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August 6, 2021

BY E-PORTAL

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

Re: Docket No. 20210003-GU –Purchased Gas Adjustment (PGA) True-Up.

Dear Mr. Teitzman:

Attached for electronic filing, please find the Florida City Gas's Petition for Approval of PGA Factor to be Applied for Service During the Period January 2022 through December 2022, along with the Direct Testimony and Exhibit MB-2 of Mr. Miguel Bustos on behalf of Florida City Gas.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions whatsoever.

Sincerely,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment (PGA) True-Up

Docket No. 20210003-GU
Filed: August 6, 2021

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF
PGA FACTOR TO BE APPLIED FOR SERVICE RENDERED
DURING THE PERIOD JANUARY 2022 THROUGH DECEMBER 2022**

Florida City Gas (“FCG” or “the Company”) hereby submits this petition to the Commission requesting approval of a Purchased Gas Adjustment (“PGA”) Factor to be applied during the projected period of January 1, 2022 through December 31, 2022. In support thereof, FCG states as follows:

1. The Company is a natural gas utility with its principal office located at:

Florida City Gas
4045 NW 97th Avenue
Doral, Florida 33178

2. Any pleading, motion, notice, order, or other document required to be served upon FCG or filed by any party to this proceeding should be served upon the following individuals:

Beth Keating
Greg Munson
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
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Christopher Wright
Senior Attorney
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700 Universe Blvd (JB/LAW)
Juno Beach, Florida 33408
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3. The Commission has jurisdiction pursuant to Sections 366.04, 366.05, and 366.06, Florida Statutes (“F.S.”).

4. Natural gas utilities are permitted to seek recovery of the total costs incurred to procure and provide natural gas supply and capacity for their Sales Customers through a reconcilable PGA Factor. *See In re: Investigation of Purchased Gas Adjustment Clauses Utilized by Regulated Natural Gas Distributors*, Order No. 10237, Docket No. 800645-GU, 1981 Fla. PUC

LEXIS 249 (FPSC Aug. 26, 1981); *In re: Surveillance of purchased gas adjustments*, Order No. 11212, Docket No. 820003-GU, 1982 Fla. PUC LEXIS 261 (FPSC Sept. 29, 1982).

5. The Commission has adopted a revised method for calculation and recovery of purchased gas costs by regulated natural gas utilities by means of a maximum levelized PGA Factor that may be charged to Sales Customers for each calendar year commencing January 1 and ending December 31. *See In re: Purchased Gas Adjustment*, Order Nos. 24463 and Order No. 24463-A, Docket No. 19910003-GU, 1191 Fla. PUC LEXIS 680 (FPSC May 17, 1991); *In re: Consideration of change in frequency and timing of hearings*, Order No. 1998-0691-FOF-PU, Docket No. 19980269-PU, 1998 Fla. PUC LEXIS 841 (FPSC May 19, 1998). The Commission has also adopted a method by which a natural gas utility may, at its option, request a mid-course correction if the projected gas costs significantly exceed projected revenues as calculated under the Commission-approved PGA Factor. *See id.*; *see also In Re: Purchased Gas Adjustment (PGA) True-up*, Order No. PSC-1993-0708-FOF-GU, Docket 1993003-GU (FPSC May 10, 1993)

6. FCG herein seeks Commission approval of its PGA Factor for the period January 1, 2022 through December 31, 2022 (the "Projection Period"). Submitted herewith and in support of FCG's proposed PGA Factor is the Direct Testimony of Miguel Bustos and Exhibit MB-2, which consists of Schedules E-1 WINTER, E-1, E-1/R, E-2, E-3, E-4, and E-5.

7. To calculate its proposed PGA Factor, FCG applied the methodology and prescribed schedules adopted by the Commission. The Schedules in FCG Exhibit MB-2 are used to compute the maximum PGA Factor to be applied to bills for gas sold by FCG to its Sales Customers during the twelve-month Projection Period.

8. The final net true-up amount (including interest, adjustments, and the estimated under-recovery included in the 2021 PGA Factor) for the period January 2020 through December 2020 is an over-recovery of \$500,185. *See* FCG Exhibit MB-2, Schedule E-4.

9. The Actual/Estimated True-Up amount (based on actual data for six months and projected data for six months) for the current period January 2021 through December 2021 is an under-recovery of \$1,334,903. *See* FCG Exhibit MB-2, Schedule E-4.

10. The total net true-up for 2020 and 2021 is an under-recovery of \$834,718. *See* FCG Exhibit MB-2, Schedule E-4.

11. The Company estimates the total gas purchases by Sales Customers during the Projection Period will be 42,208,033 therms. Applying the estimated sales to the net true-up results in a PGA true-up factor of 1.978 cents per therm to be applied during the Projection Period. *See* FCG Exhibit MB-2, Schedule E-4.

12. The total estimated cost of gas to be procured and supplied to Sales Customers during the Projection Period is \$28,650,840 *See* FCG Exhibit MB-2, Schedule E-1, line 11.

13. The weighted average cost of gas (WACOG) based on the average of the winter and summer seasons for the Projection Period is 67.88 cents per therm. *See* FCG Exhibit MB-2, Schedule E-1, line 40.

14. Applying the 1.978 cents per therm net true-up factor increases the WACOG during the Projection Period to 69.858 cents per therm. When the regulatory assessment fee is added, this increases the WACOG to 70.209 cents per therm. *See* FCG Exhibit MB-2, Schedule E-1, lines 42 and 44.

15. Using a PGA Factor based on the average of the winter and summer seasons would lead to over or under-recoveries of gas costs in the two seasons. This problem is mitigated by establishing a maximum levelized PGA Factor based on the Company's expected winter cost of gas, thereby reducing the potential for large under-recoveries in the winter season when natural gas supply prices are typically higher. The Company is then able to flex the rate downward in the summer in order to match market conditions and reduce the potential for large over-recoveries in the summer season when natural gas supply prices are typically lower.

16. In order to avoid a large under-recovery in the winter season, FCG has selected a maximum levelized PGA Factor based on the Company's expected winter cost of gas. The maximum levelized PGA Factor based on the Company's expected winter cost of gas is 78.66 cents per therm before the regulatory assessment fees, and 79.055 cents per therm after the regulatory assessment fees. FCG submits that this is the appropriate maximum levelized PGA Factor that FCG may charge its Sales Customers during the Projection Period.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter an order approving the Company's proposed maximum levelized PGA Factor of 79.055 cents per therm for application to Sales Customers' bills beginning the first billing cycle in January 2022 through the last billing cycle December 2022, and continuing until modified by subsequent order of this Commission.

Respectfully submitted this 6th day of August 2021.



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Christopher T. Wright
Fla. Auth. House Counsel No. 1007055
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700 Universe Boulevard (JB/LAW)
Juno Beach, Florida 33408
Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Purchased Gas (PGA) Factor in Docket No. 20210003-GU, along with the Direct Testimony of Mr. Miguel Bustos and Exhibit MB-2, has been furnished by Electronic Mail to the following parties of record this 6th day of August 2021:

Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee FL 32097 mcassel@fpuc.com	MacFarlane Ferguson Law Firm Andrew Brown/Thomas R. Farrior P.O. Box 1531 Tampa, FL 33601-1531 AB@macfar.com trf@macfar.com
Stefanie-Jo Osborn, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 sosborn@psc.state.fl.us	Office of Public Counsel Richard Gentry/Patricia A. Christensen c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee FL 32399-1400 christensen.patty@leg.state.fl.us gentry.richard@leg.state.fl.us
Peoples Gas System Paula Brown/Kandi Floyd/Karen Bramley P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com kfloyd@tecoenergy.com KLBramley@tecoenergy.com	St. Joe Natural Gas Company, Inc. Andy Shoaf Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 Andy@stjoegas.com dstitt@stjoegas.com



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Attorney for Florida City Gas

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA CITY GAS

DIRECT TESTIMONY OF MIGUEL BUSTOS

DOCKET NO. 20210003-GU

(2022 Purchased Gas Adjustment Factor)

AUGUST 6, 2021

- 1 **Q. Please state your name and business address.**
- 2 A. My name is Miguel Bustos. My business address is 4045 NW 97 Avenue, Doral,
3 Florida 33178.
- 4 **Q. By whom are you employed and in what capacity?**
- 5 A. I am employed by Florida City Gas ("FCG" or "Company") as Manager of
6 Governmental & Community Affairs. I have been with the Company for
7 approximately 18 years.
- 8 **Q. What are your responsibilities as Manager of Governmental & Community
9 Affairs?**
- 10 A. I am responsible for managing FCG's Purchased Gas Adjustment clause, the
11 overall strategic design and management of the Company's energy efficiency
12 programs, as well as development of strategies of new business channels and
13 emerging technologies. I am also responsible for providing direction and oversight
14 for the Company's implementation of governmental and community affairs. I have
15 held these responsibilities since 2013.
- 16 **Q. Please describe your prior work experience and responsibilities.**
- 17 A. I began my career at FCG in 2003. I progressed through roles in operations,
18 budgeting, accounting, and business operations. Prior to joining FCG, I was a
19 corporate lead auditor in PricewaterhouseCoopers.
- 20 **Q. What is your educational background?**
- 21 A. I have a Bachelor of Science Degree in Accounting from the National Polytechnic
22 Institute (Mexico City) and completed MBA coursework from the University of
23 Americas.

1 **Q. Please explain the purpose of your testimony.**

2 A. My testimony supports FCG's request for Commission approval of a Purchased
3 Gas Adjustment ("PGA") Factor to be applied during the period of January 1, 2022
4 through December 31, 2022 (the "Projection Period"). My testimony will present
5 the revised projected true-up for the current period January 1, 2021 through
6 December 31, 2021, based on actual data for six months and projected data for
7 six months (the "Actual/Estimated True-Up"). I will then present the development
8 of the proposed maximum PGA Factor to be charged to Sales Customers during
9 the Projection Period.

10 **Q. Has the Company prepared the form prescribed by this Commission for this**
11 **purpose?**

12 A. Yes. Attached to my testimony as Exhibit MB-2 are Schedules E-1, E-1/R, and E-
13 2 through E-5, which are the forms prescribed by Commission Staff. These
14 schedules are used to calculate FCG's Actual/Estimated True-Up for the current
15 period and the maximum PGA Factor for the Projection Period.

16 **Q. Can you explain the method used by the Company to calculate its projection**
17 **of gas costs for the period January 2022 through December 2022?**

18 A. Yes. To calculate its projected gas costs, FCG applied the methodology adopted
19 by the Commission in Order No. PSC-1993-0708-FOF-GU issued on May 10,
20 1993, and modified in Docket No. 19980269-PU on May 19, 1993. Under this
21 methodology, natural gas companies are to project their gas costs each twelve
22 months for the subsequent twelve-month period ending in December. A per therm
23 rate is developed for the weighted average cost of gas ("WACOG") for the

1 projected twelve-month period. However, this rate, which is based on the average
2 of the winter and summer seasons, would lead to over or under-recoveries of gas
3 costs in the two seasons. This problem is mitigated by establishing a maximum
4 levelized PGA Factor, or cap, based on the Company's expected winter cost of
5 gas, thereby reducing the potential for large under-recoveries in the winter season
6 when natural gas supply prices are typically higher. The Company is then able to
7 flex the rate downward in the summer in order to match market conditions and
8 reduce the potential for large over-recoveries in the summer season when natural
9 gas supply prices are typically lower.

10 **Q. What if the actual cost exceeds the maximum rate as projected?**

11 A. If the revised projected gas costs exceed projected recoveries by at least 10%
12 during the twelve-month period, a mid-course correction may formally be
13 requested by the Company.

14 **Q. How are differences between the Company's estimated and actual gas costs
15 treated?**

16 A. The forms prescribed by the Commission take this into consideration. Form E-2
17 calculates the projected differences using estimated figures, and form E-4
18 calculates the final net true-up using actual figures. These under/over recoveries
19 are recovered from or credited to Sales Customers, as appropriate, through a true-
20 up credit/charge included in the PGA Factor billed in the subsequent twelve-month
21 period.

22 **Q. Are any Florida Gas Transmission ("FGT") rate changes projected in this
23 filing?**

1 A. No. On February 1, 2021, FGT filed revised tariffs with the Federal Energy
2 Regulatory Commission ("FERC") in Docket No. RP21-441-000 requesting new
3 rates that, if approved, would apply to FCG. FGT's proposed higher rates will go
4 into effect August 1, 2021, subject to refund pending the FERC's final order
5 approving FGT's rates. At this time it is uncertain what the final FGT rates will be
6 and when they will become effective. Therefore, for purposes of this filing, FCG
7 used the FGT rates in effect on June 1, 2021. Any changes in FGT's FERC-
8 approved rates will be reflected in FCG's Actual True-Up for 2021 and
9 Actual/Estimated True-Up for 2022.

10 **Q. Will FCG incur any costs associated with the FGT rate case at FERC?**

11 A. Yes. The rate increase requested by FGT would apply to gas transportation
12 capacity currently contracted by FCG, which will directly impact the costs paid by
13 Sales Customers through the PGA. FGT's proposed rate increase will also apply
14 to transportation capacity contracted by FCG's direct parent, Florida Power & Light
15 Company ("FPL"), and its affiliate, Gulf Power Company ("Gulf"). Therefore, FCG
16 has intervened in the case and has partnered with FPL and Gulf to collectively
17 participate in the FGT rate case at FERC to ensure that FGT's rate increase is
18 reasonable and prudent. FCG, FPL, and Gulf will allocate the costs incurred to
19 intervene and participate in the FGT rate case based on annual transportation
20 volumes of each entity, which reduces the costs that FCG would otherwise incur if
21 it were to separately participate on its own. The total estimated budget allocated
22 to FCG for the FGT rate case is \$12,000, which is projected to be incurred in 2021.
23 These estimated costs are included as "Other Costs" in FCG's Actual/Estimated

1 True-Up for 2021. The actual costs incurred and allocated to FCG will be included
2 in FCG's Actual True-Up for 2021.

3 **Q. Can you summarize the contents of the schedules submitted as part of this**
4 **filing?**

5 A. Yes. Schedule E-1 shows the Projection Period, January 2022 through December
6 2022. For 2022, the Company projects the total gas purchases by Sales
7 Customers will be 42,208,033 therms (Schedule E-1, Line 27) at a total cost of
8 \$28,650,840 (Schedule E-1, Line 11) with a resulting WACOG of 67.88 cents per
9 therm (Schedule E-1, Line 40) before the application of the true-up factor and the
10 regulatory assessment fee.

11
12 Schedule E-4 shows the final true-up of the revised estimated gas costs and the
13 actual gas costs for the prior period, January 2020 through December 2020, which
14 is an over-recovery of \$500,185 (Schedule E-4, Column 3, Line 4). The final true-
15 up amount is net of interest, adjustments and the estimated under-recovery
16 included in the 2021 PGA Factor. I previously submitted direct testimony and
17 Exhibit MB-1 in support of the final PGA true-up amount for the period January
18 2020 through December 2020.

19
20 The projected true-up for the current period January 2021 through December
21 2021, based on six months actual data and six months projected data, is an under-
22 recovery of \$1,334,903 (Schedule E-4, Column 4, line 4). The total net true-up is
23 an under-recovery of \$834,718 (Schedule E-4, Column 5, Line 4), which results in

1 a true-up factor of 1.978 cents per therm that would be applied during the
2 Projection Period (Schedule E-1, Line 41).

3
4 Applying the net true-up factor increases the WACOG for the Projection Period to
5 69.858 cents per therm (Schedule E-1, Line 42) before the regulatory assessment
6 fee. With the regulatory assessment fee added, the WACOG is 70.209 cents per
7 therm (Schedule E-1, Line 44) based on the average of the winter and summer
8 seasons.

9 **Q. Does the WACOG described above provide a sufficient basis to set the PGA**
10 **Factor for the projection period?**

11 A. No. As explained above, using a PGA Factor based on the average of the winter
12 and summer seasons would lead to over or under-recoveries of gas costs in the
13 two seasons. This problem is mitigated by establishing a maximum levelized PGA
14 Factor, or cap, based on the Company's expected winter cost of gas, which may
15 be flexed downward during the summer season. As shown on Schedule E-1
16 (winter), FCG's maximum levelized PGA Factor based on the Company's
17 projected winter cost of gas is as follows:

18 Winter Average, per Therm

Total Cost (Line 11)	\$16,804,365
Total Therm Sales (Line 27)	21,914,333
(Line 11/ Line 27)	\$ 0.76682
True-up	\$ 0.01978
Before Regulatory Assessment	\$ 0.78660
Revenue Tax Factor	1.00503

Purchased Gas Factor

\$ 0.79055

1

2

As shown above, the maximum levelized PGA Factor based on the Company's

3

expected winter cost of gas is 78.66 cents per therm. With the regulatory

4

assessment fee added, the maximum levelized PGA Factor is 79.055 cents per

5

therm. If approved by the Commission, 79.055 cents per therm would be the

6

maximum PGA Factor that FCG may charge its Sales Customers during the period

7

January 2022 through December 2022.

8

Q. Does this conclude your testimony?

9

A. Yes, it does.

COMPANY:		SCHEDULE E-1						
FLORIDA CITY GAS		(REVISED FORM 9/22/00)						
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		\$0.79055 PGA CAP w/ assessment						
2022 Winter Months								
COST OF GAS PURCHASED	PROJECTION							
	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
1 COMMODITY (Pipeline)	\$13,774	\$14,290	\$15,243	\$16,138	\$15,418	\$14,986	\$89,849	
2 NO NOTICE RESERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3 SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY (Other)	\$1,265,784	\$1,332,939	\$1,452,725	\$1,776,194	\$1,660,497	\$1,546,286	\$9,034,425	
5 DEMAND	\$933,651	\$1,276,771	\$1,316,337	\$1,316,337	\$1,197,445	\$1,316,337	\$7,356,878	
6 OTHER	\$132,095	\$132,700	\$133,602	\$60,235	\$62,921	\$82,860	\$604,413	
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9 MARGIN SHARING	\$45,200	\$45,200	\$45,200	\$50,200	\$47,700	\$47,700	\$281,200	
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,300,104	\$2,711,499	\$2,872,708	\$3,118,704	\$2,888,580	\$2,912,770	\$16,804,365	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE	(\$1,369)	(\$1,555)	(\$1,545)	(\$1,584)	(\$1,536)	(\$1,593)	(\$9,180)	
14 THERM SALES REVENUES	\$2,298,736	\$2,709,944	\$2,871,163	\$3,117,120	\$2,887,044	\$2,911,177	\$16,795,185	
THERMS PURCHASED								
15 COMMODITY (Pipeline)	3,359,473	3,485,365	3,717,909	3,935,997	3,760,387	3,655,203	21,914,333	
16 NO NOTICE RESERVATION	-	-	-	-	-	-	-	
17 SWING SERVICE	-	-	-	-	-	-	-	
18 COMMODITY (Other L15-L20-L26)	3,306,473	3,431,165	3,662,209	3,890,897	3,716,587	3,608,603	21,615,933	
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	55,000	56,200	57,700	47,100	45,800	48,600	310,400	
LESS END-USE CONTRACT	-	-	-	-	-	-	-	
21 COMMODITY (Pipeline)	-	-	-	-	-	-	-	
22 DEMAND	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	
24 TOTAL PURCHASES (+17+18+20)-(21+23)	3,361,473	3,487,365	3,719,909	3,937,997	3,762,387	3,657,203	21,926,333	
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)	3,359,473	3,485,365	3,717,909	3,935,997	3,760,387	3,655,203	21,914,333	
CENTS PER THERM								
28 COMMODITY (Pipeline) (1/15)	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	
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)	\$0.38282	\$0.38848	\$0.39668	0.45650	0.44678	0.42850	0.41795	
32 DEMAND (5/19)	\$0.06415	\$0.06172	\$0.06158	0.06158	0.06202	0.06158	0.06199	
33 OTHER (6/20)	\$2.12900	\$2.09430	\$2.05550	0.96040	1.04630	1.39630	1.94721	
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)	0.68425	0.77752	0.77225	0.79195	0.76775	0.79645	0.76640	
38 NET UNBILLED (12/25)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
39 COMPANY USE (13/26)	0.68425	0.77752	0.77225	0.79195	0.76775	0.79645	0.76640	
40 TOTAL THERM SALES (11/27)	0.68466	0.77797	0.77267	0.79235	0.76816	0.79688	0.76682	
41 TRUE-UP (E-2)	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	
42 TOTAL COST OF GAS (40+41)	0.70444	0.79774	0.79244	0.81213	0.78794	0.81666	0.78660	
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)	0.70798	0.80176	0.79643	0.81622	0.79190	0.82077	0.79055	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.708	0.802	0.796	0.816	0.792	0.821	0.791	

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1	
FLORIDA CITY GAS		COST RECOVERY CLAUSE CALCULATION											(REVISED FORM 9/24/00)	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2022 Through DECEMBER 2022												
COST OF GAS PURCHASED		PROJECTION												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	COMMODITY (Pipeline)	\$16,138	\$15,418	\$14,986	\$14,419	\$14,084	\$13,776	\$13,649	\$13,661	\$13,614	\$13,774	\$14,290	\$15,243	\$173,053
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)	\$1,776,194	\$1,660,497	\$1,546,286	\$1,311,631	\$1,262,323	\$1,252,195	\$1,243,253	\$1,226,571	\$1,218,293	\$1,265,784	\$1,332,939	\$1,452,725	\$16,548,692
5	DEMAND	\$1,316,337	\$1,197,445	\$1,316,337	\$758,095	\$653,832	\$635,545	\$653,832	\$653,832	\$635,545	\$933,651	\$1,276,771	\$1,316,337	\$11,347,561
6	OTHER	\$60,235	\$62,921	\$82,860	\$81,747	\$85,540	\$107,799	\$109,489	\$113,067	\$136,879	\$132,095	\$132,700	\$133,602	\$1,238,934
LESS END-USE CONTRACT														\$0,2688
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	\$50,200	\$47,700	\$47,700	\$47,700	\$67,700	\$67,700	\$67,700	\$67,700	\$67,700	\$45,200	\$45,200	\$45,200	\$657,400
10														
11	TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$3,118,704	\$2,888,580	\$2,912,770	\$2,118,193	\$1,948,079	\$1,941,616	\$1,952,523	\$1,939,432	\$1,946,532	\$2,300,104	\$2,711,499	\$2,872,708	\$28,650,840
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	(\$1,584)	(\$1,536)	(\$1,593)	(\$1,204)	(\$1,134)	(\$1,155)	(\$1,172)	(\$1,163)	(\$1,172)	(\$1,369)	(\$1,555)	(\$1,545)	(\$16,180)
14	THERM SALES REVENUES	\$3,117,120	\$2,887,044	\$2,911,177	\$2,116,989	\$1,946,946	\$1,940,461	\$1,951,351	\$1,938,268	\$1,945,460	\$2,298,736	\$2,709,944	\$2,871,163	\$28,634,659
THERMS PURCHASED														
15	COMMODITY (Pipeline SCH E5 L-6)	3,935,997	3,760,387	3,655,203	3,516,891	3,435,199	3,360,012	3,329,106	3,332,023	3,320,467	3,359,473	3,485,365	3,717,909	42,208,033
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)	3,890,897	3,716,587	3,608,503	3,470,291	3,383,699	3,306,912	3,274,906	3,275,923	3,261,567	3,306,473	3,431,165	3,562,209	41,589,233
19	DEMAND	21,376,050	19,307,400	21,376,500	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	47,100	45,800	48,600	48,600	53,500	55,100	56,200	58,100	60,900	55,000	55,200	57,700	642,800
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)	3,937,997	3,762,387	3,657,203	3,518,891	3,437,199	3,362,012	3,331,106	3,334,023	3,322,467	3,361,473	3,487,365	3,719,909	42,232,033
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)	3,935,997	3,760,387	3,655,203	3,516,891	3,435,199	3,360,012	3,329,106	3,332,023	3,320,467	3,359,473	3,485,365	3,717,909	42,208,033
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410
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)	0.45650	0.44678	0.42850	0.37796	0.37306	0.37866	0.37963	0.37442	0.37353	0.38282	0.38848	0.39668	0.39791
32	DEMAND (5/19)	0.06158	0.06202	0.06158	0.06529	0.06543	0.06572	0.06543	0.06543	0.06572	0.06415	0.06172	0.06158	0.06318
33	OTHER (6/20)	0.96040	1.04630	1.39630	1.37340	1.31850	1.68420	1.68130	1.68790	2.00130	2.12900	2.09430	2.05550	1.92740
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)	0.79195	0.76775	0.79645	0.60195	0.56676	0.57752	0.58615	0.58171	0.58590	0.68425	0.77752	0.77225	0.67841
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)	0.79195	0.76775	0.79645	0.60195	0.56676	0.57752	0.58615	0.58171	0.58590	0.68425	0.77752	0.77225	0.67841
40	TOTAL THERM SALES (11/27)	0.79235	0.76816	0.79688	0.60229	0.56709	0.57786	0.58650	0.58206	0.58625	0.68466	0.77797	0.77267	0.67880
41	TRUE-UP (E-2)	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978	0.01978
42	TOTAL COST OF GAS (40+41)	0.81213	0.78794	0.81666	0.62207	0.58687	0.59764	0.60628	0.60183	0.60503	0.70444	0.79774	0.79244	0.69858
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)	0.81622	0.79190	0.82077	0.62520	0.58982	0.60064	0.60933	0.60486	0.60908	0.70798	0.80176	0.79643	0.70209
45	PGA FACTOR ROUNDED TO NEAREST .001	0.816	0.792	0.821	0.625	0.590	0.601	0.609	0.605	0.609	0.708	0.802	0.796	0.702

COMPANY:		PURCHASED GAS ADJUSTMENT											SCHEDULE E-1/R	
FLORIDA CITY GAS		COST RECOVERY CLAUSE CALCULATION											(REVISED FORM 9/24/00)	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2021 Through DECEMBER 2021												
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	\$13,807	\$13,741	\$13,602	\$13,817	\$14,304	\$15,281	\$84,553	
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)	\$953,667	\$2,076,038	\$993,348	\$588,748	\$1,072,144	\$971,762	\$1,291,305	\$1,433,666	\$1,413,038	\$1,460,737	\$1,527,758	\$1,654,416	\$15,436,628	
5 DEMAND	\$1,308,940	\$1,189,211	\$1,309,396	\$756,618	\$653,692	\$633,339	\$653,832	\$653,832	\$635,545	\$933,651	\$1,276,771	\$1,316,337	\$11,321,165	
6 OTHER	(\$28,680)	(\$5,155)	\$118,112	\$30,109	\$91,476	(\$14,877)	\$31,894	\$35,255	\$36,279	\$34,489	\$34,190	\$34,342	\$397,435	
LESS END-USE CONTRACT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7 COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 DEMAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9 MARGIN SHARING	\$62,971	\$109,393	\$2,855	\$47,616	\$129,105	\$31,501	\$62,700	\$52,700	\$42,700	\$37,700	\$37,700	\$37,700	\$654,641	
10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$2,170,956	\$3,150,701	\$2,418,001	\$1,327,859	\$1,688,207	\$1,558,723	\$1,928,139	\$2,083,794	\$2,055,765	\$2,404,995	\$2,815,324	\$2,982,676	\$26,585,139	
12 NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 COMPANY USE (\$425)	\$0	\$0	\$0	(\$1,661)	(\$902)	(\$1,089)	(\$1,146)	(\$1,244)	(\$1,240)	(\$1,428)	(\$1,619)	(\$1,601)	(\$12,351)	
14 THERM SALES REVENUES	1,936,434	1,883,428	1,825,357	2,028,289	1,869,810	2,145,447	\$1,926,993	\$2,082,550	\$2,054,524	\$2,403,567	\$2,813,709	\$2,981,074	25,951,182	
THERMS PURCHASED														
15 COMMODITY (Pipeline)	4,979,457	4,290,490	4,174,200	3,810,588	4,059,929	3,338,542	3,367,510	3,351,420	3,317,610	3,370,090	3,488,866	3,727,082	45,275,784	
16 NO NOTICE RESERVATION	0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)	3,416,508	4,812,381	3,537,719	2,861,886	3,689,257	3,145,169	3,330,510	3,312,920	3,276,610	3,331,290	3,450,066	3,688,282	41,852,598	
19 DEMAND	35,413,080	34,121,260	37,234,480	24,445,770	20,894,340	22,255,750	9,992,850	9,992,850	9,670,500	14,554,190	20,686,500	21,376,050	260,637,620	
20 OTHER	81,347	7,253	359,833	33,649	97,460	33,053	37,000	38,500	41,000	38,800	38,800	38,800	845,495	
LESS END-USE CONTRACT	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 COMMODITY (Pipeline)	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18+20)-(21+23)	3,497,855	4,819,634	3,897,551	2,895,535	3,786,717	3,178,222	3,367,510	3,351,420	3,317,610	3,370,090	3,488,866	3,727,082	42,698,092	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE (923)	0	0	0	(3,612)	(1,961)	(2,368)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(20,864)	
27 TOTAL THERM SALES	4,157,449	3,882,714	3,764,841	3,764,968	3,413,406	3,413,406	3,365,510	3,349,420	3,315,610	3,368,090	3,486,866	3,725,082	43,007,362	
CENTS PER THERM														
28 COMMODITY (Pipeline) (1/15)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00410	0.00410	0.00410	0.00410	0.00410	0.00410	0.00187	
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)	0.27914	0.43140	0.28079	0.20572	0.29061	0.30897	0.38772	0.43275	0.43125	0.43849	0.44282	0.44856	0.36883	
32 DEMAND (5/19)	0.03696	0.03485	0.03517	0.03095	0.03129	0.02846	0.06543	0.06543	0.06572	0.06415	0.06172	0.06158	0.04344	
33 OTHER (6/20)	-0.35256	-0.71074	0.32824	0.89480	0.93860	-0.45010	0.45660	0.52610	0.51900	0.50230	0.49460	0.49850	0.47006	
LESS END-USE CONTRACT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
34 COMMODITY Pipeline (7/21)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
35 DEMAND (8/22)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
36 (9/23)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
37 TOTAL COST (11/24)	0.62065	0.65372	0.62039	0.45859	0.44582	0.49044	0.57257	0.62176	0.61965	0.71363	0.80695	0.80027	0.62263	
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)	0.46046	0.00000	0.00000	0.00000	0.45997	0.45988	0.57291	0.62214	0.62003	0.71405	0.80741	0.80070	0.59200	
40 TOTAL THERM SALES (11/27)	0.52218	0.81147	0.64226	0.35269	0.49458	0.45665	0.57291	0.62214	0.62003	0.71405	0.80741	0.80070	0.61815	
41 TRUE-UP (E-2)	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	0.02023	
42 TOTAL COST OF GAS (40+41)	0.54241	0.83170	0.66249	0.37292	0.51481	0.47688	0.59314	0.64237	0.64026	0.73428	0.82764	0.82093	0.63838	
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)	0.54514	0.83588	0.66582	0.37479	0.51740	0.47928	0.59612	0.64560	0.64348	0.73798	0.83180	0.82506	0.64159	
45 PGA FACTOR ROUNDED TO NEAREST .001	0.545	0.836	0.666	0.375	0.517	0.479	0.596	0.646	0.643	0.738	0.832	0.825	0.642	

COMPANY: FLORIDA CITY GAS		CALCULATION OF TRUE-UP AMOUNT											SCHEDULE E-2 (REVISED FORM 9/24/99)	
FOR THE CURRENT PERIOD:		JANUARY 2021 Through DECEMBER 2021												
	ACTUAL						REVISED PROJECTIONS						TOTAL PERIOD	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TRUE-UP CALCULATION														
1 PURCHASED GAS COST	\$924,987	\$2,070,883	\$1,111,460	\$618,857	\$1,163,620	\$956,885	\$1,323,200	\$1,468,921	\$1,449,317	\$1,495,227	\$1,561,949	\$1,688,758	\$15,834,062	
1a MARGIN SHARING	\$62,971	\$109,393	\$2,855	\$47,616	\$129,105	\$31,501	\$62,700	\$52,700	\$42,700	\$37,700	\$37,700	\$37,700	\$654,641	
2 TRANSPORTATION COST	\$1,308,940	\$1,189,211	\$1,309,396	\$756,618	\$653,692	\$633,339	\$667,639	\$667,573	\$649,147	\$947,469	\$1,291,075	\$1,331,618	\$11,405,717	
3 TOTAL COST	\$2,170,956	\$3,150,701	\$2,418,001	\$1,327,859	\$1,688,207	\$1,558,723	\$1,928,139	\$2,083,794	\$2,055,765	\$2,404,995	\$2,815,324	\$2,982,676	\$26,585,139	
4 FUEL REVENUES (Net of Revenue Tax)	\$1,936,434	\$1,883,428	\$1,825,357	\$2,028,289	\$1,869,810	\$2,145,447	\$1,926,993	\$2,082,550	\$2,054,524	\$2,403,567	\$2,813,709	\$2,981,074	\$25,951,182	
4a Under-recovery*	\$0	\$0	\$0	\$0	\$0	\$0	\$127,188	\$307,013	\$310,931	(\$693)	(\$326,148)	(\$323,665)	\$94,627	
4b ADJUSTED NET FUEL REVENUES *	\$1,936,434	\$1,883,428	\$1,825,357	\$2,028,289	\$1,869,810	\$2,145,447	\$2,054,181	\$2,389,562	\$2,365,456	\$2,402,874	\$2,487,561	\$2,657,409	\$26,045,810	
5 TRUE-UP (COLLECTED) OR REFUNDED	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$66,254)	(\$795,048)	
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$1,870,180	\$1,817,174	\$1,759,103	\$1,962,035	\$1,803,556	\$2,079,193	\$1,987,927	\$2,323,308	\$2,299,202	\$2,336,620	\$2,421,307	\$2,591,155	\$25,250,762	
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	(\$300,776)	(\$1,333,527)	(\$658,898)	\$634,176	\$115,349	\$520,470	\$59,789	\$239,514	\$243,437	(\$68,375)	(\$394,016)	(\$391,520)	(\$1,334,377)	
8 INTEREST PROVISION-THIS PERIOD (21)	(\$29)	(\$58)	(\$84)	(\$61)	(\$48)	(\$36)	(\$46)	(\$48)	(\$25)	(\$14)	(\$28)	(\$50)	(\$526)	
8a ADJUST PRIOR MONTHS' INTEREST														
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$294,858)	(\$529,409)	(\$1,796,740)	(\$2,389,468)	(\$1,689,099)	(\$1,507,544)	(\$920,856)	(\$794,860)	(\$489,140)	(\$179,473)	(\$181,608)	(\$509,396)	(\$294,858)	
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$66,254	\$795,048	
10a ADJUSTMENTS (if applicable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ROUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	(\$529,409)	(\$1,796,740)	(\$2,389,468)	(\$1,689,099)	(\$1,507,544)	(\$920,856)	(\$794,860)	(\$489,140)	(\$179,473)	(\$181,608)	(\$509,396)	(\$834,713)	(\$834,713)	
INTEREST PROVISION														
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9+10a)	(\$294,858)	(\$529,409)	(\$1,796,740)	(\$2,389,468)	(\$1,689,099)	(\$1,507,544)	(\$920,856)	(\$794,860)	(\$489,140)	(\$179,473)	(\$181,608)	(\$509,396)		
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	(\$529,380)	(\$1,796,682)	(\$2,389,384)	(\$1,689,038)	(\$1,507,496)	(\$920,820)	(\$794,813)	(\$489,091)	(\$179,448)	(\$181,594)	(\$509,370)	(\$834,662)		
14 TOTAL (12+13)	(\$824,238)	(\$2,326,091)	(\$4,186,125)	(\$4,078,507)	(\$3,196,595)	(\$2,428,364)	(\$1,715,670)	(\$1,283,951)	(\$668,588)	(\$361,067)	(\$690,978)	(\$1,344,059)		
15 AVERAGE (50% OF 14)	(\$412,119)	(\$1,163,046)	(\$2,093,063)	(\$2,039,253)	(\$1,598,298)	(\$1,214,182)	(\$857,835)	(\$641,976)	(\$334,294)	(\$180,534)	(\$345,489)	(\$672,029)		
16 INTEREST RATE - FIRST DAY OF MONTH	0.00090	0.00070	0.00060	0.00040	0.00040	0.00030	0.00040	0.00090	0.00090	0.00090	0.00090	0.00090		
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.00070	0.00060	0.00040	0.00040	0.00030	0.00040	0.00090	0.00090	0.00090	0.00090	0.00090	0.00090		
18 TOTAL (16+17)	0.00160	0.00130	0.00100	0.00080	0.00070	0.00070	0.00130	0.00180	0.00180	0.00180	0.00180	0.00180		
19 AVERAGE (50% OF 18)	0.00080	0.00065	0.00050	0.00040	0.00035	0.00035	0.00065	0.00090	0.00090	0.00090	0.00090	0.00090		
20 MONTHLY AVERAGE (19/12 Months)	0.00007	0.00005	0.00004	0.00003	0.00003	0.00003	0.00005	0.00008	0.00008	0.00008	0.00008	0.00008		
21 INTEREST PROVISION (15x20)	(29)	(58)	(84)	(61)	(48)	(36)	(46)	(48)	(25)	(14)	(26)	(50)		

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

COMPANY:		TRANSPORTATION PURCHASES							SCHEDULE E-3		
FLORIDA CITY GAS		SYSTEM SUPPLY AND END USE							(REVISED FORM 9/24/99)		
ESTIMATED FOR THE PROJECTED PERIOD OF:						JANUARY 2022 Through DECEMBER 2022					
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	3,890,897		3,890,897		\$6,255	\$1,316,337	\$9,883	34.24596
Feb	Various	Sys/End-Use	FTS	3,716,587		3,716,587		\$5,977	\$1,197,445	\$9,440	32.63377
Mar	Various	Sys/End-Use	FTS	3,608,603		3,608,603		\$5,820	\$1,316,337	\$9,166	36.89305
Apr	Various	Sys/End-Use	FTS	3,470,291		3,470,291		\$5,605	\$758,095	\$8,815	22.26080
May	Various	Sys/End-Use	FTS	3,383,699		3,383,699		\$5,490	\$653,832	\$8,595	19.73924
June	Various	Sys/End-Use	FTS	3,306,912		3,306,912		\$5,376	\$635,545	\$8,400	19.63527
July	Various	Sys/End-Use	FTS	3,274,906		3,274,906		\$5,331	\$653,832	\$8,318	20.38170
Aug	Various	Sys/End-Use	FTS	3,275,923		3,275,923		\$5,340	\$653,832	\$8,321	20.37574
Sep	Various	Sys/End-Use	FTS	3,261,567		3,261,567		\$5,330	\$635,545	\$8,284	19.90329
Oct	Various	Sys/End-Use	FTS	3,306,473		3,306,473		\$5,375	\$933,651	\$8,398	28.65365
Nov	Various	Sys/End-Use	FTS	3,431,165		3,431,165		\$5,575	\$1,276,771	\$8,715	37.62748
Dec	Various	Sys/End-Use	FTS	3,662,209		3,662,209		\$5,941	\$1,316,337	\$9,302	36.36004
TOTAL				41,589,233		41,589,233		\$67,416	\$11,347,561	\$105,637	27.70095

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 2022		Through		DECEMBER 2022																																											
		PRIOR PERIOD: JANUARY 20 - DECEMBER 20			CURRENT PERIOD: JAN '21 - DEC '21																																												
		(1) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) Col(2)-Col(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(5) Col(3)+Col(4) TOTAL TRUE-UP																																											
1	TOTAL THERM SALES \$ E-2 Line 6	\$18,024,658	A-2 Line 6 \$17,351,163	(\$673,495)	E-2 Line 6 * \$25,250,762	\$24,577,267																																											
2	TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION E-2 Line 7	(\$1,568,754)	A-2 Line 7 (\$1,068,848)	\$499,906	E-2 Line 7 (\$1,334,377)	(\$834,471)																																											
2a	ADJUSTMENTS E-2 Line 10a	\$205	A-2 Line 10b \$202	(\$3)	E-2 Line 10a \$0	(\$3)																																											
3	INTEREST PROVISION FOR THIS PERIOD E-2 Line 8	\$476	A-2 Line 8 \$758	\$282	E-2 Line 8 (\$526)	(\$243)																																											
4	END OF PERIOD TOTAL NET TRUE-UP L2+2a+L3	(\$1,568,073)	(\$1,067,888)	\$500,185	(\$1,334,903)	(\$834,718)																																											
<p><u>NOTE:</u> EIGHT MONTHS ACTUAL FOUR MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2).</p> <table border="0"> <tr> <td>COLUMN (1)</td> <td>DATA OBTAINED FROM SCHEDULE (E-2)</td> <td>TOTAL TRUE-UP DOLLARS</td> <td><u>Over / (Under) Recovered</u></td> <td>equals</td> <td><u>True-up charge / (credit)</u></td> <td></td> </tr> <tr> <td>COLUMN (2)</td> <td>DATA OBTAINED FROM SCHEDULE (A-2)</td> <td>PROJECTED THERM SALES</td> <td>42,208,033</td> <td></td> <td>\$0.01978</td> <td>\$/Therm</td> </tr> <tr> <td>LINE 4 COLUMN (3)</td> <td>SAME AS LINE 7 SCHEDULE (A-7)</td> <td></td> <td>(\$834,718)</td> <td></td> <td>\$1.978</td> <td>Cents Per Therm</td> </tr> <tr> <td>LINE 4 COLUMN (1)</td> <td>SAME AS LINE 8 SCHEDULE (A-7)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>LINE 2 COLUMN (4)</td> <td>SAME AS LINE 7 SCHEDULE (E-2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>LINE 3 COLUMN (4)</td> <td>SAME AS LINE 8 SCHEDULE (E-2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>								COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up charge / (credit)</u>		COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	42,208,033		\$0.01978	\$/Therm	LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		(\$834,718)		\$1.978	Cents Per Therm	LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)						LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)						LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)					
COLUMN (1)	DATA OBTAINED FROM SCHEDULE (E-2)	TOTAL TRUE-UP DOLLARS	<u>Over / (Under) Recovered</u>	equals	<u>True-up charge / (credit)</u>																																												
COLUMN (2)	DATA OBTAINED FROM SCHEDULE (A-2)	PROJECTED THERM SALES	42,208,033		\$0.01978	\$/Therm																																											
LINE 4 COLUMN (3)	SAME AS LINE 7 SCHEDULE (A-7)		(\$834,718)		\$1.978	Cents Per Therm																																											
LINE 4 COLUMN (1)	SAME AS LINE 8 SCHEDULE (A-7)																																																
LINE 2 COLUMN (4)	SAME AS LINE 7 SCHEDULE (E-2)																																																
LINE 3 COLUMN (4)	SAME AS LINE 8 SCHEDULE (E-2)																																																
* Includes Off System Sales and Margin Sharing revenues																																																	

COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD:											(REVISED FORM 9/03)	
		JANUARY 2022 through DECEMBER 2022											Page 1 of 2	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
PGA COSTS														
1	1,792,332	1,675,914	1,561,273	1,326,051	1,276,407	1,265,971	1,256,902	1,240,232	1,231,907	1,279,558	1,347,229	1,467,968	16,721,745	
2	1,316,337	1,197,445	1,316,337	758,095	653,832	635,545	653,832	653,832	635,545	933,651	1,276,771	1,316,337	11,347,561	
OTHER COSTS:														
3	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	
4	45,235	47,921	67,860	66,747	70,540	92,799	94,489	98,067	121,879	117,095	117,700	118,602	1,058,934	
5	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	3,168,904	2,936,280	2,960,470	2,165,893	2,015,779	2,009,316	2,020,223	2,007,132	2,004,332	2,345,304	2,756,699	2,917,908	29,308,240	
THERM SALES (FIRM)														
8	1,787,213	1,653,903	1,573,545	1,462,055	1,391,954	1,321,274	1,290,360	1,293,501	1,281,258	1,318,878	1,420,288	1,619,206	17,413,435	
9	1,865	1,849	1,829	1,817	1,808	1,794	1,800	1,788	1,640	1,481	1,333	1,189	20,192	
10	2,027,580	1,983,250	1,957,166	1,928,063	1,914,595	1,911,060	1,910,149	1,909,405	1,908,897	1,915,472	1,940,374	1,973,861	23,279,874	
11	119,339	121,385	122,663	124,955	126,843	125,884	126,797	127,330	128,672	123,641	123,371	123,652	1,494,532	
12	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	3,935,997	3,760,387	3,655,203	3,516,891	3,435,199	3,360,012	3,329,106	3,332,023	3,320,467	3,359,473	3,485,365	3,717,909	42,208,033	
THERM SALES (INTERRUPTIBLE)														
14	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	-	-	-	-	-	-	-	-	-	-	-	-	-	
THERM TRANSPORTED														
17	8,584,130	8,199,504	8,495,831	6,548,790	8,376,976	7,657,349	7,557,186	8,007,571	7,189,050	7,535,861	8,281,743	8,352,008	94,785,999	
18	2,870,449	2,831,423	2,815,969	2,739,666	2,700,555	2,669,996	2,634,992	2,617,911	2,680,864	2,677,817	2,752,747	2,863,225	32,855,614	
19	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	1,600,145	1,692,131	1,842,888	1,732,164	1,486,454	1,105,927	1,192,322	796,710	625,244	1,763,326	1,802,902	1,445,943	17,086,157	
26	13,054,725	12,723,057	13,154,688	11,020,621	12,563,985	11,433,273	11,384,500	11,422,192	10,495,159	11,977,003	12,837,392	12,661,176	144,727,770	
TOTAL THERMS SALES & TRANSP.	16,990,722	16,483,444	16,809,890	14,537,512	15,999,184	14,793,285	14,713,606	14,754,215	13,815,626	15,336,476	16,322,757	16,379,085	186,935,803	
NUMBER OF CUSTOMERS (FIRM)														
27	109,978	110,198	110,419	110,642	110,866	111,091	111,318	111,546	111,775	112,006	112,238	112,471	111,212	
28	15	15	15	15	15	15	15	15	15	15	15	15	15	
29	5,372	5,387	5,403	5,419	5,435	5,451	5,468	5,485	5,502	5,520	5,538	5,556	5,461	
30	11	11	11	11	11	11	11	11	11	11	11	11	11	
31	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	115,376	115,611	115,848	116,087	116,327	116,568	116,812	117,057	117,303	117,552	117,800	118,052	116,699	
NUMBER OF CUSTOMERS (INTERRUPTIBLE)														
33	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	-	-	-	-	-	-	-	-	-	-	-	-	-	
NUMBER OF CUSTOMERS (TRANSPORTATION)														
36	102	102	103	103	103	104	104	104	104	104	104	104	103	
37	2,713	2,700	2,688	2,675	2,663	2,651	2,638	2,626	2,614	2,602	2,590	2,578	2,645	
38	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	4	4	4	4	4	4	4	4	4	4	4	4	4	
45	2,818	2,806	2,794	2,782	2,770	2,758	2,746	2,734	2,722	2,710	2,698	2,686	2,752	
TOTAL CUSTOMERS	118,194	118,417	118,642	118,868	119,096	119,327	119,558	119,791	120,025	120,261	120,498	120,738	119,451	

COMPANY:		THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
FLORIDA CITY GAS		ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2022 through DECEMBER 2022											(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														
46 RESIDENTIAL	16	15	14	13	13	12	12	12	11	12	13	14	157	
47 GAS LIGHTS	124	123	122	121	121	120	120	119	109	99	89	79	1,346	
48 COMMERCIAL	377	368	362	356	352	351	349	348	347	347	350	355	4,263	
49 LARGE COMMERCIAL	10,849	11,035	11,151	11,360	11,531	11,444	11,527	11,575	11,697	11,240	12,337	12,365	137,957	
50 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	
51 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-	
52 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-	
53 COMMERCIAL TRANSP.	84,158	80,387	82,484	63,580	81,330	73,628	72,665	76,995	69,125	72,460	79,632	80,308	916,545	
54 SMALL COMMERCIAL TRANSP. FIRM	1,058	1,049	1,048	1,024	1,014	1,007	999	997	1,026	1,029	1,063	1,110	12,422	
55 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-	
56 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-	
57 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
58 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
59 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-	
61 SPECIAL CONTRACT	440,001	466,046	507,799	476,803	407,997	303,290	327,533	218,986	171,902	484,791	495,562	397,323	4,697,270	