



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

August 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 **July 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



FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 1,279	\$ 4,180	\$ 2,901	69.41	\$ 18,348	\$ 43,524	\$ 25,176	57.84
2	NO NOTICE SERVICE	\$ 1,645	\$ 1,645	\$ 0	0.01	\$ 29,927	\$ 29,927	\$ 0	0.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ 587,698	\$ 1,004,966	\$ 417,268	41.52	\$ 5,301,238	\$ 10,970,906	\$ 5,669,668	51.68
5	DEMAND	\$ 1,424,587	\$ 1,312,989	\$ (111,598)	-8.50	\$ 9,673,817	\$ 11,187,705	\$ 1,513,888	13.53
6	OTHER	\$ 34,993	\$ 15,417	\$ (19,576)	-126.98	\$ 341,703	\$ 107,919	\$ (233,784)	-216.63
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 1,087,562	\$ 1,087,562	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)	\$ 2,050,201	\$ 2,183,831	\$ 133,630	6.12	\$ 15,579,563	\$ 21,252,419	\$ 5,672,856	26.69
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,148	\$ 600	\$ (548)	-91.31	\$ 7,721	\$ 3,800	\$ (3,921)	-103.19
14	TOTAL THERM SALES	\$ 1,199,611	\$ 2,183,231	\$ 983,620	45.05	\$ 16,796,101	\$ 21,248,619	\$ 4,452,518	20.95
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,182,870	2,069,300	886,430	42.84	16,260,980	21,545,980	5,285,000	24.53
16	NO NOTICE SERVICE	344,100	0	(344,100)	-	6,260,800	0	(6,260,800)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,275,836	2,069,300	793,464	38.34	17,579,098	21,545,980	3,966,882	18.41
19	DEMAND	5,380,338	6,771,330	1,390,992	20.54	61,838,502	81,743,630	19,905,128	24.35
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)	1,275,836	2,069,300	793,464	38.34	17,579,098	21,545,980	3,966,882	18.41
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,357	1,311	(46)	-3.52	9,130	7,570	(1,560)	-20.60
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,809,980	2,067,989	258,009	12.48	19,912,031	21,538,410	3,968,442	18.43
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.108	0.202	0.094	46.53	0.113	0.202	0.089	44.06
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) 46.064	48.566	2.502	5.15	30.156	50.919	20.763	40.78
32	DEMAND	(5/19) 26.478	19.390	(7.088)	-36.55	15.644	13.686	(1.958)	-14.31
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) 160.695	105.535	(55.160)	-52.27	88.625	98.638	10.013	10.15
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	45.767	(38.808)	-84.79	84.575	50.198	(34.377)	-68.48
40	TOTAL COST OF THERM SOLD	(11/27) 113.272	105.602	(7.670)	-7.26	78.242	98.672	20.430	20.71
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) 111.242	103.572	(7.670)	-7.41	76.212	96.642	20.430	21.14
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) 111.80155	104.09297	(7.709)	-7.41	76.59535	97.12811	20.533	21.14
45	PGA FACTOR ROUNDED TO NEAREST .001	111.802	104.093	(7.709)	-7.41	76.595	97.128	20.533	21.14

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(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: Jul-18

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,212,410	1,342.88	0.111
2 No Notice Commodity Adjustment - System Supply	(29,540)	(64.10)	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)	1,182,870	1,278.78	0.108
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	1,184,068	550,383.29	46.482
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	6,370	10,693.00	167.865
20 Imbalance Cashout - FGT	85,398	(3,265.18)	(3.823)
21 Imbalance Cashout - Other Shippers	0	29,886.48	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)	1,275,836	587,697.59	46.064
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,756,410	418,062.22	11.129
26 Demand (Pipeline) No Notice - System Supply	344,100	1,644.80	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	1,612,940	930,546.06	57.693
30 Other - Marlin	5,170	74,222.00	1,435.629
31 Other - Teco	5,818	1,756.69	30.194
32 Other - Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,724,438	1,426,231.77	24.915
OTHER			
34 Company Use of Natural Gas	0	154.87	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	21,825.00	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	0.00	0.000
47 Other	0	0.00	0.000
48 Other	0	8,013.04	0.000
49 TOTAL OTHER	0	34,992.91	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
JUNE 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		JUNE 2018 ACTUAL			JUNE 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$597.84	275,500	\$597.84	275,500	000370811		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$195.30	90,000	\$195.30	90,000	000370693		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$134.11	61,800	\$134.11	61,800	000370639		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$134.11	61,800	\$134.11	61,800	000370641		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$228.06	271,500	\$165.24	270,870	000370807		(\$62.82)	(630)
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	(\$363.93)	(167,710)	(\$356.31)	(164,200)	000370877		\$7.62	3,510
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$925.49	592,880	\$870.29	595,770			(\$55.20)	2,880
NO NOTICE	FGT	\$1,606.08	336,000	\$1,606.08	336,000	000370810		\$0.00	0
NO NOTICE TOTAL		\$1,606.08	336,000	\$1,606.08	336,000			\$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	(\$238,886.93)	189,020	(\$238,886.93)	194,212	FGT CICO Report		\$0.00	5,192
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$11,831.82	0	\$11,831.82	0	374557-0518		\$0.00	0
COMMODITY (OTHER)	FCG	(\$29,599.04)	0	(\$29,599.04)	0	2018045-215054		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$343.44	0	1806A0035		\$343.44	0
COMMODITY (OTHER)	FGT	\$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)	CONOCO	\$229,793.83	750,750	\$229,793.83	750,750	104033		\$0.00	0
COMMODITY (OTHER)	PESCO	\$130,755.62	345,000	\$130,755.62	345,000	0618-501330		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$2,244.00	1,340	27863		\$2,244.00	1,340
COMMODITY (OTHER)	PGS	\$0.00	0	\$74.39	0	211012145697-0618		\$74.39	0
COMMODITY (OTHER)	PGS	\$5,909.88	6,600	\$5,909.88	6,600	211012145184-0618		\$0.00	0
COMMODITY (OTHER)	PGS	\$2,257.97	2,522	\$1,796.33	2,000	211012145440-0618		(\$471.64)	(522)
COMMODITY (OTHER)	PGS	(\$30,319.51)	0	(\$29,147.24)	0	211008524277-0618		\$1,172.27	0
COMMODITY (OTHER)	MARLIN	\$1,853.00	1,100	\$1,853.00	1,100	27857		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$4,335.00	2,580	\$4,335.00	2,580	27855		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,142.00	1,270	\$2,142.00	1,270	27860		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,023.00	0	\$2,023.00	1,200	27861		\$0.00	1,200
COMMODITY (OTHER) TOTAL		\$92,096.84	1,307,842	\$95,459.10	1,315,052			\$3,362.46	7,210
DEMAND	FGT	15,842.20	287,100	\$15,842.20	287,100	000370810		\$0.00	0
DEMAND	FGT	6,746.12	103,500	\$6,746.12	103,500	000370692		\$0.00	0
DEMAND	FGT	3,410.12	61,800	\$3,410.12	61,800	000370638		\$0.00	0
DEMAND	FGT	4,028.12	61,800	\$4,028.12	61,800	000370641		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	1,544.77	23,700	\$1,544.77	23,700	000370802		\$0.00	0
DEMAND	FGT	285,600.00	2,400,000	\$285,600.00	2,400,000	000370806		\$0.00	0
DEMAND	SNG	4,002.83	2,350	\$4,002.83	2,350	0215600618SNG000		\$0.00	0
DEMAND	FCG	20,665.82	151,950	\$21,367.08	151,950	201807-217512		\$701.26	0
DEMAND	FCG	\$5,909.80	335,418	\$50,598.79	335,418	201807-217513		(\$46,688.91)	0
DEMAND	MARLIN	18,555.00	1,100	\$18,555.00	1,100	27857		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,911,220	\$359,373.06	1,911,230	375223-0618		\$0.00	10
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$71,173.00	0	\$671,173.00	0	428663-0618		\$0.00	0
DEMAND	PGS	1,372.97	6,600	\$1,372.97	6,600	211012145184-0618		\$0.00	0
DEMAND	PGS	617.19	2,522	\$518.99	2,000	211012145440-0618		(\$98.20)	(522)
DEMAND	PGS	315.18	0	\$294.00	0	211012145697-0618		(\$21.18)	0
DEMAND	PGS	0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	20,592.00	2,580	20,592.00	2,580	27855		\$0.00	0
DEMAND	MARLIN	18,566.00	1,270	18,566.00	1,270	27860		\$0.00	0
DEMAND	MARLIN	0.00	0	18,555.00	1,340	27863		\$18,555.00	1,340
DEMAND TOTAL		1,380,310.98	5,352,910	1,402,138.05	5,353,738			12,827.07	828
OTHER	FPUC	\$4.42	0	\$4.42	0	04003844 0618		\$0.00	0
OTHER	FPUC	\$1.25	0	\$1.25	0	02053890 0618		\$0.00	0
OTHER	FPUC	\$152.04	0	\$152.04	0	03817905 0618		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1166		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1167		\$0.00	0
OTHER	PIERPONT & MCLELL	\$15,000.00	0	\$19,825.00	0	237		\$4,825.00	0
OTHER	PIERPONT & MCLELL	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,289.60	0	\$1,289.60	0	9708455		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,289.60	0	\$1,289.60	0	9707341		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,235.48	0	\$1,235.48	0	9724420		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,289.60	0	\$1,289.60	0	9724421		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,292.85	0	\$1,292.85	0	9739276		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,211.26	0	\$1,211.26	0	9739277		\$0.00	0
OTHER	ACCOUNTING PRINC	\$902.70	0	\$902.70	0	9754834		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,281.54	0	\$1,281.54	0	9754835		\$0.00	0
OTHER TOTAL		\$29,930.84	0	\$34,755.84	0			\$4,825.00	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
 JULY 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	JULY 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$387.48	178,560	Accrual
COMMODITY (PIPELINE)	FGT	\$121.76	56,110	Accrual
COMMODITY (PIPELINE)	FGT	\$121.76	56,110	Accrual
COMMODITY (PIPELINE)	FGT	\$774.70	922,260	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$71.72)	(33,050)	Accrual
COMMODITY (PIPELINE) TOTAL		\$1,333.98	1,179,990	
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	(\$5,236.53)	80,206	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,627.91	0	374557-0618
COMMODITY (OTHER)	FCG	\$29,886.48	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	1806A0035
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$383,109.22	759,750	Accrual
COMMODITY (OTHER)	PESCO	\$163,839.15	418,500	0718-501330
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	PGS	\$0.00	0	211012145697-0718
COMMODITY (OTHER)	PGS	\$4,404.00	4,920	211012145184-0718
COMMODITY (OTHER)	PGS	\$1,275.84	1,420	211012145440-0718
COMMODITY (OTHER)	PGS	(\$3,019.94)	0	211008524277-0718
COMMODITY (OTHER)	MARLIN	\$2,244.00	1,340	Accrual using last month's invoice
COMMODITY (OTHER)	MARLIN	\$4,182.00	2,490	27865
COMMODITY (OTHER)	MARLIN	\$0.00	0	27866
COMMODITY (OTHER)	MARLIN	\$2,023.00	0	Accrual using last month's invoice
COMMODITY (OTHER) TOTAL		\$584,335.13	1,268,626	
DEMAND - NO NOTICE	FGT	\$1,644.80	344,100	000371241
DEMAND	FGT	3,198.60	57,970	000371241
DEMAND	FGT	23,660.91	363,010	000371122
DEMAND	FGT	3,096.15	56,110	000371068
DEMAND	FGT	3,657.25	56,110	000371070
DEMAND	FGT	0.00	0	
DEMAND	FGT	13,659.12	209,560	000371233
DEMAND	FGT	295,120.00	2,480,000	000371237
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	26,347.82	192,653	Accrual
DEMAND	FCG	50,928.09	338,647	Accrual
DEMAND	MARLIN	18,555.00	1,340	Accrual using last month's invoice
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,612,930	375223-0718
DEMAND	PPC	0.00	0	
DEMAND	PPC	571,173.00	0	428663-0718
DEMAND	PGS	1,168.57	4,920	211012145184-0718
DEMAND	PGS	413.50	1,420	211012145440-0718
DEMAND	PGS	294.00	0	211012145697-0718
DEMAND	MARLIN	0.00	0	
DEMAND	MARLIN	21,162.00	2,490	27865
DEMAND	MARLIN	15,950.00	0	27866
DEMAND TOTAL		1,413,404.70	5,723,610	
OTHER	FPUC	\$4.15	0	04003844 0518
OTHER	FPUC	\$1.06	0	02053890 0518
OTHER	FPUC	\$149.66	0	03817905 0518
OTHER	CARDINAL TECH	\$2,500.00	0	1168
OTHER	CARDINAL TECH	\$2,500.00	0	1169
OTHER	PIERPONT & MCLELL	\$17,000.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$0.00	0	Accrual
OTHER	ACCOUNTING PRINC	\$1,009.80	0	9771239
OTHER	ACCOUNTING PRINC	\$540.02	0	9771240
OTHER	ACCOUNTING PRINC	\$1,193.40	0	9787798
OTHER	ACCOUNTING PRINC	\$515.84	0	9789611
OTHER	ACCOUNTING PRINC	\$1,208.70	0	9802748
OTHER	ACCOUNTING PRINC	\$1,031.68	0	9803979
OTHER	ACCOUNTING PRINC	\$1,224.00	0	9817717
OTHER	ACCOUNTING PRINC	\$1,289.60	0	9818075
OTHER TOTAL		\$30,167.91	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: JULY				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	587,698	\$ 1,004,966	\$ 417,268	41.5	5,301,230	\$ 10,970,906	\$ 5,669,676	51.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,462,503	\$ 1,334,231	\$ (128,272)	(9.6)	10,278,325	\$ 11,369,075	\$ 1,090,750	9.6
3	TOTAL COST		2,050,201	\$ 2,339,197	\$ 288,996	12.4	15,579,555	\$ 22,339,981	\$ 6,760,426	30.3
4	FUEL REVENUES (NET OF REVENUE TAX)		1,199,611	\$ 2,183,231	\$ 983,620	45.1	16,796,101	\$ 21,248,619	\$ 4,452,518	21.0
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	396,164	\$ 396,164	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,256,206	\$ 2,239,826	\$ 983,620	43.9	17,192,265	\$ 21,644,783	\$ 4,452,518	20.6
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(793,995)	\$ (99,371)	\$ 694,624	(699.0)	1,612,710	\$ (695,198)	\$ (2,307,908)	332.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	4,218	\$ (685)	\$ (4,903)	715.8	18,847	\$ 256	\$ (18,591)	(7262.1)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,981,856	\$ (337,258)	\$ (3,319,114)	984.2	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(396,164)	\$ (396,164)	\$ -	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	2,135,484	\$ (493,909)	\$ (2,629,393)	532.4	2,135,484	\$ (493,909)	\$ (2,629,393)	532.4
MEMO: Unbilled Over-recovery					<u>382,355</u>					
Over/(under)-recovery Book Balance					<u>2,517,839</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,981,856	\$ (337,258)	\$ (3,319,114)	984.2				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,131,266	\$ (493,224)	\$ (2,624,490)	532.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 5,113,122	\$ (830,482)	\$ (5,943,604)	715.7				
15	AVERAGE	50% of Line 14	\$ 2,556,561	\$ (415,241)	\$ (2,971,802)	715.7				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02000	0.02000	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01970	0.01970	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03970	0.03970	-	0.0				
19	AVERAGE	50% of Line 18	0.01985	0.01985	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00165	0.00165	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 4,218	\$ (685)	\$ (4,903)	715.8				

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: JULY

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/GRI/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		0	\$ 467	N/A	N/A	INCL IN COST	N/A
6	Jan	FCG	SYS SUPPLY	N/A	0		0	\$ 19,509	N/A	N/A	INCL IN COST	N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 3	N/A	N/A	INCL IN COST	N/A
8	Feb	MARLIN	SYS SUPPLY	N/A	0		0	\$ 2,211	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A	0		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		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		0	\$ 466	N/A	N/A	INCL IN COST	N/A
17	Mar	FCG	SYS SUPPLY	N/A	0		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		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		0	\$ (22,731)	N/A	N/A	INCL IN COST	N/A
29	May	FCG	SYS SUPPLY	N/A	0		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		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
35	Jun	FGT	SYS SUPPLY	N/A	189,631		189,631	\$ (238,887)	N/A	N/A	INCL IN COST	-125.974619
36	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 11,832	N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ (54,879)	N/A	N/A	INCL IN COST	N/A
38	Jun	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 229,794	N/A	N/A	INCL IN COST	30.245980
39	Jun	PESCO	SYS SUPPLY	N/A	345,000		345,000	\$ 130,756	N/A	N/A	INCL IN COST	37.900180
40	Jun	BP	SYS SUPPLY	N/A	0		0	\$ (354,066)	N/A	N/A	INCL IN COST	N/A
41	Jun	PEOPLES GAS	SYS SUPPLY	N/A	8,511		8,511	\$ (22,171)	N/A	N/A	INCL IN COST	-260.494067
42	Jun	MARLIN	SYS SUPPLY	N/A	7,290		7,290	\$ 14,280	N/A	N/A	INCL IN COST	195.884774
43	Jul	FGT	SYS SUPPLY	N/A	85,398		85,398	\$ (4,893)	N/A	N/A	INCL IN COST	-5.729748
44	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 1,628	N/A	N/A	INCL IN COST	N/A
45	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ 29,886	N/A	N/A	INCL IN COST	N/A
46	Jul	CONOCO	SYS SUPPLY	N/A	759,750		759,750	\$ 383,109	N/A	N/A	INCL IN COST	50.425695
47	Jul	PESCO	SYS SUPPLY	N/A	418,500		418,500	\$ 163,839	N/A	N/A	INCL IN COST	39.149140
48	Jul	PEOPLES GAS	SYS SUPPLY	N/A	5,818		5,818	\$ 3,435	N/A	N/A	INCL IN COST	59.039532
49	Jul	MARLIN	SYS SUPPLY	N/A	6,370		6,370	\$ 10,693	N/A	N/A	INCL IN COST	167.864992
TOTAL					17,579,098		17,579,098	5,301,238				30.156

	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	(283,342)	587,698	0	0	0	0	0
2 Transportation costs	1,465,585	1,502,928	1,536,676	1,368,017	1,518,035	1,424,580	1,462,503	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	1,141,238	2,050,201	0	0	0	0	0
PGA THERM SALES												
13 Residential	2,213,344	1,560,780	1,424,019	1,386,890	999,330	877,947	707,268	0	0	0	0	0
14 Commercial	900,437	875,597	732,685	741,325	611,703	590,224	507,445	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.85000	\$ 0.85000	\$ 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	743,573	599,862	0	0	0	0	0
25 Commercial	765,372	743,708	623,353	629,623	518,799	501,731	431,328	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	54,516	54,522	54,789	54,859	54,852	55,020	54,964	0	0	0	0	0
47 Commercial	3,200	3,186	3,200	3,210	3,207	3,187	3,196	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	1.0259	1.0256	1.0268				
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	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	1.0222	1.0237				
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	1.04	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	1.0459	1.0454				
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	1.06	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	1.0208	1.0235				
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04				
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	1.0247	1.0202				
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	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	1.0199	1.0225				
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	1.04	1.04				