

ST JOE
NATURAL GAS COMPANY, Inc.

POB 549 – 301 LONG AVENUE – PORT ST JOE, FLORIDA 32457
PHONE 850-229-8216 – FAX 850-229-8392

RECEIVED-FPSC

11 JUL 20 AM 11:22

COMMISSION
CLERK

July 20, 2011

Ms. Ann Cole, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 110003-GU – Purchased gas adjustment (PGS) true-up

Dear Ms. Cole,

Attached is St Joe Natural Gas Company, Inc.'s Response(s) to Staff's First Data request in the above referenced docket.

Thank you.

s/ Stuart Shoaf
President
St Joe Natural Gas Company
301 Long Ave - POB 549
Port St Joe, FL 32457
Phone 850-229-8216 x 209
Fax 850-229-8392
Email sshoaf@stjoegas.com

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DOCUMENT NUMBER-DATE

05012 JUL 20 =

FPSC-COMMISSION CLERK

BEFORE THE PUBLIC SERVICE COMMISSION

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

Docket No. 110004-GU

Filed: July 20, 2011

ST JOE NATURAL GAS COMPANY'S ANSWERS TO
FLORIDA PUBLIC SERVICE COMMISSION STAFF'S
FIRST DATA REQUEST - PGA REPORTING MECHANISM
AND NATURAL GAS PROCUREMENT AND HEDGING ISSUES

St Joe Natural Gas Company ("SJNG") answers to Florida Public Service Commission Staff's First Data Request are set forth in Attachment A.

s/ Stuart Shoaf
President
St Joe Natural Gas Company
301 Long Ave - POB 549
Port St Joe, FL 32457
Phone 850-229-8216 x 209
Fax 850-229-8392
Email sshoaf@stjoegas.com

DOCUMENT NUMBER-DATE

05012 JUL 20 =

FPSC-COMMISSION CLERK

ATTACHMENT A
PAGE 1 OF 7

PGA Reporting Mechanism

Suggestions and comments about:

1. Reporting format – none
2. Filing method – electronic filing only, stop the 10 copies
3. Annual projection – none (Sep), stop the 10 copies
4. True-up filings – electronic filing only (Apr), stop the 15 copies
5. Monthly actual filings - discontinue
6. Monthly Notice of flex down factors – none or stop monthly filing since data is reported later.

Natural Gas Procurement and Hedging Issues

1. A. NA
B. 54% physical hedging, \$5.2068, February 1, 2010 through December 31, 2010, Prior Energy
C. NA
D. 83% physical hedging, \$4.7705, January 1, 2011 through October 31, 2011, Prior Energy
2. Rational for physical hedging:
 - A. Based on the particular quantities of firm capacity held by company, and given you can buy gas anywhere from daily to twenty years or more and any duration in between, and that gas prices can go from \$4.00 to \$20.00 MMBtu in one day without advance notice (due to market conditions), indicates some form of hedging should be used assuming the goal is to minimize gas costs to consumers. Physical hedging is used, in part, to manage market conditions. Financial regulation reduces the amount of risk company might accept in its gas procurement activities while providing no incentives.
 - B. At this time, new developments in domestic supply have little effect on company's hedging rationale.
 - C. Administrative costs exist regardless of company's gas procurement methods.
3. none
4. The PGA annual price cap represents the maximum allowed price to be charged for fuel during the applicable year. The monthly flex down mechanism is used if actual prices are lower than was projected.
5. Actual PGA commodity and transportation costs, revenues, therm sales to customers and PGA factors for each month in 2008, 2009 and 2010 are as follows:

DOCUMENT NUMBER-DATE

05012 JUL 20 =

FPSC-COMMISSION CLERK

ATTACHMENT A
 PAGE 3 OF 7

THERMS	Jan-09	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Dec-09	
GCI									156.00		5,224.00		
Arizona Chemical	28,947.0			1,544.0	51,600.0								
Waste Water	600.8	596.0	636.3	871.8	670.6	294.9	742.1	515.5	144.8	464.0			
Residential/Commercial	131,320.0	148,873.0	118,714.0	68,810.0	69,204.0	46,873.0	51,225.0	43,550.0	42,113.0	54,134.0	59,501.0	102,040.0	
Part Months	1,197.90	623.8	270.40	208.80	123.20	170.00	1,284.80	157.80	120.10	546.50	263.40	463.10	
<u>Adjustments:</u>													
Company Usage	-59.50	-94.70	-77.30	-37.60	-47.00	-35.50	-43.80	-35.50	-36.50	-42.60	-37.50	-39.60	
TOTAL THERMS	162,006.2	149,998.1	119,543.4	71,397.0	121,550.8	47,302.4	53,208.1	44,187.8	42,497.4	55,101.9	64,950.9	102,463.5	
PGA RATE													
GCI									1.21468		1.47002		
Arizona Chemical	1.21489			0.78407	0.65670								
Waste Water	0.89148	0.87514	0.89148	0.78407	0.59700	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724
Residential/Commercial	0.89148	0.89149	0.89148	0.78407	0.59700	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724
Part Months	0.89148	0.89149	0.89148	0.78407	0.59700	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724
<u>Adjustments:</u>													
Company Usage	0.89148	0.89149	0.89148	0.78407	0.59700	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724	0.54724
PGA REVENUE													
GCI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.49	0.00	7,679.36	0.00	7,868.85
Arizona Chemical	35,167.42	0.00	0.00	1,210.60	33,885.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,263.74
Waste Water	535.60	521.58	567.25	683.55	400.35	161.38	406.11	282.10	79.24	253.92	0.00	0.00	3,891.08
Residential/Commercial	117,069.15	132,718.79	105,831.16	53,951.86	41,314.79	25,650.78	28,032.37	23,832.30	23,045.92	29,624.29	32,561.33	55,840.37	669,473.11
Part Months	1,067.90	556.11	241.06	163.71	73.55	93.03	703.09	86.35	65.72	299.07	144.14	253.43	3,747.16
<u>Adjustments:</u>												0.00	0.00
Company Usage	0.00			0.00	0.00	0.00		0.00					
	-53.04	-84.42	-68.91	-29.48	-28.06	-19.43	-23.97	-19.43	-19.97	-23.31	-20.52	-21.67	-412.21
TOTAL PGA REVENUE	153,787.03	133,712.06	106,570.56	55,980.24	75,646.35	25,885.76	29,117.60	24,181.32	23,360.40	30,153.97	40,364.31	56,072.13	754,831.73
SCHEDULE A-2 FILING	153,787.03	133,712.06	106,570.55	55,980.24	75,646.35	25,885.76	29,117.60	24,181.32	23,360.40	30,153.97	40,364.31	53,527.46	752,287.05
Difference	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,544.67	2,544.68

ATTACHMENT A
 PAGE 4 OF 7

THERMS	Jan-10	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	Dec-10	
GCI					1,228.00		191.00			462.00	122.00		
RS-1	18,015.0	14,768.0	13,948.0	10,340.0	5,687.0	4,859.0	5,621.0	4,987.0	4,212.0	5,750.0	6,009.0	9,930.0	
RS-2	48,793.0	37,657.0	36,202.0	22,719.0	10,740.0	8,937.0	10,059.0	8,573.0	7,654.0	10,135.0	12,583.0	24,514.0	
RS-3	94,394.0	67,103.0	68,309.0	38,918.0	15,108.0	11,855.0	13,185.0	10,886.0	10,469.0	14,337.0	20,728.0	43,578.0	
GS-1	29,311.0	20,082.0	18,719.0	12,271.0	5,547.0	4,316.0	5,094.0	4,233.0	4,108.0	5,035.0	6,070.0	12,183.0	
GS-2	35,933.0	26,068.0	27,347.0	24,133.0	16,649.0	14,913.0	19,467.0	14,588.0	11,541.0	13,775.0	14,472.0	21,837.0	
GS-4 SHH	14,425.0	12,833.0	12,206.0	13,943.0	9,642.0	8,348.0	10,789.0	8,101.0	8,663.0	12,465.0	11,669.0	13,335.0	
Part Months	462.80	674.3	576.10	522.60	89.20	184.60	47.70	126.50	40.40	83.00	207.40	126.40	
Adjustments:													
Dec 09 - Sacred Heart	4,646.00												
Company Usage	-130.00	-91.40	-154.70	-53.00	-34.20	-33.20	-41.50	-33.20	-34.20	-39.40	-32.10	-34.20	
TOTAL THERMS	245,849.8	179,093.9	177,152.4	122,793.6	64,656.0	53,379.4	64,412.2	51,461.3	46,653.2	62,002.6	71,828.3	125,469.2	
PGA RATE													
GCI					0.82197		0.74724			0.74724	0.74724		
RS-1	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
RS-2	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
RS-3	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
GS-1	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
GS-2	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
GS-4	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
Part Months	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.54725	0.54725	0.49750	0.54725	0.54725	0.54725	
Adjustments:													
Dec Sacred Heart	0.54725												
Company Usage	0.64674	0.64675	0.64675	0.64675	0.64675	0.59700	0.55	0.54725	0.49750	0.54725	0.54725	0.54725	
PGA REVENUE													
GCI	0.00	0.00	0.00	0.00	1,009.38	0.00	142.72	0.00	0.00	345.22	91.16	0.00	1,588.49
RS-1	11,651.02	9,551.20	9,020.87	6,687.40	3,678.07	2,900.82	3,076.09	2,729.14	2,095.47	3,146.69	3,288.43	5,434.19	63,259.39
RS-2	31,556.38	24,354.66	23,413.64	14,693.51	6,946.10	5,335.39	5,504.79	4,691.57	3,807.87	5,546.38	6,886.05	13,415.29	146,151.63
RS-3	61,048.38	43,398.87	44,178.85	25,170.22	9,771.10	7,077.44	7,215.49	5,957.36	5,208.33	7,845.92	11,343.40	23,848.06	252,063.42
GS-1	18,956.60	12,988.03	12,106.51	7,936.27	3,587.52	2,576.65	2,787.69	2,316.51	2,043.73	2,755.40	3,321.81	6,667.15	78,043.87
GS-2	23,239.31	16,859.48	17,686.67	15,608.02	10,767.74	8,903.06	10,653.32	7,983.28	5,741.65	7,538.37	7,919.80	11,950.30	144,851.00
GS-4	9,329.22	8,299.74	7,894.23	9,017.64	6,235.96	4,983.76	5,904.28	4,433.27	4,309.84	6,821.47	6,385.86	7,297.58	80,912.85
Part Months	299.31	436.10	372.59	337.99	57.69	110.21	26.10	69.23	20.10	45.42	113.50	69.17	1,957.41
Adjustments:													
Dec 09 SHH	2,542.52												2,542.52
Company Usage	-84.08	-59.11	-100.05	-34.28	-22.12	-19.82	-22.71	-18.17	-17.01	-21.56	-17.57	-18.72	-435.20
TOTAL PGA REVENUE	158,538.66	115,828.97	114,573.31	79,416.77	42,031.44	31,867.51	35,287.77	28,162.19	23,209.98	34,023.31	39,332.45	68,663.02	770,935.38
SCHEDULE A-2 FILING	158,540.86	115,828.98	114,573.31	79,416.76	42,031.44	31,867.50	35,287.77	28,162.20	23,209.97	34,023.32	39,332.44	68,663.02	770,937.57
Difference	-2.20	-0.01	0.00	0.01	0.00	0.01	0.00	-0.01	0.01	-0.01	0.01	0.00	-2.19

COMPANY: St. Joe Natural Gas Company, Inc.
 AUDIT : Purchased Gas Adjustment
 DOCKET: 080003-GU
 DESCRIPTION: Purchased Gas and Transportation Cost
 PERIOD: 12/31/2008

ST JOE NATURAL GAS COMPANY, INC.
 DOCKET NO. 110003-GU
 STAFF'S FIRST DATA REQUEST
 FILED: JULY 20, 2011

ATTACHMENT A
 PAGE 5 OF 7

Transportation

Commodity

Vendor	Charge	Acct	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total Booked
Florida Gas Transmission	Demand Charge-City Gate	805	11,919.50	11,150.50	11,919.50	11,535.00	4,767.80	4,614.00	4,767.80	4,767.80	4,614.00	4,767.80	11,535.00	11,919.50	98,278.20
	Usage Charge (Pipeline)	804	32.55	29.61	18.59	(100.80)	(51.04)	(49.39)	(51.04)	(49.91)	(49.39)	223.46	441.97	613.12	1,007.73
	Cash Out (Demand) A	801	0.00	(8,394.50)	0.00	(53,213.75)	0.00	(39,371.15)	0.00	(15,147.86)	(18,344.29)	0.00	0.00	0.00	(134,471.55)
	Refund	801	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
	OFO Charge (Other)	804	43,483.08	0.00	0.00	0.00	(337.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,145.54
Total															7,959.92
Prior Energy	Bookout	801					22,580.31		(19,862.62)			15,633.20			18,350.89
	Purchase (Commodity)	801	125,803.00	123,138.08	90,324.67	97,669.55	53,533.94	58,232.56	62,560.17	47,145.42	44,511.32	56,903.19	72,106.46	99,779.23	931,707.59
	Cash Out (Commodity)	801	0.00	(23,768.61)	(19,603.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,859.94)	0.00	(48,231.71)
Total															901,826.77
Arizona Chemical	Cash Out	801		3,873.07	0.00	32,743.67		33,256.82		10,864.67	16,272.08		14,018.31		111,028.62
	OFO Charge (Other)	804	(20,625.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,993.48)	0.00	0.00	0.00	(28,618.70)
	Book Outs	801	11,567.20	10,493.13	26,546.65	11,083.52	0.00	0.00	22,648.57	168.76	0.00	0.00	0.00	1,884.87	84,392.70
Total															166,802.62
Infinite Energy	Cash Out	801		1,090.95		1,918.34		2,809.75		2,070.78	1,706.67		578.90		10,175.39
	OFO Charge (Other)	804	(4,586.79)	0.00	0.00	(339.98)	(1,256.62)	0.00	0.00	0.00	0.00	0.00	0.00	(1,201.93)	(7,385.32)
Gulf Correctional Inst	Book Outs	801	1,717.11	2,952.46	6,725.62	649.58	2,111.15	0.00	798.60	31.89	0.00	0.00	0.00	3,722.04	18,708.45
Total															21,498.52
Tropicana Products	Cash Out	801	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
	Book Outs	801	(9,035.28)	0.00	0.00	0.00	8,372.88	0.00	0.00	0.00	0.00	12,593.60	0.00	(12,680.49)	(749.29)
Total															(749.29)
Gulf Coast Metals	Book Outs	801	0.00	0.00	0.00	(18,931.52)	0.00	0.00	(8,065.36)	(255.78)	0.00	0.00	0.00	0.00	(27,252.66)
Total															(27,252.66)
	OFO Charge (Other)	804	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
Total															0.00
	Book Outs	801	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
Total															0.00
PAYROLL ALLOCATION	Gas Purchases	807	2,711.08	3,246.00	2,711.08	2,711.08	2,711.08	2,711.08	2,321.68	2,711.08	2,736.92	2,762.76	2,762.76	2,762.76	32,859.36
	Total														32,859.36
Total Gas Cost Per Books			162,986.23	123,810.69	118,642.95	85,724.69	92,431.96	62,203.67	65,117.80	52,306.85	43,453.83	92,884.01	96,583.46	106,799.10	1,102,945.24

COMPANY: St. Joe Natural Gas Company, Inc.
 AUDIT : Purchased Gas Adjustment
 DOCKET: 090003-GU
 DESCRIPTION: Purchased Gas and Transportation Cost
 PERIOD: 12/31/2009

ST JOE NATURAL GAS COMPANY, INC.
 DOCKET NO. 110003-GU
 STAFF'S FIRST DATA REQUEST
 FILED: JULY 20, 2011

ATTACHMENT A
 PAGE 6 OF 7

Transportation
 Commodity

Vendor	Charge	Acct	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total Booked
Florida Gas Transmission	Demand Charge-City Gate	805	11,919.50	10,766.00	11,919.50	11,535.00	4,767.80	4,614.00	4,767.80	4,767.80	4,614.00	4,767.80	11,535.00	11,919.50	97,893.70
	Usage Charge (Pipeline)	804	742.45	670.60	464.53	31.50	18.99	15.44	15.95	15.95	9.14	(36.69)	(85.95)	(162.02)	1,699.89
	Cash Out	801	0.00	0.00	0.00	0.00	0.00	(18,312.17)	0.00	0.00	0.00	8,005.72	123.25	0.00	(10,183.20)
	Bookout	801	0.00	(12,127.05)	0.00	(11,694.20)	1,034.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,786.91)
	OFO Charge (Other)	804	6,152.89	12,931.24	0.00	0.00	0.00	11,198.90	0.00	0.00	0.00	0.00	0.00	0.00	30,283.03
Total															96,906.51
Prior Energy	Bookout	801					12,166.57		0.00	0.00	0.00	0.00	0.00	0.00	12,166.57
	Purchase (Commodity)	801	128,931.72	112,341.36	58,295.31	52,884.00	23,005.10	19,106.40	20,402.96	20,827.04	8,505.00	12,677.00	34,146.25	80,834.45	571,956.59
	Cash Out (Commodity)	801	(2,261.00)	0.00	(6,072.12)	0.00	0.00	(241.19)	(4,773.41)	(10,094.12)	0.00	0.00	0.00	0.00	(23,441.84)
Total															560,681.32
Arizona Chemical	Cash Out	801			0.00			17,734.96							17,734.96
	OFO Charge (Other)	804		0.00	0.00	(2,535.97)	(6,309.19)	(13,287.70)	0.00	0.00	0.00	0.00	0.00	0.00	(22,132.86)
	Book Outs	801		1,634.30	379.40	0.00	0.00	294.43	3,712.32	3,930.91	0.00	0.00	0.00	0.00	9,951.36
	Adjustments B/O	801			0.00										0.00
Total															5,553.46
Infinite Energy	Cash Out	801						1,290.42							1,290.42
	OFO Charge (Other)	804	(1,237.52)	(935.71)	(795.97)	0.00	0.00	0.00	0.00	0.00	(155.70)	(195.20)	0.00	0.00	(3,320.10)
Gulf Correctional Inst.	Book Outs	801		2,023.06	1,421.24	993.05	1,396.08	21.42	525.75	786.27	0.00	0.00	0.00	643.58	7,810.45
	Adjustments B/O	801													0.00
Total															5,780.77
Tropicana Products	Cash Out	801	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
	Book Outs	801		0.00	0.00	0.00	0.00	0.00	0.00	(71.00)	0.00	0.00	3,712.56	3,552.60	7,194.16
Total															7,194.16
Gulf Coast Metals	Book Outs	801	0.00	0.00	0.00	0.00	5,787.08	(130.35)	(1,455.50)	(2,064.12)	(2,886.08)	0.00	0.00	0.00	(748.97)
	Total														(748.97)
	OFO Charge (Other)	804	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
	Total														0.00
	Book Outs	801	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
	Total														0.00
PAYROLL ALLOCATION	Gas Purchases	807	2,762.64	3,306.17	2,763.65	2,762.76	2,735.98	2,120.32	1,893.32	1,893.32	1,893.32	1,876.43	1,730.32	1,840.30	27,578.53
	Total														27,578.53
Total Gas Cost Per Books			147,010.68	130,609.97	68,375.54	53,976.14	44,602.75	24,424.88	25,018.19	20,063.05	11,979.68	27,095.06	51,161.43	98,628.41	702,945.78

COMPANY: St. Joe Natural Gas Company, Inc.
 AUDIT: Purchased Gas Adjustment
 DOCKET: 100003-GU
 DESCRIPTION: Purchased Gas and Transportation Cost
 PERIOD: 12/31/2010

ST JOE NATURAL GAS COMPANY, INC.
 DOCKET NO. 110003-GU
 STAFF'S FIRST DATA REQUEST
 FILED: JULY 20, 2011

ATTACHMENT A
 PAGE 7 OF 7

Transportation
Commodity

Vendor	Charge	Acct	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total Booked
Florida Gas Transmission	Demand Charge-City Gate	805	11,919.50	10,766.00	11,919.50	11,287.50	4,665.50	4,515.00	4,665.50	4,665.50	4,515.00	4,665.50	11,287.50	11,663.75	96,535.75
	Usage Charge (Pipeline)	804	(189.10)	(170.80)	(154.94)	53.13	42.49	38.30	39.06	42.27	38.73	139.86	253.69	386.67	519.36
	Cash Out	801	0.00	(1,755.43)	(489.21)	0.00	0.00	0.00	1,511.95	(37.50)	673.31	(686.26)	0.00	0.00	(783.14)
	Bookout	801	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
	OFO Charge (Other)	804	23,117.39	0.00	0.00	0.00	(713.09)	0.00	0.00	0.00	0.00	0.00	0.00	19,280.53	41,684.83
Total															137,956.80
Prior Energy	Bookout	801							0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase (Commodity)	801	110,023.83	123,845.97	71,871.11	33,860.11	30,134.09	27,763.71	26,659.83	28,147.33	26,021.18	34,474.80	51,643.00	110,974.91	675,419.87
	Cash Out (Commodity)	801	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
Total															675,419.87
	Cash Out	801			0.00										0.00
	OFO Charge (Other)	804		0.00	0.00				0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Book Outs	801				0.00	0.00				0.00	0.00	0.00	0.00	0.00
	Adjustments B/O	801			0.00										0.00
Total															0.00
Infinte Energy	Cash Out	801	73,030.00	778.96	924.52			0.00							74,733.48
Infinte Energy	OFO Charge (Other)	804	(2,359.57)	(1,358.43)	0.00	0.00	0.00	0.00	(608.19)	(65.83)	0.00	0.00	0.00	(6,433.84)	(10,825.86)
Gulf Correctional Inst.	Book Outs	801	475.72	0.00	0.00	0.00	0.00	52.22	0.00	0.00	0.00	0.00	0.00	1,369.34	1,897.28
	Adjustments B/O	801				223.08									223.08
Total															66,827.98
Tropicana Products	Cash Out	801	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
	Book Outs	801	2,407.18	0.00	0.00	527.18	210.38	0.00	717.65	(917.49)	0.00	0.00	1,557.17	2,176.40	6,678.47
Total															6,678.47
Gulf Coast Metals	Book Outs	801	0.00	0.00	0.00	1,363.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	813.36	2,177.34
	OFO Charge (Other)	804	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
Total															2,177.34
	Book Outs	801	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
	OFO Charge (Other)	804	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
Total															0.00
Payroll Allocation	Gas Distribution	871	1,666.82	2,199.89	1,862.87	2,068.08	2,023.78	2,067.62	2,328.92	2,244.72	1,812.28	2,259.24	2,119.06	2,129.09	24,782.37
	Gas Purchases	807	2,328.05	2,422.16	1,947.23	1,871.72	1,795.13	2,040.74	1,964.62	2,040.74	1,795.21	2,040.74	1,900.79	2,040.74	24,187.87
Total															48,970.24
Total Gas Cost Per Books			222,419.82	136,728.32	87,881.08	51,254.78	38,158.28	36,477.59	37,279.34	36,119.74	34,855.71	42,893.88	68,761.21	144,400.95	937,230.70