ST JOE GAS

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

August 3, 2026

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

Re: Docket No. **20260003-GU**
Purchased Gas Cost Recovery for period ending December 31, **2027**

Dear Mr. Teitzman,

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

1. Petition for Approval of Purchased Cost Recovery Factor

2. Schedules E-1 through E-5

3. Direct Testimony of Debbie Stitt

Thank you for your assistance with this filing.

Respectfully submitted,

Debbie Stitt

s/Debbie Stitt
Regulatory Analyst

Cc: Andy Shoaf
cc: Parties of record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
______________________________)

Docket No. 20260003-GU
Submitted for filing
August 3, 2026

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, 2027.

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, 2027 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:

Debbie Stitt, Regulatory Analyst
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, **2025** through December 31, **2025**, actual true-up and interest from January 1, **2026** through June 30, **2026**, estimated true-up and interest from July 1st through December 31, **2026** and estimated purchased gas costs, without interest, from January 1, **2027** through December 31, **2027**.

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, **2027**. Such calculations from Schedules E-1 through E-5 are commingled and are filed herewith.

6. Schedule E-1 reports the estimated average purchased gas cost for the twelve-month period ending December 31, **2027** to be **$1,179,632**. Based upon estimated total sales of **1,028,489** therms, SJNG seeks a revised maximum WACOG of **1.144** cents per therm.

WHEREFORE, St. Joe Natural Gas Company, Inc. prays the Commission will enter an order approving its WACOG factor of **1.144** cents per therm to be applied to customer bills rendered during the twelve-month period ending December 31, **2027**.

Dated this **3rd** day of **August**, **2026**.

Respectfully submitted,

Debbie Stitt

Debbie Stitt, Regulatory Analyst
St. Joe Natural Gas Company, Inc.
Post Office Box 549
Port St. Joe, Florida 32457-0549
(850) 229-8216

Docket No. **20260003-GU**

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 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 **3rd** day of **August 2026.**

Gunster Law Firm
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klbramley@tecoenergy.com

Debbie Stitt

s/Debbie Stitt
Regulatory Analyst

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas Recovery)
)
______________________________)

Docket No. **20260003-GU**
Submitted for filing
August 3, 2026

DIRECT TESTIMONY OF DEBBIE STITT ON

BEHALF OF ST. JOE NATURAL GAS COMPANY, INC.

==

Q. Please state your name, business address, by whom you are employed and in what capacity.

A. Debbie Stitt, 301 Long Avenue, Port St. Joe, Florida 32456, St. Joe Natural Gas Company in the capacities of Regulatory Analyst.

Q. What is the purpose of your testimony?

A. My purpose is to submit known and estimated gas costs and therm sales from January 1, **2026** through December 31, **2026**, used in developing the maximum twelve month levelized purchased gas cost factor to be applied to customer bills from January 1, **2027** through December 31, **2027**.

Q. Have you prepared any exhibits in conjunction with your testimony?

A. Yes, I have prepared and filed on **August 3, 2026** Schedules E-1 through E-5.

Q. What Purchased Gas Cost Recovery Factor does

St. Joe Natural Gas seek approval through its petition for the period January 1, **2027** through December 31, **2027**?

A. **1.144** cents per therm

Q. Does this conclude your testimony?

A. Yes

COMPANY: ST JOE NATURAL GAS CO — PURCHASED GAS ADJUSTMENT — Shedule E-1

COST RECOVERY CLAUSE CALCULATION — Exhibit#________________

ORIGINAL ESTIMATE FOR THE PROJECTED PERIOD: JANUARY 2027 Through DECEMBER 2027 — Docket#20260003-GU

DKS-2

	PROJECTION												
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	$1,303	$914	$810	$755	$549	$570	$543	$407	$425	$549	$618	$734	$8,176
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)	$163,892	$115,008	$101,929	$94,977	$69,007	$71,649	$68,302	$51,161	$53,424	$69,115	$77,703	$92,323	$1,028,489
5 DEMAND	$8,440	$5,923	$5,249	$4,891	$3,554	$3,690	$3,518	$2,635	$2,751	$3,559	$4,002	$4,755	$52,967
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)	$181,136	$129,345	$115,488	$108,123	$80,609	$83,408	$79,863	$61,703	$64,100	$80,724	$89,822	$105,312	$1,179,632
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	$181,136	$129,345	$115,488	$108,123	$80,609	$83,408	$79,863	$61,703	$64,100	$80,724	$89,822	$105,312	$1,179,632
THERMS PURCHASED													
15 COMMODITY (Pipeline)	163,892	115,008	101,929	94,977	69,007	71,649	68,302	51,161	53,424	69,115	77,703	92,323	1,028,489
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)	163,892	115,008	101,929	94,977	69,007	71,649	68,302	51,161	53,424	69,115	77,703	92,323	1,028,489
19 DEMAND	163,892	115,008	101,929	94,977	69,007	71,649	68,302	51,161	53,424	69,115	77,703	92,323	1,028,489
20 OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS END-USE CONTRACT													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 (15-21)	163,892	115,008	101,929	94,977	69,007	71,649	68,302	51,161	53,424	69,115	77,703	92,323	1,028,489
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	69	82	32	10	7	3	2	2	2	2	7	16	234
27 TOTAL THERM SALES	163,823	114,926	101,897	94,967	69,000	71,646	68,300	51,159	53,422	69,113	77,696	92,307	1,028,255
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795	0.00795
29 NO NOTICE SERVICE (2/16)													
30 SWING SERVICE (3/17)													
31 COMMODITY (Other) (4/18)	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
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)													
LESS END-USE CONTRACT													
34 COMMODITY Pipeline (7/21)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35 DEMAND (8/22)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36 (9/23)													
37 TOTAL COST (11/24)	1.10521	1.12466	1.13303	1.13842	1.16814	1.16413	1.16926	1.20605	1.19984	1.16796	1.15597	1.14069	1.14696
38 NET UNBILLED (12/25)													
39 COMPANY USE (13/26)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40 TOTAL THERM SALES (11/27)	1.10568	1.12547	1.13339	1.13854	1.16825	1.16418	1.16929	1.20609	1.19988	1.16800	1.15608	1.14088	1.14722
41 TRUE-UP (E-2)	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902	-0.00902
42 TOTAL COST OF GAS (40+41)	1.09666	1.11645	1.12437	1.12952	1.15924	1.15516	1.16027	1.19708	1.19086	1.15898	1.14706	1.13187	1.13820
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)	1.10218	1.12206	1.13002	1.13520	1.16507	1.16097	1.16611	1.20310	1.19685	1.16481	1.15283	1.13756	1.14393
45 PGA FACTOR ROUNDED TO NEAREST .001	1.102	1.122	1.13	1.135	1.165	1.161	1.166	1.203	1.197	1.165	1.153	1.138	1.144

COMPANY: ST. JOE NATURAL GAS CO.	PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION	Shedule E-1/R Exhibit#____________ Docket#20260003-GU DKS-2
REVISED ESTIMATE FOR THE PROJECTED PERIOD:	Jan-26 Through Dec-26	

	ACTUAL									REVISED PROJECTION			
COST OF GAS PURCHASED	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1 COMMODITY (Pipeline)	$1,242 35	$985.65	$826 84	$650 55	$603 09	$465.87	$483 20	$483 20	$483 20	$483.20	$675.03	$755 25	$8,137 44
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)	$80,307 77	$115,819.10	$35,999 58	$28,767 81	$21,876 20	$22,950.92	$30,390 00	$30,390 00	$30,390 00	$30,390.00	$42,455 00	$47,500.00	$517,236 38
5 DEMAND	$7,699 25	$6,108 42	$5,452 31	$4,214 25	$3,906.79	$3,017.90	$3,130 17	$3,130 17	$3,130.17	$3,130.17	$4,372 87	$4,892.50	$52,184.97
6 OTHER	$4,692 09	-$22,963 39	$7 215.33	$7,414 26	$8,129 55	$7,911 01	$8,500.00	$8,500 00	$8,500 00	$8,500 00	$8,500.00	$8 500 00	$63,398 85
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)	$93,941.46	$99,949 78	$49,494 06	$41,046.87	$34,515.63	$34,345.70	$42,503 37	$42,503 37	$42,503.37	$42 503 37	$56,002 90	$61,647 75	$640,957.63
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	$16 67	$26.93	$6 23	$7 24	$6.73	$1 55	$0.00	$0.00	$0 00	$0.00	$0 00	$0.00	$65 35
14 TOTAL THERM SALES	$53,579.85	$53,120.00	$47,013 16	$50,793.48	$43,395 23	$30,076.80	$34,497.04	$26,954.38	$29,339.99	$38,179 31	$42,832 61	$46,994 88	$496,776.75
THERMS PURCHASED													
15 COMMODITY (Pipeline)	149,500	118,610	105,870	81,830	75,860	58,600	60,780	60,780	60,780	60,780	84,910	95,000	1,013,300
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)	149,500	119,880	105,870	81,830	75,860	58,600	60,780	60,780	60,780	60,780	84,910	95,000	1,014,570
19 DEMAND	149,500	118,610	105,870	81,830	75,860	58,600	60,780	60,780	60,780	60,780	84,910	95,000	1,013,300
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)	149,500	118,610	105,870	81,830	75,860	58,600	60,780	60,780	60 780	60,780	84,910	95,000	1,013,300
25 NET UNBILLED	0	0	0	0	0	0	0	0	0	0	0	0	0
26 COMPANY USE	42	68	13	15	14	3	0	0	0	0	0	0	153
27 TOTAL THERM SALES	132,281	133,467	91,875	102,097	81,717	60,456	60,780	60,780	60,780	60,780	84,910	95,000	1,024,925
CENTS PER THERM													
28 COMMODITY (Pipeline) (1/15)	0 00831	0.00831	0.00781	0 00795	0 00795	0 00795	0.00795	0.00795	0.00795	0 00795	0.00795	0.00795	0.00803
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)	0.53718	0 96613	0.34004	0 35156	0.28838	0.39165	0 50000	0 50000	0.50000	0.50000	0.50000	0 50000	0.50981
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													
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 62837	0 84268	0 46750	0 50161	0 45499	0 58610	0.69930	0 69930	0.69930	0 69930	0 65956	0.64892	0.63254
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 40000	0.39800	0 49750	0.49750	0 49750	0.49750	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0 42696
40 TOTAL THERM SALES (11/27)	0.71016	0.74887	0 53871	0.40204	0 42238	0 56811	0 69930	0.69930	0 69930	0 69930	0.65956	0 64892	0.62537
41 TRUE-UP (E-2)	-0.10036	-0.10036	-0 10036	-0.10036	-0 10036	-0 10036	-0.10036	-0.10036	-0.10036	-0 10036	-0.10036	-0.10036	-0 10036
42 TOTAL COST OF GAS (40+41)	0.60980	0.64851	0 43835	0 30168	0 32202	0 46775	0.59894	0.59894	0 59894	0 59894	0.55920	0.54856	0.52501
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 61287	0.65177	0 44055	0 30319	0 32364	0.47010	0 60195	0.60195	0.60195	0 60195	0 56201	0 55132	0 52765
45 PGA FACTOR ROUNDED TO NEAREST 001	0.613	0.652	0 441	0 303	0 324	0.470	0 602	0 602	0 602	0.602	0 562	0 551	0 528

COMPANY: ST. JOE NATURAL GAS CO. CALCULATION OF TRUE-UP AMOUNT

Schedule E-2
Exhibit#____________________
Docket#20260003-GU
DKS-3

FOR THE CURRENT PERIOD: JAN 2026 Through DEC 2026

	ACTUAL							REVISED PROJECTION					TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PERIOD
TRUE-UP CALCULATION													
1 PURCHASED GAS COST	$80,308	$115,819	$36 000	$28,768	$21,876	$22,951	$30,390	$30,390	$30,390	$30,390	$42,455	$47,500	$517,236
2 TRANSPORTATION COST	$13,634	-$15,869	$13 494	$12,279	$12,639	$11,395	$12,113	$12,113	$12,113	$12,113	$13,548	$14,148	$123,721
3 TOTAL	$93,941	$99,950	$49,494	$41,047	$34,516	$34,346	$42,503	$42,503	$42,503	$42,503	$56,003	$61,648	$640,958
4 FUEL REVENUES (NET OF REVENUE TAX)	$53,580	$53,120	$47,013	$50,793	$43,395	$30,077	$34,497	$26,954	$29,340	$38,179	$42,833	$46,995	$496,777
5 TRUE-UP (COLLECTED) OR REFUNDED	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$8,522	$102,263
6 FUEL REVENUE APPLICABLE TO PERIOD (LINE 4 (+ or -) LINE 5)	$62,102	$61,642	$55,535	$59,315	$51,917	$38,599	$43,019	$35,476	$37,862	$46,701	$51,355	$55,517	$599,040
7 TRUE-UP PROVISION - THIS PERIOD (LINE 6 - LINE 3)	-$31,840	-$38,308	$6,041	$18,269	$17,402	$4,253	$516	-$7,027	-$4,641	$4,198	-$4,648	-$6,131	-$41,918
8 INTEREST PROVISION-THIS PERIOD (21)	$400	$266	$194	$206	$233	$242	$224	$188	$145	$119	$93	$50	$2,360
9 BEGINN OF PERIOD TRUE-UP & INTER	$151,094	$111,132	$64,569	$62,282	$72,234	$81,347	$77 320	$69,537	$54,177	$41,158	$36,953	$23,876	$151,094
10 TRUE-UP COLLECTED OR (REFUNDED) (REVERSE OF LINE 5)	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$8,522	-$102,263
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)	$111,132	$64,569	$62,282	$72,234	$81,347	$77,320	$69,537	$54,177	$41,158	$36,953	$23,876	$9,273	$9,273
INTEREST PROVISION													
12 BEGINNING TRUE-UP AND INTEREST PROVISION (9)	$151,094	$111,132	$64,569	$62,282	$72,234	$81,347	$77,320	$69,537	$54,177	$41,158	$36,953	$23,876	
13 ENDING TRUE-UP BEFORE INTEREST (12+7-5)	$110,732	$64,302	$62,088	$72,028	$81,114	$77,078	$69,314	$53,988	$41,013	$36,834	$23,783	$9,223	
14 TOTAL (12+13)	$261,826	$175,435	$126,656	$134,310	$153,348	$158,426	$146,633	$123,525	$95,190	$77,993	$60,736	$33,098	
15 AVERAGE (50% OF 14)	$130,913	$87,717	$63,328	$67,155	$76,674	$79,213	$73,317	$61,763	$47,595	$38,996	$30,368	$16,549	
16 INTEREST RATE - FIRST DAY OF MONTH	3 69	3 64	3.64	3.72	3.64	3.66	3 66	3 66	3 66	3 66	3 66	3 66	
17 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	3.64	3.64	3.72	3 64	3 66	3 66	3 66	3.66	3.66	3 66	3 66	3 66	
18 TOTAL (16+17)	7.33	7.28	7.36	7 36	7 30	7.32	7 32	7 32	7.32	7 32	7 32	7.32	
19 AVERAGE (50% OF 18)	3.665	3.64	3.68	3.68	3 65	3 66	3 66	3 66	3 66	3 66	3,66	3 66	
20 MONTHLY AVERAGE (19/12 Months)	0 305	0 303	0 307	0.307	0 304	0,305	0.305	0 305	0 305	0.305	0.305	0.305	
21 INTEREST PROVISION (15x20)	400	266	194	206	233	242	224	188	145	119	93	50	$2,360

COMPANY: ST. JOE NATURAL GAS COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE

SCHEDULE E-3
Exhibit#________________
Docket#20260003-GU
DKS-4

ESTIMATED FOR THE PROJECTED PERIOD OF: JANUARY 2027 Through DECEMBER 2027

-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-	-I-	-J-	-K-	-L-
							COMMODITY COST				TOTAL
DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	SYSTEM SUPPLY	END USE	TOTAL PURCHASED	THIRD PARTY	PIPELINE	DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	CENTS PER THERM
1 JAN	INTERCONN	SYSTEM	NA	163,892		163,892	$163,892.30	$1,302.94	$8,440.45	$7,500.00	110.52
2 FEB	INTERCONN	SYSTEM	NA	115,008		115,008	$115,007.50	$914.31	$5,922.89	$7,500.00	112.47
3 MAR	INTERCONN	SYSTEM	NA	101,929		101,929	$101,928.70	$810.33	$5,249.33	$7,500.00	113.30
4 APR	INTERCONN	SYSTEM	NA	94,977		94,977	$94,976.60	$755.06	$4,891.29	$7,500.00	113.84
5 MAY	INTERCONN	SYSTEM	NA	69,007		69,007	$69,006.70	$548.60	$3,553.85	$7,500.00	116.81
6 JUN	INTERCONN	SYSTEM	NA	71,649		71,649	$71,648.90	$569.61	$3,689.92	$7,500.00	116.41
7 JUL	INTERCONN	SYSTEM	NA	68,302		68,302	$68,302.00	$543.00	$3,517.55	$7,500.00	116.93
8 AUG	INTERCONN	SYSTEM	NA	51,161		51,161	$51,161.00	$406.73	$2,634.79	$7,500.00	120.60
9 SEP	INTERCONN	SYSTEM	NA	53,424		53,424	$53,424.00	$424.72	$2,751.34	$7,500.00	119.98
10 OCT	INTERCONN	SYSTEM	NA	69,115		69,115	$69,115.00	$549.46	$3,559.42	$7,500.00	116.80
11 NOV	INTERCONN	SYSTEM	NA	77,703		77,703	$77,703.00	$617.74	$4,001.70	$7,500.00	115.60
12 DEC	INTERCONN	SYSTEM	NA	92,323		92,323	$92,323.00	$733.97	$4,754.63	$7,500.00	114.07
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32 TOTAL				1,028,489	0	1,028,489	$1,028,488.70	$8,176.49	$52,967.17	$90,000.00	114.70

COMPANY: ST JOE NATURAL GAS	CALCULATION OF TRUE-UP AMOUNT PROJECTED PERIOD			Schedule E-4 Exhibit#_____________ Docket#20260003-GU St. Joe Natural Gas Company DKS-5
ESTIMATED FOR THE PROJECTED PERIOD:	JANUARY 2026	Through	DECEMBER 2026	

	PRIOR PERIOD:	JAN 25 - DEC 25		CURRENT PERIOD: JAN 26 - DEC 26	
	(1) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(2) ACTUAL	(3) (2)-(1) DIFFERENCE	(4) SIX MONTHS ACTUAL PLUS SIX MONTHS REVISED ESTIMATE	(5) (3)+(4) TOTAL TRUE-UP
1 TOTAL THERM SALES $	E-4 Line 1 $604,830	A-2 Line 6 $615,775	Col 2 - Col.1 $10,945	E-2 Line 6 $599,040	Col.3 + Col.4 $609,985
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	E-4 Line 2 $11,996	A-2 Line 7 $60,116	Col.2 - Col.1 $48,120 $0	E-2 Line 7 -$41,918	Col.3 + Col.4 $6,202 $0
3 INTEREST PROVISION FOR THIS PERIOD	E-4 Line 3 $7,231	A-2 Line 8 $7,941	Col.2 - Col.1 $710	E-2 Line 8 $2,360	Col.3 + Col.4 $3,070 $0
4 END OF PERIOD TOTAL NET TRUE-UP	Line 2 + Line 3 $19,227	Line 2 + Line 3 $68,057	Col.2 - Col.1 $48,830	Line 2 + Line 3 -$39,558	Col.3 + Col.4 $9,272

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)

$$\frac{\text{TOTAL TRUE-UP DOLLARS}}{\text{PROJECTED THERM SALES}} \text{ equals CENTS PER THERM TRUE-UP}$$

$$\frac{\$9{,}272.18}{1{,}028{,}255} = 0.00902$$

COMPANY: ST JOE NATURAL GAS

THERM SALES AND CUSTOMER DATA

SCHEDULE E-5
Exhibit# ______
Docket#20260003-GU
DKS-6

ESTIMATED FOR THE PROJECTED PERIOD. JANUARY 2027 Through: DECEMBER 2027

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
THERM SALES (FIRM)													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	52,188	37,107	28,901	35,504	21,995	22,174	21,454	14,724	14,654	19,226	21,194	28,537	317,658
RS-3 (Residential 300-UP)	35,031	26,502	18,627	16,577	12,020	10,171	9,553	6,766	6,846	9,197	11,980	18,268	181,538
GS-1 (Commercial <2000)	17,603	9,979	6,080	3,940	3,615	3,932	3,704	2,948	2,775	3,735	4,387	5,778	68,474
GS-2 (Commercial 2000-24,999)	36,975	30,737	28,468	27,345	21,105	23,130	23,047	16,833	15,839	20,351	22,702	27,674	294,206
GS-4 (Commercial 25000-)	14,362	10,189	8,448	9,327	8,218	10,337	9,598	7,141	8,255	9,660	9,797	10,118	115,450
TOTAL FIRM SALES	156,159	114,514	90,524	92,693	66,953	69,744	67,356	48,412	48,369	62,169	70,060	90,375	977,327
THERM SALES TRANSPORTATION	7,733	494	11,405	2,284	2,054	1,905	946	2,749	5,055	6,946	7,643	1,948	51,162
													0
TOTAL TRANSPORT	7,733	494	11,405	2,284	2,054	1,905	946	2,749	5,055	6,946	7,643	1,948	51,162
TOTAL THERM SALES	163,892	115,008	101,929	94,977	69,007	71,649	68,302	51,161	53,424	69,115	77,703	92,323	1,028,489
NUMBER OF CUSTOMERS (FIRM)													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	2,527	2,524	2,523	2,532	2,541	2,562	2,591	2,585	2,587	2,594	2,598	2,606	30,770
RS-3 (Residential 300-UP)	693	694	693	695	691	694	699	702	699	701	699	698	8,358
GS-1 (Commercial <2000)	160	153	153	153	153	152	152	151	149	148	148	147	1,819
GS-2 (Commercial 2000-24,999)	38	47	47	47	48	49	48	48	48	48	48	48	564
GS-4 (Commercial 25000-)	1	1	1	1	1	1	1	1	1	1	1	1	12
TOTAL FIRM	3,419	3,419	3,417	3,428	3,434	3,458	3,491	3,487	3,484	3,492	3,494	3,500	3,460
NUMBER OF CUSTOMERS (TRANSP)													
													0
													0
TOTAL TRANSPORT	1	1	1	1	1	1	1	1	1	1	1	1	12
TOTAL THERM SALES	3,420	3,420	3,418	3,429	3,435	3,459	3,492	3,488	3,485	3,493	3,495	3,501	3,465
THERM USE PER CUSTOMER													
RS-1 (Residential 0 - 149)	0	0	0	0	0	0	0	0	0	0	0	0	0
RS-2 (Residential 150-299)	21	15	11	14	9	9	8	6	6	7	8	11	10
RS-3 (Residential 300-UP)	51	38	27	24	17	15	14	10	10	13	17	26	22
GS-1 (Commercial <2000)	110	65	40	26	24	26	24	20	19	25	30	39	38
GS-2 (Commercial 2000-24,999)	973	654	606	582	440	472	480	351	330	424	473	577	522
GS-4 (Commercial 25000-)	14,362	10,189	8,448	9,327	8,218	10,337	9,598	7,141	8,255	9,660	9,797	10,118	9,621