

1635 Meathe Drive
West Palm Beach, FL 33411

July 21, 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 **June 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,



Derrick M. Craig
Senior Regulatory Analyst

Enclosure

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

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)	\$ 5,793	\$ 4,565	\$ (1,228)	-26.90	\$ 49,840	\$ 38,869	\$ (10,971)	-28.23
2	NO NOTICE SERVICE	\$ -	\$ 1,606	\$ 1,606	100.00	\$ -	\$ 28,282	\$ 28,282	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 46,311	\$ 1,292,785	\$ 1,246,474	96.42	\$ 4,194,338	\$ 10,583,636	\$ 6,389,298	60.37
5	DEMAND	\$ 1,369,509	\$ 1,540,048	\$ 170,539	11.07	\$ 9,867,827	\$ 11,145,581	\$ 1,277,754	11.46
6	OTHER	\$ 36,523	\$ 50,000	\$ 13,477	26.95	\$ 214,289	\$ 300,000	\$ 85,711	28.57
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 2,661,361	\$ 2,661,361	100.00
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 1,458,136	\$ 2,445,444	\$ 987,307	40.37	\$ 14,326,294	\$ 19,435,007	\$ 5,108,713	26.29
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,120	\$ 800	\$ (320)	-39.97	\$ 6,412	\$ 4,200	\$ (2,212)	-52.66
14	TOTAL THERM SALES	\$ 2,235,061	\$ 2,444,644	\$ 209,583	8.57	\$ 16,104,713	\$ 19,430,807	\$ 3,326,094	17.12
THERMS PURCHASED									
15	COMMODITY (Pipeline)	709,280	2,260,020	1,550,740	68.62	10,727,380	19,242,610	8,515,230	44.25
16	NO NOTICE SERVICE	0	0	0	0.00	0	0	0	0.00
17	SWING SERVICE	0	0	0	0.00	0	0	0	0.00
18	COMMODITY (Other)	678,427	2,260,020	1,581,593	69.98	13,042,962	19,242,610	6,199,648	32.22
19	DEMAND	3,495,104	6,348,300	2,853,196	44.94	53,401,331	70,635,510	17,234,179	24.40
20	OTHER	0	0	0	0.00	0	0	0	0.00
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	0.00	0	0	0	0.00
22	DEMAND	0	0	0	0.00	0	0	0	0.00
23	COMMODITY (Other)	0	0	0	0.00	0	0	0	0.00
24	TOTAL PURCHASES (+17+18+20)-(21+23)	678,427	2,260,020	1,581,593	69.98	13,042,962	19,242,610	6,199,648	32.22
25	NET UNBILLED	0	0	0	0.00	0	0	0	0.00
26	COMPANY USE	1,294	1,390	96	6.94	7,524	7,520	(4)	-0.06
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,139,515	2,258,630	119,115	5.27	17,435,221	19,235,090	6,199,652	32.23
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.817	0.202	(0.615)	-304.46	0.465	0.202	(0.263)	-130.20
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
31	COMMODITY (Other)	(4/18) 6.826	57.202	50.376	88.07	32.158	55.001	22.843	41.53
32	DEMAND	(5/19) 39.184	24.259	(14.925)	-61.52	18.479	15.779	(2.700)	-17.11
33	OTHER	(6/20) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
LESS END-USE CONTRACT									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
35	DEMAND	(8/22) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
37	TOTAL COST OF PURCHASES	(11/24) 214.929	108.205	(106.724)	-98.63	109.839	101.000	(8.839)	-8.75
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	0.00	0.000	0.000	0.000	0.00
39	COMPANY USE	(13/26) 86.565	57.554	(29.011)	-50.41	85.218	55.851	(29.367)	-52.58
40	TOTAL COST OF THERM SOLD	(11/27) 68.153	108.271	40.118	37.05	82.169	101.039	18.870	18.68
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) 59.972	100.090	40.118	40.08	73.988	92.858	18.870	20.32
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) 60.27366	100.59345	40.320	40.08	74.36016	93.32508	18.965	20.32
45	PGA FACTOR ROUNDED TO NEAREST .001	60.274	100.593	40.319	40.08	74.360	93.325	18.965	20.32

(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:		June 2019	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	690,410	5,716.47	0.828
2 No Notice Commodity Adjustment - System Supply	18,870	76.40	0.405
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)	709,280	5,792.87	0.817
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	529,730	121,425.90	22.922
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	8,514	9,410.98	110.530
20 Imbalance Cashout - FGT	140,183	(84,525.60)	(60.297)
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)	678,427	46,311.28	6.826
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,134,700	310,284.08	9.898
26 Demand (Pipeline) No Notice - System Supply	347,200	1,659.62	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	8,514	71,690.00	842.025
31 Other - Teco	4,690	1,563.44	33.336
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	3,495,104	1,369,509.20	39.184
OTHER			
34 Company Use of Natural Gas	0	162.62	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	18,784.80	0.000
39 Other	0	974.52	0.000
40 Other	0	1,207.09	0.000
41 Other	0	1,440.67	0.000
42 Other	0	2,016.00	0.000
43 Other	0	1,861.08	0.000
44 Other	0	77.71	0.000
45 Other	0	3.00	0.000
46 Other	0	63.88	0.000
47 Other	0	65.00	0.000
48 Other	0	897.87	0.000
49 Other	0	3,968.89	0.000
50 TOTAL OTHER	0	36,523.13	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
May GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		May ACTUAL			May TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$217.74	49,900	\$205.85	49,600	000375316		(\$11.89)	0
COMMODITY (PIPELINE)	FGT	\$426.71	97,200	\$403.38	97,200	000375613		(\$23.33)	0
COMMODITY (PIPELINE)	FGT	\$355.19	80,910	\$335.78	80,910	000375557		(\$19.41)	0
COMMODITY (PIPELINE)	FGT	\$355.19	80,910	\$335.78	80,910	000375559		(\$19.41)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$4,287.49	165,400	000375746		\$4,287.49	165,400
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	\$34.99	7,950	\$32.99	7,950	000375374		(\$1.91)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$1,399.73	316,570	\$5,601.27	481,970			\$4,211.54	165,400
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	\$257,064.91	(83,397)	\$257,064.91	(268,537)	FGT CICO Report		\$0.00	(185,140)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$907.59	0	\$907.59	0	374557-0418		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$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)	MARLIN	\$2,943.60	2,480	\$2,943.60	2,480	27985		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,865.20	3,260	\$3,865.20	3,260	27986		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,790.40	4,040	\$4,790.40	4,040	27984		\$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	\$8,781.63	8,850	\$8,781.63	8,850	211012145184-05		\$0.00	0
COMMODITY (OTHER)	TECO	\$5,405.24	5,903	\$2,923.98	2,954	211012145440-05		(\$2,481.26)	(2,949)
COMMODITY (OTHER)	TECO	\$479.44	0	\$286.55	0	211012145697-05		(\$192.89)	0
COMMODITY (OTHER)	TECO	(\$22,857.42)	0	(\$25,488.70)	0	211008524277-05		(\$2,631.28)	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	\$516,400.30	1,963,880	\$516,400.30	1,963,880	121442		\$0.00	0
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		\$777,820.89	1,905,016	\$772,515.46	1,716,927			(\$5,305.43)	(188,089)
DEMAND - NO NOTICE	FGT	\$1,659.62	347,200	\$1,659.62	347,200	000375753		\$0.00	0
DEMAND	FGT	\$5,027.89	94,550	\$5,027.89	94,550	000375753		\$0.00	0
DEMAND	FGT	\$8,931.06	141,360	\$8,931.06	141,360	000375612		\$0.00	0
DEMAND	FGT	\$16,304.46	306,590	\$16,304.46	306,590	000375556		\$0.00	0
DEMAND	FGT	\$19,370.36	306,590	\$19,370.36	306,590	000375558		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$61,440.63	972,470	\$61,440.63	972,470	000375741		\$0.00	0
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000375745		\$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	\$21,918.00	2,480	\$21,918.00	2,480	27985		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$24,734.00	3,260	\$24,734.00	3,260	27986		\$0.00	0
DEMAND	MARLIN	\$25,190.00	4,040	\$25,190.00	4,040	27984		\$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	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$413,139.06	0	375223-05		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-05		\$0.00	0
DEMAND	TECO	\$1,492.73	8,850	\$1,492.73	8,850	211012145184-05		\$0.00	0
DEMAND	TECO	\$1,117.91	5,903	\$670.17	2,954	211012145440-05		(\$447.74)	(2,949)
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		\$1,466,618.72	4,673,293	\$1,466,170.98	4,670,344			(\$447.74)	(2,949)
OTHER	FPUC	\$0.00	0	\$0.00	0	02053690-0519		\$0.00	0
OTHER	FPUC	\$126.15	0	\$126.15	0	03817905-0519		\$0.00	0
OTHER	FPUC	\$8.80	0	\$8.80	0	04003844-0519		\$0.00	0
OTHER	FPUC	\$3.89	0	\$3.89	0	04886479-0519		\$0.00	0
OTHER	FPUC	\$6.66	0	\$6.66	0	04886578-0519		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1184		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1184		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$25,000.00	0	\$19,662.50	0	324		(\$5,337.50)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	DAYTONA EMPLOYMENT	\$1,228.84	0	\$1,228.84	0	2010-0468		\$0.00	0
OTHER	DAYTONA EMPLOYMENT	\$1,185.35	0	\$1,185.35	0	2019-0497		\$0.00	0
OTHER	DAYTONA EMPLOYMENT	\$1,294.07	0	\$1,294.07	0	2019-0522		\$0.00	0
OTHER	DAYTONA EMPLOYMENT	\$1,228.84	0	\$1,228.84	0	2019-0544		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$1,780.00	0	\$1,780.00	0	601361		\$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		\$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		\$36,862.60	0	\$31,525.10	0			(\$5,337.50)	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
June GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$560.25	135,000	Accrual
COMMODITY (PIPELINE)	FGT	\$338.68	81,610	Accrual
COMMODITY (PIPELINE)	FGT	\$275.15	66,300	Accrual
COMMODITY (PIPELINE)	FGT	\$275.15	66,300	Accrual
COMMODITY (PIPELINE)	FGT	\$53.79	175,800	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$78.31	18,870	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$1,681.33	543,880	
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	(\$85,765.44)	325,323	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,239.84	0	374557-0519
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$2,832.91	2,351	27998
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,980.21	3,602	27995
COMMODITY (OTHER)	MARLIN	\$2,597.86	2,561	27994
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$4,637.51	4,685	211012145184 0619
COMMODITY (OTHER)	TECO	\$2,923.98	2,954	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$584.39	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	(\$25,488.70)	0	Accrual based on estimate
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$144,074.15	525,040	Accrual
COMMODITY (OTHER)	PESCO	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$51,616.71	866,516	
DEMAND - NO NOTICE	FGT	\$1,659.62	347,200	000376187
DEMAND	FGT	\$9,311.98	480,900	000376187
DEMAND	FGT	\$5,837.84	92,400	000376051
DEMAND	FGT	\$3,525.83	66,300	000375998
DEMAND	FGT	\$4,188.83	66,300	000376000
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$1,819.60	28,800	000376178
DEMAND	FGT	\$285,600.00	2,400,000	000376182
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$21,918.00	2,351	27998
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$27,662.00	3,602	27995
DEMAND	MARLIN	\$22,110.00	2,561	27994
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	375223-0619
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$571,173.00	0	428663-0619
DEMAND	TECO	\$979.25	4,685	211012145184 0619
DEMAND	TECO	\$670.17	2,954	Accrual based on last month's invoice
DEMAND	TECO	\$361.76	0	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$1,369,956.94	3,498,053	
OTHER	FPUC	\$0.00	0	02053890-0519
OTHER	FPUC	\$145.40	0	03817905-0619
OTHER	FPUC	\$6.53	0	04003844-0619
OTHER	FPUC	\$3.50	0	04886479-0619
OTHER	FPUC	\$7.19	0	04886578-0619
OTHER	CARDINAL TECH	\$5,000.00	0	1185
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$24,000.00	0	Accrual based on estimate from Donna Ranc
OTHER	GUNSTER	\$122.30	0	
OTHER	DAYTONA EMPLOYMENT	\$974.52	0	2019-0575
OTHER	DAYTONA EMPLOYMENT	\$1,207.09	0	2019-0597
OTHER	RANDSTAD PROFESSIONALS	\$1,440.67	0	RP1787009
OTHER	RANDSTAD PROFESSIONALS	\$2,016.00	0	RP1789299
OTHER	RANDSTAD PROFESSIONALS	\$1,861.08	0	RP1791583
OTHER	Amazon	\$77.71	0	
OTHER	Dollar Tree	\$3.00	0	
OTHER	Yeti	\$63.88	0	
OTHER	FedEx	\$65.00	0	
OTHER	Gaylord Palms	\$697.87	0	
OTHER	Gaylord Palms	\$3,968.89	0	50522
OTHER TOTAL		\$41,860.63	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: JUNE				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	46,311	\$ 1,292,785	\$ 1,246,474	96.4	4,194,338	\$ 10,583,636	\$ 6,389,298	60.4
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,411,825	\$ 1,596,219	\$ 184,394	11.6	10,131,956	\$ 11,512,732	\$ 1,380,776	12.0
3	TOTAL COST		1,458,136	\$ 2,889,004	\$ 1,430,868	49.5	14,326,294	\$ 22,096,368	\$ 7,770,074	35.2
4	FUEL REVENUES (NET OF REVENUE TAX)		2,235,061	\$ 2,444,644	\$ 209,583	8.6	16,104,713	\$ 19,430,807	\$ 3,326,094	17.1
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	1,363,279	\$ 1,363,279	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,462,274	\$ 2,671,857	\$ 209,583	7.8	17,467,992	\$ 20,794,086	\$ 3,326,094	16.0
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	1,004,138	\$ (217,147)	\$ (1,221,285)	562.4	3,141,698	\$ (1,302,282)	\$ (4,443,980)	341.3
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,940	\$ 587	\$ (2,353)	(400.9)	7,923	\$ 17,066	\$ 9,143	53.6
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,111,374	\$ 521,837	\$ (589,537)	(113.0)	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	(1,363,279)	\$ (1,363,279)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	1,891,239	78,064	\$ (1,813,175)	(2322.7)	1,891,239	\$ 78,064	\$ (1,813,175)	(2322.7)
MEMO: Unbilled Over-recovery			<u>334,500</u>							
Over/(under)-recovery Book Balance			<u>2,225,739</u>							

INTEREST PROVISION										
12	BEGINNING TRUE-UP AND	Line 9	\$ 1,111,374	\$ 521,837	\$ (589,537)	(113.0)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,888,299	\$ 77,477	\$ (1,810,822)	(2337.2)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,999,672	\$ 599,314	\$ (2,400,358)	(400.5)				
15	AVERAGE	50% of Line 14	\$ 1,499,836	\$ 299,657	\$ (1,200,179)	(400.5)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02420	0.02420	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02280	0.02280	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04700	0.04700	-	0.0				
19	AVERAGE	50% of Line 18	0.02350	0.02350	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00196	0.00196	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,940	\$ 587	\$ (2,353)	(400.9)				

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**
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

SCHEDULE A-3

PRESENT MONTH: JUNE

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
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
21	Apr	FGT	SYS SUPPLY	N/A	1,354,852		1,354,852	\$ (40,190.67)	N/A	N/A	INCL IN COST	-2.966425
22	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 873.72	N/A	N/A	INCL IN COST	N/A
23	Apr	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
24	Apr	FGT Interest	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
25	Apr	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
26	Apr	MARLIN	SYS SUPPLY	N/A	9,990		9,990	\$ 11,855	N/A	N/A	INCL IN COST	118.666667
27	Apr	TECO	SYS SUPPLY	N/A	19,605		19,605	\$ (10,167)	N/A	N/A	INCL IN COST	-51.856720
28	Apr	CONOCO	SYS SUPPLY	N/A	899,480		899,480	\$ 252,836	N/A	N/A	INCL IN COST	28.109174
27	May	FGT	SYS SUPPLY	N/A	(207,237)		(207,237)	\$ 252,091	N/A	N/A	INCL IN COST	-121.643780
28	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 967.59	N/A	N/A	INCL IN COST	N/A
29	May	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
30	May	FGT Interest	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
31	May	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
32	May	MARLIN	SYS SUPPLY	N/A	9,780		9,780	\$ 11,599	N/A	N/A	INCL IN COST	118.601227
33	May	TECO	SYS SUPPLY	N/A	14,753		14,753	\$ (13,709)	N/A	N/A	INCL IN COST	-92.921440
34	May	CONOCO	SYS SUPPLY	N/A	1,963,880		1,963,880	\$ 516,400	N/A	N/A	INCL IN COST	26.294901
35	Jun	FGT	SYS SUPPLY	N/A	140,183		140,183	\$ (85,765)	N/A	N/A	INCL IN COST	-61.181056
36	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,240	N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
38	Jun	CONOCO	SYS SUPPLY	N/A	525,040		525,040	\$ 144,074	N/A	N/A	INCL IN COST	27.440605
39	Jun	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
40	Jun	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
41	Jun	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
42	Jun	MARLIN	SYS SUPPLY	N/A	8,514		8,514	\$ 9,411	N/A	N/A	INCL IN COST	110.535354
43	Jun	TECO	SYS SUPPLY	N/A	4,690		4,690	\$ (17,343)	N/A	N/A	INCL IN COST	-369.782942
111												
TOTAL					13,042,962		13,042,962	4,194,338				32.158

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	215,208	772,655	46,311	0	0	0	0	0
2	Transportation costs	1,766,281	1,787,194	1,844,725	1,821,985	1,499,945	1,411,825	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	2,037,193	2,272,600	1,458,136	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,961,224	1,700,499	1,360,259	1,290,887	1,030,255	820,893	0	0	0	0	0
14	Commercial	862,718	830,601	703,904	693,154	611,290	573,682	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,666,429	1,443,701	1,155,009	1,095,635	895,777	709,379	0	0	0	0	0
25	Commercial	733,320	705,174	600,981	589,062	531,727	482,847	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	56,074	56,130	56,277	56,764	56,755	56,983	0	0	0	0	0
47	Commercial	3,196	3,204	3,200	3,232	3,235	3,238	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	0.8110	1.0238	1.0278				
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	0.82	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	1.0229	1.0240	1.0248	1.0260				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04				
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	1.0395	1.0358	1.0424				
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	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	1.0229	1.0230	1.0248				
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04				
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	1.0229	1.0236	1.0197				
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	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	1.0261	1.0268	1.0256				
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	1.04	1.04	1.04				