



1635 Meathe Drive
West Palm Beach, FL 33411

March 20, 2020

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

RE: Docket Number 20190003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are re-filing the **December 2019** Purchase Gas Adjustment for Florida Public Utilities due to some corrections that were noted during our year-end closing.

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

Sincerely,

A handwritten signature in black ink 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
Revised 3/20/2020

FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

		CURRENT MONTH:				YEAR-TO-DATE			
		DECEMBER		DIFFERENCE		DECEMBER		DIFFERENCE	
		ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%	ACTUAL	ORIGINAL ESTIMATE	AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 25,119	\$ 6,493	\$ (18,626)	-286.86	\$ 97,740	\$ 67,353	\$ (30,387)	-45.12
2	NO NOTICE SERVICE	\$ -	\$ 7,039	\$ 7,039	100.00	\$ -	\$ 48,362	\$ 48,362	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 606,058	\$ 1,752,435	\$ 1,146,377	65.42	\$ 6,662,897	\$ 18,370,357	\$ 11,707,460	63.73
5	DEMAND	\$ 2,273,537	\$ 2,019,617	\$ (253,920)	-12.57	\$ 21,570,825	\$ 21,483,113	\$ (87,712)	-0.41
6	OTHER	\$ 64,199	\$ 50,000	\$ (14,199)	-28.40	\$ 469,936	\$ 600,000	\$ 130,064	21.68
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 443,560	\$ 443,560	100.00	\$ -	\$ 5,322,722	\$ 5,322,722	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)	\$ 2,968,913	\$ 3,392,024	\$ 423,111	12.47	\$ 28,801,398	\$ 35,246,463	\$ 6,445,065	18.29
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 993	\$ 600	\$ (393)	-65.44	\$ 12,566	\$ 8,500	\$ (4,066)	-47.84
14	TOTAL THERM SALES	\$ 3,491,008	\$ 3,391,424	\$ (99,584)	-2.94	\$ 30,310,144	\$ 35,237,963	\$ 4,927,819	13.98
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,426,880	3,214,470	787,590	24.50	18,446,900	33,343,550	14,896,650	44.68
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,991,978	3,214,470	222,492	6.92	26,120,125	33,343,550	7,223,425	21.66
19	DEMAND	11,576,014	14,937,970	3,361,956	22.51	90,714,334	127,955,140	37,240,806	29.10
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)	2,991,978	3,214,470	222,492	6.92	26,120,125	33,343,550	7,223,425	21.66
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,147	1,160	13	1.15	14,634	15,540	906	5.83
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,380,454	3,213,310	(167,144)	-5.20	30,891,231	33,328,010	7,222,519	21.67
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	1.035	0.202	(0.833)	-412.38	0.530	0.202	(0.328)	-162.38
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)	20.256	54.517	34.261	62.84	25.509	55.094	29.585	53.70
32	DEMAND (5/19)	19.640	13.520	(6.120)	-45.27	23.779	16.790	(6.989)	-41.63
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)	99.229	105.524	6.295	5.97	110.265	105.707	(4.558)	-4.31
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	86.565	51.724	(34.841)	-67.36	85.872	54.698	(31.174)	-56.99
40	TOTAL COST OF THERM SOLD (11/27)	87.826	105.562	17.736	16.80	93.235	105.756	12.521	11.84
41	TRUE-UP (E-2)	(8.181)	(8.181)	0.000	0.00	(8.181)	(8.181)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	79.645	97.381	17.736	18.21	85.054	97.575	12.521	12.83
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)	80.04561	97.87083	17.825	18.21	85.48182	98.06580	12.584	12.83
45	PGA FACTOR ROUNDED TO NEAREST .001	80.046	97.871	17.825	18.21	85.482	98.066	12.584	12.83

(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 2019 THROUGH DECEMBER 2019 CURRENT MONTH: December 2019			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,603,850	8,548.52	0.533
2 No Notice Commodity Adjustment - System Supply	823,030	4,386.75	0.533
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	12,183.39	0.000
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,426,880	25,118.66	1.035
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 - 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
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	1,974,999	407,965.00	20.656
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	13,890	2,444.27	17.597
20 Imbalance Cashout - FGT	1,003,089	195,649.02	19.505
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)	2,991,978	606,058.29	20.256
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	10,064,328	842,863.42	8.375
26 Demand (Pipeline) No Notice - System Supply	1,473,500	7,038.37	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	0.00	0.000
31 Other - Teco	38,185	944.34	2.473
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	11,576,013	2,273,537.19	19.640
OTHER			
34 Company Use of Natural Gas	0	265.26	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	5,866.67	0.000
38 Other	0	71,010.69	0.000
39 Other	0	1,496.80	0.000
40 Other	0	1,496.80	0.000
41 Other	0	898.08	0.000
42 Other	0	1,197.44	0.000
43 Other	0	1,262.93	0.000
44 Other	0	1,226.67	0.000
45 Other	0	1,129.53	0.000
46 Other	0	30.00	0.000
47 Other	0	(22,455.00)	0.000
48 Other	0	0.00	0.000
49 Other	0	772.96	0.000
50 TOTAL OTHER	0	64,198.83	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	

Revised 3/20/2020

DESCRIPTION	SUPPLIER	December ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$8,052.83	1,510,850	Accrual
COMMODITY (PIPELINE)	FGT	\$495.69	93,000	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$4,386.75	823,030	Accrual
COMMODITY (PIPELINE)	FGT	\$12,183.39	0	TRANSPORTATION SERVICE 2019 CORRECTION
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$25,118.66	2,426,880	
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
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	\$195,366.02	1,003,090	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$856.10	0	374557-1119
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	(\$573.10)	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$272.14	300	28089
COMMODITY (OTHER)	MARLIN	\$3,206.08	3,480	28090
COMMODITY (OTHER)	MARLIN	\$8,318.14	10,110	28104
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	EMERA	(\$41,430.74)	0	EMERA 2019 CORRECTION
COMMODITY (OTHER)	EMERA	\$19,666.44	0	EMERA 2019 CORRECTION
COMMODITY (OTHER)	TECO	\$33,232.40	32,593	211012145184-12
COMMODITY (OTHER)	TECO	\$4,045.10	4,002	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$584.39	0	TECO 2019 CORRECTION
COMMODITY (OTHER)	TECO	(\$28,713.45)	0	Accrual based on estimate
COMMODITY (OTHER)	RAINBOW ENERGY	\$12,477.50	0	RAINBOW ENERGY 2019 CORRECTION
COMMODITY (OTHER)	TECO	(\$77,082.67)	0	TECO IMBALANCE 2019 CORRECTION
COMMODITY (OTHER)	CONOCO	\$409,711.01	1,603,700	Accrual
COMMODITY (OTHER)	EMERA	\$48,095.90	0	Accrual based on estimate
COMMODITY (OTHER)	EMERA-November Bookout	(\$26,119.95)	0	Accrual based on last month's invoice
COMMODITY (OTHER)	Emera-Therm True up Jul-Nov	\$0.00	333,112	
COMMODITY (OTHER) TOTAL		\$562,911.31	2,990,388	
DEMAND - NO NOTICE	FGT	\$7,038.55	1,473,500	000378821
DEMAND	FGT	\$297,683.95	5,596,670	000378821
DEMAND	FGT	\$125,564.40	1,987,419	000378696
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$39,171.61	0	000378530
DEMAND	FGT	\$156.69	248	000378812
DEMAND	FGT	\$295,120.00	2,480,000	000378816
DEMAND	SNG	\$85,166.50	0	Accrual
DEMAND	FCG	\$0.00	0	
DEMAND	FCG	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$794,930.06	0	375223-1219
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-1219
DEMAND	TECO	\$142.55	32,593	211012145184-12
DEMAND	TECO	\$142.55	4,002	Accrual based on last month's invoice
DEMAND	TECO	\$304.93	0	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$354.31	0	TECO 2019 CORRECTION
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,273,537.19	11,574,423	
OTHER	FPUC	\$76.33	0	03817905-1219
OTHER	FPUC	\$113.17	0	04003844-1219
OTHER	FPUC	\$6.37	0	04886578-1219
OTHER	FPUC	\$69.39	0	FPUC Co Use 2019 Correction
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	Accrual based on last month's invoice
OTHER	PIERPONT & MCLELLAND	\$866.67	0	366
OTHER	PIERPONT & MCLELLAND	\$27,000.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$50,000.00	0	Correction to July
OTHER	RANDSTAD PROFESSIONALS	\$1,496.80	0	RP1841968
OTHER	RANDSTAD PROFESSIONALS	\$1,496.80	0	RP1834935
OTHER	RANDSTAD PROFESSIONALS	\$898.08	0	RP1844278
OTHER	RANDSTAD PROFESSIONALS	\$1,197.44	0	RP1848881
OTHER	RANDSTAD PROFESSIONALS	\$1,262.93	0	
OTHER	GUNSTER YOAKLEY	\$1,226.67	0	GUNSTER 2019 CORRECTION
OTHER	FNGA CONFERENCE	\$1,129.53	0	FNGA CONFERENCE 2019 CORRECTION
OTHER	FGT INTEREST	\$30.00	0	FGT INTEREST 2019 CORRECTION
OTHER	PIERPONT & MCLELLAND	(\$22,455.00)	0	PIERPONT & MCLELLAND 2019 CORRECTION
OTHER		\$0.00	0	
OTHER		\$772.96	0	
OTHER TOTAL		\$70,188.14	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

Revised 3/20/2020

FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019

			CURRENT MONTH: DECEMBER				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	606,058	\$ 1,752,435	\$ 1,146,377	65.4	6,662,897	\$ 18,370,357	\$ 11,707,460	63.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,362,855	\$ 2,083,149	\$ (279,706)	(13.4)	22,138,501	\$ 22,198,828	\$ 60,327	0.3
3	TOTAL COST		2,968,913	\$ 3,835,584	\$ 866,671	22.6	28,801,398	\$ 40,569,185	\$ 11,767,787	29.0
4	FUEL REVENUES (NET OF REVENUE TAX)		3,491,008	\$ 3,391,424	\$ (99,584)	(2.9)	30,310,144	\$ 35,237,963	\$ 4,927,819	14.0
5	TRUE-UP - (COLLECTED) OR REFUNDED *		227,213	\$ 227,213	\$ -	0.0	2,726,557	\$ 2,726,557	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,718,221	\$ 3,618,637	\$ (99,584)	(2.8)	33,036,701	\$ 37,964,520	\$ 4,927,819	13.0
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	749,308	\$ (216,947)	\$ (966,255)	445.4	4,235,303	\$ (2,604,665)	\$ (6,839,968)	262.6
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,829	\$ (3,157)	\$ (4,986)	157.9	24,693	\$ 6,007	\$ (18,686)	(311.1)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,114,412	\$ (2,151,339)	\$ (3,265,751)	151.8	104,897	\$ 2,726,559	\$ 2,621,662	96.2
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(227,213)	\$ (227,213)	\$ -	0.0	(2,726,557)	\$ (2,726,557)	\$ -	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	1,638,336	(2,598,656)	\$ (4,236,992)	163.1	1,638,336	\$ (2,598,656)	\$ (4,236,992)	163.1
MEMO: Unbilled Over-recovery					<u>1,060,264</u>					
Over/(under)-recovery Book Balance					<u>2,698,600</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,114,412	\$ (2,151,339)	\$ (3,265,751)	151.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,636,507	\$ (2,595,499)	\$ (4,232,006)	163.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,750,918	\$ (4,746,838)	\$ (7,497,756)	158.0				
15	AVERAGE	50% of Line 14	\$ 1,375,459	\$ (2,373,419)	\$ (3,748,878)	158.0				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01610	0.01610	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01590	0.01590	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03200	0.03200	-	0.0				
19	AVERAGE	50% of Line 18	0.01600	0.01600	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00133	0.00133	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,829	\$ (3,157)	\$ (4,986)	157.9				

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

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019
 Monthly Actual Data
 Revised 3/20/2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
PGA COST													
1	Commodity costs	1,873,255	611,309	675,601	215,208	772,655	46,311	205,801	229,553	510,634	284,629	631,883	606,058
2	Transportation costs	1,766,281	1,787,194	1,844,725	1,821,985	1,499,945	1,411,825	1,441,701	1,634,031	2,271,247	1,994,400	2,302,312	2,362,855
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	Total	3,639,536	2,398,504	2,520,326	2,037,193	2,272,600	1,458,136	1,647,503	1,863,584	2,781,881	2,279,029	2,934,195	2,968,913
PGA THERM SALES													
13	Residential	1,961,224	1,700,499	1,360,259	1,290,887	1,030,255	820,893	674,399	692,677	752,293	787,387	1,058,286	1,680,134
14	Commercial	862,718	830,601	703,904	693,154	611,290	573,682	484,947	523,932	534,530	552,587	657,879	807,523
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000
20	Commercial	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000	\$ 0.87000
PGA REVENUES													
24	Residential	1,666,429	1,443,701	1,155,009	1,095,635	895,777	709,379	583,403	602,091	652,511	684,241	920,470	1,461,581
25	Commercial	733,320	705,174	600,981	589,062	531,727	482,847	421,809	455,816	466,455	479,296	572,352	702,531
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	56,074	56,130	56,277	56,764	56,755	56,983	57,091	57,116	57,244	57,344	57,583	57,904
47	Commercial	3,196	3,204	3,200	3,232	3,235	3,238	3,233	3,243	3,252	3,272	3,280	3,280

*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 Revised 3/20/2020											SCHEDULE A-6
	FOR THE PERIOD OF: JANUARY 2019 THROUGH DECEMBER 2019											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	1.0290	1.0246	1.0232	1.0269	1.0810	0.8110	1.0238	1.0278	1.0271	1.0264	1.0273	1.0282
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	1.10	0.82	1.04	1.04	1.04	1.04	1.04	1.04
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	1.0254	1.0225	1.0232	1.0234	1.0229	1.0240	1.0248	1.0280	1.0277	1.0274	1.0286	1.0292
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	1.05	1.05	1.05	1.05
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	1.0490	1.0397	1.0430	1.0387	1.0433	1.0395	1.0358	1.0424	1.0471	1.0354	1.0488	1.0513
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												
	1.07	1.06	1.06	1.05	1.06	1.06	1.05	1.06	1.06	1.05	1.07	1.07
OKEECHOBEE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	1.0257	1.0239	1.0233	1.0224	1.0211	1.0229	1.0230	1.0248	1.0258	1.0251	1.0264	1.0265
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
BREWSTER												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	0.9822	1.0240	1.0221	1.0210	1.0186	1.0229	1.0238	1.0197	1.0283	1.0256	1.0256	1.0281
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												
	0.98	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$												
	1.1901	1.0375	1.0218	1.0220	1.0211	1.0261	1.0268	1.0256	1.0280	1.0250	1.0264	1.0265
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												
	1.21	1.06	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04