



1641 Worthington Road, Suite 220
West Palm Beach, FL 33409

May 21, 2018

Ms. Carlotta Stauffer, Director
Commission Clerk & Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0950

RE: Docket Number 20180003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **April 2018** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at awight@fpuc.com, or (561) 494-7901.

Sincerely,

A handwritten signature in black ink, appearing to read "Alex Wight". The signature is fluid and cursive, with a large initial "A" and "W".

Alex Wight
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2016 PGA Filings

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR								SCHEDULE A-1
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018										
		CURRENT MONTH: APRIL				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 5,568	\$ 6,215	\$ 647	10.41	\$ 14,568	\$ 29,876	\$ 15,308	51.24	
2	NO NOTICE SERVICE	\$ 3,915	\$ 3,915	\$ 0	0.00	\$ 25,016	\$ 25,016	\$ (0)	0.00	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-	
4	COMMODITY (Other)	\$ 664,465	\$ 1,484,644	\$ 820,179	55.24	\$ 4,170,456	\$ 7,452,764	\$ 3,282,308	44.04	
5	DEMAND	\$ 1,297,655	\$ 1,774,770	\$ 477,115	26.88	\$ 5,378,620	\$ 7,147,752	\$ 1,769,132	24.75	
6	OTHER	\$ 60,879	\$ 15,417	\$ (45,462)	-294.88	\$ 240,472	\$ 61,668	\$ (178,804)	-289.95	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 621,464	\$ 621,464	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)	\$ 2,032,482	\$ 3,129,595	\$ 1,097,113	35.06	\$ 10,043,662	\$ 14,095,612	\$ 4,051,950	28.75	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 1,080	\$ 400	\$ (680)	-169.98	\$ 4,500	\$ 2,000	\$ (2,500)	-125.01	
14	TOTAL THERM SALES	\$ 2,630,045	\$ 3,129,195	\$ 499,150	15.95	\$ 11,214,780	\$ 14,093,612	\$ 2,878,832	20.43	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	2,565,790	3,076,750	510,960	16.61	12,541,290	14,789,470	2,248,180	15.20	
16	NO NOTICE SERVICE	819,000	0	(819,000)	-	5,233,500	0	(5,233,500)	-	
17	SWING SERVICE	0	0	0	-	0	0	0	-	
18	COMMODITY (Other)	3,252,465	3,076,750	(175,715)	-5.71	13,155,855	14,789,470	1,633,615	11.05	
19	DEMAND	11,971,451	14,700,300	2,728,849	18.56	44,615,679	59,631,900	15,016,221	25.18	
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)	3,252,465	3,076,750	(175,715)	-5.71	13,155,855	14,789,470	1,633,615	11.05	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	1,277	886	(391)	-44.12	5,321	3,978	(1,343)	-33.76	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,997,945	3,075,864	77,919	2.53	13,532,692	14,785,492	1,634,958	11.06	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15) 0.217	0.202	(0.015)	-7.43	0.116	0.202	0.086	42.57	
29	NO NOTICE SERVICE	(2/16) 0.478	0.000	(0.478)	-	0.478	0.000	(0.478)	-	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-	
31	COMMODITY (Other)	(4/18) 20.430	48.254	27.824	57.66	31.700	50.392	18.692	37.09	
32	DEMAND	(5/19) 10.840	12.073	1.233	10.21	12.055	11.986	(0.069)	-0.58	
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) 62.491	101.718	39.227	38.56	76.344	95.308	18.964	19.90	
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-	
39	COMPANY USE	(13/26) 84.575	45.147	(39.428)	-87.33	84.575	50.277	(34.298)	-68.22	
40	TOTAL COST OF THERM SOLD	(11/27) 67.796	101.747	33.951	33.37	74.218	95.334	21.116	22.15	
41	TRUE-UP	(E-2) (2.030)	(2.030)	0.000	0.00	(2.030)	(2.030)	0.000	0.00	
42	TOTAL COST OF GAS	(40+41) 65.766	99.717	33.951	34.05	72.188	93.304	21.116	22.63	
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) 66.09680	100.21858	34.122	34.05	72.55111	93.77332	21.222	22.63	
45	PGA FACTOR ROUNDED TO NEAREST .001	66.097	100.219	34.122	34.05	72.551	93.773	21.222	22.63	

(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 2018 THROUGH DECEMBER 2018
CURRENT MONTH: Apr-18

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,846,100	6,176.06	0.217
2 No Notice Commodity Adjustment - System Supply	(280,310)	(608.27)	0.217
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)	2,565,790	5,567.79	0.217
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 - FGT	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	3,348,415	968,558.12	28.926
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	232	5,933.00	2,557.328
20 Imbalance Cashout - FGT	(96,182)	(310,026.58)	0.000
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)	3,252,465	664,464.54	20.430
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,102,310	780,669.29	7.728
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - PPC	1,846,010	494,996.23	26.814
29 Other - Marlin	247	18,555.00	7,512.146
30 Other - Teco	22,992	3,434.96	14.940
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	11,971,559	1,297,655.48	10.839
OTHER			
33 Company Use of Natural Gas	0	0.00	0.000
34 Transportation Trailer Charges	0	79.70	0.000
35 Propane Gas	0	1.86	0.000
36 Other	0	2,601.76	0.000
37 Other	0	2,500.00	0.000
38 Other	0	22,606.58	0.000
39 Other	0	0.00	0.000
40 Other	0	24,235.23	0.000
41 Other	0	1,208.70	0.000
42 Other	0	1,224.00	0.000
43 Other	0	1,289.60	0.000
44 Other	0	1,304.11	0.000
45 Other	0	1,313.78	0.000
46 Other	0	1,224.00	0.000
47 Other	0	1,290.00	0.000
48 TOTAL OTHER	0	60,879.32	0.000
OFF-SYSTEMS SALES SERVICE			
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
MARCH 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		MARCH 2018 ACTUAL			MARCH 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,087.40	3,319,790	\$3,087.42	3,319,790	000369539		\$0.02	0
COMMODITY (PIPELINE)	FGT	\$86.49	93,000	\$86.49	93,000	000369409		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$69.19	74,400	\$69.19	74,400	000369393		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$69.19	74,400	\$69.19	74,400	000369399		\$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	(\$291.90)	(313,870)	(\$291.90)	(313,870)	000369607		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$3,020.37	3,247,720	\$3,020.39	3,247,720			\$0.02	0
NO NOTICE	FGT	\$5,853.11	1,224,500	\$5,853.11	1,224,500	000369538		\$0.00	0
NO NOTICE TOTAL		\$5,853.11	1,224,500	\$5,853.11	1,224,500			\$0.00	0
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	(\$488,495.80)	(675,708)	(\$509,404.95)	272,874	FGT CICO Report		(\$20,909.15)	948,582
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$465.92	0	\$465.92	0	374557-0218		\$0.00	0
COMMODITY (OTHER)	FCG	(\$3,513.99)	0	(\$3,513.99)	0	201803-211839		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$220.05	0	1803A0002		\$220.05	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$24,689.66	0	Rcis FGT Jan 18		\$24,689.66	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$972,360.51	3,562,030	\$972,360.51	3,562,030	99620		\$0.00	0
COMMODITY (OTHER)	PESCO	\$162,351.41	465,000	\$162,162.87	464,460	160300ES		(\$188.54)	(540)
COMMODITY (OTHER)	PGS	\$22,028.31	23,733	\$22,028.31	23,733	211012145184-0318		\$0.00	0
COMMODITY (OTHER)	PGS	\$4,229.53	4,557	\$4,098.66	4,416	211012145440-0318		(\$130.87)	(141)
COMMODITY (OTHER)	PGS	(\$21,805.69)	0	(\$33,440.41)	0	211008524277-0318		(\$11,634.72)	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$1,989.00	0	27839		\$1,989.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$647,620.20	3,379,612	\$641,655.63	4,327,513			(\$5,964.57)	947,901
DEMAND	FGT	338,113.05	6,127,460	\$338,113.05	6,127,460	000369538		\$0.00	0
DEMAND	FGT	111,578.35	1,711,820	\$111,578.35	1,711,820	000369408		\$0.00	0
DEMAND	FGT	4,105.39	74,400	\$4,105.39	74,400	000369392		\$0.00	0
DEMAND	FGT	4,849.39	74,400	\$4,849.39	74,400	000369398		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	3,313.74	50,840	\$3,313.74	50,840	000369531		\$0.00	0
DEMAND	FGT	291,632.50	2,015,000	\$291,632.50	2,015,000	000369535		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215600318SNG00		\$0.00	0
DEMAND	FCG	25,961.23	192,831	\$25,963.22	192,831	201804-212232		\$1.99	0
DEMAND	FCG	52,274.22	332,667	\$54,213.88	332,667	201804-212233		\$1,939.66	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	132	27833		\$0.00	132
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	2,321,220	\$359,373.06	2,321,220	375223-0318		\$0.00	0
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0318		\$0.00	0
DEMAND	PGS	4,548.28	23,733	\$4,548.28	23,733	211012145184-0318		\$0.00	0
DEMAND	PGS	994.71	4,557	\$968.47	4,416	211012145440-0318		(\$26.24)	(141)
DEMAND	PGS	(4,997.71)	0	(\$183.19)	0	211012145697-0318		\$4,814.52	0
DEMAND	PGS	0.00	0	(\$1,261.68)	0	211008524277-0318		(\$1,261.68)	0
DEMAND	MARLIN	0.00	0	18,271.00	117	27839		\$18,271.00	117
DEMAND	MARLIN	0.00	0	(14,080.00)	0	Marlin Reclass		(\$14,080.00)	0
DEMAND	MARLIN	0.00	0	(26,935.00)	0	Marlin Reclass		(\$26,935.00)	0
DEMAND TOTAL		1,347,320.21	12,931,278	1,330,044.46	12,931,386			(17,275.75)	108
OTHER	FPUC	\$47.88	0	\$47.88	0	04003844 0318		\$0.00	0
OTHER	FPUC	\$2.79	0	\$2.79	0	02053890 0318		\$0.00	0
OTHER	FPUC	\$0.24	0	\$0.24	0	03817905 0318		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1160		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1161		\$0.00	0
OTHER	PIERPONT & MCLELL	\$20,000.00	0	\$24,606.58	0	211		\$4,606.58	0
OTHER	Imbalance Resolution	\$100,000.00	0	\$100,000.00	0	214		\$0.00	0
OTHER	PIERPONT & MCLELL	(\$23,026.53)	0	\$0.00	0			\$23,026.53	0
OTHER	ACCOUNTING PRINC	\$1,258.43	0	\$1,258.43	0	9464479		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,224.00	0	\$1,224.00	0	9484693		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,246.95	0	\$1,246.95	0	9502320		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,235.48	0	\$1,235.48	0	9517004		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,301.69	0	\$1,301.69	0	9517005		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,309.91	0	\$1,309.91	0	9533043		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,224.00	0	\$1,224.00	0	9533075		\$0.00	0
OTHER TOTAL		\$110,824.84	0	\$138,457.95	0			\$27,633.11	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
APRIL 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	APRIL 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$5,629.20	2,594,100	Accrual
COMMODITY (PIPELINE)	FGT	\$195.30	90,000	Accrual
COMMODITY (PIPELINE)	FGT	\$175.77	81,000	Accrual
COMMODITY (PIPELINE)	FGT	\$175.77	81,000	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$608.27)	(280,310)	Accrual
COMMODITY (PIPELINE) TOTAL		\$5,567.77	2,565,790	
NO NOTICE	FGT	\$3,914.82	819,000	000369970
NO NOTICE TOTAL		\$3,914.82	819,000	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY		\$0.00	0	
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	(\$288,319.24)	(1,044,764)	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$798.19)	0	374557-0318
COMMODITY (OTHER)	FCG	(\$8,057.88)	0	201704-213401
COMMODITY (OTHER)	FGT	\$0.00	0	1803A0002
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$803,309.52	2,846,080	Accrual
COMMODITY (OTHER)	PESCO	\$172,428.78	480,000	0418-501330
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	PGS	\$17,263.87	18,600	211012145184-0318
COMMODITY (OTHER)	PGS	\$4,098.66	4,416	Accrual using last month's invoice
COMMODITY (OTHER)	PGS	(\$33,440.41)	0	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$1,955.00	115	27842
COMMODITY (OTHER)	MARLIN	\$1,989.00	117	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual using last month's invoice
COMMODITY (OTHER) TOTAL		\$670,429.11	2,304,564	
DEMAND	FGT	271,551.89	4,921,200	000369970
DEMAND	FGT	124,167.88	1,905,000	000369959
DEMAND	FGT	4,489.58	81,000	000369943
DEMAND	FGT	5,279.58	81,000	000369849
DEMAND	FGT	0.00	0	
DEMAND	FGT	18,654.52	286,200	000369963
DEMAND	FGT	285,600.00	2,400,000	000369967
DEMAND	SNG	4,002.83	2,350	Accrual
DEMAND	FCG	21,353.92	155,144	Accrual
DEMAND	FCG	43,647.44	270,416	Accrual
DEMAND	MARLIN	18,555.00	115	27842
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,846,010	375223-0418
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	18,600	428663-0418
DEMAND	PGS	3,596.08	18,600	211012145184-0318
DEMAND	PGS	968.47	4,416	Accrual using last month's invoice
DEMAND	PGS	(183.19)	0	Accrual using last month's invoice
DEMAND	MARLIN	18,271.00	0	Accrual using last month's invoice
DEMAND	MARLIN	0.00	0	
DEMAND	MARLIN	0.00	0	
DEMAND TOTAL		1,314,931.23	11,971,451	
OTHER	FPUC	\$79.70	0	04003844 0318
OTHER	FPUC	\$1.86	0	02053890 0418
OTHER	FPUC	\$101.76	0	03817905 0418
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$18,000.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINC	\$1,208.70	0	9552244
OTHER	ACCOUNTING PRINC	\$1,208.70	0	9555649
OTHER	ACCOUNTING PRINC	\$1,224.00	0	9569846
OTHER	ACCOUNTING PRINC	\$1,299.60	0	9555650
OTHER	ACCOUNTING PRINC	\$1,304.11	0	9552245
OTHER	ACCOUNTING PRINC	\$1,313.78	0	9569847
OTHER	ACCOUNTING PRINC	\$1,224.00	0	Accrual
OTHER	ACCOUNTING PRINC	\$1,290.00	0	Accrual
OTHER TOTAL		\$33,246.21	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

		CURRENT MONTH: APRIL				YEAR-TO-DATE				
		ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	664,465	\$ 1,484,644	\$ 820,179	55.2	4,170,456	\$ 7,452,764	\$ 3,282,308	44.0	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10
2	TRANSPORTATION COST	1,368,017	\$ 1,800,317	\$ 432,300	24.0	5,873,207	\$ 7,264,312	\$ 1,391,105	19.2	Sch. A-1 Lines 1, 2, 3, 5, 6
3	TOTAL COST	2,032,482	\$ 3,284,961	\$ 1,252,479	38.1	10,043,663	\$ 14,717,076	\$ 4,673,413	31.8	
4	FUEL REVENUES (NET OF REVENUE TAX)	2,630,045	\$ 3,129,195	\$ 499,150	16.0	11,214,780	\$ 14,093,612	\$ 2,878,832	20.4	
5	TRUE-UP - (COLLECTED) OR REFUNDED *	56,595	\$ 56,595	\$ -	0.0	226,379	\$ 226,379	\$ -	0.0	
6	FUEL REVENUE APPLICABLE TO PERIOD	2,686,640	\$ 3,185,790	\$ 499,150	15.7	11,441,159	\$ 14,319,991	\$ 2,878,832	20.1	Add Lines 4 + 5
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	654,158	\$ (99,171)	\$ (753,329)	759.6	1,397,496	\$ (397,085)	\$ (1,794,581)	451.9	Line 6 - Line 3
8	INTEREST PROVISION -THIS PERIOD	2,791	\$ 83	\$ (2,708)	(3262.7)	7,966	\$ 1,519	\$ (6,447)	(424.4)	Line 21
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)	1,478,813	\$ 130,935	\$ (1,347,878)	(1029.4)	900,091	\$ 597,197	\$ (302,894)	(50.7)	
10	TRUE-UP COLLECTED OR (REFUNDED)	(56,595)	\$ (56,595)	\$ -	0.0	(226,379)	\$ (226,379)	\$ -	0.0	Reverse of Line 5
10a	FLEX RATE REFUND (if applicable)	-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0	
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	2,079,167	\$ (24,748)	\$ (2,103,915)	8501.4	2,079,174	\$ (24,748)	\$ (2,103,922)	8501.4	Add Lines 7 + 8 + 9 + 10 + 10a
MEMO: Unbilled Over-recovery		<u>678,962</u>								
Over/(under)-recovery Book Balance		<u>2,758,129</u>								
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	\$ 1,478,813	\$ 130,935	\$ (1,347,878)	(1029.4)					
13	ENDING TRUE-UP BEFORE INTEREST	\$ 2,076,376	\$ (24,831)	\$ (2,101,207)	8462.0					
14	TOTAL (12+13)	\$ 3,555,189	\$ 106,104	\$ (3,449,085)	(3250.7)					
15	AVERAGE	\$ 1,777,595	\$ 53,052	\$ (1,724,543)	(3250.7)					
16	INTEREST RATE - FIRST DAY OF MONTH	0.01860	0.01860	-	0.0					
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0.01900	0.01900	-	0.0					
18	TOTAL	0.03760	0.03760	-	0.0					
19	AVERAGE	0.01880	0.01880	-	0.0					
20	MONTHLY AVERAGE	0.00157	0.00157	-	0.0					
21	INTEREST PROVISION	\$ 2,791	\$ 83	\$ (2,708)	(3262.7)					

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 2018 THROUGH DECEMBER 2018

SCHEDULE A-3

PRESENT MONTH: APRIL

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/GRIFFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,371,158	N/A	N/A	INCL IN COST	29.662240
2	Jan	FCG	SYS SUPPLY	N/A	387,500		387,500	\$ 242,252	N/A	N/A	INCL IN COST	62.516601
3	Jan	FGT	SYS SUPPLY	N/A	(825,128)		(825,128)	\$ 30,661	N/A	N/A	INCL IN COST	-3.715936
4	Jan	PEOPLES GAS	SYS SUPPLY	N/A	75,363		75,363	\$ 59,337	N/A	N/A	INCL IN COST	78.734658
5	Jan	MARLIN	SYS SUPPLY	N/A			0	\$ 467	N/A	N/A	INCL IN COST	N/A
6	Jan	FCG	SYS SUPPLY	N/A			0	\$ 19,509	N/A	N/A	INCL IN COST	N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3	N/A	N/A	INCL IN COST	N/A
8	Feb	MARLIN	SYS SUPPLY	N/A			0	\$ 2,211	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (3,507)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	49,675		49,675	\$ 51,312	N/A	N/A	INCL IN COST	103.296024
11	Feb	FGT	SYS SUPPLY	N/A	(2,598,182)		(2,598,182)	\$ (528,154)	N/A	N/A	INCL IN COST	20.327819
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 345	N/A	N/A	INCL IN COST	N/A
13	Feb	PESCO	SYS SUPPLY	N/A	579,920		579,920	\$ 180,751	N/A	N/A	INCL IN COST	31.168194
14	Feb	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,408,712	N/A	N/A	INCL IN COST	30.474657
15	Mar	FGT	SYS SUPPLY	N/A	(173,750)		(173,750)	\$ (439,312)	N/A	N/A	INCL IN COST	252.841381
16	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 466	N/A	N/A	INCL IN COST	N/A
17	Mar	FCG	SYS SUPPLY	N/A			0	\$ (3,514)	N/A	N/A	INCL IN COST	N/A
18	Mar	CONOCO	SYS SUPPLY	N/A	2,671,190		2,671,190	\$ 972,361	N/A	N/A	INCL IN COST	36.401773
19	Mar	PESCO	SYS SUPPLY	N/A	465,000		465,000	\$ 162,351	N/A	N/A	INCL IN COST	34.914282
20	Mar	PEOPLES GAS	SYS SUPPLY	N/A	26,662		26,662	\$ 2,600	N/A	N/A	INCL IN COST	9.750844
21	Mar	MARLIN	SYS SUPPLY	N/A			0	\$ (24,017)	N/A	N/A	INCL IN COST	N/A
22	Apr	CONOCO	SYS SUPPLY	N/A	2,846,080		2,846,080	\$ 803,310	N/A	N/A	INCL IN COST	28.225121
23	Apr	MARLIN	SYS SUPPLY	N/A	232		232	\$ 5,933	N/A	N/A	INCL IN COST	2557.327586
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	22,875		22,875	\$ (23,843)	N/A	N/A	INCL IN COST	-104.233749
25	Apr	FGT	SYS SUPPLY	N/A	(96,182)		(96,182)	\$ (293,175)	N/A	N/A	INCL IN COST	304.812491
26	Apr	PESCO	SYS SUPPLY	N/A	479,460		479,460	\$ 172,240	N/A	N/A	INCL IN COST	35.923798
27	Apr	OTHER	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
TOTAL					13,155,855		13,155,855	4,170,456				31.700

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1 Commodity costs	1,723,386	1,111,671	670,935	664,465	0	0	0	0	0	0	0	0
2 Transportation costs	1,465,585	1,502,928	1,536,676	1,368,017	0	0	0	0	0	0	0	0
3 Hedging costs												
4 (financial settlement)												
5 Adjustments*												
6												
7												
8												
9												
10												
11												
12 Total	3,188,971	2,614,599	2,207,611	2,032,482	0	0	0	0	0	0	0	0
PGA THERM SALES												
13 Residential	2,213,344	1,560,780	1,424,019	1,386,890	0	0	0	0	0	0	0	0
14 Commercial	900,437	875,597	732,685	741,325	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24 Residential	1,880,955	1,323,783	1,208,175	1,177,052	0	0	0	0	0	0	0	0
25 Commercial	765,372	743,708	623,353	629,623	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	54,516	54,522	54,789	54,859	0	0	0	0	0	0	0	0
47 Commercial	3,200	3,186	3,200	3,210	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.

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION											SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0256	1.0244	1.0249	1.0271	1.0267	1.0260							
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	1.04							
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0232	1.0220	1.0239	1.0252	0.9724	1.0893							
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	0.99	1.11							
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0516	1.0430	1.0420	1.0441	1.0473							
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	1.07	1.06	1.06	1.06	1.07							
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0221	1.0215	1.0238	1.0251	1.0243	1.0223							
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							
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0226	1.0217	1.0226	1.0233	1.0266	1.0243							
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	1.04	1.04							
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0206	1.0215	1.0218	1.0247	1.0234	1.0201							
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	1.04	1.04							