

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

October 18, 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 **September 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, 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: SEPTEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 1,087	\$ 4,123	\$ 3,036	73.64	\$ 20,353	\$ 51,625	\$ 31,272	60.58
2	NO NOTICE SERVICE	\$ -	\$ 1,577	\$ 1,577	100.00	\$ 29,927	\$ 33,149	\$ 3,222	9.72
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ 384,737	\$ 1,050,637	\$ 665,900	63.38	\$ 5,882,547	\$ 13,015,001	\$ 7,132,454	54.80
5	DEMAND	\$ 1,447,397	\$ 1,295,677	\$ (151,720)	-11.71	\$ 12,722,110	\$ 13,796,371	\$ 1,074,261	7.79
6	OTHER	\$ 9,794	\$ 15,417	\$ 5,623	36.47	\$ 366,548	\$ 138,753	\$ (227,795)	-164.17
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 1,398,294	\$ 1,398,294	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)	\$ 1,843,015	\$ 2,212,065	\$ 369,050	16.68	\$ 19,236,014	\$ 25,636,605	\$ 6,400,591	24.97
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,304	\$ 700	\$ (604)	-86.28	\$ 10,209	\$ 5,100	\$ (5,109)	-100.18
14	TOTAL THERM SALES	\$ 1,513,763	\$ 2,211,365	\$ 697,602	31.55	\$ 19,762,985	\$ 25,631,505	\$ 5,868,520	22.90
THERMS PURCHASED									
15	COMMODITY (Pipeline)	816,740	2,041,020	1,224,280	59.98	17,723,250	25,556,310	7,833,060	30.65
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)	1,157,470	2,041,020	883,550	43.29	20,018,529	25,556,310	5,537,781	21.67
19	DEMAND	5,474,819	6,552,900	1,078,081	16.45	72,999,452	95,067,860	22,068,408	23.21
20	OTHER	0	0	0	-	0	0	0	-
LESS END-USE CONTRACT									
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)	1,157,470	2,041,020	883,550	43.29	20,018,529	25,556,310	5,537,781	21.67
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,598	1,371	(227)	-16.57	12,215	10,197	(2,018)	-19.79
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,866,278	2,039,649	173,371	8.50	23,572,826	25,546,113	5,539,799	21.69
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.133	0.202	0.069	34.16	0.115	0.202	0.087	43.07
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)	33.239	51.476	18.237	35.43	29.386	50.927	21.541	42.30
32	DEMAND (5/19)	26.437	19.773	(6.664)	-33.70	17.428	14.512	(2.916)	-20.09
33	OTHER (6/20)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
LESS END-USE CONTRACT									
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)	159.228	108.380	(50.848)	-46.92	96.091	100.314	4.223	4.21
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	81.590	51.058	(30.532)	-59.80	83.579	50.015	(33.564)	-67.11
40	TOTAL COST OF THERM SOLD (11/27)	98.753	108.453	9.700	8.94	81.602	100.354	18.752	18.69
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)	96.723	106.423	9.700	9.11	79.572	98.324	18.752	19.07
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)	97.20952	106.95831	9.749	9.11	79.97225	98.81857	18.846	19.07
45	PGA FACTOR ROUNDED TO NEAREST .001	97.210	106.958	9.748	9.11	79.972	98.819	18.847	19.07

1

(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: Sep-18			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	856,650	1,173.63	0.137
2 No Notice Commodity Adjustment - System Supply	(39,910)	(86.61)	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)	816,740	1,087.02	0.133
SWING SERVICE			
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
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	8,974,720	314,669.43	3.506
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	4,880	8,211.00	168.258
20 Imbalance Cashout - FGT	(7,822,130)	46,898.97	(0.600)
21 Imbalance Cashout - Other Shippers	0	14,957.83	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)	1,157,470	384,737.23	33.239
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,432,970	422,510.42	12.307
26 Demand (Pipeline) No Notice - System Supply	330,000	1,577.40	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	1,700,616	930,546.06	54.718
30 Other - Marlin	5,120	91,039.25	1,778.110
31 Other - Teco	6,113	1,723.38	28.192
32 Other - Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,474,819	1,447,396.51	26.437
OTHER			
34 Company Use of Natural Gas	0	183.89	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	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	0.00	0.000
48 Other	0	4,609.92	0.000
49 TOTAL OTHER	0	9,793.81	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	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
AUGUST 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		AUGUST 2018 ACTUAL			AUGUST 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$364.60	168,020	\$364.60	168,020	000371736		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$450.71	207,700	\$450.72	207,700	000371614		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$131.18	60,450	\$131.18	60,450	000371560		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$131.18	60,450	\$131.18	60,450	000371562		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$171.34	203,980	\$124.43	203,980	000371732		(\$46.91)	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) - NO NOTICE	FGT	(\$119.50)	(55,070)	(\$108.70)	(49,170)	000371804		\$12.80	5,900
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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$1,129.51	645,530	\$1,095.41	651,430			(\$34.10)	5,900
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 TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	(\$268,868.02)	17,901	(\$182,723.72)	140,724	FGT CICO Report		\$86,144.30	122,823
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,873.48	0	\$1,873.48	0	374557-0718		\$0.00	0
COMMODITY (OTHER)	FCG	\$17,677.04	0	\$17,677.04	0	201808-220943		\$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)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$208,009.19	700,540	\$208,009.19	700,540	107227		\$0.00	0
COMMODITY (OTHER)	PESCO	\$178,923.37	480,000	\$178,923.37	480,000	0818-501330		\$0.00	0
COMMODITY (OTHER)	PGS	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$3,920.64	4,380	\$3,920.64	4,378	211012145697-0818		\$0.00	(2)
COMMODITY (OTHER)	PGS	\$1,275.84	1,420	\$1,163.01	1,299	211012145440-0818		(\$112.83)	(121)
COMMODITY (OTHER)	PGS	(\$3,019.94)	0	(\$48,856.47)	0	211008524277-0818		(\$45,836.53)	0
COMMODITY (OTHER)	MARLIN	\$2,040.00	1,210	\$2,040.00	1,210	27870		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$5,610.00	3,340	\$5,610.00	3,340	27871		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27866		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27877		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27876		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$147,441.60	1,208,791	\$187,636.54	1,331,491			\$40,194.94	122,700
DEMAND - NO NOTICE	FGT	\$1,644.80	344,100	\$1,644.80	344,100	000371735		\$0.00	0
DEMAND	FGT	10,092.23	182,900	\$10,092.23	182,900	000371735		\$0.00	0
DEMAND	FGT	14,689.54	225,370	\$14,689.54	225,370	000371613		\$0.00	0
DEMAND	FGT	3,335.63	60,450	\$3,335.63	60,450	000371559		\$0.00	0
DEMAND	FGT	3,940.13	60,450	\$3,940.13	60,450	000371561		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	7,395.33	113,460	\$7,395.33	113,460	000371727		\$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	0215600818SNG00		\$0.00	0
DEMAND	FCG	\$17,581.83	180,703	\$33,319.89	180,703	201809-219504		\$15,738.03	0
DEMAND	FCG	\$34,665.42	338,068	\$50,864.77	338,068	201809-221505		\$16,199.35	0
DEMAND	MARLIN	\$18,505.00	1,210	\$18,505.00	1,210	27870		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27875		\$0.00	0
DEMAND	PPC	\$359,373.06	1,689,270	\$359,373.06	1,689,266	375223-0818		\$0.00	(4)
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-0818		\$0.00	0
DEMAND	PGS	\$959.73	4,380	\$959.73	4,380	211012145184-0818		\$0.00	0
DEMAND	PGS	\$413.50	1,420	\$390.23	1,300	211012145440-0818		(\$23.27)	(120)
DEMAND	PGS	\$294.00	0	\$294.00	0	211012145697-0818		\$0.00	0
DEMAND	PGS	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$23,768.00	3,340	\$23,768.00	3,340	27871		\$0.00	0
DEMAND	MARLIN	\$15,950.00	0	\$15,950.00	0	27872		\$0.00	0
DEMAND	MARLIN	\$223,660.00	0	\$223,660.00	0	27877		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27876		\$0.00	0
DEMAND TOTAL		\$1,606,584.03	5,687,471	\$1,638,478.14	5,687,347			\$31,894.11	(124)
OTHER	FPUC	\$3.53	0	\$3.53	0	04003844 0818		\$0.00	0
OTHER	FPUC	\$0.70	0	\$0.70	0	02053890 0818		\$0.00	0
OTHER	FPUC	\$156.64	0	\$156.64	0	03817905 0818		\$0.00	0
OTHER	FPUC	\$8.40	0	\$8.40	0	04886578 0818		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1170		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1171		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$6,076.15	0	\$6,076.15	0	254		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,301.69	0	\$1,301.69	0	9833474		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,284.12	0	\$1,284.12	0	9850449		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,198.36	0	\$1,198.36	0	9864850		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,224.00	0	\$1,224.00	0	9672223		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	\$1,289.60	0	9672224		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,290.00	0	\$1,289.60	0	9881059		(\$0.40)	0
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$18,833.19	0	\$18,832.79	0			(\$0.40)	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 SEPTEMBER 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	SEPTEMBER 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$358.05	165,000	Accrual
COMMODITY (PIPELINE)	FGT	\$227.85	105,000	Accrual
COMMODITY (PIPELINE)	FGT	\$116.42	53,650	Accrual
COMMODITY (PIPELINE)	FGT	\$115.01	53,000	Accrual
COMMODITY (PIPELINE)	FGT	\$403.20	480,000	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
Cells F44, F105 & D119 should be equal	FGT	(\$99.41)	(45,810)	Accrual
COMMODITY (PIPELINE) TOTAL		\$1,121.12	810,840	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY		\$0.00	0	
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	(\$41,728.70)	(7,944,953)	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,483.37	0	374557-0818
COMMODITY (OTHER)	FCG	\$7,401.52	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$7,556.31	0	Correction IND OBA-PGA
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$262,201.36	8,566,110	Accrual
COMMODITY (OTHER)	PESCO	\$154,223.91	402,500	0818-501330
COMMODITY (OTHER)	MARLIN	\$408.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	Accrual using last month's invoice
COMMODITY (OTHER)	TECO	\$4,418.42	4,934	211012145184-09
COMMODITY (OTHER)	TECO	\$1,163.01	1,299	Accrual using last month's invoice
COMMODITY (OTHER)	TECO	(\$61,795.91)	0	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$2,040.00	1,210	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$5,610.00	3,340	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$561.00	330	
COMMODITY (OTHER) TOTAL		\$344,542.29	1,034,770	
DEMAND - NO NOTICE	FGT	\$1,577.40	330,000	000372158
DEMAND	FGT	13,359.14	242,100	000372158
DEMAND	FGT	7,039.48	108,000	000372045
DEMAND	FGT	3,062.49	55,500	000371992
DEMAND	FGT	3,617.49	55,500	000371994
DEMAND	FGT	0.00	0	
DEMAND	FGT	7,410.97	113,700	000372150
DEMAND	FGT	285,600.00	2,400,000	000371731
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	24,133.13	201,780	Accrual
DEMAND	FCG	42,367.51	254,040	Accrual
DEMAND	MARLIN	18,505.00	1,210	Accrual based on last invoice
DEMAND	MARLIN	11,867.50	240	Accrual
DEMAND	PPC	359,373.06	1,700,620	375223-0918
DEMAND	PPC	0.00	0	
DEMAND	PPC	571,173.00	0	428663-0918
DEMAND	TECO	1,062.42	4,934	211012145184-0918
DEMAND	TECO	390.23	1,299	Accrual using last month's invoice
DEMAND	TECO	294.00	0	Accrual using last month's invoice
DEMAND	TECO	0.00	0	
DEMAND	MARLIN	23,768.00	3,340	Accrual using last month's invoice
DEMAND	MARLIN	15,950.00	0	Accrual using last month's invoice
DEMAND	MARLIN	20,948.75	0	Accrual using last month's invoice
DEMAND TOTAL		1,415,502.40	5,474,613	
OTHER	FPUC	\$0.00	0	04003844 0818
OTHER	FPUC	\$19.96	0	02053890 0918
OTHER	FPUC	\$157.03	0	03817905 0818
OTHER	FPUC	\$6.90	0	04886578 0818
OTHER	CARDINAL TECH	\$2,500.00	0	1172
OTHER	CARDINAL TECH	\$2,500.00	0	1173
OTHER	PIERPONT & MCLELLAND	\$0.00	0	Estimate from Sherri Ruhlin
OTHER	PIERPONT & MCLELLAND	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINCIPALS	\$1,176.76	0	9895700
OTHER	ACCOUNTING PRINCIPALS	\$806.00	0	9913442
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	9931558
OTHER	ACCOUNTING PRINCIPALS	\$1,337.96	0	9946063
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER TOTAL		\$9,794.21	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

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: SEPTEMBER										
YEAR-TO-DATE										
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	384,737	\$ 1,050,637	\$ 665,900	63.4	5,882,539	\$ 13,015,001	\$ 7,132,462	54.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,458,277	\$ 1,316,794	\$ (141,483)	(10.7)	13,353,467	\$ 14,019,898	\$ 666,431	4.8
3	TOTAL COST		1,843,014	\$ 2,367,431	\$ 524,417	22.2	19,236,006	\$ 27,034,899	\$ 7,798,893	28.9
4	FUEL REVENUES (NET OF REVENUE TAX)		1,513,763	\$ 2,211,365	\$ 697,602	31.6	19,762,985	\$ 25,631,505	\$ 5,868,520	22.9
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	509,354	\$ 509,354	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,570,358	\$ 2,267,960	\$ 697,602	30.8	20,272,339	\$ 26,140,859	\$ 5,868,520	22.5
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(272,656)	\$ (99,471)	\$ 173,185	(174.1)	1,036,333	\$ (894,040)	\$ (1,930,373)	215.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,792	\$ (1,261)	\$ (4,053)	321.4	24,885	\$ (1,954)	\$ (26,839)	1373.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,778,414	\$ (650,824)	\$ (2,429,238)	373.3	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(509,354)	\$ (509,354)	\$ -	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	1,451,955	\$ (808,151)	\$ (2,260,106)	279.7	1,451,955	\$ (808,151)	\$ (2,260,106)	279.7
MEMO: Unbilled Over-recovery			339,833							
Over/(under)-recovery Book Balance			1,791,788							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,778,414	\$ (650,824)	\$ (2,429,238)	373.3				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,449,163	\$ (806,890)	\$ (2,256,053)	279.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,227,577	\$ (1,457,714)	\$ (4,685,291)	321.4				
15	AVERAGE	50% of Line 14	\$ 1,613,789	\$ (728,857)	\$ (2,342,646)	321.4				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02020	0.02020	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02130	0.02130	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04150	0.04150	-	0.0				
19	AVERAGE	50% of Line 18	0.02075	0.02075	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00173	0.00173	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,792	\$ (1,261)	\$ (4,053)	321.4				

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: **SEPTEMBER**

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		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
57	Sep	FGT	SYS SUPPLY	N/A	(7,822,130)		(7,822,130)	\$ 44,416	N/A	N/A	INCL IN COST	-0.567820
58	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 2,483	N/A	N/A	INCL IN COST	N/A
59	Sep	FCG	SYS SUPPLY	N/A	0		0	\$ 7,402	N/A	N/A	INCL IN COST	N/A
60	Sep	OBA	SYS SUPPLY	N/A	0		0	\$ 7,556	N/A	N/A	INCL IN COST	N/A
61	Sep	PESCO	SYS SUPPLY	N/A	8,566,110		8,566,110	\$ 262,201	N/A	N/A	INCL IN COST	3.060915
62	Sep	CONOCO	SYS SUPPLY	N/A	402,500		402,500	\$ 154,224	N/A	N/A	INCL IN COST	38.316499
63	Sep	MARLIN	SYS SUPPLY	N/A	4,880		4,880	\$ 8,619	N/A	N/A	INCL IN COST	176.618852
64	Sep	TECO	SYS SUPPLY	N/A	6,233		6,233	\$ (56,214)	N/A	N/A	INCL IN COST	-901.884807
65	Sep	PEOPLES GAS	SYS SUPPLY	N/A	(123)		(123)	\$ (45,949)	N/A	N/A	INCL IN COST	37357.203252
TOTAL					20,018,529		20,018,529	5,882,547				29.386

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	
PGA COST													
1	Commodity costs	1,723,386	1,111,671	670,935	664,465	826,427	(283,342)	587,698	196,572	384,737	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	1,458,277	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	1,843,015	0	0	0
PGA THERM SALES													
13	Residential	2,213,344	1,560,780	1,424,019	1,386,890	999,330	877,947	707,268	673,285	736,055	0	0	0
14	Commercial	900,437	875,597	732,685	741,325	611,703	590,224	507,445	509,343	519,809	0	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ 0.82000	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ 0.82000	\$ -	\$ -	\$ -
PGA REVENUES													
24	Residential	1,880,955	1,323,783	1,208,175	1,177,052	848,938	743,573	599,862	536,595	602,517	0	0	0
25	Commercial	765,372	743,708	623,353	629,623	518,799	501,731	431,328	407,452	433,257	0	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	54,516	54,522	54,789	54,859	54,852	55,020	54,964	55,115	55,197	0	0	0
47	Commercial	3,200	3,186	3,200	3,210	3,207	3,187	3,196	3,196	3,202	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	
SOUTH FLORIDA														
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	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	1.04	1.04	
CENTRAL FLORIDA														
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	1.0245		
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	1.04	1.04	
NORTHEAST FLORIDA														
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	1.0410		
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	1.06	1.06	
OKEECHOBEE														
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	1.0216		
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	1.04	1.04	
BREWSTER														
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	1.0238		
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	1.04	1.04	
FORT MEADE														
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	1.0216		
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	1.04	1.04	