

Docket No. 20180003-GU					
Comprehensive Exhibit List for Entry into Hearing Record					
November 5, 2018					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS– (DIRECT)					
2	Miguel Bustos	KRS-1	Calculation of FCG’s final PGA true-up amount related to the twelve-month period ended December 31, 2017	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG’s proposed 2019 maximum levelized PGA Factor.	1-6	
4	Miguel Bustos	MB-3 ¹	Calculation of proposed PGA tax savings credit	7	
5	Miguel Bustos	MB-4 ²	Pro forma tariffs reflecting proposed PGA tax savings credit.	7	
FLORIDA PUBLIC UTILITIES COMPANY – (DIRECT)					
6	Geoffrey A. Wight	GAW-1	Final Fuel Over/Under Recovery (Schedule A-7)	1 – 6	
7	Geoffrey A. Wight	GAW-2	Schedules E-1, E-1/R, E-2, E-3, E-4, and E-5 for the Period January through December 2017.	1 – 6	

¹ Supplemental Exh MB-3 filed on October 15, 2018

² Supplemental MB-4 filed on October 15, 2018

PEOPLES GAS SYSTEM- (DIRECT)					
8	Kandi M. Floyd	KMF-1	Calculations of Final True-Up for January 2017 – December 2017 (Schedule A-7)	1-6	
9	Kandi M. Floyd	KMF-2	Calculations of Estimated True-Up For January 2018 – December 2018; Total True Up for January 2017 - December 2017; Calculation of PGA Factor for January 2019 – December 2019 (Schedules E-1 through E-5)	1-6	
ST. JOE NATURAL GAS COMPANY- (DIRECT)					
10	Charles A. Shoaf	CAS-1	Final True-Up for the Period January 2017 through December 2017 (Schedule A-7)	1-6	
11	Charles A. Shoaf	CAS-2	PGA Summary of Estimates for the projected period.	1-6	
12	Charles A. Shoaf	CAS-3	Calculations of True-Up Amount Current Period (7 months actual 5 months estimated).	1-6	
13	Charles A. Shoaf	CAS-4	Transportation Purchases System supply and end use for the projected period.	1-6	
14	Charles A. 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)	1-6	
15	Charles A. Shoaf	CAS-6	Therm Sales and Customer Data (For the projected period)	1-6	
16	Charles A. Shoaf	CAS-7	Reprojected PGA for Current Period (7 mths actual, 5 mths estimated).	1-6	

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:		JANUARY 17	Through DECEMBER 17
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$22,676,900
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$20,768,244
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Line 2- Line 1)	A-2 Line 7	(\$1,908,656)
3a	PRIOR PERIOD ADJUSTMENT	A-2 Line 10a	\$0
3b	OSS 50% MARGIN SHARING & PIPELINE CREDITS	A-2 Line 10b	\$1,276,427
4	INTEREST PROVISION	A-2 Line 8	\$13,881
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 3b + 4)		(\$618,348)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 17 through DEC 17 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 18 through DEC 18)		<u>(\$1,778,891)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 19 through DEC 19) (Line 5- Line 6)		<u>\$1,160,543</u>

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 2
PARTY: FLORIDA CITY GAS- (DIRECT)
DESCRIPTION: Miguel Bustos KRS-1

EXHIBIT MB-2

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

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 3
PARTY: FLORIDA CITY GAS- (DIRECT)
DESCRIPTION: Miguel Bustos MB-2

COMPANY: FLORIDA CITY GAS
 ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: 2019 Winter Months
 \$0.71734 PGA CAP w/ assessment

SCHEDULE E-1
 (REVISED FORM 9/22/00)

EXHIBIT NO. MB-2
 COMPANY: FLORIDA CITY GAS
 PURCHASED GAS ADJUSTMENT CLAUSE
 DOCKET NO. 20180003-GU
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COST OF GAS PURCHASED	PROJECTION							TOTAL
	OCT	NOV	DEC	JAN	FEB	MAR		
1 COMMODITY (Pipeline)	\$6,519	\$7,332	\$8,289	\$9,329	\$7,743	\$7,868	\$47,080	
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$939,559	\$1,096,189	\$1,294,831	\$1,486,962	\$1,222,532	\$1,216,455	\$7,256,527	
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	\$42,633	\$49,110	\$44,343	\$49,625	\$249,046	
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)	\$1,958,336	\$2,469,843	\$2,722,157	\$2,921,804	\$2,527,861	\$2,650,353	\$15,250,354	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$1,303)	(\$1,461)	(\$1,425)	(\$1,359)	(\$1,416)	(\$1,461)	(\$8,424)	
14 THERM SALES REVENUES	\$1,957,033	\$2,468,382	\$2,720,732	\$2,920,445	\$2,526,445	\$2,648,891	\$15,241,929	
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,003,969	3,378,868	3,819,780	4,298,866	3,568,285	3,625,857	21,695,625	
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-	
17 SWING SERVICE	-	-	-	-	-	-	-	
18 COMMODITY (Other L15-L20-L26)	2,973,569	3,348,368	3,781,080	4,256,366	3,531,185	3,582,657	21,473,225	
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	40,700	44,500	39,100	45,200	234,400	
LESS END-USE CONTRACT	-	-	-	-	-	-	-	
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,005,969	3,380,868	3,821,780	4,300,866	3,570,285	3,627,857	21,707,625	
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)	3,003,969	3,378,868	3,819,780	4,298,866	3,568,285	3,625,857	21,695,625	
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	
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)	\$0.31597	\$0.32738	\$0.34245	0.34935	0.34621	0.33954	0.33793	
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	\$1.04750	1.10360	1.13410	1.09790	1.06248	
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)	0.65148	0.73054	0.71227	0.67935	0.70803	0.73056	0.70253	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.65148	0.73054	0.71227	0.67935	0.70803	0.73056	0.70253	
40 TOTAL THERM SALES (11/27)	0.65192	0.73097	0.71265	0.67967	0.70842	0.73096	0.70292	
41 TRUE-UP (E-2)	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	
42 TOTAL COST OF GAS (40+41)	0.66274	0.74179	0.72347	0.69049	0.71925	0.74178	0.71375	
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)	0.66607	0.74552	0.72711	0.69397	0.72287	0.74551	0.71734	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.666	0.746	0.727	0.694	0.723	0.746	0.717	

COMPANY: FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1 (REVISED FORM 9/24/00)	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2019 Through DECEMBER 2019												
COST OF GAS PURCHASED		PROJECTION												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$9,329	\$7,743	\$7,868	\$6,434	\$6,267	\$5,895	\$6,084	\$6,070	\$5,939	\$6,519	\$7,332	\$8,289	\$83,769
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)	\$1,486,962	\$1,222,532	\$1,216,455	\$910,784	\$880,455	\$832,527	\$869,686	\$870,700	\$847,295	\$939,559	\$1,096,189	\$1,294,831	\$12,467,974
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	\$49,110	\$44,343	\$49,625	\$39,398	\$36,897	\$36,066	\$32,778	\$28,169	\$32,325	\$32,325	\$31,008	\$42,633	\$454,732
LESS END-USE CONTRACT														\$0.3086
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	\$1,000,000
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,921,804	\$2,527,861	\$2,650,353	\$755,118	\$1,614,625	\$1,546,588	\$1,599,554	\$1,595,944	\$1,557,713	\$1,958,336	\$2,469,843	\$2,722,157	\$23,919,896
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	(\$1,359)	(\$1,416)	(\$1,461)	(\$509)	(\$1,117)	(\$1,138)	(\$1,140)	(\$1,140)	(\$1,137)	(\$1,303)	(\$1,481)	(\$1,425)	(\$14,607)
14	THERM SALES REVENUES	\$2,920,445	\$2,526,445	\$2,648,891	\$754,609	\$1,613,507	\$1,545,451	\$1,598,414	\$1,594,804	\$1,556,575	\$1,957,033	\$2,468,382	\$2,720,732	\$23,905,289
THERMS PURCHASED														
15	COMMODITY (Pipeline) SCH E5 L-6)	4,298,866	3,568,285	3,625,857	2,965,193	2,888,190	2,716,573	2,803,623	2,797,008	2,737,009	3,003,969	3,378,868	3,819,780	38,603,220
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-L20-L26)	4,256,366	3,531,185	3,582,657	2,931,393	2,855,190	2,684,273	2,773,323	2,770,108	2,706,409	2,973,569	3,348,368	3,781,080	38,193,920
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	44,500	39,100	45,200	35,800	35,000	34,300	32,300	28,900	32,600	32,400	32,500	40,700	433,300
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)	4,300,866	3,570,285	3,627,857	2,967,193	2,890,190	2,718,573	2,805,623	2,799,008	2,739,009	3,005,969	3,380,868	3,821,780	38,627,220
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)	4,298,866	3,568,285	3,625,857	2,965,193	2,888,190	2,716,573	2,803,623	2,797,008	2,737,009	3,003,969	3,378,868	3,819,780	38,603,220
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217
29	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)	0.34935	0.34621	0.33954	0.31070	0.30837	0.31015	0.31359	0.31432	0.31307	0.31597	0.32738	0.34245	0.32644
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)	1.10360	1.13410	1.09790	1.10050	1.05420	1.05150	1.01480	0.97470	0.99320	0.99770	0.95410	1.04750	1.04946
LESS END-USE CONTRACT														
34	COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	TOTAL COST (11/24)	0.67935	0.70803	0.73056	0.25449	0.55866	0.56890	0.57012	0.57018	0.56871	0.65148	0.73054	0.71227	0.61925
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)	0.67935	0.70803	0.73056	0.25449	0.55866	0.56890	0.57012	0.57018	0.56871	0.65148	0.73054	0.71227	0.61925
40	TOTAL THERM SALES (11/27)	0.67967	0.70842	0.73096	0.25466	0.55904	0.56932	0.57053	0.57059	0.56913	0.65192	0.73097	0.71262	0.61963
41	TRUE-UP (E-2)	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082	0.01082
42	TOTAL COST OF GAS (40+41)	0.69049	0.71925	0.74178	0.26548	0.56987	0.58014	0.58135	0.58141	0.57995	0.66274	0.74179	0.72347	0.63046
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)	0.69397	0.72287	0.74551	0.26682	0.57273	0.58306	0.58428	0.58434	0.58287	0.66607	0.74552	0.72711	0.63363
45	PGA FACTOR ROUNDED TO NEAREST .001	0.694	0.723	0.746	0.267	0.573	0.583	0.584	0.584	0.583	0.666	0.746	0.727	0.634

COMPANY: FLORIDA CITY GAS		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											SCHEDULE E-1/R (REVISED FORM 9/24/00)	
REVISED ESTIMATE FOR THE CURRENT PERIOD:		JANUARY 2018 Through					DECEMBER 2018							
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	\$5,786	\$5,967	\$5,843	\$6,413	\$7,211	\$8,154	\$39,375
2	NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COMMODITY (Other)	\$1,734,136	\$559,863	\$987,792	\$841,840	\$565,498	\$783,730	\$850,179	\$791,377	\$876,499	\$968,572	\$1,093,882	\$1,271,486	\$11,324,853
5	DEMAND	\$1,376,380	\$1,250,821	\$1,378,781	\$773,508	\$695,923	\$637,449	\$691,006	\$691,006	\$672,100	\$979,934	\$1,335,314	\$1,376,404	\$11,858,624
6	OTHER	\$254,930	\$262,811	\$214,199	\$6,515	\$145,816	\$91,925	\$32,778	\$28,169	\$32,378	\$32,325	\$31,008	\$42,633	\$1,175,488
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)	\$3,365,446	\$2,073,495	\$2,580,772	\$1,621,863	\$1,407,237	\$1,513,104	\$1,579,749	\$1,516,519	\$1,586,820	\$1,997,244	\$2,467,415	\$2,698,676	\$24,398,341
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE (\$504)	(\$504)	(\$601)	(\$815)	(\$810)	(\$1,101)	(\$1,272)	(\$1,103)	(\$1,104)	(\$1,179)	(\$1,346)	(\$1,486)	(\$1,437)	(\$12,758)
14	THERM SALES REVENUES	\$2,327,018	\$2,142,943	\$1,953,298	\$1,994,579	\$1,924,998	\$1,662,077	\$1,509,555	\$1,515,415	\$1,585,641	\$1,985,898	\$2,465,929	\$2,697,239	23,764,591
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,369,274	2,113,103	3,585,048	3,031,278	2,187,087	2,314,375	2,864,530	2,749,998	2,692,769	2,955,507	3,323,063	3,757,408	35,943,440
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)	4,533,984	2,208,401	3,555,218	3,040,108	2,010,087	2,634,485	2,832,230	2,721,098	2,660,169	2,923,107	3,290,563	3,716,708	36,126,158
19	DEMAND	25,007,350	19,679,530	23,173,910	13,255,920	12,145,560	11,546,810	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,500	191,082,020
20	OTHER	584,692	1,015,510	459,425	279,399	296,571	247,726	32,300	28,900	32,600	32,400	32,500	40,700	3,082,723
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)	5,118,676	3,223,911	4,014,643	3,319,507	2,306,658	2,882,211	2,864,530	2,749,998	2,692,769	2,955,507	3,323,063	3,757,408	39,208,881
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE (1,096)	(1,096)	(1,307)	(1,772)	(1,762)	(2,393)	(2,765)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(23,095)
27	TOTAL THERM SALES (24-26)	4,295,606	3,681,475	3,948,674	3,519,627	3,395,957	2,956,096	2,862,530	2,747,998	2,690,769	2,953,507	3,321,063	3,755,408	40,128,710
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00202	0.00217	0.00217	0.00217	0.00217	0.00217	0.00110
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)	0.38248	0.25352	0.27784	0.27691	0.28133	0.29749	0.30018	0.29083	0.32949	0.33135	0.33243	0.34210	0.31348
32	DEMAND (5/19)	0.05504	0.06356	0.05950	0.05835	0.05730	0.05521	0.06915	0.06915	0.06950	0.06733	0.06455	0.06439	0.06206
33	OTHER (6/20)	0.43601	0.25880	0.46623	0.02332	0.49167	0.37108	1.01480	0.97470	0.99320	0.99770	0.95410	1.04750	0.38131
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		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)	0.65748	0.64316	0.64284	0.48859	0.61008	0.52498	0.55149	0.55146	0.58929	0.67239	0.74251	0.71823	0.62227
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)	0.45985	0.45983	0.45993	0.45970	0.46009	0.46004	0.55150	0.55186	0.58973	0.67284	0.74296	0.71861	0.55241
40	TOTAL THERM SALES (11/27)	0.78346	0.56322	0.65358	0.46081	0.41439	0.51186	0.55187	0.55186	0.58973	0.67284	0.74296	0.71861	0.60800
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)	0.78742	0.56718	0.65754	0.46477	0.41835	0.51582	0.55583	0.55582	0.59369	0.67680	0.74692	0.72257	0.61196
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)	0.79138	0.57004	0.66085	0.46710	0.42045	0.51841	0.55863	0.55862	0.59667	0.68021	0.75068	0.72621	0.61504
45	PGA FACTOR ROUNDED TO NEAREST .001	0.791	0.57	0.661	0.467	0.420	0.518	0.559	0.559	0.597	0.68	0.751	0.726	0.615

COMPANY: FLORIDA CITY GAS		CALCULATION OF TRUE-UP AMOUNT												SCHEDULE E-2 (REVISED FORM 9/24/99)	
FOR THE CURRENT PERIOD:		JANUARY 2018 Through DECEMBER 2018													
	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
TRUE-UP CALCULATION															
1 PURCHASED GAS COST	\$1,989,065	\$822,574	\$1,201,991	\$848,355	\$711,314	\$875,655	\$882,957	\$819,546	\$908,877	\$1,000,897	\$1,124,890	\$1,314,119	\$12,500,341		
2 TRANSPORTATION COST	\$1,376,380	\$1,250,821	\$1,378,781	\$773,508	\$695,923	\$637,449	\$696,792	\$696,973	\$677,943	\$986,347	\$1,342,525	\$1,384,557	\$11,897,999		
3 TOTAL COST	\$3,365,446	\$2,073,495	\$2,580,772	\$1,621,863	\$1,407,237	\$1,513,104	\$1,579,749	\$1,516,519	\$1,586,820	\$1,987,244	\$2,467,415	\$2,698,676	\$24,398,341		
4 FUEL REVENUES (Net of Revenue Tax)	\$2,327,018	\$2,142,943	\$1,953,298	\$1,994,579	\$1,924,998	\$1,662,077	\$1,509,555	\$1,515,415	\$1,585,641	\$1,985,898	\$2,465,929	\$2,697,239	\$23,764,591		
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,204)	(\$165,609)	(\$427,312)	(\$713,512)	(\$715,770)	(\$2,087,406)		
4b ADJUSTED NET FUEL REVENUES *	\$2,327,018	\$2,142,943	\$1,953,298	\$1,994,579	\$1,924,998	\$1,662,077	\$1,509,555	\$1,450,211	\$1,420,032	\$1,558,587	\$1,752,417	\$1,981,469	\$21,677,184		
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$13,449)	(\$13,449)	(\$13,449)	(\$13,449)	(\$13,449)	(\$13,449)	(\$13,449)	(\$13,639)	(\$13,639)	(\$13,639)	(\$13,639)	(\$13,639)	(\$162,336)		
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$2,313,569	\$2,129,494	\$1,939,849	\$1,981,130	\$1,911,549	\$1,648,628	\$1,496,106	\$1,436,573	\$1,406,393	\$1,544,948	\$1,738,779	\$1,967,831	\$21,514,848		
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$1,051,877)	\$55,999	(\$640,923)	\$359,267	\$504,312	\$135,524	(\$83,643)	(\$79,946)	(\$180,427)	(\$442,296)	(\$728,636)	(\$730,846)	(\$2,883,492)		
8 INTEREST PROVISION-THIS PERIOD (21)	\$599	(\$6)	(\$417)	\$365	\$2,076	\$2,669	\$2,839	\$2,724	\$2,535	\$2,043	\$1,093	(\$99)	\$16,422		
8a ADJUST PRIOR MONTHS' INTEREST															
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$998,210	(\$39,619)	\$29,823	(\$598,068)	\$1,063,713	\$1,583,550	\$1,735,192	\$1,667,837	\$1,604,254	\$1,440,000	\$1,013,385	\$299,481	\$998,210		
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$13,449	\$13,449	\$13,449	\$13,449	\$13,449	\$13,449	\$13,449	\$13,639	\$13,639	\$13,639	\$13,639	\$13,639	\$162,336		
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	\$1,288,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a+10b)	(\$39,619)	\$29,823	(\$598,068)	\$1,063,713	\$1,583,550	\$1,735,192	\$1,667,837	\$1,604,254	\$1,440,000	\$1,013,385	\$299,481	(\$417,825)	(\$417,825)		
INTEREST PROVISION															
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	\$998,210	(\$39,619)	\$29,823	(\$598,068)	\$1,063,713	\$1,583,550	\$1,735,192	\$1,667,837	\$1,604,254	\$1,440,000	\$1,013,385	\$299,481			
13 ENDING TRUE-UP BEFORE INTEREST (12+10b+7-5)	(\$40,218)	\$29,829	(\$597,651)	\$1,063,348	\$1,581,474	\$1,732,523	\$1,664,998	\$1,601,530	\$1,437,465	\$1,011,343	\$298,388	(\$417,726)			
14 TOTAL (12+13)	\$957,992	(\$9,790)	(\$567,829)	\$465,279	\$2,645,187	\$3,316,073	\$3,400,189	\$3,269,367	\$3,041,719	\$2,451,343	\$1,311,773	(\$118,245)			
15 AVERAGE (50% OF 14)	\$478,996	(\$4,895)	(\$283,915)	\$232,641	\$1,322,594	\$1,658,037	\$1,700,095	\$1,634,683	\$1,520,860	\$1,225,671	\$655,887	(\$59,123)			
16 INTEREST RATE - FIRST DAY OF MONTH	0.01490	0.01500	0.01660	0.01860	0.01900	0.01860	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000			
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.01500	0.01660	0.01860	0.01900	0.01860	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000			
18 TOTAL (16+17)	0.02990	0.03160	0.03520	0.03760	0.03760	0.03860	0.04000	0.04000	0.04000	0.04000	0.04000	0.04000			
19 AVERAGE (50% OF 18)	0.01495	0.01580	0.01760	0.01880	0.01880	0.01930	0.02000	0.02000	0.02000	0.02000	0.02000	0.02000			
20 MONTHLY AVERAGE (19/12 Months)	0.00125	0.00132	0.00147	0.00157	0.00157	0.00161	0.00167	0.00167	0.00167	0.00167	0.00167	0.00167			
21 INTEREST PROVISION (15x20)	599	(6)	(417)	365	2,076	2,669	2,839	2,724	2,535	2,043	1,093	(99)			

* 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 2019 Through DECEMBER 2019					
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	4,256,366		4,256,366		\$6,732	\$1,376,404	\$2,596	32.55670
Feb	Various	Sys/End-Use	FTS	3,531,185		3,531,185		\$5,589	\$1,253,243	\$2,154	35.71001
Mar	Various	Sys/End-Use	FTS	3,582,657		3,582,657		\$5,683	\$1,376,404	\$2,185	38.63813
Apr	Various	Sys/End-Use	FTS	2,931,393		2,931,393		\$4,646	\$798,502	\$1,788	27.45919
May	Various	Sys/End-Use	FTS	2,855,190		2,855,190		\$4,526	\$691,006	\$1,742	24.42125
June	Various	Sys/End-Use	FTS	2,684,273		2,684,273		\$4,258	\$672,100	\$1,637	25.25804
July	Various	Sys/End-Use	FTS	2,773,323		2,773,323		\$4,392	\$691,006	\$1,692	25.13553
Aug	Various	Sys/End-Use	FTS	2,770,108		2,770,108		\$4,380	\$691,006	\$1,690	25.16419
Sep	Various	Sys/End-Use	FTS	2,706,409		2,706,409		\$4,288	\$672,100	\$1,651	25.05309
Oct	Various	Sys/End-Use	FTS	2,973,569		2,973,569		\$4,705	\$979,934	\$1,814	33.17402
Nov	Various	Sys/End-Use	FTS	3,348,368		3,348,368		\$5,290	\$1,335,314	\$2,043	40.09851
Dec	Various	Sys/End-Use	FTS	3,781,080		3,781,080		\$5,982	\$1,376,404	\$2,306	36.62162
TOTAL				38,193,920		38,193,920		\$60,471	\$11,913,421	\$23,298	31.41125

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 2019		Through		DECEMBER 2019			
		PRIOR PERIOD: JANUARY 17 - DECEMBER 17			CURRENT PERIOD: JANUARY 18 - DECEMBER 18				
		(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE			(5) Col(3)+Col(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	E-2 Line 6	\$21,346,154	A-2 Line 6	\$20,768,244	(\$577,910)	E-2 Line 6	\$21,514,848	\$20,936,938	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-2 Line 7	(\$3,066,742)	A-2 Line 7	(\$1,908,656)	\$1,158,086	E-2 Line 7	(\$2,883,492)	(\$1,725,406)	
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	\$1,276,427	A-2 Line 10b	\$1,276,427	\$0	E-2 Line 10b	\$1,288,700	\$1,288,700	
3 INTEREST PROVISION FOR THIS PERIOD	E-2 Line 8	\$11,424	A-2 Line 8	\$13,881	\$2,457	E-2 Line 8	\$16,422	\$18,879	
4 END OF PERIOD TOTAL NET TRUE-UP	L2+2a+L3	(\$1,778,891)		(\$618,348)	\$1,160,543		(\$1,578,371)	(\$417,828)	

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

COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)		<u>Over / (Under) Recovered</u>		<u>True-up, charge / (credit)</u>
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)		<u>TOTAL TRUE-UP DOLLARS</u>	equals	\$0.01082
LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7)			PROJECTED THERM SALES		\$1.082
LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7)			(\$417,828)		\$/Therm
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)			38,603,220		Cents Per Therm
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)					

* Audit Adjustment

COMPANY: FLORIDA CITY GAS	THERM SALES AND CUSTOMER DATA												SCHEDULE E-5 (REVISED FORM 9/03) Page 1 of 2
	ESTIMATED FOR THE PROJECTED PERIOD:												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
1 RESIDENTIAL	2,182,537	1,703,012	1,603,224	1,130,565	1,046,223	970,917	1,000,982	994,522	966,754	1,115,422	1,431,054	1,740,524	15,885,736
2 GAS LIGHTS	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	17,078
3 COMMERCIAL	2,095,964	1,848,232	2,003,785	1,817,658	1,824,644	1,733,461	1,786,190	1,786,067	1,754,631	1,871,026	1,930,009	2,059,942	22,511,609
4 LARGE COMMERCIAL	18,941	15,618	17,425	15,546	15,900	10,771	15,027	14,995	14,201	16,098	16,382	17,891	188,796
5 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
6 TOTAL FIRM	4,298,866	3,568,285	3,625,857	2,965,193	2,886,190	2,716,573	2,803,623	2,797,008	2,737,009	3,003,969	3,378,868	3,819,780	38,603,220
THERM SALES (INTERRUPTIBLE)													
7 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
8 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
9 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
10 COMMERCIAL TRANSP.	5,438,089	4,318,219	5,093,837	5,095,372	4,322,941	3,787,708	3,787,430	4,156,533	3,568,206	4,655,572	4,548,007	4,739,198	53,511,112
11 SMALL COMMERCIAL TRANSP. FIRM	3,396,905	2,979,423	3,207,511	2,901,393	2,892,590	2,742,763	2,832,260	2,824,890	2,745,884	2,946,305	3,064,203	3,284,316	35,818,442
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.	1,199,811	909,797	989,368	50,133	125,409	44,140	44,319	409,612	300,396	1,353,816	793,522	852,875	7,073,198
19 TOTAL TRANSPORTATION	10,034,805	8,207,439	9,290,716	8,046,898	7,340,939	6,574,611	6,664,009	7,391,034	6,614,486	8,955,694	8,405,732	8,876,390	96,402,752
TOTAL THERMS SALES & TRANSP.	14,333,671	11,775,723	12,916,573	11,012,091	10,229,129	9,291,183	9,467,632	10,188,042	9,351,494	11,959,663	11,784,601	12,696,170	135,005,972
NUMBER OF CUSTOMERS (FIRM)													
20 RESIDENTIAL	102,442	102,524	102,634	102,694	102,802	102,888	102,930	103,010	103,132	103,231	103,358	103,437	102,924
21 GAS LIGHTS	16	16	16	16	16	16	16	16	16	16	16	16	16
22 COMMERCIAL	5,067	5,092	5,119	5,124	5,143	5,152	5,158	5,167	5,195	5,201	5,205	5,214	5,153
23 LARGE COMMERCIAL	1	1	1	1	1	1	1	1	1	1	1	1	1
24 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
25 TOTAL FIRM	107,526	107,633	107,770	107,835	107,962	108,057	108,105	108,194	108,344	108,449	108,580	108,668	108,094
NUMBER OF CUSTOMERS (INTERRUPTIBLE)													
26 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
27 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
28 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
29 COMMERCIAL TRANSP.	99	99	99	99	99	99	99	99	99	98	98	98	99
30 SMALL COMMERCIAL TRANSP. FIRM	2,777	2,777	2,777	2,777	2,779	2,779	2,779	2,780	2,781	2,781	2,782	2,782	2,779
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.	1	1	1	1	1	1	1	1	1	1	1	1	1
38 TOTAL TRANSPORTATION	2,877	2,877	2,877	2,877	2,879	2,879	2,879	2,880	2,881	2,880	2,881	2,881	2,879
TOTAL CUSTOMERS	110,403	110,510	110,647	110,712	110,841	110,936	110,984	111,074	111,225	111,329	111,461	111,549	110,973

COMPANY:		<u>THERM SALES AND CUSTOMER DATA</u>											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2019 through DECEMBER 2019											(REVISED FORM 9/03)	
													Page 2 of 2	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
THERM USE PER CUSTOMER														
39 RESIDENTIAL	21	17	16	11	10	9	10	10	9	11	14	17	154	
40 GAS LIGHTS	89	89	89	89	89	89	89	89	89	89	89	89	1,067	
41 COMMERCIAL	414	363	391	355	355	336	346	346	338	360	371	395	4,369	
42 LARGE COMMERCIAL	18,941	15,618	17,425	15,546	15,900	10,771	15,027	14,995	14,201	16,098	16,382	17,891	188,796	
43 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	
44 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
45 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
46 COMMERCIAL TRANSP.	54,930	43,618	51,453	51,468	43,666	38,260	38,257	41,985	36,042	47,506	46,408	48,359	541,885	
47 SMALL COMMERCIAL TRANSP. FIRM	1,223	1,073	1,155	1,045	1,041	987	1,019	1,016	987	1,059	1,101	1,181	12,888	
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	1,199,811	909,797	989,368	50,133	125,409	44,140	44,319	409,612	300,396	1,353,816	793,522	852,875	7,073,198	

SUPPLEMENTAL EXHIBIT MB-3

Calculation of 2019 PGA Tax Savings Credit

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 4
PARTY: FLORIDA CITY GAS- (DIRECT)
DESCRIPTION: Miguel Bustos MB-3

Purchased Gas Adjustment
Tax Savings Adjustment Calculation

1. ONE-TIME TAX SAVINGS CREDIT (a)		\$304,943
2. TOTAL THERM SALES JAN. 2019 - DEC. 2019 (b)		38,603,220
3. PGA TAX SAVINGS CREDIT (\$/therm)	(ln1/ln2)	0.00790

Notes:

- (a) From Stipulation and Settlement Regarding Remaining Excess Accumulated Deferred Income
- (b) From FCG Ex. MB-2, Schedule E-1, ln. 27 filed at Docket No. 20170003-GU

SUPPLEMENTAL EXHIBIT MB-4

Pro Forma PGA Tariff with 2019 PGA Tax Savings Credit

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 5
PARTY: FLORIDA CITY GAS- (DIRECT)
DESCRIPTION: Miguel Bustos MB-4

RIDER "A"

Purchased Gas Adjustment ("PGA")

Applicable to all Customers taking Sales Service from the Company under all GS, GL, RSG, CSG and NGV Rate Schedules. The PGA Charge, as defined herein, is designed to recover the cost to the Company of purchased gas or fuel used as a substitute for or supplemental to purchased gas including the cost of storing or transporting said gases or fuel, the cost of financial instruments employed to stabilize gas costs, other charges or credits as may result from the operation of other tariff provisions, and taxes and assessments in connection with the purchase and sale of gas.

A. The rate per therm for gas supplied in any billing period shall be adjusted by the Company's expected weighted average cost of gas (WACOG), and other adjustments as specified and approved by the Florida Public Service Commission. The WACOG may not exceed the Commission approved purchased gas cost recovery factor based on estimated gas purchases for the twelve-month period ending December 31st, in accordance with the methodology adopted by the Commission. The factor determined as set forth above shall be multiplied by 1.00503 for regulatory fees, and rounded to the nearest \$0.00001 per therm, to be applied to the total number of therms consumed by the Customer during the billing period.

B. The PGA cap recovery factor approved by the Commission for the billing months of January ~~2018-2019~~ through December ~~2018-2019~~ is ~~\$0.75850X.XXXXX~~ per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

D. Any overrecovery or underrecovery of purchased gas costs by the Company as a result of adjustments made pursuant to the above shall be "trued-up" (refunded to Customer or collected by Company) with interest, during succeeding billing periods as an adjustment to the WACOG, in accordance with the methodology adopted by the Commission, or as such methodology may be amended from time to time by further order of the Commission.

~~D.E.~~ For the billing months of January 2019 through December 2019, the monthly PGA Charge will include a levelized credit of \$0.00790 per therm pursuant to the Stipulation and Settlement Regarding Remaining Excess Accumulated Deferred Income Tax Issues ("2018 EADIT Agreement") in Docket No. 20180154-GU. This monthly credit to the PGA charge will automatically expire on December 31, 2019.

COMPANY:	FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE FINAL FUEL OVER/UNDER RECOVERY FOR THE PERIOD: JANUARY 2017 THROUGH DECEMBER 2017	SCHEDULE A-7	
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2, LINE 3	21,707,425.00
2.	FUEL REVENUES APPLICABLE TO THE PERIOD	A-2, LINE 6	22,599,605.00
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 2 - LINE 1	892,180.00
4.	INTEREST PROVISION FOR THE PERIOD	A-2, LINE 8	4,509.00
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD	LINE 3 + LINE 4	896,689.00
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2017 THROUGH DECEMBER 2017, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2018 THROUGH DECEMBER 2018 PERIOD	E-4, LINE 4, COL. 4	679,138.00
7.	FINAL 2017 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2019 THROUGH DECEMBER 2019 PERIOD	LINE 5 - LINE 6	217,551.00

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 6
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY – (DIRECT)
DESCRIPTION: Geoffrey A. Wight GAW-1

Exhibit _____
Docket No. 20180003-GU
Florida Public Utilities Company
(GAW-1)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 7
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY – (DIRECT)
DESCRIPTION: Geoffrey A. Wight GAW-2

Docket No. 20180003-GU
 Exhibit No. GAW-2
 Page 1 of 6
 Projection Filings and Testimony
 Geoffrey A. Wight

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1	
FLORIDA PUBLIC UTILITIES COMPANY		COST RECOVERY CLAUSE CALCULATION												
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2019 THROUGH DECEMBER 2019														
	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
COST OF GAS PURCHASED														
1	COMMODITY (Pipeline)	\$8,087	\$7,576	\$7,096	\$6,394	\$5,151	\$4,565	\$4,136	\$3,844	\$4,420	\$4,310	\$5,281	\$6,493	\$67,353
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)	\$2,554,773	\$2,005,921	\$1,715,223	\$1,588,321	\$1,426,613	\$1,292,785	\$1,134,050	\$1,081,628	\$1,246,662	\$1,055,351	\$1,516,595	\$1,752,435	\$18,370,357
5	DEMAND	\$2,039,429	\$1,942,361	\$2,040,072	\$1,968,066	\$1,615,605	\$1,540,048	\$1,560,524	\$1,558,447	\$1,545,111	\$1,665,359	\$1,988,474	\$2,019,617	\$21,483,113
6	OTHER	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$600,000
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	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$443,560	\$5,322,722
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 <small>(+1+2+3+4+5+6+10)-(7+8+9)</small>	\$4,193,370	\$3,544,405	\$3,350,434	\$3,148,886	\$2,631,219	\$2,421,194	\$2,282,545	\$2,227,754	\$2,379,960	\$2,310,322	\$3,097,602	\$3,367,774	\$35,246,463
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$1,200	\$500	\$600	\$500	\$600	\$800	\$700	\$700	\$1,100	\$600	\$600	\$600	\$8,500
14	TOTAL THERM SALES	\$4,192,170	\$3,543,905	\$3,349,834	\$3,148,386	\$2,630,619	\$2,420,394	\$2,281,845	\$2,227,054	\$2,378,860	\$2,309,722	\$3,097,002	\$3,367,174	\$35,237,963
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,003,630	3,750,320	3,513,080	3,165,440	2,550,120	2,260,020	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	33,343,550
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	4,003,630	3,750,320	3,513,080	3,165,440	2,550,120	2,260,020	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	33,343,550
19	DEMAND	14,903,250	13,441,680	14,865,740	13,626,000	7,450,540	6,348,300	6,577,270	6,564,560	6,442,500	8,333,730	14,463,600	14,937,970	127,955,140
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES <small>(+17+18+20)-(21+23)</small>	4,003,630	3,750,320	3,513,080	3,165,440	2,550,120	2,260,020	2,047,340	1,903,000	2,188,150	2,133,800	2,614,180	3,214,470	33,343,550
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,950	920	1,250	950	1,060	1,390	1,290	1,310	1,970	1,210	1,080	1,160	15,540
27	TOTAL THERM SALES <small>(For Estimated, 24 - 26)</small>	4,001,680	3,749,400	3,511,830	3,164,490	2,549,060	2,258,630	2,046,050	1,901,690	2,186,180	2,132,590	2,613,100	3,213,310	33,328,010
CENTS PER THERM														
28	COMMODITY (Pipeline) <small>(1/15)</small>	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 <small>(2/16)</small>	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 <small>(3/17)</small>	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) <small>(4/18)</small>	63.811	53.487	48.824	50.177	55.943	57.202	55.391	56.838	56.973	49.459	58.014	54.517	55.094
32	DEMAND <small>(5/19)</small>	13.684	14.450	13.723	14.443	21.684	24.259	23.726	23.740	23.983	19.983	13.748	13.520	16.790
33	OTHER <small>(6/20)</small>	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 <small>(7/21)</small>	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 <small>(8/22)</small>	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 <small>(9/23)</small>	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 <small>(11/24)</small>	104.739	94.509	95.370	99.477	103.180	107.132	111.488	117.065	108.766	108.273	118.492	104.769	105.707
38	NET UNBILLED <small>(12/25)</small>	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 <small>(13/26)</small>	61.538	54.348	48.000	52.632	56.604	57.554	54.264	53.435	55.838	49.587	55.556	51.724	54.698
40	TOTAL COST OF THERM SOLD <small>(11/27)</small>	104.790	94.533	95.404	99.507	103.223	107.197	111.559	117.146	108.864	108.334	118.541	104.807	105.756
41	TRUE-UP (REFUND)/RECOVER <small>(E-4)</small>	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)	(8.181)
42	TOTAL COST OF GAS <small>(40+41)</small>	96.609	86.352	87.223	91.326	95.042	99.016	103.378	108.965	100.683	100.153	110.360	96.626	97.575
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 <small>(42+43)</small>	97.09470	86.78550	87.66151	91.78481	95.51969	99.51401	103.89708	109.51255	101.18879	100.65635	110.91483	97.11154	98.06559
45	PGA FACTOR <small>(ROUNDED TO NEAREST .001)</small>	97.095	86.786	87.662	91.785	95.520	99.514	103.897	109.513	101.189	100.656	110.915	97.112	98.066

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												SCHEDULE E-1/R
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2018 THROUGH JUNE 2018 ESTIMATED JULY 2018 THROUGH DECEMBER 2018												
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	JUN	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)	\$4,388	\$1,593	\$3,020	\$5,568	\$2,139	363	\$4,180	\$3,978	\$4,123	\$4,395	\$5,168	\$6,431	\$45,345
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	\$26,061	\$188,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,530
4	COMMODITY (Other)	\$1,723,386	\$1,111,671	\$670,935	\$664,465	\$826,427	-\$283,342	\$1,004,966	\$993,458	\$1,050,637	\$964,444	\$1,391,494	\$1,962,374	\$12,080,914
5	DEMAND	\$1,402,645	\$1,288,448	\$1,389,872	\$1,297,655	\$1,473,474	\$1,397,137	\$1,312,989	\$1,312,989	\$1,295,677	\$1,414,217	\$1,772,784	\$1,806,001	\$17,163,887
6	OTHER	\$23,602	\$18,061	\$137,931	\$60,879	\$40,762	\$25,475	\$15,417	\$15,417	\$15,417	\$15,417	\$15,417	\$15,413	\$399,208
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	\$155,366	\$155,366	\$155,366	\$155,366	\$155,366	\$155,362	\$932,192
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)	\$3,188,971	\$2,614,599	\$2,207,611	\$2,032,482	\$2,344,462	\$1,141,238	\$2,183,831	\$2,172,121	\$2,212,065	\$2,246,219	\$3,034,559	\$3,641,896	\$29,020,053
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$866	\$1,620	\$934	\$1,080	\$895	\$1,179	\$600	\$600	\$700	\$500	\$500	\$700	\$10,174
14	TOTAL THERM SALES	\$3,601,086	\$2,612,696	\$2,370,953	\$2,630,045	\$1,929,644	\$2,452,066	\$2,183,231	\$2,171,521	\$2,211,365	\$2,245,719	\$3,034,059	\$3,641,196	\$31,083,581
THERMS PURCHASED														
15	COMMODITY (Pipeline)	5,580,040	1,147,730	3,247,730	2,565,790	3,297,080	(760,260)	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	29,075,620
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)	4,260,305	2,653,983	2,989,102	3,252,465	1,837,225	1,310,182	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	30,300,772
19	DEMAND	11,615,092	8,447,689	12,581,447	11,971,451	6,152,816	5,689,669	6,771,330	6,771,330	6,552,900	8,402,550	14,647,200	15,135,440	114,738,914
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0
24	TOTAL PURCHASES (15+16+17+18+19+20)-(21+22+23)	4,260,305	2,653,983	2,989,102	3,252,465	1,837,225	1,310,182	2,069,300	1,969,310	2,041,020	2,175,880	2,558,520	3,183,480	30,300,772
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26	COMPANY USE	1,024	1,916	1,104	1,277	1,058	1,394	1,311	1,256	1,371	1,233	992	1,158	15,093
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	2,067,989	1,968,054	2,039,649	2,174,647	2,557,528	3,182,322	35,839,016
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.079	0.139	0.093	0.217	0.065	(0.048)	0.202	0.202	0.202	0.202	0.202	0.202	0.156
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	0.817
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	40.452	41.887	22.446	20.430	44.982	(21.626)	48.566	50.447	51.476	44.324	54.387	61.642	39.870
32	DEMAND (5/19)	12.076	15.252	11.047	10.840	23.948	24.556	19.390	19.390	19.773	16.831	12.103	11.932	14.959
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)	74.853	98.516	73.855	62.491	127.609	87.105	105.535	110.299	108.380	103.233	118.606	114.400	95.773
38	NET UNBILLED (12+25)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
39	COMPANY USE (13+26)	84.575	84.575	84.574	84.575	84.575	84.575	45.767	47.771	51.058	40.552	50.403	60.449	67.404
40	TOTAL COST OF THERM SOLD (11+27)	72.530	52.606	53.514	61.748	83.488	50.568	105.602	110.369	108.453	103.291	118.652	114.441	80.973
41	TRUE-UP (14)	(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)	70.500	50.576	51.484	59.718	81.458	48.538	103.572	108.339	106.423	101.261	116.622	112.411	78.943
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)	70.85462	50.83007	51.74231	60.01766	81.86730	48.78144	104.09212	108.88338	106.95800	101.77004	117.20806	112.97634	79.34004
45	PGA FACTOR (ROUNDED TO NEAREST .001)	70.855	50.830	51.742	60.018	81.867	48.781	104.092	108.883	106.958	101.770	117.208	112.976	79.340

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2	
FLORIDA PUBLIC UTILITIES COMPANY		ACTUAL JANUARY 2018 THROUGH JUNE 2018 ESTIMATED JULY 2018 THROUGH DECEMBER 2018												
		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	
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$1,723,386	\$1,111,671	\$670,935	\$664,465	\$826,427	(\$283,342)	\$1,004,966	\$993,458	\$1,050,637	\$964,444	\$1,391,494	\$1,962,374	\$12,080,914
2	TRANSPORTATION COST	\$1,465,585	\$1,502,928	\$1,536,676	\$1,368,017	\$1,518,035	\$1,424,580	\$1,178,865	\$1,178,663	\$1,161,428	\$1,281,775	\$1,643,065	\$1,679,522	\$16,939,140
3	TOTAL	\$3,188,971	\$2,614,599	\$2,207,611	\$2,032,482	\$2,344,462	\$1,141,238	\$2,183,831	\$2,172,121	\$2,212,065	\$2,246,219	\$3,034,559	\$3,641,896	\$29,020,053
4	FUEL REVENUES (NET OF REVENUE TAX)	\$3,601,086	\$2,612,696	\$2,370,953	\$2,630,046	\$1,929,644	\$2,452,066	\$2,141,851	\$2,132,170	\$2,170,660	\$2,202,074	\$2,982,641	\$3,577,295	\$30,803,181
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$56,593	\$56,593	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$56,595	\$679,136
6	FUEL REVENUE APPLICABLE TO PERIOD	\$3,657,679	\$2,669,289	\$2,427,548	\$2,686,641	\$1,986,239	\$2,508,661	\$2,198,446	\$2,188,765	\$2,227,255	\$2,258,669	\$3,039,236	\$3,633,890	\$31,482,317
7	TRUE-UP - OVER(Under) - THIS PERIOD	\$468,708	\$54,690	\$219,937	\$654,159	(\$358,223)	\$1,367,423	\$14,615	\$16,644	\$15,190	\$12,450	\$4,677	(\$8,006)	\$2,462,263
8	INTEREST PROVISION -THIS PERIOD	\$1,383	\$1,733	\$2,051	\$2,791	\$2,939	\$3,740	\$4,945	\$4,884	\$4,825	\$4,761	\$4,689	\$4,600	\$43,341
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	\$900,091	\$1,313,589	\$1,313,419	\$1,478,812	\$2,079,166	\$1,667,288	\$2,981,855	\$2,944,820	\$2,909,753	\$2,873,173	\$2,833,789	\$2,786,560	\$900,091
10	TRUE-UP COLLECTED OR (REFUNDED)	(\$56,593)	(\$56,593)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$56,595)	(\$679,136)
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	\$1,313,589	\$1,313,419	\$1,478,812	\$2,079,166	\$1,667,288	\$2,981,855	\$2,944,820	\$2,909,753	\$2,873,173	\$2,833,789	\$2,786,560	\$2,726,559	
INTEREST PROVISION														
12	BEGINNING TRUE-UP	\$900,091	\$1,313,589	\$1,313,419	\$1,478,812	\$2,079,166	\$1,667,288	\$2,981,855	\$2,944,820	\$2,909,753	\$2,873,173	\$2,833,789	\$2,786,560	\$26,082,315
13	ENDING TRUE-UP BEFORE INTEREST	\$1,312,206	\$1,311,686	\$1,476,761	\$2,076,375	\$1,664,349	\$2,978,115	\$2,939,875	\$2,904,869	\$2,868,348	\$2,829,028	\$2,781,871	\$2,721,959	\$27,865,442
14	TOTAL (12+13)	\$2,212,297	\$2,625,275	\$2,790,180	\$3,555,187	\$3,743,515	\$4,645,403	\$5,921,731	\$5,849,689	\$5,778,101	\$5,702,201	\$5,615,660	\$5,508,519	\$53,947,757
15	AVERAGE INTEREST RATE - FIRST DAY OF MONTH	1.49%	1.50%	1.66%	1.86%	1.90%	1.86%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
16	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.50%	1.66%	1.86%	1.90%	1.86%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
17	TOTAL AVERAGE	2.99%	3.16%	3.52%	3.76%	3.76%	3.86%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
18	AVERAGE MONTHLY AVERAGE	0.125%	0.132%	0.147%	0.157%	0.157%	0.161%	0.167%	0.167%	0.167%	0.167%	0.167%	0.167%	
19	INTEREST PROVISION	\$1,383	\$1,733	\$2,051	\$2,791	\$2,939	\$3,740	\$4,945	\$4,884	\$4,825	\$4,761	\$4,689	\$4,600	\$43,341

COMPANY:		PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE										SCHEDULE E-3	
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2019 THROUGH DECEMBER 2019													
MONTH	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM		
							THIRD PARTY	PIPELINE					
JANUARY	VARIOUS	SYS SUPPLY	N/A	4,003,630	0	4,003,630	\$2,554,773	\$58,087	\$1,604,760	INCLUDED IN COST	105.345		
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	3,750,320	0	3,750,320	\$2,005,921	\$57,576	\$1,505,158	INCLUDED IN COST	95.156		
MARCH	VARIOUS	SYS SUPPLY	N/A	3,513,080	0	3,513,080	\$1,715,223	\$57,096	\$1,602,365	INCLUDED IN COST	96.061		
APRIL	VARIOUS	SYS SUPPLY	N/A	3,165,440	0	3,165,440	\$1,588,321	\$56,394	\$1,528,421	INCLUDED IN COST	100.243		
MAY	VARIOUS	SYS SUPPLY	N/A	2,550,120	0	2,550,120	\$1,426,613	\$55,151	\$1,173,705	INCLUDED IN COST	104.131		
JUNE	VARIOUS	SYS SUPPLY	N/A	2,260,020	0	2,260,020	\$1,292,785	\$54,565	\$1,098,094	INCLUDED IN COST	108.205		
JULY	VARIOUS	SYS SUPPLY	N/A	2,047,340	0	2,047,340	\$1,134,050	\$54,136	\$1,118,609	INCLUDED IN COST	112.673		
AUGUST	VARIOUS	SYS SUPPLY	N/A	1,903,000	0	1,903,000	\$1,081,628	\$53,844	\$1,116,532	INCLUDED IN COST	118.340		
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	2,188,150	0	2,188,150	\$1,246,662	\$54,420	\$1,103,128	INCLUDED IN COST	109.874		
OCTOBER	VARIOUS	SYS SUPPLY	N/A	2,133,800	0	2,133,800	\$1,055,351	\$54,310	\$1,224,911	INCLUDED IN COST	109.409		
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	2,614,180	0	2,614,180	\$1,516,595	\$55,281	\$1,549,976	INCLUDED IN COST	119.420		
DECEMBER	VARIOUS	SYS SUPPLY	N/A	3,214,470	0	3,214,470	\$1,752,435	\$56,493	\$1,583,096	INCLUDED IN COST	105.524		
				TOTAL			33,343,550	0	33,343,550	\$18,370,357	\$667,353	\$16,208,753	105.707

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2019 THROUGH DECEMBER 2019				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2017 THROUGH DECEMBER 2017			CURRENT PERIOD: JANUARY 2018 THROUGH DECEMBER 2018	(5) (3)+(4) COMBINED TOTAL TRUE-UP
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	(2) ACTUAL	(3) (2) - (1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS PROJECTED	
1	TOTAL THERM SALES (\$)	\$28,922,680	\$22,599,605	(\$6,323,075)	\$31,482,317	\$25,159,242
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$673,060	\$892,180	\$219,120	\$2,462,263	\$2,681,383
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$2,676	\$4,509	\$1,833	\$43,341	\$45,174
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$675,736	\$896,689	\$220,953	\$2,505,604	\$2,726,557
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$2,726,557
PROJECTED THERM SALES FOR JANUARY 2019 - DECEMBER 2019						33,328,010
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						8.181

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA												SCHEDULE E-5
ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2019 THROUGH DECEMBER 2019														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST														
1	Commodity costs	\$2,554,773	\$2,005,921	\$1,715,223	\$1,588,321	\$1,426,613	\$1,292,785	\$1,134,050	\$1,081,628	\$1,246,662	\$1,055,351	\$1,516,595	\$1,752,435	\$18,370,357
2	Transportation costs	\$1,612,847	\$1,512,734	\$1,609,461	\$1,534,815	\$1,178,856	\$1,102,659	\$1,122,745	\$1,120,376	\$1,107,548	\$1,229,221	\$1,555,257	\$1,589,589	\$16,276,106
3	Hedging costs													
4	(financial settlement)													
5	Other	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$600,000
6	Total	\$4,217,620	\$3,568,655	\$3,374,684	\$3,173,136	\$2,655,469	\$2,445,444	\$2,306,795	\$2,252,004	\$2,404,210	\$2,334,572	\$3,121,852	\$3,392,024	\$35,246,463
PGA THERM SALES														
7	Residential	1,641,488	1,537,631	1,440,363	1,297,829	1,045,549	926,608	839,409	780,230	897,142	874,858	1,071,814	1,317,933	13,670,854
8	Commercial	2,362,142	2,212,689	2,072,717	1,867,610	1,504,571	1,333,412	1,207,931	1,122,770	1,291,009	1,258,942	1,542,366	1,896,537	19,672,696
9	Total	4,003,630	3,750,320	3,513,080	3,165,439	2,550,120	2,260,020	2,047,340	1,903,000	2,188,151	2,133,800	2,614,180	3,214,470	33,343,550
PGA REVENUES														
10	Residential	1,719,281	1,453,205	1,373,678	1,291,042	1,078,800	992,689	935,843	913,379	975,784	947,232	1,270,017	1,380,787	14,331,737
11	Commercial	2,474,089	2,091,199	1,976,756	1,857,843	1,552,419	1,428,505	1,346,702	1,314,375	1,404,177	1,363,090	1,827,585	1,986,986	20,623,726
12	Total	4,193,370	3,544,404	3,350,434	3,148,885	2,631,219	2,421,194	2,282,545	2,227,754	2,379,961	2,310,322	3,097,602	3,367,773	34,955,463
NUMBER OF PGA CUSTOMERS														
13	Residential	55,123	55,217	55,444	55,580	55,543	55,552	55,582	55,694	55,761	55,743	55,877	56,113	667,229
14	Commercial	4,102	4,107	4,106	4,097	4,077	4,061	4,065	4,047	4,035	4,029	4,027	4,041	48,794
50	Total	59,225	59,324	59,550	59,677	59,620	59,613	59,647	59,741	59,796	59,772	59,904	60,154	716,023

EXHIBIT

OF

KANDI M. FLOYD

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 8
PARTY: PEOPLES GAS SYSTEM- (DIRECT)
DESCRIPTION: Kandi M. Floyd KMF-1

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

FOR THE PERIOD: JANUARY 17 THROUGH DECEMBER 17

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'17	\$155,303,120
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'17	\$151,348,695
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'17	(\$3,954,425)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'17	\$8,855
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		(\$3,945,570)
6	ADJUSTMENTS	A-2 Lines10a + 11a, Period To Date Dec.'17	\$20,921
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2017 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'19)	(\$3,924,649)
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '17 THROUGH DECEMBER '17 WHICH WAS INCLUDED IN THE CURRENT JANUARY '18 THROUGH DECEMBER '18 PERIOD	E-4 Line 4, Col. 4, PGACAP'18 (To Be on E4 Line 4, Col. 1, PGACAP'19)	(\$4,594,365)
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'17 THROUGH DECEMBER'17 TO BE INCLUDED IN THE PROJECTED JANUARY '19 THROUGH DECEMBER '19 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'19)	\$669,716

7

**PEOPLES GAS SYSTEM
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2019 - December 2019**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 9
PARTY: PEOPLES GAS SYSTEM- (DIRECT)
DESCRIPTION: Kandi M. Floyd KMF-2

PURCHASED GAS ADJUSTMENT (PGA)

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E-4	Calculation of True-Up Amount for Projected Period - Jan-Dec 2019	22
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ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '19 through DECEMBER '19

Combined For All Rate Classes

	Projection												Projection
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
COST OF GAS PURCHASED													
1 COMMODITY Pipeline	\$38,021	\$35,391	\$36,852	\$28,475	\$22,690	\$18,986	\$18,824	\$17,935	\$17,440	\$18,675	\$22,576	\$29,625	\$305,490
2 NO NOTICE SERVICE	\$49,640	\$44,836	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$432,566
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other	\$5,988,547	\$5,929,746	\$5,161,065	\$3,966,285	\$3,064,831	\$2,622,742	\$2,452,272	\$2,344,388	\$2,391,920	\$2,495,883	\$3,176,760	\$4,288,646	\$43,883,085
5 DEMAND	\$7,583,118	\$7,132,897	\$7,992,995	\$7,101,300	\$6,064,576	\$5,940,992	\$6,232,469	\$6,328,969	\$5,952,007	\$7,573,098	\$8,425,805	\$8,688,994	\$85,017,220
6 OTHER	\$372,952	\$331,318	\$335,813	\$393,796	\$344,803	\$356,302	\$369,724	\$343,591	\$338,947	\$351,724	\$373,947	\$343,594	\$4,256,511
LESS END-USE CONTRACT:													
7 COMMODITY Pipeline	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$686,671	\$652,685	\$576,116	\$618,834	\$521,890	\$516,328	\$469,873	\$444,012	\$502,582	\$409,607	\$495,218	\$569,195	\$6,463,011
10													
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$13,345,607	\$12,821,503	\$12,985,431	\$10,901,853	\$9,006,869	\$8,453,525	\$8,635,275	\$8,622,730	\$8,228,563	\$10,061,632	\$11,537,569	\$12,831,304	\$127,431,861
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	\$13,345,607	\$12,821,503	\$12,985,431	\$10,901,853	\$9,006,869	\$8,453,525	\$8,635,275	\$8,622,730	\$8,228,563	\$10,061,632	\$11,537,569	\$12,831,304	\$127,431,861
THERMS PURCHASED													
15 COMMODITY Pipeline	15,529,148	15,544,442	13,904,397	11,704,943	9,092,996	7,690,074	7,108,664	6,776,024	6,955,380	7,225,400	9,124,626	11,942,104	122,598,198
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other	15,474,796	15,490,037	13,855,732	11,663,975	9,061,171	7,663,159	7,083,784	6,752,307	6,931,037	7,200,111	9,092,690	11,900,307	122,169,106
19 DEMAND	121,232,320	113,865,920	127,346,140	112,464,300	93,169,880	91,444,800	96,097,520	97,667,670	91,685,175	118,386,210	134,379,900	138,579,610	1,336,319,445
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)	15,474,796	15,490,037	13,855,732	11,663,975	9,061,171	7,663,159	7,083,784	6,752,307	6,931,037	7,200,111	9,092,690	11,900,307	122,169,106
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)	15,474,796	15,490,037	13,855,732	11,663,975	9,061,171	7,663,159	7,083,784	6,752,307	6,931,037	7,200,111	9,092,690	11,900,307	122,169,106
CENTS PER THERM													
28 COMMODITY Pipeline (1/15)	0.00245	0.00228	0.00265	0.00243	0.00250	0.00247	0.00265	0.00265	0.00251	0.00258	0.00247	0.00248	0.00249
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)	0.38699	0.38281	0.37249	0.34005	0.33824	0.34225	0.34618	0.34720	0.34510	0.34665	0.34938	0.36038	0.35920
32 DEMAND (5/19)	0.06255	0.06264	0.06277	0.06314	0.06509	0.06497	0.06486	0.06480	0.06492	0.06397	0.06270	0.06270	0.06362
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)	0.86241	0.82773	0.93719	0.93466	0.99401	1.10314	1.21902	1.27701	1.18721	1.39743	1.26888	1.07823	1.04308
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)	0.86241	0.82773	0.93719	0.93466	0.99401	1.10314	1.21902	1.27701	1.18721	1.39743	1.26888	1.07823	1.04308
41 TRUE-UP (E-4)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)	(0.01855)
42 TOTAL COST OF GAS (40+41)	0.84386	0.80918	0.91864	0.91611	0.97546	1.08459	1.20047	1.25846	1.16866	1.37888	1.25033	1.05968	1.02453
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)	0.84810	0.81325	0.92326	0.92072	0.98036	1.09004	1.20651	1.26479	1.17453	1.38581	1.25662	1.06501	1.02968
45 PGA FACTOR ROUNDED TO NEAREST .001	84.810	81.325	92.326	92.072	98.036	109.004	120.651	126.479	117.453	138.581	125.662	106.501	102.968

COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20180003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2019

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '18 THROUGH DECEMBER '18

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)	\$203,145	\$25,163	\$33,576	(\$590,143)	\$44,406	\$58,141	\$71,385	\$87,989	\$72,204	\$50,336	\$49,745	\$74,094	\$180,040
1a COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 NO NOTICE SERVICE	\$49,640	\$44,836	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$432,566
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 COMMODITY Other (THIRD PARTY)	\$16,580,682	\$4,700,286	\$6,381,149	\$4,828,957	\$6,608,283	\$8,796,566	\$10,434,258	\$1,592,719	\$1,776,910	\$1,787,034	\$2,429,497	\$3,605,432	\$69,521,775
5 DEMAND	\$6,007,747	\$5,732,081	\$6,664,211	\$5,809,496	\$4,802,400	\$4,394,586	\$4,605,540	\$5,260,126	\$4,974,551	\$6,550,716	\$7,397,154	\$7,635,656	\$69,834,265
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	\$254,161	\$244,117	\$243,605	\$356,530	\$237,441	\$215,112	\$233,435	\$350,020	\$332,020	\$335,407	\$367,020	\$344,520	\$3,513,387
LESS END-USE CONTRACT													
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 SWING SERVICE REVENUE	\$686,671	\$652,685	\$576,116	\$618,834	\$521,890	\$516,328	\$469,873	\$444,012	\$502,582	\$409,607	\$495,218	\$569,195	\$6,463,011
10													
11 TOTAL COST	\$22,408,705	\$10,093,799	\$12,781,246	\$9,816,837	\$11,202,500	\$12,978,909	\$14,906,603	\$6,878,701	\$6,683,934	\$8,345,744	\$9,781,898	\$11,140,146	\$137,019,021
12 NET UNBILLED	\$3,320,457	(\$1,256,969)	(\$1,915,164)	\$166,707	(\$1,300,898)	(\$719,876)	(\$212,038)	\$0	\$0	\$0	\$0	\$0	(\$1,917,781)
13 COMPANY USE	(\$8,945)	\$22,995	\$12,941	\$42,910	\$2,143	\$32,488	\$42,937	\$0	\$0	\$0	\$0	\$0	\$147,470
14 TOTAL THERM SALES	\$27,636,666	\$16,225,286	\$10,080,429	\$13,416,897	\$11,062,979	\$13,410,683	\$14,988,379	\$4,856,240	\$6,010,474	\$5,486,003	\$7,930,474	\$10,671,178	\$141,775,687

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COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20180003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2019

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '18 Through DECEMBER '18

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)	37,137,060	12,934,520	20,447,070	14,163,510	19,355,500	25,864,370	31,556,870	39,201,680	32,303,470	21,882,610	21,702,740	32,528,040	309,077,440
15a COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15b COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
15c COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
16 NO NOTICE SERVICE	10,385,000	9,380,000	7,285,000	6,450,000	6,665,000	6,450,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,495,000
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
18 COMMODITY Other (THIRD PARTY)	42,247,645	12,833,102	24,480,759	18,503,843	23,567,212	30,491,816	36,300,552	6,356,718	6,674,439	6,778,187	9,002,471	11,235,284	228,472,027
19 DEMAND	105,688,530	97,320,610	123,277,200	107,205,400	89,066,710	79,478,400	82,953,000	90,737,000	85,824,375	112,381,820	128,072,400	132,224,610	1,234,230,055
19a DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19b DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
19c DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0
23 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL PURCHASES (17+18)	42,247,645	12,833,102	24,480,759	18,503,843	23,567,212	30,491,816	36,300,552	6,356,718	6,674,439	6,778,187	9,002,471	11,235,284	228,472,027
25 NET UNBILLED	3,080,258	(1,305,575)	(1,807,341)	179,607	(1,401,558)	(663,549)	(236,794)	0	0	0	0	0	(2,154,952)
26 COMPANY USE	18,798	51,800	38,912	21,260	19,300	102,762	50,552	0	0	0	0	0	303,385
27 TOTAL THERM SALES (24-26)	34,125,373	25,107,070	18,732,103	21,793,644	23,082,309	31,066,589	36,433,149	6,356,718	6,674,439	6,778,187	9,002,471	11,235,284	230,397,336

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COMPANY: PEOPLES GAS SYSTEM

PURCHASED GAS ADJUSTMENT

Docket No. 20180003-GU

SCHEDULE E-1/R

COST RECOVERY CLAUSE CALCULATION

PGA CAP 2019

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY '18 Through DECEMBER '18

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)	0.00547	0.00195	0.00164	(0.04167)	0.00229	0.00225	0.00226	0.00224	0.00224	0.00230	0.00229	0.00228	0.00058
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)	0.39246	0.36626	0.26066	0.26097	0.28040	0.28849	0.28744	0.25056	0.26623	0.26364	0.26987	0.32090	0.30429
32	DEMAND	(5/19)	0.05684	0.05890	0.05406	0.05419	0.05392	0.05529	0.05552	0.05797	0.05796	0.05829	0.05776	0.05775	0.05658
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)	0.53041	0.78654	0.52209	0.53053	0.47534	0.42565	0.41064	1.08212	1.00142	1.23126	1.08658	0.99153	0.59972
38	NET UNBILLED	(12/25)	1.07798	0.96277	1.05966	0.92818	0.92818	1.08489	0.89545	0.00000	0.00000	0.00000	0.00000	0.00000	0.88994
39	COMPANY USE	(13/26)	(0.47583)	0.44392	0.33256	2.01833	0.11102	0.31615	0.84937	0.00000	0.00000	0.00000	0.00000	0.00000	0.48608
40	TOTAL COST OF THERMS SOLD	(11/27)	0.65666	0.40203	0.68232	0.45044	0.48512	0.41778	0.40915	1.08212	1.00142	1.23126	1.08658	0.99153	0.59471
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)	0.68735	0.43272	0.71301	0.48113	0.51581	0.44847	0.43984	1.11281	1.03211	1.26195	1.11727	1.02222	0.62540
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)	0.69081	0.43490	0.71659	0.48356	0.51840	0.45072	0.44205	1.11840	1.03730	1.26830	1.12289	1.02736	0.62854
45	PGA FACTOR ROUNDED TO NEAREST .001		69.081	43.490	71.659	48.356	51.840	45.072	44.205	111.840	103.730	126.830	112.289	102.736	62.854

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-2

CALCULATION OF TRUE-UP AMOUNT

Docket No. 20180003-GU
PGA CAP 2019
Exhibit KMF-2, Page 1 of 1

FOR THE CURRENT PERIOD: JANUARY '18 THROUGH DECEMBER '18

	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	\$16,589,627	\$4,677,291	\$6,368,208	\$4,786,047	\$6,606,141	\$8,764,078	\$10,391,320	\$1,592,719	\$1,776,910	\$1,787,034	\$2,429,497	\$3,605,432	\$69,374,305
2 TRANSPORTATION COST	5,828,023	5,393,512	6,400,097	4,987,880	4,594,217	4,182,343	4,472,345	5,285,982	4,907,024	6,558,710	7,352,401	7,534,714	67,497,247
3 TOTAL	22,417,650	10,070,804	12,768,305	9,773,926	11,200,357	12,946,421	14,863,665	6,878,701	6,683,934	8,345,744	9,781,898	11,140,146	136,871,552
4 FUEL REVENUES (NET OF REVENUE TAX)	27,636,666	16,225,286	10,080,429	13,416,897	11,062,979	13,410,683	14,988,379	4,856,240	6,010,474	5,486,003	7,930,474	10,671,178	141,775,687
5 TRUE-UP REFUNDED/(COLLECTED)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,032)	(292,029)	(3,504,381)
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	27,344,634	15,933,254	9,788,397	13,124,865	10,770,947	13,118,651	14,696,347	4,564,208	5,718,442	5,193,971	7,638,442	10,379,149	138,271,306
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	4,926,984	5,862,451	(2,979,909)	3,350,938	(429,410)	172,230	(167,319)	(2,314,493)	(965,492)	(3,151,774)	(2,143,456)	(760,997)	1,399,753
8 INTEREST PROVISION-THIS PERIOD (21)	(285)	7,008	10,442	11,887	14,614	15,470	16,526	14,987	12,788	9,894	6,024	4,119	123,474
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(2,834,666)	2,384,065	8,545,556	5,868,121	9,522,978	9,400,214	9,953,194	10,094,426	8,086,952	7,426,280	4,576,432	2,731,032	(2,834,666)
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	292,032	292,032	292,032	292,032	292,032	292,032	292,032	292,032	292,032	292,032	292,032	292,029	3,504,381
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)	2,384,065	8,545,556	5,868,121	9,522,978	9,400,214	9,879,946	10,094,433	8,086,952	7,426,280	4,576,432	2,731,032	2,266,183	2,192,942
11a REFUNDS FROM PIPELINE	0	0	0	0	0	73,248	(7)	0	0	0	0	0	73,241
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	2,384,065	8,545,556	5,868,121	9,522,978	9,400,214	9,953,194	10,094,426	8,086,952	7,426,280	4,576,432	2,731,032	2,266,183	\$2,266,183
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	(2,834,666)	2,384,065	8,545,556	5,868,121	9,522,978	9,400,214	9,953,194	10,094,426	8,086,952	7,426,280	4,576,432	2,731,032	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	2,384,350	8,538,548	5,857,679	9,511,091	9,385,600	9,937,724	10,077,900	8,071,965	7,413,492	4,566,538	2,725,008	2,262,064	
14 TOTAL (12+13)	(450,316)	10,922,613	14,403,235	15,379,212	18,908,578	19,337,938	20,031,094	18,166,391	15,500,444	11,992,818	7,301,440	4,993,096	
15 AVERAGE (50% OF 14)	(225,158)	5,461,306	7,201,617	7,689,606	9,454,289	9,668,969	10,015,547	9,083,196	7,750,222	5,996,409	3,650,720	2,496,548	
16 INTEREST RATE - FIRST DAY OF MONTH	1.58	1.46	1.62	1.86	1.85	1.86	1.98	1.98	1.98	1.98	1.98	1.98	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.46	1.62	1.86	1.85	1.86	1.98	1.98	1.98	1.98	1.98	1.98	1.98	
18 TOTAL (16+17)	3.040	3.080	3.480	3.710	3.710	3.840	3.960	3.960	3.960	3.960	3.960	3.960	
19 AVERAGE (50% OF 18)	1.520	1.540	1.740	1.855	1.855	1.920	1.980	1.980	1.980	1.980	1.980	1.980	
20 MONTHLY AVERAGE (19/12 Months)	0.12667	0.12833	0.14500	0.15458	0.15458	0.16000	0.16500	0.16500	0.16500	0.16500	0.16500	0.16500	
21 INTEREST PROVISION (15x20)	(\$285)	\$7,008	\$10,442	\$11,887	\$14,614	\$15,470	\$16,526	\$14,987	\$12,788	\$9,894	\$6,024	\$4,119	

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DOCKET NO. 20180003-GU
PGA 2019 CAP FACTOR
EXHIBIT KMF-2, SCHEDULE E-2

COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-3

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

Docket No. 20180003-GU
PGA CAP 2019
Exhibit KMF-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD OF:

JANUARY '19 THROUGH DECEMBER '19

(A)	(B) PURCHASED FROM	(C) PURCHASED FOR	(D) SCH TYPE	(E) SYSTEM SUPPLY	(F) END USE	(G) TOTAL PURCHASED	(H) (I) COMMODITY COST		(J) DEMAND COST	(K) OTHER CHARGES ACA/FUEL	(L) TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
							1	FGT			
2	FGT	PGS	FTS-2 COMM	8,425,562		8,425,562		\$18,283			\$0.217
3	FGT	PGS	FTS-1 DEMAND	655,282,615		655,282,615			\$36,107,257		\$5.510
4	FGT	PGS	FTS-2 DEMAND	148,050,280		148,050,280			\$9,123,171		\$6.162
5	FGT	PGS	FTS-3 DEMAND	108,425,200		108,425,200			\$10,734,095		\$9.900
6	FGT	PGS	NO NOTICE	90,495,000		90,495,000			\$432,566		\$0.478
7	SONAT	PGS	SONAT COMM	10,137,441		10,137,441		\$63,156			\$0.623
8	SONAT	PGS	SONAT DEMAND	208,411,350		208,411,350			\$9,779,738		\$4.693
9	GULFSTREAM	PGS	GULFSTREAM COMM	42,640,636		42,640,636		\$90,825			\$0.213
10	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,000		129,280,000			\$7,204,599		\$5.573
11	SEACOAST	PGS	SEACOAST DEMAND	13,870,000		13,870,000			\$388,360		\$2.800
12	SABAL TRAIL	PGS	SABAL TRAIL DEMAND	73,000,000		73,000,000			\$11,680,000		\$0.000
13	THIRD PARTY	PGS	COMMODITY	122,169,106		122,169,106	\$43,883,085				\$35.920
14	FGT	PGS	BAL. CHGS./OTHER	0		0				\$4,256,511	\$0.000
15	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,463,011)	\$0.000
16	TOTAL			1,671,581,749	0	1,671,581,749	\$43,883,085	\$305,490	\$85,449,786	(\$2,206,500)	\$7.623

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COMPANY: PEOPLES GAS SYSTEM
SCHEDULE E-4

CALCULATION OF TRUE-UP AMOUNT
PROJECTED PERIOD

Docket No. 20180003-GU
PGA CAP 2019
Exhibit KMF-2, Page 1 of 1

ESTIMATED FOR THE PROJECTED PERIOD: JANUARY '19 through DECEMBER '19

	PRIOR PERIOD: JAN '17 - DEC '17			CURRENT PERIOD: JAN '18 - DEC '18	
	(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 \$	\$114,706,533	\$151,348,695	\$36,642,162	\$138,271,306	\$174,913,468
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$4,623,487)	(\$3,954,425)	\$669,062	\$1,399,753	\$2,068,814
2a MISCELLANEOUS ADJUSTMENTS	\$20,766	\$20,921	\$155	\$73,241	\$73,396
3 INTEREST PROVISION FOR THIS PERIOD	\$8,356	\$8,855	\$499	\$123,474	\$123,973
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0
4 END OF PERIOD TOTAL NET TRUE-UP	(\$4,594,365)	(\$3,924,649)	\$669,716	\$1,596,468	\$2,266,183

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'17 SCHEDULE (A-2)	<u>PROJ. TH. SALES</u>		
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'17			
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'17	<u>\$2,266,183</u>	equals	0.01855
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)	122,169,106		
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)			
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)			

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COMPANY: PEOPLES GAS SYSTEM		THERM SALES AND CUSTOMER DATA										Docket No. 20180003-GU	
SCHEDULE E-5												PGA CAP 2019	
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY '19 Through DECEMBER '19										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	\$5,988,547	\$5,929,746	\$5,161,065	\$3,966,285	\$3,064,831	\$2,622,742	\$2,452,272	\$2,344,388	\$2,391,920	\$2,495,883	\$3,176,760	\$4,288,646	\$43,883,085
2	\$6,984,108	\$6,560,439	\$7,488,553	\$6,541,772	\$5,597,235	\$5,474,481	\$5,813,279	\$5,934,751	\$5,497,696	\$7,214,025	\$7,986,862	\$8,199,064	\$79,292,265
3	\$297,337	\$255,702	\$260,197	\$318,181	\$269,187	\$280,687	\$294,108	\$267,975	\$263,331	\$276,108	\$298,331	\$267,978	\$3,349,122
4	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$33,949	\$407,388
5	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,667	\$41,664	\$500,001
6	\$13,345,608	\$12,821,503	\$12,985,431	\$10,901,854	\$9,006,869	\$8,453,526	\$8,635,275	\$8,622,730	\$8,228,563	\$10,061,632	\$11,537,569	\$12,831,301	\$127,431,861
PGA THERM SALES													
7	10,254,484	10,204,868	8,874,699	7,103,728	5,138,575	4,008,679	3,501,787	3,344,440	3,460,224	3,724,812	5,033,443	7,317,134	71,966,874
8	5,220,311	5,285,168	4,981,032	4,560,247	3,922,596	3,654,480	3,581,997	3,407,867	3,470,812	3,475,299	4,059,247	4,583,173	50,202,230
9	15,474,796	15,490,037	13,855,732	11,663,975	9,061,171	7,663,159	7,083,784	6,752,307	6,931,037	7,200,111	9,092,690	11,900,307	122,169,106
PGA REVENUES													
10	\$8,696,828	\$8,299,109	\$8,193,655	\$6,540,544	\$5,037,654	\$4,369,620	\$4,224,942	\$4,230,014	\$4,064,137	\$5,161,882	\$6,325,125	\$7,792,820	\$72,936,331
11	\$4,648,780	\$4,522,394	\$4,791,776	\$4,361,310	\$3,969,215	\$4,083,906	\$4,410,333	\$4,392,716	\$4,164,426	\$4,899,750	\$5,212,444	\$5,038,481	\$54,495,530
12	\$13,345,608	\$12,821,503	\$12,985,431	\$10,901,854	\$9,006,869	\$8,453,526	\$8,635,275	\$8,622,730	\$8,228,563	\$10,061,632	\$11,537,569	\$12,831,301	\$127,431,861
NUMBER OF CUSTOMERS (Average for YTD)													
13	356,308	358,105	359,884	360,523	360,249	360,441	360,869	360,366	360,333	360,788	362,064	363,714	360,304
14	15,430	15,482	15,543	15,557	15,563	15,594	15,618	15,626	15,639	15,673	15,715	15,781	15,602
15	371,738	373,587	375,428	376,081	375,812	376,035	376,487	375,991	375,972	376,461	377,779	379,495	375,905

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EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2017 through December 2017

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 10
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-1

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:		JANUARY 2017	Through DECEMBER 2017
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$420,047.78
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$513,739.71
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$93,691.93
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$747.06
5	FOR THE PERIOD (3+4)		\$94,438.99
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2017 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2018 PERIOD	E-4 Line 4 Col.4	\$99,056.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2019 PERIOD (5-6)		-\$4,617.01

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Schedule E-1 Exhibit#	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2019		Through DECEMBER 2019											Docket#20180003-GU CAS-2	
COST OF GAS PURCHASED	PROJECTION													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1 COMMODITY (Pipeline)	\$250	\$186	\$178	\$200	\$130	\$119	\$139	\$107	\$128	\$100	\$141	\$184	\$1861	
2 NO NOTICE SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$103,539	\$79,138	\$73,896	\$44,382	\$41,884	\$42,731	\$33,773	\$35,861	\$34,577	\$44,574	\$58,746	\$77,282	\$670,381	
5 DEMAND	\$8,553	\$7,725	\$8,553	\$8,277	\$3,421	\$3,311	\$3,421	\$3,421	\$3,311	\$3,421	\$8,277	\$8,553	\$70,244	
6 OTHER	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$72,000	
LESS END-USE CONTRACT														
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9													\$0	
10													\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$118,342	\$93,048	\$88,626	\$58,859	\$51,435	\$52,161	\$43,332	\$45,389	\$44,016	\$54,095	\$73,164	\$92,019	\$814,486	
12 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	\$0	
13 COMPANY USE	\$21	\$15	\$12	\$17	\$12	\$12	\$16	\$11	\$15	\$11	\$12	\$11	\$167	
14 TOTAL THERM SALES	\$118,320	\$93,033	\$88,614	\$58,841	\$51,423	\$52,149	\$43,316	\$45,378	\$44,001	\$54,084	\$73,152	\$92,007	\$814,319	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,388	
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)	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,388	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	43	31	27	34	24	24	32	23	29	22	25	23	336.67	
27 TOTAL THERM SALES	114,990	85,457	81,771	92,206	59,992	54,714	63,894	49,255	59,014	45,944	65,127	84,688	857,052	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	
29 NO NOTICE SERVICE (2/16)														
30 SWING SERVICE (3/17)														
31 COMMODITY (Other) (4/18)	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	
32 DEMAND (5/19)	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	
33 OTHER (6/20)														
LESS END-USE CONTRACT														
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36 (9/23)														
37 TOTAL COST (11/24)	1.02877	1.08844	1.08347	0.63810	0.85703	0.95291	0.67785	0.92108	0.74549	1.17685	1.12298	1.08627	0.94996	
38 NET UNBILLED (12/25)														
39 COMPANY USE (13/26)	0.50000	0.50016	0.44256	0.49985	0.50000	0.50000	0.50015	0.50000	0.50017	0.50000	0.50000	0.50000	0.49541	
40 TOTAL THERM SALES (11/27)	1.02915	1.08883	1.08383	0.63834	0.85737	0.95333	0.67819	0.92151	0.74586	1.17741	1.12341	1.08656	0.95033	
41 TRUE-UP (E-2)	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	-0.13927	
42 TOTAL COST OF GAS (40+41)	0.88988	0.94957	0.94457	0.49907	0.71810	0.81406	0.53893	0.78224	0.60659	1.03814	0.98414	0.94729	0.81107	
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)	0.89436	0.95434	0.94932	0.50158	0.72171	0.81816	0.54164	0.78618	0.60964	1.04336	0.98909	0.95206	0.81515	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.894	0.954	0.949	0.502	0.722	0.818	0.542	0.786	0.61	1.043	0.989	0.952	0.815	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 11
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-2

COMPANY: ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT											Schedule E-2		
FOR THE CURRENT PERIOD:		JANUARY 2018					Through						DECEMBER 2018		Exhibit#
		-----ACTUAL-----						-----REVISED PROJECTION-----						TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD	
TRUE-UP CALCULATION															
1	PURCHASED GAS COST	\$67,263	\$28,625	\$28,621	\$20,770	\$17,053	\$16,395	\$17,428	\$22,940	\$22,004	\$28,764	\$34,377	\$44,157	\$348,399	
2	TRANSPORTATION COST	\$8,574	\$13,660	\$13,578	\$8,791	\$8,864	\$10,118	\$10,092	\$9,531	\$9,416	\$9,559	\$14,442	\$14,765	\$131,390	
3	TOTAL	\$75,837	\$42,285	\$42,199	\$29,562	\$25,917	\$26,513	\$27,520	\$32,471	\$31,420	\$38,323	\$48,819	\$58,922	\$479,788	
4	FUEL REVENUES (NET OF REVENUE TAX)	\$86,821	\$42,530	\$38,544	\$49,549	\$31,250	\$32,455	\$25,893	\$32,471	\$31,420	\$38,323	\$48,819	\$58,922	\$516,997	
5	TRUE-UP (COLLECTED) OR REFUNDED	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$84,722	
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$93,881	\$49,590	\$45,604	\$56,609	\$38,311	\$39,515	\$32,954	\$39,531	\$38,480	\$45,383	\$55,879	\$65,982	\$601,719	
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$18,044	\$7,305	\$3,405	\$27,047	\$12,393	\$13,002	\$5,433	\$7,060	\$7,060	\$7,060	\$7,060	\$7,060	\$121,931	
8	INTEREST PROVISION-THIS PERIOD (21)	\$107	\$120	\$132	\$154	\$174	\$188	\$197	\$194	\$195	\$195	\$195	\$196	\$2,045	
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	\$80,105	\$91,196	\$91,561	\$88,037	\$108,178	\$113,684	\$119,814	\$118,384	\$118,579	\$118,773	\$118,968	\$119,164	\$80,105	
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$7,060	-\$84,722	
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)	\$91,196	\$91,561	\$88,037	\$108,178	\$113,684	\$119,814	\$118,384	\$118,579	\$118,773	\$118,968	\$119,164	\$119,359	\$119,359	
INTEREST PROVISION															
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$80,105	\$91,196	\$91,561	\$88,037	\$108,178	\$113,684	\$119,814	\$118,384	\$118,579	\$118,773	\$118,968	\$119,164		
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$91,089	\$91,440	\$87,905	\$108,024	\$113,511	\$119,627	\$118,187	\$118,384	\$118,579	\$118,773	\$118,968	\$119,164		
14	TOTAL (12+13)	\$171,194	\$182,636	\$179,466	\$196,061	\$221,688	\$233,311	\$238,002	\$236,769	\$237,157	\$237,547	\$237,937	\$238,327		
15	AVERAGE (50% OF 14)	\$85,597	\$91,318	\$89,733	\$98,030	\$110,844	\$116,656	\$119,001	\$118,384	\$118,579	\$118,773	\$118,968	\$119,164		
16	INTEREST RATE - FIRST DAY OF MONTH	1.49	1.50	1.66	1.86	1.90	1.86	2.00	1.97	1.97	1.97	1.97	1.97		
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	1.50	1.66	1.86	1.90	1.86	2.00	1.97	1.97	1.97	1.97	1.97	1.97		
18	TOTAL (16+17)	2.99	3.16	3.52	3.76	3.76	3.86	3.97	3.94	3.94	3.94	3.94	3.94		
19	AVERAGE (50% OF 18)	1.495	1.58	1.76	1.88	1.88	1.93	1.985	1.97	1.97	1.97	1.97	1.97		
20	MONTHLY AVERAGE (19/12 Months)	0.125	0.132	0.147	0.157	0.157	0.161	0.165	0.164	0.164	0.164	0.164	0.164		
21	INTEREST PROVISION (15x20)	107	120	132	154	174	188	197	194	195	195	195	196	\$2,045	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 12
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-3

COMPANY: ST. JOE NATURAL GAS COMPANY		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				SCHEDULE E-3 Exhibit# _____					
ESTIMATED FOR THE PROJECTED PERIOD OF:		JANUARY 2019		Through		DECEMBER 2019		Docket#20180003-GU CAS-4			
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	207,078		207,078	\$103,539.00	\$249.62	\$8,552.90	\$6,000.00	57.15
2 FEB	VARIOUS	SYSTEM	NA	158,275		158,275	\$79,137.50	\$185.51	\$7,725.20	\$6,000.00	58.79
3 MAR	VARIOUS	SYSTEM	NA	147,791		147,791	\$73,895.50	\$177.50	\$8,552.90	\$6,000.00	59.97
4 APR	VARIOUS	SYSTEM	NA	88,763		88,763	\$44,381.50	\$200.16	\$8,277.00	\$6,000.00	66.31
5 MAY	VARIOUS	SYSTEM	NA	83,768		83,768	\$41,884.00	\$130.23	\$3,421.16	\$6,000.00	61.40
6 JUN	VARIOUS	SYSTEM	NA	85,462		85,462	\$42,731.00	\$118.78	\$3,310.80	\$6,000.00	61.03
7 JUL	VARIOUS	SYSTEM	NA	67,545		67,545	\$33,772.50	\$138.72	\$3,421.16	\$6,000.00	64.15
8 AUG	VARIOUS	SYSTEM	NA	71,722		71,722	\$35,861.00	\$106.93	\$3,421.16	\$6,000.00	63.28
9 SEP	VARIOUS	SYSTEM	NA	69,154		69,154	\$34,577.00	\$128.12	\$3,310.80	\$6,000.00	63.65
10 OCT	VARIOUS	SYSTEM	NA	89,148		89,148	\$44,574.00	\$99.75	\$3,421.16	\$6,000.00	60.68
11 NOV	VARIOUS	SYSTEM	NA	117,492		117,492	\$58,746.00	\$141.38	\$8,277.00	\$6,000.00	62.27
12 DEC	VARIOUS	SYSTEM	NA	154,564		154,564	\$77,282.00	\$183.82	\$8,552.90	\$6,000.00	59.53
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				1,340,762	0	1,340,762	\$670,381.00	\$1,860.53	\$70,244.14	\$72,000.00	60.75

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 13
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-4

COMPANY: ST JOE NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Schedule E-4 Exhibit# _____ Docket#20180003-GU St. Joe Natural Gas Company CAS-5	
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2019				Through DECEMBER 2019		
		PRIOR PERIOD: JAN 17 - DEC 17		CURRENT PERIOD: JAN 18 - DEC 18		
	(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 \$556,649	A-2 Line 6 \$513,740	Col.2 - Col.1 -\$42,909	E-2 Line 6 \$601,719	Col.3 + Col.4 \$558,810	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$98,343	A-2 Line 7 \$93,692	Col.2 - Col.1 -\$4,651	E-2 Line 7 \$121,931	Col.3 + Col.4 \$117,280	
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$713	A-2 Line 8 \$747	Col.2 - Col.1 \$34	E-2 Line 8 \$2,045	Col.3 + Col.4 \$2,079	
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$99,056	Line 2 + Line 3 \$94,439	Col.2 - Col.1 -\$4,617	Line 2 + Line 3 \$123,976	Col.3 + Col.4 \$119,359	
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)	\$119,359.26	=	0.13927		
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)	857,052				

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 14
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-5

COMPANY:		ST JOE NATURAL GAS											THERM SALES AND CUSTOMER DATA		SCHEDULE E-5			
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2019					Through:						DECEMBER 2019				Exhibit#	
													Docket#20180003-GU					
													CAS-6					
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL					
THERM SALES (FIRM)																		
RS-1 (Residential 0 - 149)	11,843	9,108	9,316	11,048	6,910	6,681	8,151	6,424	7,144	5,479	7,437	9,436	98,977					
RS-2 (Residential 150-299)	26,591	19,438	17,587	18,678	11,209	10,485	11,931	9,093	11,449	8,827	12,735	18,155	176,178					
RS-3 (Residential 300-UP)	35,640	24,946	19,790	21,402	11,298	9,694	11,029	8,170	10,426	8,058	13,407	22,170	196,030					
GS-1 (Commercial <2000)	9,129	5,877	5,147	7,241	5,342	4,356	5,298	4,151	4,644	3,315	5,348	7,021	66,869					
GS-2 (Commercial 2000-24,999)	22,140	17,718	20,002	24,413	17,739	15,457	18,319	14,199	15,871	12,067	16,796	18,126	212,847					
GS-4 (Commercial 25000-)	9,689	8,400	9,956	9,459	7,518	8,065	9,198	7,241	9,509	8,220	9,429	9,803	106,487					
TOTAL FIRM SALES	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,388					
THERM SALES TRANSPORTATION																		
FTS-4													0					
FTS-5													0					
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0					
TOTAL THERM SALE	115,032	85,487	81,798	92,241	60,016	54,738	63,926	49,278	59,043	45,966	65,152	84,711	857,388					
NUMBER OF CUSTOMERS (FIRM)																		
RS-1 (Residential 0 - 149)	1,141	1,104	1,224	1,222	1,217	1,216	1,199	1,211	1,123	1,201	1,206	1,205	1,189					
RS-2 (Residential 150-299)	1,011	1,017	991	990	985	983	972	991	981	987	998	995	992					
RS-3 (Residential 300-UP)	692	686	590	597	592	591	586	589	586	585	596	600	608					
GS-1 (Commercial <2000)	169	166	171	173	171	169	169	171	167	168	169	169	169					
GS-2 (Commercial 2000-24,999)	39	39	35	36	35	36	36	36	36	36	36	36	36					
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1					
TOTAL FIRM	3,053	3,013	3,012	3,019	3,001	2,996	2,963	2,999	2,894	2,978	3,006	3,006	2,995					
NUMBER OF CUSTOMERS (TRANSP)																		
FTS-4													0					
FTS-5													0					
TOTAL TRANSPORT	0	0	0	0	0	0	0	0	0	0	0	0	0					
TOTAL THERM SALES	3,053	3,013	3,012	3,019	3,001	2,996	2,963	2,999	2,894	2,978	3,006	3,006	2,995					
THERM USE PER CUSTOMER																		
RS-1 (Residential 0 - 149)	10	8	8	9	6	5	7	5	6	5	6	8	83					
RS-2 (Residential 150-299)	26	19	18	19	11	11	12	9	12	9	13	18	178					
RS-3 (Residential 300-UP)	52	36	34	36	19	16	19	14	18	14	22	37	323					
GS-1 (Commercial <2000)	54	35	30	42	31	26	31	24	28	20	32	42	395					
GS-2 (Commercial 2000-24,999)	568	454	571	678	507	429	509	394	441	335	467	504	5,858					
GS-4 (Commercial 25000-)	9,689	8,400	9,956	9,459	7,518	8,065	9,198	7,241	9,509	8,220	9,429	9,803	106,487					
FTS-4																		
FTS-5																		

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20180003-GU EXHIBIT: 15
PARTY: ST. JOE NATURAL GAS
COMPANY- (DIRECT)
DESCRIPTION: Charles A. Shoaf CAS-6

COST OF GAS PURCHASED	ACTUAL												REVISED PROJECTION			TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				
1 COMMODITY (Pipeline)	\$130.63	\$73.01	\$94.93	\$130.20	\$128.88	\$116.51	\$117.68	\$110.00	\$105.51	\$137.93	\$164.84	\$211.73	\$1,521.84			
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)	\$67,262.78	\$28,625.39	\$28,621.09	\$20,770.42	\$17,053.26	\$16,395.35	\$17,428.38	\$22,940.00	\$22,004.00	\$28,764.00	\$34,377.00	\$44,157.00	\$348,398.67			
5 DEMAND	\$8,552.89	\$7,725.21	\$8,552.89	\$3,310.79	\$3,421.15	\$3,310.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$65,277.87			
6 OTHER	-\$109.63	\$5,861.61	\$4,930.46	\$5,350.14	\$5,313.99	\$6,690.24	\$6,553.03	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$64,589.84			
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)	\$75,836.67	\$42,285.22	\$42,199.37	\$29,561.55	\$25,917.28	\$26,512.89	\$27,520.24	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	\$479,788.22			
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	\$30.01	\$30.01	\$16.05	\$19.18	\$13.96	\$17.61	\$14.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.29			
14 TOTAL THERM SALES	\$86,820.56	\$42,529.97	\$38,544.18	\$49,548.67	\$31,250.44	\$32,455.21	\$25,893.34	\$32,471.15	\$31,420.31	\$38,323.08	\$48,818.84	\$58,921.63	\$516,997.36			
THERMS PURCHASED																
15 COMMODITY (Pipeline)	140,460	78,510	102,070	60,000	59,390	53,690	54,230	50,690	48,622	63,560	75,961	97,572	884,755			
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)	178,283	80,118	105,500	73,590	58,961	55,782	57,111	52,687	50,538	66,064	78,954	101,416	959,004			
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)	140,460	78,510	102,070	60,000	59,390	53,690	54,230	50,690	48,622	63,560	75,961	97,572	884,755			
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0			
26 COMPANY USE	60	60	32	39	28	35	29	0	0	0	0	0	284			
27 TOTAL THERM SALES	174,514	128,115	77,476	99,364	62,815	65,237	52,047	50,690	48,622	63,560	75,961	97,572	995,972			
CENTS PER THERM																
28 COMMODITY (Pipeline) (1/15)	0.00093	0.00093	0.00093	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00217	0.00172			
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)	0.37728	0.35729	0.27129	0.28225	0.28923	0.29392	0.30517	0.43540	0.43540	0.43540	0.43541	0.43540	0.36329			
32 DEMAND (5/19)	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518			
33 OTHER (6/20)	#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)	0.53992	0.53860	0.41344	0.49269	0.43639	0.49381	0.50747	0.64058	0.64622	0.60294	0.64268	0.60388	0.54228			
38 NET UNBILLED (12/25)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
39 COMPANY USE (13/26)	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.49750			
40 TOTAL THERM SALES (11/27)	0.43456	0.33006	0.54468	0.29751	0.41260	0.40641	0.52876	0.64058	0.64622	0.60294	0.64268	0.60388	0.48173			
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)	0.45194	0.34744	0.56206	0.31489	0.42998	0.42379	0.54614	0.65796	0.66360	0.62032	0.66006	0.62126	0.49911			
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)	0.45421	0.34919	0.56489	0.31647	0.43214	0.42592	0.54889	0.66127	0.66693	0.62344	0.66338	0.62438	0.50162			
45 PGA FACTOR ROUNDED TO NEAREST .001	0.454	0.349	0.565	0.316	0.432	0.426	0.549	0.661	0.667	0.623	0.663	0.624	0.502			

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20180003-GU EXHIBIT: 16
 PARTY: ST. JOE NATURAL GAS
 COMPANY- (DIRECT)
 DESCRIPTION: Charles A. Shoaf CAS-7