



1635 Meathe Drive
West Palm Beach, FL 33411

April 22, 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 a re-filing of the **January 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,

Derrick M. Craig
Senior Regulatory Analyst

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

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

Revised 4/20/2020

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)	\$ 20,555	\$ 6,202	\$ (14,353)	-231.42	\$ 20,555	\$ 6,202	\$ (14,353)	-231.42
2	NO NOTICE SERVICE	\$ -	\$ 8,891	\$ 8,891	100.00	\$ -	\$ 8,891	\$ 8,891	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,444,714	\$ 1,591,596	\$ 146,882	9.23	\$ 1,444,714	\$ 1,591,596	\$ 146,882	9.23
5	DEMAND	\$ 2,473,650	\$ 2,943,061	\$ 469,411	15.95	\$ 2,473,650	\$ 2,943,061	\$ 469,411	15.95
6	OTHER	\$ 37,380	\$ 32,450	\$ (4,930)	-15.19	\$ 37,380	\$ 32,450	\$ (4,930)	-15.19
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 781,192	\$ 781,192	100.00	\$ -	\$ 781,192	\$ 781,192	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)	\$ 3,976,299	\$ 3,801,008	\$ (175,290)	-4.61	\$ 3,976,299	\$ 3,801,008	\$ (175,290)	-4.61
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,079	\$ 700	\$ (379)	-54.19	\$ 1,079	\$ 700	\$ (379)	-54.19
14	TOTAL THERM SALES	\$ 3,999,015	\$ 3,800,308	\$ (198,707)	-5.23	\$ 3,999,015	\$ 3,800,308	\$ (198,707)	-5.23
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,856,380	3,975,720	119,340	3.00	3,856,380	3,975,720	119,340	3.00
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	4,289,282	3,975,720	(313,562)	-7.89	4,289,282	3,975,720	(313,562)	-7.89
19	DEMAND	13,309,355	14,276,120	966,765	6.77	13,309,355	14,276,120	966,765	6.77
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)	4,289,282	3,975,720	(313,562)	-7.89	4,289,282	3,975,720	(313,562)	-7.89
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,247	1,742	495	28.41	1,247	1,742	495	28.41
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,776,406	3,973,978	197,572	4.97	3,776,406	3,973,978	(314,057)	-7.90
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.533	0.156	(0.377)	-241.67	0.533	0.156	(0.377)	-241.67
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) 33.682	40.033	6.351	15.86	33.682	40.033	6.351	15.86
32	DEMAND	(5/19) 18.586	20.615	2.029	9.84	18.586	20.615	2.029	9.84
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) 92.703	95.606	2.903	3.04	92.703	95.606	2.903	3.04
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	40.190	(46.375)	-115.39	86.565	40.190	(46.375)	-115.39
40	TOTAL COST OF THERM SOLD	(11/27) 105.293	95.647	(9.646)	-10.09	105.293	95.647	(9.646)	-10.09
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) 102.930	93.284	(9.646)	-10.34	102.930	93.284	(9.646)	-10.34
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) 103.44774	93.75322	(9.695)	-10.34	103.44774	93.75322	(9.695)	-10.34
45	PGA FACTOR ROUNDED TO NEAREST .001	103.448	93.753	(9.695)	-10.34	103.448	93.753	(9.695)	-10.34

(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:
CURRENT MONTH:**

**JANUARY 2020 THROUGH DECEMBER 2020
January 2020**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,337,830	23,120.67	0.533
2 No Notice Commodity Adjustment - System Supply	(481,450)	(2,566.12)	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)	3,856,380	20,554.55	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	4,385,032	1,037,319.46	23.656
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	27,210	17,716.67	65.111
20 Imbalance Cashout - FGT	(122,960)	402,739.91	(327.537)
21 Imbalance Cashout - Other Shippers	0	(13,062.00)	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)	4,289,282	1,444,714.04	33.682
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	11,402,862	1,029,422.93	9.028
26 Demand (Pipeline) No Notice - System Supply	1,859,000	8,890.80	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	12,092.00	0.000
31 Other - Teco	47,493	553.27	1.165
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	13,309,355	2,473,650.06	18.586
OTHER			
34 Company Use of Natural Gas	0	222.91	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	6,545.00	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	641.76	0.000
43 Other	0	0.00	0.000
44 Other	0	1,515.25	0.000
45 Other	0	22,455.00	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	37,379.92	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
December GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		December ACTUAL			December TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$8,052.83	1,510,850	\$8,052.86	1,510,850	000378822		\$0.03	0
COMMODITY (PIPELINE)	FGT	\$495.68	93,000	\$495.70	93,000	000378697		\$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	\$4,388.75	823,030	\$4,389.10	823,470	000378018		\$2.35	440
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		\$12,935.27	2,426,880	\$12,937.66	2,427,320			\$2.39	440
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	\$195,366.02	1,003,090	\$195,366.02	1,003,090	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	(\$8,195.61)	0	202001-251424		(\$8,195.61)	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$556.10	0	\$856.10	0	374557-1119		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$124.47	0	1912A0001		\$124.47	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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$272.14	300	\$272.14	290	28089		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$3,206.08	3,480	\$3,206.08	3,480	28090		\$0.00	(10)
COMMODITY (OTHER)	MARLIN	\$9,318.14	10,110	\$9,318.14	10,120	28104		\$0.00	10
COMMODITY (OTHER)	FCG	\$0.00	0	\$1,046.36	4,720	202001-250449		\$1,046.36	4,720
COMMODITY (OTHER)	RAINBOW ENERGY	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$33,232.40	32,593	\$33,232.40	32,590	211012145184-12		\$0.00	(3)
COMMODITY (OTHER)	TECO	\$4,045.10	4,002	\$7,342.33	7,165	211012145440-12		\$3,297.23	3,163
COMMODITY (OTHER)	TECO	\$0.00	0	\$351.55	1,750	211012145697-12		\$351.55	1,750
COMMODITY (OTHER)	TECO	(\$28,713.45)	0	\$0.00	0	211006524277-1219		\$28,713.45	0
COMMODITY (OTHER)	TECO	(\$77,082.67)	0	(\$77,082.67)	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$409,711.01	1,603,700	\$409,711.01	1,603,700	130574		\$0.00	0
COMMODITY (OTHER)	EMERA	\$48,095.90	0	\$29,689.65	0	107342		(\$18,406.25)	0
COMMODITY (OTHER)	EMERA-November Bookout	(\$26,119.95)	0	\$0.00	0			\$26,119.95	0
COMMODITY (OTHER)	Emera-Therm True up Jul-Nov	\$0.00	333,112	\$0.00	333,112			\$0.00	0
COMMODITY (OTHER) TOTAL		\$572,166.82	2,990,388	\$605,237.97	3,000,017			\$33,051.15	9,629
DEMAND - NO NOTICE	FGT	\$7,038.55	1,473,500	\$7,038.55	1,472,500	000378821		\$0.00	(1,000)
DEMAND	PGT	\$297,683.95	5,596,670	\$297,683.95	5,597,670	000378821		\$0.00	1,000
DEMAND	FGT	\$125,564.49	1,987,410	\$125,564.49	1,987,410	000378696		\$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	000378530		\$0.00	0
DEMAND	FGT	\$155.69	248	\$156.69	2,480	000378812		\$0.00	2,232
DEMAND	FGT	\$295,120.00	2,480,000	\$295,120.00	2,480,000	000378816		\$0.00	0
DEMAND	SNG	\$85,166.50	0	\$85,166.50	0	0215601219SNGC00		\$0.00	0
DEMAND	FCG	\$0.00	0	\$469.18	4,720	202001-280449		\$469.18	4,720
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	375223-1219		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428663-1219		\$0.00	0
DEMAND	TECO	\$142.55	32,593	\$142.55	32,590	211012145184-1219		\$0.00	(3)
DEMAND	TECO	\$142.55	4,002	\$142.55	7,165	211012145440-12		\$0.00	3,163
DEMAND	TECO	\$304.93	0	\$286.55	1,750	211012145697-1219		(\$18.38)	1,750
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		\$2,273,182.88	11,574,423	\$2,273,653.68	11,586,285			\$470.80	11,862
OTHER	FPUC	\$76.33	0	\$76.33	0	03817905-1219		\$0.00	0
OTHER	FPUC	\$113.17	0	\$113.17	0	04003844-1219		\$0.00	0
OTHER	FPUC	\$8.37	0	\$8.37	0	04886578-1119		\$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	1192		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$866.67	0	\$866.67	0	368		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$27,000.00	0	\$21,211.66	0	375		(\$5,788.34)	0
OTHER	PIERPONT & MCLELLAND	\$50,000.00	0	\$33,333.34	0	3818383		(\$16,666.66)	0
OTHER	RANDSTAD PROFESSIONAL	\$1,496.80	0	\$1,496.80	0	RP1851152		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,496.80	0	\$1,496.80	0	RP1841968		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$898.08	0	\$898.08	0	RP1844278		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,197.44	0	\$1,197.44	0	RP1848881		\$0.00	0
OTHER	RANDSTAD PROFESSIONAL	\$1,262.93	0	\$1,262.93	0	RP1846544		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$1,515.25	0	1194		\$1,515.25	0
OTHER	PIERPONT & MCLELLAND	(\$22,455.00)	0	\$0.00	0			\$22,455.00	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		\$66,959.59	0	\$68,474.84	0			\$1,515.25	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
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$20,703.32	3,884,300	Accrual
COMMODITY (PIPELINE)	FGT	\$2,417.31	453,530	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	(\$2,568.47)	(481,890)	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$20,552.16	3,855,940	
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	\$416,285.93	(122,960)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$6,031.90)	0	JAN ESTIMATE
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$447.02	0	374557-1219
COMMODITY (OTHER)	FCG	(\$13,062.00)	0	NOV ESTIMATE
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	FCG	\$1,220.75	5,510	
COMMODITY (OTHER)	MARLIN	\$528.08	580	28120
COMMODITY (OTHER)	MARLIN	\$4,278.00	4,700	28118
COMMODITY (OTHER)	MARLIN	\$10,643.48	11,700	28119
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$34,503.51	33,669	211012145184-12
COMMODITY (OTHER)	TECO	\$7,342.33	7,165	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$351.55	1,749	
COMMODITY (OTHER)	TECO	\$0.00	0	Accrual based on estimate
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$966,106.01	4,337,540	Accrual
COMMODITY (OTHER)	EMERA	\$26,279.38	0	Accrual based on estimate
COMMODITY (OTHER)	EMERA-December Bookout	(\$37,339.23)	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$1,411,662.89	4,279,653	
DEMAND - NO NOTICE	FGT	\$8,890.80	1,860,000	000379254
DEMAND	FGT	\$301,030.53	5,860,600	000379254
DEMAND	FGT	\$119,904.22	1,887,820	000379123
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$39,171.51	0	000379964
DEMAND	FGT	\$7,011.71	110,980	000379245
DEMAND	FGT	\$476,160.00	3,720,000	000379249
DEMAND	SNG	\$85,166.50	0	Accrual
DEMAND	FCG	\$489.18	5,510	
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	\$12,092.00	0	28105
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$794,930.06	0	375223-0120
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0120
DEMAND	TECO	\$142.55	33,669	211012145184-01
DEMAND	TECO	\$142.55	7,165	Accrual based on last month's invoice
DEMAND	TECO	\$286.55	1,749	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,473,179.26	13,297,493	
OTHER	FPUC	\$90.31	0	03817905-0120
OTHER	FPUC	\$125.95	0	04003844-0120
OTHER	FPUC	\$6.65	0	04886578-0120
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	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$29,000.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	RP1841968
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	RP1834935
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	RP1844278
OTHER	GUNSTER YOAKLEY & STEWART	\$641.76	0	621935
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	ERDEK	\$1,000.00	0	JRNL00507749
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$35,864.67	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

Revised 4/20/2020

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

			CURRENT MONTH: JANUARY				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	1,444,714	\$ 1,591,596	\$ 146,882	9.2	1,444,714	\$ 1,591,596	\$ 146,882	9.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,531,585	\$ 2,990,604	\$ 459,019	15.4	2,531,585	\$ 2,990,604	\$ 459,019	15.4
3	TOTAL COST		3,976,299	\$ 4,582,200	\$ 605,901	13.2	3,976,299	\$ 4,582,200	\$ 605,901	13.2
4	FUEL REVENUES (NET OF REVENUE TAX)		3,999,015	\$ 3,800,308	\$ (198,707)	(5.2)	3,999,015	\$ 3,800,308	\$ (198,707)	(5.2)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		62,790	\$ 62,790	\$ -	0.0	62,790	\$ 62,790	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,061,805	\$ 3,863,098	\$ (198,707)	(5.1)	4,061,805	\$ 3,863,098	\$ (198,707)	(5.1)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	85,506	\$ (719,102)	\$ (804,608)	111.9	85,506	\$ (719,102)	\$ (804,608)	111.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,194	\$ (3,976)	\$ (6,170)	155.2	2,194	\$ (3,976)	\$ (6,170)	155.2
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1	1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(62,790)	\$ (62,790)	\$ -	0.0	(62,790)	\$ (62,790)	\$ -	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	1,663,246	(3,384,524)	\$ (5,047,769)	149.1	1,663,246	\$ (3,384,524)	\$ (5,047,769)	149.1
MEMO: Unbilled Over-recovery					1,019,475					
Over/(under)-recovery Book Balance					2,682,721					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,661,052	\$ (3,380,548)	\$ (5,041,599)	149.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,299,387	\$ (5,979,204)	\$ (9,278,591)	155.2				
15	AVERAGE	50% of Line 14	\$ 1,649,694	\$ (2,989,602)	\$ (4,639,296)	155.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01590	0.01590	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01590	0.01590	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03180	0.03180	-	0.0				
19	AVERAGE	50% of Line 18	0.01590	0.01590	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00133	0.00133	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,194	\$ (3,976)	\$ (6,170)	155.2				

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**
 Revised 4/20/2020

SCHEDULE A-3

PRESENT MONTH: JANUARY

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	(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
87												
TOTAL					4,289,282		4,289,282	1,444,714				33.682

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,444,714	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	2,531,585	0	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	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,908,273	0	0	0	0	0	0	0	0	0	0
14	Commercial	882,347	0	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,660,223	0	0	0	0	0	0	0	0	0	0
25	Commercial	767,635	0	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	58,089	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,294	0	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.

	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									
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									
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									
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									
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTEI 0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0394	1.0450									
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									
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									
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									
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									
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									
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									
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									