



1635 Meathe Drive
West Palm Beach, FL 33411

October 20, 2022

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

RE: Docket Number 20220003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **September 2022** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at rwaruszewski@chpk.com, or (412) 496-1345.

Sincerely,

Bob Waruszewski

Bob Waruszewski
Regulatory Manager, South

Enclosure

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



FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 6,428	\$ 7,933	\$ 1,505	18.98	\$ 85,190	\$ 100,020	\$ 14,830	14.83
2	NO NOTICE SERVICE	\$ -	\$ 1,577	\$ 1,577	100.00	\$ -	\$ 33,149	\$ 33,149	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 2,084,036	\$ 1,211,956	\$ (872,080)	-71.96	\$ 16,772,590	\$ 16,349,767	\$ (422,823)	-2.59
5	DEMAND	\$ 2,564,146	\$ 2,553,287	\$ (10,859)	-0.43	\$ 21,659,062	\$ 24,734,692	\$ 3,075,630	12.43
6	OTHER	\$ 34,788	\$ 44,867	\$ 10,079	22.46	\$ 204,982	\$ 403,802	\$ 198,820	49.24
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 14,757,688	\$ 14,757,688	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)	\$ 4,689,397	\$ 2,179,877	\$ (2,509,520)	-115.12	\$ 38,721,824	\$ 26,863,743	\$ (11,858,082)	-44.14
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 750	\$ 700	\$ (50)	-7.08	\$ 6,232	\$ 6,100	\$ (132)	-2.16
14	TOTAL THERM SALES	\$ 3,824,539	\$ 2,179,177	\$ (1,645,362)	-75.50	\$ 40,441,029	\$ 26,857,643	\$ (13,583,386)	-50.58
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,451,520	1,934,930	483,410	24.98	16,162,920	24,395,430	8,232,510	33.75
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,727,439	1,934,930	207,491	10.72	21,300,143	24,395,430	3,095,287	12.69
19	DEMAND	5,676,840	5,031,600	(645,240)	-12.82	65,012,250	77,963,730	12,951,480	16.61
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)	1,727,439	1,934,930	207,491	10.72	21,300,143	24,395,430	3,095,287	12.69
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	731	1,060	328	30.98	6,284	9,012	2,728	30.27
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,110,198	1,933,870	(176,328)	-9.12	24,511,118	24,386,418	3,092,559	12.68
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.443	0.410	(0.033)	-8.05	0.527	0.410	(0.117)	-28.54
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) 120.643	62.636	(58.007)	-92.61	78.744	67.020	(11.724)	-17.49
32	DEMAND	(5/19) 45.169	50.745	5.576	10.99	33.315	31.726	(1.589)	-5.01
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) 271.465	112.659	(158.806)	-140.96	181.791	110.118	(71.673)	-65.09
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 102.484	66.055	(36.429)	-55.15	99.168	67.690	(31.478)	-46.50
40	TOTAL COST OF THERM SOLD	(11/27) 222.225	112.721	(109.504)	-97.15	157.977	110.159	(47.818)	-43.41
41	TRUE-UP	(E-2) (5.892)	(5.892)	0.000	0.00	(5.892)	(5.892)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 216.333	106.829	(109.504)	-102.50	152.085	104.267	(47.818)	-45.86
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) 217.42115	107.36635	(110.055)	-102.50	152.84999	104.79146	(48.059)	-45.86
45	PGA FACTOR ROUNDED TO NEAREST .001	217.421	107.366	(110.055)	-102.50	152.850	104.791	(48.059)	-45.86

(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 2022 THROUGH DECEMBER 2022
CURRENT MONTH: September 2022

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,670,910	7,667.22	0.459
2 No Notice Commodity Adjustment - System Supply	(219,390)	(1,239.55)	0.565
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)	1,451,520	6,427.67	0.443
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	2,118,970	2,159,585.40	101.917
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	24,910	5,664.22	22.739
20 Imbalance Cashout - FGT	(416,441)	(81,214.02)	19.502
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)	1,727,439	2,084,035.60	120.643
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,339,710	494,041.14	9.252
26 Demand (Pipeline) No Notice - System Supply	330,000	1,673.10	0.507
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	1,903,599.29	0.000
30 Other - Marlin	0	114,970.00	0.000
31 Other - Teco	7,130	49,862.10	699.328
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,676,840	2,564,145.63	45.169
OTHER			
34 Company Use of Natural Gas	0	(1.51)	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	12,500.00	0.000
38 Other	0	17,619.54	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	938.45	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	172.50	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	3,559.33	0.000
50 TOTAL OTHER	0	34,788.31	0.000
OFF-SYSTEMS SALES SERVICE			
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
August GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		August ACTUAL		August TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$2,977.55	527,000	\$2,977.55	527,000	394634		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,996.14	530,290	\$2,996.14	530,290	394613		\$0.00	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)	FGT	\$21,144.50	587,360	\$2,091.00	587,360	394614		(\$23.50)	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	(\$1,169.89)	(207,060)	(\$1,169.89)	(207,060)	398030		\$0.00	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)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$6,918.30	1,437,590	\$6,894.80	1,437,590			(\$23.50)	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	FGT	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY	TECO	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	0
ALERT DAY TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$206,971.25	(381,534)	\$218,713.17	(381,534)	FGT CICO Report correction		\$11,741.92	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$4,491.96	0	\$4,491.96	0	549397-0722		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	2203A0035		\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$8,510.14	21,160	\$8,510.14	21,160	Aug22		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28670		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$5,957.75	3,070	\$5,957.75	3,070	211012145184-0822		\$0.00	0
COMMODITY (OTHER)	TECO	\$5,255.25	2,760	\$5,557.98	2,920	211012145440-0822		\$302.73	160
COMMODITY (OTHER)	TECO	\$28,950.47	0	\$0.00	0	211012145697-0822		(\$28,950.47)	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	221008502041-0822		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,625,636.70	1,644,560	\$2,625,636.70	1,644,560	183647		\$0.00	0
COMMODITY (OTHER)	EMERA	\$6,882.43	0	\$6,882.43	0	118866&112773		\$0.00	0
COMMODITY (OTHER)	OSS	\$0.00	0	(\$75,023.29)	0			(\$75,023.29)	0
COMMODITY (OTHER)	New River	\$660,176.40	423,190	\$660,176.40	423,190	10241		\$0.00	0
COMMODITY (OTHER) TOTAL		\$3,552,832.35	1,713,206	\$3,460,903.24	1,713,366			(\$91,929.11)	160
DEMAND - NO NOTICE	FGT	\$1,744.59	344,100	\$1,744.59	344,100	394538		\$0.00	0
DEMAND	FGT	(\$6,774.21)	635,820	(\$6,774.21)	635,820	394538		\$0.00	0
DEMAND	FGT	\$25,379.88	929,700	\$25,379.88	929,700	394317		\$0.00	0
DEMAND	FSC	\$27,787.40	1,550,000	\$28,181.78	1,550,000	934		\$394.38	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	731866		\$0.00	0
DEMAND	FGT	(\$1,108,340.00)	0	(\$1,108,340.00)	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$7,388.43)	10	(\$7,388.43)	10	394350		\$0.00	0
DEMAND	FGT	\$316,648.09	949,220	\$316,648.09	949,220	394486		\$0.00	0
DEMAND	SNG	\$5,109.99	0	\$5,109.99	0	021560822SNG00		\$0.00	0
DEMAND	FCG	\$300.00	21,160	\$300.00	21,160	Aug22		\$0.00	0
DEMAND	FCG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$50,000.00	0	\$82,430.00	0	VARIOUS		\$32,430.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28670		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$990,178.03	0	\$990,178.03	0	375223-0822		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	42863-0822		\$0.00	0
DEMAND	TECO	\$420.00	3,070	\$420.00	3,070	211012145184-0822		\$0.00	0
DEMAND	TECO	\$420.00	2,760	\$420.00	2,920	211012145440-0822		\$0.00	160
DEMAND	TECO	\$636.00	0	\$676.80	0	211012145697-0822		\$40.80	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$107,183.00	0	\$107,183.00	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0822		\$0.00	0
DEMAND TOTAL		\$1,036,845.14	4,435,840	\$1,069,710.32	4,436,000			\$32,865.18	160
OTHER	FPUC	\$94.11	0	\$94.11	0	03817905-0722		\$0.00	0
OTHER	FPUC	\$11.32	0	\$11.32	0	04003844-0722		\$0.00	0
OTHER	FPUC	\$7.14	0	\$7.14	0	04886578-0722		\$0.00	0
OTHER	FPUC	\$123.86	0	\$0.00	0	04742763-0822		(\$123.86)	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000376		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$9,500.00	0	\$15,175.79	0	538		\$5,675.79	0
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	\$2,343.75	0	AMORTIZE		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$938.45	0	721391		\$938.45	0
OTHER	ATRILUM	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUCH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$172.50	0	2713824		\$172.50	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	S&P Global Platts	\$0.00	0	\$3,559.33	0	1000462953		\$3,559.33	0
OTHER TOTAL		\$24,580.18	0	\$34,802.39	0			\$10,222.21	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$4,617.69	817,290	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$3,073.03	853,620	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,239.55)	(219,390)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$6,451.17	1,451,520	
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	(\$98,310.82)	(416,441)	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$5,354.88	0	549397-0822
COMMODITY (OTHER)	CALLAHAN-Feb	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$5,664.22	24,910	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28670
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$7,741.47	4,060	211012145184-0922
COMMODITY (OTHER)	TECO	\$5,557.98	2,910	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,784,821.18	1,675,740	ACCRUAL
COMMODITY (OTHER)	EMERA	\$21,186.00	0	ACCRUAL
COMMODITY (OTHER)	EMERA-Bookout	\$0.00	0	
COMMODITY (OTHER)	New River	\$443,949.80	436,100	ACCRUAL
COMMODITY (OTHER) TOTAL		\$2,175,964.71	1,727,279	
DEMAND - NO NOTICE	FGT	\$1,673.10	330,000	394538
DEMAND	FGT	(\$3,627.12)	591,600	394538
DEMAND	FGT	\$53,990.16	1,303,200	395810
DEMAND	FSFC	\$27,801.89	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$6,278.16)	0	395727
DEMAND	FGT	\$412,350.00	1,920,000	395755
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$300.00	24,910	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	\$82,540.00	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,240,353.04	0	375223-0922
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$663,246.25	0	428663-0922
DEMAND	TECO	\$420.00	4,060	211012145184-0922
DEMAND	TECO	\$420.00	2,910	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$46,725.00	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	ACCRUAL
DEMAND TOTAL		\$2,531,280.95	5,676,680	
OTHER	FPUC	\$108.24	0	03817905-0922
OTHER	FPUC	\$6.28	0	04003844-0922
OTHER	FPUC	\$7.83	0	04886578-0922
OTHER	FPUC	\$0.00	0	04742763-0922
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000383
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$9,600.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIUM	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	S&P Global Platts	\$0.00	0	
OTHER TOTAL		\$24,566.10	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

			CURRENT MONTH: SEPTEMBER				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	2,084,036	\$ 1,211,956	\$ (872,080)	(72.0)	16,772,590	\$ 16,349,767	\$ (422,823)	(2.6)
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,605,362	\$ 967,921	\$ (1,637,441)	(169.2)	21,949,234	\$ 10,513,976	\$ (11,435,258)	(108.8)
3	TOTAL COST		4,689,398	\$ 2,179,877	\$ (2,509,521)	(115.1)	38,721,824	\$ 26,863,743	\$ (11,858,081)	(44.1)
4	FUEL REVENUES (NET OF REVENUE TAX)		3,824,539	\$ 2,179,177	\$ (1,645,362)	(75.5)	40,441,029	\$ 26,857,643	\$ (13,583,386)	(50.6)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	1,440,742	\$ 1,440,742	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,984,622	\$ 2,339,260	\$ (1,645,362)	(70.3)	41,881,771	\$ 28,298,385	\$ (13,583,386)	(48.0)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(704,776)	\$ 159,383	\$ 864,159	542.2	3,159,947	\$ 1,434,642	\$ (1,725,305)	(120.3)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(617)	\$ (5,983)	\$ (5,366)	89.7	1,258	\$ (21,667)	\$ (22,925)	105.8
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		159,581	\$ (2,647,074)	\$ (2,806,655)	106.0	\$ (2,426,360)	\$ (2,625,990)	\$ (199,630)	7.6
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(160,083)	\$ (160,083)	\$ -	0.0	(1,440,742)	\$ (1,440,742)	\$ -	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	(705,895)	\$ (2,653,757)	\$ (1,947,862)	73.4	(705,895)	\$ (2,653,757)	\$ (1,947,862)	73.4
MEMO: Unbilled Over-recovery			<u>884,395</u>							
Over/(under)-recovery Book Balance			<u>178,500</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 159,581	\$ (2,647,074)	\$ (2,806,655)	106.0				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (705,278)	\$ (2,647,774)	\$ (1,942,496)	73.4				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (545,698)	\$ (5,294,848)	\$ (4,749,151)	89.7				
15	AVERAGE	50% of Line 14	\$ (272,849)	\$ (2,647,424)	\$ (2,374,575)	89.7				
16	INTEREST RATE - FIRST DAY OF MONTH		0.02340	0.02340	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.03080	0.03080	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.05420	0.05420	-	0.0				
19	AVERAGE	50% of Line 18	0.02710	0.02710	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00226	0.00226	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (617)	\$ (5,983)	\$ (5,366)	89.7				

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.

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	PRESENT MONTH: SEPTEMBER		DEMAND COST	OTHER CHARGES ACAGRI/FUEL	TOTAL CENTS PER THERM
								COMMODITY COST				
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A		2,027,976	2,027,976	\$ (325,366.19)	N/A	N/A	INCL IN COST	-16.043888
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,140.83	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	1,246		1,246	\$ 4,960.88	N/A	N/A	INCL IN COST	398.144462
4	Jan	MARLIN	SYS SUPPLY	N/A	1,730		1,730	\$ 2,121.34	N/A	N/A	INCL IN COST	122.620809
5	Jan	TECO	SYS SUPPLY	N/A	59,940		59,940	\$ 84,103.68	N/A	N/A	INCL IN COST	140.313113
6	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
7	Jan	CONOCO	SYS SUPPLY	N/A	1,950,010		1,950,010	\$ 810,027.27	N/A	N/A	INCL IN COST	41.539647
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 112,338.82	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	1,200,741		1,200,741	\$ 938,245.49	N/A	N/A	INCL IN COST	78.138873
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 645.90	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	69,284		69,284	\$ 17,213.41	N/A	N/A	INCL IN COST	24.844712
12	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	TECO	SYS SUPPLY	N/A	53,020		53,020	\$ 85,015.86	N/A	N/A	INCL IN COST	160.346775
14	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	1,851,570		1,851,570	\$ 1,205,817.36	N/A	N/A	INCL IN COST	65.124049
16	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0	\$ 128,402.00	N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ (62,776)	N/A	N/A	INCL IN COST	N/A
19	Feb	RAINBOW ENERGY	SYS SUPPLY	N/A			0	\$ 613.61	N/A	N/A	INCL IN COST	N/A
20	Mar	FGT	SYS SUPPLY	N/A	(1,058,864)		(1,058,864)	\$ 127,412.82	N/A	N/A	INCL IN COST	-12.032973
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 621.36	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	27,520		27,520	\$ 30,140.74	N/A	N/A	INCL IN COST	109.523038
23	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	TECO	SYS SUPPLY	N/A	34,630		34,630	\$ 358,261.64	N/A	N/A	INCL IN COST	1034.541265
26	Mar	CONOCO	SYS SUPPLY	N/A	4,071,320		4,071,320	\$ 2,066,502.42	N/A	N/A	INCL IN COST	50.757553
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 147.413	N/A	N/A	INCL IN COST	N/A
28	Apr	FGT	SYS SUPPLY	N/A	(243,165)		(243,165)		N/A	N/A	INCL IN COST	0.000000
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 820	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	34,410		34,410	\$ 135,524	N/A	N/A	INCL IN COST	393.850915
31	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 313	N/A	N/A	INCL IN COST	N/A
32	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A	1,250		1,250	\$ 1,409	N/A	N/A	INCL IN COST	112.756000
34	Apr	TECO	SYS SUPPLY	N/A	18,280		18,280	\$ 45,380	N/A	N/A	INCL IN COST	248.248961
35	Apr	CONOCO	SYS SUPPLY	N/A	2,425,410		2,425,410	\$ 1,324,732	N/A	N/A	INCL IN COST	54.618869
36	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 115,020	N/A	N/A	INCL IN COST	N/A
37	May	FGT	SYS SUPPLY	N/A	233,725		233,725	\$ (227,622)	N/A	N/A	INCL IN COST	-97.388931
38	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,428	N/A	N/A	INCL IN COST	N/A
39	May	FCG	SYS SUPPLY	N/A	28,180		28,180	\$ 11,301	N/A	N/A	INCL IN COST	0.000000
40	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
41	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
42	May	MARLIN	SYS SUPPLY	N/A			0	\$ 49,505	N/A	N/A	INCL IN COST	N/A
43	May	TECO	SYS SUPPLY	N/A	47,640		47,640	\$ 27,627	N/A	N/A	INCL IN COST	100.000000
44	May	CONOCO	SYS SUPPLY	N/A	1,770,130		1,770,130	\$ 1,315,276	N/A	N/A	INCL IN COST	74.303924
45	May	EMERA	SYS SUPPLY	N/A			0	\$ 101,024	N/A	N/A	INCL IN COST	N/A
46	May	NEW RIVER	SYS SUPPLY	N/A	415,370		415,370	\$ 301,559	N/A	N/A	INCL IN COST	72.600000
47	Jun	FGT	SYS SUPPLY	N/A	236,696		236,696	\$ (107,378)	N/A	N/A	INCL IN COST	-45.365380
48	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 4,322	N/A	N/A	INCL IN COST	N/A
49	Jun	FCG	SYS SUPPLY	N/A	29,240		29,240	\$ 11,724	N/A	N/A	INCL IN COST	40.095246
50	Jun	CONOCO	SYS SUPPLY	N/A	823,240		823,240	\$ 750,612	N/A	N/A	INCL IN COST	91.177810
51	Jun	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
52	Jun	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
53	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
54	Jun	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
55	Jun	TECO	SYS SUPPLY	N/A	26,440		26,440	\$ 88,892	N/A	N/A	INCL IN COST	336.203858
56	Jun	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
57	Jun	EMERA	SYS SUPPLY	N/A	47,130		47,130	\$ 45,107	N/A	N/A	INCL IN COST	95.708508
58	Jun	NEW RIVER	SYS SUPPLY	N/A	349,080		349,080	\$ 315,219	N/A	N/A	INCL IN COST	90.300000
59	Jul	FGT	SYS SUPPLY	N/A	(396,591)		(396,591)	\$ (231,520)	N/A	N/A	INCL IN COST	58.377396
60	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 4,394	N/A	N/A	INCL IN COST	N/A
61	Jul	FCG	SYS SUPPLY	N/A	24,000		24,000	\$ 9,650	N/A	N/A	INCL IN COST	40.206833
62	Jul	CONOCO	SYS SUPPLY	N/A	1,317,960		1,317,960	\$ 988,296	N/A	N/A	INCL IN COST	74.986787
63	Jul	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
64	Jul	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
65	Jul	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
66	Jul	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
67	Jul	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
68	Jul	EMERA	SYS SUPPLY	N/A			0	\$ 2,952	N/A	N/A	INCL IN COST	N/A
69	Jul	TECO	SYS SUPPLY	N/A	13,960		13,960	\$ 40,839	N/A	N/A	INCL IN COST	292.544628
70	Jul	NEW RIVER	SYS SUPPLY	N/A	379,930		379,930	\$ 275,665	N/A	N/A	INCL IN COST	72.556832
71	Aug	FGT	SYS SUPPLY	N/A	(381,234)		(381,234)	\$ 206,972	N/A	N/A	INCL IN COST	-54.290006
72	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 4,492	N/A	N/A	INCL IN COST	N/A
73	Aug	FCG	SYS SUPPLY	N/A	21,160		21,160	\$ 8,510	N/A	N/A	INCL IN COST	40.218053
74	Aug	CONOCO	SYS SUPPLY	N/A	1,644,560		1,644,560	\$ 2,625,637	N/A	N/A	INCL IN COST	159.655878
75	Aug	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
76	Aug	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
77	Aug	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
78	Aug	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
79	Aug	TECO	SYS SUPPLY	N/A	(7,390)		(7,390)	\$ 39,972	N/A	N/A	INCL IN COST	-540.886333
80	Aug	NEW RIVER	SYS SUPPLY	N/A	423,170		423,170	\$ 660,164	N/A	N/A	INCL IN COST	156.004362
81	Aug	EMERA	SYS SUPPLY	N/A			0	\$ 6,882	N/A	N/A	INCL IN COST	N/A
82	Sep	FGT	SYS SUPPLY	N/A	(416,441)		(416,441)	\$ (86,569)	N/A	N/A	INCL IN COST	20.787795
83	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 5,355	N/A	N/A	INCL IN COST	N/A
84	Sep	FCG	SYS SUPPLY	N/A	24,910		24,910	\$ (69,359)	N/A	N/A	INCL IN COST	-278.438659
85	Sep	OBA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
86	Sep	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
87	Sep	CONOCO	SYS SUPPLY	N/A	1,675,740		1,675,740	\$ 1,784,821	N/A	N/A	INCL IN COST	106.509433
88	Sep	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
89	Sep	TECO	SYS SUPPLY	N/A	7,130		7,130	\$ (15,348)	N/A	N/A	INCL IN COST	-215.263534
90	Sep	NEW RIVER	SYS SUPPLY	N/A	436,100		436,100	\$ 443,950	N/A	N/A	INCL IN COST	101.800000
91	Sep	EMERA	SYS SUPPLY	N/A			0	\$ 21,186	N/A	N/A	INCL IN COST	N/A
116		TOTAL			21,300,143		21,300,143.00	16,772,590				78.744

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5
 FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	689,327	2,313,178	2,730,352	2,850,899	1,581,097	1,108,499	1,090,276	3,552,628	2,084,036	0	0
2	Transportation costs	3,033,269	2,916,656	2,115,265	2,888,308	2,570,756	2,327,991	2,300,076	1,191,552	2,605,362	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,722,596	5,229,834	4,845,617	5,739,207	4,151,853	3,436,490	3,390,352	4,744,180	4,689,397	0	0
PGA THERM SALES												
13	Residential	2,247,608	2,140,997	1,692,758	1,460,666	1,232,978	1,059,707	865,972	893,649	932,522	0	0
14	Commercial	829,763	861,100	723,425	726,579	592,209	574,061	545,714	499,888	588,199	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.03001	\$ -	\$ -
20	Commercial	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.03001	\$ -	\$ -
PGA REVENUES												
24	Residential	2,110,437	2,116,486	1,637,206	1,411,185	1,241,927	1,074,838	905,798	934,358	957,172	0	0
25	Commercial	779,770	849,717	699,492	702,329	596,038	589,441	570,729	522,681	600,866	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	64,079	64,114	64,460	64,695	64,988	65,176	65,394	65,708	65,971	0	0
47	Commercial	3,325	3,334	3,342	3,352	3,359	3,373	3,365	3,375	3,382	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 2022 THROUGH DECEMBER 2022												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0237	1.0258	1.0259	1.0251	1.0233	1.0215	1.0230	1.0235	1.0236	1.0270	1.0292		
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	
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0262	1.0266	1.0254	1.0226	1.0210	1.0231	1.0235	1.0170	1.0350	1.0300		
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	1.03	1.05	1.05		
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0280	1.0278	1.0255	1.0267	1.0253	1.0247	1.0226	1.0231	1.0223	1.0236	1.0230		
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	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.04	1.04	0.00	1.04	1.04	1.04	1.04	1.04	1.04	
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0240	1.0240	1.0223	1.0213	1.0201	1.0212	1.0215	1.0232	1.0263	1.0276		
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	1.05		
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0248	1.0248	1.0227	1.0227	1.0224	1.0348	1.0322	1.0334	1.0564	1.0270		
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	1.05	1.05	1.05	1.07	1.04		
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0244	1.0250	1.0247	1.0225	1.0211	1.0199	1.0207	1.0226	1.0233	1.0263	1.0276		
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	1.05		