



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

March 20, 2019

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

RE: Docket Number 20190003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **January 2019** 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



FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

	CURRENT MONTH: JANUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 15,025	\$ 8,087	\$ (6,938)	-85.79	\$ 15,025	\$ 8,087	\$ (6,938)	-85.79
2	NO NOTICE SERVICE	\$ -	\$ 8,891	\$ 8,891	100.00	\$ -	\$ 8,891	\$ 8,891	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,873,255	\$ 2,554,773	\$ 681,518	26.68	\$ 1,873,255	\$ 2,554,773	\$ 681,518	26.68
5	DEMAND	\$ 1,707,575	\$ 2,039,429	\$ 331,854	16.27	\$ 1,707,575	\$ 2,039,429	\$ 331,854	16.27
6	OTHER	\$ 43,681	\$ 50,000	\$ 6,319	12.64	\$ 43,681	\$ 50,000	\$ 6,319	12.64
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 443,560	\$ 443,560	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)	\$ 3,639,536	\$ 4,217,620	\$ 578,084	13.71	\$ 3,639,536	\$ 4,217,620	\$ 578,084	13.71
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,473	\$ 1,200	\$ (273)	-22.76	\$ 1,473	\$ 1,200	\$ (273)	-22.76
14	TOTAL THERM SALES	\$ 3,421,894	\$ 4,216,420	\$ 794,526	18.84	\$ 3,421,894	\$ 4,216,420	\$ 794,526	18.84
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	3,338,790	4,003,630	664,840	16.61	3,338,790	4,003,630	664,840	16.61
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	3,424,179	4,003,630	579,451	14.47	3,424,179	4,003,630	579,451	14.47
19	DEMAND	12,360,939	14,903,250	2,542,311	17.06	12,360,939	14,903,250	2,542,311	17.06
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)	3,424,179	4,003,630	579,451	14.47	3,424,179	4,003,630	579,451	14.47
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,742	1,950	208	10.68	1,742	1,950	208	10.68
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,784,763	4,001,680	216,917	5.42	3,784,763	4,001,680	216,917	5.42
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.450	0.202	(0.248)	-122.77	0.450	0.202	(0.248)	-122.77
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 54.707	63.811	9.104	14.27	54.707	63.811	9.104	14.27
32	DEMAND	(5/19) 13.814	13.684	(0.130)	-0.95	13.814	13.684	(0.130)	-0.95
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) 106.289	105.345	(0.944)	-0.90	106.289	105.345	(0.944)	-0.90
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	61.538	(23.037)	-37.44	84.575	61.538	(23.037)	-37.44
40	TOTAL COST OF THERM SOLD	(11/27) 96.163	105.396	9.233	8.76	96.163	105.396	9.233	8.76
41	TRUE-UP	(E-2) (8.181)	(8.181)	0.000	0.00	(8.181)	(8.181)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 87.982	97.215	9.233	9.50	87.982	97.215	9.233	9.50
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) 88.42455	97.70399	9.279	9.50	88.42455	97.70399	9.279	9.50
45	PGA FACTOR ROUNDED TO NEAREST .001	88.425	97.704	9.279	9.50	88.425	97.704	9.279	9.50

(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 2019 THROUGH DECEMBER 2019</b> <b>CURRENT MONTH: January 2019</b>			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,810,430	17,095.24	0.449
2 No Notice Commodity Adjustment - System Supply	(471,640)	(2,070.49)	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)	3,338,790	15,024.75	0.450
<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 - TECO	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	3,945,192	1,548,014.30	39.238
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	18,800	31,399.00	167.016
20 Imbalance Cashout - FGT	(539,813)	314,337.25	(58.231)
21 Imbalance Cashout - Other Shippers	0	(20,495.89)	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)	3,424,179	1,873,254.66	54.707
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	10,443,086	607,868.18	5.821
26 Demand (Pipeline) No Notice - System Supply	1,860,000	8,890.80	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	0	984,312.06	0.000
30 Other - Marlin	7,250	97,205.00	1,340.759
31 Other - Teco	50,602	9,299.40	18.378
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,360,938	1,707,575.44	13.814
<b>OTHER</b>			
34 Company Use of Natural Gas	0	314.05	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	36,000.00	0.000
39 Other	0	784.40	0.000
40 Other	0	1,852.51	0.000
41 Other	0	997.99	0.000
42 Other	0	981.87	0.000
43 Other	0	0.00	0.000
44 Other	0	6.37	0.000
45 Other	0	(2,256.00)	0.000
46 Other	0	0.00	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	43,681.19	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	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  
December GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		December ACTUAL				December TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,091.65	1,615,410	\$7,091.66	1,615,410	000373506		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$408.27	93,000	\$408.27	9,300	000373400		\$0.00	(83,700)
COMMODITY (PIPELINE)	FGT	\$340.36	77,530	\$340.36	77,530	000373351		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$340.31	77,520	\$340.32	77,520	0003713353		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	000372155		\$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) - NO NOTICE	FGT	\$2,155.31	490,960	\$2,156.50	491,230	000373573		\$1.19	270
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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$10,335.90</b>	<b>2,354,420</b>	<b>\$10,337.11</b>	<b>2,270,990</b>			<b>\$1.21</b>	<b>(83,430)</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	TECO	\$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	\$71,119.33	1,348,161	\$71,119.33	1,087,911	FGT CICO Report		\$0.00	(280,250)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,925.80	0	\$1,925.80	0	374557-1118		\$0.00	0
COMMODITY (OTHER)	FCG	\$9,079.57	0	\$9,079.57	0	201812-228450		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND CBA-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)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,267.00	2,540	\$2,227.00	1,330	27915		(\$2,040.00)	(1,210)
COMMODITY (OTHER)	MARLIN	\$5,763.00	3,430	\$4,862.00	2,990	27913		(\$901.00)	(440)
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$1,972.00	1,170	27914		\$1,972.00	1,170
COMMODITY (OTHER)	MARLIN	\$48,943.00	29,120	\$68,340.00	40,670	27920		\$19,397.00	11,550
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	\$311.04	0	\$303.14	0	211012145697-1218		(\$7.90)	0
COMMODITY (OTHER)	TECO	\$29,752.06	35,180	\$29,752.06	35,180	211012145697-1218		\$0.00	0
COMMODITY (OTHER)	TECO	\$2,949.29	3,487	\$4,705.73	5,564	211012145184-1218		\$1,756.44	2,077
COMMODITY (OTHER)	TECO	\$48,302.38	0	\$46,302.38	0	211012145440-1218		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$910,466.83	1,863,320	\$910,466.84	1,863,880	211008524277-1218		\$0.01	560
COMMODITY (OTHER)	PESCO	\$248,376.84	434,000	\$247,030.32	434,000	113819		(\$1,346.52)	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
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,379,256.12</b>	<b>3,719,238</b>	<b>\$1,398,986.15</b>	<b>3,472,695</b>			<b>\$18,830.03</b>	<b>(246,543)</b>
DEMAND - NO NOTICE	FGT	\$7,038.55	1,472,500	\$7,038.55	1,472,500	000373505		\$0.00	0
DEMAND	FGT	\$16,166.38	5,729,730	\$16,166.38	5,729,730	000373505		\$0.00	0
DEMAND	FGT	\$129,620.13	1,988,650	\$129,620.13	1,988,650	000373399		\$0.00	0
DEMAND	FGT	\$4,293.56	77,810	\$4,293.56	77,810	000373350		\$0.00	0
DEMAND	FGT	\$5,071.66	77,810	\$5,071.66	77,810	000373352		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$3,960.35	60,760	\$3,960.35	60,760	000373498		\$0.00	0
DEMAND	FGT	\$295,121.00	2,480,000	\$295,120.00	2,480,000	000373502		\$0.00	0
DEMAND	SNG	\$4,002.83	2,350	\$4,002.83	2,350	0215601118SNG00		\$0.00	0
DEMAND	FCG	\$61,711.79	91,425	\$13,243.08	86,581	201812-216504		(\$48,468.71)	(4,844)
DEMAND	FCG	\$137,265.42	202,280	\$37,133.88	202,280	201812-221505		(\$100,131.54)	(4,844)
DEMAND	MARLIN	\$21,160.00	2,540	\$18,555.00	1,330	27915		(\$2,605.00)	(1,210)
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27875		\$0.00	0
DEMAND	MARLIN	\$23,768.00	3,430	\$21,162.00	2,990	27913		(\$2,606.00)	(440)
DEMAND	MARLIN	\$15,950.00	0	\$18,566.00	1,170	27914		\$2,616.00	1,170
DEMAND	MARLIN	\$0.00	0	\$0.00	0	27877		\$0.00	0
DEMAND	No notice reversal from June	(\$1,608.08)	0	(\$1,608.08)	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$413,139.06	0	375223-1218		\$0.00	0
DEMAND	Adjustment to November Corrector	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-1218		\$0.00	0
DEMAND	TECO	\$6,703.80	35,180	\$6,703.80	35,180	211012145184-1218		\$0.00	0
DEMAND	TECO	\$799.85	3,487	\$1,143.71	5,564	211012145440-1218		\$343.86	2,077
DEMAND	TECO	\$295.92	0	\$294.00	0	211012145697-1218		(\$1.92)	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,015,834.22</b>	<b>12,227,952</b>	<b>\$1,864,780.91</b>	<b>12,224,705</b>			<b>(\$150,853.31)</b>	<b>(3,247)</b>
OTHER	FPUC	\$161.67	0	\$161.67	0	04003844-1218		\$0.00	0
OTHER	FPUC	\$1.45	0	\$1.45	0	02053890 1218		\$0.00	0
OTHER	FPUC	\$110.93	0	\$110.93	0	03817905 1218		\$0.00	0
OTHER	FPUC	\$4.02	0	\$4.02	0	04886479-1218		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1178		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1179		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$9,750.00	0	\$9,750.00	0	283		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$10,000.00	0	297		\$10,000.00	0
OTHER	ACCOUNTING PRINCIPALS	\$515.84	0	\$515.84	0	10130286		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$741.52	0	\$1,313.78	0	10148458		\$572.26	0
OTHER	ACCOUNTING PRINCIPALS	\$1,047.80	0	\$1,292.02	0	10185555		\$244.22	0
OTHER	ACCOUNTING PRINCIPALS	\$1,063.92	0	\$753.77	0	10179244		(\$310.15)	0
OTHER	NW Gas Purchase	\$354,066.25	0	\$354,066.25	0			\$0.00	0
OTHER	FPUC	\$7.22	0	\$7.22	0	04886578-1218		\$0.00	0
OTHER	Adjustment to October Correction	\$2,256.00	0	\$0.00	0			(\$2,256.00)	0
OTHER	FPUC	\$0.00	0	\$6.37	0	Correction to Nov. 04886578		\$6.37	0
<b>OTHER TOTAL</b>		<b>\$374,726.62</b>	<b>0</b>	<b>\$382,983.32</b>	<b>0</b>			<b>\$8,256.70</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  
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,928.55	2,945,000	Accrual
COMMODITY (PIPELINE)	FGT	\$3,396.41	773,670	Accrual
COMMODITY (PIPELINE)	FGT	\$385.13	87,730	Accrual
COMMODITY (PIPELINE)	FGT	\$385.13	87,730	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,071.68)	(471,910)	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$15,023.54</b>	<b>3,422,220</b>	
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 Calculation
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	\$313,338.99	(279,563)	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$998.28	0	374557-1218
COMMODITY (OTHER)	FCG	(\$20,495.89)	0	201901-230307
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,842.00	2,290	2
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$5,188.00	3,080	4
COMMODITY (OTHER)	MARLIN	\$3,981.00	2,360	6
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$36,332.29	42,961	211012145184-0119
COMMODITY (OTHER)	TECO	\$4,705.73	5,564	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$303.14	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$46,302.38	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,459,968.75	3,894,030	Accrual
COMMODITY (OTHER)	PESCO	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,854,424.63</b>	<b>3,670,723</b>	
DEMAND - NO NOTICE	FGT	\$8,890.80	1,860,000	000373951
DEMAND	FGT	\$315,088.68	5,710,200	000373951
DEMAND	FGT	\$128,670.45	1,974,080	000373843
DEMAND	FGT	\$4,960.68	89,900	000373791
DEMAND	FGT	\$5,859.68	89,900	000373793
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$6,788.94	103,850	000373944
DEMAND	FGT	\$295,120.00	2,480,000	000373948
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$19,308.00	2,290	2
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$30,708.00	3,080	4
DEMAND	MARLIN	\$27,810.00	2,360	6
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$21,974.00	0	3
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$413,139.06	0	375223-0119
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$571,173.00	0	428863-0119
DEMAND	TECO	\$7,813.75	42,961	211012145184-0119
DEMAND	TECO	\$1,143.71	5,564	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
<b>DEMAND TOTAL</b>		<b>\$1,858,428.75</b>	<b>12,364,185</b>	
OTHER	FPUC	\$1.33	0	02053890-0119
OTHER	FPUC	\$92.63	0	03817905-0119
OTHER	FPUC	\$209.82	0	04003844-0119
OTHER	FPUC	\$3.85	0	04898479-0119
OTHER	FPUC	\$6.62	0	04886578-0119
OTHER	CARDINAL TECH	\$2,500.00	0	1180
OTHER	CARDINAL TECH	\$2,500.00	0	1181
OTHER	PIERPONT & MCLELLAND	\$26,000.00	0	Estimate from Donna Rance
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$784.40	0	10192998
OTHER	ACCOUNTING PRINCIPALS	\$1,280.25	0	10208437
OTHER	ACCOUNTING PRINCIPALS	\$753.77	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$1,292.02	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$35,424.49</b>	<b>0</b>	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	



FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

			CURRENT MONTH: JANUARY				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	1,873,255	\$ 2,554,773	\$ 681,518	26.7	1,873,255	\$ 2,554,773	\$ 681,518	26.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,766,281	\$ 2,106,407	\$ 340,126	16.2	1,766,281	\$ 2,106,407	\$ 340,126	16.2
3	TOTAL COST		3,639,536	\$ 4,661,180	\$ 1,021,644	21.9	3,639,536	\$ 4,661,180	\$ 1,021,644	21.9
4	FUEL REVENUES (NET OF REVENUE TAX)		3,421,894	\$ 4,216,420	\$ 794,526	18.8	3,421,894	\$ 4,216,420	\$ 794,526	18.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,214	\$ 227,214	\$ -	0.0	227,214	\$ 227,214	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,649,108	\$ 4,443,634	\$ 794,526	17.9	3,649,108	\$ 4,443,634	\$ 794,526	17.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>9,572</b>	\$ (217,546)	\$ (227,118)	104.4	9,572	\$ (217,546)	\$ (227,118)	104.4
8	INTEREST PROVISION -THIS PERIOD	Line 21	(8)	\$ 5,134	\$ 5,142	100.2	(8)	\$ 5,134	\$ 5,142	100.2
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		104,897	\$ 2,726,559	\$ 2,621,662	96.2	<b>104,897</b>	\$ <b>2,726,559</b>	\$ 2,621,662	96.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(227,214)	\$ (227,214)	\$ -	0.0	(227,214)	\$ (227,214)	\$ -	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>(112,753)</b>	\$ <b>2,286,933</b>	\$ <b>2,399,686</b>	104.9	<b>(112,753)</b>	\$ <b>2,286,933</b>	\$ <b>2,399,686</b>	104.9
MEMO: Unbilled Over-recovery					979,921					
Over/(under)-recovery Book Balance					867,168					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 104,897	\$ 2,726,559	\$ 2,621,662	96.2				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (112,745)	\$ 2,281,799	\$ 2,394,544	104.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (7,849)	\$ 5,008,358	\$ 5,016,206	100.2				
15	AVERAGE	50% of Line 14	\$ (3,924)	\$ 2,504,179	\$ 2,508,103	100.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02500	0.02500	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02420	0.02420	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04920	0.04920	-	0.0				
19	AVERAGE	50% of Line 18	0.02460	0.02460	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00205	0.00205	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (8)	\$ 5,134	\$ 5,142	100.2				

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**      **SCHEDULE A-3**  
**FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019**  
**PRESENT MONTH: JANUARY**

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	FGT	SYS SUPPLY	N/A	(539,813)		(539,813)	\$ 313,338.99	N/A	N/A	INCL IN COST	-58.045840
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 998.26	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A			0	\$ (20,495.89)	N/A	N/A	INCL IN COST	N/A
4	Jan	MARLIN	SYS SUPPLY	N/A	18,800		18,800	\$ 31,399.00	N/A	N/A	INCL IN COST	167.015957
5	Jan	TECO	SYS SUPPLY	N/A	51,162		51,162	\$ 88,045.54	N/A	N/A	INCL IN COST	172.091670
6	Jan	CONOCO	SYS SUPPLY	N/A	3,894,030		3,894,030	\$ 1,459,968.76	N/A	N/A	INCL IN COST	37.492489
111												
<b>TOTAL</b>					3,424,179		3,424,179	1,873,255				54.707





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019  
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	1,873,255	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	1,766,281	0	0	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,639,536	0	0	0	0	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	1,961,224	0	0	0	0	0	0	0	0	0	0
14	Commercial	862,718	0	0	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,666,429	0	0	0	0	0	0	0	0	0	0
25	Commercial	733,320	0	0	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	56,074	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,196	0	0	0	0	0	0	0	0	0	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION											SCHEDULE A-6
		FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0290	1.0246	1.0232									
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									
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0254	1.0225	1.0232									
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									
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0490	1.0397	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		1.07	1.06	1.06									
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0257	1.0239	1.0233									
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									
<b>BREWSTER</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		0.9622	1.0240	1.0221									
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		0.98	1.04	1.04									
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.1901	1.0375	1.0218									
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		1.21	1.06	1.04									