



1635 Meathe Drive  
West Palm Beach, FL 33411

June 22, 2020

Adam J. Teitzman  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

RE: Docket Number 20200003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **May 2020** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [dcraig@fpuc.com](mailto:dcraig@fpuc.com), or (904) 383-8693.

Sincerely,

A handwritten signature in cursive script that reads "Derrick M. Craig".

Derrick M. Craig  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley  
SJ 80-445, 2019 PGA Filings

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

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 5,970	\$ 3,782	\$ (2,188)	-57.85	\$ 53,139	\$ 25,031	\$ (28,108)	-112.29
2	NO NOTICE SERVICE	\$ -	\$ 1,660	\$ 1,660	100.00	\$ -	\$ 26,903	\$ 26,903	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 195,878	\$ 702,178	\$ 506,300	72.10	\$ 2,889,882	\$ 5,183,190	\$ 2,293,308	44.25
5	DEMAND	\$ 2,112,526	\$ 2,528,662	\$ 416,136	16.46	\$ 11,890,370	\$ 14,153,571	\$ 2,263,201	15.99
6	OTHER	\$ 34,788	\$ 32,450	\$ (2,338)	-7.20	\$ 146,760	\$ 162,250	\$ 15,490	9.55
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 781,192	\$ 781,192	100.00	\$ -	\$ 3,905,958	\$ 3,905,958	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)	\$ 2,349,162	\$ 2,487,540	\$ 138,379	5.56	\$ 14,980,151	\$ 15,644,987	\$ 664,836	4.25
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 782	\$ 300	\$ (482)	-160.61	\$ 4,334	\$ 2,100	\$ (2,234)	-106.38
14	TOTAL THERM SALES	\$ 2,582,107	\$ 2,487,240	\$ (94,867)	-3.81	\$ 16,220,005	\$ 15,642,887	\$ (577,118)	-3.69
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,354,360	2,424,210	1,069,850	44.13	10,719,430	16,045,200	5,325,770	33.19
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,258,250	2,424,210	165,960	6.85	14,360,084	16,045,200	1,685,116	10.50
19	DEMAND	4,697,276	6,828,370	2,131,094	31.21	51,652,039	61,650,530	9,998,491	16.22
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)	2,258,250	2,424,210	165,960	6.85	14,360,084	16,045,200	1,685,116	10.50
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	903	1,136	232	20.47	5,007	6,231	1,224	19.65
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,293,286	2,423,074	129,788	5.36	14,983,495	16,038,969	1,683,892	10.50
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.441	0.156	(0.285)	-182.69	0.496	0.156	(0.340)	-217.95
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 8.674	28.965	20.291	70.05	20.124	32.304	12.180	37.70
32	DEMAND	(5/19) 44.973	37.032	(7.941)	-21.44	23.020	22.958	(0.062)	-0.27
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) 104.026	102.612	(1.414)	-1.38	104.318	97.506	(6.812)	-6.99
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.565	26.418	(60.147)	-227.67	86.565	33.705	(52.860)	-156.83
40	TOTAL COST OF THERM SOLD	(11/27) 102.436	102.661	0.225	0.22	99.978	97.544	(2.434)	-2.50
41	TRUE-UP	(E-2) (2.363)	(2.363)	0.000	0.00	(2.363)	(2.363)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 100.073	100.298	0.225	0.22	97.615	95.181	(2.434)	-2.56
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) 100.57637	100.80250	0.226	0.22	98.10600	95.65976	(2.446)	-2.56
45	PGA FACTOR ROUNDED TO NEAREST .001	100.576	100.803	0.227	0.23	98.106	95.660	(2.446)	-2.56

(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:</b>		<b>JANUARY 2020 THROUGH DECEMBER 2020</b>	
<b>CURRENT MONTH:</b>		<b>May 2020</b>	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,394,380	6,193.96	0.444
2 No Notice Commodity Adjustment - System Supply	(40,020)	(224.11)	0.560
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)	1,354,360	5,969.85	0.441
<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 - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	1,414,508	225,823.51	15.965
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	20,618	14,254.16	69.135
20 Imbalance Cashout - FGT	823,124	(34,696.86)	(4.215)
21 Imbalance Cashout - Other Shippers	0	(9,502.50)	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)	2,258,250	195,878.31	8.674
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	4,329,898	663,492.55	15.324
26 Demand (Pipeline) No Notice - System Supply	347,200	1,659.62	0.478
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	0	1,422,691.06	0.000
30 Other - Marlin	0	24,250.00	0.000
31 Other - Teco	20,178	432.72	2.145
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	4,697,276	2,112,525.95	44.973
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,112.61	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	29,675.00	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	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	34,787.61	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	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  
 May GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$489.55	87,420	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$520.80	93,000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$5,183.61	1,213,960	ACCRUAL
COMMODITY (PIPELINE)	FGT	(\$224.11)	(40,020)	ACCRUAL
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$5,969.85</b>	<b>1,354,360</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$35,685.14)	695,874	FGT CICO Report
COMMODITY (OTHER)	FCG	\$354.03	0	ACRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$634.25	0	374557-0420
COMMODITY (OTHER)	FCG	(\$9,502.50)	0	202005-258388
COMMODITY (OTHER)	FCG	\$1,116.94	5,038	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$807.59	980	28195
COMMODITY (OTHER)	MARLIN	\$8,465.17	10,320	28200
COMMODITY (OTHER)	MARLIN	\$3,980.68	4,850	28201
COMMODITY (OTHER)	TECO	\$7,229.90	7,649	211012145184-0520
COMMODITY (OTHER)	TECO	\$4,351.64	4,604	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$1,281.08	5,147	ACCRUAL
COMMODITY (OTHER)	TECO	(\$18,248.78)	0	ACCRUAL
COMMODITY (OTHER)	CONOCO	\$242,890.58	1,394,330	Accrual
COMMODITY (OTHER)	EMERA	\$4,327.08	0	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$212,002.52</b>	<b>2,128,792</b>	
DEMAND - NO NOTICE	FGT	\$1,659.62	347,200	000381121
DEMAND	FGT	\$4,648.88	87,420	000381121
DEMAND	FGT	\$5,875.67	93,000	000381004
DEMAND	FGT	\$39,171.61	0	000380843
DEMAND	FGT	\$51,980.71	425,010	000381113
DEMAND	FGT	\$476,160.00	3,720,000	000381117
DEMAND	SNG	\$85,166.50	0	ACCRUAL
DEMAND	FCG	\$489.18	5,038	ACCRUAL
DEMAND	MARLIN	\$24,250.00	0	28199
DEMAND	PPC	\$794,930.06	0	375223-0520
DEMAND	PPC	\$627,761.00	0	428663-0520
DEMAND	TECO	\$142.55	7,649	211012145184-0520
DEMAND	TECO	\$142.55	4,604	ACCRUAL
DEMAND	TECO	\$286.55	5,147	ACCRUAL
<b>DEMAND TOTAL</b>		<b>\$2,112,664.88</b>	<b>4,695,068</b>	
OTHER	FPUC	\$100.56	0	03817905-0520
OTHER	FPUC	\$5.96	0	04003844-0520
OTHER	FPUC	\$6.09	0	04886578-0520
OTHER	CARDINAL TECH	\$5,000.00	0	1204
OTHER	PIERPONT & MCLELLAND	\$31,000.00	0	Accrual based on estimate
<b>OTHER TOTAL</b>		<b>\$36,112.61</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 2020 THROUGH DECEMBER 2020

			CURRENT MONTH: MAY				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	195,878	\$ 702,178	\$ 506,300	72.1	2,889,882	\$ 5,183,190	\$ 2,293,308	44.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,153,283	\$ 1,785,362	\$ (367,921)	(20.6)	12,090,268	\$ 10,461,797	\$ (1,628,471)	(15.6)
3	TOTAL COST		2,349,161	\$ 2,487,540	\$ 138,379	5.6	14,980,150	\$ 15,644,987	\$ 664,837	4.3
4	FUEL REVENUES (NET OF REVENUE TAX)		2,582,107	\$ 2,487,240	\$ (94,867)	(3.8)	16,220,005	\$ 15,642,887	\$ (577,118)	(3.7)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		62,796	\$ 62,796	\$ -	0.0	313,974	\$ 313,974	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,644,903	\$ 2,550,036	\$ (94,867)	(3.7)	16,533,979	\$ 15,956,861	\$ (577,118)	(3.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	295,742	\$ 62,496	\$ (233,246)	(373.2)	1,553,829	\$ 311,874	\$ (1,241,955)	(398.2)
8	INTEREST PROVISION -THIS PERIOD	Line 21	388	\$ (366)	\$ (754)	206.0	10,986	\$ (13,233)	\$ (24,219)	183.0
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,655,843	\$ (2,613,323)	\$ (5,269,166)	201.6	1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(62,796)	\$ (62,796)	\$ -	0.0	(313,974)	\$ (313,974)	\$ -	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	2,889,177	\$ (2,613,989)	\$ (5,503,166)	210.5	2,889,177	\$ (2,613,989)	\$ (5,503,166)	210.5
MEMO: Unbilled Over-recovery					647,530					
Over/(under)-recovery Book Balance					3,536,707					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,655,843	\$ (2,613,323)	\$ (5,269,166)	201.6				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,888,789	\$ (2,613,623)	\$ (5,502,412)	210.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 5,544,632	\$ (5,226,946)	\$ (10,771,578)	206.1				
15	AVERAGE	50% of Line 14	\$ 2,772,316	\$ (2,613,473)	\$ (5,385,789)	206.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00220	0.00220	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00110	0.00110	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00330	0.00330	-	0.0				
19	AVERAGE	50% of Line 18	0.00165	0.00165	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00014	0.00014	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 388	\$ (366)	\$ (754)	206.0				

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.

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COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

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/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(122,960)		(122,960)	\$ 408,324.79	N/A	N/A	INCL IN COST	-332.079367
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 447.02	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	10,230		10,230	\$ (16,826.79)	N/A	N/A	INCL IN COST	-164.484751
4	Jan	MARLIN	SYS SUPPLY	N/A	16,980		16,980	\$ 15,449.56	N/A	N/A	INCL IN COST	90.986808
5	Jan	TECO	SYS SUPPLY	N/A	47,492		47,492	\$ 74,559.62	N/A	N/A	INCL IN COST	156.992740
5	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
6	Jan	CONOCO	SYS SUPPLY	N/A	4,337,540		4,337,540	\$ 966,106.01	N/A	N/A	INCL IN COST	22.273132
7	Jan	EMERA	SYS SUPPLY	N/A				\$ (3,346)	N/A	N/A	INCL IN COST	N/A
7	Feb	FGT	SYS SUPPLY	N/A	2,426,115		2,426,115	\$ (113,155.56)	N/A	N/A	INCL IN COST	-4.664063
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 313.83	N/A	N/A	INCL IN COST	N/A
9	Feb	MARLIN	SYS SUPPLY	N/A	13,730		13,730	\$ 12,623.82	N/A	N/A	INCL IN COST	91.943336
10	Feb	TECO	SYS SUPPLY	N/A	41,888		41,888	\$ 43,951.70	N/A	N/A	INCL IN COST	104.927210
11	Feb	CONOCO	SYS SUPPLY	N/A	1,988,670		1,988,670	\$ 386,449.45	N/A	N/A	INCL IN COST	19.432558
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 34,640	N/A	N/A	INCL IN COST	N/A
14	Mar	FGT	SYS SUPPLY	N/A	(1,764,009)		(1,764,009)	\$ 253,507.59	N/A	N/A	INCL IN COST	-14.371105
15	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 225.94	N/A	N/A	INCL IN COST	N/A
16	Mar	FCG	SYS SUPPLY	N/A	4,360		4,360	\$ 967.07	N/A	N/A	INCL IN COST	22.180505
17	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Mar	MARLIN	SYS SUPPLY	N/A	13,730		13,730	\$ 12,623.82	N/A	N/A	INCL IN COST	91.943336
20	Mar	TECO	SYS SUPPLY	N/A	34,195		34,195	\$ 54,131.73	N/A	N/A	INCL IN COST	158.301204
21	Mar	CONOCO	SYS SUPPLY	N/A	3,437,870		3,437,870	\$ 648,311.71	N/A	N/A	INCL IN COST	18.857947
22	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 37,514	N/A	N/A	INCL IN COST	N/A
23	Apr	FGT	SYS SUPPLY	N/A	1,164,675		1,164,675	\$ (225,511.61)	N/A	N/A	INCL IN COST	-19.362621
24	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 377.60	N/A	N/A	INCL IN COST	N/A
25	Apr	FCG	SYS SUPPLY	N/A	6,141		6,141	\$ 1,373.97	N/A	N/A	INCL IN COST	22.373718
26	Apr	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
27	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
28	Apr	MARLIN	SYS SUPPLY	N/A	14,990		14,990	\$ 12,574	N/A	N/A	INCL IN COST	83.880921
29	Apr	TECO	SYS SUPPLY	N/A	16,366		16,366	\$ 2,766	N/A	N/A	INCL IN COST	16.903275
30	Apr	CONOCO	SYS SUPPLY	N/A	413,830		413,830	\$ 75,734	N/A	N/A	INCL IN COST	18.300677
30	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 9,871	N/A	N/A	INCL IN COST	N/A
29	May	FGT	SYS SUPPLY	N/A	823,124		823,124	\$ (35,685)	N/A	N/A	INCL IN COST	-4.335330
30	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 634.25	N/A	N/A	INCL IN COST	N/A
31	May	FCG	SYS SUPPLY	N/A	4,468		4,468	\$ (8,148)	N/A	N/A	INCL IN COST	-182.357878
32	May	FGT Interest	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
33	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	May	MARLIN	SYS SUPPLY	N/A	16,150		16,150	\$ 13,253	N/A	N/A	INCL IN COST	82.064644
35	May	TECO	SYS SUPPLY	N/A	20,178		20,178	\$ (22,538)	N/A	N/A	INCL IN COST	-111.698616
36	May	CONOCO	SYS SUPPLY	N/A	1,394,330		1,394,330	\$ 244,035	N/A	N/A	INCL IN COST	17.501921
35	May	EMERA	SYS SUPPLY	N/A	0		0	\$ 4,327	N/A	N/A	INCL IN COST	N/A
89												
<b>TOTAL</b>					<b>14,360,084</b>		<b>14,360,083.60</b>	<b>2,889,882</b>				<b>20.124</b>





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1 Commodity costs	1,444,714	364,823	1,007,282	(122,815)	195,878	0	0	0	0	0	0	0
2 Transportation costs	2,531,585	2,458,528	2,521,994	2,424,879	2,153,283	0	0	0	0	0	0	0
3 Hedging costs												
4 (financial settlement)												
5 Adjustments*												
6												
7												
8												
9												
10												
11												
12 Total	3,976,299	2,823,351	3,529,276	2,302,064	2,349,162	0	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13 Residential	1,908,273	1,693,612	1,535,360	1,413,308	1,318,299	0	0	0	0	0	0	0
14 Commercial	882,347	830,904	743,954	480,940	430,499	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19 Residential	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24 Residential	1,660,223	1,473,466	1,335,654	1,229,514	1,146,925	0	0	0	0	0	0	0
25 Commercial	767,635	722,428	639,358	417,499	374,070	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46 Residential	58,089	58,242	58,456	58,827	58,890	0	0	0	0	0	0	0
47 Commercial	3,294	3,283	3,291	3,303	3,281	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 2020 THROUGH DECEMBER 2020													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0243	1.0273	1.0266	1.0278	1.0274	1.0251						
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						
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0266	1.0268	1.0291	1.0277	1.0297	1.0287	1.0257						
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.05	1.05	1.05	1.05	1.04						
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0394	1.0450	1.0450	1.0513	1.0452	1.0477						
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.06	1.06	1.06	1.07	1.06	1.07						
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0243	1.0245	1.0267	1.0253	1.0271	1.0257	1.0236						
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						
<b>BREWSTER</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0242	1.0254	1.0295	1.0243	1.0277	1.0331	1.0395						
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.05	1.04	1.05	1.05	1.06						
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0242	1.0250	1.0273	1.0258	1.0280	1.0257	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	1.05	1.04	1.04						