



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

April 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 20190003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **March 2019** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at dcraig@fpuc.com, or (904) 383-8693.

Sincerely,

A handwritten signature in blue ink that reads "Derrick M. Craig".

Derrick M. Craig
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2019 PGA Filings

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

FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 12,214	\$ 7,096	\$ (5,118)	-72.12	\$ 37,474	\$ 22,759	\$ (14,715)	-64.66
2	NO NOTICE SERVICE	\$ -	\$ 5,853	\$ 5,853	100.00	\$ -	\$ 21,101	\$ 21,101	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4	COMMODITY (Other)	\$ 675,601	\$ 1,715,223	\$ 1,039,622	60.61	\$ 3,160,164	\$ 6,275,917	\$ 3,115,753	49.65
5	DEMAND	\$ 1,803,592	\$ 2,040,072	\$ 236,480	11.59	\$ 5,257,706	\$ 6,021,862	\$ 764,156	12.69
6	OTHER	\$ 28,919	\$ 50,000	\$ 21,081	42.16	\$ 103,021	\$ 150,000	\$ 46,979	31.32
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 1,330,681	\$ 1,330,681	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)	\$ 2,520,326	\$ 3,374,684	\$ 854,358	25.32	\$ 8,558,366	\$ 11,160,959	\$ 2,602,593	23.32
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,017	\$ 600	\$ (417)	-69.44	\$ 3,511	\$ 2,300	\$ (1,211)	-52.65
14	TOTAL THERM SALES	\$ 2,440,460	\$ 3,374,084	\$ 933,624	27.67	\$ 8,918,896	\$ 11,158,659	\$ 2,239,763	20.07
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,782,220	3,513,080	730,860	20.80	8,452,590	11,267,030	2,814,440	24.98
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	1,962,752	3,513,080	1,550,328	44.13	8,299,432	11,267,030	2,967,598	26.34
19	DEMAND	11,544,452	14,865,740	3,321,288	22.34	34,609,138	43,210,670	8,601,532	19.91
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)	1,962,752	3,513,080	1,550,328	44.13	8,299,432	11,267,030	2,967,598	26.34
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,202	1,250	48	3.83	4,151	4,120	(31)	-0.76
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,845,645	3,511,830	666,185	18.97	10,044,565	11,262,910	2,967,629	26.35
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.439	0.202	(0.237)	-117.33	0.443	0.202	(0.241)	-119.31
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) 34.421	48.824	14.403	29.50	38.077	55.702	17.625	31.64
32	DEMAND	(5/19) 15.623	13.723	(1.900)	-13.85	15.192	13.936	(1.256)	-9.01
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) 128.408	96.061	(32.347)	-33.67	103.120	99.059	(4.061)	-4.10
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 84.575	48.000	(36.575)	-76.20	84.575	55.825	(28.750)	-51.50
40	TOTAL COST OF THERM SOLD	(11/27) 88.568	96.095	7.527	7.83	85.204	99.095	13.891	14.02
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) 80.387	87.914	7.527	8.56	77.023	90.914	13.891	15.28
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) 80.79135	88.35621	7.565	8.56	77.41043	91.37130	13.961	15.28
45	PGA FACTOR ROUNDED TO NEAREST .001	80.791	88.356	7.565	8.56	77.410	91.371	13.961	15.28

(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: March 2019

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,730,980	11,989.02	0.439
2 No Notice Commodity Adjustment - System Supply	51,240	224.94	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)	2,782,220	12,213.96	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	2,750,673	818,135.97	29.743
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	12,130	11,284.00	93.026
20 Imbalance Cashout - FGT	(800,051)	(153,819.44)	19.226
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)	1,962,752	675,600.53	34.421
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,287,660	731,702.55	7.112
26 Demand (Pipeline) No Notice - System Supply	1,224,500	5,853.11	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	12,130	77,830.00	641.632
31 Other - Teco	20,162	3,894.61	19.317
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	11,544,452	1,803,592.33	15.623
OTHER			
34 Company Use of Natural Gas	0	85.50	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	2,500.00	0.000
38 Other	0	23,088.00	0.000
39 Other	0	1,163.60	0.000
40 Other	0	1,922.67	0.000
41 Other	0	(82.37)	0.000
42 Other	0	241.80	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	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	28,919.20	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
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		February ACTUAL			February TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,375.20	1,680,000	\$7,375.20	1,680,000	000374420		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$3,308.39	753,620	\$3,308.40	753,620	000374311		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$356.47	81,200	\$356.47	81,200	000374250		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$356.47	81,200	\$356.47	81,200	00374252		\$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)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$1,165.63)	(265,520)	(\$1,149.39)	(261,820)	000374487		\$16.24	3,700
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		\$10,230.90	2,330,500	\$10,247.15	2,334,200			\$16.25	3,700
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	(\$146,168.06)	377,935	(\$146,244.52)	(312,758)	FGT CICO Report		(\$76.46)	(600,693)
COMMODITY (OTHER)	TECO	\$0.00	0	\$8.86	0	Correction to November Activity		\$8.86	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$402.56	0	\$402.56	0	374557-0118		\$0.00	0
COMMODITY (OTHER)	FGG	\$0.00	0	\$0.00	0			\$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)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,976.00	2,510	\$1,160.00	2,510	27934		(\$1,816.00)	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,464.00	3,760	\$3,480.00	3,760	27936		(\$984.00)	0
COMMODITY (OTHER)	MARLIN	\$1,464.00	1,230	\$1,160.00	1,230	27938		(\$304.00)	0
COMMODITY (OTHER)	MARLIN	\$2,193.00	1,310	\$2,193.00	1,310	27937		\$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	\$35,515.34	41,995	\$35,515.34	41,995	211012145184-0219		\$0.00	0
COMMODITY (OTHER)	TECO	\$4,075.17	4,818	\$5,054.93	5,522	211012145440-02		\$979.76	705
COMMODITY (OTHER)	TECO	\$291.10	0	\$290.92	0	211012145697-02		(\$0.18)	0
COMMODITY (OTHER)	TECO	(\$63,215.37)	0	(\$50,446.15)	0	211008524277-02		\$12,769.22	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)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$788,382.02	2,595,970	\$786,088.40	2,595,970	115199-01		(\$2,293.62)	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Boca Raton Hydrotect	\$91,089.74	0	\$91,089.74	0	INV122018		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$721,469.50	3,020,528	\$729,753.08	2,330,540			\$8,283.58	(680,988)
DEMAND - NO NOTICE	FGT	\$8,357.40	1,330,000	\$8,357.40	1,330,000	000374419		\$0.00	0
DEMAND	FGT	263,222.84	4,949,660	\$263,222.84	4,949,660	000374419		\$0.00	0
DEMAND	FGT	124,345.84	1,968,120	\$124,345.84	1,968,120	000374310		\$0.00	0
DEMAND	FGT	4,318.22	81,200	\$4,318.22	81,200	000374249		\$0.00	0
DEMAND	FGT	5,130.22	81,200	\$5,130.22	81,200	000374251		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	(0.02)	0	(\$0.02)	0	000374412		\$0.00	0
DEMAND	FGT	\$266,560.00	2,240,000	\$266,560.00	2,240,000	000374416		\$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	\$20,758.00	2,510	\$22,574.00	2,510	27934		\$1,816.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$24,734.00	3,760	\$25,718.00	3,760	27936		\$984.00	0
DEMAND	MARLIN	\$19,038.00	1,230	\$19,342.00	1,230	27938		\$304.00	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	\$19,270.00	0	\$19,270.00	0	27935		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$413,139.06	0	375223-0219		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-0219		\$0.00	0
DEMAND	TECO	\$7,644.46	41,995	\$7,644.46	41,995	211012145184-02		\$0.00	0
DEMAND	TECO	\$995.53	4,818	\$1,129.05	5,522	211012145440-02		\$133.52	704
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		\$1,746,686.65	10,704,493	\$1,749,924.17	10,705,107			\$3,237.52	704
OTHER	FPUC	\$2.61	0	\$2.61	0	02053890-0219		\$0.00	0
OTHER	FPUC	\$78.47	0	\$78.47	0	03817905-0219		\$0.00	0
OTHER	FPUC	\$209.82	0	\$113.09	0	04003844-0219		(\$96.73)	0
OTHER	FPUC	\$4.10	0	\$4.10	0	04886479-0219		\$0.00	0
OTHER	FPUC	\$6.90	0	\$6.90	0	04886578-0219		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1182		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$0.00	0			(\$2,500.00)	0
OTHER	PIERPONT & MCLELLAND	\$23,124.80	0	\$23,124.80	0	302		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,352.47	0	\$1,352.47	0	10278705		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$773.76	0	\$773.76	0	10263173		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,307.49	0	\$1,225.12	0	10308088		(\$82.37)	0
OTHER	ACCOUNTING PRINCIPALS	\$999.44	0	\$1,241.24	0	10324008		\$241.80	0
OTHER	ACCOUNTING PRINCIPALS	\$502.30	0	\$502.30	0	Correction to November Activity		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$765.70	0	\$765.70	0	Correction to November Activity		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$1,300.00	0	\$1,300.00	0	503460		\$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		\$35,427.86	0	\$32,990.58	0			(\$2,437.30)	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
March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$8,573.67	1,953,000	Accrual
COMMODITY (PIPELINE)	FGT	\$2,721.80	620,000	Accrual
COMMODITY (PIPELINE)	FGT	\$346.77	78,990	Accrual
COMMODITY (PIPELINE)	FGT	\$346.77	78,990	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$208.70	47,540	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$12,197.71	2,778,520	
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	
COMMODITY (OTHER)	FGT	(\$150,574.95)	(109,358)	FGT CICO Report
COMMODITY (OTHER)	FGT	(\$4,075.58)	0	Cash Entry
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$632.74	0	374557-0218
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$265.95	0	1902A0002
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,969.60	3,350	27956
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$7,572.00	6,380	27957
COMMODITY (OTHER)	MARLIN	\$2,846.40	2,400	27960
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$12,756.32	13,936	211012145184-03
COMMODITY (OTHER)	TECO	\$5,054.93	5,522	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$290.92	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	(\$13,817.03)	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$802,195.65	2,730,510	Accrual
COMMODITY (OTHER)	PESCO	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$667,316.95	2,852,740	
DEMAND - NO NOTICE	FGT	\$5,853.11	1,224,500	000374880
DEMAND	FGT	\$297,337.77	5,591,160	000374880
DEMAND	FGT	\$127,973.53	2,025,540	000374759
DEMAND	FGT	\$4,220.37	79,360	000374706
DEMAND	FGT	\$5,013.97	79,360	000374706
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$2,036.91	32,240	000374873
DEMAND	FGT	\$295,120.00	2,480,000	000374877
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$24,902.00	3,350	27956
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$30,590.00	6,380	27957
DEMAND	MARLIN	\$19,234.00	2,400	27960
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$413,139.06	0	375223-03
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$571,173.00	0	428663-03
DEMAND	TECO	\$2,632.04	13,936	211012145184-03
DEMAND	TECO	\$1,129.05	5,522	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		\$1,800,354.81	11,543,748	
OTHER	FPUC	\$3.61	0	02053890-0319
OTHER	FPUC	\$98.33	0	03817905-0319
OTHER	FPUC	\$69.47	0	04003844-0319
OTHER	FPUC	\$3.65	0	04886479-0319
OTHER	FPUC	\$7.17	0	04886578-0319
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	\$23,088.00	0	Based on previous months invoice
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	DAYTONA EMPLOYMENT	\$1,163.60	0	2019-0345
OTHER	GUNSTER YOAKLEY & STEWART	\$1,922.67	0	506108
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	
OTHER		\$0.00	0	
OTHER TOTAL		\$31,356.50	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

			CURRENT MONTH: MARCH				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	675,601	\$ 1,715,223	\$ 1,039,622	60.6	3,160,164	\$ 6,275,917	\$ 3,115,753	49.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,844,725	\$ 2,103,021	\$ 258,296	12.3	5,398,201	\$ 6,215,722	\$ 817,521	13.2
3	TOTAL COST		2,520,326	\$ 3,818,244	\$ 1,297,918	34.0	8,558,365	\$ 12,491,639	\$ 3,933,274	31.5
4	FUEL REVENUES (NET OF REVENUE TAX)		2,440,460	\$ 3,374,084	\$ 933,624	27.7	8,918,896	\$ 11,158,659	\$ 2,239,763	20.1
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	681,640	\$ 681,640	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,667,673	\$ 3,601,297	\$ 933,624	25.9	9,600,536	\$ 11,840,299	\$ 2,239,763	18.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	147,347	\$ (216,947)	\$ (364,294)	167.9	1,042,171	\$ (651,341)	\$ (1,693,512)	260.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,022	\$ 3,282	\$ 2,260	68.9	1,451	\$ 12,587	\$ 11,136	88.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		545,723	\$ 1,847,044	\$ 1,301,321	70.5	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	(681,640)	\$ (681,640)	\$ -	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	466,879	\$ 1,406,165	\$ 939,287	66.8	466,879	\$ 1,406,165	\$ 939,287	66.8
MEMO: Unbilled Over-recovery					691,942					
Over/(under)-recovery Book Balance					1,158,821					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 545,723	\$ 1,847,044	\$ 1,301,321	70.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 465,857	\$ 1,402,883	\$ 937,027	66.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,011,579	\$ 3,249,927	\$ 2,238,348	68.9				
15	AVERAGE	50% of Line 14	\$ 505,790	\$ 1,624,964	\$ 1,119,174	68.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02420	0.02420	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02430	0.02430	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04850	0.04850	-	0.0				
19	AVERAGE	50% of Line 18	0.02425	0.02425	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00202	0.00202	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,022	\$ 3,282	\$ 2,260	68.9				

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

PRESENT MONTH: MARCH												
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/GRI/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
13	Mar	FGT	SYS SUPPLY	N/A	(800,051)		(800,051)	\$ (154,726.99)	N/A	N/A	INCL IN COST	19.339641
14	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 641.60	N/A	N/A	INCL IN COST	N/A
15	Mar	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
16	Mar	FGT Interest	SYS SUPPLY	N/A	0		0	\$ 265.95	N/A	N/A	INCL IN COST	N/A
17	Mar	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
18	Mar	MARLIN	SYS SUPPLY	N/A	12,130		12,130	\$ 11,284.00	N/A	N/A	INCL IN COST	93.025556
19	Mar	TECO	SYS SUPPLY	N/A	20,163		20,163	\$ 18,233.94	N/A	N/A	INCL IN COST	90.432674
20	Mar	CONOCO	SYS SUPPLY	N/A	2,730,510		2,730,510	\$ 799,902.03	N/A	N/A	INCL IN COST	29.294968
111												
TOTAL					8,299,432		8,299,432	3,160,164				38.077

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
PGA COST												
1	Commodity costs	1,873,255	611,309	675,601	0	0	0	0	0	0	0	0
2	Transportation costs	1,766,281	1,787,194	1,844,725	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	2,520,326	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,961,224	1,700,499	1,360,259	0	0	0	0	0	0	0	0
14	Commercial	862,718	830,601	703,904	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,666,429	1,443,701	1,155,009	0	0	0	0	0	0	0	0
25	Commercial	733,320	705,174	600,981	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	56,074	56,130	56,277	0	0	0	0	0	0	0	0
47	Commercial	3,196	3,204	3,200	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.

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	1.0810							
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	1.10							
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	1.0229							
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							
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0490	1.0397	1.0430	1.0367	1.0433							
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	1.06							
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	1.0211							
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							
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	1.0186							
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	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	1.0211							
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	1.04							