



1635 Meathe Drive
West Palm Beach, FL 33411

May 20, 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 **April 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, or (904) 383-8693.

Sincerely,

A handwritten signature in black ink that reads "Derrick M. Craig". The signature is written in a cursive, flowing style.

Derrick M. Craig
Senior Regulatory Analyst

Enclosure

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

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 672	\$ 4,763	\$ 4,091	85.89	\$ 47,169	\$ 21,249	\$ (25,920)	-121.98
2	NO NOTICE SERVICE	\$ -	\$ 3,915	\$ 3,915	100.00	\$ -	\$ 25,243	\$ 25,243	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ (122,815)	\$ 845,077	\$ 967,892	114.53	\$ 2,694,004	\$ 4,481,012	\$ 1,787,008	39.88
5	DEMAND	\$ 2,395,839	\$ 2,867,149	\$ 471,310	16.44	\$ 9,777,844	\$ 11,524,909	\$ 1,847,065	15.89
6	OTHER	\$ 28,367	\$ 32,450	\$ 4,083	12.58	\$ 111,972	\$ 129,800	\$ 17,828	13.74
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 781,192	\$ 781,192	100.00	\$ -	\$ 3,124,767	\$ 3,124,767	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)	\$ 2,302,063	\$ 2,972,162	\$ 670,099	22.55	\$ 12,630,989	\$ 13,157,446	\$ 526,457	4.00
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 846	\$ 300	\$ (546)	-182.15	\$ 3,552	\$ 1,800	\$ (1,752)	-97.34
14	TOTAL THERM SALES	\$ 2,606,713	\$ 2,971,862	\$ 365,149	12.29	\$ 13,637,898	\$ 13,155,646	\$ (482,252)	-3.67
THERMS PURCHASED									
15	COMMODITY (Pipeline)	120,040	3,053,080	2,933,040	96.07	9,365,070	13,620,990	4,255,920	31.25
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,616,003	3,053,080	1,437,077	47.07	12,101,834	13,620,990	1,519,156	11.15
19	DEMAND	9,184,477	13,005,000	3,820,523	29.38	46,954,763	54,822,160	7,867,397	14.35
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)	1,616,003	3,053,080	1,437,077	47.07	12,101,834	13,620,990	1,519,156	11.15
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	978	944	(34)	-3.62	4,103	5,095	992	19.46
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,426,376	3,052,136	625,760	20.50	12,690,209	13,615,895	1,518,164	11.15
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.560	0.156	(0.404)	-258.97	0.504	0.156	(0.348)	-223.08
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) (7.600)	27.679	35.279	127.46	22.261	32.898	10.637	32.33
32	DEMAND	(5/19) 26.086	22.047	(4.039)	-18.32	20.824	21.205	0.381	1.80
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) 142.454	97.350	(45.104)	-46.33	104.373	96.597	(7.776)	-8.05
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 86.564	31.789	(54.775)	-172.31	86.565	35.329	(51.236)	-145.03
40	TOTAL COST OF THERM SOLD	(11/27) 94.877	97.380	2.503	2.57	99.533	96.633	(2.900)	-3.00
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) 92.514	95.017	2.503	2.63	97.170	94.270	(2.900)	-3.08
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) 92.97935	95.49494	2.516	2.63	97.65877	94.74418	(2.915)	-3.08
45	PGA FACTOR ROUNDED TO NEAREST .001	92.979	95.495	2.516	2.63	97.659	94.744	(2.915)	-3.08

(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 2020 THROUGH DECEMBER 2020
CURRENT MONTH: April 2020

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	413,270	2,314.33	0.560
2 No Notice Commodity Adjustment - System Supply	(293,230)	(1,642.09)	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)	120,040	672.24	0.560
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	430,197	88,371.27	20.542
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	21,131	13,947.72	66.005
20 Imbalance Cashout - FGT	1,164,675	(225,134.01)	(19.330)
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - OSSS	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	1,616,003	(122,815.02)	(7.600)
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,348,931	950,509.77	11.385
26 Demand (Pipeline) No Notice - System Supply	819,000	3,914.82	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	180	17,892.50	9,940.278
31 Other - Teco	16,366	831.13	5.078
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	9,184,477	2,395,839.28	26.086
OTHER			
34 Company Use of Natural Gas	0	5,120.03	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	22,247.50	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	1,000.00	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	28,367.53	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
April GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$1,966.78	351,210	Accrual
COMMODITY (PIPELINE)	FGT	\$347.54	62,060	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	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,642.09)	(293,230)	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$672.23	120,040	
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	(\$225,511.61)	970,386	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$377.60	0	374557-0320
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	FCG	\$1,169.92	5,250	Accrual based on last month's invoice
COMMODITY (OTHER)	MARLIN	\$757.79	920	28181
COMMODITY (OTHER)	MARLIN	\$6,121.25	7,460	28183
COMMODITY (OTHER)	MARLIN	\$3,115.82	3,800	28182
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$9,446.74	8,940	211012145184-0420
COMMODITY (OTHER)	TECO	\$6,005.17	6,350	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	620	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	Accrual based on last month's invoice
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$67,581.19	413,830	Accrual
COMMODITY (OTHER)	EMERA	\$9,871.19	0	Accrual
COMMODITY (OTHER)	EMERA-Merch Bookout	\$0.00	0	Accrual
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		(\$122,064.94)	1,417,556	
DEMAND - NO NOTICE	FGT	\$3,914.82	819,000	000380692
DEMAND	FGT	\$241,751.00	4,545,900	000380692
DEMAND	FGT	\$124,395.08	196,690	000380573
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$37,908.00	0	000380408
DEMAND	FGT	\$0.00	0	000380686
DEMAND	FGT	\$460,800.00	3,600,000	000380689
DEMAND	SNG	\$85,166.50	0	Accrual
DEMAND	FCG	\$489.18	5,250	Accrual
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	\$24,250.00	0	28184
DEMAND	PPC	\$794,930.06	0	375223-0420
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0420
DEMAND	TECO	\$142.55	8,940	211012145184-0420
DEMAND	TECO	\$142.55	6,350	Accrual based on last month's invoice
DEMAND	TECO	\$425.48	620	Accrual based on last month's invoice
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,402,076.22	9,162,950	
OTHER	FPUC	\$107.43	0	03817905-0420
OTHER	FPUC	\$6.23	0	04003844-0420
OTHER	FPUC	\$6.37	0	04886578-0420
OTHER		\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1198
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$26,000.00	0	Accrual based on estimate
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	RANDSTAD PROFESSIONALS	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$31,120.03	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

			CURRENT MONTH: APRIL				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	(122,815)	\$ 845,077	\$ 967,892	114.5	2,694,004	\$ 4,481,012	\$ 1,787,008	39.9
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,424,878	\$ 2,908,277	\$ 483,399	16.6	9,936,985	\$ 11,801,201	\$ 1,864,216	15.8
3	TOTAL COST		2,302,063	\$ 3,753,354	\$ 1,451,291	38.7	12,630,989	\$ 16,282,213	\$ 3,651,224	22.4
4	FUEL REVENUES (NET OF REVENUE TAX)		2,606,713	\$ 2,971,862	\$ 365,149	12.3	13,637,898	\$ 13,155,646	\$ (482,252)	(3.7)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		62,796	\$ 62,796	\$ -	0.0	251,178	\$ 251,178	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,669,509	\$ 3,034,658	\$ 365,149	12.0	13,889,076	\$ 13,406,824	\$ (482,252)	(3.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	367,446	\$ (718,696)	\$ (1,086,142)	151.1	1,258,087	\$ (2,875,389)	\$ (4,133,476)	143.8
8	INTEREST PROVISION -THIS PERIOD	Line 21	2,226	\$ (4,761)	\$ (6,987)	146.8	10,598	\$ (20,130)	\$ (30,728)	152.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,348,967	\$ (4,959,100)	\$ (7,308,067)	147.4	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	(251,178)	\$ (251,178)	\$ -	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	2,655,843	(5,745,353)	\$ (8,401,195)	146.2	2,655,843	\$ (5,745,353)	\$ (8,401,195)	146.2
MEMO: Unbilled Over-recovery					<u>716,855</u>					
Over/(under)-recovery Book Balance					<u>3,372,698</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,348,967	\$ (4,959,100)	\$ (7,308,067)	147.4				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,653,617	\$ (5,740,592)	\$ (8,394,208)	146.2				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 5,002,583	\$ (10,699,692)	\$ (15,702,275)	146.8				
15	AVERAGE	50% of Line 14	\$ 2,501,292	\$ (5,349,846)	\$ (7,851,138)	146.8				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01910	0.01910	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00220	0.00220	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.02130	0.02130	-	0.0				
19	AVERAGE	50% of Line 18	0.01065	0.01065	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00089	0.00089	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 2,226	\$ (4,761)	\$ (6,987)	146.8				

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 2020 THROUGH DECEMBER 2020

SCHEDULE A-3

PRESENT MONTH: **APRIL**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE	DEMAND COST		
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
6	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
7	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
89												
TOTAL					12,101,834		12,101,834.00	2,694,004				22.261

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
PGA COST												
1 Commodity costs	1,444,714	364,823	1,007,282	(122,815)	0	0	0	0	0	0	0	0
2 Transportation costs	2,531,585	2,458,528	2,521,994	2,424,879	0	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	0	0	0	0	0	0	0	0
PGA THERM SALES												
13 Residential	1,908,273	1,693,612	1,535,360	1,413,308	0	0	0	0	0	0	0	0
14 Commercial	882,347	830,904	743,954	480,940	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ 0.87004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24 Residential	1,660,223	1,473,466	1,335,654	1,229,514	0	0	0	0	0	0	0	0
25 Commercial	767,635	722,428	639,358	417,499	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	58,089	58,242	58,456	58,827	0	0	0	0	0	0	0	0
47 Commercial	3,294	3,283	3,291	3,303	0	0	0	0	0	0	0	0

*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

FOR THE PERIOD OF: JANUARY 2020 THROUGH DECEMBER 2020

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0243	1.0273	1.0266	1.0278	1.0274						
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						
CENTRAL FLORIDA												
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						
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						
NORTHEAST FLORIDA												
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						
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						
OKEECHOBEE												
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						
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						
BREWSTER												
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						
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						
FORT MEADE												
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						
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						