

Serving Florida's Panhandle Since 1963

P. O. Box 549 / 301 Long Ave, Port St. Joe, FL 32457 **Tel: 850.229.8216** / **fax: 850.229.8392**

September 13, 2023

E-Portal Adam J. Teitzman, Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Fl. 32399-0850

Re: Docket No. 20230003-GU

Purchased Gas Cost Recovery for period ending December 31, 2023

Dear Mr. Teitzman,

Attached for electronic refiling, please find St. Joe Natural Gas Company's REPLACEMENT FILING OF:

- 1. Petition for Approval of Purchased Cost Recovery Factor
- 2. REVISED Schedules E-1 through E-5
- 3. Direct Testimony of Andy Shoaf

Company personnel identified an error in the August 4, 2023 testimony and exhibits and this filing replaces that filing.

Thank you for your assistance with this filing.

Respectfully submitted,

s/Andy Shoaf V-President

DKS

cc: Parties of record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In	Re:	Purchased	Gas	Recovery)		Dock	cet	No.	20230	003-GU
)	Submitted	for	REP	LACE	MENT	filing
)		Se	epte	mber	13,	2023

PETITION OF ST. JOE NATURAL GAS COMPANY, INC.

FOR APPROVAL OF MAXIMUM TWELVE MONTH LEVELIZED PURCHASED

GAS COST FACTOR FOR APPLICATION TO BILLS RENDERED

DURING THE TWELVE-MONTH PERIOD ENDING DECEMBER 31, 2024.

- St. Joe Natural Gas Company, Inc. (SJNG) by and through its undersigned officer, hereby petitions the Commission for approval of a maximum levelized purchased gas cost recovery factor to be applied to customer bills rendered during the twelve-month period ending December 31, 2024 and says:
- 1. The name of the petitioner and the mailing address of its principal office is:

St. Joe Natural Gas Company, Inc. Post Office Box 549
Port St. Joe, Florida 32457-0549

2. The name and mailing address to the person authorized to receive notices and communications of this Petition is:

Andy Shoaf, V-President St. Joe Natural Gas Company, Inc. Post Office Box 549 Port St. Joe, Florida 32457-0549

3. June 10, 1998 by, Docket No. 980269-PU this Commission adopted a revised purchased gas cost recovery method, including but not limited to, reporting forms (Schedules E-1 through E-5) to be used by natural gas utilities beginning with the projected period from January 1, 1999 through December 31, 1999. Schedules E-1 through E-5 compute a levelized purchased gas cost factor to serve as a cap or maximum recovery factor, where utilities will have the option of flexing downward to market conditions for calculating current month weighted average cost of gas (WACOG) charges.

4. The levelized purchased gas adjustment factor represents the sum of the final net true-up gas costs from January 1, 2022 through December 31, 2022, actual true-up and interest from January 1, 2023 through June 30, 2023, estimated true-up and interest from July 1st through December 31, 2023 and estimated purchased gas costs, without interest, from January 1, 2024 through December 31, 2024.

5. Pursuant to the methodology adopted by the Commission in Docket No. 980269-PU, SJNG has calculated a weighted average cost of gas factor (WACOG) through December 31, 2024. Such calculations from Revised Schedules E-1 through E-5 are commingled and are filed herewith.

6. Revised Schedule E-1 reports the estimated average purchased gas cost for the twelve-month period ending December 31, 2024 to be \$942,504. Based upon estimated total sales of 910,560 therms, SJNG seeks a revised maximum WACOG of 104.7 cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its Revised WACOG factor of 104.7 cents per therm to be applied to customer bills rendered during the twelve-month period ending December 31, 2024.

Dated this 13th day of September, 2023.

Respectfully submitted,

Andy Shoaf, V-President St. Joe Natural Gas Company, Inc.

Post Office Box 549
Port St. Joe, Florida 32457-0549
(850) 229-8216

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the foregoing Petition for Approval of Purchased Gas Cost Recovery Factor and the Direct Testimony, together with the Revised Schedules E-1 through E-5 filed on behalf of St. Joe Natural Gas Company have been furnished by electronic mail to the following parties of record this 13th day of September 2023.

Gunster Law Firm
Beth Keating
Tallahassee, Fl. 32301-1839
bkeating@gunster.com

Austin Watrous, Esquire Fl Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Fl 32399 awatrous@psc.state.fl.us

Florida Public Utilities Co Mr. Mike Cassel Yulee, Fl 32097 dcraig@chpk.com

Paula Brown
Peoples Gas System
Tampa, Fl 33601-0111
pkbrown@tecoenergy.com

Ausley Law Firm
J Wahlen/M. Means/V Ponder
Tallahassee, Fl 32302
jwahlen@ausley.com
mmeans@ausley.com
vponder@ausley.com

Florida City Gas Christopher T. Wright Juno Beach, Fl 33408 Christopher.Wright@fpl.com

Office of Public Counsel RichardGentry/Christensen c/o The Florida Legislature Tallahassee, FL 32399-1400 Christensen.patty@leg.state.fl.us

s/Andy Shoaf V-President

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		
3	In Re:	Purchased Gas Recovery) Docket No. 20230003-GU Submitted for Replacement filing
4		September 13, 2023
5		
6		DIRECT TESTIMONY OF ANDY SHOAF ON
7		BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.
8		
9	Q.	Please state your name, business address, by whom
10		you are employed and in what capacity.
11	Α.	Andy Shoaf, 301 Long Avenue, Port St. Joe,
12		Florida 32456, St. Joe Natural Gas Company in the
13		capacities of V-President and Regulatory Affairs.
14	Q.	What is the purpose of your testimony?
15	Α.	My purpose is to submit known and estimated gas
16		costs and therm sales from January 1, 2023 through
17		December 31, 2023, used in developing the maximum twelve
18		month levelized purchased gas cost factor to be applied
19		to customer bills from January 1, 2024 through
20		December 31, 2024.
21	Q.	Have you prepared any exhibits in conjunction with
22		your testimony?
23	Α.	Yes, I have prepared and filed on September 13, 2023
24		Revised Schedules E-1 through E-5.
25	Q.	What Purchased Gas Cost Recovery Factor does

St. Joe Natural Gas seek approval through its petition for the period January 1, 2024 through December 31, 2024? 104.7 cents per therm Α. Does this conclude your testimony? Q. Yes Α.

COMPANY:

ST JOE NATURAL GAS CO

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2024

Through DECEMBER 2024

REVISED Shedule E-1

Exhibit#

Docket#20230003-GU CAS-2

COMMODITY (Pipeline)	CAS-2													
COMMODITY (Pipeline)		JAN	FEB	MAR					AUG	SEP	OCT	NOV	DEC T	TOTAL
2 NO NOTICE SERVICE		\$1,090	\$1,104	\$729	\$630	\$651	\$440							\$8.0
3 SWINLS-ENVICE 5 OF STATE STA			\$0	\$0	\$0									\$0,0
4 COMMODITY (Other) \$100,700 \$77,000 \$77,000 \$77,000 \$77,000 \$77,000 \$77,000 \$89,000		\$0	\$0	\$0	\$0	\$0	\$0							
2			\$70,000	\$77,470	\$52,410	\$53,650	\$49,500							\$766.8
9 O J HERS ENDUSE CONTRACT			\$7,210	\$7,983	\$7,725	\$3,193	\$3,090	\$3,193						\$65.5
SESTENDISE CONTRACT SUBJECT S		\$8,500	\$8,500	\$8,500	\$8,500	\$8,500								\$102,0
8 DEMAND \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				125 10400 2500	100000000000000000000000000000000000000			7-1-1-	40,000	40,000	ψ0,000	\$0,000	\$6,500	\$102,0
8 DEMAND \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$0	\$0	\$0	\$0	so	50	. 50	so.	90	60	60	60	
1 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)		\$0	\$0	so				5.00						
1 TOTAL COST (112-3-44-5-6)-(7+8-9-10)	9			-		•	40	\$0	30	\$0	30	20	\$0	
2 NET UNBILLED	0	1											1	
2 NET UNBILLED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$118,273	\$86.814	\$94 681	\$69 265	\$65,994	\$61.530	\$61.734	\$61,927	650.007	CC4 DEE	0405.045	005 500	
3 COMPANY USE	2 NET UNBILLED	0	No. of the last of	0	0	000,004	\$01,550	\$01,734	70 (2)	0.000.000.000.000				\$942,
4 TOTAL PURCHASES \$118,273 \$88,814 \$94,681 \$59,265 \$65,994 \$61,500 \$517,301 \$61,627 \$59,997 \$61,825 \$105,015 \$95,007 \$51,000 \$122,548 \$105,015 \$95,007 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$150,000	3 COMPANY USE	\$0	\$0	\$0	\$0	90	50	0	-	1000000	0	0	0	
THERMS PURCHASED 122,648 124,144 81,992 70,815 73,201 49,492 49,555 60,112 45,765 63,196 69,753 99,867 75,807 90,000 10,	4 TOTAL THERM SALES		A	100000000000000000000000000000000000000							400000000000000000000000000000000000000	\$200 POST \$100 POST	50	
6 NO NOTICE SERVICE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	THERMS PURCHASED	V.10,210	400,014	\$54,001	\$03,203	\$05,994	\$61,330]	\$01,734	\$61,827]	\$59,997	\$61,855	\$105,015	\$95,520	\$942,
6 NO NOTICE SERVICE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		122,648	124,144	81,992	70,815	73,201	49,492	49 555	60 112	45 785	63 196	60 753	00.967	910.
7 SWING SERVICE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0		187	55 9			25.000	CONTRACTOR OF THE PARTY OF THE	100000000000000000000000000000000000000	910,
8 COMMODITY (Other) 100,700 70,000 77,470 52,410 53,650 49,500 49,600 49,600 49,600 49,600 49,600 49,600 62,000		0	0	0	0	o	0				- 1	9		
9 DEMAND 0 OTHER 0 O OTHER 155,000 1 140,000 1 155,000 1 155,000 1 150,000 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		100,700	70,000	77,470	52.410	53 650	49 500	٥	<u> </u>		0	0		700
0 OTHER 0 OF COMMODITY (Pipeline) 0 OF COMMO	9 DEMAND	155,000												766
ESS END-USE CONTRACT	0 OTHER	o	0	0	0	02,000		27. 851	8	00,000	62,000	150,000	155,000	1,273
2 DEMAND	ESS END-USE CONTRACT	1			ĭ	٩	۷	٥	٥	U	٩	U	0	
3	1 COMMODITY (Pipeline)	o	0	0	0	0		ام	0				-	
3 TOTAL PURCHASES (15-21) 122,648 124,144 81,992 70,815 73,201 49,492 49,555 60,102 45,785 63,196 69,753 99,867 60,700 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 DEMAND	ام	0	0	0	0	0	0	0	0	0	0	0	
4 TOTAL PURCHASES (15-21) 122,648 124,144 81,992 70,815 73,201 49,492 49,555 60,112 45,785 63,196 69,753 99,867 5 NET UNBILLED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3		0	0	0	~	0	0	0	0	0	0	0	
5 NET UNBILLED	4 TOTAL PURCHASES (15-21)	122 648	124 144	81 002	70.915	9	40 400	40.555	0	0	0	0	0	
66 COMPANY USE 48 76 47 76 8 3 3 5 4 5 20 20 20 124,068 81,945 70,739 73,193 49,489 49,552 60,107 45,781 63,191 69,733 99,847					70,015	73,201	49,492	49,555	2000	45,785	63,196			910
TOTAL THERM SALES 122,600 124,068 81,945 70,739 73,193 49,489 49,552 60,107 45,781 63,191 69,733 99,847		1 0	9	0	70	0	0	0	0	0	0	٠,		
CENTS PER THERM 8 COMMODITY (Pipeline) (1/15)	7 TOTAL THERM SALES	1			35/56	~	3	9	5	4	5			3
9. NO NOTICE SERVICE (2/16) 0. SWING SERVICE (3/17) 1. COMMODITY (Other) (4/18) 1.00000 1.0000		122,000	124,000	01,945	70,739	73,193	49,489	49,552	60,107	45,781]	63,191	69,733	99,847	910
9. NO NOTICE SERVICE (2/16) 0. SWING SERVICE (3/17) 1. COMMODITY (Other) (4/18) 1.00000 1.0000	8 COMMODITY (Pipeline) (1/15)	0.00889	0.00880	0.00000	0.00000	0.00000	0.00000	0.00000	2 22222					
0.0 SWING SERVICE (3/17) (3/18) 1.00000 1.0000		0.00003	0.00003	0.00009	0.00009	0.00669	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00
1 COMMODITY (Other) (4/18)	, ,	1 1												
2 DEMAND (5/19) 0.05150 0.0515	()	1,00000	1 00000	1 00000	4 00000	4 00000	4 00000			10 2020000				
3 OTHER (6/20) LESS END-USE CONTRACT 4 COMMODITY Pipeline (7/21)	()													1.00
LESS END-USE CONTRACT 4 COMMODITY Pipeline (7/21)	(6,10)	0.03130	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05
4 COMMODITY Pipeline (7/21)	(0,20)													
5 DEMAND (8/22) #DIV/0! #DIV/0		#D0.40				ASSESSANT ROW 600	20 S () A () () () () () () () () (
6 (9/23)								#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/
(9/23) (7) TOTAL COST (11/24) 0.96433 0.69930 1.15476 0.97811 0.90154 1.24323 1.24576 1.02854 1.31041 0.97878 1.50553 0.95648 (8) NET UNBILLED (12/25) 0.00000 0.000	()	#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/
8 NET UNBILLED (12/25) 0.00000	(5,25)													
8 NET UNBILLED (12/25) 9 COMPANY USE (13/26) 0.00000 0	· · · · · · · · · · · · · · · · · · ·	0.96433	0.69930	1.15476	0.97811	0.90154	1.24323	1.24576	1.02854	1.31041	0.97878	1.50553	0.95648	1.03
0 TOTAL THERM SALES (11/27) 0.96471 0.99973 1.15542 0.97916 0.90164 1.24331 1.24583 1.02602 1.31052 0.97885 1.50596 0.95667 1.70503 1.00503 1.	(:)	25.000.000.000.000.000											0.000.0	1.00
0 TOTAL THERM SALES (11/27) 0.96471 0.69973 1.15542 0.97916 0.90164 1.24331 1.24583 1.02862 1.31052 0.97885 1.50596 0.95667 1.70502 0.00658 0.					0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00
1 TRUE-UP (E-2) 0.00658 0.0065				1.15542	0.97916	0.90164	1.24331				000000000000000000000000000000000000000			1.03
2 TOTAL COST OF GAS (40+41) 0.97129 0.70631 1.16201 0.98574 0.90823 1.24989 1.25242 1.03521 1.31711 0.98544 1.51254 0.96325 1.00503 1.	(2 2)	0.00658	0.00658	0.00658	0.00658	0.00658	0.00658							0.0
3 REVENUE TAX FACTOR 1.00503 1		0.97129	0.70631	1.16201			737757763163676							1.0
M PGA FACTOR AD ILISTED FOR TAXES (43/43) 0.07047 0.70000 1.00000 1.00000 1.00000 1.00000 1.00000		1.00503	1.00503									\$100 S.G.D.T.T.T.C.S.	The state of the s	
	14 PGA FACTOR ADJUSTED FOR TAXES (42x43)	0.97617	0.70986	1.16785	0.99070	0.91280	1.25618	1.25872	1.04041	1.32373	0.99039			1.0
1.16785 0.99070 0.91280 1.25618 1.25872 1.04041 1.32373 0.99039 1.52015 0.96810 1.5964 1.256 1.259 1.04 1.324 0.99 1.520 0.968							ALCOHOLOGICA VIII							1.04

COMPANY:

ST. JOE NATURAL GAS CO.

PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION

REVISED ESTIMATE FOR THE PROJECTED PERIOD:

JANUARY 2023

Through DECEMBER 2023

REVISED Shedule E-1/R

Exhibit#_

Docket#20230003-GU

CAS-2

No.			ACTUAL							CAS-2	D PROJECT	ION	
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	\$567.66	\$491.81	\$390.62	\$492.51	\$537.40	\$455.17	\$429.92	\$429.92	\$429.92	\$429.92	\$754.85	1.00	
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	\$844.55 \$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 \$0.00
4 COMMODITY (Other)	\$70,686.96	\$32,261.61	\$26,305.21	\$19,217.90	\$16,722.24	\$16,271.38	\$24,800.00	\$24,000.00	\$25,269.00	\$24,800.00	\$44,085.00		\$369,419.30
5 DEMAND	\$7,982.50	\$7,210.00	\$7,982.50	\$3,090.00	\$3,193.00	\$3,090.00	\$3,193.00	\$3,193.00	\$3,090.00	\$3,193.00	\$7,725.00	\$7,982.50	
6 OTHER	\$8,421.32	\$9,039.68	\$8,405.34	\$8,048.12	\$9,021.89	\$8,483.86	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00		\$102,420.21
LESS END-USE CONTRACT			1-1:	40,010.12	40,021.00	ψο, του.σο	Ψ0,000.00	Ψ0,000.00	\$0,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$102,420.21
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	60.00	60.00
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	7.77.77	\$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	\$0.00
11 TOTAL COST (1+2+3+4+5+6)-(7+8+9+10)	\$87,658.44	\$49,003.10	\$43,083.67	\$30,848.53	\$29,474.53	\$28,300.41	\$36,922.92	\$36,122.92	\$37,288.92			\$0.00	\$0.00
12 NET UNBILLED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,922.92 \$0.00	\$61,064.85 \$0.00		\$539,018.26
13 COMPANY USE	\$48.34	\$33.27	\$16.59	\$18.23	\$8.68	\$6.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00
14 TOTAL THERM SALES	\$122,003.00		\$75,966.76	\$84,216.96	\$48,358,64	\$38,382.08	\$24,653.61	\$29,905.72	\$22,778.04		\$34,702.12		\$131.82
THERMS PURCHASED			711	401,210.00	\$10,000.01	\$00,002.00	\$24,000.01	\$25,503.72	\$22,770.04	\$31,440.01	\$34,702.12	\$49,083.83	\$642,379.59
15 COMMODITY (Pipeline)	113,760	98,560	78,280	5,540	60,450	51,200	48,360	48,360	48,360	48,360	84,910	95,000	781,140
16 NO NOTICE SERVICE	0	0	0	0	o	0	0	0	0	0	0	0	0 101,110
17 SWING SERVICE	0	0	0	0	0	0	0	0	0	o	0	0	0
18 COMMODITY (Other)	124,160	95,300	96,680	79,060	67,510	60,150	49,600	48,000	50,538	49,600	88,170	90.000	898.768
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	o	0	0	0
23	0	0	0	0	0	0	0	0	0	o	o	0	0
24 TOTAL PURCHASES (15+16+17+18+20)-(21+23)	113,760	98,560	78,280	5,540	60,450	51,200	48,360	48,360	48,360	48,360	84,910	95,000	781,140
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	. 0	0
26 COMPANY USE	61	42	21	23	12	3	0	0	0	0	0	0	162
27 TOTAL THERM SALES	141,347	90,947	86,320	100,196	65,362	72,068	48,360	48,360	48,360	48,360	84,910	95,000	929,590
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00499	0.00499	0.00499	0.08890	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00889	0.00801
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)	0.56932	0.33853	0.27209	0.24308	0.24770	0.27051	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.41103
32 DEMAND (5/19)	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150	0.05150
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			\$1.000 FEB. (1)		1								STATE OF THE STATE
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)	0.77056	0.49719	0.55038	5.56833	0.48759	0.55274	0.76350	0.74696	0.77107	0.76350	0.71917	0.65607	0.69004
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)	0.79600	0.79600	0.79600	0.79600	0.69649	2.15312	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.81448
40 TOTAL THERM SALES (11/27)	0.62016	0.53881	0.49911	0.30788	0.45095	0.39269	0.76350	0.74696	0.77107	0.76350	0.71917	0.65607	0.57985
41 TRUE-UP (E-2)	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199	0.22199
42 TOTAL COST OF GAS (40+41)	0.84215	0.76080	0.72110	0.52987	0.67294	0.61468	0.98549	SCHOOL SECTION AND ADDRESS.	0.99306	0.98549	0.94116	0.87806	0.80184
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)	0.84639		0.72473	0.53254	0.67632	0.61777	0.99045		0.99805		0.94590	0.88248	0.80587
45 PGA FACTOR ROUNDED TO NEAREST .001	0.846	0.765	0.725	0.533	0.676	0.618	0.990	0.974	0.998	0.990	0.946	0.882	0.806

COMPANY:

ST. JOE NATURAL GAS CO.

CALCULATION OF TRUE-UP AMOUNT

FOR THE CURRENT PERIOD:

JANUARY 2023

Through DECEMBER 2023

REVISED Schedule E-2

Exhibit#_

Docket#20230003-GU

		AOTHAL					CAS-3						
	(6)	ACTUAL					REVISED PROJECTION						TOTAL
RUE-UP CALCULATION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIO
1 PURCHASED GAS COST				250							T		
2 TRANSPORTATION COST	\$70,687	\$32,262	\$26,305	\$19,218	\$16,722	\$16,271	\$24,800	\$24,000	\$25,269	\$24,800	\$44,085	\$45,000	\$369.
3 TOTAL	\$16,971	\$16,741	\$16,778	\$11,631	\$12,752	\$12,029	\$12,123	\$12,123	\$12,020	\$12,123	\$16,980	\$17,327	\$169.
4 FUEL REVENUES	\$87,658	\$49,003	\$43,084	\$30,849	\$29,475	\$28,300	\$36,923	\$36,123	\$37,289	\$36,923	\$61,065	\$62,327	\$539,
	\$122,003	\$80,289	\$75,967	\$84,217	\$48,359	\$38,382	\$24,654	\$29,906	\$22,778	\$31,440	\$34,702	\$49,684	\$642.
(NET OF REVENUE TAX)		85				- 1	83						
5 TRUE-UP (COLLECTED) OR REFUNDED	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14,697	-\$14.697	-\$176.
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	\$107,306	\$65,592	\$61,270	\$69,520	\$33,662	\$23,685	\$9,957	\$15,209	\$8,081	\$16,743	\$20,006	\$34,987	\$466,
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	\$19,648	\$16,589	\$18,187	\$38,672	\$4,188	-\$4,615	-\$26,966	-\$20,914	-\$29,207	-\$20,179	-\$41,059	-\$27,340	-\$72,
8 INTEREST PROVISION-THIS PERIOD (21)	-\$323	-\$226	-\$113	\$58	\$209	\$277	\$275	\$237	\$193	\$152	20.4		_
9 BEGINN. OF PERIOD TRUE-UP & INTER.	-\$110,178	-\$76,156	-\$45,096	-\$12,326	\$41,100	\$60,193	\$70,552	\$58,558	\$52,577		\$84	\$1	\$
Included PSC Audit Adj. for 2010 twiced.		4.0,.00	¥ 10,000	412,020	\$41,100	\$00,193	\$10,552	\$30,330	\$52,577	\$38,259	\$32,928	\$6,650	-\$110,
10 TRUE-UP COLLECTED OR (REFUNDED)	\$14,697	\$14,697	\$14,697	\$14,697	\$14.697	\$14,697	\$14,697	\$14,697	\$14,697	644 607	644.007	21122	
(REVERSE OF LINE 5)		*,	4.1,001	\$14,007	Ψ14,037	\$14,097	\$14,097	\$14,097	\$14,097	\$14,697	\$14,697	\$14,697	\$176,
0a FLEX RATE REFUND (if applicable)	\$0	\$0	\$0	so	so	60							
11 TOTAL ESTIMATED/ACTUAL TRUE-UP	-\$76,156	-\$45,096	-\$12,326	\$41,100	\$60,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
(7+8+9+10+10a)	-\$70,100	-\$45,090	-\$12,320	\$41,100	\$60,193	\$70,552	\$58,558	\$52,577	\$38,259	\$32,928	\$6,650	-\$5,992	-\$5,
NTEREST PROVISION	the control of the control	1-27 (2007)				The Table State of the Control							
12 BEGINNING TRUE-UP AND	-\$110,178	-\$76,156	-\$45,096	640.000	044 400	200 100				annife in 1981			
INTEREST PROVISION (9)	-\$110,176	-\$70,130	-\$45,096	-\$12,326	\$41,100	\$60,193	\$70,552	\$58,558	\$52,577	\$38,259	\$32,928	\$6,650	
13 ENDING TRUE-UP BEFORE	-\$75,833	-\$44,871	640.040	044.040	***							12 0000	
INTEREST (12+7-5)	-\$75,633	-\$44,671	-\$12,213	\$41,042	\$59,984	\$70,275	\$58,283	\$52,340	\$38,066	\$32,777	\$6,565	-\$5,994	
14 TOTAL (12+13)						1							
	-\$186,011	-\$121,027	-\$57,310	\$28,717	\$101,085	\$130,468	\$128,835	\$110,898	\$90,643	\$71,036	\$39,493	\$656	
15 AVERAGE (50% OF 14)	-\$93,006	-\$60,513	-\$28,655	\$14,358	\$50,542	\$65,234	\$64,417	\$55,449	\$45,321	\$35,518	\$19,747	\$328	
16 INTEREST RATE - FIRST	3.97	4.36	4.60	4.83	4.83	5.08	5.12	5.12	5.12	5.12	5.12	5.12	
DAY OF MONTH		0.000			1	- 1						1.73.1.5	
17 INTEREST RATE - FIRST	4.36	4.60	4.83	4.83	5.08	5.12	5.12	5.12	5.12	5.12	5.12	5.12	
DAY OF SUBSEQUENT MONTH								50050.0000	25342503530	2000.000			
18 TOTAL (16+17)	8.33	8.96	9.43	9.66	9.91	10.20	10.24	10.24	10.24	10.24	10.24	10.24	
19 AVERAGE (50% OF 18)	4.165	4.48	4.715	4.83	4.955	5.1	5.12	5.12	5.12	5.12	5.12	5.12	
20 MONTHLY AVERAGE (19/12 Months)	0.347	0.373	0.393	0.403	0.413	0.425	0.427	0.427	0.427	0.427	0.427	0.427	
21 INTEREST PROVISION (15x20)	-323	-226	-113	58	209	277	275	237	193	152	84	0.427	s

COMPANY: ST. JOE NATURAL GAS COMPANY TRANSPORTATION PURCHASES SCHEDULE E-3 SYSTEM SUPPLY AND END USE Exhibit#_ ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2024 Through DECEMBER 2024 Docket#20230003-GU CAS-4 -D--E--F--G--1--K--L-COMMODITY COST TOTAL PURCHASEDPURCHASED SCH SYSTEM END TOTAL THIRD DEMAND OTHER CHARGES CENTS PER DATE FROM FOR TYPE SUPPLY USE PURCHASED PARTY PIPELINE COST ACA/GRI/FUEL THERM 1 JAN VARIOUS SYSTEM 100,700 100,700 \$100,700.00 \$1,090.34 \$7,982.50 \$8,500.00 117.45 2 FEB VARIOUS SYSTEM NA 70,000 70,000 \$70,000.00 \$1,103.64 \$7,210.00 \$8,500.00 124.02 3 MAR **VARIOUS** SYSTEM NA 77,470 77,470 \$77,470.00 \$728.91 \$7,982.50 \$8,500.00 122.22 4 APR **VARIOUS** SYSTEM NA 52,410 52,410 \$52,410.00 \$629.55 \$7,725.00 \$8,500.00 132.16 5 MAY VARIOUS SYSTEM NA 53,650 53,650 \$53,650.00 \$650.76 \$3,193.00 \$8,500.00 123.01 6 JUN VARIOUS SYSTEM NA 49,500 49,500 \$49,500.00 \$439.98 \$3,090.00 \$8,500.00 124.30 7 JUL SYSTEM **VARIOUS** NA 49,600 49,600 \$49,600.00 \$440.54 \$3,193.00 \$8,500.00 124.46 8 AUG VARIOUS SYSTEM NA 49,600 49,600 \$49,600.00 \$534.40 \$3,193.00 \$8,500.00 124.65 9 SEP VARIOUS SYSTEM NA 48,000 48,000 \$48,000.00 \$407.03 \$3,090.00 \$8,500.00 124.99 10 OCT **VARIOUS** SYSTEM NA 49,600 \$49,600.00 49,600 \$561.81 \$3,193.00 \$8,500.00 124.71 11 NOV VARIOUS SYSTEM NA 88,170 88,170 \$88,170.00 \$620.10 \$7,725.00 \$8,500.00 119.11 12 DEC VARIOUS SYSTEM 78,150 78,150 \$78,150.00 \$887.82 \$7,982.50 \$8,500.00 122.23 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 TOTAL 766,850 766,850 \$766,850.00 \$8,094.88 \$65,559.50 \$102,000.00 122.91

COMPANY: ST JOE NATURAL GAS	CALCULATION OF TRUE PROJECTED PE		11	REVISED Schedule E-4 Exhibit# Docket#20230003-GU						
ESTIMATED FOR THE PROJECTED PERIOD:	JANUARY 2023	Through	DECEMBER 20							
	PRIOR PERIOD:	JAN 22 - DEC 22		CURRENT PERIOD: JAN 23 - DEC 23						
	(1) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS		(3) (2)-(1)	(4) SEVEN MONTHS ACTUAL PLUS FIVE MONTHS	(5) (3)+(4) TOTAL					
1 TOTAL THERM SALES \$	E-4 Line 1 \$757,964	ACTUAL A-2 Line 6 \$808,980	Col.2 - Col.1 \$51,016	E-2 Line 6	TRUE-UP Col.3 + Col.4 \$517,037					
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 -\$21,721	A-2 Line 7 \$45,780	Col.2 - Col.1 \$67,501		Col.3 + Col.4 -\$5,497					
3 INTEREST PROVISION FOR THIS PERIOD	E-4 Line 3 -\$1,615	A-2 Line 8 -\$2,935	\$0 Col.2 - Col.1 -\$1,320	E-2 Line 8	\$0 Col.3 + Col.4 -\$496 \$0					
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 -\$23,336	Line 2 + Line 3 \$42,845		Line 2 + Line 3 -\$72,173	Col.3 + Col.4 -\$5,992					
NOTE: SEVEN MONTHS ACTUAL FIVE	MONTHS REVISED ESTIM	ATE DATA OBT	AINED FROM S	SCHEDULE (E-2).						
COLUMN (1) DATA OBTAINED FROM SCHEE COLUMN (2) DATA OBTAINED FROM SCHEE LINE 4 COLUMN (3) SAME AS LINE 7 SCHEDULE LINE 4 COLUMN (1) SAME AS LINE 8 SCHEDULE LINE 2 COLUMN (4) SAME AS LINE 7 SCHEDULE LINE 3 COLUMN (4) SAME AS LINE 8 SCHEDULE	DULE (A-2) E (A-7) E (A-7) E (E-2)	TOTAL TRUE-L PROJECTED T -\$5,992.25 910,245	HERM SALES =		THERM TRUE-UP					

COMPANY: ST		TURAL GA		JANUARY 202		Through:	MER DATA DECEMBER 20	24				SCHEDULE Exhibit#		
	OTHIOTHER EDI	mough.	DECEMBER 20	24				Docket#20230 CAS-6	0003-GU					
		JAN	FEB	MAR	APR	14637								
THERM SALES (FIRM)		JAIN	LED	IVIAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
RS-1 (Residential 0 - 14	10)	11,468	12,875	9.582	8,906	0.700	F 004	5 220	0.000	5 405	0.574			
RS-2 (Residential 150-2		22,302	27,110	17.637	14,058	8,738 13,687	5,661 9,039	5,330	6,630	5,135	6,571	6,694	10,105	97,695
RS-3 (Residential 300-L	ID)	24,793	30,986	18,098	14,036	13,617	8,260	8,575	10,543	8,263	10,767	11,083	14,636	167,700
GS-1 (Commercial <200		24,793	15,735	11,100	9,741	50		6,991	9,482	6,907	9,950	12,021	24,628	180,237
GS-2 (Commercial 2000		20,753	19,772	17,561	15,439	10,067	7,510	8,970	9,962	7,279	8,785	8,650	9,319	131,125
GS-4 (Commercial 250)	, 1	19.325	17,666	8,014		18,307	12,975	12,381	15,096	11,388	15,013	12,529	18,045	189,259
TOTAL FIRM SALE		122,648	124,144		8,167	8,785	6,047	7,308	8,399	6,813	12,110	18,776	23,134	144,544
THERM SALES TRANS			124, 144	81,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560
THERM SALES TRAINS	FORTATI	ON	1	1	1		1		I I			i		
	1	1												0
	10	1												0
TOTAL TRANSPORT				0	0	0								
TOTAL THEI	DMCALE	122,648	124,144	81,992	70,815	70.004	0	0	0	0	0	0	0	0
NUMBER OF CUSTOM			124, 144	01,992	70,815	73,201	49,492	49,555	60,112	45,785	63,196	69,753	99,867	910,560
RS-1 (Residential 0 - 14			4.050	4 070	4 070				T					
RS-2 (Residential 150-2		1,063	1,056	1,076	1,070	1,069	1,072	1,088	1,080	1,088	1,094	1,089	1,092	1,078
RS-3 (Residential 300-I		1,076	1,083	1,095	1,100	1,099	1,106	1,108	1,115	1,124	1,132	1,131	1,130	1,108
,	- /	660	654	656	672	662	664	664	668	672	675	675	671	666
GS-1 (Commercial <20		154	154	158	158	159	160	160	162	163	164	162	162	160
GS-2 (Commercial 200		31	31	31	31	31	31	31	35	35	35	35	35	33
GS-4 (Commercial 250	100-)	1	1	1	1	1	1	1	1	1	1	1	1	1
TOTAL FIRM	IEDO (TD.	2,985	2,979	3,017	3,032	3,021	3,034	3,052	3,061	3,083	3,101	3,093	3,091	3,046
NUMBER OF CUSTOM	IERS (TRA	ANSP)												
	Ī													0
		1		1										0
					Control Control				1					
TOTAL TRANSPORT		0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL THERM SALES		2,985	2,979	3,017	3,032	3,021	3,034	3,052	3,061	3,083	3,101	3,093	3,091	3,046
THERM USE PER CUS														
RS-1 (Residential 0 - 1		11	12	9	8	8	5	5	6	5	6	6	9	91
RS-2 (Residential 150-		21	25	16	13	12	8	8	9	7	10	10	13	151
RS-3 (Residential 300-	·UP)	38	47	28	22	21	12	11	14	10	15	18	37	271
GS-1 (Commercial <20		156	102	70	62	63	47	56	61	45	54	53	58	821
GS-2 (Commercial 200		669	638	566	498	591	419	399	431	325	429	358	516	
GS-4 (Commercial 250	000-)	19,325	17,666	8,014	8,167	8,785	6,047	7,308	8,399	6,813		18,776	23,134	144,544
													,	,