



1635 Meathe Drive
West Palm Beach, FL 33411

December 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 **November 2019** Purchase Gas Adjustment filing for Florida Public Utilities.

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

Sincerely,

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

Derrick M. Craig
Senior Regulatory Analyst

Enclosure

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



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

FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

	CURRENT MONTH: NOVEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 11,104	\$ 5,281	\$ (5,823)	-110.26	\$ 72,621	\$ 60,860	\$ (11,761)	-19.33
2	NO NOTICE SERVICE	\$ -	\$ 5,062	\$ 5,062	100.00	\$ -	\$ 41,323	\$ 41,323	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 631,883	\$ 1,516,595	\$ 884,712	58.34	\$ 6,056,839	\$ 16,617,922	\$ 10,561,083	63.55
5	DEMAND	\$ 2,253,577	\$ 1,988,474	\$ (265,103)	-13.33	\$ 19,297,288	\$ 19,463,496	\$ 166,208	0.85
6	OTHER	\$ 37,630	\$ 50,000	\$ 12,370	24.74	\$ 405,738	\$ 550,000	\$ 144,263	26.23
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 4,879,162	\$ 4,879,162	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)	\$ 2,934,195	\$ 3,121,852	\$ 187,657	6.01	\$ 25,832,485	\$ 31,854,439	\$ 6,021,954	18.90
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 983	\$ 600	\$ (383)	-63.83	\$ 11,574	\$ 7,900	\$ (3,674)	-46.50
14	TOTAL THERM SALES	\$ 2,643,374	\$ 3,121,252	\$ 477,878	15.31	\$ 26,819,136	\$ 31,846,539	\$ 5,027,403	15.79
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,083,280	2,614,180	530,900	20.31	16,020,020	30,129,080	14,109,060	46.83
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	3,235,537	2,614,180	(621,357)	-23.77	23,128,147	30,129,080	7,000,933	23.24
19	DEMAND	10,922,445	14,463,600	3,541,155	24.48	79,138,320	113,017,170	33,878,850	29.98
20	OTHER	0	0	0	-	0	0	0	-
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,235,537	2,614,180	(621,357)	-23.77	23,128,147	30,129,080	7,000,933	23.24
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,136	1,080	(56)	-5.14	13,487	14,380	893	6.21
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,491,690	2,613,100	121,410	4.65	27,510,776	30,114,700	7,000,040	23.24
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.533	0.202	(0.331)	-163.86	0.453	0.202	(0.251)	-124.26
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) 19.529	58.014	38.485	66.34	26.188	55.156	28.968	52.52
32	DEMAND	(5/19) 20.633	13.748	(6.885)	-50.08	24.384	17.222	(7.162)	-41.59
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
LESS END-USE CONTRACT									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
35	DEMAND	(8/22) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
37	TOTAL COST OF PURCHASES	(11/24) 90.686	119.420	28.734	24.06	111.693	105.727	(5.966)	-5.64
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	55.556	(31.009)	-55.82	85.813	54.937	(30.876)	-56.20
40	TOTAL COST OF THERM SOLD	(11/27) 117.759	119.469	1.710	1.43	93.900	105.777	11.877	11.23
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) 109.578	111.288	1.710	1.54	85.719	97.596	11.877	12.17
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) 110.12918	111.84778	1.719	1.54	86.15017	98.08691	11.937	12.17
45	PGA FACTOR ROUNDED TO NEAREST .001	110.129	111.848	1.719	1.54	86.150	98.087	11.937	12.17

(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: November 2019

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,068,800	11,026.71	0.533
2 No Notice Commodity Adjustment - System Supply	14,480	77.18	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)	2,083,280	11,103.89	0.533
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,072,005	401,146.16	19.360
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	13,180	26,044.10	197.603
20 Imbalance Cashout - FGT	1,150,352	204,692.73	17.794
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)	3,235,537	631,882.99	19.529
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,852,600	825,418.69	8.378
26 Demand (Pipeline) No Notice - System Supply	1,059,000	5,062.20	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	10,845	405.52	3.739
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	10,922,445	2,253,577.47	20.633
OTHER			
34 Company Use of Natural Gas	0	176.21	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	22,372.17	0.000
39 Other	0	1,497.92	0.000
40 Other	0	1,496.43	0.000
41 Other	0	1,496.43	0.000
42 Other	0	1,496.80	0.000
43 Other	0	2,236.62	0.000
44 Other	0	1,496.80	0.000
45 Other	0	360.96	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	37,630.34	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
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		October ACTUAL			October TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,463.38	649,790	\$3,463.39	649,790	000377958		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$495.69	93,000	\$495.69	93,000	000377829		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	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	\$299.39	56,170	\$299.39	56,170	000378018		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$4,258.46	798,960	\$4,258.47	798,960			\$0.01	0
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	\$58,522.30	1,336,032	\$58,522.30	1,336,032	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,094.97	0	\$1,094.97	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)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,492.40	3,900	\$3,492.40	3,900	28053		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$88.69	100	\$88.69	100	28053		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,149.40	3,520	\$3,149.40	3,520	28052		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,476.13	5,010	\$4,476.13	5,010	28054		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$539.38	610	\$539.38	610	28059		\$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	\$5,129.31	5,105	\$5,129.31	5,105	211012145184-10		\$0.00	0
COMMODITY (OTHER)	TECO	\$2,337.67	2,245	\$2,406.30	2,412	211012145440-10		\$68.63	167
COMMODITY (OTHER)	TECO	\$0.00	0	\$897.76	0	211012145697-10		\$897.76	0
COMMODITY (OTHER)	TECO	(\$38,065.60)	0	(\$186,921.47)	0	211008524277-10		(\$148,855.67)	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	\$189,772.46	739,910	\$189,772.46	739,910	128955		\$0.00	0
COMMODITY (OTHER)	EMERA	\$37,060.67	0	\$34,816.49	0	108861		(\$2,264.18)	0
COMMODITY (OTHER)	EMERA-September Bookout	(\$41,430.74)	0	(\$41,567.13)	0	109306		(\$136.39)	0
COMMODITY (OTHER)	CONOCO-correction to July	\$0.00	0	\$132.75	0			\$132.75	0
COMMODITY (OTHER) TOTAL		\$226,187.04	2,096,432	\$76,019.74	2,096,599			(\$150,167.30)	167
DEMAND - NO NOTICE	FGT	\$3,111.78	651,000	\$3,111.78	651,000	000377957		\$0.00	0
DEMAND	FGT	\$45,220.38	850,330	\$45,220.38	850,330	000377957		\$0.00	0
DEMAND	FGT	\$10,204.15	161,510	\$10,204.15	161,510	000377828		\$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	000377670		\$0.00	0
DEMAND	FGT	\$49,414.96	782,130	\$49,414.96	782,130	000377950		\$0.00	0
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000377954		\$0.00	0
DEMAND	SNG	\$85,166.50	0	\$85,166.50	0	Accrual		\$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	\$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	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	375223-1019		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428663-1019		\$0.00	0
DEMAND	TECO	\$142.55	5,105	\$142.55	5,105	211012145184-10		\$0.00	0
DEMAND	TECO	\$142.55	2,245	\$142.55	2,412	211012145440-10		\$0.00	167
DEMAND	TECO	\$489.44	0	\$304.93	0	211012145697-10		(\$184.51)	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		\$1,950,874.98	4,932,320	\$1,950,690.47	4,932,487			(\$184.51)	167
OTHER	FPUC	\$125.80	0	\$125.80	0	03817905-1019		\$0.00	0
OTHER	FPUC	\$8.85	0	\$8.85	0	04003844-1019		\$0.00	0
OTHER	FPUC	\$7.19	0	\$7.19	0	04886578-1019		\$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	1190		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$28,200.00	0	\$22,772.17	0	360		(\$5,427.83)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,735.35	0	\$1,735.35	0	RP1818810		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,637.13	0	\$1,637.13	0	RP1823344		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,693.26	0	\$1,693.26	0	RP1825693		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,497.36	0	\$1,497.36	0	RP1830219		\$0.00	0
OTHER	GUNSTER YOKLEY & STEV	\$2,261.29	0	\$2,261.29	0	613958		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$0.00	0	\$1,496.80	0	RP1827875		\$1,496.80	0
OTHER	FGT Interest	\$0.00	0	\$360.96	0			\$360.96	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		\$42,166.23	0	\$38,596.16	0			(\$3,570.07)	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
November GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$10,547.00	1,978,800	Accrual
COMMODITY (PIPELINE)	FGT	\$479.70	90,000	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	\$77.18	14,480	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$11,103.88	2,083,280	
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	\$203,785.57	1,150,352	FGT CICO Report
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$907.18	0	374557-1019
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$1,781.04	1,990	28075
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$3,061.62	3,420	28069
COMMODITY (OTHER)	MARLIN	\$6,948.59	7,770	28070
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	Arden Gas Delivery	\$14,252.85	0	Accrual based on estimate
COMMODITY (OTHER)	TECO	\$8,428.26	8,266	211012145184-11
COMMODITY (OTHER)	TECO	\$2,406.30	2,412	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$887.76	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	(\$16,536.55)	0	Accrual based on estimate
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$557,750.10	2,061,160	Accrual
COMMODITY (OTHER)	EMERA	\$38,944.72	0	Accrual based on estimate
COMMODITY (OTHER)	EMERA-October Bookout	(\$41,567.13)	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$782,050.29	3,235,370	
DEMAND - NO NOTICE	FGT	\$5,062.20	1,059,000	000378379
DEMAND	FGT	\$287,762.19	5,411,100	000378379
DEMAND	FGT	\$121,362.48	1,920,900	000378256
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$37,908.00	0	Accrual
DEMAND	FGT	\$7,619.52	120,600	000378372
DEMAND	FGT	\$285,600.00	2,400,000	000378376
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	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	8,266	211012145184-11
DEMAND	TECO	\$142.55	2,412	Accrual based on last month's invoice
DEMAND	TECO	\$304.93	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		\$2,253,761.98	10,922,278	
OTHER	FPUC	\$134.75	0	03817905-1119
OTHER	FPUC	\$34.55	0	04003844-1119
OTHER	FPUC	\$6.91	0	04886578-1119
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	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$27,800.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$1,497.92	0	RP1832610
OTHER	RANDSTAD PROFESSIONALS	\$1,496.43	0	RP1837309
OTHER	RANDSTAD PROFESSIONALS	\$1,496.43	0	RP1839620
OTHER	RANDSTAD PROFESSIONALS	\$1,496.80	0	Accrual based on last month's invoice
OTHER	GUNSTER YOAKLEY & STEWART	\$2,236.62	0	616968
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$41,200.41	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: NOVEMBER				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	631,883	\$ 1,516,595	\$ 884,712	58.3	6,056,839	\$ 16,617,922	\$ 10,561,083	63.6
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,302,312	\$ 2,048,817	\$ (253,495)	(12.4)	19,775,647	\$ 20,115,679	\$ 340,032	1.7
3	TOTAL COST		2,934,195	\$ 3,565,412	\$ 631,217	17.7	25,832,486	\$ 36,733,601	\$ 10,901,115	29.7
4	FUEL REVENUES (NET OF REVENUE TAX)		2,643,374	\$ 3,121,252	\$ 477,878	15.3	26,819,136	\$ 31,846,539	\$ 5,027,403	15.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	2,499,344	\$ 2,499,344	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,870,587	\$ 3,348,465	\$ 477,878	14.3	29,318,480	\$ 34,345,883	\$ 5,027,403	14.6
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(63,608)	\$ (216,947)	\$ (153,339)	70.7	3,485,994	\$ (2,387,718)	\$ (5,873,712)	246.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,711	\$ (2,620)	\$ (4,331)	165.3	22,533	\$ 9,164	\$ (13,369)	(145.9)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,403,522	\$ (1,704,559)	\$ (3,108,080)	182.3	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	(2,499,344)	\$ (2,499,344)	\$ -	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	1,114,412	(2,151,339)	\$ (3,265,751)	151.8	1,114,081	\$ (2,151,339)	\$ (3,265,420)	151.8
MEMO: Unbilled Over-recovery					770,614					
Over/(under)-recovery Book Balance					1,885,026					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND	Line 9	\$ 1,403,522	\$ (1,704,559)	\$ (3,108,080)	182.3				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,112,701	\$ (2,148,719)	\$ (3,261,420)	151.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,516,222	\$ (3,853,278)	\$ (6,369,500)	165.3				
15	AVERAGE	50% of Line 14	\$ 1,258,111	\$ (1,926,639)	\$ (3,184,750)	165.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01660	0.01660	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01610	0.01610	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03270	0.03270	-	0.0				
19	AVERAGE	50% of Line 18	0.01635	0.01635	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00136	0.00136	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,711	\$ (2,620)	\$ (4,331)	165.3				

5

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

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY** TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE SCHEDULE A-3
 FOR THE PERIOD OF: **JANUARY 2019 THROUGH DECEMBER 2019**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	PRESENT MONTH: NOVEMBER			TOTAL CENTERS THEM	
								COMMODITY COST				
								THIRD PARTY	PIPELINE	DEMAND COST		
1	Jan	FGT	SYS SUPPLY	N/A	(539,813)		(539,813)	\$ 313,338.99	N/A	N/A	INCL IN COST	-58,045,840
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A				\$ 998.26	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A				\$ (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	167,015,957
5	Jan	TECO	SYS SUPPLY	N/A	51,162		51,162	\$ 88,045.54	N/A	N/A	INCL IN COST	172,091,670
6	Jan	CONOCO	SYS SUPPLY	N/A	3,894,030		3,894,030	\$ 1,459,968.76	N/A	N/A	INCL IN COST	37,492,489
7	Feb	FGT	SYS SUPPLY	N/A	261,434		261,434	\$ (146,168.06)	N/A	N/A	INCL IN COST	-55,910,119
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	125,959,137
10	Feb	TECO	SYS SUPPLY	N/A	46,067		46,067	\$ (133,494.09)	N/A	N/A	INCL IN COST	-289,782,469
11	Feb	CONOCO	SYS SUPPLY	N/A	2,596,190		2,596,190	\$ 788,382.02	N/A	N/A	INCL IN COST	30,366,885
12	Feb	BOCA RATON HYD	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	19,339,641
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	93,025,556
19	Mar	TECO	SYS SUPPLY	N/A	20,163		20,163	\$ 18,233.94	N/A	N/A	INCL IN COST	90,432,674
20	Mar	CONOCO	SYS SUPPLY	N/A	2,730,510		2,730,510	\$ 799,902.03	N/A	N/A	INCL IN COST	29,294,968
21	Apr	FGT	SYS SUPPLY	N/A	1,354,852		1,354,852	\$ (40,190.67)	N/A	N/A	INCL IN COST	-2,966,425
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	118,666,667
27	Apr	TECO	SYS SUPPLY	N/A	19,605		19,605	\$ (10,167)	N/A	N/A	INCL IN COST	-51,856,720
28	Apr	CONOCO	SYS SUPPLY	N/A	899,480		899,480	\$ 252,836	N/A	N/A	INCL IN COST	28,109,174
29	May	FGT	SYS SUPPLY	N/A	(207,237)		(207,237)	\$ 252,091	N/A	N/A	INCL IN COST	-121,643,780
30	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 967.59	N/A	N/A	INCL IN COST	N/A
31	May	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
32	May	FGT Interest	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
33	May	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
34	May	MARLIN	SYS SUPPLY	N/A	9,780		9,780	\$ 11,599	N/A	N/A	INCL IN COST	118,601,227
35	May	TECO	SYS SUPPLY	N/A	14,753		14,753	\$ (13,709)	N/A	N/A	INCL IN COST	-92,921,440
36	May	CONOCO	SYS SUPPLY	N/A	1,963,880		1,963,880	\$ 516,400	N/A	N/A	INCL IN COST	26,294,901
37	Jun	FGT	SYS SUPPLY	N/A	140,183		140,183	\$ (85,765)	N/A	N/A	INCL IN COST	-61,181,056
38	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,240	N/A	N/A	INCL IN COST	N/A
39	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
40	Jun	CONOCO	SYS SUPPLY	N/A	525,040		525,040	\$ 144,074	N/A	N/A	INCL IN COST	27,440,605
41	Jun	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
42	Jun	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
43	Jun	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
44	Jun	MARLIN	SYS SUPPLY	N/A	8,514		8,514	\$ 9,411	N/A	N/A	INCL IN COST	110,535,354
45	Jun	TECO	SYS SUPPLY	N/A	4,690		4,690	\$ (17,343)	N/A	N/A	INCL IN COST	-369,782,942
46	Jul	FGT	SYS SUPPLY	N/A	1,006,818		1,006,818	\$ 132,689	N/A	N/A	INCL IN COST	13,179,052
47	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,223	N/A	N/A	INCL IN COST	N/A
48	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
49	Jul	CONOCO	SYS SUPPLY	N/A	691,580		691,580	\$ 166,561	N/A	N/A	INCL IN COST	24,084,093
50	Jul	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
51	Jul	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
52	Jul	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
53	Jul	MARLIN	SYS SUPPLY	N/A	9,420		9,420	\$ 10,285	N/A	N/A	INCL IN COST	109,183,306
54	Jul	TECO	SYS SUPPLY	N/A	3,626		3,626	\$ (104,957)	N/A	N/A	INCL IN COST	-289,456,835
55	Aug	FGT	SYS SUPPLY	N/A	848,334		848,334	\$ 63,325	N/A	N/A	INCL IN COST	7,464,683
56	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,281	N/A	N/A	INCL IN COST	N/A
57	Aug	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
58	Aug	CONOCO	SYS SUPPLY	N/A	863,360		863,360	\$ 195,067	N/A	N/A	INCL IN COST	22,593,928
59	Aug	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
60	Aug	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
61	Aug	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
62	Aug	MARLIN	SYS SUPPLY	N/A	10,050		10,050	\$ 10,982	N/A	N/A	INCL IN COST	109,286,657
63	Aug	TECO	SYS SUPPLY	N/A	5,529		5,529	\$ (146,831)	N/A	N/A	INCL IN COST	-265,842,166
64	Aug	EMERA	SYS SUPPLY	N/A	0		0	\$ 105,729	N/A	N/A	INCL IN COST	N/A
65	Sep	FGT	SYS SUPPLY	N/A	776,019		776,019	\$ 86,731	N/A	N/A	INCL IN COST	11,176,391
66	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,200	N/A	N/A	INCL IN COST	N/A
67	Sep	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
68	Sep	OBA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
69	Sep	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
70	Sep	CONOCO	SYS SUPPLY	N/A	970,690		970,690	\$ 231,308	N/A	N/A	INCL IN COST	23,829,227
71	Sep	MARLIN	SYS SUPPLY	N/A	9,910		9,910	\$ 10,428	N/A	N/A	INCL IN COST	105,230,272
72	Sep	TECO	SYS SUPPLY	N/A	5,790		5,790	\$ 201,805	N/A	N/A	INCL IN COST	3485,404,936
73	Sep	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
74	Sep	EMERA	SYS SUPPLY	N/A	0		0	\$ (20,837)	N/A	N/A	INCL IN COST	N/A
75	Oct	FGT	SYS SUPPLY	N/A	887,640		887,640	\$ 58,522	N/A	N/A	INCL IN COST	6,593,022
76	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,095	N/A	N/A	INCL IN COST	N/A
77	Oct	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
78	Oct	CONOCO	SYS SUPPLY	N/A	739,910		739,910	\$ 189,747	N/A	N/A	INCL IN COST	25,644,612
79	Oct	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
80	Oct	MARLIN	SYS SUPPLY	N/A	13,140		13,140	\$ 11,746.00	N/A	N/A	INCL IN COST	89,391,172
81	Oct	TECO	SYS SUPPLY	N/A	7,832		7,832	\$ 76,339.74	N/A	N/A	INCL IN COST	974,715,781
82	Oct	EMERA	SYS SUPPLY	N/A	0		0	\$ (52,821)	N/A	N/A	INCL IN COST	N/A
83	Nov	FGT	SYS SUPPLY	N/A	1,150,352		1,150,352	\$ 203,785.57	N/A	N/A	INCL IN COST	17,715,062
84	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 907	N/A	N/A	INCL IN COST	N/A
85	Nov	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
86	Nov	TECO	SYS SUPPLY	N/A	10,845		10,845	\$ (151,714)	N/A	N/A	INCL IN COST	-1,398,927,709
87	Nov	MARLIN	SYS SUPPLY	N/A	13,180		13,180	\$ 11,791	N/A	N/A	INCL IN COST	89,463,202
88	Nov	CONOCO	SYS SUPPLY	N/A	2,061,160		2,061,160	\$ 557,750	N/A	N/A	INCL IN COST	27,060,010
89	Nov	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
90	Nov	ARDEN GAS DEL	SYS SUPPLY	N/A	0		0	\$ 14,253	N/A	N/A	INCL IN COST	N/A
91	Nov	EMERA	SYS SUPPLY	N/A	0		0	\$ (4,890)	N/A	N/A	INCL IN COST	N/A
92	Dec	FGT	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
93	Dec	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
94	Dec	FCG	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
95	Dec	TECO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
96	Dec	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
97	Dec	CONOCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
98	Dec	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
99	Dec	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
100	Dec	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
101	Dec	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
102	Dec	PESCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
103	Dec	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
104												

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	205,801	229,553	510,634	284,629	631,883	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	2,302,312	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	2,934,195	0
PGA THERM SALES													
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	1,058,286	0
14	Commercial	862,718	830,601	703,904	693,154	611,290	573,682	484,947	523,932	534,530	552,587	657,879	0
18													0
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 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	\$ 0.87000	\$ -
PGA REVENUES													
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	920,470	0
25	Commercial	733,320	705,174	600,981	589,062	531,727	482,847	421,809	455,816	466,455	479,296	572,352	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	56,074	56,130	56,277	56,764	56,755	56,983	57,091	57,116	57,244	57,344	57,583	0
47	Commercial	3,196	3,204	3,200	3,232	3,235	3,238	3,233	3,243	3,252	3,272	3,280	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0290	1.0246	1.0232	1.0269	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		
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	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		
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	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		
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	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		
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	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		
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	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		