

1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

July 20, 2018

Ms. Carlotta Stauffer, Director  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0950

RE: Docket Number 20180003-GU;  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **June 2018** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [awight@fpuc.com](mailto:awight@fpuc.com), or (561) 494-7901.

Sincerely,



Alex Wight  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley  
Jill Bauersmith  
SJ 80-445, 2016 PGA Filings

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

	CURRENT MONTH: JUNE				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 363	\$ 4,369	\$ 4,006	91.70	\$ 17,070	\$ 39,344	\$ 22,274	56.61
2	NO NOTICE SERVICE	\$ 1,606	\$ 1,606	\$ (0)	-0.01	\$ 28,282	\$ 28,282	\$ 0	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ (283,342)	\$ 1,139,080	\$ 1,422,422	124.87	\$ 4,713,541	\$ 9,965,940	\$ 5,252,399	52.70
5	DEMAND	\$ 1,397,137	\$ 1,295,677	\$ (101,460)	-7.83	\$ 8,249,230	\$ 9,874,716	\$ 1,625,486	16.46
6	OTHER	\$ 25,475	\$ 15,417	\$ (10,058)	-65.24	\$ 306,710	\$ 92,502	\$ (214,208)	-231.57
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 932,196	\$ 932,196	100.00
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 1,141,238	\$ 2,300,783	\$ 1,159,545	50.40	\$ 13,529,362	\$ 19,068,588	\$ 5,539,226	29.05
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,179	\$ 700	\$ (479)	-68.38	\$ 6,574	\$ 3,200	\$ (3,374)	-105.42
14	TOTAL THERM SALES	\$ 2,452,066	\$ 2,300,083	\$ (151,983)	-6.61	\$ 15,596,490	\$ 19,065,388	\$ 3,468,898	18.19
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	(760,260)	2,162,610	2,922,870	135.15	15,078,110	19,476,680	4,398,570	22.58
16	NO NOTICE SERVICE	336,000	0	(336,000)	-	5,916,700	0	(5,916,700)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,310,182	2,162,610	852,428	39.42	16,303,262	19,476,680	3,173,418	16.29
19	DEMAND	5,689,669	6,552,900	863,231	13.17	56,458,164	74,972,300	18,514,136	24.69
20	OTHER	0	0	0	-	0	0	0	-
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	1,310,182	2,162,610	852,428	39.42	16,303,262	19,476,680	3,173,418	16.29
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,394	1,286	(108)	-8.37	7,772	6,259	(1,513)	-24.18
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,192,755	2,161,324	(31,431)	-1.45	18,102,051	19,470,421	3,174,931	16.31
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) (0.048)	0.202	0.250	123.76	0.113	0.202	0.089	44.06
29	NO NOTICE SERVICE	(2/16) 0.478	0.000	(0.478)	-	0.478	0.000	(0.478)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) (21.626)	52.672	74.298	141.06	28.912	51.169	22.257	43.50
32	DEMAND	(5/19) 24.556	19.773	(4.783)	-24.19	14.611	13.171	(1.440)	-10.93
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
35	DEMAND	(8/22) 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	-
37	TOTAL COST OF PURCHASES	(11/24) 87.105	106.389	19.284	18.13	82.986	97.905	14.919	15.24
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	54.432	(30.143)	-55.38	84.575	51.126	(33.449)	-65.42
40	TOTAL COST OF THERM SOLD	(11/27) 52.046	106.452	54.406	51.11	74.739	97.936	23.197	23.69
41	TRUE-UP	(E-2) (2.030)	(2.030)	0.000	0.00	(2.030)	(2.030)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 50.016	104.422	54.406	52.10	72.709	95.906	23.197	24.19
43	REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES	(42x43) 50.26758	104.94724	54.680	52.10	73.07473	96.38841	23.314	24.19
45	PGA FACTOR ROUNDED TO NEAREST .001	50.268	104.947	54.679	52.10	73.075	96.388	23.313	24.19

(1) Actual Swing Service credits revenue vs. projection which credits expense

**COMPANY: FLORIDA PUBLIC UTILITIES COMPANY**

**PURCHASED GAS ADJUSTMENT  
COST RECOVERY CLAUSE CALCULATION  
SCHEDULE A-1 SUPPORTING DETAIL**

**FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018**  
**CURRENT MONTH: Jun-18**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	(592,550)	726.51	(0.123)
2 No Notice Commodity Adjustment - System Supply	(167,710)	(363.93)	0.217
3 Commodity Pipeline - Scheduled FTS -	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	0	0.00	0.000
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	(760,260)	362.58	(0.048)
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	1,113,261	(15,687.45)	(1.409)
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	7,290	14,280.00	195.885
20 Imbalance Cashout - FGT	189,631	(227,055.11)	(119.735)
21 Imbalance Cashout - Other Shippers	0	(54,879.37)	0.000
22 Imbalance Cashout - OSSS	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	1,310,182	(283,341.93)	(21.626)
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,763,618	404,477.39	10.747
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - PPC	1,911,220	929,824.02	48.651
29 Other - Marlin	6,320	60,034.00	949.905
30 Other - Teco	8,511	2,801.09	32.911
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	5,689,669	1,397,136.50	24.556
<b>OTHER</b>			
33 Company Use of Natural Gas	0	157.71	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	5,000.00	0.000
37 Other	0	12,716.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	0.00	0.000
42 Other	0	0.00	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	0.00	0.000
47 Other	0	7,601.16	0.000
48 TOTAL OTHER	0	25,474.87	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms 0	Unit Cost 0.00000	Amount 0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
MAY 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		MAY 2018 ACTUAL			MAY 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$484.34	223,200	\$484.35	223,200	000370392		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$326.26	1,503,500	\$326.25	150,350	000370283		(\$0.01)	(1,353,150)
COMMODITY (PIPELINE)	FGT	\$161.45	74,400	\$161.45	74,400	000370226		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$161.45	74,400	\$161.45	74,400	000370228		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,313.46	1,563,640	\$750.55	1,563,640	000370388		(\$562.91)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$308.27)	(142,060)	(\$308.27)	(142,060)	000370456		\$0.00	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$2,138.69</b>	<b>3,207,080</b>	<b>\$1,575.78</b>	<b>1,943,930</b>			<b>(\$562.91)</b>	<b>(1,353,150)</b>
NO NOTICE	FGT	\$1,659.62	347,200	\$1,659.62	347,200	000370391		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$1,659.62</b>	<b>347,200</b>	<b>\$1,659.62</b>	<b>347,200</b>			<b>\$0.00</b>	<b>0</b>
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	(\$319,617.07)	(634,690)	(\$319,617.07)	(634,079)	FGT CICO Report		\$0.00	611
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$24,327.28)	0	(\$24,327.28)	0	374557-0418		\$0.00	0
COMMODITY (OTHER)	FCG	(\$8,057.88)	0	(\$33,338.21)	0	2018045-215054		(\$25,280.33)	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$617,252.01	2,086,430	\$617,252.00	2,086,430	102745		(\$0.01)	0
COMMODITY (OTHER)	PESCO	\$167,086.44	449,500	\$167,086.44	449,500	0518-501330		\$0.00	0
COMMODITY (OTHER)	BP	\$32,845.00	0	\$0.00	0	1469687 & 470666-0618		(\$32,845.00)	0
COMMODITY (OTHER)	BP	\$321,221.25	0	\$0.00	0	1467704 & 470666-0518		(\$321,221.25)	0
COMMODITY (OTHER)	PGS	\$8,829.03	9,512	\$8,829.03	9,512	211012145184-0518		\$0.00	0
COMMODITY (OTHER)	PGS	\$2,908.36	3,133	\$2,257.97	2,522	211012145440-0518		(\$650.39)	(611)
COMMODITY (OTHER)	PGS	(\$30,950.92)	0	(\$30,319.51)	0	211008524277-0518		\$631.41	0
COMMODITY (OTHER)	MARLIN	\$1,904.00	1,130	\$1,904.00	1,130	27847		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$1,955.00	1,160	\$4,250.00	2,530	27854		\$2,295.00	1,370
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27858		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$1,632.00	970	27856		\$1,632.00	970
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$771,047.94</b>	<b>1,916,175</b>	<b>\$395,609.37</b>	<b>1,916,515</b>			<b>(\$375,438.57)</b>	<b>2,340</b>
DEMAND	FGT	13,393.59	242,730	\$13,393.59	242,730	000370391		\$0.00	0
DEMAND	FGT	11,921.37	182,900	\$11,921.37	182,900	000370282		\$0.00	0
DEMAND	FGT	4,105.39	74,400	\$4,105.39	74,400	000370225		\$0.00	0
DEMAND	FGT	4,849.39	74,400	\$4,849.39	74,400	000370227		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	55,404.29	850,020	\$55,404.29	850,020	000370383		\$0.00	0
DEMAND	FGT	295,120.00	2,480,000	\$295,120.00	2,480,000	000370387		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215600518SNG00		\$0.00	0
DEMAND	FCG	20,429.29	151,273	\$20,667.05	151,273	201806-215684		\$257.76	0
DEMAND	FCG	42,866.32	263,336	\$46,533.29	263,336	201806-215685		\$3,666.97	0
DEMAND	MARLIN	18,555.00	1,130	\$18,555.00	1,130	27847		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,815,550	\$359,373.06	1,815,550	375223-0418		\$0.00	0
DEMAND	PPC	435,610.00	0	\$434,887.96	0	428663-0518 NW		(\$722.04)	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0418		\$0.00	0
DEMAND	PGS	1,912.15	9,512	\$1,912.15	9,512	211012145184-0518		\$0.00	0
DEMAND	PGS	730.62	3,133	\$617.19	2,522	211012145440-0518		(\$113.43)	(611)
DEMAND	PGS	0.00	0	\$609.18	0	211012145697-0518		\$609.18	0
DEMAND	PGS	0.00	0	\$0.00	0	211008524277-0418		\$0.00	0
DEMAND	MARLIN	18,271.00	1,160	20,592.00	2,530	27854		\$2,321.00	1,370
DEMAND	MARLIN	15,950.00	0	15,950.00	0	27858		\$0.00	0
DEMAND	MARLIN	0.00	0	0.00	0			\$0.00	0
<b>DEMAND TOTAL</b>		<b>1,437,917.47</b>	<b>6,151,894</b>	<b>1,444,136.91</b>	<b>6,152,653</b>			<b>6,219.44</b>	<b>759</b>
OTHER	FPUC	\$15.04	0	\$15.04	0	04003844 0518		\$0.00	0
OTHER	FPUC	\$1.14	0	\$1.14	0	02053890 0518		\$0.00	0
OTHER	FPUC	\$114.82	0	\$114.82	0	03817905 0518		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1164		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1165		\$0.00	0
OTHER	PIERPONT & MCLELL	\$20,000.00	0	\$17,716.00	0	Accrual		(\$2,284.00)	0
OTHER	PIERPONT & MCLELL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,246.95	0	\$1,246.95	0	9619005		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,289.60	0	\$1,289.60	0	9619657		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,224.00	0	\$1,224.00	0	9638402		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,301.69	0	\$1,301.69	0	9638403		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,384.65	0	\$1,384.65	0	9655040		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,313.78	0	\$1,313.78	0	9655284		\$0.00	0
OTHER	ACCOUNTING PRINCI	\$1,958.00	0	\$1,031.68	0	9688164		(\$926.32)	0
OTHER	ACCOUNTING PRINCI	\$2,064.00	0	\$818.55	0	9689197		(\$1,245.45)	0
<b>OTHER TOTAL</b>		<b>\$36,913.67</b>	<b>0</b>	<b>\$32,457.90</b>	<b>0</b>			<b>(\$4,455.77)</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
JUNE 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	JUNE 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$597.84	275,500	Accrual
COMMODITY (PIPELINE)	FGT	\$195.30	90,000	Accrual
COMMODITY (PIPELINE)	FGT	\$134.11	61,800	Accrual
COMMODITY (PIPELINE)	FGT	\$134.11	61,800	Accrual
COMMODITY (PIPELINE)	FGT	\$228.06	271,500	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$363.93)	(167,710)	Accrual
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$925.49</b>	<b>592,890</b>	
NO NOTICE	FGT	\$1,806.08	336,000	000370810
<b>NO NOTICE TOTAL</b>		<b>\$1,806.08</b>	<b>336,000</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY		\$0.00	0	
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$238,886.93)	189,020	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$11,831.82	0	374557-0518
COMMODITY (OTHER)	FCG	(\$29,599.04)	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$229,793.83	759,750	Accrual
COMMODITY (OTHER)	PESCO	\$130,755.62	345,000	0418-501330
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	PGS	\$5,909.88	6,600	211012145184-0618
COMMODITY (OTHER)	PGS	\$2,257.97	2,522	Accrual using last month's invoice
COMMODITY (OTHER)	PGS	(\$30,319.51)	0	Accrual using last month's imbalance
COMMODITY (OTHER)	MARLIN	\$1,853.00	1,100	27857
COMMODITY (OTHER)	MARLIN	\$4,335.00	2,580	27855
COMMODITY (OTHER)	MARLIN	\$2,142.00	1,270	27860
COMMODITY (OTHER)	MARLIN	\$2,023.00	0	27861
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$92,096.64</b>	<b>1,307,842</b>	
DEMAND	FGT	15,842.20	287,100	000370810
DEMAND	FGT	6,746.12	103,500	000370892
DEMAND	FGT	3,410.12	61,800	000370638
DEMAND	FGT	4,028.12	61,800	000370641
DEMAND	FGT	0.00	0	
DEMAND	FGT	1,544.77	23,700	000370802
DEMAND	FGT	285,600.00	2,400,000	000370806
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	20,665.62	151,990	Accrual
DEMAND	FCG	56,906.60	335,418	Accrual
DEMAND	MARLIN	18,555.00	1,100	27857
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,911,220	375223-0618
DEMAND	PPC	0.00	0	
DEMAND	PPC	571,173.00	0	428663-0618
DEMAND	PGS	1,372.97	6,600	211012145184-0618
DEMAND	PGS	617.19	2,522	Accrual using last month's invoice
DEMAND	PGS	315.18	0	Accrual using last month's invoice
DEMAND	MARLIN	0.00	0	27855
DEMAND	MARLIN	20,592.00	2,580	27860
DEMAND	MARLIN	18,566.00	1,270	0
<b>DEMAND TOTAL</b>		<b>1,389,310.98</b>	<b>5,352,910</b>	
OTHER	FPUC	\$4.42	0	04903944 0518
OTHER	FPUC	\$1.25	0	02053890 0518
OTHER	FPUC	\$152.04	0	03817905 0518
OTHER	CARDINAL TECH	\$2,500.00	0	1166
OTHER	CARDINAL TECH	\$2,500.00	0	1167
OTHER	PIERPONT & MCLELL	\$15,000.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINCI	\$1,269.90	0	9706455
OTHER	ACCOUNTING PRINCI	\$1,289.60	0	9707341
OTHER	ACCOUNTING PRINCI	\$1,235.48	0	9724420
OTHER	ACCOUNTING PRINCI	\$1,289.60	0	9724421
OTHER	ACCOUNTING PRINCI	\$1,292.65	0	9739276
OTHER	ACCOUNTING PRINCI	\$1,211.26	0	9739277
OTHER	ACCOUNTING PRINCI	\$902.70	0	9754834
OTHER	ACCOUNTING PRINCI	\$1,281.54	0	9754835
<b>OTHER TOTAL</b>		<b>\$29,930.64</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018										
			CURRENT MONTH: JUNE				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	(283,342)	\$ 1,139,080	\$ 1,422,422	124.9	4,713,533	\$ 9,965,940	\$ 5,252,407	52.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,424,580	\$ 1,317,069	\$ (107,511)	(8.2)	8,815,821	\$ 10,034,844	\$ 1,219,023	12.2
3	TOTAL COST		1,141,238	\$ 2,456,149	\$ 1,314,911	53.5	13,529,354	\$ 20,000,784	\$ 6,471,430	32.4
4	FUEL REVENUES (NET OF REVENUE TAX)		2,452,066	\$ 2,300,083	\$ (151,983)	(6.6)	15,596,490	\$ 19,065,388	\$ 3,468,898	18.2
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	339,569	\$ 339,569	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,508,661	\$ 2,356,678	\$ (151,983)	(6.5)	15,936,059	\$ 19,404,957	\$ 3,468,898	17.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>1,367,423</b>	\$ (99,471)	\$ (1,466,894)	1474.7	2,406,705	\$ (595,827)	\$ (3,002,532)	503.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,740	\$ (417)	\$ (4,157)	996.9	14,629	\$ 941	\$ (13,688)	(1454.6)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,667,288	\$ (180,775)	\$ (1,848,063)	1022.3	<b>900,091</b>	\$ <b>597,197</b>	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(339,569)	\$ (339,569)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>2,981,856</b>	\$ <b>(337,258)</b>	\$ <b>(3,319,114)</b>	984.2	<b>2,981,856</b>	\$ <b>(337,258)</b>	\$ <b>(3,319,114)</b>	984.2
MEMO: Unbilled Over-recovery					588,509					
Over/(under)-recovery Book Balance					3,570,365					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,667,288	\$ (180,775)	\$ (1,848,063)	1022.3				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,978,116	\$ (336,841)	\$ (3,314,957)	984.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 4,645,404	\$ (517,616)	\$ (5,163,020)	997.5				
15	AVERAGE	50% of Line 14	\$ 2,322,702	\$ (258,808)	\$ (2,581,510)	997.5				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01860	0.01860	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02000	0.02000	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03860	0.03860	-	0.0				
19	AVERAGE	50% of Line 18	0.01930	0.01930	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00161	0.00161	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 3,740	\$ (417)	\$ (4,157)	996.9				

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.  
The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.

5

COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

SCHEDULE A-3

PRESENT MONTH: JUNE

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,371,158	N/A	N/A	INCL IN COST	29.662240
2	Jan	FCG	SYS SUPPLY	N/A	387,500		387,500	\$ 242,252	N/A	N/A	INCL IN COST	62.516601
3	Jan	FGT	SYS SUPPLY	N/A	(825,128)		(825,128)	\$ 30,661	N/A	N/A	INCL IN COST	-3.715936
4	Jan	PEOPLES GAS	SYS SUPPLY	N/A	75,363		75,363	\$ 59,337	N/A	N/A	INCL IN COST	78.734658
5	Jan	MARLIN	SYS SUPPLY	N/A			0	\$ 467	N/A	N/A	INCL IN COST	N/A
6	Jan	FCG	SYS SUPPLY	N/A			0	\$ 19,509	N/A	N/A	INCL IN COST	N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3	N/A	N/A	INCL IN COST	N/A
8	Feb	MARLIN	SYS SUPPLY	N/A			0	\$ 2,211	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (3,507)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	49,675		49,675	\$ 51,312	N/A	N/A	INCL IN COST	103.296024
11	Feb	FGT	SYS SUPPLY	N/A	(2,598,182)		(2,598,182)	\$ (528,154)	N/A	N/A	INCL IN COST	20.327819
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 345	N/A	N/A	INCL IN COST	N/A
13	Feb	PESCO	SYS SUPPLY	N/A	579,920		579,920	\$ 180,751	N/A	N/A	INCL IN COST	31.168194
14	Feb	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,408,712	N/A	N/A	INCL IN COST	30.474657
15	Mar	FGT	SYS SUPPLY	N/A	(173,750)		(173,750)	\$ (439,312)	N/A	N/A	INCL IN COST	252.841381
16	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 466	N/A	N/A	INCL IN COST	N/A
17	Mar	FCG	SYS SUPPLY	N/A			0	\$ (3,514)	N/A	N/A	INCL IN COST	N/A
18	Mar	CONOCO	SYS SUPPLY	N/A	2,671,190		2,671,190	\$ 972,361	N/A	N/A	INCL IN COST	36.401773
19	Mar	PESCO	SYS SUPPLY	N/A	465,000		465,000	\$ 162,351	N/A	N/A	INCL IN COST	34.914282
20	Mar	PEOPLES GAS	SYS SUPPLY	N/A	26,662		26,662	\$ 2,600	N/A	N/A	INCL IN COST	9.750844
21	Mar	MARLIN	SYS SUPPLY	N/A			0	\$ (24,017)	N/A	N/A	INCL IN COST	N/A
22	Apr	CONOCO	SYS SUPPLY	N/A	2,846,080		2,846,080	\$ 803,310	N/A	N/A	INCL IN COST	28.225121
23	Apr	MARLIN	SYS SUPPLY	N/A	232		232	\$ 5,933	N/A	N/A	INCL IN COST	2557.327586
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	22,875		22,875	\$ (23,843)	N/A	N/A	INCL IN COST	-104.233749
25	Apr	FGT	SYS SUPPLY	N/A	(96,182)		(96,182)	\$ (293,175)	N/A	N/A	INCL IN COST	304.812491
26	Apr	PESCO	SYS SUPPLY	N/A	479,460		479,460	\$ 172,240	N/A	N/A	INCL IN COST	35.923798
27	May	FGT	SYS SUPPLY	N/A	(714,445)		(714,445)	\$ (319,492)	N/A	N/A	INCL IN COST	44.718955
28	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (22,731)	N/A	N/A	INCL IN COST	N/A
29	May	FCG	SYS SUPPLY	N/A			0	\$ (8,058)	N/A	N/A	INCL IN COST	N/A
30	May	CONOCO	SYS SUPPLY	N/A	2,086,430		2,086,430	\$ 617,252	N/A	N/A	INCL IN COST	29.584123
31	May	PESCO	SYS SUPPLY	N/A	449,500		449,500	\$ 167,086	N/A	N/A	INCL IN COST	37.171622
32	May	BP	SYS SUPPLY	N/A	0		0	\$ 354,066	N/A	N/A	INCL IN COST	N/A
33	May	PEOPLES GAS	SYS SUPPLY	N/A	11,362		11,362	\$ 34,479	N/A	N/A	INCL IN COST	303.455202
34	May	MARLIN	SYS SUPPLY	N/A	4,378		4,378	\$ 3,825	N/A	N/A	INCL IN COST	87.368661
35	Jun	FGT	SYS SUPPLY	N/A	189,631		189,631	\$ (238,887)	N/A	N/A	INCL IN COST	-125.974619
36	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 11,832	N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A			0	\$ (54,879)	N/A	N/A	INCL IN COST	N/A
38	Jun	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 229,794	N/A	N/A	INCL IN COST	30.245980
39	Jun	PESCO	SYS SUPPLY	N/A	345,000		345,000	\$ 130,756	N/A	N/A	INCL IN COST	37.900180
40	Jun	BP	SYS SUPPLY	N/A			0	\$ (354,066)	N/A	N/A	INCL IN COST	N/A
41	Jun	PEOPLES GAS	SYS SUPPLY	N/A	8,511		8,511	\$ (22,171)	N/A	N/A	INCL IN COST	-260.493949
42	Jun	MARLIN	SYS SUPPLY	N/A	7,290		7,290	\$ 14,280	N/A	N/A	INCL IN COST	195.884774
<b>TOTAL</b>					<b>16,303,262</b>		<b>16,303,262</b>	<b>4,713,541</b>				<b>28.912</b>





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018  
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	1,723,386	1,111,671	670,935	664,465	826,427	(283,342)	0	0	0	0	0
2	Transportation costs	1,465,585	1,502,928	1,536,676	1,368,017	1,518,035	1,424,580	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,188,971	2,614,599	2,207,611	2,032,482	2,344,462	1,141,238	0	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	2,213,344	1,560,780	1,424,019	1,386,890	999,330	877,947	0	0	0	0	0
14	Commercial	900,437	875,597	732,685	741,325	611,703	590,224	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,880,955	1,323,783	1,208,175	1,177,052	848,938	743,573	0	0	0	0	0
25	Commercial	765,372	743,708	623,353	629,623	518,799	501,731	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	54,516	54,522	54,789	54,859	54,852	55,020	0	0	0	0	0
47	Commercial	3,200	3,186	3,200	3,210	3,207	3,187	0	0	0	0	0

\*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
<b>SOUTH FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0256	1.0244	1.0249	1.0271	1.0267	1.0260	1.0259	1.0256						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04						
<b>CENTRAL FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0232	1.0220	1.0239	1.0252	0.9724	1.0893	1.0248	1.0222						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	0.99	1.11	1.04	1.04						
<b>NORTHEAST FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0516	1.0430	1.0420	1.0441	1.0473	1.0450	1.0459						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.07	1.06	1.06	1.06	1.07	1.06	1.06						
<b>OKEECHOBEE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0221	1.0215	1.0238	1.0251	1.0243	1.0223	1.0217	1.0208						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04						
<b>BREWSTER</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0226	1.0217	1.0226	1.0233	1.0266	1.0243	1.0208	1.0247						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04						
<b>FORT MEADE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0206	1.0215	1.0218	1.0247	1.0234	1.0201	1.0236	1.0199						
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04						