



1635 Meathe Drive
West Palm Beach, FL 33411

April 20, 2020

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

RE: Docket Number 20200003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **March 2020** 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



FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 12,776	\$ 4,909	\$ (7,867)	-160.26	\$ 46,497	\$ 16,486	\$ (30,011)	-182.04
2	NO NOTICE SERVICE	\$ -	\$ 5,853	\$ 5,853	100.00	\$ -	\$ 21,328	\$ 21,328	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,007,282	\$ 924,034	\$ (83,248)	-9.01	\$ 2,816,819	\$ 3,635,935	\$ 819,116	22.53
5	DEMAND	\$ 2,481,088	\$ 2,940,011	\$ 458,923	15.61	\$ 7,382,005	\$ 8,757,760	\$ 1,375,755	15.71
6	OTHER	\$ 28,129	\$ 32,450	\$ 4,321	13.32	\$ 83,605	\$ 97,350	\$ 13,745	14.12
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 781,192	\$ 781,192	100.00	\$ -	\$ 2,343,575	\$ 2,343,575	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)	\$ 3,529,276	\$ 3,126,065	\$ (403,211)	-12.90	\$ 10,328,925	\$ 10,185,284	\$ (143,641)	-1.41
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 725	\$ 400	\$ (325)	-81.32	\$ 2,706	\$ 1,500	\$ (1,206)	-80.37
14	TOTAL THERM SALES	\$ 3,352,450	\$ 3,125,665	\$ (226,785)	-7.26	\$ 11,031,185	\$ 10,183,784	\$ (847,401)	-8.32
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,918,520	3,146,570	228,050	7.25	9,245,030	10,567,910	1,322,880	12.52
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,726,146	3,146,570	1,420,424	45.14	10,485,831	10,567,910	82,079	0.78
19	DEMAND	12,503,656	14,209,160	1,705,504	12.00	37,770,286	41,817,160	4,046,874	9.68
20	OTHER	0	0	0	-	0	0	0	-
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (+17+18+20)-(21+23)	1,726,146	3,146,570	1,420,424	45.14	10,485,831	10,567,910	82,079	0.78
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	838	1,202	364	30.30	3,126	4,151	1,026	24.71
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,059,489	3,145,368	85,878	2.73	10,263,833	10,563,759	81,053	0.77
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.438	0.156	(0.282)	-180.77	0.503	0.156	(0.347)	-222.44
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) 58.354	29.366	(28.988)	-98.71	26.863	34.405	7.542	21.92
32	DEMAND	(5/19) 19.843	20.691	0.848	4.10	19.544	20.943	1.399	6.68
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) 204.460	99.348	(105.112)	-105.80	98.504	96.379	(2.125)	-2.20
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	33.276	(53.289)	-160.14	86.565	36.133	(50.432)	-139.57
40	TOTAL COST OF THERM SOLD	(11/27) 115.355	99.386	(15.969)	-16.07	100.634	96.417	(4.217)	-4.37
41	TRUE-UP	(E-2) (2.363)	(2.363)	0.000	0.00	(2.363)	(2.363)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 112.992	97.023	(15.969)	-16.46	98.271	94.054	(4.217)	-4.48
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) 113.56035	97.51103	(16.049)	-16.46	98.76530	94.52709	(4.236)	-4.48
45	PGA FACTOR ROUNDED TO NEAREST .001	113.560	97.511	(16.049)	-16.46	98.765	94.527	(4.238)	-4.48

1

(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 2020 THROUGH DECEMBER 2020	
CURRENT MONTH:		March 2020	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,437,550	18,322.16	0.533
2 No Notice Commodity Adjustment - System Supply	(519,030)	(2,766.43)	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	(2,779.35)	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)	2,918,520	12,776.38	0.438
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	3,472,065	739,957.65	21.312
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	18,090	13,589.61	75.122
20 Imbalance Cashout - FGT	(1,764,009)	253,734.81	(14.384)
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)	1,726,146	1,007,282.07	58.354
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	11,244,960	1,015,372.38	9.030
26 Demand (Pipeline) No Notice - System Supply	1,224,500	5,853.11	0.478
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	0	1,422,691.06	0.000
30 Other - Marlin	0	36,563.50	0.000
31 Other - Teco	34,196	608.41	1.779
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,503,656	2,481,088.46	19.843
OTHER			
34 Company Use of Natural Gas	0	5,129.29	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	24,000.00	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	0.00	0.000
42 Other	0	0.00	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	(1,000.00)	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	28,129.29	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		February ACTUAL		February TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$10,135.15	1,901,530	\$10,135.15	1,901,530	000379904		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$463.71	87,000	\$463.72	87,000	000379677		\$0.01	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	\$2,564.53	481,150	\$2,564.53	481,150	000379872		\$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		\$13,163.39	2,480,680	\$13,163.41	2,469,680			\$0.02	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	(\$131,057.17)	2,422,188	(\$131,057.17)	1,753,828	FGT CICO Report		\$0.00	(668,560)
COMMODITY (OTHER)	FCG	(\$1.28)	0	\$0.00	0			\$1.28	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$313.83	0	\$313.83	0	374557-0120		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$98.04	0	2001A0001		\$98.04	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)	FCG	\$965.95	4,360	\$965.87	4,360	202003-254200		(\$0.08)	0
COMMODITY (OTHER)	MARLIN	\$646.35	700	\$646.35	700	28126		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,299.64	3,590	\$3,299.64	3,590	28123		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$8,677.83	9,440	\$8,677.83	9,440	28124		\$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	\$36,245.46	37,173	\$36,245.46	37,173	211012145184-02		\$0.00	0
COMMODITY (OTHER)	TECO	\$8,644.92	6,815	\$8,156.85	6,513	211012145440-0220		(\$489.07)	(302)
COMMODITY (OTHER)	TECO	\$1,055.14	0	\$0.00	0	211012145697-0220		(\$1,055.14)	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$11,534.84	0	211008524277-0220		\$11,534.84	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	\$386,449.45	1,988,670	\$386,449.45	1,988,670	Accrual		\$0.00	0
COMMODITY (OTHER)	EMERA	\$36,764.26	0	\$36,764.26	0	107553		\$0.00	0
COMMODITY (OTHER)	EMERA-January Bookout	(\$20,530.82)	0	(\$20,530.82)	0	110052		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$329,473.56	4,472,935	\$339,563.43	3,804,073			\$10,089.87	(668,862)
DEMAND - NO NOTICE	FGT	\$6,594.45	1,377,500	\$6,594.45	1,377,500	000379803		\$0.00	0
DEMAND	FGT	\$279,481.13	5,255,380	\$279,481.13	5,255,380	000379803		\$0.00	0
DEMAND	FGT	\$113,534.23	1,798,580	\$113,634.23	1,798,580	000379676		\$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	\$36,644.40	0	\$36,644.40	0	000379516		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	000379782		\$0.00	0
DEMAND	FGT	\$445,440.00	3,480,000	\$445,440.00	3,480,000	000379796		\$0.00	0
DEMAND	SNG	\$85,165.50	0	\$85,166.50	0	0215600220SNG000		\$0.00	0
DEMAND	FCG	\$489.18	4,360	\$489.18	4,360	202003-254200		\$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	\$10,250.00	0	\$10,250.00	0	28125		\$0.00	0
DEMAND	MARLIN	\$26,313.50	0	\$26,313.50	0	28122		\$0.00	0
DEMAND	PPC	\$794,930.06	0	\$794,930.06	0	375223-0220		\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428663-0220		\$0.00	0
DEMAND	TECO	\$142.55	37,173	\$142.55	37,173	211012145184-02		\$0.00	0
DEMAND	TECO	\$142.55	6,815	\$142.55	6,513	211012145440-0220		\$0.00	(302)
DEMAND	TECO	\$286.55	0	\$304.93	0	211012145697-0220		\$18.38	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		\$2,427,266.10	11,959,808	\$2,427,284.48	11,959,506			\$18.38	(302)
OTHER	FPUC	\$69.45	0	\$69.45	0	03817905-0220		\$0.00	0
OTHER	FPUC	\$97.59	0	\$97.59	0	04003844-0220		\$0.00	0
OTHER	FPUC	\$26.08	0	\$26.08	0	04886578-0220		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1185		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$803.38	0	\$803.38	0	1197		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$21,040.96	0	\$21,040.96	0	396		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$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
OTHER	RANDSTAD PROFESSIONAL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$602.70	0	\$602.70	0	624722		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$27,642.16	0	\$27,642.16	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$17,828.45	3,344,550	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	(\$2,795.43)	(519,000)	Accrual
COMMODITY (PIPELINE)	FGT	(\$2,779.35)	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$12,776.36	2,918,520	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	\$253,409.55	(1,095,449)	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$225.94	0	374557-0220
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	FCG	\$965.87	4,360	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$646.35	700	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$3,299.64	3,590	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$6,677.83	8,440	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$26,450.41	27,985	211012145184-0320
COMMODITY (OTHER)	TECO	\$8,155.85	6,513	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$11,534.64	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$648,311.71	3,437,870	Accrual
COMMODITY (OTHER)	EMERA	\$34,643.04	0	Accrual based on estimate
COMMODITY (OTHER)	EMERA-February Bookout	\$2,871.17	0	107638
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$997,192.20	2,395,009	
DEMAND - NO NOTICE	FGT	\$5,853.11	1,224,500	000380250
DEMAND	FGT	\$323,154.47	6,076,620	000380250
DEMAND	FGT	\$91,230.63	1,443,980	000380124
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$39,171.60	0	000379961
DEMAND	FGT	\$0.00	0	000380243
DEMAND	FGT	\$476,160.00	3,720,000	000380247
DEMAND	SNG	\$85,166.50	0	Accrual
DEMAND	FCG	\$489.18	4,360	Accrual
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	\$10,250.00	0	Accrual based on last month's invoice
DEMAND	MARLIN	\$26,313.50	0	Accrual based on last month's invoice
DEMAND	PPC	\$794,930.06	0	375223-0320
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0320
DEMAND	TECO	\$142.55	27,985	211012145184-0320
DEMAND	TECO	\$142.55	6,513	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		\$2,481,070.08	12,503,958	
OTHER	FPUC	\$72.90	0	03817905-0320
OTHER	FPUC	\$40.85	0	04003844-0320
OTHER	FPUC	\$15.54	0	04886578-0320
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1196
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$24,000.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	ERDEK	(\$1,000.00)	0	ERDEK
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$28,129.29	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

			CURRENT MONTH: MARCH				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	1,007,282	\$ 924,034	\$ (83,248)	(9.0)	2,816,819	\$ 3,635,935	\$ 819,116	22.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,521,994	\$ 2,983,223	\$ 461,229	15.5	7,512,106	\$ 8,892,924	\$ 1,380,818	15.5
3	TOTAL COST		3,529,276	\$ 3,907,257	\$ 377,981	9.7	10,328,925	\$ 12,528,859	\$ 2,199,934	17.6
4	FUEL REVENUES (NET OF REVENUE TAX)		3,352,450	\$ 3,125,665	\$ (226,785)	(7.3)	11,031,185	\$ 10,183,784	\$ (847,401)	(8.3)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		62,796	\$ 62,796	\$ -	0.0	188,382	\$ 188,382	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,415,246	\$ 3,188,461	\$ (226,785)	(7.1)	11,219,567	\$ 10,372,166	\$ (847,401)	(8.2)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(114,030)	\$ (718,796)	\$ (604,766)	84.1	890,642	\$ (2,156,693)	\$ (3,047,335)	141.3
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,480	\$ (6,523)	\$ (10,003)	153.4	8,370	\$ (15,369)	\$ (23,739)	154.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,522,313	\$ (4,170,985)	\$ (6,693,298)	160.5	1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(62,796)	\$ (62,796)	\$ -	0.0	(188,382)	\$ (188,382)	\$ -	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	2,348,967	(4,959,100)	\$ (7,308,067)	147.4	2,348,966	\$ (4,959,100)	\$ (7,308,066)	147.4
MEMO: Unbilled Over-recovery					925,594					
Over/(under)-recovery Book Balance					3,274,561					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,522,313	\$ (4,170,985)	\$ (6,693,298)	160.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,345,487	\$ (4,952,577)	\$ (7,298,064)	147.4				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 4,867,799	\$ (9,123,562)	\$ (13,991,362)	153.4				
15	AVERAGE	50% of Line 14	\$ 2,433,900	\$ (4,561,781)	\$ (6,995,681)	153.4				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01510	0.01510	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01910	0.01910	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03420	0.03420	-	0.0				
19	AVERAGE	50% of Line 18	0.01710	0.01710	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00143	0.00143	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 3,480	\$ (6,523)	\$ (10,003)	153.4				

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 2020 THROUGH DECEMBER 2020

SCHEDULE A-3

PRESENT MONTH: MARCH

LINE NO	2000 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACAGR/FUEL	TOTAL CENTS PER THERM
								THRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(122,960)		(122,960)	\$ 408,324.79	N/A	N/A	INCL IN COST	-332.079367
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 447.02	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	10,230		10,230	\$ (16,826.79)	N/A	N/A	INCL IN COST	-164.484751
4	Jan	MARLIN	SYS SUPPLY	N/A	16,980		16,980	\$ 15,449.56	N/A	N/A	INCL IN COST	90.986808
5	Jan	TECO	SYS SUPPLY	N/A	47,492		47,492	\$ 74,559.62	N/A	N/A	INCL IN COST	156.992740
5	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
6	Jan	CONOCO	SYS SUPPLY	N/A	4,337,540		4,337,540	\$ 966,106.01	N/A	N/A	INCL IN COST	22.273132
7	Jan	EMERA	SYS SUPPLY	N/A				\$ (3,346)	N/A	N/A	INCL IN COST	N/A
7	Feb	FGT	SYS SUPPLY	N/A	2,426,115		2,426,115	\$ (113,155.56)	N/A	N/A	INCL IN COST	-4.664063
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 313.83	N/A	N/A	INCL IN COST	N/A
9	Feb	MARLIN	SYS SUPPLY	N/A	13,730		13,730	\$ 12,623.82	N/A	N/A	INCL IN COST	91.943336
10	Feb	TECO	SYS SUPPLY	N/A	41,888		41,888	\$ 43,951.70	N/A	N/A	INCL IN COST	104.927210
11	Feb	CONOCO	SYS SUPPLY	N/A	1,988,670		1,988,670	\$ 386,449.45	N/A	N/A	INCL IN COST	19.432558
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 34,640	N/A	N/A	INCL IN COST	N/A
14	Mar	FGT	SYS SUPPLY	N/A	(1,764,009)		(1,764,009)	\$ 253,507.59	N/A	N/A	INCL IN COST	-14.371105
15	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 225.94	N/A	N/A	INCL IN COST	N/A
16	Mar	FCG	SYS SUPPLY	N/A	4,360		4,360	\$ 967.07	N/A	N/A	INCL IN COST	22.180505
17	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Mar	MARLIN	SYS SUPPLY	N/A	13,730		13,730	\$ 12,623.82	N/A	N/A	INCL IN COST	91.943336
20	Mar	TECO	SYS SUPPLY	N/A	34,195		34,195	\$ 54,131.73	N/A	N/A	INCL IN COST	158.301204
21	Mar	CONOCO	SYS SUPPLY	N/A	3,437,870		3,437,870	\$ 648,311.71	N/A	N/A	INCL IN COST	18.857947
22	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 37,514	N/A	N/A	INCL IN COST	N/A
89												
TOTAL					10,485,832		10,485,832.00	2,816,819				26.863

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1 Commodity costs	1,444,714	364,823	1,007,282	0	0	0	0	0	0	0	0	0
2 Transportation costs	2,531,585	2,458,528	2,521,994	0	0	0	0	0	0	0	0	0
3 Hedging costs												
4 (financial settlement)												
5 Adjustments*												
6												
7												
8												
9												
10												
11												
12 Total	3,976,299	2,823,361	3,529,276	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13 Residential	1,908,273	1,693,612	1,535,360	0	0	0	0	0	0	0	0	0
14 Commercial	882,347	830,904	743,954	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24 Residential	1,660,223	1,473,466	1,335,654	0	0	0	0	0	0	0	0	0
25 Commercial	767,635	722,428	639,358	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	58,089	58,242	58,456	0	0	0	0	0	0	0	0	0
47 Commercial	3,294	3,283	3,291	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0243	1.0273	1.0266	1.0278							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04							
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0266	1.0268	1.0291	1.0277	1.0297							
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	1.05	1.05	1.05							
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0394	1.0450	1.0450	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	1.06	1.06	1.06	1.06	1.07							
OKEECHOBEE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0243	1.0245	1.0267	1.0253	1.0271							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04							
BREWSTER												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0242	1.0254	1.0295	1.0243	1.0277							
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	1.04	1.04	1.05	1.04	1.05							
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0242	1.0250	1.0273	1.0258	1.0280							
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	1.04	1.04	1.04	1.04	1.05							