



1635 Meathe Drive
West Palm Beach, FL 33411

June 20, 2023

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

RE: Docket Number 20230003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **May 2023** 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 2023 THROUGH DECEMBER 2023

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	MAY		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 16,220	\$ 14,318	\$ (1,902)	-13.29	\$ 77,603	\$ 93,065	\$ 15,462	16.61
2	NO NOTICE SERVICE	\$ -	\$ 1,896	\$ 1,896	100.00	\$ -	\$ 30,472	\$ 30,472	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 723,625	\$ 1,706,073	\$ 982,448	57.59	\$ 6,320,171	\$ 16,984,361	\$ 10,664,190	62.79
5	DEMAND	\$ 3,312,256	\$ 2,829,912	\$ (482,344)	-17.04	\$ 17,008,184	\$ 15,833,416	\$ (1,174,768)	-7.42
6	OTHER	\$ (489,799)	\$ 42,415	\$ 532,214	1,254.78	\$ (399,419)	\$ 212,075	\$ 611,494	288.34
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 8,553,450	\$ 8,553,450	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)	\$ 3,562,303	\$ 2,883,924	\$ (678,379)	-23.52	\$ 23,006,539	\$ 24,599,939	\$ 1,593,401	6.48
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 478	\$ 572	\$ 94	16.42	\$ 2,212	\$ 3,585	\$ 1,373	38.31
14	TOTAL THERM SALES	\$ 4,172,802	\$ 2,883,352	\$ (1,289,450)	-44.72	\$ 28,899,320	\$ 24,596,354	\$ (4,302,966)	-17.49
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,984,980	2,495,150	510,170	20.45	13,337,520	16,296,610	2,959,090	18.16
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,247,911	2,495,150	247,239	9.91	14,285,624	16,296,610	2,010,986	12.34
19	DEMAND	6,510,310	6,119,400	(390,910)	-6.39	45,432,570	57,484,160	12,051,590	20.97
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)	2,247,911	2,495,150	247,239	9.91	14,285,624	16,296,610	2,010,986	12.34
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	467	572	106	18.45	1,993	3,585	1,592	44.40
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,408,067	2,494,578	86,511	3.47	37,838,883	16,293,025	2,009,394	12.33
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.817	0.574	(0.243)	-42.33	0.582	0.571	(0.011)	-1.93
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) 32.191	68.376	36.185	52.92	44.241	104.220	59.979	57.55
32	DEMAND	(5/19) 50.877	46.245	(4.632)	-10.02	37.436	27.544	(9.892)	-35.91
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) 158.472	115.581	(42.891)	-37.11	161.047	150.951	(10.096)	-6.69
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 102.485	100.000	(2.485)	-2.49	110.959	100.000	(10.959)	-10.96
40	TOTAL COST OF THERM SOLD	(11/27) 147.932	115.608	(32.324)	-27.96	60.801	150.984	90.183	59.73
41	TRUE-UP	(E-2) 1.132	1.132	0.000	0.00	1.132	1.132	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 149.064	116.740	(32.324)	-27.69	61.933	152.116	90.183	59.29
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) 149.81379	117.32720	(32.487)	-27.69	62.24452	152.88114	90.637	59.29
45	PGA FACTOR ROUNDED TO NEAREST .001	149.814	117.327	(32.487)	-27.69	62.245	152.881	90.636	59.29

(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 2023 THROUGH DECEMBER 2023
CURRENT MONTH: May 2023

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,257,310	18,641.25	0.826
2 No Notice Commodity Adjustment - System Supply	(272,330)	(2,421.01)	0.889
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)	1,984,980	16,220.24	0.817
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	2,270,760	737,373.67	32.473
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	35,810	8,615.66	24.059
20 Imbalance Cashout - FGT	(58,659)	7,890.80	(13.452)
21 Imbalance Cashout - Other Shippers	0	(30,255.00)	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)	2,247,911	723,625.13	32.191
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,149,630	430,924.46	7.007
26 Demand (Pipeline) No Notice - System Supply	347,200	1,760.30	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	2,423,807.62	0.000
30 Other - Marlin	0	364,760.98	0.000
31 Other - Teco	13,480	91,003.00	675.096
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	6,510,310	3,312,256.36	50.877
OTHER			
34 Company Use of Natural Gas	0	132.82	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	(763.69)	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	1,760.96	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	2,233.90	0.000
48 Other	0	0.00	0.000
49 Other	0	(505,662.90)	0.000
50 TOTAL OTHER	0	(489,798.91)	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
 May GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$11,826.19	1,330,280	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,107.11	237,020	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$4,719.67	690,010	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,421.01)	(272,330)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	399347
COMMODITY (PIPELINE) TOTAL		\$16,231.96	1,984,980	
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	\$7,887.01	(58,649)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$132.84)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$30,470.66)	0	Gulfstream CICO
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$8,615.57	35,810	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)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$6,614.65	5,980	211012145184-0523
COMMODITY (OTHER)	TECO	\$8,218.65	7,440	ACCRUAL
COMMODITY (OTHER)	TECO	\$57.01	0	211012145697-0523
COMMODITY (OTHER)	TECO	\$86,842.11	0	221008502041-0523
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$542,060.89	2,257,280	ACCRUAL
COMMODITY (OTHER)	EMERA	\$97,741.90	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2022121083
COMMODITY (OTHER)	New River	\$0.00	0	ACCRUAL
COMMODITY (OTHER) TOTAL		\$727,434.29	2,247,861	
DEMAND - NO NOTICE	FGT	\$1,760.30	347,200	398636
DEMAND	FGT	\$121,211.99	2,203,480	398636
DEMAND	FGT	(\$6,296.10)	341,000	399608
DEMAND	FSC	\$28,967.60	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	\$9,695.99	438,340	399454
DEMAND	FGT	\$297,104.00	1,550,000	399629
DEMAND	Gulfstream	(\$26,774.70)	31,000	ACCRUAL
DEMAND	FCG	\$1,793.28	35,810	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	\$422,587.64	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	CFG	\$2,862.24	0	ACCRUAL
DEMAND	PPC	\$1,356,975.89	0	375223-0523
DEMAND	CFG/IND	\$91,483.16	0	VARIOUS
DEMAND	PPC	\$663,246.25	0	428663-0523
DEMAND	TECO	\$420.00	5,980	211012145184-0523
DEMAND	TECO	\$420.00	7,440	ACCRUAL
DEMAND	TECO	\$636.00	0	211012145697-0523
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$87,947.00	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-0523
DEMAND TOTAL		\$3,059,620.54	6,510,250	
OTHER	VERVANTIS	\$53.21	0	03817905-0523
OTHER	VERVANTIS	\$0.00	0	04003844-0523
OTHER	VERVANTIS	\$77.37	0	04886578-0523
OTHER	VERVANTIS	\$0.00	0	03506987-0523
OTHER	VERVANTIS	\$2.24	0	05085097-0523
OTHER	CONVERGENCE	\$12,500.00	0	1000425
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	VERVANTIS	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	2766782
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	OBA RECLASS	(\$505,662.90)	0	OBA RECLASS
OTHER TOTAL		(\$493,030.08)	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: MAY				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	723,625	\$ 1,706,073	\$ 982,448	57.6	6,320,171	\$ 16,984,361	\$ 10,664,190	62.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,838,678	\$ 1,177,851	\$ (1,660,827)	(141.0)	16,686,367	\$ 7,615,578	\$ (9,070,789)	(119.1)
3	TOTAL COST		3,562,303	\$ 2,883,924	\$ (678,379)	(23.5)	23,006,538	\$ 24,599,939	\$ 1,593,401	6.5
4	FUEL REVENUES (NET OF REVENUE TAX)		4,172,802	\$ 2,883,352	\$ (1,289,450)	(44.7)	28,899,320	\$ 24,596,354	\$ (4,302,966)	(17.5)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(152,167)	\$ (152,167)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,142,368	\$ 2,852,918	\$ (1,289,450)	(45.2)	28,747,153	\$ 24,444,187	\$ (4,302,966)	(17.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	580,065	\$ (31,006)	\$ (611,071)	1970.8	5,740,615	\$ (155,752)	\$ (5,896,367)	3785.7
8	INTEREST PROVISION -THIS PERIOD	Line 21	7,526	\$ (11,256)	\$ (18,782)	166.9	(16,076)	\$ (52,480)	\$ (36,404)	69.4
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,517,029	\$ (2,725,119)	\$ (4,242,147)	155.7	\$ (3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	30,434	\$ 30,434	\$ -	0.0	152,167	\$ 152,167	\$ -	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	2,135,054	\$ (2,736,947)	\$ (4,872,001)	178.0	2,135,054	\$ (2,736,947)	\$ (4,872,001)	178.0
MEMO: Unbilled Over-recovery					772,393					
Over/(under)-recovery Book Balance					2,907,447					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,517,029	\$ (2,725,119)	\$ (4,242,147)	155.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,127,528	\$ (2,725,691)	\$ (4,853,219)	178.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,644,556	\$ (5,450,810)	\$ (9,095,366)	166.9				
15	AVERAGE	50% of Line 14	\$ 1,822,278	\$ (2,725,405)	\$ (4,547,683)	166.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04830	0.04830	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.05080	0.05080	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.09910	0.09910	-	0.0				
19	AVERAGE	50% of Line 18	0.04955	0.04955	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00413	0.00413	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 7,526	\$ (11,256)	\$ (18,782)	166.9				

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

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY** **TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE** **SCHEDULE A-3**
FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

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/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(483,310)		(483,310)	\$ 86,177	N/A	N/A	INCL IN COST	-17.830570
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,111	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	53,370		53,370	\$ 46,400	N/A	N/A	INCL IN COST	86.940378
4	Jan	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
5	Jan	TECO	SYS SUPPLY	N/A	65,810		65,810	\$ 293,442	N/A	N/A	INCL IN COST	445.893360
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	3,937,660		3,937,660	\$ 2,110,129	N/A	N/A	INCL IN COST	53.588410
8	Jan	EMERA	SYS SUPPLY	N/A	0		0	\$ 58,515	N/A	N/A	INCL IN COST	N/A
9	Jan	RADIATE	SYS SUPPLY	N/A	0		0	\$ (83,712)	N/A	N/A	INCL IN COST	N/A
10	Jan	NEW RIVER	SYS SUPPLY	N/A	390,110		390,110	\$ 209,825	N/A	N/A	INCL IN COST	53.786122
11	Feb	FGT	SYS SUPPLY	N/A	(805,994)		(805,994)	\$ (75,358)	N/A	N/A	INCL IN COST	9.349726
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (758)	N/A	N/A	INCL IN COST	N/A
13	Feb	FCG	SYS SUPPLY	N/A	44,440		44,440	\$ 10,620	N/A	N/A	INCL IN COST	23.897637
14	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	TECO	SYS SUPPLY	N/A	35,510		35,510	\$ 246,733	N/A	N/A	INCL IN COST	694.825880
16	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	CONOCO	SYS SUPPLY	N/A	3,654,990		3,654,990	\$ 1,234,768	N/A	N/A	INCL IN COST	33.783077
18	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
20	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 84,118	N/A	N/A	INCL IN COST	N/A
21	Feb	NEW RIVER	SYS SUPPLY	N/A	29,970		29,970	\$ 7,955	N/A	N/A	INCL IN COST	26.544344
22	Mar	FGT	SYS SUPPLY	N/A	(108,590)		(108,590)	\$ (184,157)	N/A	N/A	INCL IN COST	169.589069
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 121	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	45,600		45,600	\$ 10,377	N/A	N/A	INCL IN COST	22.757544
23	Mar	Gulfstream	SYS SUPPLY	N/A			0	\$ (16,542)	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	24,190		24,190	\$ 224,250	N/A	N/A	INCL IN COST	927.034436
26	Mar	CONOCO	SYS SUPPLY	N/A	3,030,250		3,030,250	\$ 781,549	N/A	N/A	INCL IN COST	25.791555
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 81,919	N/A	N/A	INCL IN COST	N/A
28	Mar	NEW RIVER	SYS SUPPLY	N/A	3,790		3,790	\$ 1,270	N/A	N/A	INCL IN COST	33.500000
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (121)	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	40,850		40,850	\$ 9,470	N/A	N/A	INCL IN COST	23.183354
31	Apr	FGT	SYS SUPPLY	N/A	(825,943)		(825,943)	\$ (343,553)	N/A	N/A	INCL IN COST	41.595278
32	Apr	GULFSTREAM	SYS SUPPLY	N/A			0	\$ (5,106)	N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	Apr	TECO	SYS SUPPLY	N/A	17,380		17,380	\$ 106,078	N/A	N/A	INCL IN COST	610.344879
35	Apr	CONOCO	SYS SUPPLY	N/A	2,887,630		2,887,630	\$ 584,575	N/A	N/A	INCL IN COST	20.244107
35	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 116,450	N/A	N/A	INCL IN COST	N/A
34	May	FGT	SYS SUPPLY	N/A	(58,659)		(58,659)	\$ 7,936	N/A	N/A	INCL IN COST	-13.529706
35	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
36	May	FCG	SYS SUPPLY	N/A	35,810		35,810	\$ 8,570	N/A	N/A	INCL IN COST	0.000000
37	May	Gulfstream	SYS SUPPLY	N/A			0	\$ (30,255)	N/A	N/A	INCL IN COST	N/A
38	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
39	May	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
40	May	TECO	SYS SUPPLY	N/A	13,480		13,480	\$ 101,790	N/A	N/A	INCL IN COST	100.000000
41	May	CONOCO	SYS SUPPLY	N/A	2,257,280		2,257,280	\$ 542,061	N/A	N/A	INCL IN COST	24.013897
42	May	EMERA	SYS SUPPLY	N/A			0	\$ 93,523	N/A	N/A	INCL IN COST	N/A
43	May	NEW RIVER	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
116		TOTAL			14,285,624		14,285,624.00	6,320,171				44.241

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5
 FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	2,721,887	1,508,078	898,787	467,793	723,625	0	0	0	0	0	0
2	Transportation costs	3,559,835	3,336,994	3,019,035	3,931,826	2,838,678	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	6,281,722	4,845,073	3,917,822	4,399,619	3,562,303	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,462,622	1,873,801	1,607,356	1,525,004	1,149,174	0	0	0	0	0	0
14	Commercial	895,825	772,116	1,409,620	1,455,569	1,201,600	0	0	0	0	0	0
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	2,829,841	2,093,009	1,741,116	1,608,842	1,172,861	0	0	0	0	0	0
25	Commercial	1,028,274	862,885	1,602,042	1,640,890	1,165,732	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	67,013	67,247	67,700	68,053	68,172	0	0	0	0	0	0
47	Commercial	3,401	3,413	4,055	4,071	4,070	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 2023 THROUGH DECEMBER 2023

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0287	1.0283	1.0243	1.0227	1.0211	1.0222					
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	1.03	1.04					
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0305	1.0297	1.0254	1.0240	1.0220	1.0228					
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	1.05	1.05	1.04	1.04	1.04	1.04					
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0234	1.0223	1.0229	1.0241	1.0241	1.0245	1.0253					
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	1.04	1.04	1.04	1.04	1.04	0.00	1.04					
OKEECHOBEE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0272	1.0271	1.0203	1.0217	1.0199	1.0203					
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					
BREWSTER												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0236	1.0274	1.0278	1.0236	1.0216	1.0197	1.0198					
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	1.04	1.04	1.04					
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0275	1.0274	1.0233	1.0213	1.0204	1.0212					
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	1.05	1.04	1.04	1.04	1.04	1.04					