



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

January 22, 2019

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 **December 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,

A handwritten signature in blue 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



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR								SCHEDULE A-1
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018										
		CURRENT MONTH:				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 10,273	\$ 6,431	\$ (3,842)	-59.75	\$ 41,499	\$ 67,619	\$ 26,120	38.63	
2	NO NOTICE SERVICE	\$ 7,804	\$ 7,039	\$ (765)	-10.87	\$ 43,510	\$ 48,362	\$ 4,852	10.03	
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ 214,530	\$ -	\$ (214,530)		
4	COMMODITY (Other)	\$ 1,380,537	\$ 1,962,374	\$ 581,837	29.65	\$ 8,370,946	\$ 17,333,313	\$ 8,962,367	51.71	
5	DEMAND	\$ 2,036,608	\$ 1,806,001	\$ (230,607)	-12.77	\$ 18,092,769	\$ 18,789,373	\$ 696,604	3.71	
6	OTHER	\$ 398,085	\$ 15,413	\$ (382,672)	-2,482.79	\$ 831,329	\$ 185,000	\$ (646,329)	-349.37	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 155,362	\$ 155,362	100.00	\$ -	\$ 1,864,388	\$ 1,864,388	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)	\$ 3,833,307	\$ 3,641,896	\$ (191,411)	-5.26	\$ 27,594,584	\$ 34,559,279	\$ 6,964,695	20.15	
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
13	COMPANY USE	\$ 1,301	\$ 700	\$ (601)	-85.89	\$ 13,861	\$ 6,800	\$ (7,061)	-103.83	
14	TOTAL THERM SALES	\$ 3,008,088	\$ 3,641,196	\$ 633,108	17.39	\$ 26,769,155	\$ 34,552,479	\$ 7,783,324	22.53	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	2,150,430	3,183,480	1,033,050	32.45	22,568,930	33,474,190	10,905,260	32.58	
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)	4,071,703	3,183,480	(888,223)	-27.90	28,133,044	33,474,190	5,341,146	15.96	
19	DEMAND	12,791,014	15,135,440	2,344,426	15.49	107,014,483	133,253,050	26,238,567	19.69	
20	OTHER	19,013,147	0	(19,013,147)		36,811,268	0	(36,811,268)		
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)	23,084,850	3,183,480	(19,901,370)	-625.15	64,944,312	33,474,190	(31,470,122)	-94.01	
25	NET UNBILLED	0	0	0		0	0	0		
26	COMPANY USE	1,539	1,158	(381)	-32.86	16,634	13,580	(3,054)	-22.49	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,248,242	3,182,322	(65,920)	-2.07	30,969,435	33,460,610	(31,467,068)	-94.04	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15) 0.478	0.202	(0.276)	-136.63	0.184	0.202	0.018	8.91	
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000		0.695	0.000	(0.695)		
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000		
31	COMMODITY (Other)	(4/18) 33.906	61.642	27.736	45.00	29.755	51.781	22.026	42.54	
32	DEMAND	(5/19) 15.922	11.932	(3.990)	-33.44	16.907	14.101	(2.806)	-19.90	
33	OTHER	(6/20) 2.094	0.000	(2.094)		2.258	0.000	(2.258)		
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) 16.605	114.400	97.795	85.49	42.490	103.242	60.752	58.84	
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000		
39	COMPANY USE	(13/26) 84.576	60.449	(24.127)	-39.91	83.326	50.074	(33.252)	-66.41	
40	TOTAL COST OF THERM SOLD	(11/27) 118.012	114.441	(3.571)	-3.12	89.103	103.283	14.180	13.73	
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) 115.982	112.411	(3.571)	-3.18	87.073	101.253	14.180	14.00	
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) 116.56539	112.97643	(3.589)	-3.18	87.51098	101.76230	14.251	14.00	
45	PGA FACTOR ROUNDED TO NEAREST .001	116.565	112.976	(3.589)	-3.18	87.511	101.762	14.251	14.00	

(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: December 2018			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,659,480	8,118.17	0.489
2 No Notice Commodity Adjustment - System Supply	490,950	2,155.26	0.439
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)	2,150,430	10,273.43	0.478
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 - TECO	0	7,804.23	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	7,804.23	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,337,509	1,239,562.62	53.029
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	35,090	58,849.87	167.711
20 Imbalance Cashout - FGT	1,699,104	73,053.99	4.300
21 Imbalance Cashout - Other Shippers	0	9,079.57	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)	4,071,703	1,380,546.05	33.906
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,710,815	977,950.07	9.130
26 Demand (Pipeline) No Notice - System Supply	1,472,500	7,038.55	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	350,791	984,312.06	280.598
30 Other - Marlin	216,720	59,271.92	27.350
31 Other - Tecco	40,188	8,035.30	19.994
32 Other - Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,791,014	2,036,607.90	15.922
OTHER			
34 Company Use of Natural Gas	0	278.07	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	40,261.10	0.000
39 Other	0	515.84	0.000
40 Other	0	532.28	0.000
41 Other	0	492.47	0.000
42 Other	0	818.25	0.000
43 Other	0	348,955.15	0.000
44 Other	0	7.22	0.000
45 Other	0	1,224.32	0.000
46 Other	0	0.00	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 TOTAL OTHER	0	398,084.70	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
November GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		November ACTUAL			November TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$5,316.73	1,211,100	\$5,316.73	1,211,100	000373051		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$395.10	90,000	\$395.10	90,000	000372940		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$239.69	54,600	\$239.69	54,600	000372455		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$239.69	54,600	\$239.69	54,600	000371995		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$82.42	203,980	\$0.00	0	000372155		(\$82.42)	(203,980)
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	\$233.55	53,200	\$233.50	53,190	000372694		(\$0.05)	(10)
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$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) TOTAL		\$6,487.18	1,667,480	\$6,424.71	1,463,490			(\$62.47)	(203,990)
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	TECO	\$0.00	0	\$7,804.23	0			\$7,804.23	0
ALERT DAY TOTAL		\$0.00	0	\$7,804.23	0			\$7,804.23	0
COMMODITY (OTHER)	FGT	\$36,464.97	146,727	\$36,464.97	497,870	FGT CICO Report		\$0.00	350,943
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,625.80	0	\$1,625.80	0	374557-1018		\$8.86	0
COMMODITY (OTHER)	FCG	\$8,302.86	0	\$8,302.86	0	201811-224996		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$123.13	0	\$0.00	0	27870		(\$123.13)	0
COMMODITY (OTHER)	MARLIN	\$4,267.00	2,540	\$4,267.00	2,540	27902		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$5,763.00	3,430	\$5,763.00	3,430	27866		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$48,943.00	29,120	\$48,943.00	29,120	27876		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$86.42	0	\$311.04	0			\$244.62	0
COMMODITY (OTHER)	TECO	\$7,806.32	9,230	\$7,806.32	9,230	211012145697-1118		\$0.00	0
COMMODITY (OTHER)	TECO	\$1,662.31	1,966	\$2,946.29	3,487	211012145184-1118		\$1,286.98	1,522
COMMODITY (OTHER)	TECO	(\$31,682.19)	0	(\$31,806.59)	0	211012145440-1118		(\$127.40)	0
COMMODITY (OTHER)	CONOCO	\$464,047.40	1,410,370	\$464,047.40	1,410,370	211008524277-1118		\$0.00	0
COMMODITY (OTHER)	PESCO	\$158,680.53	386,680	\$158,680.53	386,680	112039		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	1011-501330		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$706,370.55	1,990,063	\$707,660.48	2,342,527			\$1,289.93	352,465
DEMAND - NO NOTICE	FGT	\$5,062.02	1,056,000	\$5,062.02	1,056,000	000373050		\$0.00	0
DEMAND	FGT	\$04,312.28	5,514,900	\$304,312.28	5,514,900	000373050		\$0.00	0
DEMAND	FGT	\$127,941.86	1,962,900	\$127,941.86	1,962,900	000372939		\$0.00	0
DEMAND	FGT	\$3,228.03	58,500	\$3,228.03	58,500	000372893		\$0.00	0
DEMAND	FGT	\$3,813.03	58,500	\$3,813.03	58,500	000372894		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$17,989.68	276,000	\$17,989.68	276,000	000373043		\$0.00	0
DEMAND	FGT	\$285,600.00	2,400,000	\$285,600.00	2,400,000	000373047		\$0.00	0
DEMAND	SNG	\$4,002.83	2,350	\$4,002.83	2,350	0215601118SNG00		\$0.00	0
DEMAND	FCG	\$18,451.24	189,899	\$23,009.84	189,899	201811-219504		\$4,558.60	0
DEMAND	FCG	\$30,528.01	296,954	\$46,707.36	296,954	201811-221505		\$16,179.35	0
DEMAND	MARLIN	\$21,160.00	2,540	\$21,160.00	2,540	27902		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27875		\$0.00	0
DEMAND	MARLIN	\$23,768.00	3,430	\$23,768.00	3,430	27895		\$0.00	0
DEMAND	MARLIN	\$15,950.00	0	\$15,950.00	0	27896		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27877		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27876		\$0.00	0
DEMAND	PPC	\$359,373.06	1,827,160	\$359,373.06	2,177,951	375223-1118		\$0.00	350,761
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-1118		\$0.00	0
DEMAND	TECO	\$1,628.75	9,230	\$1,628.75	9,230	211012145184-1118		\$0.00	0
DEMAND	TECO	\$548.82	1,966	\$799.85	3,487	211012145440-1118		\$251.03	1,521
DEMAND	TECO	\$304.74	0	\$295.92	0	211012145697-1118		(\$8.82)	0
DEMAND	TECO	\$6.48	0	\$0.00	0	211008524277-11		(\$6.48)	0
DEMAND TOTAL		\$1,795,141.81	13,663,329	\$1,816,115.49	14,015,641			\$20,973.88	352,312
OTHER	FPUC	\$51.11	0	\$51.11	0	04003844 0818		\$0.00	0
OTHER	FPUC	\$3.60	0	\$3.60	0	02053890 0818		\$0.00	0
OTHER	FPUC	\$140.43	0	\$140.43	0	03817905 0818		\$0.00	0
OTHER	FPUC	\$3.37	0	\$3.37	0	04886578 0818		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1176		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1177		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$13,925.00	0	\$50,000.00	0	192		\$36,075.00	0
OTHER	PIERPONT & MCLELLAND	\$6,163.90	0	\$0.00	0			(\$6,163.90)	0
OTHER	ACCOUNTING PRINCIPALS	\$1,031.68	0	\$1,031.68	0	10046197		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,273.16	0	\$1,063.92	0	10064693		(\$209.24)	0
OTHER	ACCOUNTING PRINCIPALS	\$1,296.85	0	\$741.52	0	10082735		(\$555.33)	0
OTHER	ACCOUNTING PRINCIPALS	\$1,293.47	0	\$1,047.80	0	10113003		(\$245.67)	0
OTHER	PIERPONT & MCLELLAND	\$5,111.10	0	\$0.00	0			(\$5,111.10)	0
OTHER	ACCOUNTING PRINCIPALS	\$0.40	0	\$0.40	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,031.68	0	\$0.00	0			(\$1,031.68)	0
OTHER TOTAL		\$35,725.75	0	\$59,083.83	0			\$23,358.08	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
December GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$7,091.65	1,615,410	Accrual
COMMODITY (PIPELINE)	FGT	\$408.27	93,000	Accrual
COMMODITY (PIPELINE)	FGT	\$340.36	77,530	Accrual
COMMODITY (PIPELINE)	FGT	\$340.31	77,520	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$2,155.31	490,960	Accrual
COMMODITY (PIPELINE) TOTAL		\$10,335.90	2,354,420	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	\$71,119.33	1,348,161	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,925.80	0	374557-1118
COMMODITY (OTHER)	FCG	\$9,079.57	0	201812-228450
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	Correction IND OBA-PGA
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	Adjustment to November Correction	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$4,267.00	2,540	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$5,763.00	3,430	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$48,943.00	29,120	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$311.04	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$29,752.06	35,180	211012145184-12
COMMODITY (OTHER)	TECO	\$2,949.29	3,487	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$46,302.36	0	211008524277-12
COMMODITY (OTHER)	CONOCO	\$910,466.83	1,863,320	Accrual
COMMODITY (OTHER)	PESCO	\$248,376.84	434,000	1118-501330
COMMODITY (OTHER) TOTAL		\$1,379,256.12	3,719,238	
DEMAND - NO NOTICE	FGT	\$7,038.55	1,472,500	000373505
DEMAND	FGT	316,166.38	5,729,730	000373505
DEMAND	FGT	129,620.13	1,988,650	000373399
DEMAND	FGT	4,293.56	77,810	000373350
DEMAND	FGT	5,071.66	77,810	000373352
DEMAND	FGT	0.00	0	
DEMAND	FGT	3,960.35	60,760	000373498
DEMAND	FGT	295,120.00	2,480,000	000373502
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	61,711.79	91,425	Accrual based on last month's invoice
DEMAND	FCG	137,265.42	202,280	Accrual based on last month's invoice
DEMAND	MARLIN	21,160.00	2,540	Accrual based on last month's invoice
DEMAND	MARLIN	0.00	0	
DEMAND	MARLIN	23,768.00	3,430	Accrual based on last month's invoice
DEMAND	MARLIN	15,950.00	0	Accrual based on last month's invoice
DEMAND	MARLIN	0.00	210,750	
DEMAND	No Notice Reversal From June	(1,606.08)	0	
DEMAND	PPC	413,139.06	0	375223-1218
DEMAND	Adjustment to November Correction	0.00	0	
DEMAND	PPC	571,173.00	0	428663-1218
DEMAND	TECO	6,703.80	35,180	211012145184-1218
DEMAND	TECO	799.85	3,487	Accrual based on last month's invoice
DEMAND	TECO	295.92	0	Accrual based on last month's invoice
DEMAND	TECO	0.00	0	
DEMAND TOTAL		2,015,634.22	12,438,702	
OTHER	FPUC	\$161.67	0	04003844-1218
OTHER	FPUC	\$1.45	0	02053890 1218
OTHER	FPUC	\$110.93	0	03817905 1218
OTHER	FPUC	\$4.02	0	04886479-1218
OTHER	CARDINAL TECH	\$2,500.00	0	1178
OTHER	CARDINAL TECH	\$2,500.00	0	1179
OTHER	PIERPONT & MCLELLAND	\$9,750.00	0	283
OTHER	PIERPONT & MCLELLAND	\$0.00	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$515.84	0	10130286
OTHER	ACCOUNTING PRINCIPALS	\$741.52	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$1,047.80	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$1,063.92	0	Based on previous months invoice
OTHER	NW Gas Purchase	\$354,066.25	0	
OTHER	FPUC	\$7.22	0	04886578-1218
OTHER	Adjustment to October Correction	\$2,256.00	0	
OTHER TOTAL		\$374,726.62	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

			CURRENT MONTH: DECEMBER				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	1,380,537	\$ 1,962,374	\$ 581,837	29.7	8,370,938	\$ 17,333,313	\$ 8,962,375	51.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,452,770	\$ 1,834,884	\$ (617,886)	(33.7)	19,223,637	\$ 19,090,354	\$ (133,283)	(0.7)
3	TOTAL COST		3,833,307	\$ 3,797,258	\$ (36,049)	(1.0)	27,594,575	\$ 36,423,667	\$ 8,829,092	24.2
4	FUEL REVENUES (NET OF REVENUE TAX)		3,008,088	\$ 3,641,196	\$ 633,108	17.4	26,769,155	\$ 34,552,479	\$ 7,783,324	22.5
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	679,139	\$ 679,139	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,064,683	\$ 3,697,791	\$ 633,108	17.1	27,448,294	\$ 35,231,618	\$ 7,783,324	22.1
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(768,624)	\$ (99,467)	\$ 669,157	(672.7)	(146,281)	\$ (1,192,049)	\$ (1,045,768)	87.7
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,028	\$ (2,391)	\$ (3,419)	143.0	30,175	\$ (7,920)	\$ (38,095)	481.0
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		929,090	\$ (1,123,458)	\$ (2,052,548)	182.7	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(679,139)	\$ (679,139)	\$ -	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	104,899	\$ (1,281,911)	\$ (1,386,810)	108.2	104,846	\$ (1,281,911)	\$ (1,386,757)	108.2
MEMO: Unbilled Over-recovery			897,443							
Over/(under)-recovery Book Balance			1,002,342							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 929,090	\$ (1,123,458)	\$ (2,052,548)	182.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 103,871	\$ (1,279,520)	\$ (1,383,391)	108.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,032,961	\$ (2,402,978)	\$ (3,435,939)	143.0				
15	AVERAGE	50% of Line 14	\$ 516,481	\$ (1,201,489)	\$ (1,717,970)	143.0				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02270	0.02270	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02500	0.02500	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04770	0.04770	-	0.0				
19	AVERAGE	50% of Line 18	0.02385	0.02385	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00199	0.00199	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,028	\$ (2,391)	\$ (3,419)	143.0				

5

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.

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

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

SCHEDULE A-3

LINE NO	2008 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACACRIFUEL	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		29.662240
2	Jan	FCG	SYS SUPPLY	N/A	387,500		387,500	\$ 242,252	N/A	N/A		62.516601
3	Jan	FGT	SYS SUPPLY	N/A	(825,128)		(825,128)	\$ 30,661	N/A	N/A		-3.715936
4	Jan	PEOPLES GAS	SYS SUPPLY	N/A	75,363		75,363	\$ 59,337	N/A	N/A		78.734658
5	Jan	MARLIN	SYS SUPPLY	N/A			0	\$ 467	N/A	N/A		N/A
6	Jan	FCG	SYS SUPPLY	N/A			0	\$ 19,509	N/A	N/A		N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3	N/A	N/A		N/A
8	Feb	MARLIN	SYS SUPPLY	N/A			0	\$ 2,211	N/A	N/A		N/A
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (3,507)	N/A	N/A		N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	49,675		49,675	\$ 51,312	N/A	N/A		103.296024
11	Feb	FGT	SYS SUPPLY	N/A	(2,598,182)		(2,598,182)	\$ (528,154)	N/A	N/A		20.327819
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 345	N/A	N/A		N/A
13	Feb	PESCO	SYS SUPPLY	N/A	579,920		579,920	\$ 180,751	N/A	N/A		31.168194
14	Feb	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,408,712	N/A	N/A		30.474657
15	Mar	FGT	SYS SUPPLY	N/A	(173,750)		(173,750)	\$ (439,312)	N/A	N/A		252.841381
16	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 466	N/A	N/A		N/A
17	Mar	FCG	SYS SUPPLY	N/A			0	\$ (3,514)	N/A	N/A		N/A
18	Mar	CONOCO	SYS SUPPLY	N/A	2,671,190		2,671,190	\$ 972,361	N/A	N/A		36.401773
19	Mar	PESCO	SYS SUPPLY	N/A	465,000		465,000	\$ 162,351	N/A	N/A		34.914282
20	Mar	PEOPLES GAS	SYS SUPPLY	N/A	26,662		26,662	\$ 2,600	N/A	N/A		9.750844
21	Mar	MARLIN	SYS SUPPLY	N/A			0	\$ (24,017)	N/A	N/A		N/A
22	Apr	CONOCO	SYS SUPPLY	N/A	2,846,080		2,846,080	\$ 803,310	N/A	N/A		28.225121
23	Apr	MARLIN	SYS SUPPLY	N/A	232		232	\$ 5,933	N/A	N/A		2557.327586
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	22,875		22,875	\$ (23,843)	N/A	N/A		-104.233749
25	Apr	FGT	SYS SUPPLY	N/A	(96,182)		(96,182)	\$ (293,175)	N/A	N/A		304.812491
26	Apr	PESCO	SYS SUPPLY	N/A	479,460		479,460	\$ 172,240	N/A	N/A		35.923798
27	May	FGT	SYS SUPPLY	N/A	(714,445)		(714,445)	\$ (319,492)	N/A	N/A		44.718955
28	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (22,731)	N/A	N/A		N/A
29	May	FCG	SYS SUPPLY	N/A			0	\$ (8,058)	N/A	N/A		N/A
30	May	CONOCO	SYS SUPPLY	N/A	2,086,430		2,086,430	\$ 617,252	N/A	N/A		29.584123
31	May	PESCO	SYS SUPPLY	N/A	449,500		449,500	\$ 167,086	N/A	N/A		37.171622
32	May	BP	SYS SUPPLY	N/A	0		0	\$ 354,066	N/A	N/A		N/A
33	May	PEOPLES GAS	SYS SUPPLY	N/A	11,362		11,362	\$ 34,479	N/A	N/A		303.455202
34	May	MARLIN	SYS SUPPLY	N/A	4,378		4,378	\$ 3,825	N/A	N/A		87.368661
35	Jun	FGT	SYS SUPPLY	N/A	189,631		189,631	\$ (238,887)	N/A	N/A		-125.974619
36	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 11,832	N/A	N/A		N/A
37	Jun	FCG	SYS SUPPLY	N/A			0	\$ (54,879)	N/A	N/A		N/A
38	Jun	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 229,794	N/A	N/A		30.245980
39	Jun	PESCO	SYS SUPPLY	N/A	345,000		345,000	\$ 130,756	N/A	N/A		37.900180
40	Jun	BP	SYS SUPPLY	N/A			0	\$ (354,066)	N/A	N/A		N/A
41	Jun	PEOPLES GAS	SYS SUPPLY	N/A	8,511		8,511	\$ (22,171)	N/A	N/A		-260.494067
42	Jun	MARLIN	SYS SUPPLY	N/A	7,290		7,290	\$ 14,280	N/A	N/A		195.884774
43	Jul	FGT	SYS SUPPLY	N/A	85,398		85,398	\$ (4,893)	N/A	N/A		-5.729748
44	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,628	N/A	N/A		N/A
45	Jul	FCG	SYS SUPPLY	N/A			0	\$ 29,886	N/A	N/A		N/A
46	Jul	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 383,109	N/A	N/A		50.425695
47	Jul	PESCO	SYS SUPPLY	N/A	418,500		418,500	\$ 163,839	N/A	N/A		39.149140
48	Jul	PEOPLES GAS	SYS SUPPLY	N/A	5,818		5,818	\$ 3,435	N/A	N/A		59.039532
49	Jul	MARLIN	SYS SUPPLY	N/A	6,370		6,370	\$ 10,693	N/A	N/A		167.864992
50	Aug	FGT	SYS SUPPLY	N/A	(392,689)		(392,689)	\$ (268,868)	N/A	N/A		68.468437
51	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,873	N/A	N/A		N/A
52	Aug	FCG	SYS SUPPLY	N/A			0	\$ 17,677	N/A	N/A		N/A
53	Aug	CONOCO	SYS SUPPLY	N/A	1,153,860		1,153,860	\$ 208,009	N/A	N/A		18.027247
54	Aug	PESCO	SYS SUPPLY	N/A	480,000		480,000	\$ 178,923	N/A	N/A		37.275702
55	Aug	PEOPLES GAS	SYS SUPPLY	N/A	5,800		5,800	\$ 2,177	N/A	N/A		37.526552
56	Aug	MARLIN	SYS SUPPLY	N/A	34,990		34,990	\$ 56,780	N/A	N/A		162.274936
57	Sep	FGT	SYS SUPPLY	N/A	(7,822,130)		(7,822,130)	\$ 44,416	N/A	N/A		-0.567820
58	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,483	N/A	N/A		N/A
59	Sep	FCG	SYS SUPPLY	N/A			0	\$ 7,402	N/A	N/A		N/A
60	Sep	OBA	SYS SUPPLY	N/A			0	\$ 7,556	N/A	N/A		N/A
61	Sep	PESCO	SYS SUPPLY	N/A	8,566,110		8,566,110	\$ 262,201	N/A	N/A		3.060915
62	Sep	CONOCO	SYS SUPPLY	N/A	402,500		402,500	\$ 154,224	N/A	N/A		38.316499
63	Sep	MARLIN	SYS SUPPLY	N/A	4,880		4,880	\$ 8,619	N/A	N/A		176.618852
64	Sep	TECO	SYS SUPPLY	N/A	6,233		6,233	\$ (56,214)	N/A	N/A		-901.884807
65	Sep	PEOPLES GAS	SYS SUPPLY	N/A	(123)		(123)	\$ (45,949)	N/A	N/A		37357.203252
66	Oct	FGT	SYS SUPPLY	N/A	11,638,050		11,638,050	\$ (115,597)	N/A	N/A		-0.993270
67	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,842	N/A	N/A		N/A
68	Oct	FCG	SYS SUPPLY	N/A			0	\$ (554)	N/A	N/A		N/A
69	Oct	CONOCO	SYS SUPPLY	N/A	(8,970,510)		(8,970,510)	\$ 273,656	N/A	N/A		-3.050623
70	Oct	PESCO	SYS SUPPLY	N/A	405,000		405,000	\$ 159,558	N/A	N/A		39.397141
71	Oct	MARLIN	SYS SUPPLY	N/A	25,580		25,580	\$ 84,082.00	N/A	N/A		328.702111
72	Oct	TECO	SYS SUPPLY	N/A	(1,523,288)		(1,523,288)	\$ (25,532.99)	N/A	N/A		1.676176
73	Nov	FGT	SYS SUPPLY	N/A	(1,508,476)		(1,508,476)	\$ 61,136.15	N/A	N/A		-4.052842
74	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,479	N/A	N/A		N/A
75	Nov	FCG	SYS SUPPLY	N/A			0	\$ 8,303	N/A	N/A		N/A
76	Nov	TECO	SYS SUPPLY	N/A	11,196		11,196	\$ (22,090)	N/A	N/A		-197.306449
77	Nov	MARLIN	SYS SUPPLY	N/A	34,420		34,420	\$ 57,851	N/A	N/A		168.073794
78	Nov	CONOCO	SYS SUPPLY	N/A	3,544,160		3,544,160	\$ 464,047	N/A	N/A		13.093297
79	Nov	PESCO	SYS SUPPLY	N/A	386,680		386,680	\$ 158,681	N/A	N/A		41.036653
80	Dec	FGT	SYS SUPPLY	N/A	1,699,104		1,699,104	\$ 71,119	N/A	N/A		4.185696
81	Dec	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,926	N/A	N/A		N/A
82	Dec	FCG	SYS SUPPLY	N/A			0	\$ 9,080	N/A	N/A		N/A
83	Dec	TECO	SYS SUPPLY	N/A	40,189		40,189	\$ 80,596	N/A	N/A		200.541989
84	Dec	MARLIN	SYS SUPPLY	N/A	35,090		35,090	\$ 58,973	N/A	N/A		168.062126
85	Dec	CONOCO	SYS SUPPLY	N/A	1,863,320		1,863,320	\$ 910,467	N/A	N/A		48.862612
86	Dec	PESCO	SYS SUPPLY	N/A	434,000		434,000	\$ 248,377	N/A	N/A		57.229687
111												
TOTAL					28,133,044		28,133,044	8,370,946				29.755

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	377,455	730,407	1,380,537
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	1,585,072	1,832,328	2,452,770
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	1,962,527	2,562,735	3,833,307
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	677,177	1,009,228	1,556,280
14	Commercial	900,437	875,597	732,685	741,325	611,703	590,224	507,445	509,343	519,809	476,530	609,006	790,689
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	\$ 0.82000	\$ 0.82000	\$ 0.85000
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ 0.82000	\$ 0.82000	\$ 0.82000	\$ 0.85000
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	552,878	824,537	1,322,898
25	Commercial	765,372	743,708	623,353	629,623	518,799	501,731	431,328	407,452	433,257	388,958	499,368	672,106
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	55,234	55,555	55,746
47	Commercial	0	3,186	3,200	3,210	3,207	3,187	3,196	3,196	3,202	3,164	3,173	3,173

*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	1.0293		
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	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	0.99118		
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	1.04	1.04	1.04	1.04	1.01	
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	1.04994		
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	1.06	1.06	1.06	1.06	1.07	
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	1.0252		
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	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	1.0217		
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	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	1.0252		
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	1.04	1.04	1.04	1.04	1.04	