

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

November 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 **October 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](mailto:awight@fpuc.com), or (561) 494-7901.

Sincerely,



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: OCTOBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 4,385	\$ 4,395	\$ 10	0.22	\$ 24,738	\$ 56,020	\$ 31,282	55.84
2	NO NOTICE SERVICE	\$ 5,779	\$ 3,112	\$ (2,667)	-85.71	\$ 35,706	\$ 36,261	\$ 555	1.53
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ 214,530	\$ -	\$ (214,530)	-
4	COMMODITY (Other)	\$ 377,455	\$ 964,444	\$ 586,989	60.86	\$ 6,260,002	\$ 13,979,445	\$ 7,719,443	55.22
5	DEMAND	\$ 1,549,387	\$ 1,414,217	\$ (135,170)	-9.56	\$ 14,271,498	\$ 15,210,588	\$ 939,090	6.17
6	OTHER	\$ 25,520	\$ 15,417	\$ (10,103)	-65.53	\$ 392,068	\$ 154,170	\$ (237,898)	-154.31
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 1,553,660	\$ 1,553,660	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)	\$ 1,962,527	\$ 2,246,219	\$ 283,692	12.63	\$ 21,198,541	\$ 27,882,824	\$ 6,684,283	23.97
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,090	\$ 500	\$ (590)	-118.05	\$ 11,300	\$ 5,600	\$ (5,700)	-101.78
14	TOTAL THERM SALES	\$ 1,656,290	\$ 2,245,719	\$ 589,429	26.25	\$ 21,419,275	\$ 27,877,224	\$ 6,457,949	23.17
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,027,770	2,175,880	1,148,110	52.77	18,751,020	27,732,190	8,981,170	32.39
16	NO NOTICE SERVICE	0	0	0	-	6,260,800	0	(6,260,800)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,574,832	2,175,880	601,048	27.62	21,593,361	27,732,190	6,138,829	22.14
19	DEMAND	7,561,355	8,402,550	841,195	10.01	80,560,807	103,470,410	22,909,603	22.14
20	OTHER	0	0	0	-	0	0	0	-
<b>LESS END-USE CONTRACT</b>									
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)	1,574,832	2,175,880	601,048	27.62	21,593,361	27,732,190	6,138,829	22.14
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,336	1,233	(103)	-8.37	13,551	11,430	(2,121)	-18.56
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,730,796	2,174,647	443,851	20.41	25,303,622	27,720,760	6,140,950	22.15
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.427	0.202	(0.225)	-111.39	0.132	0.202	0.070	34.65
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	0.570	0.000	(0.570)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 23.968	44.324	20.356	45.93	28.990	50.409	21.419	42.49
32	DEMAND	(5/19) 20.491	16.831	(3.660)	-21.75	17.715	14.700	(3.015)	-20.51
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
<b>LESS END-USE CONTRACT</b>									
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) 124.618	103.233	(21.385)	-20.72	98.172	100.543	2.371	2.36
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 81.590	40.552	(41.038)	-101.20	83.382	48.994	(34.388)	-70.19
40	TOTAL COST OF THERM SOLD	(11/27) 113.389	103.291	(10.098)	-9.78	83.777	100.585	16.808	16.71
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) 111.359	101.261	(10.098)	-9.97	81.747	98.555	16.808	17.05
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) 111.91914	101.77034	(10.149)	-9.97	82.15819	99.05073	16.893	17.05
45	PGA FACTOR ROUNDED TO NEAREST .001	111.919	101.770	(10.149)	-9.97	82.158	99.051	16.893	17.05

(1) Actual Swing Service credits revenue vs. projection which credits expense

<b>COMPANY: FLORIDA PUBLIC UTILITIES COMPANY</b> <b>PURCHASED GAS ADJUSTMENT</b> <b>COST RECOVERY CLAUSE CALCULATION</b> <b>SCHEDULE A-1 SUPPORTING DETAIL</b> <b>FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018</b> <b>CURRENT MONTH: October 2018</b>			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	873,130	3,722.65	0.426
2 No Notice Commodity Adjustment - System Supply	154,640	662.73	0.429
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)	1,027,770	4,385.38	0.427
<b>SWING SERVICE</b>			
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	5,779.15	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	5,779.15	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	(10,088,560)	408,089.83	(4.045)
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	25,340	83,674.00	330.205
20 Imbalance Cashout - FGT	11,638,052	(113,755.25)	(0.977)
21 Imbalance Cashout - Other Shippers	0	(553.52)	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)	1,574,832	377,455.06	23.968
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	5,050,110	498,233.78	9.866
26 Demand (Pipeline) No Notice - System Supply	651,000	3,111.78	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	1,827,156	930,546.06	50.929
30 Other - Marlin	25,820	115,514.50	447.384
31 Other - Teco	7,269	1,981.01	27.253
32 Other - Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	7,561,355	1,549,387.13	20.491
<b>OTHER</b>			
34 Company Use of Natural Gas	0	156.68	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	14,025.00	0.000
39 Other	0	1,406.63	0.000
40 Other	0	1,296.85	0.000
41 Other	0	1,289.60	0.000
42 Other	0	1,289.56	0.000
43 Other	0	1,055.86	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
49 TOTAL OTHER	0	25,520.18	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	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  
 SEPTEMBER 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		SEPTEMBER 2018 ACTUAL		SEPTEMBER 2018 TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$358.05	165,000	\$358.06	165,000	000372159		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$227.85	105,000	\$227.86	105,000	000372046		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$116.42	53,650	\$116.42	53,650	000371993		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$115.01	53,000	\$115.01	53,000	000371995		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$403.20	480,000	\$292.80	480,000	000372155		(\$110.40)	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	(\$99.41)	(45,810)	(\$83.63)	(38,540)	000372228		\$15.78	7,270
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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$1,121.12</b>	<b>810,840</b>	<b>\$1,026.52</b>	<b>818,110</b>			<b>(\$94.60)</b>	<b>7,270</b>
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	(\$41,728.70)	(9,645,813)	(\$41,728.70)	(201,865)	FGT CICO Report		\$0.00	9,443,948
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,483.37	0	\$2,483.37	0	374557-0918		\$0.00	0
COMMODITY (OTHER)	FCG	\$7,401.52	0	\$7,401.52	0	201808-220943		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$52.14	0			\$52.14	0
COMMODITY (OTHER)	IND OBA-PGA	\$7,556.31	0	\$7,556.31	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	\$262,201.36	8,566,110	\$262,176.36	856,610	108744		(\$25.00)	(7,709,500)
COMMODITY (OTHER)	PESCO	\$154,223.91	402,500	\$154,223.91	402,500	0918-501330		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$408.00	240	\$408.00	240			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-0818		\$0.00	0
COMMODITY (OTHER)	TECO	\$4,418.42	4,934	\$4,418.42	4,934	211012145184-0818		\$0.00	(0)
COMMODITY (OTHER)	TECO	\$1,163.01	1,299	\$1,785.44	2,111	211012145440-0918		\$622.43	812
COMMODITY (OTHER)	TECO	(\$61,795.91)	1,700,620	(\$61,795.91)	170,062	211008524277-0918		\$0.00	(1,530,558)
COMMODITY (OTHER)	MARLIN	\$2,040.00	1,210	\$2,159.00	1,280	27870		\$119.00	70
COMMODITY (OTHER)	MARLIN	\$5,810.00	3,340	\$4,048.00	2,410	27884		(\$1,564.00)	(930)
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$1,904.00	1,130	27866		\$1,904.00	1,130
COMMODITY (OTHER)	MARLIN	\$561.00	330	\$561.00	330	27879		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$34,442.00	20,260	27886		\$34,442.00	20,260
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$344,542.29</b>	<b>1,034,770</b>	<b>\$380,092.86</b>	<b>1,260,002</b>			<b>\$35,550.57</b>	<b>225,232</b>
DEMAND - NO NOTICE	FGT	\$1,577.40	330,000	\$1,577.40	330,000	000372158		\$0.00	0
DEMAND	FGT	\$13,359.14	242,100	\$13,359.14	242,100	000372158		\$0.00	0
DEMAND	FGT	\$7,039.48	108,000	\$7,039.48	108,000	000372045		\$0.00	0
DEMAND	FGT	\$3,062.49	55,500	\$3,062.49	55,500	000371992		\$0.00	0
DEMAND	FGT	\$3,617.49	55,500	\$3,617.49	55,500	371994		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$7,410.97	113,700	\$7,410.97	113,700	000372150		\$0.00	0
DEMAND	FGT	\$285,600.00	2,400,000	\$285,600.00	2,400,000	000372154		\$0.00	0
DEMAND	SNG	\$4,002.83	2,350	\$4,002.83	2,350	0215600918SNG00		\$0.00	0
DEMAND	FCG	\$24,133.13	201,780	\$27,403.45	236,378	201809-219504		\$3,270.32	34,598
DEMAND	FCG	\$42,367.51	254,140	\$42,378.07	264,121	201809-221505		\$8.56	81
DEMAND	MARLIN	\$18,505.00	1,210	\$18,555.00	1,280	27883		\$50.00	70
DEMAND	MARLIN	\$11,867.50	240	\$11,867.50	240	27878		\$0.00	0
DEMAND	PPC	\$359,373.06	1,700,620	\$359,373.06	1,700,618	375223-0918		\$0.00	(2)
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$571,173.00	0	\$571,173.00	0	428663-0918		\$0.00	0
DEMAND	TECO	\$1,062.42	4,934	\$1,062.42	4,934	211012145184-0818		\$0.00	0
DEMAND	TECO	\$390.23	1,299	\$555.30	2,111	211012145440-0918		\$165.07	812
DEMAND	TECO	\$294.00	0	\$294.00	0	211012145697-0918		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$23,768.00	3,340	\$21,162.00	2,410	27884		(\$2,606.00)	(930)
DEMAND	MARLIN	\$15,950.00	0	\$17,243.00	1,130	27885		\$1,293.00	1,130
DEMAND	MARLIN	\$20,948.75	330	\$20,948.75	330	27879		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$47,950.00	20,500	27886		\$47,950.00	20,500
<b>DEMAND TOTAL</b>		<b>\$1,415,502.40</b>	<b>5,474,943</b>	<b>\$1,465,633.35</b>	<b>5,531,202</b>			<b>\$50,130.95</b>	<b>56,259</b>
OTHER	FPUC	\$0.00	0	\$0.00	0	04003844 0818		\$0.00	0
OTHER	FPUC	\$19.96	0	\$19.96	0	02053890 0918		\$0.00	0
OTHER	FPUC	\$157.03	0	\$157.03	0	03817905 0918		\$0.00	0
OTHER	FPUC	\$6.90	0	\$6.09	0	04886578 0918		(\$0.81)	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1172		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1173		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0	254		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,176.76	0	\$1,176.76	0	9895700		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$906.00	0	\$906.00	0	9913442		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	\$1,289.60	0	9931558		\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$1,338.00	0	\$1,337.98	0	9946063		(\$0.04)	0
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	\$1,055.86	0	9963340		\$1,055.86	0
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$9,794.25</b>	<b>0</b>	<b>\$10,849.26</b>	<b>0</b>			<b>\$1,055.01</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	October ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$2,177.44	496,000	Accrual
COMMODITY (PIPELINE)	FGT	\$1,190.17	271,110	Accrual
COMMODITY (PIPELINE)	FGT	\$232.71	53,010	Accrual
COMMODITY (PIPELINE)	FGT	\$232.71	53,010	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
Cells F44, F105 & D119 should be equal	FGT	\$646.95	147,370	Accrual
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$4,479.98</b>	<b>1,020,500</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$5,779.15	0	
<b>ALERT DAY TOTAL</b>		<b>\$5,779.15</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$115,649.42)	2,194,102	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,842.03	0	374557-0818
COMMODITY (OTHER)	FCG	(\$553.52)	0	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	Correction IND OBA-PGA
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$273,681.40	(1,261,010)	Accrual
COMMODITY (OTHER)	PESCO	\$159,558.42	405,000	1018-501330
COMMODITY (OTHER)	MARLIN	\$408.00	240	
COMMODITY (OTHER)	TECO	\$66.42	0	211012145697-10
COMMODITY (OTHER)	TECO	\$3,798.04	4,491	211012145184-09
COMMODITY (OTHER)	TECO	\$1,662.31	1,966	211012145440-10
COMMODITY (OTHER)	TECO	(\$31,682.19)	0	211008524277-10
COMMODITY (OTHER)	MARLIN	\$2,142.00	1,270	27893
COMMODITY (OTHER)	MARLIN	\$4,046.00	2,410	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$1,904.00	1,130	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$40,681.00	0	27887
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$341,904.49</b>	<b>1,349,599</b>	
DEMAND - NO NOTICE	FGT	\$3,111.78	651,000	000372614
DEMAND	FGT	39,959.02	724,160	000372614
DEMAND	FGT	27,338.40	419,430	000372605
DEMAND	FGT	2,925.09	53,010	000372454
DEMAND	FGT	3,455.19	53,010	000372456
DEMAND	FGT	0.00	0	
DEMAND	FGT	50,554.91	775,620	000372607
DEMAND	FGT	295,120.00	2,480,000	000372611
DEMAND	SNG	4,002.83	2,350	Accrual based on last month's invoice
DEMAND	FCG	26,465.32	226,454	Accrual
DEMAND	FCG	45,134.14	281,396	Accrual
DEMAND	MARLIN	18,555.00	1,270	27893
DEMAND	MARLIN	11,867.50	240	Accrual
DEMAND	PPC	359,373.06	1,827,158	375223-1018
DEMAND	PPC	0.00	0	
DEMAND	PPC	571,173.00	0	428663-1018
DEMAND	TECO	962.38	4,491	211012145184-1018
DEMAND	TECO	548.82	1,966	211012145440-10
DEMAND	TECO	304.74	0	211012145697-10
DEMAND	TECO	0.00	0	
DEMAND	MARLIN	21,162.00	2,410	Accrual using last month's invoice
DEMAND	MARLIN	17,243.00	1,130	Accrual using last month's invoice
DEMAND	MARLIN	0.00	1,130	
<b>DEMAND TOTAL</b>		<b>1,499,256.18</b>	<b>7,506,225</b>	
OTHER	FPUC	\$8.95	0	04003844 1018
OTHER	FPUC	\$1.47	0	02053890 1018
OTHER	FPUC	\$140.43	0	03817905 1018
OTHER	FPUC	\$6.64	0	04886578 1018
OTHER	CARDINAL TECH	\$2,500.00	0	1174
OTHER	CARDINAL TECH	\$2,500.00	0	1175
OTHER	PIERPONT & MCLELLAND	\$700.00	0	Estimate from Sherri Ruhlin
OTHER	PIERPONT & MCLELLAND	\$13,325.00	0	261
OTHER	ACCOUNTING PRINCIPALS	\$1,406.63	0	9980024
OTHER	ACCOUNTING PRINCIPALS	\$1,296.85	0	10007268
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$1,289.60	0	Based on previous months invoice
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
OTHER	ACCOUNTING PRINCIPALS	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$24,465.17</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

			CURRENT MONTH: OCTOBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	377,455	\$ 964,444	\$ 586,989	60.9	6,259,994	\$ 13,979,445	\$ 7,719,451	55.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,585,072	\$ 1,437,141	\$ (147,931)	(10.3)	14,938,539	\$ 15,457,039	\$ 518,500	3.4
3	TOTAL COST		1,962,527	\$ 2,401,585	\$ 439,058	18.3	21,198,533	\$ 29,436,484	\$ 8,237,951	28.0
4	FUEL REVENUES (NET OF REVENUE TAX)		1,656,290	\$ 2,245,719	\$ 589,429	26.3	21,419,275	\$ 27,877,224	\$ 6,457,949	23.2
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	565,949	\$ 565,949	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,712,885	\$ 2,302,314	\$ 589,429	25.6	21,985,224	\$ 28,443,173	\$ 6,457,949	22.7
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(249,642)</b>	\$ (99,271)	\$ 150,371	(151.5)	786,691	\$ (993,311)	\$ (1,780,002)	179.2
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,364	\$ (1,613)	\$ (3,977)	246.6	27,249	\$ (3,567)	\$ (30,816)	863.9
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,451,955	\$ (808,151)	\$ (2,260,106)	279.7	<b>900,091</b>	\$ <b>597,197</b>	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(565,949)	\$ (565,949)	\$ -	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	<b>1,148,082</b>	\$ <b>(965,630)</b>	\$ <b>(2,113,712)</b>	218.9	<b>1,148,082</b>	\$ <b>(965,630)</b>	\$ <b>(2,113,712)</b>	218.9
MEMO: Unbilled Over-recovery					<u>469,934</u>					
Over/(under)-recovery Book Balance					<u>1,618,016</u>					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,451,955	\$ (808,151)	\$ (2,260,106)	279.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,145,718	\$ (964,017)	\$ (2,109,735)	218.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,597,673	\$ (1,772,168)	\$ (4,369,841)	246.6				
15	AVERAGE	50% of Line 14	\$ 1,298,837	\$ (886,084)	\$ (2,184,921)	246.6				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02130	0.02130	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.02240	0.02240	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.04370	0.04370	-	0.0				
19	AVERAGE	50% of Line 18	0.02185	0.02185	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00182	0.00182	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ <b>2,364</b>	\$ <b>(1,613)</b>	\$ <b>(3,977)</b>	246.6				

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: **OCTOBER**

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 ACAGR/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		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		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	\$ 11,832	N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A			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	\$ (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	\$ 1,628	N/A	N/A	INCL IN COST	N/A
45	Jul	FCG	SYS SUPPLY	N/A			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
50	Aug	FGT	SYS SUPPLY	N/A	(392,689)		(392,689)	\$ (268,868)	N/A	N/A	INCL IN COST	68.468437
51	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,873	N/A	N/A	INCL IN COST	N/A
52	Aug	FCG	SYS SUPPLY	N/A			0	\$ 17,677	N/A	N/A	INCL IN COST	N/A
53	Aug	CONOCO	SYS SUPPLY	N/A	1,153,860		1,153,860	\$ 208,009	N/A	N/A	INCL IN COST	18.027247
54	Aug	PESCO	SYS SUPPLY	N/A	480,000		480,000	\$ 178,923	N/A	N/A	INCL IN COST	37.275702
55	Aug	PEOPLES GAS	SYS SUPPLY	N/A	5,800		5,800	\$ 2,177	N/A	N/A	INCL IN COST	37.526552
56	Aug	MARLIN	SYS SUPPLY	N/A	34,990		34,990	\$ 56,780	N/A	N/A	INCL IN COST	162.274936
57	Sep	FGT	SYS SUPPLY	N/A	(7,822,130)		(7,822,130)	\$ 44,416	N/A	N/A	INCL IN COST	-0.567820
58	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,483	N/A	N/A	INCL IN COST	N/A
59	Sep	FCG	SYS SUPPLY	N/A			0	\$ 7,402	N/A	N/A	INCL IN COST	N/A
60	Sep	OBA	SYS SUPPLY	N/A			0	\$ 7,556	N/A	N/A	INCL IN COST	N/A
61	Sep	PESCO	SYS SUPPLY	N/A	8,566,110		8,566,110	\$ 262,201	N/A	N/A	INCL IN COST	3.060915
62	Sep	CONOCO	SYS SUPPLY	N/A	402,500		402,500	\$ 154,224	N/A	N/A	INCL IN COST	38.316499
63	Sep	MARLIN	SYS SUPPLY	N/A	4,880		4,880	\$ 8,619	N/A	N/A	INCL IN COST	176.618852
64	Sep	TECO	SYS SUPPLY	N/A	6,233		6,233	\$ (56,214)	N/A	N/A	INCL IN COST	-901.884807
65	Sep	PEOPLES GAS	SYS SUPPLY	N/A	(123)		(123)	\$ (45,949)	N/A	N/A	INCL IN COST	37357.203252
66	Oct	FGT	SYS SUPPLY	N/A	11,638,050		11,638,050	\$ (115,597)	N/A	N/A	INCL IN COST	-0.993270
67	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,842	N/A	N/A	INCL IN COST	N/A
68	Oct	FCG	SYS SUPPLY	N/A			0	\$ (554)	N/A	N/A	INCL IN COST	N/A
69	Oct	CONOCO	SYS SUPPLY	N/A	(8,970,510)		(8,970,510)	\$ 273,656	N/A	N/A	INCL IN COST	-3.050623
70	Oct	PESCO	SYS SUPPLY	N/A	405,000		405,000	\$ 159,558	N/A	N/A	INCL IN COST	39.397141
71	Oct	MARLIN	SYS SUPPLY	N/A	25,580		25,580	\$ 84,082.00	N/A	N/A	INCL IN COST	328.702111
72	Oct	TECO	SYS SUPPLY	N/A	(1,523,288)		(1,523,288)	\$ (25,532.99)	N/A	N/A	INCL IN COST	1.676176
111												
<b>TOTAL</b>					21,593,361		21,593,361	6,260,002				28.990





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5  
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018  
 Monthly Actual Data

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>PGA COST</b>													
1	Commodity costs	1,723,386	1,111,671	670,935	664,465	826,427	(283,342)	587,698	196,572	384,737	377,455	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	1,616,865	1,458,277	1,585,072	0	0
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	<b>Total</b>	<b>3,188,971</b>	<b>2,614,599</b>	<b>2,207,611</b>	<b>2,032,482</b>	<b>2,344,462</b>	<b>1,141,238</b>	<b>2,050,201</b>	<b>1,813,437</b>	<b>1,843,015</b>	<b>1,962,527</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>													
13	Residential	2,213,344	1,560,780	1,424,019	1,386,890	999,330	877,947	707,268	673,285	736,055	677,177	0	0
14	Commercial	900,437	875,597	732,685	741,325	611,703	590,224	507,445	509,343	519,809	476,530	0	0
18													
<b>PGA RATES (FLEX-DOWN FACTORS)</b>													
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ 0.82000	\$ 0.82000	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.80000	\$ 0.82000	\$ 0.82000	\$ -	\$ -
<b>PGA REVENUES</b>													
24	Residential	1,880,955	1,323,783	1,208,175	1,177,052	848,938	743,573	599,862	536,595	602,517	552,878	0	0
25	Commercial	765,372	743,708	623,353	629,623	518,799	501,731	431,328	407,452	433,257	388,958	0	0
29													
45													
<b>NUMBER OF PGA CUSTOMERS</b>													
46	Residential	54,516	54,522	54,789	54,859	54,852	55,020	54,964	55,115	55,197	55,234	0	0
47	Commercial	3,200	3,186	3,200	3,210	3,207	3,187	3,196	3,196	3,202	3,164	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
<b>SOUTH FLORIDA</b>												
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	1.0280	1.0280	1.0293
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	1.04	1.04	1.04
<b>CENTRAL FLORIDA</b>												
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	1.0236	1.0245	0.99118
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	1.04	1.04	1.01
<b>NORTHEAST FLORIDA</b>												
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	1.0430	1.0410	1.04994
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	1.06	1.06	1.07
<b>OKEECHOBEE</b>												
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	1.0221	1.0216	1.0252
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	1.04	1.04	1.04
<b>BREWSTER</b>												
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	1.0224	1.0238	1.0217
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	1.04	1.04	1.04
<b>FORT MEADE</b>												
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	1.0194	1.0216	1.0252
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	1.04	1.04	1.04