

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 **February 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, 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 2019 THROUGH DECEMBER 2019

	CURRENT MONTH: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 10,236	\$ 7,576	\$ (2,660)	-35.11	\$ 25,260	\$ 15,663	\$ (9,597)	-61.27
2	NO NOTICE SERVICE	\$ -	\$ 6,357	\$ 6,357	100.00	\$ -	\$ 15,248	\$ 15,248	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 611,309	\$ 2,005,921	\$ 1,394,612	69.52	\$ 2,484,564	\$ 4,560,694	\$ 2,076,130	45.52
5	DEMAND	\$ 1,746,538	\$ 1,942,361	\$ 195,823	10.08	\$ 3,454,114	\$ 3,981,790	\$ 527,676	13.25
6	OTHER	\$ 30,420	\$ 50,000	\$ 19,580	39.16	\$ 74,102	\$ 100,000	\$ 25,898	25.90
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 887,120	\$ 887,120	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)	\$ 2,398,504	\$ 3,568,655	\$ 1,170,151	32.79	\$ 6,038,040	\$ 7,786,275	\$ 1,748,235	22.45
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,021	\$ 500	\$ (521)	-104.24	\$ 2,494	\$ 1,700	\$ (794)	-46.72
14	TOTAL THERM SALES	\$ 3,056,542	\$ 3,568,155	\$ 511,613	14.34	\$ 6,478,436	\$ 7,784,575	\$ 1,306,139	16.78
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,331,580	3,750,320	1,418,740	37.83	5,670,370	7,753,950	2,083,580	26.87
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,912,501	3,750,320	837,819	22.34	6,336,680	7,753,950	1,417,270	18.28
19	DEMAND	10,703,747	13,441,680	2,737,933	20.37	23,064,686	28,344,930	5,280,244	18.63
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)	2,912,501	3,750,320	837,819	22.34	6,336,680	7,753,950	1,417,270	18.28
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,207	920	(287)	-31.25	2,949	2,870	(79)	-2.76
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,414,158	3,749,400	335,242	8.94	7,198,920	7,751,080	1,417,349	18.29
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.439	0.202	(0.237)	-117.33	0.445	0.202	(0.243)	-120.30
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) 20.989	53.487	32.498	60.76	39.209	58.818	19.609	33.34
32	DEMAND	(5/19) 16.317	14.450	(1.867)	-12.92	14.976	14.048	(0.928)	-6.61
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) 82.352	95.156	12.804	13.46	95.287	100.417	5.130	5.11
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	54.348	(30.227)	-55.62	84.575	59.233	(25.342)	-42.78
40	TOTAL COST OF THERM SOLD	(11/27) 70.252	95.179	24.927	26.19	83.874	100.454	16.580	16.51
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) 62.071	86.998	24.927	28.65	75.693	92.273	16.580	17.97
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) 62.38322	87.43560	25.052	28.65	76.07374	92.73713	16.663	17.97
45	PGA FACTOR ROUNDED TO NEAREST .001	62.383	87.436	25.053	28.65	76.074	92.737	16.663	17.97

(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 2019 THROUGH DECEMBER 2019 CURRENT MONTH: February 2019			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,596,020	11,396.56	0.439
2 No Notice Commodity Adjustment - System Supply	(264,440)	(1,160.89)	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)	2,331,580	10,235.67	0.439
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	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	2,642,257	745,977.67	28.233
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	8,810	11,097.00	125.959
20 Imbalance Cashout - FGT	261,434	(145,765.50)	(55.756)
21 Imbalance Cashout - Other Shippers	0	0.00	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)	2,912,501	611,309.17	20.989
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,320,180	663,577.20	7.120
26 Demand (Pipeline) No Notice - System Supply	1,330,000	6,357.40	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	0	984,312.06	0.000
30 Other - Marlin	7,500	83,800.00	1,117.333
31 Other - Teco	46,067	8,491.81	18.434
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	10,703,747	1,746,538.47	16.317
OTHER			
34 Company Use of Natural Gas	0	301.90	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	17,948.77	0.000
39 Other	0	1,352.47	0.000
40 Other	0	773.76	0.000
41 Other	0	1,861.21	0.000
42 Other	0	706.86	0.000
43 Other	0	502.30	0.000
44 Other	0	673.07	0.000
45 Other	0	1,300.00	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	30,420.34	0.000
OFF-SYSTEMS SALES SERVICE			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		January ACTUAL			January TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,928.55	2,945,000	\$12,928.55	2,945,000	000373952		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$3,396.41	773,670	\$3,396.42	773,670	000373844		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$385.13	87,730	\$385.14	87,730	000372455		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$385.13	87,730	\$385.14	87,730	000373794		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$2,071.68)	(471,910)	(\$2,066.94)	(470,830)	000372694		\$4.74	1,080
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		\$15,023.54	3,422,220	\$15,028.31	3,423,300			\$4.77	1,080
ALERT DAY	FGT	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	TECO	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$313,338.99	(279,563)	\$313,338.99	(396,064)	FGT CICO Report		\$0.00	(116,501)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$998.28	0	\$998.28	0	374557-1218		\$0.00	0
COMMODITY (OTHER)	FCG	(\$20,495.89)	0	(\$20,495.89)	0	201901-230307		\$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)	MARLIN	\$3,842.00	2,290	\$3,842.00	2,290	2		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$5,168.00	3,080	\$5,168.00	3,080	4		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,961.00	2,360	\$3,961.00	2,360	6		\$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)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$36,332.29	42,961	\$36,332.29	42,961	211012145184-0119		\$0.00	0
COMMODITY (OTHER)	TECO	\$4,705.73	5,564	\$4,075.17	4,818	211012145440-012019		(\$630.56)	(747)
COMMODITY (OTHER)	TECO	\$303.14	0	\$291.10	0	211012145697-01		(\$12.04)	0
COMMODITY (OTHER)	TECO	\$46,302.36	0	(\$63,215.37)	0	211008524277-01		(\$109,517.73)	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONCOO	\$1,459,968.75	3,894,030	\$1,459,968.75	3,894,250	115199-01		\$0.00	220
COMMODITY (OTHER)	PESCO	\$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) TOTAL		\$1,854,424.63	3,670,723	\$1,744,264.30	3,553,995			(\$110,160.33)	(117,028)
DEMAND - NO NOTICE	FGT	\$8,890.80	1,860,000	\$8,890.80	1,860,000	000373951		\$0.00	0
DEMAND	FGT	\$315,088.68	5,710,200	\$315,088.68	5,710,200	000373951		\$0.00	0
DEMAND	FGT	\$128,670.45	1,974,080	\$128,670.45	1,974,080	000373843		\$0.00	0
DEMAND	FGT	\$4,950.88	89,900	\$4,950.88	89,900	000373791		\$0.00	0
DEMAND	FGT	\$5,859.88	89,900	\$5,859.88	89,900	000373793		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$6,768.94	103,850	\$6,768.94	103,850	000373944		\$0.00	0
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000373948		\$0.00	0
DEMAND	SNG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$19,308.00	2,290	\$19,308.00	2,290	2		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$30,708.00	3,080	\$30,708.00	3,080	4		\$0.00	0
DEMAND	MARLIN	\$27,810.00	2,360	\$27,810.00	2,360	6		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$21,974.00	0	\$21,974.00	0	3		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$413,139.06	0	375223-0119		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-0119		\$0.00	0
DEMAND	TECO	\$7,813.75	42,961	\$7,813.75	42,961	211012145184-01		\$0.00	0
DEMAND	TECO	\$1,143.71	5,564	\$995.53	4,818	211012145440-01		(\$148.18)	(746)
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND TOTAL		\$1,858,428.75	12,364,185	\$1,858,280.57	12,363,439			(\$148.18)	(746)
OTHER	FPUC	\$1.33	0	\$1.33	0	02053890-0119		\$0.00	0
OTHER	FPUC	\$92.63	0	\$92.63	0	03817905-0119		\$0.00	0
OTHER	FPUC	\$209.82	0	\$209.82	0	04003844-0119		\$0.00	0
OTHER	FPUC	\$3.65	0	\$3.65	0	04886479-0119		\$0.00	0
OTHER	FPUC	\$0.02	0	\$0.02	0	04886578-0119		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1180		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1181		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$26,000.00	0	\$20,823.97	0	291		(\$5,176.03)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$784.40	0	\$784.40	0	10192093		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,280.25	0	\$1,280.25	0	10208437		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$753.77	0	\$1,307.49	0	10226084		\$553.72	0
OTHER	ACCOUNTING PRINCIPALS	\$1,292.02	0	\$999.44	0	10243039		(\$292.58)	0
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$92.63	0	\$0.00	0			(\$92.63)	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$35,617.12	0	\$30,509.80	0			(\$5,007.52)	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
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$7,375.20	1,880,000	Accrual
COMMODITY (PIPELINE)	FGT	\$3,308.39	753,620	Accrual
COMMODITY (PIPELINE)	FGT	\$356.47	81,200	Accrual
COMMODITY (PIPELINE)	FGT	\$356.47	81,200	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,165.63)	(265,520)	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$10,230.90	2,330,500	
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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
ALERT DAY TOTAL		\$0.00	0	
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COMMODITY (OTHER)	FGT	(\$146,168.06)	377,935	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$402.56	0	374557-0118
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$2,976.00	2,510	27934
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$4,464.00	3,760	27938
COMMODITY (OTHER)	MARLIN	\$1,464.00	1,230	27938
COMMODITY (OTHER)	MARLIN	\$2,193.00	1,310	27937
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$35,515.34	41,995	211012145184-02
COMMODITY (OTHER)	TECO	\$4,075.17	4,818	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$291.10	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	(\$63,215.37)	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$788,382.02	2,595,970	Accrual
COMMODITY (OTHER)	PESCO	\$0.00	0	
COMMODITY (OTHER)	Boca Raton Hydrotest	\$91,089.74	0	INV122018
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$721,499.50	3,028,528	
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DEMAND - NO NOTICE	FGT	\$6,357.40	1,330,000	000374419
DEMAND	FGT	\$263,222.94	4,949,660	000374419
DEMAND	FGT	\$124,345.84	1,968,120	000374310
DEMAND	FGT	\$4,318.22	81,200	000374249
DEMAND	FGT	\$5,130.22	81,200	000374251
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	(\$0.02)	0	000374412
DEMAND	FGT	\$266,560.00	2,240,000	000374416
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$20,758.00	2,510	27934
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$24,734.00	3,760	27938
DEMAND	MARLIN	\$19,038.00	1,230	27938
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$19,270.00	0	27935
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$413,138.06	0	375223-02
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$571,173.00	0	428663-02
DEMAND	TECO	\$7,644.48	41,995	211012145184-02
DEMAND	TECO	\$995.53	4,818	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 TOTAL		\$1,746,686.65	10,704,493	
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OTHER	FPUC	\$2.61	0	02053890-0219
OTHER	FPUC	\$78.47	0	03817905-0219
OTHER	FPUC	\$209.82	0	Based on previous months invoice
OTHER	FPUC	\$4.10	0	04886479-0219
OTHER	FPUC	\$6.90	0	04886578-0219
OTHER	CARDINAL TECH	\$2,500.00	0	Based on previous months invoice
OTHER	CARDINAL TECH	\$2,500.00	0	Based on previous months invoice
OTHER	PIERPONT & MCLELLAND	\$23,124.80	0	302
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$1,352.47	0	10276705
OTHER	ACCOUNTING PRINCIPALS	\$773.76	0	10293173
OTHER	ACCOUNTING PRINCIPALS	\$1,307.49	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$999.44	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$502.30	0	
OTHER	ACCOUNTING PRINCIPALS	\$765.70	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$1,300.00	0	593460
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$35,427.86	0	
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LESS END-USE CONTRACT		\$0.00	0	
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 2019 THROUGH DECEMBER 2019										
			CURRENT MONTH: FEBRUARY				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	611,309	\$ 2,005,921	\$ 1,394,612	69.5	2,484,564	\$ 4,560,694	\$ 2,076,130	45.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,787,194	\$ 2,006,294	\$ 219,100	10.9	3,553,476	\$ 4,112,701	\$ 559,225	13.6
3	TOTAL COST		2,398,503	\$ 4,012,215	\$ 1,613,712	40.2	6,038,040	\$ 8,673,395	\$ 2,635,355	30.4
4	FUEL REVENUES (NET OF REVENUE TAX)		3,056,542	\$ 3,568,155	\$ 511,613	14.3	6,478,436	\$ 7,784,575	\$ 1,306,139	16.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	454,427	\$ 454,427	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,283,755	\$ 3,795,368	\$ 511,613	13.5	6,932,863	\$ 8,239,002	\$ 1,306,139	15.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	885,252	\$ (216,847)	\$ (1,102,099)	508.2	894,823	\$ (434,393)	\$ (1,329,216)	306.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	437	\$ 4,171	\$ 3,734	89.5	429	\$ 9,305	\$ 8,876	95.4
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(112,753)	\$ 2,286,933	\$ 2,399,686	104.9	104,897	\$ 2,726,559	\$ 2,621,662	96.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(227,213)	\$ (227,213)	\$ -	0.0	(454,427)	\$ (454,427)	\$ -	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	545,723	\$ 1,847,044	\$ 1,301,321	70.5	545,722	\$ 1,847,044	\$ 1,301,322	70.5
MEMO: Unbilled Over-recovery					835,851					
Over/(under)-recovery Book Balance					1,381,574					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (112,753)	\$ 2,286,933	\$ 2,399,686	104.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 545,286	\$ 1,842,873	\$ 1,297,587	70.4				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 432,532	\$ 4,129,805	\$ 3,697,273	89.5				
15	AVERAGE	50% of Line 14	\$ 216,266	\$ 2,064,903	\$ 1,848,636	89.5				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02420	0.02420	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02420	0.02420	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04840	0.04840	-	0.0				
19	AVERAGE	50% of Line 18	0.02420	0.02420	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00202	0.00202	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 437	\$ 4,171	\$ 3,734	89.5				

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.

5

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

SCHEDULE A-3

PRESENT MONTH: FEBRUARY

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
7	Feb	FGT	SYS SUPPLY	N/A	261,434		261,434	\$ (146,168.06)	N/A	N/A	INCL IN COST	-55.910119
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 402.56	N/A	N/A	INCL IN COST	N/A
9	Feb	MARLIN	SYS SUPPLY	N/A	8,810		8,810	\$ 11,097.00	N/A	N/A	INCL IN COST	125.959137
10	Feb	TECO	SYS SUPPLY	N/A	46,067		46,067	\$ (133,494.09)	N/A	N/A	INCL IN COST	-289.782469
11	Feb	CONOCO	SYS SUPPLY	N/A	2,596,190		2,596,190	\$ 788,382.02	N/A	N/A	INCL IN COST	30.366885
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A	0		0	\$ 91,089.74	N/A	N/A	INCL IN COST	N/A
TOTAL					6,336,680		6,336,680	2,484,564				39.209

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019
 Monthly Actual Data

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,873,255	611,309	0	0	0	0	0	0	0	0	0
2	Transportation costs	1,766,281	1,787,194	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	2,398,504	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,961,224	1,700,499	0	0	0	0	0	0	0	0	0
14	Commercial	862,718	830,601	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,666,429	1,443,701	0	0	0	0	0	0	0	0	0
25	Commercial	733,320	705,174	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	56,074	56,130	0	0	0	0	0	0	0	0	0
47	Commercial	3,196	3,204	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	
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0290	1.0246	1.0232	1.0269									
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									
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0254	1.0225	1.0232	1.0234									
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									
NORTHEAST FLORIDA														
1 AVERAGE BTU CONTENT		0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0490	1.0397	1.0430	1.0367									
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	1.05									
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0257	1.0239	1.0233	1.0224									
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									
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		0.9622	1.0240	1.0221	1.0210									
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	1.04									
FORT MEADE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.1901	1.0375	1.0218	1.0220									
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	1.04									