

Docket No. 20170003-GU					
Comprehensive Exhibit List for Entry into Hearing Record					
OCTOBER 25, 2017					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS COMPANY'S – (DIRECT)					
2	Thomas Kaufmann	TK-1	Final Fuel Over Under Recovery Schedule A-7	1, 2, 3, 4, 5, 6	Stipulated
3	Thomas Kaufmann	TK-2	Schedules E-1 Winter, E-1, E-1 R, E-2, E-3, E-4, E-5	1, 2, 3, 4, 5, 6	Stipulated
FLORIDA PUBLIC UTILITIES COMPANY FLORIDA PUBLIC UTILITIES COMPANY-FORT MEADE'S- (DIRECT)					
4	Michelle Napier	MDN-1	Final Fuel Over/Under Recovery (Schedule A-7)	1, 2, 3, 4, 5, 6	Stipulated
5	Michelle Napier	MDN-2	Schedules E-1, E-1/R, E-2, E-3, E-4, E-5	1, 2, 3, 4, 5, 6	Stipulated
PEOPLES GAS SYSTEM – (DIRECT)					
6	Kandi M. Floyd	KMF-1	Calculation of final true-up for January 2016 to December 2016 Schedule A-7	1, 2, 3, 4, 5, 6	Stipulated
7	Kandi M. Floyd	KMF-2	Calculation of estimated true-up for January 2017 to December 2017 total true-up for January 2017 to December 2017 calculation of PGA factor for January 2018 to December 2018 Schedules E-1 through E-5	1, 2, 3, 4, 5, 6	Stipulated

ST. JOE NATURAL GAS COMPANY- (DIRECT)					
8	Andy Shoaf	CAS-1	Final-Over, Under	1, 2, 3, 4, 5, 6	Stipulated
9	Andy Shoaf	CAS-2	PGA Summary of estimates for the projected period.	1, 2, 3, 4, 5, 6	Stipulated
10	Andy Shoaf	CAS-3	Calculation of true-up amount current period 7 months actual 5 months estimated	1, 2, 3, 4, 5, 6	Stipulated
11	Andy Shoaf	CAS-4	Transportation purchases system supply and end use for the projected period.	1, 2, 3, 4, 5, 6	Stipulated
12	Andy Shoaf	CAS-5	Calculation of true-up amount for the projected period based on the prior period and Current period 7 mths actual, 5 mths estimated	1, 2, 3, 4, 5, 6	Stipulated
13	Andy Shoaf	CAS-6	Therm Sales and Customer Data for the projected Period	1, 2, 3, 4, 5, 6	Stipulated
14	Andy Shoaf	CAS-7	Reprojected PGA for Current Period 7 mths actual, 5 mths estimated	1, 2, 3, 4, 5, 6	Stipulated

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 2
PARTY: FLORIDA CITY GAS - (DIRECT)
DESCRIPTION: Thomas Kaufmann TK-1

Exhibit TK-1
Docket No. 170003-GU
City Gas Witness Kaufmann

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY		SCHEDULE A-7
FOR THE PERIOD:		JANUARY 16	Through	DECEMBER 16
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD		<i>A-2 Line 3</i>	\$20,924,966
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD		<i>A-2 Line 6</i>	\$19,075,616
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)		<i>A-2 Line 7</i>	(\$1,849,350)
3a	PRIOR PERIOD ADJUSTMENT		<i>A-2 Line 10a</i>	\$0
3b	OSS 50% MARGIN SHARING & PIPELINE CREDITS		<i>A-2 Line 10b</i>	\$1,169,482
4	INTEREST PROVISION		<i>A-2 Line 8</i>	\$4,656
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)			(\$675,212)
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 15 Through DECEMBER 15 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 16 through DEC 16)			<u>(\$2,292,715)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 17 through DEC 17) (Line 5- Line 6)			<u>\$1,617,503</u>

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION**

JANUARY 16 Through DECEMBER 16

COST OF GAS PURCHASED	ACTUAL												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$999,584	\$717,321	\$664,257	\$598,441	\$300,255	\$374,632	\$504,390	\$701,238	\$590,833	\$609,080	\$555,353	\$543,691	\$7,159,075
5 DEMAND	\$1,339,052	\$1,263,441	\$1,304,626	\$962,656	\$751,479	\$541,469	\$691,044	\$691,044	\$672,099	\$1,004,751	\$1,334,527	\$1,517,180	\$12,073,368
6 OTHER	\$194,970	\$166,714	\$152,796	\$16,511	\$54,764	\$232,477	\$31,605	\$168,726	\$154,409	\$87,125	\$236,189	\$196,237	\$1,692,523
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$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 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,533,606	\$2,147,476	\$2,121,679	\$1,577,608	\$1,106,498	\$1,148,578	\$1,227,039	\$1,561,008	\$1,417,341	\$1,700,956	\$2,126,069	\$2,257,108	\$20,924,966
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$83)	(\$91)	(\$516)	(\$884)	(\$1,124)	(\$1,081)	(\$1,280)	(\$1,094)	(\$1,618)	(\$1,533)	(\$1,704)	(\$851)	(\$11,859)
14 THERM SALES REVENUES	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,139,750	\$1,269,880	\$1,348,569	\$1,655,451	\$1,941,112	\$18,519,158
THERMS PURCHASED													
15 COMMODITY (Pipeline)	4,089,720	2,981,142	2,756,308	3,256,708	1,685,978	2,334,660	809,338	2,385,182	2,432,373	2,558,828	3,315,516	2,327,851	30,933,604
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	4,224,040	2,996,662	2,662,518	3,225,188	1,616,347	2,496,730	823,547	2,391,302	2,420,323	2,276,207	3,002,794	1,980,030	30,115,688
19 DEMAND	23,128,883	21,859,760	24,106,830	13,369,600	14,056,280	9,937,860	12,050,460	12,153,420	11,635,070	16,428,220	22,688,080	23,284,210	204,698,673
20 OTHER	461,830	626,405	749,293	243,313	242,089	325,933	761,179	393,773	292,785	419,141	424,907	556,604	5,497,252
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,685,870	3,623,067	3,411,811	3,468,501	1,858,436	2,822,663	1,584,726	2,785,075	2,713,108	2,695,348	3,427,701	2,536,634	35,612,940
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(180)	(196)	(1,122)	(1,922)	(2,442)	(2,350)	(2,782)	(2,378)	(3,517)	(3,332)	(3,704)	(1,849)	(25,776)
27 TOTAL THERM SALES (24-26)	3,656,771	4,229,112	3,828,460	3,347,756	3,313,374	2,882,507	2,765,170	2,645,969	2,656,023	2,808,132	3,077,971	3,347,177	38,558,422
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.23664	0.23937	0.24948	0.18555	0.18576	0.15005	0.61246	0.29325	0.24411	0.26759	0.18495	0.27459	0.23772
32 DEMAND (5/19)	0.05790	0.05780	0.05412	0.07200	0.05346	0.05449	0.05735	0.05666	0.05776	0.06116	0.05882	0.06516	0.05898
33 OTHER (6/20)	0.42217	0.26614	0.20392	0.06786	0.22621	0.71327	0.04152	0.42849	0.52738	0.20787	0.55586	0.35256	0.30789
LESS END-USE CONTRACT	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
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.54069	0.59272	0.62186	0.45484	0.59539	0.40691	0.77429	0.56049	0.52240	0.63107	0.62026	0.89980	0.58757
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)	0.46111	0.45960	0.45989	0.45994	0.46028	0.46000	0.46010	0.46005	0.46005	0.46008	0.46004	0.46025	0.46008
40 TOTAL THERM SALES (11/27)	0.69285	0.50778	0.55419	0.47124	0.33395	0.39846	0.44375	0.58996	0.53363	0.60573	0.69074	0.67433	0.54268
41 TRUE-UP (E-2)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)	(0.01275)
42 TOTAL COST OF GAS (40+41)	0.68010	0.49503	0.54144	0.45849	0.32120	0.38571	0.43100	0.57721	0.52088	0.59298	0.67799	0.66158	0.52993
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)	0.68352	0.49752	0.54416	0.46080	0.32281	0.38766	0.43317	0.58011	0.52350	0.59596	0.68140	0.66491	0.53260
45 PGA FACTOR ROUNDED TO NEAREST .001	0.684	0.498	0.544	0.461	0.323	0.388	0.433	0.580	0.524	0.596	0.681	0.665	0.533

FOR THE CURRENT PERIOD:

JANUARY 16 Through DECEMBER 16

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$1,194,554	\$884,035	\$817,053	\$614,952	\$355,019	\$607,109	\$535,995	\$869,964	\$745,242	\$696,205	\$791,542	\$739,928	\$8,851,598
2 TRANSPORTATION COST	\$1,339,052	\$1,263,441	\$1,304,626	\$962,656	\$751,479	\$541,469	\$691,044	\$691,044	\$672,099	\$1,004,751	\$1,334,527	\$1,517,180	\$12,073,368
3 TOTAL COST	\$2,533,606	\$2,147,476	\$2,121,679	\$1,577,608	\$1,106,498	\$1,148,578	\$1,227,039	\$1,561,008	\$1,417,341	\$1,700,956	\$2,126,069	\$2,257,108	\$20,924,966
4 FUEL REVENUES (Net of Revenue Tax)	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,139,750	\$1,269,880	\$1,348,569	\$1,655,451	\$1,941,112	\$18,519,158
4a Under-recovery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4b ADJUSTED NET FUEL REVENUES *	\$1,902,913	\$2,198,143	\$1,765,333	\$1,442,279	\$1,427,060	\$1,238,256	\$1,190,412	\$1,139,750	\$1,269,880	\$1,348,569	\$1,655,451	\$1,941,112	\$18,519,158
5 TRUE-UP (COLLECTED) OR REFUNDED	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,372	\$46,366	\$556,458
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$1,949,285	\$2,244,515	\$1,811,705	\$1,488,651	\$1,473,432	\$1,284,628	\$1,236,784	\$1,186,122	\$1,316,252	\$1,394,941	\$1,701,823	\$1,987,478	\$19,075,616
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$584,321)	\$97,039	(\$309,974)	(\$88,957)	\$366,934	\$136,050	\$9,745	(\$374,886)	(\$101,089)	(\$306,015)	(\$424,246)	(\$269,630)	(\$1,849,350)
8 INTEREST PROVISION-THIS PERIOD (21)	\$341	\$270	\$218	\$149	\$375	\$620	\$608	\$593	\$515	\$430	\$325	\$212	\$4,656
8a ADJUST PRIOR MONTHS' INTEREST													\$0
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$1,534,868	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,588,178	\$1,441,232	\$1,089,275	\$618,982	\$1,534,868
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,372)	(\$46,366)	(\$556,458)
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$0	\$1,169,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,169,482
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,588,178	\$1,441,232	\$1,089,275	\$618,982	\$303,198	\$303,198
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$1,534,868	\$904,516	\$955,453	\$599,325	\$464,145	\$1,954,564	\$2,044,862	\$2,008,843	\$1,588,178	\$1,441,232	\$1,089,275	\$618,982	
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$904,175	\$955,183	\$599,107	\$463,996	\$1,954,189	\$2,044,242	\$2,008,235	\$1,587,585	\$1,440,717	\$1,088,845	\$618,657	\$302,986	
14 TOTAL (12+13)	\$2,439,043	\$1,859,699	\$1,554,559	\$1,063,320	\$2,418,334	\$3,998,806	\$4,053,096	\$3,596,428	\$3,028,895	\$2,530,077	\$1,707,932	\$921,968	
15 AVERAGE (50% OF 14)	\$1,219,522	\$929,850	\$777,280	\$531,661	\$1,209,167	\$1,999,403	\$2,026,548	\$1,798,214	\$1,514,448	\$1,265,039	\$853,966	\$460,984	
16 INTEREST RATE - FIRST DAY OF MONTH	0.00340	0.00340	0.00350	0.00320	0.00360	0.00380	0.00360	0.00350	0.00430	0.00390	0.00430	0.00470	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00340	0.00350	0.00320	0.00360	0.00380	0.00360	0.00350	0.00430	0.00390	0.00430	0.00470	0.00630	
18 TOTAL (16+17)	0.00680	0.00690	0.00670	0.00680	0.00740	0.00740	0.00710	0.00780	0.00820	0.00820	0.00900	0.01100	
19 AVERAGE (50% OF 18)	0.00340	0.00345	0.00335	0.00340	0.00370	0.00370	0.00355	0.00390	0.00410	0.00410	0.00450	0.00550	
20 MONTHLY AVERAGE (19/12 Months)	0.00028	0.00029	0.00028	0.00028	0.00031	0.00031	0.00030	0.00033	0.00034	0.00034	0.00038	0.00046	
21 INTEREST PROVISION (15x20)	\$341	\$270	\$218	\$149	\$375	\$620	\$608	\$593	\$515	\$430	\$325	\$212	

COMPANY: FLORIDA CITY GAS

**CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD**

SCHEDULE E-4
(REVISED 4/30/01)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 16 Through DECEMBER 16

		PRIOR PERIOD: JANUARY - DECEMBER			CURRENT PERIOD: Jan 16 - Dec 16		Over / (Under) Recovered
		(1) JAN '16 - DEC '16 SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP	
1	TOTAL THERM SALES \$ E-2 Line 6	\$19,387,087	A-2 Line 6 \$19,075,616	(\$311,471)	E-2 Line 6	(\$311,471)	
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$3,465,892)	A-2 Line 7 (\$1,849,350)	\$1,616,542	E-2 Line 7	\$1,616,542	
2a	ADJUSTMENTS E-2 Line 10a	\$0	A-2 Line 10a \$0	\$0	E-2 Line 10a	\$0	
2b	OSS 50% MARGIN SHARING E-2 Line 10b	\$1,169,482	A-2 Line 10b \$1,169,482	\$0	E-2 Line 10b	\$0	
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$3,694	A-2 Line 8 \$4,656	\$962	E-2 Line 8	\$962	
4	END OF PERIOD TOTAL NET TRUE-UP L2+L2a+L2b+L3	(\$2,292,715)	(\$675,212)	\$1,617,503	\$0	\$1,617,503	

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	<u>TOTAL TRUE-UP DOLLARS</u>	<u>Over / (Under) Recovered</u>		<u>True-up, charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	\$1,617,503	equals	(\$0.04195) \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		38,558,422		(\$4.195) Therm True-Up
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

0

ESTIMATED FOR THE PROJECTED PERIOD: APRIL 98 Through MARCH 99

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
THERM SALES (FIRM)	NOT USED IN APRIL TRUE UP, USED IN SEPTEMBER CAP FILING												
RESIDENTIAL (RS & GS)	1,859,590	1,526,490	1,453,110	1,432,060	1,346,960	1,355,130	1,426,500	1,532,190	2,009,320	2,960,310	2,754,360	2,394,050	22,050,070
COMMERCIAL (CS, LCS &NGV)	4,028,420	3,899,420	3,817,780	3,995,110	3,920,230	3,871,450	4,135,240	4,171,440	4,080,090	4,928,640	4,563,480	4,705,270	50,116,570
TOTAL FIRM	5,888,010	5,425,910	5,270,890	5,427,170	5,267,190	5,226,580	5,561,740	5,703,630	6,089,410	7,888,950	7,317,840	7,099,320	72,166,640
THERM SALES (INTERRUPTIBLE)													
INTERRUPTIBLE (IP)	270,100	258,600	212,800	228,300	220,600	211,000	235,500	237,700	278,800	242,300	302,200	221,400	2,919,300
LARGE INTERRUPTIBLE(IL)	159,400	124,600	60,700	123,300	127,400	115,600	142,500	117,500	155,100	115,900	175,800	132,300	1,550,100
TOTAL INTERRUPTIBLE	429,500	383,200	273,500	351,600	348,000	326,600	378,000	355,200	433,900	358,200	478,000	353,700	4,469,400
TOTAL THERM SALES	6,317,510	5,809,110	5,544,390	5,778,770	5,615,190	5,553,180	5,939,740	6,058,830	6,523,310	8,247,150	7,795,840	7,453,020	76,636,040
NUMBER OF CUSTOMERS (FIRM)													
RESIDENTIAL (RS & GS)	94,955	94,644	94,534	94,645	94,705	94,895	95,188	95,656	96,246	96,606	96,818	97,016	95,492
COMMERCIAL (CS, LCS &NGV)	5,188	5,229	5,277	5,319	5,365	5,414	5,461	5,517	5,574	5,630	5,680	5,727	5,448
TOTAL FIRM	100,143	99,873	99,811	99,964	100,070	100,309	100,649	101,173	101,820	102,236	102,498	102,743	100,941
NUMBER OF CUSTOMERS (INT.)													
INTERRUPTIBLE (IP)	10	10	10	10	10	10	10	10	10	10	10	10	10
LARGE INTERRUPTIBLE(IL)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL INTERRUPTIBLE	11	11	11	11	11	11	11	11	11	11	11	11	11
TOTAL CUSTOMERS	100,154	99,884	99,822	99,975	100,081	100,320	100,660	101,184	101,831	102,247	102,509	102,754	100,952
THERM USE PER CUSTOMER													
RESIDENTIAL (RS & GS)	20	16	15	15	14	14	15	16	21	31	28	25	231
COMMERCIAL (CS, LCS &NGV)	776	746	723	751	731	715	757	756	732	875	803	822	9,198
INTERRUPTIBLE (IP)	27,010	25,860	21,280	22,830	22,060	21,100	23,550	23,770	27,880	24,230	30,220	22,140	291,930
LARGE INTERRUPTIBLE(IL)	159,400	124,600	60,700	123,300	127,400	115,600	142,500	117,500	155,100	115,900	175,800	132,300	1,550,100

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
		Docket No. 170003-GU	(REVISED 4/30/01)
FOR THE PERIOD:		JANUARY 16 Through	DECEMBER 16
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$20,924,966
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	<u>\$19,075,616</u>
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	A-2 Line 7	(\$1,849,350)
3a	PRIOR PERIOD ADJUSTMENT	A-2 Line 10a	\$0
3b	OSS 50% MARGIN SHARING	A-2 Line 10b	\$1,169,482
4	INTEREST PROVISION	A-2 Line 8	<u>\$4,656</u>
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)		(\$675,212)
6	LESS: ESTIMATED/ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 15 Through DECEMBER 15 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 16 through DEC 16)		<u>(\$2,292,715)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 17 through DEC 17) (Line 5- Line 6)		<u>\$1,617,503</u>

EXHIBIT TK-2
(SCHEDULES E-1 WINTER, E-1, E-1/R, E-2,
E-3, E-4, AND E-5)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 3
PARTY: FLORIDA CITY GAS COMPANY –
(DIRECT)
DESCRIPTION: Thomas Kaufmann KMF-1

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: 2018 Winter Months \$0.72850 PGA CAP w/ assessment

COST OF GAS PURCHASED	PROJECTION						
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
1 COMMODITY (Pipeline)	\$6,288	\$7,062	\$8,202	\$8,951	\$7,958	\$7,510	\$45,971
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,065,972	\$1,209,774	\$1,446,647	\$1,747,869	\$1,538,209	\$1,433,339	\$8,441,810
5 DEMAND	\$979,934	\$1,335,314	\$1,376,404	\$1,376,404	\$1,253,243	\$1,376,404	\$7,697,702
6 OTHER	\$32,325	\$31,008	\$29,149	\$42,312	\$41,160	\$44,567	\$220,522
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,084,520	\$2,583,157	\$2,860,402	\$3,175,535	\$2,840,571	\$2,861,820	\$16,406,005
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,338)	(\$1,477)	(\$1,408)	(\$1,433)	(\$1,441)	(\$1,539)	(\$8,636)
14 THERM SALES REVENUES	\$2,083,182	\$2,581,680	\$2,858,993	\$3,174,103	\$2,839,129	\$2,860,281	\$16,397,369

THERMS PURCHASED							
15 COMMODITY (Pipeline)	3,113,116	3,495,908	4,060,341	4,431,095	3,939,601	3,717,874	22,757,935
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-
17 SWING SERVICE	-	-	-	-	-	-	-
18 COMMODITY (Other)	3,082,716	3,465,408	4,032,241	4,390,195	3,902,401	3,677,774	22,550,735
19 DEMAND	14,554,190	20,686,500	21,376,050	21,376,050	19,307,400	21,376,050	118,676,240
20 OTHER	32,400	32,500	30,100	42,900	39,200	42,100	219,200
LESS END-USE CONTRACT	-	-	-	-	-	-	-
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-
22 DEMAND	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,115,116	3,497,908	4,062,341	4,433,095	3,941,601	3,719,874	22,769,935
25 NET UNBILLED	-	-	-	-	-	-	-
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(12,000)
27 TOTAL THERM SALES (24-26)	3,113,116	3,495,908	4,060,341	4,431,095	3,939,601	3,717,874	22,757,935

CENTS PER THERM							
28 COMMODITY (Pipeline) (1/15)	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	\$0.34579	\$0.34910	\$0.35877	0.39813	0.39417	0.38973	0.37435
32 DEMAND (5/19)	\$0.06733	\$0.06455	\$0.06439	0.06439	0.06491	0.06439	0.06486
33 OTHER (6/20)	\$0.99770	\$0.95410	\$0.96840	0.98630	1.05000	1.05860	1.00603
LESS END-USE CONTRACT	-	-	-	-	-	-	-
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.66916	0.73849	0.70413	0.71632	0.72066	0.76933	0.72051
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39 COMPANY USE (13/26)	0.66916	0.73849	0.70413	0.71632	0.72066	0.76933	0.72051
40 TOTAL THERM SALES (11/27)	0.66959	0.73891	0.70447	0.71665	0.72103	0.76975	0.72089
41 TRUE-UP (E-2)	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396
42 TOTAL COST OF GAS (40+41)	0.67355	0.74287	0.70843	0.72061	0.72499	0.77370	0.72485
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.67694	0.74660	0.71200	0.72423	0.72864	0.77760	0.72850
45 PGA FACTOR ROUNDED TO NEAREST .001	0.677	0.747	0.712	0.724	0.729	0.778	0.728

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: **JANUARY 2018** Through **DECEMBER 2018**

COST OF GAS PURCHASED	PROJECTION												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$8,951	\$7,958	\$7,510	\$6,566	\$6,229	\$5,767	\$5,786	\$5,854	\$6,180	\$6,288	\$7,062	\$8,202	\$82,353
2 INTRA-DAY SUPPLY RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$1,747,869	\$1,538,209	\$1,433,339	\$1,116,732	\$1,038,179	\$972,932	\$988,580	\$992,819	\$1,042,185	\$1,065,972	\$1,209,774	\$1,446,647	\$14,593,236
5 DEMAND	\$1,376,404	\$1,253,243	\$1,376,404	\$798,502	\$691,006	\$672,100	\$691,006	\$691,006	\$672,100	\$979,934	\$1,335,314	\$1,376,404	\$11,913,421
6 OTHER	\$42,312	\$41,160	\$44,567	\$42,209	\$36,728	\$35,698	\$32,778	\$28,169	\$32,378	\$32,325	\$31,008	\$29,149	\$428,481
LESS END-USE CONTRACT													\$0.2922
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Margin Sharing	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10													\$1,000,000
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,175,535	\$2,840,571	\$2,861,820	\$964,009	\$1,772,141	\$1,686,496	\$1,718,150	\$1,717,847	\$1,752,842	\$2,084,520	\$2,583,157	\$2,860,402	\$26,017,490
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$1,433)	(\$1,441)	(\$1,539)	(\$593)	(\$1,149)	(\$1,181)	(\$1,199)	(\$1,185)	(\$1,145)	(\$1,338)	(\$1,477)	(\$1,408)	\$0
14 THERM SALES REVENUES	\$3,174,103	\$2,839,129	\$2,860,281	\$963,416	\$1,770,992	\$1,685,316	\$1,716,951	\$1,716,662	\$1,751,697	\$2,083,182	\$2,581,680	\$2,858,993	\$26,002,403
THERMS PURCHASED													
15 COMMODITY (Pipeline SCH E5 L-6)	4,431,095	3,939,601	3,717,874	3,250,699	3,083,438	2,854,747	2,864,530	2,898,061	3,059,238	3,113,116	3,495,908	4,060,341	40,768,648
16 INTRA-DAY SUPPLY RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other L15-L19-L26)	4,390,195	3,902,401	3,677,774	3,211,399	3,050,238	2,822,547	2,834,230	2,871,161	3,028,638	3,082,716	3,465,408	4,032,241	40,368,948
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	9,670,500	14,554,190	20,686,500	21,376,050	179,606,990
20 OTHER	42,900	39,200	42,100	41,300	35,200	34,200	32,300	28,900	32,600	32,400	32,500	30,100	423,700
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (+17+18+20)-(21+23)	4,433,095	3,941,601	3,719,874	3,252,699	3,085,438	2,856,747	2,866,530	2,900,061	3,061,238	3,115,116	3,497,908	4,062,341	40,792,648
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
27 TOTAL THERM SALES (24-26)	4,431,095	3,939,601	3,717,874	3,250,699	3,083,438	2,854,747	2,864,530	2,898,061	3,059,238	3,113,116	3,495,908	4,060,341	40,768,648
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202	0.00202
29 INTRA-DAY SUPPLY RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.39813	0.39417	0.38973	0.34774	0.34036	0.34470	0.34880	0.34579	0.34411	0.34579	0.34910	0.35877	0.36150
32 DEMAND (5/19)	0.06439	0.06491	0.06439	0.06877	0.06915	0.06950	0.06915	0.06915	0.06950	0.06733	0.06455	0.06439	0.06633
33 OTHER (6/20)	0.98630	1.05000	1.05860	1.02200	1.04340	1.04380	1.01480	0.97470	0.99320	0.99770	0.95410	0.96840	1.01128
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.71632	0.72066	0.78933	0.29637	0.57436	0.59036	0.59938	0.59235	0.57259	0.66916	0.73849	0.70413	0.63780
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)	0.71632	0.72066	0.78933	0.29637	0.57436	0.59036	0.59938	0.59235	0.57259	0.66916	0.73849	0.70413	0.63780
40 TOTAL THERM SALES (11/27)	0.71665	0.72103	0.78975	0.29655	0.57473	0.59077	0.59980	0.59276	0.57297	0.66959	0.73891	0.70447	0.63817
41 TRUE-UP (E-2)	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396	0.00396
42 TOTAL COST OF GAS (40+41)	0.72061	0.72499	0.77370	0.30051	0.57869	0.59473	0.60376	0.59672	0.57693	0.67355	0.74287	0.70843	0.64213
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)	0.72423	0.72864	0.77760	0.30202	0.58160	0.59772	0.60680	0.59972	0.57983	0.67694	0.71200	0.71200	0.64536
45 PGA FACTOR ROUNDED TO NEAREST .001	0.724	0.729	0.778	0.302	0.582	0.598	0.607	0.600	0.580	0.677	0.747	0.712	0.645

REVISED ESTIMATE FOR THE PROJECTED PERIOD: **JANUARY 2017 Through DECEMBER 2017**

COST OF GAS PURCHASED	ACTUAL							REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
1 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,681	\$6,011	\$6,133	\$6,904	\$7,955	\$32,684
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY (Other)	\$830,312	\$739,336	\$902,582	\$893,807	\$755,243	\$473,194	\$651,273	\$835,605	\$1,111,433	\$1,140,631	\$1,288,085	\$1,517,257	\$11,138,759
5 DEMAND	\$1,376,380	\$1,250,821	\$1,378,781	\$773,508	\$691,276	\$672,099	\$691,044	\$691,006	\$672,100	\$979,934	\$1,335,314	\$1,376,404	\$11,888,665
6 OTHER	\$145,139	\$303,095	\$167,677	\$39,684	\$97,726	\$270,731	\$175,707	\$28,169	\$32,378	\$32,325	\$31,008	\$29,149	\$1,352,789
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$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 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,351,831	\$2,293,252	\$2,449,040	\$1,706,999	\$1,544,245	\$1,416,024	\$1,518,024	\$1,560,460	\$1,821,923	\$2,159,024	\$2,661,311	\$2,930,764	\$24,412,897
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	(\$751)	(\$627)	(\$777)	(\$812)	(\$1,073)	(\$1,256)	(\$1,320)	(\$1,111)	(\$1,225)	(\$1,423)	(\$1,558)	(\$1,489)	(\$13,422)
14 THERM SALES REVENUES	\$2,135,992	\$2,178,944	\$2,155,674	\$2,114,983	\$1,921,911	\$1,857,590	\$1,601,781	\$1,559,349	\$1,820,697	\$2,157,601	\$2,659,753	\$2,929,275	25,093,550
THERMS PURCHASED													
15 COMMODITY (Pipeline)	3,456,367	2,318,098	3,036,000	2,008,654	2,350,637	1,782,019	2,203,560	2,812,208	2,975,781	3,036,196	3,417,921	3,938,038	33,335,479
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY (Other)	3,023,827	2,283,708	3,073,350	1,970,194	2,346,197	1,438,899	2,324,269	2,783,308	2,943,181	3,003,796	3,385,421	3,907,938	32,484,088
19 DEMAND	23,108,250	17,447,556	26,886,084	13,504,320	12,060,000	12,007,610	12,267,060	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	193,560,970
20 OTHER	485,981	611,384	511,881	369,986	478,297	451,551	566,659	28,900	32,600	32,400	32,500	30,100	3,632,239
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,509,808	2,895,092	3,585,231	2,340,180	2,824,494	1,890,450	2,890,928	2,812,208	2,975,781	3,036,196	3,417,921	3,938,038	36,116,327
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	(1,633)	(1,362)	(1,690)	(1,766)	(2,334)	(2,731)	(2,870)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,386)
27 TOTAL THERM SALES (24-26)	3,462,795	3,491,453	3,497,285	3,428,242	3,134,462	3,090,481	2,774,936	2,810,208	2,973,781	3,034,196	3,415,921	3,936,038	39,049,798
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00202	0.00202	0.00202	0.00202	0.00202	0.00098
29 NO NOTICE RESERVATION (2/16)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY (Other) (4/18)	0.27459	0.32374	0.29368	0.45366	0.32190	0.32886	0.28021	0.30022	0.37763	0.37973	0.38048	0.38825	0.34290
32 DEMAND (5/19)	0.05956	0.07169	0.05128	0.05728	0.05732	0.05597	0.05633	0.06915	0.06950	0.06733	0.06455	0.06439	0.06142
33 OTHER (6/20)	0.29865	0.49575	0.32757	0.10726	0.20432	0.59956	0.31008	0.97470	0.99320	0.99770	0.95410	0.96840	0.37244
LESS END-USE CONTRACT	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
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37 TOTAL COST (11/24)	0.67007	0.79212	0.68309	0.72943	0.54673	0.74904	0.52510	0.55489	0.61225	0.71109	0.77863	0.74422	0.67595
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)	0.45989	0.46035	0.45976	0.45980	0.45973	0.45990	0.45993	0.55528	0.61266	0.71156	0.77909	0.74460	0.55041
40 TOTAL THERM SALES (11/27)	0.67917	0.65682	0.70027	0.49792	0.49267	0.45819	0.54705	0.55528	0.61266	0.71156	0.77909	0.74460	0.62517
41 TRUE-UP (E-2)	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244	0.03244
42 TOTAL COST OF GAS (40+41)	0.71161	0.68926	0.73271	0.53036	0.52511	0.49063	0.57949	0.58772	0.64510	0.74400	0.81153	0.77704	0.65761
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)	0.71519	0.69273	0.73639	0.53303	0.52775	0.49310	0.58240	0.59068	0.64835	0.74775	0.81561	0.78095	0.66092
45 PGA FACTOR ROUNDED TO NEAREST .001	0.715	0.693	0.736	0.533	0.528	0.493	0.582	0.591	0.648	0.748	0.816	0.781	0.661

COMPANY:		CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2	
FLORIDA CITY GAS													(REVISED FORM 9/24/99)	
FOR THE CURRENT PERIOD:		JANUARY 2017 Through DECEMBER 2017												
	ACTUAL											TOTAL PERIOD		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV		DEC	
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$975,451	\$1,042,431	\$1,070,259	\$933,491	\$852,969	\$743,925	\$826,980	\$863,774	\$1,143,812	\$1,172,957	\$1,319,093	\$1,546,406	\$12,491,547	
2 TRANSPORTATION COST	\$1,376,380	\$1,250,821	\$1,378,781	\$773,508	\$691,276	\$672,099	\$691,044	\$696,686	\$678,111	\$986,067	\$1,342,218	\$1,384,359	\$11,921,349	
3 TOTAL COST	\$2,351,831	\$2,293,252	\$2,449,040	\$1,706,999	\$1,544,245	\$1,416,024	\$1,518,024	\$1,560,460	\$1,821,923	\$2,159,024	\$2,661,311	\$2,930,764	\$24,412,897	
4 FUEL REVENUES (Net of Revenue Tax)	\$2,135,992	\$2,178,944	\$2,155,674	\$2,114,983	\$1,921,911	\$1,857,590	\$1,601,781	\$1,559,349	\$1,820,697	\$2,157,601	\$2,659,753	\$2,929,275	\$25,093,550	
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$48,350)	(\$221,810)	(\$526,252)	(\$823,304)	(\$813,367)	(\$2,433,084)	
4b ADJUSTED NET FUEL REVENUES *	\$2,135,992	\$2,178,944	\$2,155,674	\$2,114,983	\$1,921,911	\$1,857,590	\$1,601,781	\$1,510,999	\$1,598,887	\$1,631,348	\$1,836,449	\$2,115,908	\$22,660,466	
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$109,447)	(\$109,447)	(\$109,447)	(\$109,447)	(\$109,447)	(\$109,447)	(\$109,447)	(\$109,637)	(\$109,637)	(\$109,637)	(\$109,637)	(\$109,637)	(\$1,314,312)	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,026,545	\$2,069,497	\$2,046,227	\$2,005,536	\$1,812,464	\$1,748,143	\$1,492,334	\$1,401,363	\$1,489,251	\$1,521,712	\$1,726,812	\$2,006,271	\$21,346,154	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$325,286)	(\$223,755)	(\$402,813)	\$298,537	\$268,219	\$332,119	(\$25,690)	(\$159,097)	(\$332,672)	(\$637,312)	(\$934,499)	(\$924,493)	(\$3,066,742)	
8 INTEREST PROVISION-THIS PERIOD (21)	\$102	\$16	(\$104)	\$355	\$1,103	\$1,434	\$1,849	\$2,022	\$1,902	\$1,565	\$958	\$221	\$11,424	
8a ADJUST PRIOR MONTHS' INTEREST														
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$303,198	\$87,461	(\$26,831)	(\$320,301)	\$1,364,465	\$1,743,234	\$2,186,234	\$2,271,840	\$2,224,402	\$2,003,268	\$1,477,158	\$653,254	\$303,198	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$109,447	\$109,447	\$109,447	\$109,447	\$109,447	\$109,447	\$109,447	\$109,637	\$109,637	\$109,637	\$109,637	\$109,637	\$1,314,312	
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10b OSS 50% MARGIN SHARING	\$0	\$0	\$0	\$1,276,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	\$87,461	(\$26,831)	(\$320,301)	\$1,364,465	\$1,743,234	\$2,186,234	\$2,271,840	\$2,224,402	\$2,003,268	\$1,477,158	\$653,254	(\$161,381)	(\$161,381)	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$303,198	\$87,461	(\$26,831)	(\$320,301)	\$1,364,465	\$1,743,234	\$2,186,234	\$2,271,840	\$2,224,402	\$2,003,268	\$1,477,158	\$653,254		
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	\$87,359	(\$26,847)	(\$320,197)	\$1,364,110	\$1,742,131	\$2,184,800	\$2,269,991	\$2,222,380	\$2,001,367	\$1,475,593	\$652,296	(\$161,602)		
14 TOTAL (12+13)	\$390,557	\$60,614	(\$347,029)	\$1,043,808	\$3,106,596	\$3,928,034	\$4,456,224	\$4,494,220	\$4,225,768	\$3,478,861	\$2,129,454	\$491,652		
15 AVERAGE (50% OF 14)	\$195,279	\$30,307	(\$173,515)	\$521,905	\$1,553,298	\$1,964,017	\$2,228,112	\$2,247,110	\$2,112,884	\$1,739,430	\$1,064,727	\$245,826		
16 INTEREST RATE - FIRST DAY OF MONTH	0.00630	0.00620	0.00630	0.00800	0.00840	0.00860	0.00900	0.01080	0.01080	0.01080	0.01080	0.01080		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00620	0.00630	0.00800	0.00840	0.00860	0.00900	0.01080	0.01080	0.01080	0.01080	0.01080	0.01080		
18 TOTAL (16+17)	0.01250	0.01250	0.01430	0.01640	0.01700	0.01760	0.01980	0.02160	0.02160	0.02160	0.02160	0.02160		
19 AVERAGE (50% OF 18)	0.00625	0.00625	0.00715	0.00820	0.00850	0.00880	0.00990	0.01080	0.01080	0.01080	0.01080	0.01080		
20 MONTHLY AVERAGE (19/12 Months)	0.00052	0.00052	0.00060	0.00068	0.00071	0.00073	0.00083	0.00090	0.00090	0.00090	0.00090	0.00090		
21 INTEREST PROVISION (15x20)	102	16	(104)	355	1,103	1,434	1,849	2,022	1,902	1,565	958	221		

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

COMPANY:
FLORIDA CITY GAS

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY 2018 Through DECEMBER 2018

Month	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	COMMODITY COST			DEMAND COST	OTHER CHARGES ACA/FUEL	TOTAL CENTS PER THERM
						TOTAL PURCHASED	THIRD PARTY	PIPELINE			
Jan	Various	Sys/End-Use	FTS	4,390,195		4,390,195		\$6,931	\$1,376,404	\$2,019	31.55565
Feb	Various	Sys/End-Use	FTS	3,902,401		3,902,401		\$6,163	\$1,253,243	\$1,795	32.31860
Mar	Various	Sys/End-Use	FTS	3,677,774		3,677,774		\$5,818	\$1,376,404	\$1,692	37.62912
Apr	Various	Sys/End-Use	FTS	3,211,399		3,211,399		\$5,089	\$798,502	\$1,477	25.06910
May	Various	Sys/End-Use	FTS	3,050,238		3,050,238		\$4,825	\$691,006	\$1,403	22.85835
June	Various	Sys/End-Use	FTS	2,822,547		2,822,547		\$4,930	\$672,100	\$1,298	24.03249
July	Various	Sys/End-Use	FTS	2,834,230		2,834,230		\$4,463	\$691,006	\$1,304	24.58418
Aug	Various	Sys/End-Use	FTS	2,871,161		2,871,161		\$4,466	\$691,006	\$1,321	24.26865
Sep	Various	Sys/End-Use	FTS	3,028,638		3,028,638		\$4,461	\$672,100	\$1,393	22.38478
Oct	Various	Sys/End-Use	FTS	3,082,716		3,082,716		\$4,762	\$979,934	\$1,418	31.98846
Nov	Various	Sys/End-Use	FTS	3,465,408		3,465,408		\$4,694	\$1,335,314	\$1,594	38.71412
Dec	Various	Sys/End-Use	FTS	4,032,241		4,032,241		\$5,207	\$1,376,404	\$1,855	34.31009
TOTAL				40,368,948		40,368,948		\$61,810	\$11,913,421	\$18,570	29.71046

COMPANY:
FLORIDA CITY GAS

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

SCHEDULE E-4
(REVISED FORM 9/24/99)

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY 2018

Through

DECEMBER 2018

		PRIOR PERIOD: JANUARY 16 - DECEMBER 16			CURRENT PERIOD: JAN '17 - DEC '17			
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP		
1	TOTAL THERM SALES \$ E-2 Line 6	\$19,387,087	A-2 Line 6 \$19,075,616	(\$311,471)	E-2 Line 6 \$21,346,154	\$21,034,684		
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$3,465,892)	A-2 Line 7 (\$1,849,350)	\$1,616,542	E-2 Line 7 (\$3,066,742)	(\$1,450,201)		
2a	ADJUSTMENTS * E-2 Line 10a	\$0	A-2 Line 10b \$0	\$0	E-2 Line 10a \$0	\$0		
2a	OSS 50% MARGIN SHARING E-2 Line 10b	\$1,169,482	A-2 Line 10b \$1,169,482	\$0	E-2 Line 10b \$1,276,427	\$1,276,427		
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$3,694	A-2 Line 8 \$4,656	\$962	E-2 Line 8 \$11,424	\$12,386		
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$2,292,715)	(\$675,212)	\$1,617,503	(\$1,778,891)	(\$161,388)		

NOTE: EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>		<u>True-up. charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	(\$161,388)	equals	\$0.00396 \$/Therm
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		40,768,648		\$0.396 Cents Per Therm
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)				
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)				
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)				

* Audit Adjustment

COMPANY:	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
FLORIDA CITY GAS	ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2018 through DECEMBER 2018												(REVISED FORM 9/03)
													Page 1 of 2
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	2,056,884	1,833,714	1,539,805	1,251,956	1,105,617	1,035,159	992,269	1,025,220	1,093,004	1,195,128	1,420,007	1,763,997	16,312,760
2 GAS LIGHTS	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	14,904
3 COMMERCIAL	2,351,840	2,085,135	2,156,655	1,978,060	1,957,704	1,801,439	1,853,879	1,853,780	1,948,945	1,900,328	2,058,819	2,279,262	24,225,847
4 LARGE COMMERCIAL	21,129	19,510	20,172	19,440	18,875	16,907	17,140	17,819	16,047	16,418	15,840	15,840	215,137
5 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
6 TOTAL FIRM	4,431,095	3,939,601	3,717,874	3,250,699	3,083,438	2,854,747	2,864,530	2,898,061	3,059,238	3,113,116	3,495,908	4,060,341	40,768,648
THERM SALES (INTERRUPTIBLE)													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
9 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
10 COMMERCIAL TRANSP.	5,061,709	4,484,684	4,973,735	4,819,893	4,544,971	3,997,509	3,954,901	4,359,253	4,553,681	4,468,986	3,892,423	4,334,991	53,446,734
11 SMALL COMMERCIAL TRANSP. FIRM	3,203,470	2,835,060	2,928,470	2,686,300	2,652,770	2,460,930	2,520,700	2,516,740	2,634,720	2,536,230	2,734,900	2,985,380	32,695,670
12 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
13 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
14 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
15 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
16 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
17 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
18 SPECIAL CONTRACT TRANSP.	1,892,073	1,758,565	2,386,845	62,995	55,835	26,988	62,890	21,151	40,717	1,948,634	2,297,304	2,347,908	12,901,903
19 TOTAL TRANSPORTATION	10,157,252	9,078,308	10,289,049	7,569,188	7,253,577	6,485,426	6,538,491	6,897,145	7,229,117	8,953,850	8,924,626	9,668,278	99,044,308
TOTAL THERMS SALES & TRANSP.	14,588,347	13,017,909	14,006,923	10,819,887	10,337,015	9,340,173	9,403,022	9,795,205	10,288,355	12,066,965	12,420,534	13,728,619	139,812,956
NUMBER OF CUSTOMERS (FIRM)													
20 RESIDENTIAL	101,427	101,506	101,727	101,694	101,575	101,627	101,613	101,645	101,663	101,750	101,876	102,095	101,683
21 GAS LIGHTS	194	194	194	194	194	194	194	194	194	194	194	194	194
22 COMMERCIAL	5,180	5,189	5,202	5,212	5,224	5,248	5,263	5,278	5,296	5,311	5,325	5,395	5,260
23 LARGE COMMERCIAL	1	1	1	1	1	1	1	1	1	1	1	1	1
24 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
25 TOTAL FIRM	106,802	106,890	107,125	107,101	106,994	107,071	107,071	107,118	107,154	107,256	107,395	107,685	107,138
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
28 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
29 COMMERCIAL TRANSP.	98	98	98	98	98	98	98	98	98	98	98	98	98
30 SMALL COMMERCIAL TRANSP. FIRM	2,576	2,572	2,573	2,570	2,570	2,573	2,569	2,570	2,568	2,570	2,569	2,594	2,573
31 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
33 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
34 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
35 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
36 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
37 SPECIAL CONTRACT TRANSP.	2	2	2	2	2	2	2	2	2	2	2	2	2
38 TOTAL TRANSPORTATION	2,676	2,672	2,673	2,670	2,670	2,673	2,669	2,670	2,668	2,670	2,669	2,694	2,673
TOTAL CUSTOMERS	109,478	109,562	109,797	109,771	109,663	109,744	109,741	109,788	109,822	109,926	110,064	110,379	109,811

COMPANY: FLORIDA CITY GAS	<u>THERM SALES AND CUSTOMER DATA</u>										SCHEDULE E-5 (REVISED FORM 9/03) Page 2 of 2		
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2018					through	DECEMBER 2018					
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL

THERM USE PER CUSTOMER													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
39 RESIDENTIAL	20	18	15	12	11	10	10	10	11	12	14	17	160
40 GAS LIGHTS	6	6	6	6	6	6	6	6	6	6	6	6	77
41 COMMERCIAL	454	402	415	379	375	343	352	351	368	358	387	422	4,605
42 LARGE COMMERCIAL	21,129	19,510	20,172	19,440	18,875	16,907	17,140	17,819	16,047	16,418	15,840	15,840	215,137
43 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
44 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
45 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
46 COMMERCIAL TRANSP.	51,650	45,762	50,752	49,183	46,377	40,791	40,356	44,482	46,466	45,602	39,719	44,235	545,375
47 SMALL COMMERCIAL TRANSP. FIRM	1,244	1,102	1,138	1,045	1,032	957	981	979	1,026	987	1,065	1,151	12,709
48 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
49 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
50 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
52 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
53 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
54 SPECIAL CONTRACT	946,036	879,282	1,193,422	31,497	27,918	13,494	31,445	10,576	20,358	974,317	1,148,652	1,173,954	6,450,952

COMPANY:

FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE
FINAL FUEL OVER/UNDER RECOVERY
FOR THE PERIOD: JANUARY 2016 THROUGH DECEMBER 2016

SCHEDULE A-7

1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	17,859,424.00
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	19,505,227.00
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	1,645,803.00
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	(41.00)
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	1,645,762.00
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2016 THROUGH DECEMBER 2016, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2017 THROUGH DECEMBER 2017 PERIOD	E-4, LINE 4, COL. 4	1,642,359.00
7.	FINAL 2016 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2018 THROUGH DECEMBER 2018 PERIOD	LINE 5 - LINE 6	3,403

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 4
PARTY: FLORIDA PUBLIC UTILITIES COMPANY FLORIDA
PUBLIC UTILITIES COMPANY-FORT MEADE'S- (DIRECT)
DESCRIPTION: Michelle Napier MDN-1

Exhibit _____
Docket No. 170003-GU
Florida Public Utilities Company
(MDN-1)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 5
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY FLORIDA PUBLIC UTILITIES
COMPANY-FORT MEADE'S- (DIRECT)

REVISED 09/05/2017

Docket No. 20170003-GU
 Page 1 of 6
 Exhibit No. _____
 Michelle D Napier (MDN-2) Revised
 Projection Filings and Testimony

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY **PURCHASED GAS ADJUSTMENT** **SCHEDULE E-1**
COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2018 THROUGH DECEMBER 2018

	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$8,045	\$8,208	\$7,408	\$6,215	\$5,099	\$4,369	\$4,180	\$3,978	\$4,123	\$4,395	\$5,168	\$6,431	\$67,619
2	NO NOTICE SERVICE	\$8,891	\$6,357	\$5,853	\$3,915	\$1,660	\$1,606	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$48,362
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$2,231,705	\$1,954,306	\$1,782,109	\$1,484,644	\$1,374,096	\$1,139,080	\$1,004,966	\$993,458	\$1,050,637	\$964,444	\$1,391,494	\$1,962,374	\$17,333,313
5	DEMAND	\$1,824,817	\$1,723,348	\$1,824,817	\$1,774,770	\$1,431,287	\$1,295,677	\$1,312,989	\$1,312,989	\$1,295,677	\$1,414,217	\$1,772,784	\$1,806,001	\$18,789,373
6	OTHER	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,413	\$185,000
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	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,362	\$1,864,388
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6+10)(7+8+9)	\$3,933,509	\$3,552,270	\$3,480,238	\$3,129,595	\$2,672,193	\$2,300,783	\$2,183,831	\$2,172,121	\$2,212,065	\$2,246,219	\$3,034,559	\$3,641,896	\$34,559,279
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$700	\$400	\$500	\$400	\$500	\$700	\$600	\$600	\$700	\$500	\$500	\$700	\$6,800
14	TOTAL THERM SALES	\$3,932,809	\$3,551,870	\$3,479,738	\$3,129,195	\$2,671,693	\$2,300,083	\$2,183,231	\$2,171,521	\$2,211,365	\$2,245,719	\$3,034,059	\$3,641,196	\$34,552,479
THERMS PURCHASED														
15	COMMODITY (Pipeline)	3,982,380	4,063,200	3,667,140	3,076,750	2,524,600	2,162,610	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	33,474,190
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	3,982,380	4,063,200	3,667,140	3,076,750	2,524,600	2,162,610	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	33,474,190
19	DEMAND	15,476,440	13,978,720	15,476,440	14,700,300	8,757,500	6,552,900	6,771,330	6,771,330	6,552,900	8,402,550	14,647,200	15,135,440	133,223,050
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (+17+18+20)(21+23)	3,982,380	4,063,200	3,667,140	3,076,750	2,524,600	2,162,610	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	33,474,190
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,195	927	970	886	995	1,286	1,311	1,256	1,371	1,233	992	1,158	13,580
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,981,185	4,062,273	3,666,170	3,075,864	2,523,605	2,161,324	2,067,989	1,968,054	2,039,649	2,174,647	2,557,528	3,182,322	33,460,610
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202	0.202
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	56.039	48.098	48.597	48.254	54.428	52.672	48.566	50.447	51.476	44.324	54.387	61.642	51.781
32	DEMAND (5/19)	11.791	12.328	11.791	12.073	16.344	19.773	19.390	19.390	19.773	16.831	12.103	11.932	14.104
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	98.773	87.425	94.903	101.718	105.846	106.389	105.535	110.299	108.380	103.233	118.606	114.400	103.242
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	58.577	43.150	51.546	45.147	50.251	54.432	45.767	47.771	51.058	40.552	50.403	60.449	50.074
40	TOTAL COST OF THERM SOLD (11/27)	98.802	87.445	94.928	101.747	105.888	106.452	105.602	110.369	108.453	103.291	118.652	114.441	103.283
41	TRUE-UP (REFUND)/RECOVER (E-4)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)	(2.030)
42	TOTAL COST OF GAS (40+41)	96.772	85.415	92.898	99.717	103.858	104.422	103.572	108.339	106.423	101.261	116.622	112.411	101.253
43	REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503
44	PGA FACTOR ADJUSTED FOR TAXES (42+43)	97.25875	85.84459	93.36525	100.21794	104.37981	104.94720	104.09212	108.88338	106.95800	101.77004	117.20806	112.97634	101.76227
45	PGA FACTOR (ROUNDED TO NEAREST .001)	97.259	85.845	93.365	100.218	104.380	104.947	104.092	108.883	106.958	101.770	117.208	112.976	101.762

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												SCHEDULE E-1/R
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2017 THROUGH JUNE 2017 ESTIMATED JULY 2017 THROUGH DECEMBER 2017												
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$5,666	\$2,747	\$4,042	\$4,173	\$732	1,018	\$115,353	\$104,523	\$112,726	\$44,377	\$100,366	\$176,869	\$672,593
2	NO NOTICE SERVICE	\$8,891	\$6,357	\$5,853	\$3,915	\$1,660	\$1,606	\$165	\$165	\$158	\$312	\$508	\$707	\$30,297
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$2,031,399	\$964,421	\$603,331	\$1,067,095	\$927,905	\$97,820	\$1,673,379	\$1,599,966	\$1,623,528	\$1,749,182	\$2,106,441	\$2,760,328	\$17,204,796
5	DEMAND	\$1,215,713	\$1,133,582	\$1,198,026	\$1,151,513	\$782,274	\$772,696	\$666,413	\$666,413	\$660,734	\$719,092	\$898,182	\$911,776	\$10,776,414
6	OTHER	\$13,725	\$2,720	\$30,493	\$13,193	\$7,348	\$9,686	\$8,083	\$8,083	\$8,083	\$8,083	\$8,083	\$8,087	\$125,668
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	\$93,358	\$93,358	\$93,358	\$93,358	\$93,358	\$93,358	\$560,148
9	COMMODITY (Other)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL COST (+1+2+3+4+5+6+10)-(7+8+9)	\$3,275,394	\$2,109,829	\$1,841,745	\$2,239,888	\$1,719,919	\$882,826	\$2,370,935	\$2,285,792	\$2,311,871	\$2,427,688	\$3,020,222	\$3,764,409	\$28,249,620
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$963	\$784	\$820	\$750	\$842	\$1,087	\$1,000	\$900	\$900	\$800	\$900	\$800	\$10,546
14	TOTAL THERM SALES	\$2,183,161	\$2,546,758	\$2,089,943	\$1,267,851	\$1,143,994	\$942,094	\$2,369,035	\$2,284,892	\$2,310,971	\$2,426,888	\$3,019,322	\$3,763,609	\$26,348,518
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,444,089	1,998,511	3,360,720	3,604,610	(363,720)	490,260	2,517,940	2,403,900	2,448,240	2,624,890	3,133,110	4,007,950	30,670,500
16	NO NOTICE SERVICE	1,860,000	1,330,000	1,224,500	819,000	347,200	336,000	-	-	-	-	-	-	5,916,700
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0
18	COMMODITY (Other)	3,515,749	2,839,149	2,308,274	2,225,384	1,465,562	1,453,517	2,517,940	2,403,900	2,448,240	2,624,890	3,133,110	4,007,950	30,943,665
19	DEMAND	10,936,702	11,852,032	13,151,007	11,910,691	5,350,345	5,217,625	1,326,800	1,326,800	1,284,000	2,196,660	2,113,800	2,184,260	68,850,722
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,515,749	2,839,149	2,308,274	2,225,384	1,465,562	1,453,517	2,517,940	2,403,900	2,448,240	2,624,890	3,133,110	4,007,950	30,943,665
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	1,195	927	970	886	995	1,286	1,455	1,347	1,312	1,175	1,282	1,198	14,028
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,396,739	4,970,161	4,125,327	3,291,598	2,808,143	2,256,859	2,516,485	2,402,553	2,446,928	2,623,715	3,131,828	4,006,752	38,977,088
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/25)	0.128	0.137	0.120	0.116	(0.201)	0.208	4.581	4.348	4.604	1.691	3.203	4.413	2.193
29	NO NOTICE SERVICE (2/16)	0.478	0.478	0.478	0.478	0.478	0.478	0.000	0.000	0.000	0.000	0.000	0.000	0.512
30	SWING SERVICE (3/7)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	57.780	33.969	26.138	47.951	63.314	6.730	66.458	66.557	66.314	66.638	67.232	68.871	55.600
32	DEMAND (5/19)	11.116	9.564	9.110	9.668	14.621	14.809	50.227	50.227	51.459	32.736	42.491	41.743	15.652
33	OTHER (6/20)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LESS END-USE CONTRACT:														
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
35	DEMAND - SWING SERVICE CREDIT (8/22)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
36	COMMODITY Other (9/23)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
37	TOTAL COST OF PURCHASES (11/24)	93.163	74.312	79.789	100.652	117.356	60.737	94.126	95.087	94.430	92.487	96.397	93.924	91.294
38	NET UNBILLED (12/25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13/26)	80.586	84.574	84.536	84.650	84.623	84.526	68.729	66.815	68.598	68.085	70.203	66.778	75.178
40	TOTAL COST OF THERM SOLD (13/27)	74.496	42.450	44.645	68.049	61.248	39.117	94.180	95.140	94.481	92.529	96.436	93.952	72.478
41	TRUE-UP (E-4)	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836	0.836
42	TOTAL COST OF GAS (40+41)	75.332	43.286	45.481	68.885	62.084	39.953	95.016	95.976	95.317	93.365	97.272	94.788	73.314
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 (43+43)	75.71054	43.50343	45.70937	69.23081	62.39553	40.15424	95.49383	96.45841	95.79551	93.83380	97.76119	95.26394	73.68190
45	PGA FACTOR (ROUNDED TO NEAREST .001)	75.711	43.503	45.709	69.231	62.396	40.154	95.494	96.458	95.796	93.834	97.761	95.264	73.682

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT												SCHEDULE E-2
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2017 THROUGH JUNE 2017 ESTIMATED JULY 2017 THROUGH DECEMBER 2017												
		----- ACTUAL -----						----- PROJECTED -----			----- PROJECTED -----			
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$2,031,399	\$964,421	\$603,331	\$1,067,095	\$927,905	\$97,820	\$1,673,379	\$1,599,966	\$1,623,528	\$1,749,182	\$2,106,441	\$2,760,328	\$17,204,796
2	TRANSPORTATION COST	\$1,243,995	\$1,145,408	\$1,238,414	\$1,172,793	\$792,014	\$785,006	\$696,656	\$685,826	\$688,343	\$678,506	\$913,781	\$1,004,081	\$11,044,823
3	TOTAL	\$3,275,394	\$2,109,829	\$1,841,745	\$2,239,888	\$1,719,919	\$882,826	\$2,370,035	\$2,285,792	\$2,311,871	\$2,427,688	\$3,020,222	\$3,764,409	\$28,249,620
4	FUEL REVENUES (NET OF REVENUE TAX)	\$2,729,350	\$2,752,692	\$2,404,902	\$2,145,701	\$1,576,122	\$1,319,173	\$2,391,073	\$2,305,877	\$2,332,327	\$2,449,622	\$3,046,404	\$3,797,905	\$29,251,148
5	TRUE-UP - (COLLECTED) OR REFUNDED	(\$27,365)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$27,373)	(\$328,468)
6	FUEL REVENUE APPLICABLE TO PERIOD <small>Add Lines 5+6</small>	\$2,701,985	\$2,725,319	\$2,377,529	\$2,118,328	\$1,548,749	\$1,291,800	\$2,363,700	\$2,278,504	\$2,304,954	\$2,422,249	\$3,019,031	\$3,770,532	\$28,922,680
7	TRUE-UP - OVER(UNDER) - THIS PERIOD <small>Line 6 - Line 3</small>	(\$573,409)	\$615,490	\$535,784	(\$121,560)	(\$171,170)	\$408,974	(\$6,335)	(\$7,288)	(\$6,917)	(\$5,439)	(\$1,191)	\$6,123	\$673,060
8	INTEREST PROVISION - THIS PERIOD <small>Line 21</small>	(\$311)	(\$286)	\$32	\$195	\$120	\$230	\$408	\$424	\$439	\$455	\$474	\$496	\$2,676
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$325,065)	(\$871,420)	(\$228,844)	\$334,345	\$240,353	\$96,676	\$533,252	\$554,698	\$575,207	\$596,102	\$618,491	\$645,147	(\$325,065)
10	TRUE-UP COLLECTED OR (REFUNDED) <small>Reverse of Line 6</small>	\$27,365	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$27,373	\$328,468
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP <small>Add Lines 7 + 8 + 9 + 10 + 10a</small>	(\$871,420)	(\$228,844)	\$334,345	\$240,353	\$96,676	\$533,252	\$554,698	\$575,207	\$596,102	\$618,491	\$645,147	\$679,139	
INTEREST PROVISION														
12	BEGINNING TRUE-UP <small>Line 9</small>	(\$325,065)	(\$871,420)	(\$228,844)	\$334,345	\$240,353	\$96,676	\$533,252	\$554,698	\$575,207	\$596,102	\$618,491	\$645,147	\$2,768,943
13	ENDING TRUE-UP BEFORE INTEREST <small>Add Lines 12 + 7 + 10</small>	(\$871,109)	(\$228,558)	\$334,313	\$240,158	\$96,556	\$533,022	\$554,290	\$574,783	\$595,663	\$618,036	\$644,673	\$678,643	\$3,770,471
14	TOTAL (12+13) <small>Add Lines 12 + 13</small>	(\$1,196,174)	(\$1,099,978)	\$105,470	\$574,503	\$336,908	\$629,698	\$1,087,543	\$1,129,481	\$1,170,870	\$1,214,138	\$1,263,164	\$1,323,790	\$6,539,414
15	AVERAGE <small>50% of Line 14</small>	(\$598,087)	(\$549,989)	\$52,735	\$287,251	\$168,454	\$314,849	\$543,771	\$564,741	\$585,435	\$607,069	\$631,582	\$661,895	\$3,269,707
16	INTEREST RATE - FIRST DAY OF MONTH	0.63%	0.62%	0.63%	0.80%	0.84%	0.86%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.62%	0.63%	0.80%	0.84%	0.86%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	
18	TOTAL <small>Add Lines 16 + 17</small>	1.25%	1.25%	1.43%	1.64%	1.70%	1.76%	1.80%	1.80%	1.80%	1.80%	1.80%	1.80%	
19	AVERAGE <small>50% of Line 18</small>	0.625%	0.625%	0.715%	0.820%	0.850%	0.880%	0.900%	0.900%	0.900%	0.900%	0.900%	0.900%	
20	MONTHLY AVERAGE <small>Line 19 / 12 mos.</small>	0.052%	0.052%	0.060%	0.068%	0.071%	0.073%	0.075%	0.075%	0.075%	0.075%	0.075%	0.075%	
21	INTEREST PROVISION <small>Line 21 * Line 20</small>	(\$311)	(\$286)	\$32	\$195	\$120	\$230	\$408	\$424	\$439	\$455	\$474	\$496	\$2,676

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2018 THROUGH DECEMBER 2018			SCHEDULE E-4	
		PRIOR PERIOD: JANUARY 2016 THROUGH DECEMBER 2016			CURRENT PERIOD: JANUARY 2017 THROUGH DECEMBER 2017	
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(5) (3)+(4) COMBINED TOTAL TRUE-UP
1	TOTAL THERM SALES (\$)	\$56,022,081	\$19,505,227	(\$36,516,854)	\$28,922,680	(\$7,594,174)
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$1,642,560	\$1,645,803	\$3,243	\$673,060	\$676,303
3	INTEREST PROVISION FOR THE PERIOD (\$)	(\$200)	(\$41)	\$159	\$2,676	\$2,835
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$1,642,360	\$1,645,762	\$3,402	\$675,736	\$679,138
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$679,138
PROJECTED THERM SALES FOR JANUARY 2018 - DECEMBER 2018						33,460,610
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						2.030

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2018 THROUGH DECEMBER 2018														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$2,231,705	\$1,954,306	\$1,782,109	\$1,484,644	\$1,374,096	\$1,139,080	\$1,004,966	\$993,458	\$1,050,637	\$964,444	\$1,391,494	\$1,962,374	\$17,333,313
2	Transportation costs	\$1,686,387	\$1,582,547	\$1,682,712	\$1,629,534	\$1,282,680	\$1,146,286	\$1,163,448	\$1,163,246	\$1,146,011	\$1,266,358	\$1,627,648	\$1,664,109	\$17,040,966
3	Hedging costs													
4	(financial settlement)													
5	Other	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$185,000
6	Total	\$3,933,509	\$3,552,270	\$3,480,238	\$3,129,595	\$2,672,193	\$2,300,783	\$2,183,831	\$2,172,121	\$2,212,065	\$2,246,219	\$3,034,559	\$3,641,896	\$34,559,279
PGA THERM SALES														
7	Residential	1,632,776	1,665,912	1,503,527	1,261,467	1,035,086	886,670	848,413	807,417	836,818	892,111	1,048,993	1,305,227	13,724,417
8	Commercial	2,349,604	2,397,288	2,163,613	1,815,283	1,489,514	1,275,940	1,220,887	1,161,893	1,204,202	1,283,769	1,509,527	1,878,253	19,749,773
9	Total	3,982,380	4,063,200	3,667,140	3,076,750	2,524,600	2,162,610	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	33,474,190
PGA REVENUES														
10	Residential	1,612,739	1,456,430	1,426,897	1,283,133	1,095,599	943,321	895,371	890,569	906,946	920,950	1,244,169	1,493,178	14,169,302
11	Commercial	2,320,770	2,095,839	2,053,341	1,846,462	1,576,594	1,357,462	1,288,460	1,281,552	1,305,119	1,325,269	1,790,390	2,148,718	20,389,976
12	Total	3,933,509	3,552,269	3,480,238	3,129,595	2,672,193	2,300,783	2,183,831	2,172,121	2,212,065	2,246,219	3,034,559	3,641,896	34,559,278
NUMBER OF PGA CUSTOMERS														
13	Residential	54,307	54,411	54,642	54,786	54,729	54,757	54,829	54,891	54,938	54,983	55,197	55,340	657,810
14	Commercial	4,144	4,141	4,139	4,124	4,099	4,074	4,084	4,068	4,056	4,046	4,062	4,071	49,108
50	Total	58,451	58,552	58,781	58,910	58,828	58,831	58,913	58,959	58,994	59,029	59,259	59,411	706,918

EXHIBIT

OF

KANDI M. FLOYD

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 6
PARTY: PEOPLES GAS SYSTEM –
(DIRECT)
DESCRIPTION: Kandi M. Floyd KMF-1

Table of Contents

DOCUMENT NO.	TITLE	PAGE
1	Composite Exhibit No. KMF-1, Final Fuel Over/Under Recovery	7

FOR THE PERIOD: JANUARY 16 THROUGH DECEMBER 16

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'16	\$148,119,725
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'16	\$155,842,940
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)		\$7,723,215
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'16	\$17,310
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		\$7,740,525
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'16	\$68,133
7	NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2016 (5+6)		\$7,808,658
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '16 THROUGH DECEMBER '16 WHICH WAS INCLUDED IN THE CURRENT JANUARY '17 THROUGH DECEMBER '17 PERIOD	E-4 Line 4 Col. 4, PGACAP'17	\$6,718,674
9	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY '18 THROUGH DECEMBER '18 PERIOD (7-8)	E-4 Line 4 Col. 3, (To Be on PGACAP'18)	\$1,089,984

7

**PEOPLES GAS SYSTEM
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2018 - December 2018**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 7
PARTY: PEOPLES GAS SYSTEM –
(DIRECT)
DESCRIPTION: Kandi M. Floyd KMF-2

PURCHASED GAS ADJUSTMENT (PGA)

INDEX

SCHEDULE	TITLE	PAGE
E-1	Original Estimate for the Period - Jan-Dec 2018	17
E1/R	Revised Estimate for the Period - Jan-Dec 2017	18
E-2	Calculation of True-Up Amount for Current Period - Jan-Dec 2017	21
E-3	Transportation Purchases System Supply and End Use	22
E-4	Calculation of True-Up Amount for Projected Period - Jan-Dec 2018	23
E-5	Therm Sales and Customer Data	24

Combined For All Rate Classes													
COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
1 COMMODITY Pipeline	\$31,410	\$22,690	\$33,772	\$48,911	\$48,858	\$36,826	\$50,675	\$50,331	\$53,514	\$48,945	\$31,771	\$28,672	\$486,376
2 NO NOTICE SERVICE	\$31,859	\$28,776	\$31,859	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$30,831	\$31,859	\$375,111
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$5,943,010	\$5,822,646	\$5,087,651	\$3,899,458	\$2,975,257	\$2,556,012	\$2,369,454	\$2,247,644	\$2,296,315	\$2,409,490	\$3,047,733	\$4,173,091	\$42,827,761
5 DEMAND	\$6,931,059	\$6,285,870	\$7,113,972	\$6,284,517	\$5,098,715	\$5,031,103	\$5,219,753	\$5,224,574	\$5,273,728	\$6,578,053	\$6,997,324	\$7,396,009	\$73,434,677
6 OTHER	\$363,056	\$363,056	\$363,056	\$413,056	\$363,056	\$370,056	\$363,056	\$363,056	\$363,056	\$363,056	\$398,056	\$363,056	\$4,448,675
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	\$499,457	\$451,123	\$499,457	\$483,346	\$499,457	\$483,346	\$499,457	\$499,457	\$483,346	\$499,457	\$483,346	\$499,457	\$5,880,704
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$12,800,937	\$12,071,916	\$12,130,853	\$10,193,427	\$8,018,287	\$7,541,483	\$7,535,340	\$7,418,007	\$7,534,100	\$8,931,946	\$10,022,370	\$11,493,230	\$115,691,896
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 COMPANY USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 TOTAL THERM SALES	\$12,800,937	\$12,071,916	\$12,130,853	\$10,193,427	\$8,018,287	\$7,541,483	\$7,535,340	\$7,418,007	\$7,534,100	\$8,931,946	\$10,022,370	\$11,493,230	\$115,691,896
THERMS PURCHASED													
15 COMMODITY Pipeline	21,674,780	13,347,000	22,504,280	22,646,470	22,282,330	16,348,430	23,241,740	28,570,760	28,141,320	32,869,260	19,365,790	16,326,340	267,318,500
16 NO NOTICE SERVICE	6,665,000	6,020,000	6,665,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	6,450,000	6,665,000	78,475,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other	15,006,199	14,754,680	13,007,176	10,889,792	8,345,695	7,078,101	6,494,119	6,149,662	6,331,484	6,610,690	8,308,383	11,207,565	114,183,543
19 DEMAND	123,678,363	110,786,316	126,066,071	108,529,108	90,350,645	86,561,370	91,895,547	92,135,347	86,183,093	112,281,736	116,681,543	126,914,635	1,272,063,775
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT:													
21 COMMODITY Pipeline	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	15,006,199	14,754,680	13,007,176	10,889,792	8,345,695	7,078,101	6,494,119	6,149,662	6,331,484	6,610,690	8,308,383	11,207,565	114,183,543
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL THERM SALES (24-26)	15,006,199	14,754,680	13,007,176	10,889,792	8,345,695	7,078,101	6,494,119	6,149,662	6,331,484	6,610,690	8,308,383	11,207,565	114,183,543
CENTS PER THERM													
28 COMMODITY Pipeline (1/15)	0.00145	0.00170	0.00150	0.00216	0.00219	0.00225	0.00218	0.00176	0.00190	0.00149	0.00164	0.00176	0.00182
29 NO NOTICE SERVICE (2/16)	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
30 SWING SERVICE (3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31 COMMODITY Other (4/18)	0.39604	0.39463	0.39114	0.35808	0.35650	0.36112	0.36486	0.36549	0.36268	0.36448	0.36683	0.37235	0.37508
32 DEMAND (5/19)	0.05604	0.05674	0.05643	0.05791	0.05643	0.05812	0.05680	0.05671	0.06119	0.05859	0.05997	0.05828	0.05773
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)	0.85304	0.81818	0.93263	0.93605	0.96077	1.06547	1.16033	1.20625	1.18994	1.35114	1.20630	1.02549	1.01321
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)	0.85304	0.81818	0.93263	0.93605	0.96077	1.06547	1.16033	1.20625	1.18994	1.35114	1.20630	1.02549	1.01321
41 TRUE-UP (E-4)	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069	0.03069
42 TOTAL COST OF GAS (40+41)	0.88373	0.84887	0.96332	0.96674	0.99146	1.09616	1.19102	1.23694	1.22063	1.38183	1.23699	1.05618	1.04390
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)	0.88818	0.85314	0.96816	0.97161	0.99645	1.10167	1.19701	1.24316	1.22677	1.38878	1.24321	1.06149	1.04915
45 PGA FACTOR ROUNDED TO NEAREST .001	88.818	85.314	96.816	97.161	99.645	110.167	119.701	124.316	122.677	138.878	124.321	106.149	104.915

17

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20170003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2018

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '17 THROUGH DECEMBER '17

Exhibit KMF-2, Page 1 of 3

Combined For All Rate Classes

COST OF GAS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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)	\$31,573	\$23,281	\$33,772	\$49,152	\$48,858	\$37,635	\$50,675	\$33,152	\$34,300	\$34,014	\$36,319	\$42,802	\$455,532
1a COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE SERVICE	\$49,640	\$44,836	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$30,831	\$31,859	\$411,917
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$7,790,396	\$4,443,521	\$7,486,472	\$7,009,104	\$7,759,177	\$5,915,035	\$7,608,297	\$1,809,697	\$1,715,893	\$1,823,531	\$2,332,257	\$3,190,782	\$58,884,160
5 DEMAND	\$5,642,300	\$4,993,310	\$5,953,822	\$5,358,819	\$3,837,189	\$4,165,305	\$4,824,315	\$4,507,086	\$4,382,639	\$5,716,620	\$6,347,506	\$6,726,660	\$62,455,572
5a DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 OTHER	\$155,314	\$647,102	\$214,655	\$174,884	\$440,143	\$147,734	\$252,517	\$272,960	\$272,960	\$300,960	\$350,960	\$310,959	\$3,541,147
LESS END-USE CONTRACT							\$0						
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$636,524	\$596,268	\$577,388	\$579,737	\$515,654	\$483,346	\$456,457	\$499,457	\$483,346	\$499,457	\$483,346	\$499,457	\$6,310,436
10							\$0						
11 TOTAL COST	\$13,032,698	\$9,555,783	\$13,146,155	\$12,043,053	\$11,601,571	\$9,813,194	\$12,311,205	\$6,155,296	\$5,953,278	\$7,407,527	\$8,614,527	\$9,803,605	\$119,437,891
12 NET UNBILLED	\$794,385	\$92,945	(\$520,196)	(\$148,088)	(\$665,884)	(\$539,774)	(\$228,598)	\$0	\$0	\$0	\$0	\$0	(\$1,215,210)
13 COMPANY USE	\$9,678	\$551	\$78,129	(\$47,122)	\$46,624	\$17,328	\$2,686	\$0	\$0	\$0	\$0	\$0	\$107,874
14 TOTAL THERM SALES	\$13,487,232	\$12,688,437	\$9,555,226	\$13,044,575	\$11,560,579	\$8,867,867	\$11,119,749	\$5,267,756	\$5,261,639	\$5,607,456	\$7,289,781	\$9,869,551	\$113,619,848

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20170003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2018

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '17 Through DECEMBER '17

Exhibit KMF-2, Page 2 of 3

Combined For All Rate Classes

THERMS PURCHASED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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)	21,783,130	13,741,000	22,504,280	22,807,510	22,282,330	16,887,430	23,241,740	22,276,542	22,276,542	22,276,542	22,276,542	22,276,542	254,630,128
15a COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15b COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15c COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	6,450,000	6,665,000	86,175,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other (THIRD PARTY)	22,451,866	13,505,344	26,769,021	18,425,341	25,237,988	19,254,601	25,729,761	7,747,639	7,096,893	7,506,229	9,473,426	11,367,214	194,565,323
19 DEMAND	104,265,400	93,792,910	101,872,640	103,514,100	76,026,740	79,644,620	85,129,900	80,308,210	77,798,268	102,441,900	113,923,968	121,358,100	1,140,076,755
19a DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19b DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19c DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT								0					
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	22,451,866	13,505,344	26,769,021	18,425,341	25,237,988	19,254,601	25,729,761	7,747,639	7,096,893	7,506,229	9,473,426	11,367,214	194,565,323
25 NET UNBILLED	1,075,936	(155,852)	(670,070)	(190,756)	(857,729)	(614,822)	(374,929)	0	0	0	0	0	(1,788,222)
26 COMPANY USE	13,166	72,182	85,023	51,084	25,232	34,369	2,481	0	0	0	0	0	283,538
27 TOTAL THERM SALES (24-26)	20,739,669	19,956,559	19,815,882	25,401,910	25,584,494	19,635,982	26,447,838	7,747,639	7,096,893	7,506,229	9,473,426	11,367,214	200,773,734

19

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20170003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2018

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '17 Through DECEMBER '17

Exhibit KMF-2, Page 3 of 3

Combined For All Rate Classes

CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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)	0.00145	0.00169	0.00150	0.00216	0.00219	0.00223	0.00218	0.00149	0.00154	0.00153	0.00163	0.00192	0.00179
28a	COMMODITY (Pipeline)	(1a/15a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28b	COMMODITY (Pipeline)	(1b/15b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28c	COMMODITY (Pipeline)	(1c/15c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	NO NOTICE SERVICE	(2/16)	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478	0.00478
30	SWING SERVICE	(3/17)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31	COMM. Other (THIRD PARTY)	(4/18)	0.34698	0.32902	0.27967	0.38041	0.30744	0.30720	0.29570	0.23358	0.24178	0.24294	0.24619	0.28070	0.30264
32	DEMAND	(5/19)	0.05411	0.05324	0.05844	0.05177	0.05047	0.05230	0.05667	0.05612	0.05633	0.05580	0.05572	0.05543	0.05478
32a	DEMAND	(5a/19a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32b	DEMAND	(5b/19b)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32c	DEMAND	(5c/19c)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	OTHER	(6/20)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
LESS END-USE CONTRACT															
34	COMMODITY (Pipeline)	(7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND	(8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	OTHER	(9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST OF PURCHASES	(11/24)	0.58047	0.70756	0.49110	0.65361	0.45969	0.50965	0.47848	0.79447	0.83886	0.98685	0.90934	0.86245	0.61387
38	NET UNBILLED	(12/25)	0.73832	(0.59637)	0.77633	0.77632	0.77633	0.87794	0.60971	0.00000	0.00000	0.00000	0.00000	0.00000	0.67956
39	COMPANY USE	(13/26)	0.73509	0.00764	0.91891	(0.92244)	1.84781	0.50418	1.08258	0.00000	0.00000	0.00000	0.00000	0.00000	0.38046
40	TOTAL COST OF THERMS SOLD	(11/27)	0.62839	0.47883	0.66342	0.47410	0.45346	0.49976	0.46549	0.79447	0.83886	0.98685	0.90934	0.86245	0.59489
41	TRUE-UP	(E-4)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)	(0.00906)
42	TOTAL COST OF GAS	(40+41)	0.61933	0.46977	0.65436	0.46504	0.44440	0.49070	0.45643	0.78541	0.82980	0.97779	0.90028	0.85339	0.58583
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)	0.62245	0.47213	0.65765	0.46738	0.44664	0.49316	0.45873	0.78936	0.83397	0.98271	0.90480	0.85768	0.58877
45	PGA FACTOR ROUNDED TO NEAREST .001		62.245	47.213	65.765	46.738	44.664	49.316	45.873	78.936	83.397	98.271	90.480	85.768	58.877

20

DOCKET NO. 20170003-GU
 PGA 2018 CAP FACTOR
 EXHIBIT KMF-2, SCHEDULE E-1/R

COMPANY: PEOPLES GAS SYSTEM		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20170003-GU	
SCHEDULE E-2													PGA CAP 2018	
FOR THE CURRENT PERIOD:		JANUARY '17 THROUGH DECEMBER '17											Exhibit KMF-2, Page 1 of 1	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	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	\$7,780,718	\$4,442,970	\$7,408,343	\$7,056,226	\$7,712,553	\$5,897,707	\$7,605,610	\$1,809,697	\$1,715,893	\$1,823,531	\$2,332,257	\$3,190,782	\$58,776,285	
2 TRANSPORTATION COST	5,242,303	5,112,263	5,659,683	5,033,950	3,842,395	3,898,159	4,702,908	4,345,600	4,237,385	5,583,996	6,282,270	6,612,822	60,553,732	
3 TOTAL	13,023,020	9,555,233	13,068,026	12,090,175	11,554,948	9,795,866	12,308,518	6,155,296	5,953,278	7,407,527	8,614,527	9,803,605	119,330,019	
4 FUEL REVENUES (NET OF REVENUE TAX)	13,487,232	12,688,437	9,555,226	13,044,575	11,560,579	8,867,867	11,119,749	5,267,756	5,261,639	5,607,456	7,289,781	9,869,551	113,619,848	
5 TRUE-UP REFUNDED/(COLLECTED)	90,557	90,557	90,557	90,557	90,557	90,557	90,557	90,557	90,557	90,557	90,557	90,558	1,086,685	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	13,577,789	12,778,994	9,645,783	13,135,132	11,651,136	8,958,424	11,210,306	5,358,313	5,352,196	5,698,013	7,380,338	9,960,109	114,706,533	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	554,769	3,223,761	(3,422,243)	1,044,957	96,188	(837,442)	(1,098,212)	(796,983)	(601,082)	(1,709,514)	(1,234,189)	156,505	(4,623,487)	
8 INTEREST PROVISION-THIS PERIOD (21)	1,465	2,428	2,665	2,079	2,454	2,364	1,592	650	(86)	(1,249)	(2,708)	(3,298)	8,356	
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	2,176,669	2,642,346	5,804,990	2,294,855	3,251,333	3,259,418	2,333,783	1,140,360	253,470	(438,255)	(2,239,575)	(3,567,030)	2,176,669	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,557)	(90,558)	(1,086,685)	
10a OVER EARNINGS REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	2,642,346	5,777,978	2,294,855	3,251,333	3,259,418	2,333,783	1,146,606	253,470	(438,255)	(2,239,575)	(3,567,030)	(3,504,382)	(3,525,147)	
11a REFUNDS FROM PIPELINE	0	27,012	0	0	0	0	(6,246)	0	0	0	0	0	20,766	
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	2,642,346	5,804,990	2,294,855	3,251,333	3,259,418	2,333,783	1,140,360	253,470	(438,255)	(2,239,575)	(3,567,030)	(3,504,382)	(\$3,504,381)	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	2,176,669	2,642,346	5,804,990	2,294,855	3,251,333	3,259,418	2,333,783	1,140,360	253,470	(438,255)	(2,239,575)	(3,567,030)		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	2,640,881	5,802,562	2,292,190	3,249,255	3,256,964	2,331,419	1,138,769	252,820	(438,169)	(2,238,326)	(3,564,321)	(3,501,083)		
14 TOTAL (12+13)	4,817,550	8,444,908	8,097,180	5,544,110	6,508,296	5,590,837	3,472,553	1,393,180	(184,699)	(2,676,582)	(5,803,897)	(7,068,113)		
15 AVERAGE (50% OF 14)	2,408,776	4,222,454	4,048,590	2,772,055	3,254,148	2,795,418	1,736,276	696,590	(92,350)	(1,338,291)	(2,901,948)	(3,534,057)		
16 INTEREST RATE - FIRST DAY OF MONTH	0.72	0.74	0.64	0.94	0.86	0.95	1.08	1.12	1.12	1.12	1.12	1.12		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.74	0.64	0.94	0.86	0.95	1.08	1.12	1.12	1.12	1.12	1.12	1.12		
18 TOTAL (16+17)	1.460	1.380	1.580	1.800	1.810	2.030	2.200	2.240	2.240	2.240	2.240	2.240		
19 AVERAGE (50% OF 18)	0.730	0.690	0.790	0.900	0.905	1.015	1.100	1.120	1.120	1.120	1.120	1.120		
20 MONTHLY AVERAGE (19/12 Months)	0.06083	0.05750	0.06583	0.07500	0.07542	0.08458	0.09167	0.09333	0.09333	0.09333	0.09333	0.09333		
21 INTEREST PROVISION (15x20)	\$1,465	\$2,428	\$2,665	\$2,079	\$2,454	\$2,364	\$1,592	\$650	(\$86)	(\$1,249)	(\$2,708)	(\$3,298)		

21

DOCKET NO. 20170003-GU
PGA 2018 CAP FACTOR
EXHIBIT KMF-2, SCHEDULE E-2

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

Docket No. 20170003-GU
PGA CAP 2018
Exhibit KMF-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '18

THROUGH

DECEMBER '18

(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD	PIPELINE			
							PARTY				
1	FGT	PGS	FTS-1 COMM	162,172,120		162,172,120		\$244,429			\$0.151
2	FGT	PGS	FTS-2 COMM	31,530,720		31,530,720		\$45,004			\$0.143
3	FGT	PGS	FTS-1 DEMAND	652,822,767		652,822,767			\$36,637,391		\$5.612
4	FGT	PGS	FTS-2 DEMAND	161,351,028		161,351,028			\$10,284,167		\$6.374
5	FGT	PGS	FTS-3 DEMAND	71,400,000		71,400,000			\$7,227,000		\$10.122
6	FGT	PGS	NO NOTICE	78,475,000		78,475,000			\$375,111		\$0.478
7	SONAT	PGS	SONAT COMM	10,831,190		10,831,190		\$63,546			\$0.587
8	SONAT	PGS	SONAT DEMAND	213,339,980		213,339,980			\$11,046,278		\$5.178
9	GULFSTREAM	PGS	GULFSTREAM COMM	62,784,470		62,784,470		\$133,397			\$0.212
10	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			\$7,203,481		\$5.572
11	SEACOAST	PGS	SEACOAST DEMAND	13,870,000		13,870,000			\$388,360		\$2.800
12	STORAGE FACILITY	PGS	STORAGE DEMAND	30,000,000		30,000,000			\$648,000		\$2.160
13	THIRD PARTY	PGS	COMMODITY	114,183,543		114,183,543	\$42,827,761				\$37.508
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$4,448,675	\$0.000
15	FGT	PGS	SWING SERVICE REV.	0		0				(\$5,880,704)	\$0.000
16	TOTAL			1,732,040,818	0	1,732,040,818	\$42,827,761	\$486,376	\$73,809,788	(\$1,432,029)	\$6.680

22

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-4

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Docket No. 20170003-GU
PGA CAP 2018
Exhibit KMF-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '18 through DECEMBER '18

	PRIOR PERIOD: JAN '16 - DEC '16			CURRENT PERIOD: JAN '17 - DEC '17	
	(1) 7 MOS. ACT. 5 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 7 MOS. ACT. 5 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES \$	\$128,955,066	\$155,842,940	\$26,887,874	\$114,706,533	\$141,594,407
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	\$6,635,226	\$7,723,215	\$1,087,989	(\$4,623,487)	(\$3,535,498)
2a MISCELLANEOUS ADJUSTMENTS	\$68,133	\$68,133	\$0	\$20,766	\$20,766
3 INTEREST PROVISION FOR THIS PERIOD	\$15,315	\$17,310	\$1,995	\$8,356	\$10,351
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	\$6,718,674	\$7,808,658	\$1,089,984	(\$4,594,365)	(\$3,504,381)

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

COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)	<u>TOTAL TRUE-UP \$</u>	equals	CENTS PER THERM TRUE-UP
COL.(2)DATA OBTAINED FROM DEC'16 SCHEDULE (A-2)	<u>PROJ. TH. SALES</u>		
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'16			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7),Dec'16	<u>(\$3,504,381)</u>	equals	(0.03069)
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	114,183,543		
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

23

COMPANY: PEOPLES GAS SYSTEM

THERM SALES AND CUSTOMER DATA

Docket No. 20170003-GU

SCHEDULE E-5

PGA CAP 2018

ESTIMATED FOR THE PROJECTED PERIOD:

JANUARY '18 Through DECEMBER '18

Exhibit KMF-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	\$5,943,010	\$5,822,646	\$5,087,651	\$3,899,458	\$2,975,257	\$2,556,012	\$2,369,454	\$2,247,644	\$2,296,315	\$2,409,490	\$3,047,733	\$4,173,091	\$42,827,761
2 Transportation Costs	\$6,494,871	\$5,886,214	\$6,680,146	\$5,880,913	\$4,679,974	\$4,615,415	\$4,802,830	\$4,807,307	\$4,874,728	\$6,159,400	\$6,576,580	\$6,957,083	\$68,415,460
3 Administrative Costs	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$272,782	\$3,273,387
4 Odorant Charges	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$28,672	\$344,064
5 Legal	\$61,602	\$61,602	\$61,602	\$111,602	\$61,602	\$68,602	\$61,602	\$61,602	\$61,602	\$61,602	\$96,602	\$61,602	\$831,224
6 Total	\$12,800,937	\$12,071,916	\$12,130,853	\$10,193,427	\$8,018,287	\$7,541,483	\$7,535,340	\$7,418,007	\$7,534,100	\$8,931,946	\$10,022,370	\$11,493,230	\$115,691,896
PGA THERM SALES													
7 Residential	10,181,566	9,890,009	8,498,929	6,848,142	4,987,028	3,964,435	3,521,819	3,363,969	3,472,966	3,697,565	4,790,622	7,099,525	70,316,575
8 Commercial	4,824,632	4,864,671	4,508,247	4,041,650	3,358,667	3,113,666	2,972,300	2,785,692	2,858,518	2,913,125	3,517,761	4,108,040	43,866,968
9 Total	15,006,199	14,754,680	13,007,176	10,889,792	8,345,695	7,078,101	6,494,119	6,149,662	6,331,484	6,610,690	8,308,383	11,207,565	114,183,543
PGA REVENUES													
10 Residential	\$9,043,064	\$8,437,562	\$8,228,323	\$6,653,723	\$4,969,324	\$4,367,499	\$4,215,652	\$4,181,952	\$4,260,530	\$5,135,105	\$5,955,749	\$7,536,074	\$72,984,558
11 Commercial	\$3,757,874	\$3,634,354	\$3,902,530	\$3,539,704	\$3,048,963	\$3,173,984	\$3,319,688	\$3,236,055	\$3,273,569	\$3,796,841	\$4,066,620	\$3,957,156	\$42,707,338
12 Total	\$12,800,937	\$12,071,916	\$12,130,853	\$10,193,427	\$8,018,287	\$7,541,483	\$7,535,340	\$7,418,007	\$7,534,100	\$8,931,946	\$10,022,370	\$11,493,230	\$115,691,896
NUMBER OF CUSTOMERS (Average for YTD)													
13 Residential	340,676	342,298	343,798	344,634	344,351	344,545	344,743	344,570	344,628	345,067	346,315	347,983	344,467
14 Commercial	14,569	14,614	14,672	14,685	14,688	14,715	14,736	14,747	14,757	14,785	14,826	14,885	14,723
15 Total	355,245	356,912	358,470	359,319	359,039	359,261	359,478	359,316	359,385	359,852	361,141	362,868	359,191

24

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2016 through December 2016

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 8
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-1

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
	FOR THE PERIOD: JANUARY 2016	Through	DECEMBER 2016
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$373,873.86
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$439,620.02
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$65,746.16
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$210.72
5	FOR THE PERIOD (3+4)		\$65,956.88
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2016 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2017 PERIOD	E-4 Line 4 Col.4	\$80,291.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2018 PERIOD (5-6)		-\$14,334.12

COMPANY: ST JOE NATURAL GAS CO PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION Revised Shedule E-1 Exhibit# Docket#20170003-GU CAS-2

COST OF GAS PURCHASED	PROJECTION													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$789	\$603	\$563	\$338	\$319	\$326	\$257	\$273	\$263	\$340	\$448	\$589	\$5,108	
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)	\$144,955	\$110,793	\$103,454	\$62,134	\$58,638	\$59,823	\$47,282	\$50,205	\$48,408	\$62,404	\$82,244	\$108,195	\$938,533	
5 DEMAND	\$7,276	\$6,572	\$7,276	\$7,041	\$2,910	\$2,816	\$2,910	\$2,910	\$2,816	\$2,910	\$7,041	\$7,276	\$59,755	
6 OTHER	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$60,000	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9														
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$158,019	\$122,967	\$116,292	\$74,513	\$66,867	\$67,966	\$55,449	\$58,389	\$56,487	\$70,654	\$94,733	\$121,060	\$1,063,396	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 COMPANY USE	\$28	\$42	\$41	\$19	\$26	\$19	\$16	\$12	\$23	\$27	\$25	\$24	\$302	
14 TOTAL THERM SALES	\$157,991	\$122,925	\$116,251	\$74,494	\$66,841	\$67,947	\$55,433	\$58,377	\$56,464	\$70,627	\$94,708	\$121,036	\$1,063,094	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	123,769	137,754	103,558	88,653	55,858	51,492	58,328	47,249	54,681	45,807	55,569	81,035	903,753	
16 NO NOTICE SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	207,078	158,275	147,791	88,763	83,768	85,462	67,545	71,722	69,154	89,148	117,492	154,564	1,340,762	
19 DEMAND	155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000	
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT														
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15-21)	123,769	137,754	103,558	88,653	55,858	51,492	58,328	47,249	54,681	45,807	55,569	81,035	903,753	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	54	81	76	33	51	38	30	23	44	54	46	45	575	
27 TOTAL THERM SALES	123,715	137,673	103,482	88,620	55,807	51,454	58,298	47,226	54,637	45,753	55,523	80,990	903,178	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00637	0.00438	0.00544	0.00381	0.00571	0.00633	0.00441	0.00578	0.00481	0.00742	0.00806	0.00727	0.00565	
29 NO NOTICE SERVICE (2/16)														
30 SWING SERVICE (3/17)														
31 COMMODITY (Other) (4/18)	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	0.70000	
32 DEMAND (5/19)	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	0.04694	
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)	1.27673	0.89266	1.12297	0.84050	1.19709	1.31993	0.95064	1.23577	1.03303	1.54243	1.70479	1.49392	1.17664	
38 NET UNBILLED (12/25)														
39 COMPANY USE (13/26)	0.51852	0.51852	0.53947	0.57576	0.50980	0.50000	0.53333	0.52174	0.52273	0.50000	0.54348	0.53333	0.52522	
40 TOTAL THERM SALES (11/27)	1.27728	0.89318	1.12380	0.84082	1.19818	1.32090	0.95113	1.23637	1.03386	1.54425	1.70620	1.49475	1.17739	
41 TRUE-UP (E-2)	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	-0.09380	
42 TOTAL COST OF GAS (40+41)	1.18348	0.79938	1.02999	0.74701	1.10438	1.22710	0.85732	1.14256	0.94006	1.45044	1.61240	1.40094	1.08359	
43 REVENUE TAX FACTOR	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)	1.18943	0.80340	1.03517	0.75077	1.10993	1.23327	0.86163	1.14831	0.94479	1.45774	1.62051	1.40799	1.08904	
45 PGA FACTOR ROUNDED TO NEAREST .001	1.189	0.803	1.035	0.751	1.11	1.233	0.862	1.148	0.945	1.458	1.621	1.408	1.089	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 9
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-2

COMPANY: ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT											Revised Schedule E-2			
FOR THE CURRENT PERIOD:		JANUARY 2017					Through						DECEMBER 2017		Exhibit#	
		-----ACTUAL-----						-----REVISED PROJECTION-----						Docket#20170003-GU		
														CAS-3		
														TOTAL		
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD		
TRUE-UP CALCULATION																
1	PURCHASED GAS COST	\$45,071	\$29,593	\$25,890	\$22,413	\$20,153	\$19,081	\$17,814	\$22,940	\$22,004	\$28,764	\$34,377	\$44,157	\$332,257		
2	TRANSPORTATION COST	\$14,031	\$13,579	\$13,808	\$8,806	\$9,322	\$9,256	\$7,960	\$8,111	\$8,009	\$8,162	\$12,342	\$12,662	\$126,050		
3	TOTAL	\$59,102	\$43,172	\$39,698	\$31,219	\$29,475	\$28,337	\$25,774	\$31,051	\$30,013	\$36,926	\$46,719	\$56,819	\$458,306		
4	FUEL REVENUES (NET OF REVENUE TAX)	\$58,351	\$42,530	\$40,694	\$45,890	\$29,858	\$27,648	\$31,803	\$31,051	\$30,013	\$36,926	\$46,719	\$56,819	\$478,303		
5	TRUE-UP (COLLECTED) OR REFUNDED	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$78,346		
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$64,879	\$49,059	\$47,223	\$52,419	\$36,387	\$34,177	\$38,332	\$37,580	\$36,542	\$43,455	\$53,248	\$63,348	\$556,649		
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$5,778	\$5,887	\$7,525	\$21,200	\$6,912	\$5,840	\$12,558	\$6,529	\$6,529	\$6,529	\$6,529	\$6,529	\$98,343		
8	INTEREST PROVISION-THIS PERIOD (21)	\$33	\$33	\$38	\$49	\$56	\$58	\$67	\$76	\$76	\$76	\$76	\$76	\$713		
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	\$64,012	\$63,294	\$62,685	\$63,719	\$78,438	\$78,877	\$78,246	\$84,342	\$84,418	\$84,493	\$84,570	\$84,646	\$64,012		
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$6,529	-\$78,346		
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)	\$63,294	\$62,685	\$63,719	\$78,438	\$78,877	\$78,246	\$84,342	\$84,418	\$84,493	\$84,570	\$84,646	\$84,722	\$84,722		
INTEREST PROVISION																
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$64,012	\$63,294	\$62,685	\$63,719	\$78,438	\$78,877	\$78,246	\$84,342	\$84,418	\$84,493	\$84,570	\$84,646			
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$63,261	\$62,652	\$63,681	\$78,389	\$78,821	\$78,188	\$84,275	\$84,342	\$84,418	\$84,493	\$84,570	\$84,646			
14	TOTAL (12+13)	\$127,273	\$125,946	\$126,365	\$142,108	\$157,259	\$157,065	\$162,520	\$168,683	\$168,835	\$168,987	\$169,139	\$169,291			
15	AVERAGE (50% OF 14)	\$63,636	\$62,973	\$63,183	\$71,054	\$78,629	\$78,532	\$81,260	\$84,342	\$84,418	\$84,493	\$84,570	\$84,646			
16	INTEREST RATE - FIRST DAY OF MONTH	0.63	0.62	0.63	0.80	0.84	0.86	0.90	1.08	1.08	1.08	1.08	1.08			
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.62	0.63	0.80	0.84	0.86	0.90	1.08	1.08	1.08	1.08	1.08	1.08			
18	TOTAL (16+17)	1.25	1.25	1.43	1.64	1.70	1.76	1.98	2.16	2.16	2.16	2.16	2.16			
19	AVERAGE (50% OF 18)	0.625	0.625	0.715	0.82	0.85	0.88	0.99	1.08	1.08	1.08	1.08	1.08			
20	MONTHLY AVERAGE (19/12 Months)	0.052	0.052	0.060	0.068	0.071	0.073	0.083	0.090	0.090	0.090	0.090	0.090			
21	INTEREST PROVISION (15x20)	33	33	38	49	56	58	67	76	76	76	76	76			\$713

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 10
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-3

COMPANY: ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				REVISED SCHEDULE E-3 Exhibit# _____ Docket#20170003-GU CAS-4					
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2018		Through		DECEMBER 2018					
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	207,078		207,078	\$144,954.60	\$789.00	\$7,275.70	\$5,000.00	76.31
2 FEB	VARIOUS	SYSTEM	NA	158,275		158,275	\$110,792.50	\$603.00	\$6,571.60	\$5,000.00	77.69
3 MAR	VARIOUS	SYSTEM	NA	147,791		147,791	\$103,453.70	\$563.00	\$7,275.70	\$5,000.00	78.69
4 APR	VARIOUS	SYSTEM	NA	88,763		88,763	\$62,134.10	\$338.00	\$7,041.00	\$5,000.00	83.95
5 MAY	VARIOUS	SYSTEM	NA	83,768		83,768	\$58,637.60	\$319.00	\$2,910.28	\$5,000.00	79.82
6 JUN	VARIOUS	SYSTEM	NA	85,462		85,462	\$59,823.40	\$326.00	\$2,816.40	\$5,000.00	79.53
7 JUL	VARIOUS	SYSTEM	NA	67,545		67,545	\$47,281.50	\$257.00	\$2,910.28	\$5,000.00	82.09
8 AUG	VARIOUS	SYSTEM	NA	71,722		71,722	\$50,205.40	\$273.00	\$2,910.28	\$5,000.00	81.41
9 SEP	VARIOUS	SYSTEM	NA	69,154		69,154	\$48,407.80	\$263.00	\$2,816.40	\$5,000.00	81.68
10 OCT	VARIOUS	SYSTEM	NA	89,148		89,148	\$62,403.60	\$340.00	\$2,910.28	\$5,000.00	79.25
11 NOV	VARIOUS	SYSTEM	NA	117,492		117,492	\$82,244.40	\$448.00	\$7,041.00	\$5,000.00	80.63
12 DEC	VARIOUS	SYSTEM	NA	154,564		154,564	\$108,194.80	\$589.00	\$7,275.70	\$5,000.00	78.32
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				1,340,762	0	1,340,762	\$938,533.40	\$5,108.00	\$59,754.62	\$60,000.00	79.31

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 11
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-4

COMPANY: ST JOE NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Revised Schedule E-4 Exhibit# _____ Docket#20170003-GU St. Joe Natural Gas Company CAS-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2018		Through			DECEMBER 2018	
		PRIOR PERIOD: JAN 16 - DEC 16		CURRENT PERIOD: JAN 17 - DEC 17		
	(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 \$497,473	A-2 Line 6 \$439,620	Col.2 - Col.1 -\$57,853	E-2 Line 6 \$556,649	Col.3 + Col.4 \$498,796	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$80,103	A-2 Line 7 \$65,746	Col.2 - Col.1 -\$14,357	E-2 Line 7 \$98,343	Col.3 + Col.4 \$83,986	
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$188	A-2 Line 8 \$211	Col.2 - Col.1 \$23	E-2 Line 8 \$713	Col.3 + Col.4 \$736	
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$80,291	Line 2 + Line 3 \$65,957	Col.2 - Col.1 -\$14,334	Line 2 + Line 3 \$99,056	Col.3 + Col.4 \$84,722	
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)					
LINE 2	COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)					
LINE 3	COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)					
		\$84,721.83		=	0.09380	
		903,178				

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 12
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-5

COMPANY: ST JOE NATURAL GAS													THERM SALES AND CUSTOMER DATA		REVISED SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2018													Through: DECEMBER 2018		Exhibit#	
															Docket#20170003-GU	
															CAS-6	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL			
THERM SALES (FIRM)																
RS-1 (Residential 0 - 149)	12,365	13,417	10,628	9,347	6,216	5,830	7,093	5,688	6,136	5,030	5,767	8,004	95,521			
RS-2 (Residential 150-299)	27,925	31,532	22,789	18,019	11,585	10,174	11,187	8,778	10,792	8,874	11,182	17,922	190,759			
RS-3 (Residential 300-UP)	40,943	48,220	32,880	22,196	11,715	10,658	11,099	8,517	10,451	8,990	12,033	24,032	241,734			
GS-1 (Commercial <2000)	9,233	13,333	7,829	5,928	3,930	3,881	5,404	4,311	4,354	3,302	3,704	5,421	70,630			
GS-2 (Commercial 2000-24,999)	23,257	23,215	21,466	24,598	16,274	14,184	15,687	13,974	15,435	13,282	15,992	17,808	215,172			
GS-4 (Commercial 25000-)	10,046	8,037	7,966	8,565	6,138	6,765	7,858	5,981	7,513	6,329	6,891	7,848	89,937			
TOTAL FIRM SALES	123,769	137,754	103,558	88,653	55,858	51,492	58,328	47,249	54,681	45,807	55,569	81,035	903,753			
THERM SALES TRANSPORTATION																
FTS-4														0		
FTS-5														0		
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL THERM SALE	123,769	137,754	103,558	88,653	55,858	51,492	58,328	47,249	54,681	45,807	55,569	81,035	903,753			
NUMBER OF CUSTOMERS (FIRM)																
RS-1 (Residential 0 - 149)	1,076	1,088	1,106	1,101	1,089	1,092	1,097	1,099	1,092	1,100	1,093	1,094	1,094			
RS-2 (Residential 150-299)	984	980	990	999	1,001	1,005	999	993	1,003	995	1,012	1,002	997			
RS-3 (Residential 300-UP)	723	697	695	697	694	690	694	690	686	689	686	685	694			
GS-1 (Commercial <2000)	164	168	168	167	166	168	166	166	169	168	168	169	167			
GS-2 (Commercial 2000-24,999)	38	36	38	38	38	40	42	39	39	39	39	39	39			
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1			
TOTAL FIRM	2,986	2,970	2,998	3,003	2,989	2,996	2,999	2,988	2,990	2,992	2,999	2,990	2,992			
NUMBER OF CUSTOMERS (TRANSP)																
FTS-4														0		
FTS-5														0		
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL THERM SALES	2,986	2,970	2,998	3,003	2,989	2,996	2,999	2,988	2,990	2,992	2,999	2,990	2,992			
THERM USE PER CUSTOMER																
RS-1 (Residential 0 - 149)	11	12	10	8	6	5	6	5	6	5	5	7	87			
RS-2 (Residential 150-299)	28	32	23	18	12	10	11	9	11	9	11	18	191			
RS-3 (Residential 300-UP)	57	69	47	32	17	15	16	12	15	13	18	35	348			
GS-1 (Commercial <2000)	56	79	47	35	24	23	33	26	26	20	22	32	422			
GS-2 (Commercial 2000-24,999)	612	645	565	647	428	355	374	358	396	341	410	457	5,553			
GS-4 (Commercial 25000-)	10,046	8,037	7,966	8,565	6,138	6,765	7,858	5,981	7,513	6,329	6,891	7,848	89,937			
FTS-4																
FTS-5																

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20170003-GU EXHIBIT: 13
 PARTY: ST. JOE NATURAL GAS
 COMPANY- (DIRECT)
 DESCRIPTION: Andy Shoaf CAS-6

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION										Revised Shedule E-1/R Exhibit#					
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2017					Through					DECEMBER 2017			Docket#20170003-GU CAS-7		
COST OF GAS PURCHASED	ACTUAL										REVISED PROJECTION				TOTAL		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC					
1 COMMODITY (Pipeline)	\$135.92	\$107.26	\$101.77	\$116.35	\$114.17	\$112.47	\$114.27	\$201.00	\$193.00	\$252.00	\$301.00	\$386.00	\$2,135.21				
2 NO NOTICE SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
3 SWING SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
4 COMMODITY (Other)	\$45,070.73	\$29,592.86	\$25,890.16	\$22,413.20	\$20,152.92	\$19,080.85	\$17,813.81	\$22,940.00	\$22,004.00	\$28,764.00	\$34,377.00	\$44,157.00	\$332,256.53				
5 DEMAND	\$8,552.89	\$7,725.21	\$8,552.89	\$3,310.79	\$3,421.15	\$3,310.79	\$3,421.15	\$2,910.28	\$2,816.40	\$2,910.28	\$7,041.00	\$7,276.00	\$61,248.83				
6 OTHER	\$5,342.33	\$5,746.74	\$5,153.43	\$5,378.44	\$5,786.79	\$5,832.96	\$4,424.85	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$62,665.54				
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)	\$59,101.87	\$43,172.07	\$39,698.25	\$31,218.78	\$29,475.03	\$28,337.07	\$25,774.08	\$31,051.28	\$30,013.40	\$36,926.28	\$46,719.00	\$56,819.00	\$458,306.11				
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	\$18.36	\$15.24	\$13.47	\$17.11	\$11.91	\$11.91	\$16.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104.05				
14 TOTAL THERM SALES	\$58,350.67	\$42,529.97	\$40,694.47	\$45,889.70	\$29,858.00	\$27,648.43	\$31,803.05	\$31,051.28	\$30,013.40	\$36,926.28	\$46,719.00	\$56,819.00	\$478,303.25				
THERMS PURCHASED																	
15 COMMODITY (Pipeline)	120,280	94,920	90,060	57,600	56,520	55,680	56,570	50,690	48,622	63,560	75,961	97,572	868,035				
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)	106,790	80,072	92,650	68,181	62,912	58,570	56,856	52,687	50,538	66,064	78,954	101,416	875,689				
19 DEMAND	155,000	140,000	155,000	60,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,183,000				
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0				
LESS END-USE CONTRACT																	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0				
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0				
23	0	0	0	0	0	0	0	0	0	0	0	0	0				
24 TOTAL PURCHASES (15+16+17+18+20)-(21+23)	120,280	94,920	90,060	57,600	56,520	55,680	56,570	50,690	48,622	63,560	75,961	97,572	868,035				
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0				
26 COMPANY USE	43	31	27	34	24	24	32	0	0	0	0	0	215				
27 TOTAL THERM SALES	116,555	85,487	81,798	92,241	60,016	55,287	63,926	50,690	48,622	63,560	75,961	97,572	891,715				
CENTS PER THERM																	
28 COMMODITY (Pipeline) (1/15)	0.00113	0.00113	0.00113	0.00202	0.00202	0.00202	0.00202	0.00397	0.00397	0.00396	0.00396	0.00396	0.00246				
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)	0.42205	0.36958	0.27944	0.32873	0.32034	0.32578	0.31332	0.43540	0.43540	0.43540	0.43541	0.43540	0.37942				
32 DEMAND (5/19)	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.04694	0.04694	0.04694	0.04694	0.04694	0.05177				
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)	0.49137	0.45483	0.44080	0.54199	0.52150	0.50893	0.45561	0.61257	0.61728	0.58097	0.61504	0.58233	0.52798				
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)	0.42980	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.48405				
40 TOTAL THERM SALES (11/27)	0.50707	0.50501	0.48532	0.33845	0.49112	0.51254	0.40319	0.61257	0.61728	0.58097	0.61504	0.58233	0.51396				
41 TRUE-UP (E-2)	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738	0.01738				
42 TOTAL COST OF GAS (40+41)	0.52445	0.52239	0.50270	0.35583	0.50850	0.52992	0.42057	0.62995	0.63466	0.59835	0.63242	0.59971	0.53134				
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)	0.52709	0.52502	0.50523	0.35762	0.51106	0.53259	0.42268	0.63312	0.63785	0.60136	0.63560	0.60273	0.53401				
45 PGA FACTOR ROUNDED TO NEAREST .001	0.527	0.525	0.505	0.358	0.511	0.533	0.423	0.633	0.638	0.601	0.636	0.603	0.534				

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20170003-GU EXHIBIT: 14
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Andy Shoaf CAS-7