



1635 Meathe Drive  
West Palm Beach, FL 33411

October 21, 2019

Adam J. Teitzman  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

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

Dear Mr. Teitzman:

We are enclosing the **September 2019** Purchase Gas Adjustment filing for Florida Public Utilities, including a revised version of the July True-Up for the Gas Supply Costs.

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

Sincerely,

A handwritten signature in blue ink that reads "Derrick M. Craig". The signature is written in a cursive, flowing style.

Derrick M. Craig  
Senior Regulatory Analyst

Enclosure

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



FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

	CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 1,966	\$ 4,420	\$ 2,454	55.53	\$ 55,295	\$ 51,269	\$ (4,026)	-7.85
2	NO NOTICE SERVICE	\$ -	\$ 1,577	\$ 1,577	100.00	\$ -	\$ 33,149	\$ 33,149	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 510,634	\$ 1,246,662	\$ 736,028	59.04	\$ 5,140,327	\$ 14,045,976	\$ 8,905,649	63.40
5	DEMAND	\$ 2,225,038	\$ 1,545,111	\$ (679,927)	-44.01	\$ 15,092,632	\$ 15,809,663	\$ 717,031	4.54
6	OTHER	\$ 44,243	\$ 50,000	\$ 5,757	11.51	\$ 331,007	\$ 450,000	\$ 118,993	26.44
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 3,992,042	\$ 3,992,042	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)	\$ 2,781,881	\$ 2,404,210	\$ (377,671)	-15.71	\$ 20,619,261	\$ 26,398,016	\$ 5,778,754	21.89
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,075	\$ 1,100	\$ 25	2.31	\$ 9,608	\$ 6,700	\$ (2,908)	-43.40
14	TOTAL THERM SALES	\$ 1,957,343	\$ 2,403,110	\$ 445,767	18.55	\$ 22,019,165	\$ 26,391,316	\$ 4,372,151	16.57
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	956,230	2,188,150	1,231,920	56.30	13,137,780	25,381,100	12,243,320	48.24
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,762,409	2,188,150	425,741	19.46	18,244,088	25,381,100	7,137,012	28.12
19	DEMAND	5,249,199	6,442,500	1,193,301	18.52	64,782,125	90,219,840	25,437,715	28.20
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)	1,762,409	2,188,150	425,741	19.46	18,244,088	25,381,100	7,137,012	28.12
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,241	1,970	729	36.99	11,216	12,090	874	7.23
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,879,623	2,186,180	306,557	14.02	23,029,138	25,369,010	7,136,138	28.13
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.206	0.202	(0.004)	-1.98	0.421	0.202	(0.219)	-108.42
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) 28.974	56.973	27.999	49.14	28.175	55.340	27.165	49.09
32	DEMAND	(5/19) 42.388	23.983	(18.405)	-76.74	23.298	17.523	(5.775)	-32.96
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) 157.845	109.874	(47.971)	-43.66	113.019	104.007	(9.012)	-8.66
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	55.838	(30.727)	-55.03	85.661	55.418	(30.243)	-54.57
40	TOTAL COST OF THERM SOLD	(11/27) 148.002	109.973	(38.029)	-34.58	89.536	104.056	14.520	13.95
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) 139.821	101.792	(38.029)	-37.36	81.355	95.875	14.520	15.14
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) 140.52430	102.30401	(38.220)	-37.36	81.76422	96.35725	14.593	15.14
45	PGA FACTOR ROUNDED TO NEAREST .001	140.524	102.304	(38.220)	-37.36	81.764	96.357	14.593	15.14

(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: September 2019**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	970,740	2,025.84	0.209
2 No Notice Commodity Adjustment - System Supply	(14,510)	(60.21)	0.415
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)	956,230	1,965.63	0.206
<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	976,480	382,405.47	39.162
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	9,910	10,428.32	105.230
20 Imbalance Cashout - FGT	776,019	87,930.42	11.331
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)	1,762,409	480,764.21	27.279
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,903,500	432,628.84	8.823
26 Demand (Pipeline) No Notice - System Supply	330,000	1,577.40	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	1,861,070.06	0.000
30 Other - Marlin	9,910	(70,490.00)	(711.302)
31 Other - Teco	5,790	251.84	4.350
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,249,200	2,225,038.14	42.388
<b>OTHER</b>			
34 Company Use of Natural Gas	0	155.03	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	5,965.27	0.000
38 Other	0	27,915.35	0.000
39 Other	0	1,805.52	0.000
40 Other	0	1,678.66	0.000
41 Other	0	1,651.72	0.000
42 Other	0	701.63	0.000
43 Other	0	537.08	0.000
44 Other	0	0.00	0.000
45 Other	0	2,144.32	0.000
46 Other	0	1,688.20	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	44,242.78	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	

# Revised July True-Up

DESCRIPTION	SUPPLIER	ACCRUAL		July ACTUAL				July TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$385.95	93,000	\$385.95	93,000	000376969		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$385.82	92,920	\$385.82	92,920	000376529		\$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	\$142.49	505,300	\$1,308.73	505,300	000376963		\$1,166.24	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	(\$122.80)	(29,590)	(\$153.55)	(37,000)	000376729		(\$30.75)	(7,410)
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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$791.28</b>	<b>861,630</b>	<b>\$1,828.75</b>	<b>854,220</b>			<b>\$1,135.49</b>	<b>(7,410)</b>
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
<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	\$132,889.07	1,008,818	\$132,889.07	1,075,667	FGT CICO Report		\$0.00	68,849
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	INDIANTOWN	\$1,223.23	0	\$1,223.23	0	374557-0618		\$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	\$3,976.90	3,640	\$3,976.90	3,640	28008		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,843.19	3,520	\$3,843.19	3,520	28009		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,465.28	2,260	\$2,465.28	2,260	28007		\$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	\$3,527.86	3,564	\$3,527.86	3,564	211012145184-07		\$0.00	0
COMMODITY (OTHER)	TECO	\$1,469.37	1,508	\$1,505.31	1,791	211012145440-07		\$12.44	283
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	(\$36,976.09)	0	(\$145,917.48)	0	211008524277-07		(\$108,941.37)	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$321.10	0	June Correction		\$321.10	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$168,244.35	691,580	\$168,255.15	691,670	124425		\$10.80	90
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	EMERA	\$0.00	0	\$29,870.06	0	106572		\$29,870.06	0
COMMODITY (OTHER)	EMERA	\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$278,488.64</b>	<b>1,712,890</b>	<b>\$199,759.67</b>	<b>1,782,111</b>			<b>(\$78,726.97)</b>	<b>69,222</b>
DEMAND - NO NOTICE	FGT	\$1,844.80	344,100	\$1,844.80	344,100	000376968		\$0.00	0
DEMAND	FGT	\$8,242.96	155,000	\$8,242.96	155,000	000376968		\$0.00	0
DEMAND	FGT	\$6,482.78	102,910	\$6,482.78	102,910	000376528		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$39,171.61	0	\$39,171.61	0	000376368		\$0.00	0
DEMAND	FGT	\$5,914.90	93,620	\$5,914.90	93,620	000376968		\$0.00	0
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000376962		\$0.00	0
DEMAND	SGN	\$0.00	0	\$85,166.50	0	0215900719SNG00		\$85,166.50	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	\$24,902.00	3,640	\$24,902.00	3,640	28008		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$23,478.00	3,520	\$23,478.00	3,520	28009		\$0.00	0
DEMAND	MARLIN	\$22,110.00	2,260	\$22,110.00	2,260	28007		\$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	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$413,139.06	0	375223-07		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-07		\$0.00	0
DEMAND	TECO	\$863.21	3,564	\$863.21	3,564	211012145184-07		\$0.00	0
DEMAND	TECO	\$411.93	1,508	\$462.38	1,791	211012145440-07		\$50.45	283
DEMAND	TECO	\$286.55	0	\$286.55	0	211012145697-07		\$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
<b>DEMAND TOTAL</b>		<b>\$1,412,940.50</b>	<b>3,189,822</b>	<b>\$1,488,157.43</b>	<b>3,190,105</b>			<b>\$85,216.93</b>	<b>283</b>
OTHER	FPUC	\$128.71	0	\$128.71	0	03817905-0719		\$0.00	0
OTHER	FPUC	\$6.23	0	\$6.23	0	04003844-0719		\$0.00	0
OTHER	FPUC	\$3.52	0	\$3.52	0	04889479-0719		\$0.00	0
OTHER	FPUC	\$6.91	0	\$6.91	0	04889578-0719		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1186		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$20,643.16	0	\$22,318.30	0	338		\$1,675.14	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,781.94	0	\$1,781.94	0	RP1800736		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,707.29	0	\$1,707.29	0	RP1798460		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,421.98	0	\$1,421.98	0	RP1795161		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,973.91	0	\$1,973.91	0	RP1793894		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$400.92	0	\$400.92	0	606388		\$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
<b>OTHER TOTAL</b>		<b>\$33,074.55</b>	<b>0</b>	<b>\$34,749.69</b>	<b>0</b>			<b>\$1,675.14</b>	<b>0</b>
LESS END-USE CONTRACT									
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  
August GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		August ACTUAL				August TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$881.09	212,310	\$881.09	212,310	000377106		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$385.87	92,980	\$385.87	92,980	000376971		\$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	\$157.36	558,000	\$1,445.22	558,000	000377100		\$1,287.86	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	(\$106.24)	(25,600)	(\$104.66)	(25,220)	000377166		\$1.58	380
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		\$1,318.08	837,690	\$2,607.52	838,070			\$1,289.44	380
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	\$63,325.44	770,485	\$63,325.44	846,125	FGT CICO Report		\$0.00	66,640
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,280.84	0	\$1,280.84	0	374557-0718		\$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	\$4,207.84	3,850	\$4,207.84	3,850	28025		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,001.21	3,660	\$4,001.21	3,660	28031		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,772.45	2,540	\$2,772.45	2,540	28032		\$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	\$2,905.19	3,456	\$2,905.19	3,456	211012145184-08		\$0.00	0
COMMODITY (OTHER)	TECO	\$1,505.31	1,791	\$1,826.21	1,763	211012145440-08		\$320.90	(28)
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	(\$42,633.56)	0	\$268,777.37	0	211008524277-08		\$311,410.93	0
COMMODITY (OTHER)	Emera-AUGUST	\$32,352.83	0	\$13,874.22	0	106802		(\$18,478.61)	0
COMMODITY (OTHER)	Emera-AUGUST	\$20,511.84	0	\$20,511.84	0	106420		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$195,056.14	863,270	\$195,383.71	863,270	126181		\$327.57	0
COMMODITY (OTHER)	Emera-AUGUST	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Emera-JULY	\$32,352.83	0	\$0.00	0			(\$32,352.83)	0
COMMODITY (OTHER)	Emera-JULY	\$20,511.84	0	\$0.00	0			(\$20,511.84)	0
COMMODITY (OTHER) TOTAL		\$338,150.00	1,658,051	\$578,866.12	1,724,063			\$240,716.12	66,612
DEMAND - NO NOTICE	FGT	\$1,644.80	344,100	\$1,644.80	344,100	000377105		\$0.00	0
DEMAND	FGT	\$12,168.30	228,780	\$12,168.30	228,780	000377105		\$0.00	0
DEMAND	FGT	\$5,875.68	93,000	\$5,875.68	93,000	000376970		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$39,171.60	0	\$39,171.61	0	000376808		\$0.01	0
DEMAND	FGT	\$8,147.68	128,960	\$8,147.68	128,960	000377065		\$0.00	0
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000377069		\$0.00	0
DEMAND	SNG	\$85,168.50	0	\$85,168.50	0	21560-0215600819SNG00		\$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	\$24,902.00	3,850	\$0.00	3,850			(\$24,902.00)	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$23,478.00	3,660	\$0.00	3,660			(\$23,478.00)	0
DEMAND	MARLIN	\$22,110.00	2,540	\$0.00	2,540			(\$22,110.00)	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	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$413,139.06	0	\$794,930.06	0	375223-08		\$381,791.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$627,761.00	0	428663-08		\$56,588.00	0
DEMAND	TECO	\$759.50	3,456	\$759.50	3,456	211012145184-08		\$0.00	0
DEMAND	TECO	\$462.36	1,791	\$142.55	1,763	211012145440-08		(\$319.81)	(28)
DEMAND	TECO	\$286.55	0	\$286.55	0	211012145697-08		\$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		\$1,503,603.03	3,290,137	\$1,871,172.23	3,290,109			\$367,569.20	(28)
OTHER	FPUC	\$146.13	0	\$146.13	0	03817905-0819		\$0.00	0
OTHER	FPUC	\$6.23	0	\$6.23	0	04003844-0819		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	FPUC	\$6.91	0	\$6.91	0	04886578-0819		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1187		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPOINT & MCLELLAND	\$24,000.00	0	\$20,231.25	0	345		(\$3,768.75)	0
OTHER	PIERPOINT & MCLELLAND	\$0.00	0	\$2,684.10	0	RP1803016		\$2,684.10	0
OTHER	RANDSTAD PROFESSIONAL	\$1,810.01	0	\$1,810.01	0	RP1803016		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,805.52	0	\$1,805.52	0	RP1805248		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,744.89	0	\$1,744.89	0	RP1807585		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,805.52	0	\$1,805.52	0	RP1809842		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$1,423.90	0	\$1,423.90	0	808709		\$0.00	0
OTHER	VERTEX US HOLDINGS INC	\$3,332.75	0	\$3,332.75	0	F13803778		\$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		\$41,081.88	0	\$39,997.21	0			(\$1,084.67)	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  
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$435.75	105,000	Accrual
COMMODITY (PIPELINE)	FGT	\$62.33	15,020	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$239.90	850,720	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$81.79)	(14,890)	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>\$676.19</b>	<b>955,850</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	\$86,730.92	709,379	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,199.50	0	374557-0819
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,199.18	3,580	28039
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,538.55	3,960	28040
COMMODITY (OTHER)	MARLIN	\$2,123.13	2,370	28047
COMMODITY (OTHER)	MARLIN	\$177.38	0	28037
COMMODITY (OTHER)	MARLIN	\$1,390.08	0	28038
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$4,072.06	4,055	211012145184-09
COMMODITY (OTHER)	TECO	\$1,826.21	1,763	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	(\$115,825.16)	0	Accrual based on estimate
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$230,980.35	970,690	Accrual
COMMODITY (OTHER)	Emera-September	\$40,302.33	0	Accrual based on Estimate
COMMODITY (OTHER)	Emera-September	(\$19,666.44)	0	108861-Estimate
COMMODITY (OTHER)	Emera-AUGUST	\$0.00	0	Accrual based on last month's invoice
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$240,048.09</b>	<b>1,695,798</b>	
DEMAND - NO NOTICE	FGT	\$1,577.40	330,000	000377528
DEMAND	FGT	\$8,184.55	153,900	000377528
DEMAND	FGT	\$5,686.26	90,000	000377394
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$37,908.00	600,000	Accrual
DEMAND	FGT	\$10,083.52	159,600	000377520
DEMAND	FGT	\$285,800.00	2,400,000	000377524
DEMAND	SNG	\$85,166.50	1,500,000	Accrual
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$0.00	3,580	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	3,960	
DEMAND	MARLIN	\$0.00	2,370	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$794,930.06	0	375223-0919
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0919
DEMAND	TECO	\$142.55	4,055	211012145184-09
DEMAND	TECO	\$142.55	1,763	Accrual based on last month's invoice
DEMAND	TECO	\$286.55	0	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
<b>DEMAND TOTAL</b>		<b>\$1,857,468.94</b>	<b>5,249,228</b>	
OTHER	FPUC	\$139.93	0	03817905-0919
OTHER	FPUC	\$7.37	0	04003844-0919
OTHER	FPUC	\$7.73	0	04886578-0919
OTHER	FPUC	\$0.00	0	
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	Accrual based on last month's invoice
OTHER	CARDINAL TECH	\$965.27	0	1189
OTHER	PIERPONT & MCLELLAND	\$29,000.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$1,805.52	0	RP1809842
OTHER	RANDSTAD PROFESSIONALS	\$1,678.66	0	RP1812178
OTHER	RANDSTAD PROFESSIONALS	\$1,851.72	0	RP1814371
OTHER	RANDSTAD PROFESSIONALS	\$701.63	0	RP1816576
OTHER	GUNSTER YOKLEY & STEWART	\$537.08	0	608709
OTHER	VERTEX US HOLDINGS INC	\$0.00	0	F13803778
OTHER	CREATIVE MARKETING	\$2,144.32	0	1885376
OTHER	RANDSTAD PROFESSIONALS	\$1,888.20	0	RP1822967
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$45,327.43</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
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: SEPTEMBER				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	510,634	\$ 1,246,662	\$ 736,028	59.0	5,140,327	\$ 14,045,976	\$ 8,905,649	63.4
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,271,247	\$ 1,601,108	\$ (670,139)	(41.9)	15,478,935	\$ 16,344,081	\$ 865,146	5.3
3	TOTAL COST		2,781,881	\$ 2,847,770	\$ 65,889	2.3	20,619,262	\$ 30,390,057	\$ 9,770,795	32.2
4	FUEL REVENUES (NET OF REVENUE TAX)		1,957,343	\$ 2,403,110	\$ 445,767	18.6	22,019,165	\$ 26,391,316	\$ 4,372,151	16.6
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	2,044,918	\$ 2,044,918	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,184,556	\$ 2,630,323	\$ 445,767	17.0	24,064,083	\$ 28,436,234	\$ 4,372,151	15.4
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(597,325)</b>	\$ (217,447)	\$ 379,878	(174.7)	3,444,821	\$ (1,953,824)	\$ (5,398,645)	276.3
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,228	\$ (1,727)	\$ (4,955)	286.9	18,930	\$ 14,034	\$ (4,896)	(34.9)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,345,041	\$ (811,761)	\$ (3,156,802)	388.9	<b>104,897</b>	<b>\$ 2,726,559</b>	\$ 2,621,662	96.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(227,213)	\$ (227,213)	\$ -	0.0	(2,044,918)	\$ (2,044,918)	\$ -	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>1,523,731</b>	<b>(1,258,149)</b>	<b>\$ (2,781,879)</b>	221.1	<b>1,523,730</b>	<b>\$ (1,258,149)</b>	<b>\$ (2,781,878)</b>	221.1
MEMO: Unbilled Over-recovery			<u>535,793</u>							
Over/(under)-recovery Book Balance			<u>2,059,524</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND	Line 9	\$ 2,345,041	\$ (811,761)	\$ (3,156,802)	388.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,520,503	\$ (1,256,422)	\$ (2,776,924)	221.0				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,865,543	\$ (2,068,183)	\$ (5,933,726)	286.9				
15	AVERAGE	50% of Line 14	\$ 1,932,772	\$ (1,034,091)	\$ (2,966,863)	286.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02020	0.02020	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01980	0.01980	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04000	0.04000	-	0.0				
19	AVERAGE	50% of Line 18	0.02000	0.02000	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00167	0.00167	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 3,228</b>	<b>\$ (1,727)</b>	<b>\$ (4,955)</b>	286.9				

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: **SEPTEMBER**

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
29	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
43	Jul	FGT	SYS SUPPLY	N/A	1,006,818		1,006,818	\$ 132,689	N/A	N/A	INCL IN COST	13.179052
44	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,223	N/A	N/A	INCL IN COST	N/A
45	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
46	Jul	CONOCO	SYS SUPPLY	N/A	691,580		691,580	\$ 166,561	N/A	N/A	INCL IN COST	24.084093
47	Jul	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
48	Jul	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
48	Jul	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
49	Jul	MARLIN	SYS SUPPLY	N/A	9,420		9,420	\$ 10,285	N/A	N/A	INCL IN COST	109.186306
50	Jul	TECO	SYS SUPPLY	N/A	3,626		3,626	\$ (104,957)	N/A	N/A	INCL IN COST	-2894.568395
50	Aug	FGT	SYS SUPPLY	N/A	848,334		848,334	\$ 63,325	N/A	N/A	INCL IN COST	7.464683
51	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,281	N/A	N/A	INCL IN COST	N/A
52	Aug	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
53	Aug	CONOCO	SYS SUPPLY	N/A	863,360		863,360	\$ 195,067	N/A	N/A	INCL IN COST	22.593928
54	Aug	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
55	Aug	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
55	Aug	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
56	Aug	MARLIN	SYS SUPPLY	N/A	10,050		10,050	\$ 10,982	N/A	N/A	INCL IN COST	109.268657
57	Aug	TECO	SYS SUPPLY	N/A	5,529		5,529	\$ (146,831)	N/A	N/A	INCL IN COST	-2655.842166
58	Aug	EMERA	SYS SUPPLY	N/A	0		0	\$ 105,729	N/A	N/A	INCL IN COST	N/A
57	Sep	FGT	SYS SUPPLY	N/A	776,019		776,019	\$ 86,731	N/A	N/A	INCL IN COST	11.176391
58	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,200	N/A	N/A	INCL IN COST	N/A
59	Sep	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
60	Sep	OBA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
61	Sep	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
62	Sep	CONOCO	SYS SUPPLY	N/A	970,690		970,690	\$ 231,308	N/A	N/A	INCL IN COST	23.829227
63	Sep	MARLIN	SYS SUPPLY	N/A	9,910		9,910	\$ 10,428	N/A	N/A	INCL IN COST	105.230272
64	Sep	TECO	SYS SUPPLY	N/A	5,790		5,790	\$ 201,805	N/A	N/A	INCL IN COST	3485.404836
65	Sep	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
66	Sep	EMERA	SYS SUPPLY	N/A	0		0	\$ (20,837)	N/A	N/A	INCL IN COST	N/A
111												
<b>TOTAL</b>					18,244,087.60		18,244,088	5,140,327				28.175





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	611,309	675,601	215,208	772,655	46,311	205,801	229,553	510,634	0	0
2	Transportation costs	1,766,281	1,787,194	1,844,725	1,821,985	1,499,945	1,411,825	1,441,701	1,634,031	2,271,247	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	<b>Total</b>	<b>3,639,536</b>	<b>2,398,504</b>	<b>2,520,326</b>	<b>2,037,193</b>	<b>2,272,600</b>	<b>1,458,136</b>	<b>1,647,503</b>	<b>1,863,584</b>	<b>2,781,881</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>												
13	Residential	1,961,224	1,700,499	1,360,259	1,290,887	1,030,255	820,893	674,399	692,677	752,293	0	0
14	Commercial	862,718	830,601	703,904	693,154	611,290	573,682	484,947	523,932	534,530	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,666,429	1,443,701	1,155,009	1,095,635	895,777	709,379	583,403	602,091	652,511	0	0
25	Commercial	733,320	705,174	600,981	589,062	531,727	482,847	421,809	455,816	466,455	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	56,074	56,130	56,277	56,764	56,755	56,983	57,091	57,116	57,244	0	0
47	Commercial	3,196	3,204	3,200	3,232	3,235	3,238	3,233	3,243	3,252	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
<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	1.0269	1.0810	0.8110	1.0238	1.0278	1.0271	1.0264	1.0273	
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	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	1.0234	1.0229	1.0240	1.0248	1.0260	1.0277	1.0274	1.0286	
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	1.05	1.05	1.05	
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTEI												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0490	1.0397	1.0430	1.0367	1.0433	1.0395	1.0358	1.0424	1.0471	1.0354	1.0488	
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	1.06	1.05	1.07	
<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	1.0224	1.0211	1.0229	1.0230	1.0248	1.0258	1.0251	1.0264	
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	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	1.0210	1.0186	1.0229	1.0236	1.0197	1.0263	1.0256	1.0258	
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	1.04	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	1.0220	1.0211	1.0261	1.0268	1.0256	1.0260	1.0250	1.0264	
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	1.04	1.04	1.04	