LES. The customer information reflected below is highly confidential to FCG and the customers, as also reflected in the respective tariffs.

LES

- Miami Dade Water and Sewer
- Miami Dare Water and Sewer - Alexander Orr
- Miami Dade Water and Sewer – Hialeah

KDS

[REDACTED]

[REDACTED]

Declarant: *Asiel Rodriguez*

Interrogatory No. 1d

- d. Please explain the entry of \$(29,284) for “Cost Optimization Sharing” that is shown on Page 11 of 12, Summary of Gas Costs.

FCG Response:

The Cost Optimization Sharing credit of \$(29,284) represents the revenues from Off-System Sales that are credited to the PGA pursuant FCG’s Commission approved Off-System Sales Service Tariff Sheet No.70, which reduces the overall costs to be recovered through the PGA.

Declarant: *Asiel Rodriguez*

ADMITTED

E6

In re: Purchased Gas Adjustment (PGA) DOCKET NO. 20240003-GU

DATED: JUNE 28, 2024

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to the Staff's First Set of Interrogatories to Florida City Gas Company (No. 1) in Docket No. 20240003-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.



Asiel Rodriguez, Declarant

Dated: June 28, 2024

E6

17

**FCG and FPUC's Joint Response to
Staff's Second Interrogatories Nos. 2-3**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

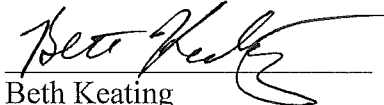
In Re: Purchased Gas Adjustment)
 (PGA) True-up)
 _____)

Docket No. 20240003-GU

**FLORIDA PUBLIC UTILITIES COMPANY and FLORIDA CITY GAS'S JOINT
 RESPONSES TO COMMISSION STAFF'S SECOND SET OF INTERROGATORIES
 (NO. 2-3)**

The Florida Public Utilities Company ("FPUC") and Florida City Gas ("FCG")(joint, "Companies"), hereby submit their Responses to the Second Set of Interrogatories (Nos. 2-3) served on the Companies on September 17, 2024, by the Commission Staff. The individual responses follow this cover sheet.

Respectfully submitted,



Beth Keating

Gunster, Yoakley & Stewart, P.A.

215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

*Attorneys for Florida Public Utilities
 Company*

Interrogatory No. 2(a)(i)

INTERROGATORIES

2. Please refer to the August 1, 2024, FPUC and FCG's Joint Petition for Approval of PGA Factor for 2025, filed in Docket No. 20240003-GU. Paragraph 3 states, in part, "the Companies propose to consolidate the schedules for the Purchased Gas (PGA) factor for Florida Public Utilities and Florida City Gas, which will take advantage of synergies across the purchasing function for the Companies, as well as administrative efficiencies, as the Companies integrate their procurement resources."
 - a. Please describe the nature of the synergies and efficiencies that FPUC anticipates will occur in 2025 if the Commission were to approve schedules based on consolidated costs for the 2025 PGA factor for FPUC and FCG
 - i. What analysis has been done to quantitatively demonstrate that administrative efficiencies will result in 2025 from approving schedules based on consolidated costs?

Company Response

Administrative efficiencies will be noticed in 2025 by regulatory filings being consolidated into one filing resulting in better use of resources and a reduction in legal expenses. Additionally, PGA modeling analysis will be synchronized across both utilities for better predictions and forecasts of purchased gas costs. Also, this is a step forward for future consolidation of gas system management and transportation tariff provisions. While it is impossible to fully quantify actual savings at this time, consistency in approach and consolidation of pleadings will provide actual efficiencies, expected savings, and reduce consolidation steps in the next rate case proceeding for the two companies.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 2(a)(ii)

- ii. What analysis has been done to quantitatively demonstrate that cost reductions will result in 2025 from approving schedules based on consolidated costs?

Company Response

Administrative efficiencies will result in cost reductions such as the better utilization of resources because of one filing, time for cost analysis and audits in addition to near future consolidation of gas supply, gas capacity, gas system management and transportation tariff provisions. Any savings associated with these efficiencies will be reflected in the next true-up filing, but as noted in the previous response, it is impossible to quantify those savings at this time.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 2(a)(iii)

- iii. Describe the full scope of synergies that are associated with the utility's proposal to approve schedules based on consolidated costs.

Company Response

As noted in a prior response, this is the first step in consolidating FPUC and FCG. This step would synergize filings and budgeting models as well as provide administrative and regulatory filing efficiencies. A full consolidation would synergize gas supply and capacity procurement and optimization, utilization of one gas management system, one transportation program and processing of invoices will be consolidated into singular invoices per vendor.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 2(b)

- b. Will the expected administrative efficiencies result in lower costs, and when does the company expect that administrative efficiencies will be realized? Please explain your response, specifically addressing why the sum of non-consolidated projected 2025 costs (\$35,916,674 for FCG and \$57,538,268 for FPUC, as shown in Exhibit SKL-2) is an equal amount to the consolidated projected 2025 costs (\$93,454,942, as shown in Exhibit SKL-1).

Company Response

The Companies expect that the consolidation would eventually result in lower costs but in this petition, the companies' intent was to start the consolidation process and therefore, utilized the projected costs related to each company. The Companies expect lower costs, but simply are unable to provide a reasonable assessment of the extent of such savings at this time, however, all the realized savings will be reflected in the over/under recovery in the next filing.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 2(c)

- c. Please explain how FCG customers benefit in 2025 from using consolidated costs (as reflected in Exhibit SKL-1) to develop the proposed PGA cap, if approved.

Company Response

As stated in response 2A i and ii above, FCG customers would see immediate benefits with administrative efficiencies also, there will be near future benefits after a full consolidation which includes possible reductions in the cost of gas supply and gas capacity. However, FCG may see a cost reduction once there is a larger pool of customers for cost allocation.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 2(d)

- d. Please explain how FPUC customers benefit in 2025 from using consolidated costs (as reflected in Exhibit SKL-1) to develop the proposed PGA cap, if approved.

Company Response

Benefits to FPUC customers are comparable to FCG, as stated in response 2A i and ii, FPUC customers would see immediate benefits with administrative efficiencies also, there will be near future benefits after a full consolidation which includes possible reductions in the cost of gas supply and gas capacity.

Company Respondent: Miguel Bustos and Stacey Laster

Interrogatory No. 3

3. Please refer to the August 1, 2024, direct testimony of witness Stacey Laster, in the FPUC portion of Exhibit SKL-2, Schedules E-1 and E-1/R, filed in Docket No. 20240003-GU. The “Total” column from Line 27 of Schedule E-1 indicates FPUC projects therm sales for 2025 to be 46,998,730 therms. A similar line entry from Schedule E-1/R indicates FPUC’s Actual/Estimated therm sales for 2024 as 35,242,119 therms. Please explain why forecasted therm sales for 2025 are approximately 25 percent higher than the Actual/Estimated amount from 2024.

Company Response

Based on the market trend from source, Henry Hub Gas Price (Nymex)’s forecasting indicator, 2025’s gas price costs will be higher than what was experienced in 2024. In 2024, the average gas price is approximately \$2.20/MMBtu and we’re expecting 2025 to be around \$3.10/MMBtu. Therefore, the forward curve of gas prices directly affects our 2025 projections.

Company Respondent: Miguel Bustos and Stacey Laster

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 20240003-GU

Filed: October 7, 2024

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 AND FLORIDA CITY GAS, Nos. 2-3 in Docket No. 20240003-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.

Stacey Laster

Stacey Laster, Declarant

Dated: 10/07/2024

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 20240003-GU

Filed: October 7, 2024

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 AND FLORIDA CITY GAS, Nos. 2-3 in Docket No. 20240003-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.

Miguel Bustos

Miguel Bustos, Declarant

Dated: 10/7/24

18

**FPUC's Response to Staff's First
Interrogatories No. 1**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

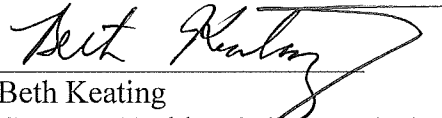
In Re: Purchased Gas Adjustment)
(PGA) True-up)
_____)

Docket No. 20240003-GU

**FLORIDA PUBLIC UTILITIES COMPANY/FLORIDA PUBLIC UTILITIES
COMPANY'S RESPONSES TO COMMISSION STAFF'S FIRST SET OF
INTERROGATORIES (NO. 1)**

The Florida Public Utilities Company ("FPUC" or "Company"), hereby submits its Responses to the First Set of Interrogatories (No. 1) served on the Company on June 20, 2024, by the Commission Staff. The individual responses follow this cover sheet.

Respectfully submitted,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706
*Attorneys for Florida Public Utilities
Company*

Interrogatory No. 1(a)

RESPONSES TO INTERROGATORIES

1. Please refer to the Company's Purchased Gas Adjustment (PGA) filing dated January 22, 2024 (PGA monthly filing for December 2023) to answer the following questions:
 - a. Schedule A-1 Supporting Detail, Line 8 reflects 3,252,730 therms were recorded as commodity (pipeline) purchases for the period January through December 2023. Please state the quantity of renewable natural gas (RNG) therms and source(s), if any, that are included in this total.

Company Response:

The 3,252,730 therms in December 2023 contain ZERO therms of renewable natural gas (RNG).

Company Respondent: Jeff Bates

Interrogatory No. 1(b)

- b. Schedule A-1 Supporting Detail, Line 24 reflects 4,150,927 therms were recorded as commodity (other) purchases for the period January through December 2023. Please state the quantity of RNG therms and source(s), if any, that are included in this total.

Company Response:

The 4,150,927 therms in December 2023 contain ZERO therms of renewable natural gas (RNG).

Company Respondent: Jeff Bates

Interrogatory No. 1(c)

- c. In Schedule A-1 Supporting Detail, please define the acronym shown on Line 29
(Other – PPC).

Company Response:

“Other-PPC” on Line 29 refers to Demand charges by Peninsula Pipeline Company
(PPC).

Company Respondent: Jeff Bates

Interrogatory No. 1(d)

- d. In Schedule A-1 Supporting Detail, Line 29, please explain why \$2,326,536 was invoiced and the term amount is zero terms.

Company Response:

The \$2,326,536 on Line 29 relate to the monthly reservation charges for Peninsula Pipeline projects.

Company Respondent: Jeff Bates

Interrogatory No. 1(e)

- e. In Schedule A-1 Supporting Detail, please provide an explanation for the \$12,500 amount invoiced shown on Line 37.

Company Response:

The \$12,500 on Line 37 relates to the monthly fee from the vendor Convergence Solutions LLC for cloud hosting and maintenance services related to the transportation shipper software.

Company Respondent: Jeff Bates

Interrogatory No. 1(f)

- f. In Schedule A-1 Supporting Detail, please provide an explanation for the \$5,600 amount invoiced shown on Line 41.

Company Response:

The \$5,599.88 on Line 41 relates to the monthly amortization of the annual cost of the S&P Global Platts subscription used for natural gas pricing.

Company Respondent: Jeff Bates

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: PURCHASED GAS ADJUSTMENT

DOCKET NO. 20240003-GU

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 in Docket No. 20240003-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: 2024.06.21
18:07:21 -04'00'

Jeffrey Bates, Declarant

Dated: June 21, 2024

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**PGS's Response to Staff's First
Interrogatories No. 1**

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20240003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE(S): 1 - 2
FILED: JULY 10, 2024**

E28

1. Please refer to the Company's Purchased Gas Adjustment (PGA) filing dated January 22, 2024 (PGA monthly filing for December 2023) to answer the following questions:
 - a. In Schedule A-1 Supporting Detail, Lines 15 through 29 report several entries for "cash-outs." Please provide a high-level explanation of what "cash-outs" are.
 - b. In Schedule A-1 Supporting Detail, Line 48 reflects an invoiced amount of \$326,920 for LNG/CNG. Please state the sources (or vendors, if applicable) that were invoiced for this amount.
 - c. Please explain why only some of the line entries for Column B ("Purchased From") are populated (and many are not) on Schedule A-3, Transportation Purchases.
 - d. Schedule A-4, Lines 1 through 22 (Trenton) and Line 218 (New River), reflects that Trenton and New River were receipt points for renewable natural gas (RNG) for the period January through December 2023. Were there any other receipt points for RNG? If applicable, please identify all others.
- A.
 - a. "Cash-outs" are transactions used to record the balancing of the difference between a gas transportation customer's nominated gas use for a month and its actual use. When a customer nominates more than it uses in a month, PGS is buying the excess gas from them. Conversely, when a customer nominates less than it uses in a month, they are buying the additional gas from PGS. Additional details regarding the cash-out process can be found in the PGS Tariff Sheet 7.805-4 through -6.
 - b. The expense noted on Line 48 of Schedule A-1 Supporting Detail, is for CNG transportation services provided by Marlin Gas Services LLC.
 - c. In Column B of Schedule A-3, third-party suppliers of the gas commodity are not populated because PGS considers the names of these third-parties to be confidential information. The names of third-parties that are populated provide transportation to all gas utilities within the state and are therefore not considered confidential.

E28

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20240003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE(S): 1 - 2
FILED: JULY 10, 2024**

E29

- d. No, for the period January through December 2023, there were no additional receipt points for RNG.

E29

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Matthew E. Elliott, who deposed and said that he is Manager, Regulatory Affairs, and Peoples Gas System Inc's to the interrogatories specified below were prepared by him and/or under his direction and supervision and are true and correct to the best of his information and belief.

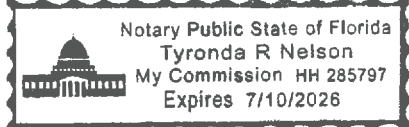
Staff's 1st Set of Interrogatories (No. 1)

Dated at Tampa, Florida this 8th day of July, 2024.

Matthew E. Elliott

Sworn to and subscribed before me this 8th day of July, 2024.

Tyronda R. Nelson



My Commission expires 7/10/2026

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**PGS's Response to Staff's Second
Interrogatories Nos. 2-3**

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20240003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE(S): 1
FILED: OCTOBER 7, 2024**

E32

2. Please refer to the August 1, 2024 direct testimony of Matthew E. Elliot, Exhibit MEE-2, Schedules E-1 and E-1/R, filed in Docket No. 20240003-GU, to answer this question. The "Total Period" column from Line 19 of Schedule E-1 (Bates page 16) indicates PGS projects to purchase 1,682,991,546 therms in 2025 for Demand. The similar line entry from Schedule E-1/R (Bates page 18) indicates the utility's Actual/Estimated amount for 2024 is 1,693,031,528 therms. Please explain why forecasted therm purchases for Demand for 2025 are somewhat lower than the Actual/Estimated.
 - A. Forecasted therm purchases for projected demand in 2025 are slightly lower than the actual/estimated therm purchases for 2024 due to the exclusion of demand for off-system sales in the projection for 2025 and the inclusion of actual demand for off-system sales in 2024. Peoples does not include the therms associated with off-system sales for purposes of the Purchased Gas Adjustment in the projected year because these types of sales are typically unpredictable and short-term in nature. The 2024 actual therms purchased is the amount purchased through June 2024, including therms purchased for off-system sales. This is consistent with Peoples' projection filings in previous purchased gas adjustment dockets.

E32

**PEOPLES GAS SYSTEM, INC.
DOCKET NO. 20240003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE(S): 2
FILED: OCTOBER 7, 2024**

E33

3. Please refer to the August 1, 2024 direct testimony of Matthew E. Elliott, page 7, lines 9 through 23, and also to Exhibit MEE-2, Schedule E-1, filed in Docket No. 20240003-GU, to answer this question. Provide a more comprehensive discussion on the adjustments that are made to the averaged information on natural gas futures settlement prices from the New York Mercantile Exchange, in order to develop the price projections for 2025. Include in your response the page/line references in the Schedule E-1 where the adjusted values are recorded.
 - A. Consistent with previous projection filings, Peoples included an adjustment in its projection filing for 2025 to account for price volatility in the natural gas commodity market. The volatility adjustment percentage, or factor, is calculated by finding the monthly standard deviation of averaged future prices for each month during the year and then annualizing the results. This market price volatility factor is then applied as an increase to the NYMEX Henry Hub Future averaged pricing used in the forecast. The adjustment is reflected in the costs for commodity purchases on Page 1, Line 4 of Schedule E-1.

E33

ADMITTED

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Matthew Elliott, who deposed and said that he is Manager, Regulatory Affairs, Peoples Gas System, Inc., and Peoples Gas System, Inc.'s answers to the interrogatories specified below were prepared by him and/or under his direction and supervision and are true and correct to the best of his information and belief.

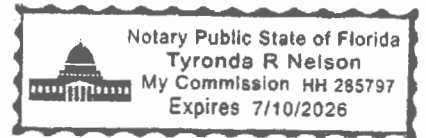
Docket No. 20240003 – Staff's 2nd Set of Interrogatories (Nos. 2-3)

Dated at Tampa, Florida this 24 day of September 2024.

Matthew Elliott

Sworn to and subscribed before me this 24 day of September 2024.

Tyronda R. Nelson



My Commission expires 7/10/2026

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**SJNG's Response to Staff's First
Interrogatories No. 1**

Q 1.0(a) In Schedule A-1 Supporting Detail, Line 8 reflects 112,200 therms were recorded as commodity (pipeline) purchases for the period January through December 2023. Please state the quantity of renewable natural gas (RNG) therms and source(s), if any, that are included in the total.

Response: SJNG does not have Renewable natural gas on Schedule A-1 Supporting detail.

Q 1.0(b) In Schedule A-1 Supporting Detail, Line 24 reflects 135,900 therms were recorded as commodity (other) purchases for the period January through December 2023. Please state the quantity of RNG therms and source(s), if any, that are included in this total.

Response: SJNG does not have Renewable natural gas therms on Schedule A-1 Supporting detail.

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STATE OF FLORIDA)

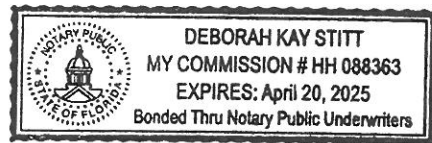
COUNTY OF Gulf

I hereby certify that on this 25th day of June, 2024, 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 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY, INC. (NO. 1) in Docket No(s). 20240003-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 25th day of June, 2024.

Deborah Stitt
Notary Public
State of Florida, at Large

My Commission Expires:



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**SJNG's Response to Staff's Second
Interrogatories Nos. 2-3**

Q 2.0 Please refer to the August 1, 2024 direct testimony of Charles A. Shoaf, Exhibit CAS-2 (2024 filing), Sch E-1 and E-1/R, filed in Docket No. 20240003-GU. The "Total" column from Line 27 of Sch E-1 indicates that therm sales for 2025 are projected to be 874,773 therms. The similar line entry from Sch E-1/R indicates that Actual/Estimated therm sales for 2024 is 963,922 therms. Please explain why forecasted therm sales for 2025 (874,773 therms from Sch. E-1) are approximately 9 percent lower than the Actual/Estimated amount of therm sales for 2024 (963,922 therms from Sch. E-1/R)

Response: When projecting, SJNG uses the Therm Sales and Customer Data Report from 2023 which did have less therms than 2024.

Q 3.0 Please refer to the August 1, 2024 direct testimony of Charles A. Shoaf, Exhibit CAS-2, Sch E-5, filed in Docket No. 20240003-GU (2024 filing), and also to the September 16, 2023 direct testimony of Charles A. Shoaf, Exhibit CAS-6, Sch E-5, filed in Docket No. 20230003-GU (2023 filing) to answer this question. The "Total" column in the 2024 filing indicates that the utility projects to have 1,149 firm customers in the RS-1 rate class in 2025. The similar line entry from Sch. E-5 of the 2023 filing indicates the utility projected to have 1078 customers in the RS-1 rate class in 2024, indicating that the 2025 forecast shows a projection of 71 more customers in the RS-1 rate class, compared to the quantity estimated in the 2024 forecast.

- (a) In the 2024 filing, forecasted therm sales for 2025 (874,773 therms from Sch E-1) are approximately 9% lower than the Actual/Estimated amount of therm sales for 2024 (963,922 therms from Sch E-1/R). Please explain why forecasted therm sales for 2025 are lower than the Actual/Estimated amount from 2024, despite a projection of 71 more customers in the RS-1 rate class in 2025.

Response: SJNG is seeing growth, but most of the new houses are being built with a range and a tankless water heater therefore SJNG is seeing an increase in number of customers but not in therm sales.

E40

- (b) Does the utility anticipate that customer growth in the RS-1 rate class will continue to grow at a similar pace, or slow down after 2025? Discuss the reasons why.

Response: SJNG does not anticipate any slow down on customer growth for 2025, but really hoping to see more RS-3 customers rather than RS-1. With regulations on natural gas appliances, makes it very difficult for contractors and customers to determine what to put in new houses for future use.

E40

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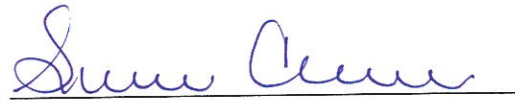
E41

STATE OF FLORIDA)

COUNTY OF GULF

I hereby certify that on this 23 day of September, 2024, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Debbie Stitt, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 2-3 from STAFF'S SECOND SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY, INC. (NOS. 2-3) in Docket No(s). 20240003-GU, and that the responses are true and correct based on his/her personal knowledge.

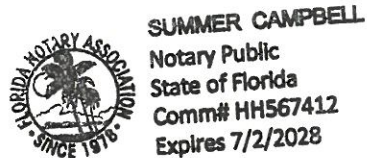
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23 day of September 2024.



Notary Public
State of Florida, at Large

My Commission Expires:

7.2.2028



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