



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

September 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 **August 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,

A handwritten signature in black ink, appearing to read "Alex Wight".

Alex Wight  
Senior Regulatory Analyst

Enclosure

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



COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

	CURRENT MONTH: AUGUST				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 917	\$ 3,978	\$ 3,061	76.94	\$ 19,266	\$ 47,502	\$ 28,236	59.44
2	NO NOTICE SERVICE	\$ -	\$ 1,645	\$ 1,645	100.00	\$ 29,927	\$ 31,572	\$ 1,645	5.21
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ 196,572	\$ 993,458	\$ 796,886	80.21	\$ 5,497,810	\$ 11,964,364	\$ 6,466,554	54.05
5	DEMAND	\$ 1,600,897	\$ 1,312,989	\$ (287,908)	-21.93	\$ 11,274,714	\$ 12,500,694	\$ 1,225,980	9.81
6	OTHER	\$ 15,051	\$ 15,417	\$ 366	2.37	\$ 356,754	\$ 123,336	\$ (233,418)	-189.25
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 1,242,928	\$ 1,242,928	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)	\$ 1,813,437	\$ 2,172,121	\$ 358,684	16.51	\$ 17,393,000	\$ 23,424,540	\$ 6,031,540	25.75
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,184	\$ 600	\$ (584)	-97.32	\$ 8,905	\$ 4,400	\$ (4,505)	-102.39
14	TOTAL THERM SALES	\$ 1,453,121	\$ 2,171,521	\$ 718,400	33.08	\$ 18,249,222	\$ 23,420,140	\$ 5,170,918	22.08
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	645,530	1,969,310	1,323,780	67.22	16,906,510	23,515,290	6,608,780	28.10
16	NO NOTICE SERVICE	0	0	0	-	6,260,800	0	(6,260,800)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,281,961	1,969,310	687,349	34.90	18,861,059	23,515,290	4,654,231	19.79
19	DEMAND	5,686,131	6,771,330	1,085,199	16.03	67,524,633	88,514,960	20,990,327	23.71
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)	1,281,961	1,969,310	687,349	34.90	18,861,059	23,515,290	4,654,231	19.79
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,487	1,256	(231)	-18.42	10,617	8,826	(1,791)	-20.29
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,794,517	1,968,054	173,537	8.82	21,706,548	23,506,464	4,656,022	19.81
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline) (1/15)	0.142	0.202	0.060	29.70	0.114	0.202	0.088	43.56
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000	-	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)	15.334	50.447	35.113	69.60	29.149	50.879	21.730	42.71
32	DEMAND (5/19)	28.154	19.390	(8.764)	-45.20	16.697	14.123	(2.574)	-18.23
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)	141.458	110.299	(31.159)	-28.25	92.216	99.614	7.398	7.43
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	79.599	47.771	(31.828)	-66.63	83.878	49.853	(34.025)	-68.25
40	TOTAL COST OF THERM SOLD (11/27)	101.054	110.369	9.315	8.44	80.128	99.651	19.523	19.59
41	TRUE-UP (E-2) (2.030)	(2.030)	(2.030)	0.000	0.00	(2.030)	(2.030)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	99.024	108.339	9.315	8.60	78.098	97.621	19.523	20.00
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)	99.52209	108.88395	9.362	8.60	78.49083	98.11203	19.621	20.00
45	PGA FACTOR ROUNDED TO NEAREST .001	99.522	108.884	9.362	8.60	78.491	98.112	19.621	20.00

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

<b>COMPANY: FLORIDA PUBLIC UTILITIES COMPANY</b> <b>PURCHASED GAS ADJUSTMENT</b> <b>COST RECOVERY CLAUSE CALCULATION</b> <b>SCHEDULE A-1 SUPPORTING DETAIL</b> <b>FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018</b> <b>CURRENT MONTH: Aug-18</b>			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	700,600	1,036.89	0.148
2 No Notice Commodity Adjustment - System Supply	(55,070)	(119.50)	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)	645,530	917.39	0.142
<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	1,670,080	440,228.10	26.360
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	4,570	5,661.00	123.873
20 Imbalance Cashout - FGT	(392,689)	(266,994.54)	67.991
21 Imbalance Cashout - Other Shippers	0	17,677.04	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)	1,281,961	196,571.60	15.334
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	3,643,751	387,760.48	10.642
26 Demand (Pipeline) No Notice - System Supply	344,100	1,644.80	0.478
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	1,689,270	930,546.06	55.086
30 Other - Marlin	3,210	279,328.00	8,701.807
31 Other - Teco	5,800	1,667.23	28.745
32 Other - Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,686,131	1,600,946.57	28.155
<b>OTHER</b>			
34 Company Use of Natural Gas	0	169.27	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	5,000.00	0.000
38 Other	0	5,066.34	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	0.00	0.000
48 Other	0	4,815.53	0.000
49 TOTAL OTHER	0	15,051.14	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
 JULY 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		JULY 2018 ACTUAL			JULY 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$387.48	178,560	\$387.48	178,560	000371123		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$121.76	56,110	\$121.76	56,110	000371069		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$121.76	56,110	\$121.76	56,110	000371071		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$774.70	922,260	\$562.58	922,260	000371238		(\$212.12)	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	(\$71.72)	(33,050)	(\$71.72)	(33,050)	000371309		\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$1,333.98</b>	<b>1,179,990</b>	<b>\$1,121.86</b>	<b>1,179,990</b>			<b>(\$212.12)</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
ALERT DAY		\$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	(\$5,236.53)	80,206	(\$5,236.53)	(330,384)	FGT CICO Report		\$0.00	(410,590)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,627.91	0	\$1,627.91	0	374557-0618		\$0.00	0
COMMODITY (OTHER)	FCG	\$29,886.48	0	\$29,886.48	0	201707-218908		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0	1806A0035		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$383,109.22	759,750	\$383,109.22	1,213,070	105694		\$0.00	453,320
COMMODITY (OTHER)	PESCO	\$163,839.15	418,500	\$163,839.15	418,500	0618-501330		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$51,119.00	30,420	27876		\$51,119.00	30,420
COMMODITY (OTHER)	PGS	\$0.00	0	\$0.00	0	211012145697-071E		\$0.00	0
COMMODITY (OTHER)	PGS	\$4,404.00	4,920	\$4,404.00	4,920	211012145184-071E		\$0.00	0
COMMODITY (OTHER)	PGS	\$1,275.84	1,420	\$1,275.84	1,420	211012145440-071E		\$0.00	0
COMMODITY (OTHER)	PGS	(\$3,019.94)	0	(\$3,019.94)	0	211008524277-071E		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,244.00	1,340	\$0.00	0	28780		(\$2,244.00)	(1,340)
COMMODITY (OTHER)	MARLIN	\$4,182.00	2,490	\$4,182.00	2,490	27865		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27866		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,023.00	0	\$2,278.00	1,360	27875		\$255.00	1,360
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$584,335.13</b>	<b>1,268,626</b>	<b>\$633,465.13</b>	<b>1,341,796</b>			<b>\$49,130.00</b>	<b>73,170</b>
DEMAND - NO NOTICE	FGT	\$1,644.80	344,100	\$1,644.80	344,100	000371241		\$0.00	0
DEMAND	FGT	3,198.80	57,970	\$3,198.80	57,970	000371241		\$0.00	0
DEMAND	FGT	23,660.91	363,010	\$23,660.91	363,010	000371122		\$0.00	0
DEMAND	FGT	3,096.15	56,110	\$3,096.15	56,110	000371068		\$0.00	0
DEMAND	FGT	3,657.25	56,110	\$3,657.25	56,110	000371070		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	13,659.12	209,560	\$13,659.12	209,560	000371233		\$0.00	0
DEMAND	FGT	295,120.00	2,480,000	\$295,120.00	2,480,000	000371237		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215600718SNG00		\$0.00	0
DEMAND	FCG	26,347.82	192,653	\$23,270.12	192,653	201808-219440		(\$3,077.70)	0
DEMAND	FCG	50,928.09	338,647	\$50,923.33	338,647	201808-219441		(\$4.76)	0
DEMAND	MARLIN	18,555.00	1,340	\$15,950.00	0	27870		(\$2,605.00)	(1,340)
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,612,930	\$359,373.06	1,612,930	375223-0718		\$0.00	0
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	571,173.00	0	\$571,173.00	0	428663-0718		\$0.00	0
DEMAND	PGS	1,168.57	4,920	\$1,168.57	4,920	211012145184-071E		\$0.00	0
DEMAND	PGS	413.50	1,420	\$413.50	1,420	211012145440-071E		\$0.00	0
DEMAND	PGS	294.00	0	\$294.00	0	211012145697-071E		\$0.00	0
DEMAND	PGS	0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	21,162.00	2,490	\$21,162.00	2,490	27865		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27866		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
<b>DEMAND TOTAL</b>		<b>1,413,404.70</b>	<b>5,723,610</b>	<b>1,407,717.24</b>	<b>5,722,270</b>			<b>(\$687.46)</b>	<b>(1,340)</b>
OTHER	FPUC	\$4.15	0	\$4.15	0	04003844 0518		\$0.00	0
OTHER	FPUC	\$1.06	0	\$1.06	0	02053890 0518		\$0.00	0
OTHER	FPUC	\$149.66	0	\$149.66	0	03817905 0518		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1168		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1169		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$17,000.00	0	\$15,990.19	0	247		(\$1,009.81)	0
OTHER	ACCOUNTING PRINCIPALS	\$515.84	0	\$0.00	0	Accrual		(\$515.84)	0
OTHER	ACCOUNTING PRINCIPALS	\$1,009.80	0	\$1,009.80	0	9771239		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$540.02	0	\$540.02	0	9771240		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,193.40	0	\$1,193.40	0	9787798		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$515.84	0	\$515.84	0	9789611		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,208.70	0	\$1,208.70	0	9802748		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,031.68	0	\$1,031.68	0	9803979		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,224.00	0	\$1,224.00	0	9817717		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	\$1,289.60	0	9818075		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$2,256.00	0	\$0.00	0			(\$2,256.00)	0
<b>OTHER TOTAL</b>		<b>\$32,939.75</b>	<b>0</b>	<b>\$29,158.10</b>	<b>0</b>			<b>(\$3,781.65)</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  
AUGUST 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	AUGUST 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$364.60	168,020	Accrual
COMMODITY (PIPELINE)	FGT	\$450.71	207,700	Accrual
COMMODITY (PIPELINE)	FGT	\$131.18	60,450	Accrual
COMMODITY (PIPELINE)	FGT	\$131.18	60,450	Accrual
COMMODITY (PIPELINE)	FGT	\$171.34	203,980	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
Cells F44, F105 & D119 should be equal	FGT	(\$119.50)	(55,070)	Accrual
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$1,129.51</b>	<b>645,530</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	(\$268,868.02)	17,901	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,873.48	0	374557-0618
COMMODITY (OTHER)	FCG	\$17,677.04	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	1806A0035
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$208,009.19	700,540	Accrual
COMMODITY (OTHER)	PESCO	\$178,923.37	480,000	0818-501330
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	PGS	\$0.00	0	Accrual using last month's invoice
COMMODITY (OTHER)	PGS	\$3,920.64	4,380	211012145184-0818
COMMODITY (OTHER)	PGS	\$1,275.84	1,420	Accrual using last month's invoice
COMMODITY (OTHER)	PGS	(\$3,019.94)	0	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$2,040.00	1,210	27870
COMMODITY (OTHER)	MARLIN	\$5,610.00	3,340	27871
COMMODITY (OTHER)	MARLIN	\$0.00	0	27872
COMMODITY (OTHER)	MARLIN	\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$147,441.60</b>	<b>1,208,791</b>	
DEMAND - NO NOTICE	FGT	\$1,644.80	344,100	000371735
DEMAND	FGT	10,092.23	182,900	000371735
DEMAND	FGT	14,689.54	225,370	000371613
DEMAND	FGT	3,335.63	60,450	000371559
DEMAND	FGT	3,940.13	60,450	000371561
DEMAND	FGT	0.00	0	
DEMAND	FGT	7,395.33	113,460	000371727
DEMAND	FGT	295,120.00	2,480,000	000371731
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	17,581.83	180,703	Accrual
DEMAND	FCG	34,685.42	338,068	Accrual
DEMAND	MARLIN	18,505.00	1,210	27870
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,689,270	375223-0818
DEMAND	PPC	0.00	0	
DEMAND	PPC	571,173.00	0	Accrual using last month's invoice
DEMAND	PGS	959.73	4,380	211012145184-0818
DEMAND	PGS	413.50	1,420	Accrual using last month's invoice
DEMAND	PGS	294.00	0	Accrual using last month's invoice
DEMAND	PGS	0.00	0	
DEMAND	MARLIN	23,788.00	3,340	27871
DEMAND	MARLIN	15,950.00	0	27872
DEMAND	MARLIN	223,660.00	0	Accrual
<b>DEMAND TOTAL</b>		<b>1,606,584.03</b>	<b>5,687,471</b>	
OTHER	FPUC	\$3.53	0	04003844 0818
OTHER	FPUC	\$0.70	0	02053890 0818
OTHER	FPUC	\$156.64	0	03817905 0818
OTHER	FPUC	\$8.40	0	04886578 0818
OTHER	CARDINAL TECH	\$2,500.00	0	1170
OTHER	CARDINAL TECH	\$2,500.00	0	1171
OTHER	PIERPONT & MCLELLAND	\$6,076.15	0	Estimate from Sherri Ruhlin
OTHER	PIERPONT & MCLELLAND	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINCIPALS	\$1,301.69	0	9833474
OTHER	ACCOUNTING PRINCIPALS	\$1,284.12	0	9850449
OTHER	ACCOUNTING PRINCIPALS	\$1,198.36	0	9864850
OTHER	ACCOUNTING PRINCIPALS	\$1,224.00	0	9672223
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	9672224
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	9881059
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$18,832.79</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: AUGUST										
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	196,572	\$ 993,458	\$ 796,886	80.2	5,497,802	\$ 11,964,364	\$ 6,466,562	54.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,616,865	\$ 1,334,029	\$ (282,836)	(21.2)	11,895,190	\$ 12,703,104	\$ 807,914	6.4
3	TOTAL COST		1,813,437	\$ 2,327,487	\$ 514,050	22.1	17,392,992	\$ 24,667,468	\$ 7,274,476	29.5
4	FUEL REVENUES (NET OF REVENUE TAX)		1,453,121	\$ 2,171,521	\$ 718,400	33.1	18,249,222	\$ 23,420,140	\$ 5,170,918	22.1
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	452,759	\$ 452,759	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,509,716	\$ 2,228,116	\$ 718,400	32.2	18,701,981	\$ 23,872,899	\$ 5,170,918	21.7
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(303,721)</b>	\$ (99,371)	\$ 204,350	(205.6)	1,308,989	\$ (794,569)	\$ (2,103,558)	264.7
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,246	\$ (949)	\$ (4,195)	442.0	22,093	\$ (693)	\$ (22,786)	3288.0
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,135,484	\$ (493,909)	\$ (2,629,393)	532.4	<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	(452,759)	\$ (452,759)	\$ -	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>1,778,414</b>	\$ <b>(650,824)</b>	\$ <b>(2,429,238)</b>	373.3	<b>1,778,414</b>	\$ <b>(650,824)</b>	\$ <b>(2,429,238)</b>	373.3
MEMO: Unbilled Over-recovery					356,680					
Over/(under)-recovery Book Balance					2,135,094					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,135,484	\$ (493,909)	\$ (2,629,393)	532.4				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,775,168	\$ (649,875)	\$ (2,425,043)	373.2				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,910,652	\$ (1,143,784)	\$ (5,054,436)	441.9				
15	AVERAGE	50% of Line 14	\$ 1,955,326	\$ (571,892)	\$ (2,527,218)	441.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01970	0.01970	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02020	0.02020	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03990	0.03990	-	0.0				
19	AVERAGE	50% of Line 18	0.01995	0.01995	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00166	0.00166	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 3,246	\$ (949)	\$ (4,195)	442.0				

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: **AUGUST**

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/GR/FUEL	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		0	\$ 467	N/A	N/A	INCL IN COST	N/A
6	Jan	FCG	SYS SUPPLY	N/A	0		0	\$ 19,509	N/A	N/A	INCL IN COST	N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 3	N/A	N/A	INCL IN COST	N/A
8	Feb	MARLIN	SYS SUPPLY	N/A	0		0	\$ 2,211	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A	0		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		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		0	\$ 466	N/A	N/A	INCL IN COST	N/A
17	Mar	FCG	SYS SUPPLY	N/A	0		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		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		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		0	\$ 11,832	N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A	0		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		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	-260.494067
42	Jun	MARLIN	SYS SUPPLY	N/A	7,290		7,290	\$ 14,280	N/A	N/A	INCL IN COST	195.884774
43	Jul	FGT	SYS SUPPLY	N/A	85,398		85,398	\$ (4,893)	N/A	N/A	INCL IN COST	-5.729748
44	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,628	N/A	N/A	INCL IN COST	N/A
45	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ 29,886	N/A	N/A	INCL IN COST	N/A
46	Jul	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 383,109	N/A	N/A	INCL IN COST	50.425695
47	Jul	PESCO	SYS SUPPLY	N/A	418,500		418,500	\$ 163,839	N/A	N/A	INCL IN COST	39.149140
48	Jul	PEOPLES GAS	SYS SUPPLY	N/A	5,818		5,818	\$ 3,435	N/A	N/A	INCL IN COST	59.039532
49	Jul	MARLIN	SYS SUPPLY	N/A	6,370		6,370	\$ 10,693	N/A	N/A	INCL IN COST	167.864992
50	Aug	FGT	SYS SUPPLY	N/A	(392,689)		(392,689)	\$ (268,868)	N/A	N/A	INCL IN COST	68.468437
51	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,873	N/A	N/A	INCL IN COST	N/A
52	Aug	FCG	SYS SUPPLY	N/A	0		0	\$ 17,677	N/A	N/A	INCL IN COST	N/A
53	Aug	CONOCO	SYS SUPPLY	N/A	1,153,860		1,153,860	\$ 208,009	N/A	N/A	INCL IN COST	18.027247
54	Aug	PESCO	SYS SUPPLY	N/A	480,000		480,000	\$ 178,923	N/A	N/A	INCL IN COST	37.275702
55	Aug	PEOPLES GAS	SYS SUPPLY	N/A	5,800		5,800	\$ 2,177	N/A	N/A	INCL IN COST	37.526552
56	Aug	MARLIN	SYS SUPPLY	N/A	34,990		34,990	\$ 56,780	N/A	N/A	INCL IN COST	162.274936
<b>TOTAL</b>					<b>18,861,059</b>		<b>18,861,059</b>	<b>5,497,810</b>				<b>29.149</b>





	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)	587,698	196,572	0	0	0
2	Transportation costs	1,465,585	1,502,928	1,536,676	1,368,017	1,518,035	1,424,580	1,462,503	1,616,865	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	2,050,201	1,813,437	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	707,268	673,285	0	0	0
14	Commercial	900,437	875,597	732,685	741,325	611,703	590,224	507,445	509,343	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	\$ 0.85000	\$ 0.80000	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,880,955	1,323,783	1,208,175	1,177,052	848,938	743,573	599,862	536,595	0	0	0
25	Commercial	765,372	743,708	623,353	629,623	518,799	501,731	431,328	407,452	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	54,964	55,115	0	0	0
47	Commercial	3,200	3,186	3,200	3,210	3,207	3,187	3,196	3,196	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	1.0268	1.0280			
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	
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	
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	
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	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	1.0237	1.0236			
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	
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	
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	
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	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	1.0454	1.0430			
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	
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	
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	
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	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	1.0235	1.0221			
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	
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	
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	
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	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	1.0202	1.0224			
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	
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	
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	
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	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	1.0225	1.0194			
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	
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	
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	
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	1.04	1.04			