



1635 Meathe Drive  
West Palm Beach, FL 33411

November 20, 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 **October 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](mailto:dcraig@fpuc.com), or (904) 383-8693.

Sincerely,

A handwritten signature in cursive script that reads "Derrick M. Craig".

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:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 6,222	\$ 4,310	\$ (1,912)	-44.36	\$ 61,517	\$ 55,579	\$ (5,938)	-10.68
2	NO NOTICE SERVICE	\$ -	\$ 3,112	\$ 3,112	100.00	\$ -	\$ 36,261	\$ 36,261	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 284,629	\$ 1,055,351	\$ 770,722	73.03	\$ 5,424,956	\$ 15,101,327	\$ 9,676,371	64.08
5	DEMAND	\$ 1,951,078	\$ 1,665,359	\$ (285,719)	-17.16	\$ 17,043,710	\$ 17,475,022	\$ 431,312	2.47
6	OTHER	\$ 37,100	\$ 50,000	\$ 12,900	25.80	\$ 368,107	\$ 500,000	\$ 131,893	26.38
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 4,435,602	\$ 4,435,602	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)	\$ 2,279,029	\$ 2,334,572	\$ 55,543	2.38	\$ 22,898,291	\$ 28,732,587	\$ 5,834,297	20.31
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 983	\$ 600	\$ (383)	-63.83	\$ 10,591	\$ 7,300	\$ (3,291)	-45.08
14	TOTAL THERM SALES	\$ 2,156,597	\$ 2,333,972	\$ 177,375	7.60	\$ 24,175,762	\$ 28,725,287	\$ 4,549,525	15.84
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	798,960	2,133,800	1,334,840	62.56	13,936,740	27,514,900	13,578,160	49.35
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,648,522	2,133,800	485,278	22.74	19,892,610	27,514,900	7,622,290	27.70
19	DEMAND	3,433,750	8,333,730	4,899,980	58.80	68,215,875	98,553,570	30,337,695	30.78
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)	1,648,522	2,133,800	485,278	22.74	19,892,610	27,514,900	7,622,290	27.70
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,136	1,210	74	6.15	12,351	13,300	949	7.13
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,989,949	2,132,590	142,641	6.69	25,019,086	27,501,600	7,621,342	27.71
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.779	0.202	(0.577)	-285.64	0.441	0.202	(0.239)	-118.32
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) 17.266	49.459	32.193	65.09	27.271	54.884	27.613	50.31
32	DEMAND	(5/19) 56.821	19.983	(36.838)	-184.35	24.985	17.731	(7.254)	-40.91
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) 138.247	109.409	(28.838)	-26.36	115.110	104.426	(10.684)	-10.23
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	49.587	(36.978)	-74.57	85.744	54.887	(30.857)	-56.22
40	TOTAL COST OF THERM SOLD	(11/27) 114.527	109.471	(5.056)	-4.62	91.523	104.476	12.953	12.40
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) 106.346	101.290	(5.056)	-4.99	83.342	96.295	12.953	13.45
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) 106.88092	101.79949	(5.081)	-4.99	83.76121	96.77936	13.018	13.45
45	PGA FACTOR ROUNDED TO NEAREST .001	106.881	101.799	(5.082)	-4.99	83.761	96.779	13.018	13.45

(1)Actual Swing Service credits revenue vs. projection which credits expense

<b>COMPANY: FLORIDA PUBLIC UTILITIES COMPANY</b> <b>PURCHASED GAS ADJUSTMENT</b> <b>COST RECOVERY CLAUSE CALCULATION</b> <b>SCHEDULE A-1 SUPPORTING DETAIL</b> <b>FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019</b> <b>CURRENT MONTH: October 2019</b>			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	742,790	5,922.54	0.797
2 No Notice Commodity Adjustment - System Supply	56,170	299.39	0.533
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)	798,960	6,221.93	0.779
<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	747,742	213,265.59	28.521
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	13,140	11,746.00	89.391
20 Imbalance Cashout - FGT	887,640	59,617.27	6.716
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)	1,648,522	284,628.86	17.266
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	2,773,970	524,297.60	18.901
26 Demand (Pipeline) No Notice - System Supply	651,000	3,111.78	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	1,422,691.06	0.000
30 Other - Marlin	0	0.00	0.000
31 Other - Teco	8,780	977.43	11.132
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	3,433,750	1,951,077.87	56.821
<b>OTHER</b>			
34 Company Use of Natural Gas	0	141.84	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	23,134.16	0.000
39 Other	0	1,735.35	0.000
40 Other	0	1,637.13	0.000
41 Other	0	1,693.26	0.000
42 Other	0	1,497.36	0.000
43 Other	0	2,261.29	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	37,100.39	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		September ACTUAL				September TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$435.75	105,000	\$435.75	105,000	000377529		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$62.33	15,020	\$62.33	15,020	000377395		\$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	\$239.90	850,720	\$2,203.37	850,720	000377525		\$1,963.47	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	(\$61.79)	(14,890)	(\$61.79)	(14,890)	000377587		\$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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$676.19</b>	<b>955,850</b>	<b>\$2,639.66</b>	<b>955,850</b>			<b>\$1,963.47</b>	<b>0</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	\$86,730.92	709,378	\$86,730.92	260,987	FGT CICO Report		\$0.00	(448,392)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,199.50	0	\$1,199.50	0	374557-0819		\$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)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,159.18	3,560	\$3,159.18	3,560	28039		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,538.55	3,960	\$3,538.55	3,960	28040		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,123.13	2,370	\$2,123.13	2,370	28047		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$177.38	0	\$177.38	0	28037		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$1,390.08	0	\$1,390.08	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$4,072.06	4,055	\$4,072.06	4,055	211012145184-09		\$0.00	0
COMMODITY (OTHER)	TECO	\$1,826.21	1,763	\$2,337.67	2,245	211012145440-09		\$511.46	482
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	(\$115,825.16)	0	(\$9,398.29)	0	211008524277-09		\$106,426.90	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$230,950.35	970,690	\$230,954.94	970,690	128181		(\$25.41)	0
COMMODITY (OTHER)	Emera-September	\$40,302.33	0	\$41,793.35	0	108861		\$1,491.02	0
COMMODITY (OTHER)	Emera-September	(\$19,666.44)	0	(\$19,666.44)	0	106572		\$0.00	0
COMMODITY (OTHER)	Emera-August	\$0.00	0	(\$50,631.50)	0			(\$50,631.50)	0
COMMODITY (OTHER)	Emera-July	\$0.00	0	\$669.35	0			\$669.35	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$240,048.09</b>	<b>1,695,796</b>	<b>\$298,489.91</b>	<b>1,247,888</b>			<b>\$58,441.82</b>	<b>(447,910)</b>
DEMAND - NO NOTICE	FGT	\$1,577.40	330,000	\$1,577.40	330,000	000377528		\$0.00	0
DEMAND	FGT	\$8,184.55	153,900	\$8,184.55	153,900	000377528		\$0.00	0
DEMAND	FGT	\$5,686.26	90,000	\$5,686.26	90,000	000377394		\$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	\$37,908.00	600,000	\$37,908.00	600,000	Accrual		\$0.00	0
DEMAND	FGT	\$10,083.52	159,600	\$10,083.52	159,600	000377520		\$0.00	0
DEMAND	FGT	\$285,600.00	2,400,000	\$285,600.00	2,400,000	000377524		\$0.00	0
DEMAND	SNG	\$85,166.50	1,500,000	\$85,166.50	0	Accrual		\$0.00	(1,500,000)
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	3,560	\$0.00	3,560			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	3,960	\$0.00	3,960			\$0.00	0
DEMAND	MARLIN	\$0.00	2,370	\$0.00	2,370			\$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	\$794,930.06	0	\$794,930.06	0	375223-0919		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0	428663-0919		\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428663-0919		\$0.00	0
DEMAND	TECO	\$142.55	4,055	\$142.55	4,055	211012145184-09		\$0.00	0
DEMAND	TECO	\$142.55	1,763	\$142.55	2,245	211012145440-09		\$0.00	482
DEMAND	TECO	\$286.55	0	\$469.44	948	211012145697-09		\$202.89	948
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>\$1,857,468.84</b>	<b>5,249,228</b>	<b>\$1,857,671.83</b>	<b>3,750,658</b>			<b>\$202.89</b>	<b>(1,488,570)</b>
OTHER	FPUC	\$139.93	0	\$139.93	0	03817905-0919		\$0.00	0
OTHER	FPUC	\$7.37	0	\$7.37	0	04003844-0919		\$0.00	0
OTHER	FPUC	\$7.73	0	\$7.73	0	04886578-0919		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$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	1188		\$0.00	0
OTHER	CARDINAL TECH	\$965.27	0	\$965.27	0	1189		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$29,000.00	0	\$23,934.16	0	352		(\$5,065.84)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,805.52	0	\$1,805.52	0	RP1809842		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,678.66	0	\$1,678.66	0	RP1812178		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,651.72	0	\$1,651.72	0	RP1814371		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$701.63	0	\$701.63	0	RP1816576		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$537.08	0	\$537.08	0	608709		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CREATIVE MARKETING	\$2,144.32	0	\$2,144.32	0	188537F		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,688.20	0	\$1,688.20	0	RP1822067		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$45,327.43</b>	<b>0</b>	<b>\$40,261.59</b>	<b>0</b>			<b>(\$5,065.84)</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  
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	October ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$3,483.38	649,790	Accrual
COMMODITY (PIPELINE)	FGT	\$495.69	93,000	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$299.39	56,170	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>\$4,258.46</b>	<b>798,960</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	\$58,522.30	1,336,032	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,094.97	0	374557-0919
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,492.40	3,900	28063
COMMODITY (OTHER)	MARLIN	\$88.69	100	28053
COMMODITY (OTHER)	MARLIN	\$3,149.40	3,520	28062
COMMODITY (OTHER)	MARLIN	\$4,476.13	5,010	28054
COMMODITY (OTHER)	MARLIN	\$539.38	610	28059
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$5,129.31	5,105	211012145184-10
COMMODITY (OTHER)	TECO	\$2,337.67	2,245	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	(\$38,065.60)	0	Accrual based on estimate
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$189,772.46	739,910	Accrual
COMMODITY (OTHER)	EMERA	\$37,080.67	0	Accrual based on Estimate
COMMODITY (OTHER)	EMERA-September Bookout	(\$41,430.74)	0	Accrual based on Estimate
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$226,187.04</b>	<b>2,086,432</b>	
DEMAND - NO NOTICE	FGT	\$3,111.78	651,000	000377957
DEMAND	FGT	\$45,220.38	850,330	000377957
DEMAND	FGT	\$10,204.15	161,510	000377828
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$39,171.61	0	000377670
DEMAND	FGT	\$49,414.96	782,130	000377950
DEMAND	FGT	\$295,120.00	2,480,000	000377954
DEMAND	SNG	\$85,166.50	0	Accrual
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
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	Accrual based on last month's invoice
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	Accrual based on last month's invoice
DEMAND	TECO	\$142.55	5,105	211012145184-10
DEMAND	TECO	\$142.55	2,245	Accrual based on last month's invoice
DEMAND	TECO	\$489.44	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>\$1,950,874.98</b>	<b>4,932,320</b>	
OTHER	FPUC	\$125.80	0	03817905-1019
OTHER	FPUC	\$8.85	0	04003844-1019
OTHER	FPUC	\$7.19	0	04886578-1019
OTHER	FPUC	\$0.00	0	
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1190
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$28,200.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$1,735.35	0	RP1818810
OTHER	RANDSTAD PROFESSIONALS	\$1,637.13	0	RP1823344
OTHER	RANDSTAD PROFESSIONALS	\$1,693.26	0	RP1825693
OTHER	RANDSTAD PROFESSIONALS	\$1,497.96	0	RP1830219
OTHER	GUNSTER YOAKLEY & STEWART	\$2,261.29	0	613698
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$42,166.23</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: OCTOBER				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	284,629	\$ 1,055,351	\$ 770,722	73.0	5,424,956	\$ 15,101,327	\$ 9,676,371	64.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,994,400	\$ 1,722,781	\$ (271,619)	(15.8)	17,473,335	\$ 18,066,862	\$ 593,527	3.3
3	TOTAL COST		2,279,029	\$ 2,778,132	\$ 499,103	18.0	22,898,291	\$ 33,168,189	\$ 10,269,898	31.0
4	FUEL REVENUES (NET OF REVENUE TAX)		2,156,597	\$ 2,333,972	\$ 177,375	7.6	24,175,762	\$ 28,725,287	\$ 4,549,525	15.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	2,272,131	\$ 2,272,131	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,383,810	\$ 2,561,185	\$ 177,375	6.9	26,447,893	\$ 30,997,418	\$ 4,549,525	14.7
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	104,781	\$ (216,947)	\$ (321,728)	148.3	3,549,602	\$ (2,170,771)	\$ (5,720,373)	263.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,223	\$ (2,250)	\$ (4,473)	198.8	21,153	\$ 11,784	\$ (9,369)	(79.5)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,523,731	\$ (1,258,149)	\$ (2,781,879)	221.1	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	(2,272,131)	\$ (2,272,131)	\$ -	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	1,403,522	(1,704,559)	\$ (3,108,080)	182.3	1,403,522	\$ (1,704,559)	\$ (3,108,080)	182.3
MEMO: Unbilled Over-recovery					618,072					
Over/(under)-recovery Book Balance					2,021,594					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND	Line 9	\$ 1,523,731	\$ (1,258,149)	\$ (2,781,879)	221.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,401,299	\$ (1,702,309)	\$ (3,103,607)	182.3				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,925,029	\$ (2,960,457)	\$ (5,885,487)	198.8				
15	AVERAGE	50% of Line 14	\$ 1,462,515	\$ (1,480,229)	\$ (2,942,743)	198.8				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01980	0.01980	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01660	0.01660	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03640	0.03640	-	0.0				
19	AVERAGE	50% of Line 18	0.01820	0.01820	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00152	0.00152	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,223	\$ (2,250)	\$ (4,473)	198.8				

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.  
The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.







COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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	284,629	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	1,994,400	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	1,647,503	1,863,584	2,781,881	2,279,029	0	0
<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	787,387	0	0
14	Commercial	862,718	830,601	703,904	693,154	611,290	573,682	484,947	523,932	534,530	552,587	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	\$ 0.87000	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 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	684,241	0	0
25	Commercial	733,320	705,174	600,981	589,062	531,727	482,847	421,809	455,816	466,455	479,296	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	57,344	0	0
47	Commercial	3,196	3,204	3,200	3,232	3,235	3,238	3,233	3,243	3,252	3,272	0	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION											SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0290	1.0246	1.0232	1.0269	1.0810	0.8110	1.0238	1.0278	1.0271	1.0264	1.0273	1.0282	
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	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	1.0292	
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	1.05	
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTEI 0													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0490	1.0397	1.0430	1.0367	1.0433	1.0395	1.0358	1.0424	1.0471	1.0354	1.0488	1.0513	
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	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	1.0265	
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	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	1.0281	
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	1.05	
<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	1.0265	
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	1.04	