

**FLORIDA PUBLIC SERVICE COMMISSION
EXHIBIT INDEX**

FILED 11/12/2021
DOCUMENT NO. 12645-2021
FPSC - COMMISSION CLERK

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<u>Docket No. 20210003-GU</u> Comprehensive Exhibit List for Entry into Hearing Record November 2, 2021					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA CITY GAS – DIRECT					
2	Miguel Bustos	MB-1	Final Fuel Over/Under Recovery amount for January through December 2020. (Schedule A-7).	1	
3	Miguel Bustos	MB-2	Commission prescribed forms supporting calculation of FCG's proposed 2022 maximum levelized PGA factor. (Schedules E-1 through E-5)	2-6	
FLORIDA PUBLIC UTILITIES COMPANY & FPUC-FORT MEADE – DIRECT					
4	Derrick M. Craig	DMC-1	Final Fuel Over/Under Recovery for the period January through December 2020 (Schedule A-7)	1	
5	Derrick M. Craig	DMC-2	Commission prescribed forms supporting calculation of FPUC's proposed 2022 maximum levelized PGA factor. (Schedules E-1 through E-5)	2-6	

Docket No. 20210003-GU Comprehensive Exhibit List for Entry into Hearing Record November 2, 2021					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
PEOPLES GAS SYSTEM – DIRECT					
6	Karen L. Bramley	KLB-1	Final Fuel Over/Under Recovery for the period January through December 2020 (Schedule A-7)	1	
7	Karen L. Bramley	KLB-2	Commission prescribed forms supporting calculation of PGS’a proposed 2022 maximum levelized PGA factor. (Schedules E-1 through E-5)	2-6	
ST. JOE NATURAL GAS COMPANY – DIRECT					
8	Andy Shoaf	CAS-1	Final True-Up for the period January 2020 through December 2020 (Schedule A-7)	1	
9	Andy Shoaf	CAS-2	PGA original estimate for the projected period January 2022 through December 2022 (Schedule E-1)	2-6	
10	Andy Shoaf	CAS-3	Calculation of true-up amount current period January 2021 through December 2021 (7 months actual and 5 months estimated) (Schedule E-2)	2-6	

Docket No. 20210003-GU Comprehensive Exhibit List for Entry into Hearing Record November 2, 2021					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
11	Andy Shoaf	CAS-4	Transportation Purchases - System Supply and End Use for the projected period January 2022 through December 2022 (Schedule E-3)	2-6	
12	Andy Shoaf	CAS-5	Calculation of true-up amount for the projected period January 2022 through December 2022 based on the prior period and current period (7 months actual, 5 months estimated) (Schedule E-4)	2-6	
13	Andy Shoaf	CAS-6	Therm sales and customer data for the projected period January 2022 through December 2022 (Schedule E-5)	2-6	
14	Andy Shoaf	CAS-7	Revised PGA estimate for current period (7 months actual, 5 months estimated) (Schedule E-1/R)	2-6	
STAFF HEARING EXHIBITS					
15	Miguel Bustos	Staff Exhibit 15	FCG's Response to Staff's First Set of Interrogatories, No. 1 (Bates No. 00001-00003)	1-6	
16	Miguel Bustos	Staff Exhibit 16	FCG's Response to Staff's Second Set of Interrogatories, Nos. 2-5 (Bates No. 00004-00009)	1-6	

Docket No. 20210003-GU Comprehensive Exhibit List for Entry into Hearing Record November 2, 2021					
EXH #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
17	Karen L. Bramley	Staff Exhibit 17	PGS's Response to Staff's First Set of Interrogatories, Nos. 1-3 (Bates No. 00010-00014)	1-6	
18	Karen L. Bramley	Staff Exhibit 18	PGS's Response to Staff's Second Set of Interrogatories, No. 4-8 (Bates No. 00015-00021)	1-6	
19	Derrick M. Craig	Staff Exhibit 19	FPUC's Response to Staff's First Set of Interrogatories, Nos. 1-2 (Bates No. 00022-00025)	1-6	
20	Jeffrey B. Bates (3, 6, 9); Derrick M. Craig (4, 5, 7, 8)	Staff Exhibit 20	FPUC's Response to Staff's Second Set of Interrogatories, Nos. 3-9 (Bates No. 00026-00035)	1-6	
21	Andy Shoaf	Staff Exhibit 21	SJNG's Response to Staff's First Set of Interrogatories, Nos. 1-3 (Bates No. 00036-00039)	1-6	
22	Andy Shoaf	Staff Exhibit 22	SJNG's Response to Staff's Second Set of Interrogatories, Nos. 4-6 (Bates No. 00040-00042)	1-6	

Exhibit ____ (MB-1)
Docket No. 20210003-GU
FCG Witness Bustos

COMPANY: FLORIDA CITY GAS		FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
FOR THE PERIOD:		JANUARY 20 Through DECEMBER 20	
1	ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$18,794,777
1a	OSS MARGIN SHARING	A-2 Line 10b	(\$374,766)
1b	TOTAL ACTUAL FUEL COST FOR THE PERIOD	Line 1 + Line 1a	\$18,420,011
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$17,351,163
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD	Line 2 - Line 1b	(\$1,068,848)
3a	PRIOR PERIOD ADJUSTMENT		\$202
4	INTEREST PROVISION	A-2 Line 8	\$758
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (Lines 3 + 3a + 4)		(\$1,067,888)
6	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JAN 20 through DEC 20 WHICH WAS INCLUDED IN THE CURRENT PERIOD RECOVERY FACTOR (JAN 21 through DEC 21)		<u>(\$1,568,073)</u>
7	FINAL FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD (JAN 22 through DEC 22)	(Line 5 - Line 6)	<u>\$500,185</u>

COMPANY: FLORIDA CITY GAS			SCHEDULE E-1 (REVISED FORM 9/22/00)					
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: 2022 Winter Months			\$0.79055 PGA CAP w/ assessment					
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 COST RECOVERY CLAUSE CALCULATION												SCHEDULE E-1 (REVISED FORM 9/24/00)	
FLORIDA CITY GAS															
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2022 Through DECEMBER 2022													
COST OF GAS PURCHASED		PROJECTION												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
1	COMMODITY (Pipeline)	\$15,138	\$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	\$57,700	\$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	3,608,603	3,470,291	3,383,699	3,306,912	3,274,906	3,275,923	3,261,567	3,306,473	3,431,165	3,662,209	41,589,233	
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	47,100	45,800	48,600	48,600	53,500	55,100	56,200	58,100	60,900	55,000	56,200	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	(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)	0.79195	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	0.60603	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
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	(\$1,661)	(\$902)	(\$1,089)	(\$1,146)	(\$1,244)	(\$1,240)	(\$1,428)	(\$1,615)	(\$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	(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														
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	0.45986	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)	(\$26)	(\$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 E1-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

THERM SALES AND CUSTOMER DATA													SCHEDULE E-5 (REVISED FORM 9/03)
COMPANY: FLORIDA CITY GAS													Page 1 of 2
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2022 through DECEMBER 2022													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
PGA COSTS													
1 COMMODITY COSTS	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 TRANSPORTATION COSTS	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 ADMINSTRATIVE COSTS	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 CITY GATE PURCHASES	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 ODORANT CHARGES	-	-	-	-	-	-	-	-	-	-	-	-	-
6 LEGAL	-	-	-	-	-	-	-	-	-	-	-	-	-
7 TOTAL PGA COSTS	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 RESIDENTIAL	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 GAS LIGHTS	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 COMMERCIAL	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 LARGE COMMERCIAL	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 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
13 TOTAL FIRM	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 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
15 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
16 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
THERM TRANSPORTED													
17 COMMERCIAL TRANSP.	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 SMALL COMMERCIAL TRANSP. FIRM	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 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
20 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
21 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
22 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
23 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
24 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
25 SPECIAL CONTRACT TRANSP.	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 TOTAL TRANSPORTATION	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 RESIDENTIAL	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 GAS LIGHTS	15	15	15	15	15	15	15	15	15	15	15	15	15
29 COMMERCIAL	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 LARGE COMMERCIAL	11	11	11	11	11	11	11	11	11	11	10	10	11
31 NATURAL GAS VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-
32 TOTAL FIRM	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 INTERRUPTIBLE PREFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
34 INTERRUPTIBLE LARGE VOLUME	-	-	-	-	-	-	-	-	-	-	-	-	-
35 TOTAL INTERRUPTIBLE	-	-	-	-	-	-	-	-	-	-	-	-	-
NUMBER OF CUSTOMERS (TRANSPORTATION)													
36 COMMERCIAL TRANSP.	102	102	103	103	103	104	104	104	104	104	104	104	103
37 SMALL COMMERCIAL TRANSP. FIRM	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 SMALL COMMERCIAL TR - INTER.	-	-	-	-	-	-	-	-	-	-	-	-	-
39 SMALL COMMERCIAL TRANSP - NGV	-	-	-	-	-	-	-	-	-	-	-	-	-
40 INTERRUPTIBLE TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
41 CONTRACT INTERRUPT. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
42 INTERRUPT. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
43 CONTR. INTERR. LG. VOL. TRANSP.	-	-	-	-	-	-	-	-	-	-	-	-	-
44 SPECIAL CONTRACT TRANSP.	4	4	4	4	4	4	4	4	4	4	4	4	4
45 TOTAL TRANSPORTATION	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:										(REVISED FORM 9/03)	
		JANUARY 2022 through DECEMBER 2022										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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY & FT. MEADE		SCHEDULE A-7
FINAL FUEL OVER/UNDER RECOVERY		
FOR THE PERIOD: JANUARY 2020 THROUGH DECEMBER 2020		
1.	TOTAL ACTUAL FUEL COST FOR THE PERIOD A-2, LINE 3 <small>FLORIDA PUBLIC SERVICE COMMISSION DOCKET: 20210003-GU EXHIBIT: 4 PARTY: DMC-1 DESCRIPTION: Final Fuel Over/Under Recovery for the period January through December 2020 (Schedule A-7)</small>	37,371,504
2.	FUEL REVENUES APPLICABLE TO THE PERIOD A-2, LINE 6	35,099,587
3.	OVER/(UNDER) RECOVERY FOR THE PERIOD LINE 2 - LINE 1	(2,271,917)
4.	INTEREST PROVISION FOR THE PERIOD A-2, LINE 8	11,346
5.	TOTAL OVER/(UNDER) RECOVERY FOR THE PERIOD LINE 3 + LINE 4	(2,260,571)
6.	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY 2020 THROUGH DECEMBER 2020, WHICH WAS INCLUDED IN THE CURRENT JANUARY 2021 THROUGH DECEMBER 2021 PERIOD E-4, LINE 4, COL. 4	938,564
7.	FINAL 2020 FUEL OVER/(UNDER) RECOVERY TO BE INCLUDED IN THE PROJECTED JANUARY 2022 THROUGH DECEMBER 2022 PERIOD LINE 5 - LINE 6	(3,199,135)

Exhibit _____
Docket No. 20210003-GU
Florida Public Utilities Company
(DMC-1)

COMPANY:		PURCHASED GAS ADJUSTMENT												SCHEDULE E-1
FLORIDA PUBLIC UTILITIES COMPANY		COST RECOVERY CLAUSE CALCULATION												
		ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2022 THROUGH DECEMBER 2022												
		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)	\$17,033	\$14,889	\$12,922	\$12,078	\$10,321	\$9,055	\$7,813	\$7,976	\$7,933	\$8,305	\$10,674	\$14,727	\$133,726
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)	\$3,070,540	\$2,649,441	\$2,201,278	\$1,860,569	\$1,562,681	\$1,377,870	\$1,194,913	\$1,220,519	\$1,211,956	\$1,272,419	\$1,649,825	\$2,310,852	\$21,582,863
5	DEMAND	\$3,008,367	\$2,921,385	\$3,007,477	\$2,937,187	\$2,616,879	\$2,553,669	\$2,568,328	\$2,568,113	\$2,553,287	\$2,655,011	\$2,975,445	\$3,005,598	\$33,370,746
6	OTHER	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,858	\$538,394
LESS END-USE CONTRACT:														
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DEMAND - SWING SERVICE CREDIT	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$1,639,743	\$19,676,917
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)	\$4,509,955	\$3,997,196	\$3,632,654	\$3,218,873	\$2,596,665	\$2,347,324	\$2,177,823	\$2,203,377	\$2,179,877	\$2,343,971	\$3,046,130	\$3,743,330	\$35,997,174
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	COMPANY USE	\$1,100	\$900	\$500	\$500	\$500	\$500	\$700	\$700	\$700	\$600	\$600	\$1,000	\$8,300
14	TOTAL THERM SALES	\$4,508,855	\$3,996,296	\$3,632,154	\$3,218,373	\$2,596,165	\$2,346,824	\$2,177,123	\$2,202,677	\$2,179,177	\$2,343,371	\$3,045,530	\$3,742,330	\$35,988,874
THERMS PURCHASED														
15	COMMODITY (Pipeline)	4,154,460	3,631,500	3,151,690	2,945,900	2,517,510	2,208,480	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	32,616,500
16	NO NOTICE SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COMMODITY (Other)	4,154,460	3,631,500	3,151,690	2,945,900	2,517,510	2,208,480	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	32,616,500
19	DEMAND	13,480,970	12,169,360	13,464,230	12,250,500	6,119,400	5,038,800	5,206,450	5,202,420	5,031,600	6,836,430	12,969,900	13,428,890	111,198,950
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
LESS END-USE CONTRACT:														
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	-
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL PURCHASES (=17+18+20)-(21+23)	4,154,460	3,631,500	3,151,690	2,945,900	2,517,510	2,208,480	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	32,616,500
25	NET UNBILLED	-	-	-	-	-	-	-	-	-	-	-	-	-
26	COMPANY USE	1,442	1,168	782	714	819	849	1,116	1,062	1,060	927	882	1,494	12,314
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,153,018	3,630,332	3,150,908	2,945,186	2,516,691	2,207,631	1,904,424	1,944,358	1,933,870	2,024,903	2,602,478	3,590,386	32,604,186
CENTS PER THERM														
28	COMMODITY (Pipeline) (1/15)	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410	0.410
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	SWING SERVICE (3/17)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
31	COMMODITY (Other) (4/18)	73.909	72.957	69.844	63.158	62.072	62.390	62.707	62.738	62.636	62.810	63.373	64.335	66.172
32	DEMAND (5/19)	22.316	24.006	22.337	23.976	42.764	50.680	49.330	49.364	50.745	38.836	22.941	22.382	30.010
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)	108.557	110.070	115.261	109.266	103.144	106.287	114.289	113.260	112.659	115.704	117.008	104.216	110.365
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)	76.286	77.027	63.962	70.073	61.019	58.898	62.723	65.913	66.055	64.758	68.064	66.919	67.402
40	TOTAL COST OF THERM SOLD (11/27)	108.595	110.106	115.289	109.293	103.178	106.328	114.356	113.322	112.721	115.757	117.047	104.260	110.407
41	TRUE-UP (REFUND)/RECOVER (E-4)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)	(5.892)
42	TOTAL COST OF GAS (40+41)	102.703	104.214	109.397	103.401	97.286	100.436	108.464	107.430	106.829	109.865	111.155	98.368	104.515
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)	103.21872	104.73720	109.94682	103.92026	97.77462	100.94041	109.00902	107.96940	107.36576	110.41724	111.71382	98.86214	105.03979
45	PGA FACTOR (ROUNDED TO NEAREST .001)	103.219	104.737	109.947	103.920	97.775	100.940	109.009	107.969	107.366	110.417	111.714	98.862	105.040

COMPANY:		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION ACTUAL JANUARY 2021 THROUGH JUNE 2021 ESTIMATED JULY 2021 THROUGH DECEMBER 2021												SCHEDULE E-1/R	
		ACTUAL					PROJECTED					TOTAL			
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
COST OF GAS PURCHASED															
1	COMMODITY (Pipeline)	\$7,492	\$6,457	\$2,771	\$11,032	\$5,953	2,027	\$10,447	\$10,830	\$11,013	\$10,942	\$14,464	\$19,719	\$113,148	
2	NO NOTICE SERVICE	\$0	\$85,458	\$414	\$0	\$0	\$0	\$1,645	\$1,645	\$1,577	\$3,112	\$5,062	\$7,039	\$105,124	
3	SWING SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	COMMODITY (Other)	\$1,408,656	\$766,286	\$815,427	\$627,921	\$705,544	\$189,107	\$867,610	\$902,323	\$912,510	\$912,344	\$1,217,215	\$1,705,364	\$11,030,306	
5	DEMAND	\$2,917,697	\$2,833,708	\$2,930,947	\$2,862,018	\$2,568,575	\$2,500,026	\$2,466,530	\$2,473,240	\$2,455,849	\$2,566,309	\$2,904,307	\$2,933,420	\$32,412,626	
6	OTHER	\$5,846	\$11,165	\$19,125	\$25,320	\$20,478	\$9,341	\$59,864	\$59,864	\$59,864	\$59,864	\$59,864	\$59,862	\$438,765	
LESS END-USE CONTRACT:															
7	COMMODITY (Pipeline)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	DEMAND - SWING SERVICE CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$1,221,178	\$7,327,069	
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)	\$4,327,999	\$3,703,075	\$3,767,856	\$3,526,290	\$3,300,550	\$2,700,502	\$2,184,918	\$2,226,724	\$2,219,635	\$2,331,393	\$2,979,734	\$3,504,225	\$36,772,900	
12	NET UNBILLED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	COMPANY USE	\$1,420	\$1,151	\$770	\$703	\$807	\$802	\$500	\$600	\$600	\$500	\$500	\$600	\$8,954	
14	TOTAL THERM SALES	\$5,523,452	\$4,611,773	\$4,264,894	\$4,335,157	\$3,715,824	\$2,942,729	\$2,184,418	\$2,226,124	\$2,219,035	\$2,330,893	\$2,979,234	\$3,503,625	\$40,837,157	
THERMS PURCHASED															
15	COMMODITY (Pipeline)	4,018,830	3,512,650	1,673,030	2,767,320	2,269,900	775,600	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	28,841,500	
16	NO NOTICE SERVICE	-	1,039,000	-	-	-	-	-	-	-	-	-	-	1,039,000	
17	SWING SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	0	
18	COMMODITY (Other)	4,662,663	3,392,948	3,278,896	2,470,959	1,915,348	1,686,853	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	31,231,837	
19	DEMAND	14,817,769	12,999,310	14,105,530	12,561,720	6,704,310	5,653,670	2,585,400	2,711,570	2,556,600	4,285,130	10,486,800	10,845,040	100,312,849	
20	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0	
LESS END-USE CONTRACT:															
21	COMMODITY (Pipeline)	-	-	-	-	-	-	-	-	-	-	-	-	0	
22	DEMAND - SWING SERVICE CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	0	
23	COMMODITY (Other)	-	-	-	-	-	-	-	-	-	-	-	-	0	
24	TOTAL PURCHASES (1+17-18-20) (21+23)	\$4,662,663	\$3,392,948	\$3,278,896	\$2,470,959	\$1,915,348	\$1,686,853	1,865,400	1,934,060	1,966,710	1,953,820	2,582,870	3,521,310	31,231,837	
25	NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	COMPANY USE	1,442	1,168	782	714	819	849	1,149	1,301	1,241	1,136	1,136	1,147	12,883	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,327,530	3,549,342	3,123,865	3,161,444	2,513,775	2,110,225	1,864,251	1,932,759	1,965,469	1,952,684	2,581,734	3,520,163	32,603,240	
CENTS PER THERM															
28	COMMODITY (Pipeline) (1/15)	0.186	0.184	0.166	0.399	0.262	0.261	0.560	0.560	0.560	0.560	0.560	0.560	0.392	
29	NO NOTICE SERVICE (2/16)	0.000	8.225	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.118	
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)	30.211	22.585	24.869	25.412	36.836	11.211	46.511	46.654	46.398	46.695	47.126	48.430	35.318	
32	DEMAND (5/19)	19.691	21.799	20.779	22.784	38.312	44.220	95.402	91.211	96.059	59.889	27.695	27.048	32.312	
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)	92.822	109.140	114.912	142.709	172.321	160.091	117.129	115.132	112.860	119.325	115.365	99.515	117.742	
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)	98.505	98.505	98.506	98.505	98.505	94.526	43.509	46.115	48.336	44.031	44.031	52.324	69.499	
40	TOTAL COST OF THERM SOLD (14/27)	100.011	104.331	120.615	111.541	131.299	127.972	117.201	115.210	112.932	119.394	115.416	99.547	112.789	
41	TRUE-UP (E-4)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	(5.583)	
42	TOTAL COST OF GAS (40+41)	94.428	98.748	115.032	105.958	125.716	122.389	111.618	109.627	107.349	113.811	109.833	93.964	107.206	
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)	94.90234	99.24453	115.61025	106.48994	126.34727	123.00424	112.17873	110.17747	107.88800	114.38314	110.38488	94.43641	107.74481	
45	PGA FACTOR (ROUNDED TO NEAREST .001)	94.902	99.245	115.610	106.490	126.347	123.004	112.179	110.177	107.888	114.383	110.385	94.436	107.745	

COMPANY:		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ACTUAL JANUARY 2021 THROUGH JUNE 2021 ESTIMATED JULY 2021 THROUGH DECEMBER 2021												SCHEDULE E-2
FLORIDA PUBLIC UTILITIES COMPANY														
		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	\$1,408,656	\$766,286	\$815,427	\$627,921	\$705,544	\$189,107	\$867,610	\$902,323	\$912,510	\$912,344	\$1,217,215	\$1,705,364	\$11,030,306
2	TRANSPORTATION COST	\$2,919,343	\$2,936,788	\$2,952,429	\$2,898,370	\$2,595,006	\$2,511,395	\$1,317,308	\$1,324,401	\$1,307,125	\$1,419,049	\$1,762,519	\$1,798,861	\$25,742,594
3	TOTAL	\$4,327,999	\$3,703,075	\$3,767,856	\$3,526,290	\$3,300,550	\$2,700,502	\$2,184,918	\$2,226,724	\$2,219,635	\$2,331,393	\$2,979,734	\$3,504,225	\$36,772,900
4	FUEL REVENUES (NET OF REVENUE TAX)	\$5,523,452	\$4,611,773	\$4,264,894	\$4,335,157	\$3,715,824	\$2,942,729	\$2,080,837	\$2,118,818	\$2,109,903	\$2,222,374	\$2,835,596	\$3,307,695	\$40,069,053
5	TRUE-UP - (COLLECTED) OR REFUNDED	\$151,951	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$151,946	\$1,823,357
6	FUEL REVENUE APPLICABLE TO PERIOD	\$5,675,403	\$4,763,719	\$4,416,840	\$4,487,103	\$3,867,770	\$3,094,675	\$2,232,783	\$2,270,764	\$2,261,849	\$2,374,320	\$2,987,542	\$3,459,641	\$41,892,410
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	\$1,347,405	\$1,060,644	\$648,984	\$960,813	\$567,220	\$394,173	\$47,865	\$44,040	\$42,214	\$42,927	\$7,808	(\$44,584)	\$5,119,510
8	INTEREST PROVISION - THIS PERIOD	(\$54)	\$14	\$39	\$49	\$67	\$77	\$79	\$76	\$73	\$69	\$66	\$61	\$616
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST	(\$1,375,781)	(\$180,381)	\$728,331	\$1,225,408	\$2,034,324	\$2,449,665	\$2,691,970	\$2,587,968	\$2,480,138	\$2,370,480	\$2,261,530	\$2,117,458	(\$1,375,781)
10	TRUE-UP COLLECTED OR (REFUNDED)	(\$151,951)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$151,946)	(\$1,823,357)
10a	FLEX RATE REFUND (if applicable)													
11	TOTAL ESTIMATED/ACTUAL TRUE-UP	(\$180,381)	\$728,331	\$1,225,408	\$2,034,323	\$2,449,665	\$2,691,970	\$2,587,968	\$2,480,138	\$2,370,480	\$2,261,530	\$2,117,458	\$1,920,989	
INTEREST PROVISION														
12	BEGINNING TRUE-UP	(\$1,375,781)	(\$180,381)	\$728,331	\$1,225,408	\$2,034,324	\$2,449,665	\$2,691,970	\$2,587,968	\$2,480,138	\$2,370,480	\$2,261,530	\$2,117,458	\$19,391,109
13	ENDING TRUE-UP BEFORE INTEREST	(\$180,327)	\$728,317	\$1,225,369	\$2,034,274	\$2,449,598	\$2,691,893	\$2,587,889	\$2,480,062	\$2,370,407	\$2,261,461	\$2,117,392	\$1,920,928	\$22,687,261
14	TOTAL (12+13)	(\$1,556,109)	\$547,935	\$1,953,700	\$3,259,682	\$4,483,923	\$5,141,558	\$5,279,859	\$5,068,030	\$4,850,545	\$4,631,940	\$4,378,922	\$4,038,385	\$42,078,370
15	AVERAGE	(\$778,054)	\$273,968	\$976,850	\$1,629,841	\$2,241,961	\$2,570,779	\$2,639,929	\$2,534,015	\$2,425,272	\$2,315,970	\$2,189,461	\$2,019,193	\$21,039,185
16	INTEREST RATE - FIRST DAY OF MONTH	0.09%	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.07%	0.06%	0.04%	0.04%	0.03%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
18	TOTAL	0.16%	0.13%	0.10%	0.08%	0.07%	0.07%	0.08%	0.08%	0.08%	0.08%	0.08%	0.08%	
19	AVERAGE	0.080%	0.065%	0.050%	0.040%	0.035%	0.035%	0.040%	0.040%	0.040%	0.040%	0.040%	0.040%	
20	MONTHLY AVERAGE	0.007%	0.005%	0.004%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	
21	INTEREST PROVISION	(\$54)	\$14	\$39	\$49	\$67	\$77	\$79	\$76	\$73	\$69	\$66	\$61	\$616

COMPANY:		PURCHASED GAS ADJUSTMENT TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE									SCHEDULE E-3
FLORIDA PUBLIC UTILITIES COMPANY		ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2022 THROUGH DECEMBER 2022									
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	4,154,460	0	4,154,460	\$3,070,540	\$61,900	\$1,377,515	INCLUDED IN COST	108.557
FEBRUARY	VARIOUS	SYS SUPPLY	N/A	3,631,500	0	3,631,500	\$2,649,441	\$59,756	\$1,287,999	INCLUDED IN COST	110.070
MARCH	VARIOUS	SYS SUPPLY	N/A	3,151,690	0	3,151,690	\$2,201,278	\$57,789	\$1,373,587	INCLUDED IN COST	115.261
APRIL	VARIOUS	SYS SUPPLY	N/A	2,945,900	0	2,945,900	\$1,860,569	\$56,945	\$1,301,359	INCLUDED IN COST	109.266
MAY	VARIOUS	SYS SUPPLY	N/A	2,517,510	0	2,517,510	\$1,562,681	\$55,188	\$978,796	INCLUDED IN COST	103.144
JUNE	VARIOUS	SYS SUPPLY	N/A	2,208,480	0	2,208,480	\$1,377,870	\$53,922	\$915,532	INCLUDED IN COST	106.287
JULY	VARIOUS	SYS SUPPLY	N/A	1,905,540	0	1,905,540	\$1,194,913	\$52,680	\$930,230	INCLUDED IN COST	114.289
AUGUST	VARIOUS	SYS SUPPLY	N/A	1,945,420	0	1,945,420	\$1,220,519	\$52,843	\$930,015	INCLUDED IN COST	113.260
SEPTEMBER	VARIOUS	SYS SUPPLY	N/A	1,934,930	0	1,934,930	\$1,211,956	\$52,800	\$915,121	INCLUDED IN COST	112.659
OCTOBER	VARIOUS	SYS SUPPLY	N/A	2,025,830	0	2,025,830	\$1,272,419	\$53,172	\$1,018,380	INCLUDED IN COST	115.704
NOVEMBER	VARIOUS	SYS SUPPLY	N/A	2,603,360	0	2,603,360	\$1,649,825	\$55,541	\$1,340,764	INCLUDED IN COST	117.008
DECEMBER	VARIOUS	SYS SUPPLY	N/A	3,591,880	0	3,591,880	\$2,310,852	\$59,585	\$1,372,894	INCLUDED IN COST	104.216
TOTAL				32,616,500	0	32,616,500	\$21,582,863	\$672,120	\$13,742,191		110.365

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT CALCULATION OF TRUE-UP AMOUNT ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2022 THROUGH DECEMBER 2022				SCHEDULE E-4
		PRIOR PERIOD: JANUARY 2020 THROUGH DECEMBER 2020			CURRENT PERIOD: JANUARY 2021 THROUGH DECEMBER 2021	(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 (\$)	\$33,576,410	\$35,099,587	\$1,523,177	\$41,892,410	\$43,415,587
2	TRUE-UP PROVISION FOR THE PERIOD OVER/(UNDER) COLLECTION (\$)	\$926,391	(\$2,271,917)	(\$3,198,308)	\$5,119,510	\$1,921,201
3	INTEREST PROVISION FOR THE PERIOD (\$)	\$12,173	\$11,346	(\$827)	\$616	(\$210)
4	END OF PERIOD TOTAL NET TRUE-UP (\$)	\$938,564	(\$2,260,571)	(\$3,199,135)	\$5,120,126	\$1,920,991
TOTAL TRUE-UP DOLLARS - OVER/(UNDER) RECOVERY						\$1,920,991
PROJECTED THERM SALES FOR JANUARY 2022 - DECEMBER 2022						32,604,186
CENTS PER THERM NECESSARY TO REFUND OVERRECOVERY / (COLLECT UNDERRECOVERY)						5.892

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		PURCHASED GAS ADJUSTMENT THERM SALES AND CUSTOMER DATA ESTIMATED FOR THE PROJECTED PERIOD JANUARY 2022 THROUGH DECEMBER 2022											SCHEDULE E-5
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PGA COST													
1 Commodity costs	\$3,070,540	\$2,649,441	\$2,201,278	\$1,860,569	\$1,562,681	\$1,377,870	\$1,194,913	\$1,220,519	\$1,211,956	\$1,272,419	\$1,649,825	\$2,310,852	\$21,582,863
2 Transportation costs	\$3,034,291	\$2,942,631	\$3,026,252	\$2,953,180	\$2,628,860	\$2,564,330	\$2,577,786	\$2,577,734	\$2,562,797	\$2,666,428	\$2,991,181	\$3,027,364	\$33,552,834
3 Hedging costs (financial settlement)													
5 Other	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,867	\$44,858	\$538,394
6 Total	\$6,149,698	\$5,636,939	\$5,272,397	\$4,858,616	\$4,236,408	\$3,987,067	\$3,817,566	\$3,843,120	\$3,819,620	\$3,983,714	\$4,685,873	\$5,383,074	\$55,674,091
PGA THERM SALES													
7 Residential	1,703,329	1,488,915	1,292,193	1,207,818	1,032,179	905,477	781,271	797,622	793,321	830,590	1,067,378	1,472,671	13,372,764
8 Commercial	2,451,131	2,142,585	1,859,497	1,738,081	1,485,330	1,303,003	1,124,269	1,147,798	1,141,609	1,195,240	1,535,982	2,119,209	19,243,734
9 Total	4,154,460	3,631,500	3,151,690	2,945,899	2,517,509	2,208,480	1,905,540	1,945,420	1,934,930	2,025,830	2,603,360	3,591,880	32,616,498
PGA REVENUES													
10 Residential	1,849,082	1,638,849	1,489,388	1,319,737	1,064,632	962,403	892,907	903,384	893,749	961,028	1,248,914	1,534,766	14,758,839
11 Commercial	2,660,873	2,358,346	2,143,266	1,899,135	1,532,032	1,384,921	1,284,916	1,299,993	1,286,128	1,382,943	1,797,216	2,208,565	21,238,334
12 Total	4,509,955	3,997,195	3,632,654	3,218,872	2,596,664	2,347,324	2,177,823	2,203,377	2,179,877	2,343,971	3,046,130	3,743,331	35,997,173
NUMBER OF PGA CUSTOMERS													
13 Residential	62,468	62,568	62,770	63,185	63,223	63,452	63,943	63,765	63,934	64,151	64,451	64,718	762,628
14 Commercial	4,071	4,071	4,071	4,097	4,079	4,084	4,083	4,085	4,091	4,064	4,114	4,117	49,027
50 Total	66,539	66,639	66,841	67,282	67,302	67,536	68,026	67,850	68,025	68,215	68,565	68,835	811,655

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
WITNESS: BRAMLEY**

EXHIBIT

OF

KAREN L. BRAMLEY

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COMPANY: PEOPLES GAS SYSTEM

FINAL FUEL OVER/UNDER RECOVERY

SCHEDULE A-7

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FOR THE PERIOD: JANUARY 20 THROUGH DECEMBER 20

1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3, Period To Date Dec.'20	\$124,281,867
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6, Period To Date Dec.'20	\$122,166,701
3	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (2-1)	A-2 Line 7, Period to Date Dec.'20	(\$2,115,166)
4	INTEREST PROVISION	A-2 Line 8, Period To Date Dec.'20	\$63,674
5	ACTUAL OVER/(UNDER) RECOVERY FOR THE PERIOD (3+4)		(\$2,051,492)
6	ADJUSTMENTS	A-2 Lines 10a + 11a, Period To Date Dec.'20	\$94,274
7	ACTUAL NET OVER/(UNDER) RECOVERY FOR THE 12 MONTH PERIOD ENDING DECEMBER 31, 2020 (5+6)	(To Be on E4 Line 4, Col. 2, PGACAP'22)	(\$1,957,218)
8	LESS: ESTIMATED OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY '20 THROUGH DECEMBER '20 WHICH WAS INCLUDED IN THE CURRENT JANUARY '21 THROUGH DECEMBER '21 PERIOD	E-4 Line 4, Col. 4, PGACAP'21 (To Be on E4 Line 4, Col. 1, PGACAP'22)	(\$2,556,956)
9	FINAL FUEL OVER/(UNDER) RECOVERY FOR THE PERIOD JANUARY'20 THROUGH DECEMBER'20 TO BE INCLUDED IN THE PROJECTED JANUARY '22 THROUGH DECEMBER '22 PERIOD (7-8)	(To Be on E4 Line 4, Col. 3, PGACAP'22)	\$599,738

PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
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WITNESS: BRAMLEY
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**PEOPLES GAS SYSTEM
SCHEDULES SUPPORTING
PURCHASED GAS ADJUSTMENT
PROJECTION FILING FOR
January 2022 - December 2022**

PURCHASED GAS ADJUSTMENT (PGA)

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COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-1		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION											Docket No. 20210003-GU PGA CAP 2022 Exhibit KMF-2, Page 1 of 1	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '22 through DECEMBER '22												
Combined For All Rate Classes														
COST OF GAS PURCHASED	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	Projection	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD	
1 COMMODITY Pipeline	\$35,594	\$32,531	\$26,439	\$25,111	\$19,909	\$16,786	\$14,732	\$14,154	\$15,208	\$15,259	\$18,514	\$27,368	\$261,605	
2 NO NOTICE SERVICE	\$49,640	\$46,438	\$34,822	\$30,831	\$31,859	\$30,831	\$31,859	\$31,859	\$30,831	\$31,859	\$33,699	\$49,640	\$434,168	
3 SWNG SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4 COMMODITY Other	\$9,531,927	\$8,522,460	\$6,530,661	\$5,258,243	\$4,121,959	\$3,531,383	\$3,162,985	\$3,055,992	\$3,243,301	\$3,269,685	\$3,930,067	\$5,895,726	\$60,054,389	
5 DEMAND	\$8,392,201	\$7,530,479	\$8,616,704	\$7,571,332	\$6,317,073	\$5,768,492	\$6,034,643	\$6,268,092	\$6,405,783	\$7,983,133	\$8,922,333	\$8,702,918	\$88,513,180	
6 OTHER	\$640,165	\$512,304	\$531,256	\$550,693	\$531,527	\$561,268	\$545,534	\$537,077	\$539,436	\$538,085	\$597,077	\$546,881	\$6,631,303	
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 SWNG SERVICE REVENUE	\$660,835	\$626,273	\$570,188	\$567,345	\$512,075	\$489,525	\$486,469	\$410,229	\$400,379	\$417,582	\$475,505	\$540,865	\$6,157,270	
10														
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$17,988,692	\$16,017,939	\$15,169,694	\$12,868,865	\$10,510,252	\$9,419,235	\$9,303,284	\$9,496,945	\$9,834,180	\$11,420,439	\$13,026,182	\$14,681,668	\$149,737,375	
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	\$17,988,692	\$16,017,939	\$15,169,694	\$12,868,865	\$10,510,252	\$9,419,235	\$9,303,284	\$9,496,945	\$9,834,180	\$11,420,439	\$13,026,182	\$14,681,668	\$149,737,375	
THERMS PURCHASED														
15 COMMODITY Pipeline	18,133,871	16,573,356	13,469,473	12,792,916	10,143,149	8,551,789	7,505,431	7,210,754	7,748,172	7,773,688	9,432,420	13,942,819	133,277,838	
16 NO NOTICE SERVICE	10,385,000	9,715,000	7,285,000	6,450,000	6,665,000	6,665,000	6,665,000	6,665,000	6,450,000	6,665,000	7,050,000	10,385,000	90,830,000	
17 SWNG SERVICE													0	
18 COMMODITY Other	18,070,402	16,515,349	13,422,330	12,748,141	10,107,648	8,521,858	7,479,162	7,185,516	7,721,053	7,746,480	9,399,407	13,894,019	132,811,365	
19 DEMAND	150,083,206	134,239,477	156,301,891	134,934,432	116,138,100	104,069,271	108,704,955	112,623,030	116,713,730	142,248,981	161,285,034	156,423,893	1,593,766,000	
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 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (17+18)	18,070,402	16,515,349	13,422,330	12,748,141	10,107,648	8,521,858	7,479,162	7,185,516	7,721,053	7,746,480	9,399,407	13,894,019	132,811,365	
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE	0	0	0	0	0	0	0	0	0	0	0	0	0	
27 TOTAL THERM SALES (24-26)	18,070,402	16,515,349	13,422,330	12,748,141	10,107,648	8,521,858	7,479,162	7,185,516	7,721,053	7,746,480	9,399,407	13,894,019	132,811,365	
CENTS PER THERM														
28 COMMODITY Pipeline	(1/15)	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	
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	
30 SWNG 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	
31 COMMODITY Other	(4/18)	0.52749	0.51603	0.48655	0.41247	0.40781	0.41439	0.42291	0.42530	0.42006	0.42209	0.41812	0.42434	
32 DEMAND	(5/19)	0.05592	0.05610	0.05513	0.05611	0.05439	0.05543	0.05551	0.05566	0.05488	0.05612	0.05532	0.05554	
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	
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	
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	
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	
37 TOTAL COST OF PURCHASES	(11/24)	0.99548	0.96988	1.13018	1.00947	1.03983	1.10530	1.24389	1.32168	1.27368	1.47427	1.38585	1.05669	
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	
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	
40 TOTAL COST OF THERMS SOLD	(11/27)	0.99548	0.96988	1.13018	1.00947	1.03983	1.10530	1.24389	1.32168	1.27368	1.47427	1.38585	1.05669	
41 TRUE-UP	(E-4)	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	0.05822	
42 TOTAL COST OF GAS	(40+41)	1.05370	1.02810	1.18840	1.06769	1.09805	1.16352	1.30211	1.37990	1.33190	1.53250	1.44407	1.11491	
43 REVENUE TAX FACTOR		1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	1.00503	
44 PGA FACTOR ADJUSTED FOR TAXES (42x43)		1.05900	1.03327	1.19438	1.07306	1.10358	1.16938	1.30866	1.38684	1.33860	1.54020	1.45134	1.19163	
45 PGA FACTOR ROUNDED TO NEAREST .001		105.900	103.327	119.438	107.306	110.358	116.938	130.866	138.684	133.860	154.020	145.134	119.163	

COMPANY: PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT											Docket No. 20210003-GU	
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION											PGA CAP 2022	
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '21 THROUGH DECEMBER '21											Exhibit KMF-2, Page 1 of 3	
Combined For All Rate Classes														
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 COMMODITY (Pipeline)	\$34,332	\$79,911	(\$138,421)	\$10,568	\$29,093	\$30,003	\$81,740	\$29,834	\$20,817	\$30,736	\$41,693	\$58,918	\$309,225	
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)	\$8,639,163	\$12,234,063	\$7,329,765	\$3,396,474	\$3,227,058	\$4,937,011	\$4,422,354	\$3,402,818	\$3,605,494	\$3,609,539	\$4,706,506	\$6,983,031	\$66,493,277	
5 DEMAND	\$7,726,136	\$6,350,370	\$8,114,076	\$6,705,300	\$5,454,955	\$5,277,450	\$5,400,681	\$6,286,828	\$6,425,363	\$8,017,178	\$8,926,804	\$8,702,003	\$83,387,143	
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	\$385,780	\$345,095	\$1,463,600	\$24,097	\$1,058,299	\$808,053	\$602,490	\$605,463	\$607,753	\$606,550	\$655,463	\$607,461	\$7,770,104	
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	\$660,835	\$626,273	\$570,188	\$567,345	\$512,075	\$489,525	\$486,469	\$410,229	\$400,379	\$417,582	\$475,505	\$540,865	\$6,157,270	
10														
11 TOTAL COST	\$16,174,216	\$18,428,003	\$16,233,654	\$9,599,924	\$9,289,189	\$10,593,823	\$10,052,656	\$9,946,573	\$10,289,679	\$11,878,280	\$13,888,659	\$15,860,189	\$152,235,045	
12 NET UNBILLED	\$1,369,322	(\$2,099,924)	\$617,675	(\$160,025)	(\$1,511,820)	(\$567,355)	(\$355,734)	\$0	\$0	\$0	\$0	\$0	(\$2,707,861)	
13 COMPANY USE	\$9,496	\$32,389	\$15,739	\$45,543	\$21,924	\$55,085	\$37,835	\$0	\$0	\$0	\$0	\$0	\$218,011	
14 TOTAL THERM SALES	\$19,791,360	\$15,854,502	\$14,911,152	\$13,375,979	\$9,663,018	\$9,755,213	\$9,945,891	\$6,905,982	\$8,038,971	\$7,823,289	\$10,244,711	\$16,032,689	\$142,342,756	

COMPANY: VIN_REPT PEOPLES GAS SYSTEM SCHEDULE E-1/R PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION REVISED ESTIMATE FOR THE PROJECTED PERIOD: JANUARY '21 Through DECEMBER '21 Combined For All Rate Classes													
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
THERMS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
15 COMMODITY (Pipeline)	20,198,130	14,990,750	12,810,850	6,055,330	8,810,230	8,101,720	24,228,390	14,088,500	10,688,470	15,862,490	17,257,980	29,453,500	183,547,340
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)	47,038,442	27,351,117	25,211,618	19,911,606	19,868,886	23,346,610	19,276,892	15,129,101	15,389,314	15,696,975	17,046,243	21,691,453	266,958,257
19 DEMAND	116,717,590	89,825,120	131,550,030	87,109,900	96,949,930	91,186,580	111,401,160	112,921,589	116,998,281	142,846,289	160,975,036	156,052,660	1,414,334,166
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)	47,038,442	27,351,117	25,211,618	19,911,606	19,868,886	23,346,610	19,276,892	15,129,101	15,389,314	15,696,975	17,046,243	21,691,453	266,958,257
25 NET UNBILLED	1,529,115	(2,344,973)	(239,624)	(155,183)	(1,466,078)	(550,188)	(344,971)	0	0	0	0	0	(3,571,902)
26 COMPANY USE	10,483	35,952	15,152	43,902	21,057	52,993	36,398	0	0	0	0	0	215,937
27 TOTAL THERM SALES (24-26)	24,123,151	21,628,155	17,865,731	14,094,785	13,602,264	12,918,824	12,759,067	15,129,101	15,389,314	15,696,975	17,046,243	21,691,453	201,945,063

COMPANHIA FIN. REPT. PEOPLES GAS SYSTEM		PURCHASED GAS ADJUSTMENT												
SCHEDULE E-1/R		COST RECOVERY CLAUSE CALCULATION												
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY '21 Through DECEMBER '21												
Combined For All Rate Classes														
CENTS PER THERM		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
28 COMMODITY (Pipeline)	(1/15)	0.00170	0.00533	(0.01080)	0.00175	0.00330	0.00330	0.00337	0.00212	0.00195	0.00194	0.00242	0.00200	0.00168
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)	0.18388	0.44730	0.29073	0.17058	0.16242	0.21147	0.22941	0.22492	0.23429	0.22895	0.27810	0.32193	0.24908
32 DEMAND	(5/19)	0.06820	0.07070	0.06168	0.07698	0.05627	0.05788	0.04848	0.05567	0.05492	0.05620	0.05545	0.05576	0.05896
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)	0.34385	0.67376	0.64390	0.48213	0.46752	0.45376	0.52149	0.65745	0.66864	0.75672	0.81476	0.73117	0.57026
38 NET UNBILLED	(12/25)	0.89550	0.89550	-2.57769	1.03120	1.03120	1.03120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.75810
39 COMPANY USE	(13/26)	0.90584	0.90089	1.03869	1.03740	1.04119	1.03948	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00980
40 TOTAL COST OF THERMS SOLD	(11/27)	0.67049	0.85204	0.90865	0.68110	0.68291	0.82003	0.78788	0.65745	0.66864	0.75672	0.81476	0.73117	0.75384
41 TRUE-UP	(E-4)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)	(0.01050)
42 TOTAL COST OF GAS	(40+41)	0.65999	0.84154	0.89815	0.67060	0.67241	0.80953	0.77738	0.64695	0.65814	0.74622	0.80426	0.72067	0.74334
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)	0.66330	0.84577	0.90267	0.67397	0.67580	0.81360	0.78129	0.65020	0.66145	0.74998	0.80831	0.72430	0.74708
45 PGA FACTOR ROUNDED TO NEAREST .001		66.330	84.577	90.267	67.397	67.580	81.360	78.129	65.020	66.145	74.998	80.831	72.430	74.708

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-2		CALCULATION OF TRUE-UP AMOUNT											Docket No. 20210003-GU PGA CAP 2022 Exhibit KMF-2, Page 1 of 1
FOR THE CURRENT PERIOD:		JANUARY '21 THROUGH DECEMBER '21											
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV.PROJ.	REV. PROJ.
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	\$8,629,667	\$12,201,674	\$7,314,026	\$3,350,930	\$3,205,133	\$4,881,926	\$4,384,520	\$3,402,818	\$3,605,494	\$3,609,539	\$4,706,506	\$6,983,031	\$68,275,266
2 TRANSPORTATION COST	7,535,053	8,193,940	8,903,890	6,203,450	6,062,131	5,856,812	5,630,302	6,543,754	6,684,385	8,268,741	9,182,153	8,877,157	85,741,768
3 TOTAL	16,164,720	18,395,613	16,217,916	9,554,381	9,267,265	10,538,738	10,014,821	9,946,573	10,289,879	11,878,280	13,888,659	15,860,189	152,017,034
4 FUEL REVENUES (NET OF REVENUE TAX)	19,791,360	15,854,502	14,911,152	13,375,979	9,863,018	9,755,213	9,945,891	6,905,982	8,038,971	7,823,289	10,244,711	16,032,689	142,342,756
5 TRUE-UP REFUNDED(COLLECTED)	107,304	107,304	107,304	107,304	107,304	107,304	107,304	107,304	107,304	107,304	107,304	107,299	1,287,643
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 + LINE 5)	19,898,664	15,961,806	15,018,456	13,483,283	9,770,322	9,862,517	10,053,195	7,013,286	8,148,275	7,930,593	10,352,015	16,139,988	143,630,399
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	3,733,943	(2,433,807)	(1,199,460)	3,928,902	503,058	(676,221)	38,374	(2,933,287)	(2,143,604)	(3,947,687)	(3,536,644)	279,799	(8,386,634)
8 INTEREST PROVISION-THIS PERIOD (21)	339	372	194	269	261	276	342	238	61	(149)	(406)	(521)	1,276
9 BEGINNING OF PERIOD TRUE-UP AND INTEREST	1,887,381	5,514,359	2,984,172	1,677,602	5,499,469	5,895,484	5,154,967	5,086,379	2,046,026	(204,821)	(4,259,961)	(7,904,315)	1,887,381
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,304)	(107,299)	(1,287,643)
10a OVER EARNINGS REFUND	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ESTIMATED/ACTUAL TRUE-UP (7+8+9+10+10a)	5,514,359	2,973,620	1,677,602	5,499,469	5,895,484	5,112,235	5,086,379	2,046,026	(204,821)	(4,259,961)	(7,904,315)	(7,732,336)	(7,785,620)
11a REFUNDS FROM PIPELINE	0	10,552	0	0	0	42,732	0	0	0	0	0	0	53,284
12 ADJ TOTAL EST/ACT TRUE-UP(11+11a)	5,514,359	2,984,172	1,677,602	5,499,469	5,895,484	5,154,967	5,086,379	2,046,026	(204,821)	(4,259,961)	(7,904,315)	(7,732,336)	(\$7,732,336)
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	1,887,381	5,514,359	2,984,172	1,677,602	5,499,469	5,895,484	5,154,967	5,086,379	2,046,026	(204,821)	(4,259,961)	(7,904,315)	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5+10a)	5,514,020	2,983,800	1,677,408	5,499,200	5,895,223	5,154,691	5,086,037	2,045,788	(204,882)	(4,259,812)	(7,903,909)	(7,731,815)	
14 TOTAL (12+13)	7,401,401	8,498,159	4,661,581	7,176,803	11,394,693	11,050,176	10,241,005	7,132,168	1,841,145	(4,464,632)	(12,163,869)	(15,636,129)	
15 AVERAGE (50% OF 14)	3,700,701	4,249,080	2,330,790	3,588,401	5,697,346	5,525,088	5,120,502	3,566,084	920,572	(2,232,316)	(6,081,935)	(7,818,065)	
16 INTEREST RATE - FIRST DAY OF MONTH	0.10	0.12	0.09	0.11	0.07	0.04	0.08	0.08	0.08	0.08	0.08	0.08	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.12	0.09	0.11	0.07	0.04	0.08	0.08	0.08	0.08	0.08	0.08	0.08	
18 TOTAL (16+17)	0.220	0.210	0.200	0.180	0.110	0.120	0.160	0.160	0.160	0.160	0.160	0.160	
19 AVERAGE (50% OF 18)	0.110	0.105	0.100	0.090	0.055	0.060	0.080	0.080	0.080	0.080	0.080	0.080	
20 MONTHLY AVERAGE (19/12 Months)	0.00917	0.00875	0.00833	0.00750	0.00458	0.00500	0.00667	0.00667	0.00667	0.00667	0.00667	0.00667	
21 INTEREST PROVISION (15x20)	\$339	\$372	\$194	\$269	\$261	\$276	\$342	\$238	\$61	(\$149)	(\$406)	(\$521)	

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-3				TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE				Docket No. 20210003-GU PGA CAP 2022 Exhibit KMF-2, Page 1 of 1			
ESTIMATED FOR THE PROJECTED PERIOD OF:				JANUARY '22		THROUGH		DECEMBER '22			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) (I)		(J)	(K)	(L)
	PURCHASED	PURCHASED	SCH	SYSTEM	END	TOTAL	COMMODITY COST			OTHER	TOTAL
	FROM	FOR	TYPE	SUPPLY	USE	PURCHASED	THIRD	PIPELINE	DEMAND	CHARGES	CENTS PER
							PARTY		COST	ACA/FUEL	THERM
1	FGT	PGS	FTS-1 COMM	58,497,237		58,497,237		\$121,090			\$0.207
2	FGT	PGS	FTS-2 COMM	6,258,157		6,258,157		\$12,954			\$0.207
3	FGT	PGS	FTS-3 COMM	22,491,391		22,491,391		\$1,125			\$0.005
4	FGT	PGS	FTS-1 DEMAND	684,311,840		684,311,840			\$43,638,566		\$6.377
5	FGT	PGS	FTS-2 DEMAND	172,932,282		172,932,282			\$10,550,072		\$6.101
6	FGT	PGS	FTS-3 DEMAND	131,413,927		131,413,927			\$12,041,411		\$9.163
7	FGT	PGS	NO NOTICE	90,830,000		90,830,000			\$434,168		\$0.478
8	SONAT	PGS	SONAT COMM	7,930,038		7,930,038		\$45,281			\$0.571
9	SONAT	PGS	SONAT DEMAND	145,510,350		145,510,350			\$6,813,455		\$4.682
10	GULFSTREAM	PGS	GULFSTREAM COMM	38,101,015		38,101,015		\$81,155			\$0.213
11	GULFSTREAM	PGS	GULFSTREAM DEMAND	129,280,001		129,280,001			\$7,204,599		\$5.573
12	SEACOAST	PGS	SEACOAST DEMAND	300,117,600		300,117,600			\$7,208,077		\$2.402
13	SABAL TRAIL	PGS	SABAL TRAIL DEMAND	30,200,000		30,200,000			\$1,057,000		\$3.500
14	THIRD PARTY	PGS	COMMODITY	132,811,365		132,811,365	\$60,054,389				\$45.218
15	FGT	PGS	BAL. CHGS/OTHER	0		0				\$6,631,303	\$0.000
16	FGT	PGS	SWING SERVICE REV.	0		0				(\$6,157,270)	\$0.000
17	TOTAL			1,950,685,203	0	1,950,685,203	\$60,054,389	\$261,605	\$88,947,348	\$474,033	\$7.676

COMPANY: PEOPLES GAS SYSTEM SCHEDULE E-4		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Docket No. 20210003-GU PGA CAP 2022 Exhibit KMF-2, Page 1 of 1	
PERIOD: JANUARY '22 through DECEMBER '22						
	PRIOR PERIOD: JAN '20 - DEC '20			CURRENT PERIOD: JAN '21 - DEC '21		
	(1) 6 MOS. ACT. 6 MOS. REVISED EST.	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) 6 MOS. ACT. 6 MOS. REVISED EST.	(5) (3)+(4) TOTAL TRUE-UP	
1 TOTAL THERM SALES \$	\$106,486,052	\$122,166,701	\$15,680,649	\$143,630,399	\$159,311,048	
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	(\$2,705,006)	(\$2,115,166)	\$589,840	(\$8,386,634)	(\$7,796,794)	
2a MISCELLANEOUS ADJUSTMENTS	\$84,559	\$94,274	\$9,715	\$53,284	\$62,999	
3 INTEREST PROVISION FOR THIS PERIOD	\$63,491	\$63,674	\$183	\$1,276	\$1,459	
3a TRUE-UP (COLLECTED) OR REFUNDED	\$0	\$0	\$0	\$0	\$0	
4 END OF PERIOD TOTAL NET TRUE-UP	(\$2,556,956)	(\$1,957,218)	\$599,738	(\$8,332,074)	(\$7,732,336)	
NOTE: SIX MONTHS ACTUAL SIX MONTHS REVISED ESTIMATE DATA OBTAINED FROM CURRENT PERIOD SCHEDULE (E-2).						
COL.(1)SAME AS COL. (4 Less Line 3a) PRIOR PER. SCH.(E-4)		TOTAL TRUE-UP \$		equals	CENTS PER THERM TRUE-UP	
COL.(2)DATA OBTAINED FROM DEC'20 SCHEDULE (A-2)		PROJ. TH. SALES				
LINE 4 COLUMN (2) SAME AS LINE 7 SCHEDULE (A-7), Dec'20						
LINE 4 COLUMN (3) SAME AS LINE 9 SCHEDULE (A-7), Dec'20		(\$7,732,336)		equals	(0.05822)	
LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2)		132,811,365				
LINE 2a COLUMN (4) SAME AS LINES 10a + 11a SCHEDULE (E-2)						
LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)						

COMPANY: PEOPLES GAS SYSTEM				THERM SALES AND CUSTOMER DATA				Docket No. 20210003-GU							
SCHEDULE E-5								PGA CAP 2022							
ESTIMATED FOR THE PROJECTED PERIOD:				JANUARY '22				Through		DECEMBER '22				Exhibit KMF-2, Page 1 of 1	
	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	Projected TOTAL		
PGA COST															
1 Commodity Costs	\$9,531,927	\$8,522,460	\$8,530,681	\$5,258,243	\$4,121,959	\$3,531,383	\$3,162,985	\$3,055,982	\$3,243,301	\$3,269,685	\$3,930,087	\$5,895,726	\$80,054,389		
2 Transportation Costs	\$7,816,900	\$8,983,175	\$8,107,777	\$7,069,929	\$5,856,766	\$5,326,584	\$5,594,765	\$5,903,876	\$6,051,443	\$7,612,689	\$8,499,038	\$8,239,061	\$83,051,683		
3 Administrative Costs	\$577,164	\$448,303	\$468,255	\$487,692	\$468,526	\$498,267	\$482,533	\$474,076	\$476,435	\$475,084	\$534,076	\$483,880	\$5,875,291		
4 Odorant Charges	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$29,167	\$350,004		
5 Legal	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$33,834	\$406,008		
6 Total	\$17,988,692	\$16,017,939	\$15,169,694	\$12,868,865	\$10,510,252	\$9,419,235	\$9,303,284	\$9,496,945	\$9,834,180	\$11,420,439	\$13,026,182	\$14,681,668	\$149,737,375		
PGA THERM SALES															
7 Residential	13,010,600	11,611,787	9,107,170	8,653,620	6,561,898	5,338,806	4,460,583	4,236,113	4,582,441	4,654,681	5,831,211	9,353,556	87,402,466		
8 Commercial	5,059,802	4,903,562	4,315,180	4,094,521	3,545,750	3,183,052	3,018,579	2,949,403	3,138,612	3,091,799	3,568,196	4,540,463	45,408,899		
9 Total	18,070,402	16,515,349	13,422,330	12,748,141	10,107,648	8,521,858	7,479,162	7,185,516	7,721,053	7,746,480	9,399,407	13,894,019	132,811,365		
PGA REVENUES															
10 Residential	\$13,778,225	\$11,998,111	\$10,877,422	\$9,285,853	\$7,241,579	\$6,243,093	\$5,837,387	\$5,874,811	\$6,134,056	\$7,169,140	\$8,463,070	\$10,480,847	\$103,383,593		
11 Commercial	\$4,210,467	\$4,019,828	\$4,292,272	\$3,583,012	\$3,268,673	\$3,176,142	\$3,465,897	\$3,622,134	\$3,700,124	\$4,251,299	\$4,563,112	\$4,200,821	\$46,353,782		
12 Total	\$17,988,692	\$16,017,939	\$15,169,694	\$12,868,865	\$10,510,252	\$9,419,235	\$9,303,284	\$9,496,945	\$9,834,180	\$11,420,439	\$13,026,182	\$14,681,668	\$149,737,375		
NUMBER OF CUSTOMERS (Average for YTD)															
13 Residential	403,290	404,135	405,568	406,654	407,658	408,436	409,222	409,708	410,719	412,105	413,185	414,997	408,806		
14 Commercial	14,248	14,313	14,331	14,343	14,352	14,356	14,338	14,337	14,385	14,400	14,452	14,530	14,364		
15 Total	417,538	418,448	419,897	420,997	422,010	422,792	423,560	424,045	425,084	426,505	427,637	429,527	423,170		

DOCKET NO. 20210003-GU

EXHIBIT CAS-1

ST. JOE NATURAL GAS COMPANY, INC.

Final True-Up for the Period
January 2020 through December 2020

COMPANY:	ST. JOE NATURAL GAS	FINAL FUEL OVER/UNDER RECOVERY	SCHEDULE A-7
	FOR THE PERIOD: JANUARY 2020	Through	DECEMBER 2020
1	TOTAL ACTUAL FUEL COST FOR THE PERIOD	A-2 Line 3	\$339,812.16
2	TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	A-2 Line 6	\$426,658.50
3	ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)		\$86,846.34
4	INTEREST PROVISION ACTUAL OVER/UNDER RECOVERY	A-2 Line 8	\$503.90
5	FOR THE PERIOD (3+4)		\$87,350.24
6	LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD January Through December 2020 (From Schedule E-2) WHICH WAS INCLUDED IN THE CURRENT January Through December 2021 PERIOD	E-4 Line 4 Col.4	\$126,120.00
7	FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED January Through December 2022 PERIOD (5-6)		-\$38,769.76

COMPANY: ST JOE NATURAL GAS CO		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION												Shedule E-1 Exhibit#	
ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2022				Through		DECEMBER 2022				Docket#20210003-GU CAS-2			
COST OF GAS PURCHASED		PROJECTION													
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
1 COMMODITY (Pipeline)		\$393	\$527	\$353	\$262	\$244	\$303	\$226	\$283	\$228	\$243	\$350	\$386	\$3,798	
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)		\$40,280	\$28,000	\$30,988	\$20,964	\$21,460	\$19,800	\$19,840	\$19,840	\$19,200	\$19,840	\$35,268	\$31,260	\$306,740	
5 DEMAND		\$8,243	\$7,445	\$8,243	\$7,977	\$3,297	\$3,191	\$3,297	\$3,297	\$3,191	\$3,297	\$7,977	\$8,243	\$67,698	
6 OTHER		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$90,000	
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)		\$56,416	\$43,473	\$47,084	\$36,703	\$32,501	\$30,794	\$30,863	\$30,920	\$30,118	\$30,880	\$51,095	\$47,389	\$468,236	
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		\$56,394	\$43,457	\$47,072	\$36,686	\$32,489	\$30,782	\$30,847	\$30,909	\$30,104	\$30,869	\$51,082	\$47,377	\$468,069	
THERMS PURCHASED															
15 COMMODITY (Pipeline)		73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700	
16 NO NOTICE SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	
17 SWING SERVICE		0	0	0	0	0	0	0	0	0	0	0	0	0	
18 COMMODITY (Other)		100,700	70,000	77,470	52,410	53,650	49,500	49,600	49,600	48,000	49,600	88,170	78,150	766,850	
19 DEMAND		155,000	140,000	155,000	150,000	62,000	60,000	62,000	62,000	60,000	62,000	150,000	155,000	1,273,000	
20 OTHER		0	0	0	0	0	0	0	0	0	0	0	0	0	
LESS END-USE CONTRACT															
21 COMMODITY (Pipeline)		0	0	0	0	0	0	0	0	0	0	0	0	0	
22 DEMAND		0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24 TOTAL PURCHASES (15-21)		73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700	
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	0	
26 COMPANY USE		34	40	10	3	3	3	3	3	3	3	6	13	124.3	
27 TOTAL THERM SALES		73,655	98,922	66,192	46,802	43,537	54,190	40,367	50,538	40,625	43,397	62,480	68,871	689,576	
CENTS PER THERM															
28 COMMODITY (Pipeline) (1/15)		0.00533	0.00533	0.00533	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00560	0.00551	
29 NO NOTICE SERVICE (2/16)															
30 SWING SERVICE (3/17)															
31 COMMODITY (Other) (4/18)		0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	
32 DEMAND (5/19)		0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	
33 OTHER (6/20)															
LESS END-USE CONTRACT															
34 COMMODITY Pipeline (7/21)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
35 DEMAND (8/22)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
36 (9/23)															
37 TOTAL COST (11/24)		0.76559	0.43929	0.71121	0.78417	0.74646	0.56824	0.76451	0.61178	0.74132	0.71153	0.81770	0.68795	0.67890	
38 NET UNBILLED (12/25)															
39 COMPANY USE (13/26)		0.62093	0.38687	1.19800	5.54516	3.85806	3.86129	5.38000	3.82000	4.85000	3.64667	2.08167	0.87923	1.34183	
40 TOTAL THERM SALES (11/27)		0.76594	0.43946	0.71132	0.78422	0.74652	0.56827	0.76457	0.61182	0.74137	0.71157	0.81778	0.68808	0.67902	
41 TRUE-UP (E-2)		-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	-0.06528	
42 TOTAL COST OF GAS (40+41)		0.70067	0.37419	0.64605	0.71895	0.68124	0.50299	0.69929	0.54654	0.67610	0.64630	0.75250	0.62280	0.61374	
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)		0.70419	0.37607	0.64929	0.72256	0.68467	0.50552	0.70281	0.54929	0.67950	0.64955	0.75629	0.62594	0.61683	
45 PGA FACTOR ROUNDED TO NEAREST .001		0.704	0.376	0.649	0.723	0.685	0.506	0.703	0.549	0.679	0.65	0.756	0.626	0.617	

COMPANY:		ST. JOE NATURAL GAS CO.		CALCULATION OF TRUE-UP AMOUNT								Schedule E-2		
FOR THE CURRENT PERIOD:		JANUARY 2021		Through		DECEMBER 2021					Exhibit#			
											Docket#20210003-GU			
											CAS-3			
		-----ACTUAL-----						-----REVISED PROJECTION-----						TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION														
1	PURCHASED GAS COST	\$32,513	\$41,044	\$24,269	\$20,299	\$19,128	\$14,220	\$19,840	\$19,200	\$20,215	\$19,840	\$35,268	\$31,260	\$297,096
2	TRANSPORTATION COST	\$14,724	\$15,745	\$15,924	\$10,652	\$10,644	\$11,453	\$11,122	\$11,122	\$11,005	\$11,179	\$16,230	\$16,460	\$156,260
3	TOTAL	\$47,237	\$56,789	\$40,193	\$30,951	\$29,773	\$25,673	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$453,356
4	FUEL REVENUES (NET OF REVENUE TAX)	\$65,527	\$38,170	\$33,015	\$25,815	\$23,230	\$19,903	\$30,962	\$30,322	\$31,220	\$31,019	\$51,498	\$47,720	\$428,400
5	TRUE-UP (COLLECTED) OR REFUNDED	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$108,712
6	FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$74,587	\$47,230	\$42,074	\$34,875	\$32,289	\$28,962	\$40,021	\$39,381	\$40,280	\$40,078	\$60,557	\$56,779	\$537,112
7	TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$27,350	-\$9,560	\$1,881	\$3,924	\$2,516	\$3,289	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$9,059	\$83,756
8	INTEREST PROVISION-THIS PERIOD (21)	\$5	\$4	\$3	\$2	\$2	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$26
9	BEGINN. OF PERIOD TRUE-UP & INTER. Included PSC Audit Adj. for 2010 twiced.	\$69,942	\$88,238	\$69,623	\$62,447	\$57,314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	\$69,942
10	TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$9,059	-\$108,712
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)	\$88,238	\$69,623	\$62,447	\$57,314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	\$45,012	\$45,012
INTEREST PROVISION														
12	BEGINNING TRUE-UP AND INTEREST PROVISION (9)	\$69,942	\$88,238	\$69,623	\$62,447	\$57,314	\$50,772	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
13	ENDING TRUE-UP BEFORE INTEREST (12+7-5)	\$88,232	\$69,619	\$62,445	\$57,312	\$50,771	\$45,002	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
14	TOTAL (12+13)	\$158,174	\$157,856	\$132,068	\$119,759	\$108,084	\$95,774	\$90,007	\$90,010	\$90,013	\$90,016	\$90,019	\$90,022	
15	AVERAGE (50% OF 14)	\$79,087	\$78,928	\$66,034	\$59,879	\$54,042	\$47,887	\$45,003	\$45,005	\$45,006	\$45,008	\$45,009	\$45,011	
16	INTEREST RATE - FIRST DAY OF MONTH	0.09	0.07	0.06	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.07	0.06	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
18	TOTAL (16+17)	0.16	0.13	0.10	0.08	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	
19	AVERAGE (50% OF 18)	0.08	0.065	0.05	0.04	0.035	0.035	0.04	0.04	0.04	0.04	0.04	0.04	
20	MONTHLY AVERAGE (19/12 Months)	0.007	0.005	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	
21	INTEREST PROVISION (15x20)	5	4	3	2	2	1	2	2	2	2	2	2	\$26

COMPANY: ST. JOE NATURAL GAS COMPANY											
TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE											
ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2022 Through DECEMBER 2022											
-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
							THIRD PARTY	PIPELINE			
1 JAN	VARIOUS	SYSTEM	NA	100,700		100,700	\$40,280.00	\$392.77	\$8,242.90	\$7,500.00	56.02
2 FEB	VARIOUS	SYSTEM	NA	70,000		70,000	\$28,000.00	\$527.47	\$7,445.20	\$7,500.00	62.10
3 MAR	VARIOUS	SYSTEM	NA	77,470		77,470	\$30,988.00	\$352.86	\$8,242.90	\$7,500.00	60.78
4 APR	VARIOUS	SYSTEM	NA	52,410		52,410	\$20,964.00	\$262.11	\$7,977.00	\$7,500.00	70.03
5 MAY	VARIOUS	SYSTEM	NA	53,650		53,650	\$21,460.00	\$243.82	\$3,297.16	\$7,500.00	60.58
6 JUN	VARIOUS	SYSTEM	NA	49,500		49,500	\$19,800.00	\$303.48	\$3,190.80	\$7,500.00	62.21
7 JUL	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$226.07	\$3,297.16	\$7,500.00	62.22
8 AUG	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$283.03	\$3,297.16	\$7,500.00	62.34
9 SEP	VARIOUS	SYSTEM	NA	48,000		48,000	\$19,200.00	\$227.52	\$3,190.80	\$7,500.00	62.75
10 OCT	VARIOUS	SYSTEM	NA	49,600		49,600	\$19,840.00	\$243.04	\$3,297.16	\$7,500.00	62.26
11 NOV	VARIOUS	SYSTEM	NA	88,170		88,170	\$35,268.00	\$349.92	\$7,977.00	\$7,500.00	57.95
12 DEC	VARIOUS	SYSTEM	NA	78,150		78,150	\$31,260.00	\$385.75	\$8,242.90	\$7,500.00	60.64
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				766,850	0	766,850	\$306,740.00	\$3,797.83	\$67,698.14	\$90,000.00	61.06

COMPANY: ST JOE NATURAL GAS		CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Schedule E-4 Exhibit#
ESTIMATED FOR THE PROJECTED PERIOD: JANUARY 2022		Through DECEMBER 2022			Docket#20210003-GU St. Joe Natural Gas Company CAS-5
		PRIOR PERIOD: JAN 20 - DEC 20		CURRENT PERIOD: JAN 21 - DEC 21	
	(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 \$515,870	A-2 Line 6 \$426,659	Col.2 - Col.1 -\$89,212	E-2 Line 6 \$537,112	Col.3 + Col.4 \$447,901
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 \$125,606	A-2 Line 7 \$86,846	Col.2 - Col.1 -\$38,760 \$0	E-2 Line 7 \$83,756	Col.3 + Col.4 \$44,996 \$0
3 INTEREST PROVISION FOR THIS PERIOD ROUNDING	E-4 Line 3 \$514	A-2 Line 8 \$504	Col.2 - Col.1 -\$10	E-2 Line 8 \$26	Col.3 + Col.4 \$16
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 \$126,120	Line 2 + Line 3 \$87,350	Col.2 - Col.1 -\$38,770	Line 2 + Line 3 \$83,782	Col.3 + Col.4 \$45,013
NOTE: SEVEN MONTHS ACTUAL FIVE MONTHS REVISED ESTIMATE DATA OBTAINED FROM SCHEDULE (E-2). COLUMN (1) DATA OBTAINED FROM SCHEDULE (E-4) PRIOR PERIOD COLUMN (2) DATA OBTAINED FROM SCHEDULE (A-2) LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE (A-7) LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE (A-7) LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE (E-2) LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE (E-2)					
		TOTAL TRUE-UP DOLLARS PROJECTED THERM SALES		equals	CENTS PER THERM TRUE-UP
		\$45,012.63 689,576		=	0.06528

COMPANY:		ST JOE NATURAL GAS											THERM SALES AND CUSTOMER DATA											SCHEDULE E-5	
ESTIMATED FOR THE PROJECTED PERIOD:		JANUARY 2022					Through:		DECEMBER 2022					Exhibit#											
													Docket#20210003-GU												
													CAS-6												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL												
THERM SALES (FIRM)																									
RS-1 (Residential 0 - 149)	9,648	11,886	9,094	7,131	7,299	8,155	5,480	7,013	5,067	5,507	8,067	8,697	93,044												
RS-2 (Residential 150-299)	16,980	23,419	14,869	9,860	9,541	10,605	7,677	9,511	7,379	8,083	11,836	16,109	145,869												
RS-3 (Residential 300-UP)	19,543	27,048	17,016	10,092	9,422	10,461	7,034	8,431	6,670	7,353	12,267	16,551	151,888												
GS-1 (Commercial <2000)	6,720	9,427	6,149	5,739	4,382	5,228	4,407	5,301	4,550	4,748	6,412	7,334	70,396												
GS-2 (Commercial 2000-24,999)	14,008	18,692	12,750	9,690	8,451	12,890	10,456	13,829	11,221	11,789	14,747	13,421	151,944												
GS-4 (Commercial 25000-)	6,791	8,490	6,324	4,293	4,445	6,854	5,316	6,456	5,741	5,920	9,157	6,772	76,559												
TOTAL FIRM SALES	73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700												
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	73,690	98,962	66,202	46,805	43,540	54,193	40,370	50,541	40,628	43,400	62,486	68,884	689,700												
NUMBER OF CUSTOMERS (FIRM)																									
RS-1 (Residential 0 - 149)	1,007	1,020	1,030	1,018	1,024	1,020	1,048	1,035	1,029	1,052	1,047	1,052	1,032												
RS-2 (Residential 150-299)	868	871	875	878	886	895	923	927	926	944	946	954	908												
RS-3 (Residential 300-UP)	550	551	563	557	570	565	585	585	582	587	590	594	573												
GS-1 (Commercial <2000)	150	152	153	151	154	150	153	153	152	152	153	152	152												
GS-2 (Commercial 2000-24,999)	25	25	26	27	27	27	27	28	28	29	29	29	27												
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	1												
TOTAL FIRM	2,601	2,620	2,648	2,632	2,662	2,658	2,737	2,729	2,718	2,765	2,766	2,782	2,693												
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	2,601	2,620	2,648	2,632	2,662	2,658	2,737	2,729	2,718	2,765	2,766	2,782	2,693												
THERM USE PER CUSTOMER																									
RS-1 (Residential 0 - 149)	10	12	9	7	7	8	5	7	5	5	8	8	90												
RS-2 (Residential 150-299)	20	27	17	11	11	12	8	10	8	9	13	17	161												
RS-3 (Residential 300-UP)	36	49	30	18	17	19	12	14	11	13	21	28	265												
GS-1 (Commercial <2000)	45	62	40	38	28	35	29	35	30	31	42	48	463												
GS-2 (Commercial 2000-24,999)	560	748	490	359	313	477	387	494	401	407	509	463	5,576												
GS-4 (Commercial 25000-)	6,791	8,490	6,324	4,293	4,445	6,854	5,316	6,456	5,741	5,920	9,157	6,772	76,559												
FTS-4																									
FTS-5																									

COMPANY: ST. JOE NATURAL GAS CO.		PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION										Schedule E-1/R				
REVISED ESTIMATE FOR THE PROJECTED PERIOD:		JANUARY 2021					Through DECEMBER 2021					Exhibit# Docket#20210003-GU CAS-7				
COST OF GAS PURCHASED		ACTUAL										REVISED PROJECTION				
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		
1 COMMODITY (Pipeline)		\$239.96	\$198.86	\$167.04	\$229.24	\$247.85	\$204.18	\$200.69	\$200.69	\$194.22	\$257.76	\$452.57	\$406.84	\$2,999.91		
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)		\$32,513.12	\$41,044.11	\$24,268.86	\$20,298.50	\$19,128.14	\$14,220.34	\$19,840.00	\$19,200.00	\$20,215.20	\$19,840.00	\$35,268.00	\$31,260.00	\$297,096.27		
5 DEMAND		\$8,242.89	\$7,445.21	\$8,242.89	\$3,190.79	\$3,297.15	\$3,190.79	\$3,421.15	\$3,421.15	\$3,310.80	\$3,421.15	\$8,277.00	\$8,552.90	\$64,013.87		
6 OTHER		\$6,241.00	\$8,100.99	\$7,514.51	\$7,232.42	\$7,099.44	\$8,057.88	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$89,246.24		
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)		\$47,236.97	\$56,789.17	\$40,193.30	\$30,950.95	\$29,772.58	\$25,673.19	\$30,961.84	\$30,321.84	\$31,220.22	\$31,018.91	\$51,497.57	\$47,719.74	\$453,356.29		
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		\$17.90	\$17.48	\$8.74	\$9.13	\$6.62	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
14 TOTAL THERM SALES		\$65,527.34	\$38,170.22	\$33,014.87	\$25,815.20	\$23,229.63	\$19,903.02	\$30,961.84	\$30,321.84	\$31,220.22	\$31,018.91	\$51,497.57	\$47,719.74	\$428,400.41		
THERMS PURCHASED																
15 COMMODITY (Pipeline)		124,980	103,570	87,000	55,910	60,450	49,800	48,360	48,360	46,800	48,360	84,910	76,330	834,830		
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)		127,700	102,460	83,890	72,960	64,117	46,480	49,600	48,000	50,538	49,600	88,170	78,150	861,666		
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)		124,980	103,570	87,000	55,910	60,450	49,800	48,360	48,360	46,800	48,360	84,910	76,330	834,830		
25 NET UNBILLED		0	0	0	0	0	0	0	0	0	0	0	0	0		
26 COMPANY USE		45	44	22	23	17	4	0	0	0	0	0	0	155		
27 TOTAL THERM SALES		176,004	95,905	82,954	64,731	58,367	49,910	48,360	48,360	46,800	48,360	84,910	76,330	880,991		
CENTS PER THERM																
28 COMMODITY (Pipeline) (1/15)		0.00192	0.00192	0.00192	0.00410	0.00410	0.00410	0.00415	0.00415	0.00415	0.00533	0.00533	0.00533	0.00359		
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)		0.25461	0.40059	0.28929	0.27821	0.29833	0.30595	0.40000	0.40000	0.40000	0.40000	0.40000	0.40000	0.34479		
32 DEMAND (5/19)		0.05318	0.05318	0.05318	0.05318	0.05318	0.05318	0.05518	0.05518	0.05518	0.05518	0.05518	0.05518	0.05411		
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)		0.37796	0.54832	0.46199	0.55359	0.49252	0.51553	0.64024	0.62700	0.66710	0.64142	0.60650	0.62518	0.54305		
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)		0.39799	0.39800	0.39799	0.39799	0.39799	0.39800	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
40 TOTAL THERM SALES (11/27)		0.26839	0.59214	0.48452	0.47815	0.51009	0.51439	0.64024	0.62700	0.66710	0.64142	0.60650	0.62518	0.51460		
41 TRUE-UP (E-2)		-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586	-0.16586		
42 TOTAL COST OF GAS (40+41)		0.10253	0.42628	0.31866	0.31229	0.34423	0.34853	0.47438	0.46114	0.50124	0.47556	0.44064	0.45932	0.34874		
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)		0.10304	0.42842	0.32027	0.31386	0.34596	0.35028	0.47676	0.46346	0.50376	0.47795	0.44285	0.46163	0.35049		
45 PGA FACTOR ROUNDED TO NEAREST .001		0.103	0.428	0.32	0.314	0.346	0.350	0.477	0.463	0.504	0.478	0.443	0.462	0.350		

15

FCG's Response to Staff's First Set of Interrogatories, No. 1

Florida City Gas
Docket No: 20210003
Staff's First Set of Interrogatories
Interrogatory No: 1
Page 1 of 1

QUESTION:

Paragraph 6 of the petition filed on May 3, 2021 and Exhibit MB-1 states that the company had an over recovery of \$500,185 for the period January through December 2020. Referring to witness Bustos' direct testimony on page 3, lines 22-23 refers to an under-recovery of \$1,067,888 for the period January through December 2020 and on page 4, lines 5-6 refers to an estimated under-recovery of \$1,568,073 for the period January through December 2020. Please confirm if the above statements are correct.

RESPONSE:

The over recovery of \$500,185 stated in paragraph 6 of FCG's petition filed on May 3, 2021 is correct. The actual under recovery for the period January 2020 to December 2020, which is based on 12 months of actual data, is \$1,067,888. The current 2021 PGA Factors include an estimated 2020 under recovery of \$1,568,073, which was based on 6 months actual data and 6 months estimated data. *See In re: Purchased gas adjustment (PGA) true-up*, Order No. PSC-2020-0471-FOF-GU, Docket No. Docket No. 20200003-GU (FPSC Nov. 23, 2020). The difference between the estimated 2020 under recovery of \$1,568,073 currently being recovered in the 2021 PGA Factors and the actual 2020 under recovery of \$1,067,888 is an over recovery of \$500,185. This over-recovery will be refunded to customers in the 2022 PGA Factors.

DECLARATION

I sponsored the answers to Interrogatory No. 1 from **STAFF'S FIRST SET OF INTERROGATORIES (NO. 1)** to Florida City Gas in Docket No. 20210003-GU. The responses are true and correct based on my personal knowledge. Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

A handwritten signature in black ink, appearing to be 'Miguel Bustos', is written over a horizontal line.

Miguel Bustos

Date: 08/23/2021

16

FCG's Response to Staff's Second Set of Interrogatories, Nos. 2-5

Florida City Gas
Docket No: 20210003
Staff's Second Set of Interrogatories
Interrogatory No: 2

QUESTION:

Referring to the August 6, 2021 filing of witness Bustos's direct testimony on page 5, lines 21-22, please state the schedule and line number where the referenced \$12,000 allocated to the Florida Gas Transmission (FGT) rate case is included.

RESPONSE:

The estimated \$12,000 allocation related to the FGT rate case is included in line 6 "Other" on FCG Exhibit MB-2, page 3, Schedule E-1/R.

Florida City Gas
Docket No: 20210003
Staff's Second Set of Interrogatories
Interrogatory No: 3

QUESTION:

Schedule E-1, line 6, indicates the Other Total for 6 months is \$604,413. Please discuss what is included in Other costs that total to \$604,413.

RESPONSE:

The other cost category consists of the following:

- Natural gas purchased from a third-party utility to supply service for two small communities and a hospital at the border of FCG's service territory.
- A temporary supply of compressed natural gas to a new natural gas customer in the northern part of FCG's territory while new pipe-line infrastructure is completed.
- Internal administrative costs associated with procurement, transportation, balancing, and trading of gas supply and capacity that are incremental to and not recovered in base rates.

Florida City Gas
Docket No: 20210003
Staff's Second Set of Interrogatories
Interrogatory No: 4

QUESTION:

Schedule E-5 indicates January total customers as 118,194 and December total customers as 120,738. What are the reasons for the customer growth as shown in Schedule E-5?

RESPONSE:

The projected number of customers shown in Schedule E-5 was determined based on a forecasting methodology using regression analysis based on historical growth data. Based on this forecasting methodology, FCG projects that there will be a slight increase in total customers between January 2022 and December 2022. It also must be remembered that a forecast is a forward-looking projection based on the best information available at the time of the forecast, and that the actual number may be higher or lower than the original forecast due to many different factors that are largely beyond FCG's control.

Florida City Gas
Docket No: 20210003
Staff's Second Set of Interrogatories
Interrogatory No: 5

QUESTION:

Please discuss the components and assumptions that were made in developing the company's 2022 projections.

RESPONSE:

The company used two components for gas cost projections: (1) Projected therms and (2) projected commodity cost per therm. These components are summarized below.

(1) Projected therms

A combination of forecasting techniques was used to develop the 2022 projection of therms. Each FCG rate class was forecasted independently. Regression was used for the following classes: RS-1, RS-100, RS-600, GS-1, GS-1 (Transportation), and GS-6k. Other classes were forecasted using Exponential smoothing models or simple historical averages. Regression models were constructed using heating degree hours as the primary variable in conjunction with indicator variables. For the RS-1 class specifically, a use-per-customer exponential smoothing model was developed. The output of the use-per-customer model was multiplied by the RS-1 customer forecast to derive the appropriate therms forecast. Heating degree hours were based on the system composite temperature derived by weighting 3 weather stations within FCG's service territory. The weather station data is obtained from WSI, a division of the Weather Company, an IBM business.

(2) Projected Fuel Cost

To calculate this charge, FCG estimates the City Gate price by adding an internally developed NYMEX price, the historical FGT zonal basis from the prior 12 months, the current FGT fuel cost, and swing option premium. The swing option premium is estimated by using the historical spot price premium in relation to the term gas cost. The forecasted City Gate gas price by either projected volumes for each month to calculate a monthly commodity (other) cost.

DECLARATION

I sponsored the answers to Interrogatories Nos. 2-5 from **STAFF'S SECOND SET OF INTERROGATORIES (NOS. 2-5)** to Florida City Gas in Docket No. 20210003-GU. The responses are true and correct based on my personal knowledge. Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

A handwritten signature in blue ink, appearing to be 'Miguel Bustos', is written over a horizontal line. The signature is enclosed within a light blue oval.

Miguel Bustos

Date: 9/30/21

17

PGS's Response to Staff's First Set of Interrogatories, Nos. 1-3

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 1
BATES PAGE: 1
FILED: SEPTEMBER 3, 2021**

- 1.** Referring to witness Bramley's direct testimony filed on May 3, 2021, page 3, lines 13-15 states that the final true-up for the January through December 2020 is an under-recovery of \$1,957,218. Please explain how this amount was derived.

- A.** Peoples' Total Actual Fuel Cost for the Period was \$124,281,867. Peoples' Total Actual Fuel Revenues for the Period were \$122,166,701. Subtracting the revenues from the costs results in an under-recovery of \$2,115,166. The interest of \$63,674 and adjustments of \$94,274 are added to the true-up balance. The final result is the under-recovery of \$1,957,218. The calculation of this figure is detailed in Schedule A-7, Page 1, of Peoples' 2020 True-up Filing, filed on May 3, 2021.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 2
BATES PAGE: 2
FILED: SEPTEMBER 3, 2021**

- 2.** Referring to Exhibit No. KLB-1, line 6 of witness Bramley's direct testimony filed on May 3, 2021, please explain what is included in the adjustments which equates to \$94,274.
- A.** The adjustments of \$94,274 represent a net credit to Peoples from interstate pipelines after the reconciliation of fuel charges and other system expenses.

**PEOPLES GAS SYSTEM
DOCKET NO. 20200003-GU
STAFF'S FIRST SET OF
INTERROGATORIES
INTERROGATORY NO. 3
BATES PAGE: 3
FILED: SEPTEMBER 3, 2021**

3. Referring to the PGA filing for the month of June 2021 (filed on July 20, 2021), Schedule A-5, line 11, please explain the term “Off System Sales” and discuss the reasons for the PGA therm sales reduction for the “off system sales” from 16,631,840 in June 2020 (filed on July 20, 2020) to 4,400,370 in June 2021.

A. The term Off-System Sales (“OSS”) refers to sales of interruptible gas delivered by Peoples, through the facilities of an interstate or intrastate pipeline, using Peoples’ transportation capacity rights on such pipeline, to any customer not connected to Peoples’ distribution system. Peoples must reserve sufficient capacity on its system to meet peak demands and customer growth. Due to fluctuations in day-to-day or seasonal demand, some capacity on Peoples system may be unused. While OSS are sporadic, they are opportunistic transactions that are highly dependent on natural gas supply and demand-related market conditions. Through a revenue-sharing mechanism, Peoples can make sales under the OSS rate schedule. The mechanism allows for 75 percent of the net revenues from OSS to be credited to the PGA as revenues, with the remaining 25 percent retained by PGS as regulated revenues.

The reduction in therm sales from June 2020 to June 2021 is a result of warmer weather in June 2020 and the fact that prior OSS customers contracted for additional transportation capacity directly with the interstate pipelines, as opposed to buying from Peoples. In addition, in August 2020, Peoples entered into an Asset Management Agreement (“AMA”). AMAs are contractual relationships in which an asset manager agrees to manage unused pipeline capacity. The terms associated with the AMA are not recorded on Schedule A-5, Line 11, because Peoples did not transact the sale. However, the associated revenue is reflected on Schedule A-5, Line 17, of Peoples’ monthly PGA filings.

A F F I D A V I T

STATE OF FLORIDA)
)
COUNTY OF HILLSBOROUGH)

Before me the undersigned authority personally appeared Karen L. Bramley who deposed and said that she is Manager, Regulatory Affairs, Peoples Gas System, and that the individuals listed in Peoples Gas Systems' response to Staff's First Set of Interrogatories, (Nos. 1-3) prepared or assisted with the responses to these interrogatories to the best of her information and belief.

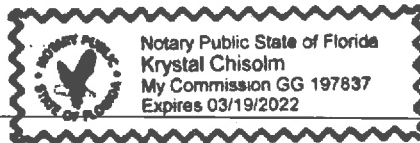
Dated at Tampa, Florida this 31st day of August, 2021.

Karen L. Bramley

Sworn to and subscribed before me this 31st day of August, 2021.

Krystal Chisolm

My Commission expires _____



18

PGS's Response to Staff's Second Set of Interrogatories, No. 4-8

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 4
BATES PAGE: 1
FILED: OCTOBER 11, 2021**

- 4.** Referring to the August 6, 2021 filing of witness Bramley's testimony, page 12, lines 4-7 states that the Florida Gas Transmission (FGT) rate case increases/impacts are included in the PGS's projection period. Please state where in the schedules the FGT rate related expenses are included and state the amount allocated to the FGT rate case filed with the Federal Energy Regulatory Commission (FERC).
- A.** FGT pipeline transportation costs are included in the filing on Schedule E-1, Lines 1 and 5, for Jan 2022 to Dec 2022, and on Schedule E-1/R, Lines 1 and 5, for Aug 2021 to Dec 2021. The amount includes the increase in FGT pipeline transportation costs from their pre-filed rates to their as-filed rates with FERC. Like all shippers on FGT's system, Peoples began paying the higher as-filed pipeline transportation rates on August 1, 2021 and will continue paying these rates until the final rates are determined.

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 5
BATES PAGE: 2
FILED: OCTOBER 11, 2021**

5. Referring to Schedule E-1, line 6 – Other, please state what costs (other than legal expenses) are included in the Other category.

A. The types of costs included under Other costs (Line 6) include:

- Salaries & Benefits
- Gate Station Telemetry
- Odorization
- Contractor/Outside Services
- IT Software and Support Services
- CNG Service

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 6
BATES PAGE: 3
FILED: OCTOBER 11, 2021**

- 6.** Did PGS use FGT rates currently in effect as of June 1, 2021 for this filing? Please explain.
- A.** No. FGT filed its rate case with FERC on February 1, 2021, with their new rates becoming effective on August 1, 2021. Peoples used the FGT rates in effect as of August 1, 2021, since Peoples is required to pay the as-filed rates until the final rates are determined.

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 7
BATES PAGE: 4
FILED: OCTOBER 11, 2021**

7. How did PGS account for any rate changes resulting from the FGT rate case filed with FERC?
 - A. Please see the responses to Interrogatories Nos. 4 and 6 above.

**PEOPLES GAS SYSTEM
DOCKET NO. 20210003-GU
STAFF'S SECOND SET OF
INTERROGATORIES
INTERROGATORY NO. 8
BATES PAGE: 5
FILED: OCTOBER 11, 2021**

8. Please discuss the components and assumptions that were made in developing the company's 2022 projections.

A. Peoples' projections consist primarily of a load or demand forecast, pipeline transportation costs, and a natural gas price forecast. Peoples' 2022 PGA costs also include the collection of the Company's projected true-up under-recovery of \$7,732,336. Peoples used the tariff or contract rates in effect as of August 1, 2021, for its natural gas pipeline transportation costs. Peoples used natural gas futures settlement prices as traded on the New York Mercantile Exchange ("NYMEX"), averaged over the five consecutive business days of July 20-26, 2021, to estimate the natural gas price for the projection period. The price was then adjusted to reflect the Zone 3 basis differential for Henry Hub.

The price of natural gas began increasing in May 2021 and has continued to increase significantly. To account for this market price volatility, Peoples included a market price volatility adjustment in its projection filing to account for market conditions over the course of the next year. Since the time of the projection filing, natural gas prices have continued to increase, with current pricing exceeding Peoples' projections. For example, as of September 28, 2021, the natural gas futures price on NYMEX for the month of January 2022 is 19% higher than the price Peoples included in its projection filing.

AFFIDAVIT

STATE OF Florida)

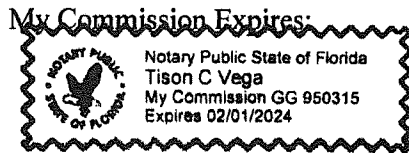
COUNTY OF Hillsborough)

I hereby certify that on this day 28 of SEPTEMBER, 2021, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Karen L. Bramley, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatories in Staff's 2nd set, (Nos. 4-8) in Docket No. 20210003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this day 28th of SEPTEMBER, 2021.

Karen L. Bramley
Witness

Tison C. Vega
Notary Public
State of Florida, at Large



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

RESPONSES TO INTERROGATORIES

1. Referring to witness Craig's direct testimony filed on May 3, 2021, page 1, lines 14-15 refers to an under-recovery of \$2,260,571 for the period January through December 2020. Page 2 of the testimony and line 6 of Exhibit DMC-1 refers to an over-recovery of \$938,564 estimated for the same period. Referring to Exhibit DMC-1, please explain how an under-recovery of \$3,199,135 was derived for the period January through December 2022.

Company Response:

The reported \$3.2 million under-recovery is actually for the prior period January through December 2020 time frame and is mainly attributable due to the lower revenues (\$2.6 million) that resulted from lower PGA rates relative to forecast and reduced usage due to a variety of factors, including COVID, which impacted a number of the Company's commercial customers. The lower usage also resulted in lower swing service revenues credited to PGA than projected of approximately \$500 thousand.

Respondent: Derrick M. Craig

Interrogatory No. 2

2. Referring to the June 2020 PGA filing (filed on July 20, 2020), Schedule A-5 indicates 59,133 PGA customers. Referring to the June 2021 PGA filing (filed on July 20, 2021), Schedule A-5 indicates that the number of PGA residential customers increased to 62,320 in June 2021. However, in June 2021, residential therm sales decreased while the revenues increased. Please discuss the reasons for this scenario.

Company Response:

The current year's revenues increased due to the purchased gas adjustment rate being higher than previous year, \$.95 versus \$.87 respectively, which more than offset the effects of the decreased therm sales.

Respondent: Derrick M. Craig

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-up) Docket No. 20210003-GU
)
)
)
) Filed: September 3, 2021
)

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to FLORIDA PUBLIC SERVICE COMMISSION STAFF'S FIRST SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 1 and 2 in Docket No. 20210003. The responses are true and correct to the best of my knowledge.

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

Derrick M. Craig

Derrick M. Craig, Declarant

Dated: September 3, 2021

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FPUC's Response to Staff's Second Set of Interrogatories, Nos. 3-9

RESPONSES TO INTERROGATORIES

3. Did FPUC, in the instant docket, reflect any costs associated with the Florida Gas Transmission's (FGT's) rate case (Docket No. RP21-441-000) filed with the Federal Energy Regulatory Commission (FERC) in February 2021?

Company Response:

Yes. Florida Public Utilities has incurred approximately \$17,324 in actual costs through June 2021 associated with the Florida Gas Transmission rate case, and these costs are incorporated in the "Other" line item, or line 6, of Schedule E-1R.

Respondent: Jeff Bates

4. If FPUC incurred any costs for the above referenced docket, did the company, in the instant docket, reflect any rate changes in the schedules included in the docket?

Company Response:

If the reference is to costs incurred related to the FGT rate case asked in the previous question, then yes, a very miniscule rate change is reflected in the schedules. See below:

$$\begin{array}{lcl} \text{FGT Costs Incurred} & \longrightarrow & \$17,323.50 \\ \text{Total Projected Therms} & \longrightarrow & 32,604,186 \end{array} = 0.0531 \text{ Cents per therm}$$

Respondent: Derrick M. Craig

Interrogatory No. 5

5. Referring to the petition filed on August 6, 2021, paragraph 9 states that FPUC included costs associated with outside consulting when calculating the costs to be allocated to the PGA. Please state where in the schedules the stated costs are included.

Company Response:

The costs associated with outside consulting are included in the “Other” line item on line 6 of Schedule E-1. The total annual amount of outside consulting in this line item is \$151,699 for Pierpont & McLelland.

Respondent: Derrick M. Craig

6. Referring to the direct testimony of witness Bates, page 7 of 8, lines 21-23 states that the Company included costs associated with a software tool in the PGA costs. Please explain the purpose of this software, and state if this is an annually occurring cost, whether the said software cost stays constant annually, or if the cost fluctuates every year.

Company Response:

The Gas Management/Shipper Program Administration System will provide a gas management portal that can accommodate changes in the industry and the company's complex gas delivery environment in a single solution. The system will provide improved management of all aspects related to gas volumes delivered to its city-gates and customers, the settlement of this gas, and provide a flexible solution for implementation of future features such as complex third-party/supplier billing services. This system will be a more efficient, effective and flexible tool replacing Florida Public Utilities' existing software system currently managed by Cardinal Technology. The cost of the software purchase and installation has been capitalized and is not included in the purchased gas adjustment clause.

The new vendor, as did Cardinal, provides hosting services, support and maintenance at the estimated fee of \$260,000 annually. This will be a recurring amount.

Respondent: Jeff Bates

7. In reference to the above stated software cost, please identify the schedule and line where the software cost is included.

Company Response:

The hosting services, support, and maintenance of the software are located in the “Other” line item, which is line 6 of Schedule E-1.

Respondent: Derrick M. Craig

8. Referring to Schedules E-1 and E-1/R, please explain what is included in line 6 – Other and state the reason(s) for the different “Other” total amounts in the two schedules (\$538,394 I in Schedule E-1 and \$438,765 in Schedule E-1/R)

Company Response:

Schedule E-1 relates to projected costs for the projection period January 2022-December 2022 and Schedule E-1R is based on six months estimated and six months estimated costs for the period January 2021-December 2021. Therefore, the figures on line 6 of both schedules will never tie. The two schedules include the same type of costs, as previously mentioned in the Companies' responses above, like consulting, legal and expenses related to the software tool. However, the 2022 projection period (Schedule E-1) does include the cost recovery of COVID-19 incremental costs of \$112,295 as approved in Docket No. 20200194, Order No. PSC-2021-0266-S-PU issued on July 22, 2021.

Respondent: Derrick M. Craig

9. Please discuss the components and assumptions that were made in developing the company's 2022 projections.

Company Response:

The Company has forecasted the 2022-weighted average cost of gas using the projected monthly pipeline demand costs, less the projected cost of capacity temporarily relinquished to third parties, the projected pipeline usage and no-notice costs and the projected supplier commodity costs. The weighted average cost of gas also includes projected costs related to our purchased gas functions and anticipated a credit for the swing service rider. The sum of these costs are then divided by the projected therm sales to the traditional non-transportation customers resulting in the projected weighted average cost of gas and ultimately the PGA recovery (cap) factor, as shown on Schedule E-1. Capacity shortfall if any, would be satisfied by gas and capacity repackaged and delivered by another FGT or SONAT capacity holder. If other services become available and it is economic to dispatch supplies under those services, the Company will utilize those services as part of its portfolio.

Respondent: Jeff Bates

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20210003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
_____) Filed: October 1, 2021

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 4, 5, 7 and 8 in Docket No. 20210003-GU. The responses are true and correct to the best of my knowledge.

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



Derrick M. Craig, Declarant

Dated: September 29, 2021

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment True-Up for) Docket No. 20210003-GU
Florida Public Utilities Company and Florida)
Public Utilities Company-Fort Meade)
)
_____) Filed: September 29, 2021

DECLARATION

I hereby certify and affirm that I sponsored the Company's responses to STAFF'S SECOND SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY, Nos. 3, 6, and 9 in Docket No. 20210003-GU. The responses are true and correct to the best of my knowledge.

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

Jeffrey Bates, Declarant

Dated: _____

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SJNG's Response to Staff's First Set of Interrogatories, Nos. 1-3

Q 1.0 Referring to witness shoaf's direct testimony filed on May 3, 2021, page 2, lines 18-19 states that the company has an over-recovery of \$87,350 for the period January thru December 2020. The company's estimated true-up for the period January thru December 2021 is also an over-recovery of \$126,120. Please state why the compnay's final true-up for the period January thru December 2022 is an under-recovery of \$38,769 as stated.

Response: Line 6, Schedule A-7, for \$126,120 over-recovery was what was projected SJG would over-recover that was built-into our rates to refund to the customers for 2020. SJG actually only over-recovered for \$87,350.24, so as the formula states +87,350.24 less \$126,120 is an under-recovery of \$38,769.76 that will reduce the projection for 2022.

Q 2.0 Referring to the company's December 2020 PGA filing, Sch A-4 (Col A) includes a second producer/supplier and related data while the June 2021 PGA filing (filed on July 21, 2021) does not include the second producer/supplier and related data. Please explain.

Response: In December 2020, SJG purchased gas from BP for two different wellhead prices \$2.96 and \$2.53.

In June 2021, SJG purchased gas from BP for only one wellhead price of \$3.05.

St. Joe Natural Gas
Docket No: 20210003
Staff's First Set of Interrogatories
Interrogatory No:1

Q 3.0 Referring to the June 2021 PGA filing, Sch A-5, line 13 indicates a residential therm sale of 81,540 for January 2021 while in June 2021, the residential therm sales declined to 27,649. Line 14 indicates a commercial terms sale of 44,475 for January 2021 while in June 2021, the commercial therm sales declined to 22,006. Please explain the reasons for reductions.

Response: January is a winter month in Florida, and therm sales will always be higher than June which is a summer month in Florida.

AFFIDAVIT

STATE OF FLORIDA)

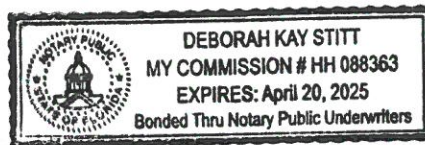
COUNTY OF Gulf

I hereby certify that on this 18th day of August, 2021, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoaf, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 1-3 from STAFF'S FIRST SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY, INC. (NOS. 1-3) in Docket No. 20210003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 18th day of August, 2021.

Deborah Stitt
Notary Public
State of Florida, at Large

My Commission Expires:



22

SJNG's Response to Staff's Second Set of Interrogatories, Nos. 4-6

Q 4.0 Did SJNG, in the instant docket, reflect any costs associated with the FGT rate case (Docket No. RP21-441-000) filed with the FERC in February 2021?

Response: SJNG did not reflect any costs associated with FGT's rate case.

Q 5.0 If the company incurred any costs for the above referenced docket, did SJNG, in the instant docket, reflect any rate changes in the schedules provided in the instant docket?

Response: N/A

Q 6.0 Please discuss the components and assumptions that were made in developing the company's 2022 projections.

Response: SJNG's components and assumptions that were made in developing the company's 2022 projections is historical data only.

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF Gulf)

I hereby certify that on this 14th day of September, 2021, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Andy Shoab, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 4-6 from STAFF'S SECOND SET OF INTERROGATORIES TO ST. JOE NATURAL GAS COMPANY, INC. (NOS. 4-6) in Docket No. 20210003-GU, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 14th day of September, 2021.

Deborah Kay Stitt
Notary Public
State of Florida, at Large

My Commission Expires:

