



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

June 20, 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 **May 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 blue ink, appearing to read "Alex Wight".

Alex Wight
Senior Regulatory Analyst

Enclosure

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

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

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

	CURRENT MONTH: MAY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 2,139	\$ 5,099	\$ 2,960	58.06	\$ 16,707	\$ 34,975	\$ 18,268	52.23
2	NO NOTICE SERVICE	\$ 1,660	\$ 1,660	\$ 0	0.02	\$ 26,676	\$ 26,676	\$ 0	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ 826,427	\$ 1,374,096	\$ 547,669	39.86	\$ 4,996,883	\$ 8,826,860	\$ 3,829,977	43.39
5	DEMAND	\$ 1,473,474	\$ 1,431,287	\$ (42,187)	-2.95	\$ 6,852,094	\$ 8,579,039	\$ 1,726,945	20.13
6	OTHER	\$ 40,762	\$ 15,417	\$ (25,345)	-164.40	\$ 281,235	\$ 77,085	\$ (204,150)	-264.84
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 776,830	\$ 776,830	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)	\$ 2,344,462	\$ 2,672,193	\$ 327,731	12.26	\$ 12,388,124	\$ 16,767,805	\$ 4,379,681	26.12
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 895	\$ 500	\$ (395)	-78.95	\$ 5,395	\$ 2,500	\$ (2,895)	-115.79
14	TOTAL THERM SALES	\$ 1,929,644	\$ 2,671,693	\$ 742,049	27.77	\$ 13,144,424	\$ 16,765,305	\$ 3,620,881	21.60
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,297,080	2,524,600	(772,480)	-30.60	15,838,370	17,314,070	1,475,700	8.52
16	NO NOTICE SERVICE	347,200	0	(347,200)	-	5,580,700	0	(5,580,700)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,837,225	2,524,600	687,375	27.23	14,993,080	17,314,070	2,320,990	13.41
19	DEMAND	6,152,816	8,787,500	2,634,684	29.98	50,768,495	68,419,400	17,650,905	25.80
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)	1,837,225	2,524,600	687,375	27.23	14,993,080	17,314,070	2,320,990	13.41
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,058	995	(63)	-6.32	6,379	4,973	(1,406)	-28.27
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,376,604	2,523,605	147,001	5.83	15,909,296	17,309,097	2,322,396	13.42
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.065	0.202	0.137	67.82	0.105	0.202	0.097	48.02
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) 44.982	54.428	9.446	17.36	33.328	50.981	17.653	34.63
32	DEMAND	(5/19) 23.948	16.288	(7.660)	-47.03	13.497	12.539	(0.958)	-7.64
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) 127.609	105.846	(21.763)	-20.56	82.626	96.845	14.219	14.68
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	50.251	(34.324)	-68.31	84.575	50.271	(34.304)	-68.24
40	TOTAL COST OF THERM SOLD	(11/27) 98.648	105.888	7.240	6.84	77.867	96.873	19.006	19.62
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) 96.618	103.858	7.240	6.97	75.837	94.843	19.006	20.04
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) 97.10399	104.38041	7.276	6.97	76.21846	95.32006	19.102	20.04
45	PGA FACTOR ROUNDED TO NEAREST .001	97.104	104.380	7.276	6.97	76.218	95.320	19.102	20.04

(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: May-18

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,439,140	2,446.96	0.071
2 No Notice Commodity Adjustment - System Supply	(142,060)	(308.27)	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)	3,297,080	2,138.69	0.065
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	15,622,292	4,707,740.40	30.135
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	4,378	3,825.00	87.369
20 Imbalance Cashout - FGT	(13,789,445)	(342,223.24)	2.482
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)	1,837,225	4,369,342.16	237.823
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	4,321,409	455,603.53	10.543
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	1,815,550	930,606.23	51.258
29 Other - Marlin	2,175	18,555.00	853.103
30 Other - Teco	13,682	68,709.11	502.186
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	6,152,816	1,473,473.87	23.948
OTHER			
33 Company Use of Natural Gas	0	0.00	0.000
34 Transportation Trailer Charges	0	15.04	0.000
35 Propane Gas	0	1.14	0.000
36 Other	0	2,614.82	0.000
37 Other	0	2,500.00	0.000
38 Other	0	24,106.99	0.000
39 Other	0	0.00	0.000
40 Other	0	1,246.95	0.000
41 Other	0	1,289.60	0.000
42 Other	0	1,224.00	0.000
43 Other	0	1,301.69	0.000
44 Other	0	1,384.65	0.000
45 Other	0	1,313.78	0.000
46 Other	0	1,958.00	0.000
47 Other	0	1,805.68	0.000
48 TOTAL OTHER	0	40,762.34	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
 APRIL 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		APRIL 2018 ACTUAL			APRIL 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$5,629.20	2,594,100	\$5,629.20	2,594,100	000369971		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$195.30	90,000	\$195.30	90,000	000369860		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$175.77	81,000	\$175.77	81,000	000369844		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$175.77	81,000	\$175.77	81,000	000369850		\$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	(\$608.27)	(280,310)	(\$608.27)	(280,310)	000370034		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$5,567.77	2,565,790	\$5,567.77	2,565,790			\$0.00	0
NO NOTICE	FGT	\$3,914.82	819,000	\$3,914.82	819,000	000369970		\$0.00	0
NO NOTICE TOTAL		\$3,914.82	819,000	\$3,914.82	819,000			\$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	(\$288,319.24)	(1,044,764)	(\$288,194.51)	(1,124,519)	FGT CICO Report		\$124.73	(79,755)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$798.19)	0	\$798.19	0	374557-0318		\$1,596.38	0
COMMODITY (OTHER)	FCG	(\$8,057.88)	0	(\$8,057.88)	0	201804-213401		\$0.00	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)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$803,309.52	2,846,080	\$803,309.52	2,846,080	101172		\$0.00	0
COMMODITY (OTHER)	PESCO	\$172,428.78	480,000	\$172,428.78	480,000	0418-501330		\$0.00	0
COMMODITY (OTHER)	PGS	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$17,263.87	18,600	\$17,263.87	18,600	211012145184-0418		\$0.00	0
COMMODITY (OTHER)	PGS	\$4,098.66	4,416	\$2,908.36	3,133	211012145440-0418		(\$1,190.30)	(1,283)
COMMODITY (OTHER)	PGS	(\$33,440.41)	0	\$21,442.00	0	211008524277-0418		\$54,882.41	0
COMMODITY (OTHER)	MARLIN	\$1,955.00	115	\$1,955.00	1,160	27842		\$0.00	1,045
COMMODITY (OTHER)	MARLIN	\$1,989.00	117	\$1,955.00	1,160	27845		(\$34.00)	1,043
COMMODITY (OTHER) TOTAL		\$670,429.11	2,304,564	\$725,808.33	2,225,614			\$55,379.22	(78,950)
DEMAND	FGT	271,551.89	4,921,200	\$271,551.89	4,921,200	000369970		\$0.00	0
DEMAND	FGT	124,167.88	1,905,000	\$124,167.88	1,905,000	000369859		\$0.00	0
DEMAND	FGT	4,469.58	81,000	\$4,469.58	81,000	000369843		\$0.00	0
DEMAND	FGT	5,279.58	81,000	\$5,279.58	81,000	000369849		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	18,654.52	286,200	\$18,654.52	286,200	000369963		\$0.00	0
DEMAND	FGT	285,600.00	2,400,000	\$285,600.00	2,400,000	000369967		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215600418SNG00		\$0.00	0
DEMAND	FCG	21,353.92	155,144	\$21,160.26	155,144	201805-214010		(\$193.66)	0
DEMAND	FCG	43,647.44	270,416	\$47,552.16	270,416	201805-214011		\$3,904.72	0
DEMAND	MARLIN	18,555.00	115	\$18,555.00	1,160	27842		\$0.00	1,045
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,846,010	\$359,373.06	1,846,010	375223-0418		\$0.00	0
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0418		\$0.00	0
DEMAND	PGS	3,596.08	18,600	\$3,596.08	18,600	211012145184-0418		\$0.00	0
DEMAND	PGS	968.47	4,416	\$730.62	3,133	211012145440-0418		(\$237.85)	(1,283)
DEMAND	PGS	(183.19)	0	\$0.00	0	211012145697-0418		\$183.19	0
DEMAND	PGS	0.00	0	\$0.00	0	211008524277-0418		\$0.00	0
DEMAND	MARLIN	18,271.00	0	\$18,271.00	1,160	27845		\$0.00	1,160
DEMAND	MARLIN	0.00	0	\$15,950.00	0	27846		\$15,950.00	0
DEMAND	MARLIN	0.00	0	\$15,950.00	0	27841		\$15,950.00	0
DEMAND TOTAL		1,314,931.23	11,971,451	1,350,487.63	11,972,373			\$5,556.40	922
OTHER	FPUC	\$79.70	0	\$79.70	0	04003844 0318		\$0.00	0
OTHER	FPUC	\$1.86	0	\$1.86	0	02053890 0418		\$0.00	0
OTHER	FPUC	\$101.76	0	\$101.76	0	03817905 0418		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1162		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1163		\$0.00	0
OTHER	PIERPONT & MCLELL	\$18,000.00	0	\$22,106.99	0	221		\$4,106.99	0
OTHER	PIERPONT & MCLELL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,208.70	0	\$1,208.70	0	9552244		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,208.70	0	\$1,208.70	0	9585649		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,224.00	0	\$1,224.00	0	9569846		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,289.60	0	\$1,289.60	0	9585650		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,304.11	0	\$1,304.11	0	9552245		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,313.78	0	\$1,313.78	0	9569847		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,224.00	0	\$1,224.00	0	9601690		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,290.00	0	\$1,031.68	0	9603611		(\$258.32)	0
OTHER TOTAL		\$33,246.21	0	\$37,094.88	0			\$3,848.67	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
MAY 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	MAY 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$484.34	223,200	Accrual
COMMODITY (PIPELINE)	FGT	\$326.26	1,503,500	Accrual
COMMODITY (PIPELINE)	FGT	\$161.45	74,400	Accrual
COMMODITY (PIPELINE)	FGT	\$161.45	74,400	Accrual
COMMODITY (PIPELINE)	FGT	\$1,313.46	1,563,640	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$308.27)	(142,060)	Accrual
COMMODITY (PIPELINE) TOTAL		\$2,138.69	3,297,080	
NO NOTICE	FGT	\$1,659.62	347,200	000370391
NO NOTICE TOTAL		\$1,659.62	347,200	
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	(\$319,617.07)	(634,690)	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$24,327.28)	0	374557-0418
COMMODITY (OTHER)	FCG	(\$8,057.88)	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$617,252.01	2,086,430	Accrual
COMMODITY (OTHER)	PESCO	\$167,086.44	449,500	0418-501330
COMMODITY (OTHER)	BP	\$32,845.00	0	1469687
COMMODITY (OTHER)	BP	\$321,221.25	0	1467704
COMMODITY (OTHER)	PGS	\$8,829.03	9,512	211012145184-0518
COMMODITY (OTHER)	PGS	\$2,908.36	3,133	Accrual using last month's invoice
COMMODITY (OTHER)	PGS	(\$30,950.92)	0	Accrual using last month's imbalance
COMMODITY (OTHER)	MARLIN	\$1,904.00	1,130	27847
COMMODITY (OTHER)	MARLIN	\$1,955.00	1,160	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$771,047.94	1,916,175	
DEMAND	FGT	13,393.59	242,730	000370391
DEMAND	FGT	11,921.37	182,900	000370282
DEMAND	FGT	4,105.39	74,400	000370225
DEMAND	FGT	4,849.39	74,400	000370227
DEMAND	FGT	0.00	0	
DEMAND	FGT	55,404.29	850,020	000370383
DEMAND	FGT	295,120.00	2,480,000	000370387
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	20,429.29	151,273	Accrual
DEMAND	FCG	42,666.32	263,336	Accrual
DEMAND	MARLIN	18,555.00	1,130	27847
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,815,550	375223-0518
DEMAND	PPC	435,610.00	0	428663-0518 NW
DEMAND	PPC	135,623.17	0	428663-0518
DEMAND	PGS	1,912.15	9,512	211012145184-0518
DEMAND	PGS	730.62	3,133	Accrual using last month's invoice
DEMAND	PGS	0.00	0	Accrual using last month's invoice
DEMAND	MARLIN	0.00	0	Accrual using last month's invoice
DEMAND	MARLIN	18,271.00	1,160	Accrual using last month's invoice
DEMAND	MARLIN	15,950.00	0	0
DEMAND TOTAL		1,437,917.47	6,151,894	
OTHER	FPUC	\$15.04	0	04003844 0518
OTHER	FPUC	\$1.14	0	02053890 0518
OTHER	FPUC	\$114.82	0	03817905 0518
OTHER	CARDINAL TECH	\$2,500.00	0	1164
OTHER	CARDINAL TECH	\$2,500.00	0	1165
OTHER	PIERPONT & MCLELL	\$20,000.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINCI	\$1,246.95	0	9619005
OTHER	ACCOUNTING PRINCI	\$1,289.60	0	9619657
OTHER	ACCOUNTING PRINCI	\$1,224.00	0	9638402
OTHER	ACCOUNTING PRINCI	\$1,301.69	0	9638403
OTHER	ACCOUNTING PRINCI	\$1,384.65	0	9655040
OTHER	ACCOUNTING PRINCI	\$1,313.78	0	9655284
OTHER	ACCOUNTING PRINCI	\$1,958.00	0	ACCRUAL
OTHER	ACCOUNTING PRINCI	\$2,064.00	0	ACCRUAL
OTHER TOTAL		\$36,913.67	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018										
			CURRENT MONTH: MAY				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	826,427	\$ 1,374,096	\$ 547,669	39.9	4,996,875	\$ 8,826,860	\$ 3,829,985	43.4
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,518,035	\$ 1,453,463	\$ (64,572)	(4.4)	7,391,241	\$ 8,717,775	\$ 1,326,534	15.2
3	TOTAL COST		2,344,462	\$ 2,827,559	\$ 483,097	17.1	12,388,116	\$ 17,544,635	\$ 5,156,519	29.4
4	FUEL REVENUES (NET OF REVENUE TAX)		1,929,644	\$ 2,671,693	\$ 742,049	27.8	13,144,424	\$ 16,765,305	\$ 3,620,881	21.6
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	282,974	\$ 282,974	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,986,239	\$ 2,728,288	\$ 742,049	27.2	13,427,398	\$ 17,048,279	\$ 3,620,881	21.2
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(358,223)	\$ (99,271)	\$ 258,952	(260.9)	1,039,282	\$ (496,356)	\$ (1,535,638)	309.4
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,939	\$ (161)	\$ (3,100)	1925.5	10,889	\$ 1,358	\$ (9,531)	(701.8)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,079,167	\$ (24,748)	\$ (2,103,915)	8501.4	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(282,974)	\$ (282,974)	\$ -	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	1,667,288	\$ (180,775)	\$ (1,848,063)	1022.3	1,667,288	\$ (180,775)	\$ (1,848,063)	1022.3
MEMO: Unbilled Over-recovery					697,274					
Over/(under)-recovery Book Balance					2,364,562					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,079,167	\$ (24,748)	\$ (2,103,915)	8501.4				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,664,349	\$ (180,614)	\$ (1,844,963)	1021.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,743,516	\$ (205,362)	\$ (3,948,878)	1922.9				
15	AVERAGE	50% of Line 14	\$ 1,871,758	\$ (102,681)	\$ (1,974,439)	1922.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01900	0.01900	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01860	0.01860	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03760	0.03760	-	0.0				
19	AVERAGE	50% of Line 18	0.01880	0.01880	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00157	0.00157	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,939	\$ (161)	\$ (3,100)	1925.5				

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**
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

SCHEDULE A-3

PRESENT MONTH: **MAY**

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	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	May	FGT	SYS SUPPLY	N/A	(714,445)		(714,445)	\$ (319,492)	N/A	N/A	INCL IN COST	44.718955
28	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (22,731)	N/A	N/A	INCL IN COST	N/A
29	May	FCG	SYS SUPPLY	N/A			0	\$ (8,058)	N/A	N/A	INCL IN COST	N/A
30	May	CONOCO	SYS SUPPLY	N/A	2,086,430		2,086,430	\$ 617,252	N/A	N/A	INCL IN COST	29.584123
31	May	PESCO	SYS SUPPLY	N/A	449,500		449,500	\$ 167,086	N/A	N/A	INCL IN COST	37.171622
32	May	BP	SYS SUPPLY	N/A			0	\$ 354,066	N/A	N/A	INCL IN COST	N/A
33	May	PEOPLES GAS	SYS SUPPLY	N/A	11,362		11,362	\$ 34,479	N/A	N/A	INCL IN COST	303.455202
34	May	MARLIN	SYS SUPPLY	N/A	4,378		4,378	\$ 3,825	N/A	N/A	INCL IN COST	87.368661
TOTAL					14,993,080		14,993,080	4,996,883				33.328

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018
 Monthly Actual Data

SCHEDULE A-5

	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	826,427	0	0	0	0	0	0
2	Transportation costs	1,465,585	1,502,928	1,536,676	1,368,017	1,518,035	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	2,344,462	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,213,344	1,560,780	1,424,019	1,386,890	999,330	0	0	0	0	0	0
14	Commercial	900,437	875,597	732,685	741,325	611,703	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,880,955	1,323,783	1,208,175	1,177,052	848,938	0	0	0	0	0	0
25	Commercial	765,372	743,708	623,353	629,623	518,799	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	54,516	54,522	54,789	54,859	54,852	0	0	0	0	0	0
47	Commercial	3,200	3,186	3,200	3,210	3,207	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 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	1.0259					
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	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	1.0248					
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	1.04					
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	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	1.07	1.06	1.06	1.06	1.07	1.06					
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	1.0217					
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					
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	1.0208					
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	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	1.0236					
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	1.04					