

1635 Meathe Drive  
West Palm Beach, FL 33411

October 21, 2024

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

RE: Docket Number 20240003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **September 2024** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [mnapier@fpuc.com](mailto:mnapier@fpuc.com) or (561) 512-3739.

Sincerely,

*Michelle Napier*

Michelle Napier  
Director of Regulatory Affairs

Enclosure

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1	
FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024										
	CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE					
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
<b>COST OF GAS PURCHASED</b>										
1	COMMODITY (Pipeline)	\$ 15,708	\$ 19,793	\$ 4,085	20.64	\$ 161,496	\$ 242,874	\$ 81,378	33.51	
2	NO NOTICE SERVICE	\$ -	\$ 1,673	\$ 1,673	100.00	\$ -	\$ 35,160	\$ 35,160	100.00	
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
4	COMMODITY (Other)	\$ 208,283	\$ 776,456	\$ 568,173	73.18	\$ 4,534,603	\$ 22,662,068	\$ 18,127,465	79.99	
5	DEMAND	\$ 3,387,785	\$ 2,873,539	\$ (514,246)	-17.90	\$ 29,854,212	\$ 25,880,091	\$ (3,974,121)	-15.36	
6	OTHER	\$ 43,864	\$ 26,879	\$ (16,985)	-63.19	\$ 303,156	\$ 241,911	\$ (61,245)	-25.32	
<b>LESS END-USE CONTRACT</b>										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 2,118,965	\$ 2,118,965	100.00	\$ -	\$ 19,070,688	\$ 19,070,688	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)	\$ 3,655,639	\$ 1,579,375	\$ (2,076,265)	-131.46	\$ 34,853,467	\$ 29,991,416	\$ (4,862,051)	-16.21	
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
13	COMPANY USE	\$ 399	\$ 800	\$ 401	50.07	\$ 3,456	\$ 4,500	\$ 1,044	23.20	
14	TOTAL THERM SALES	\$ 2,480,835	\$ 1,578,575	\$ (902,260)	-57.16	\$ 34,802,144	\$ 29,986,916	\$ (4,815,228)	-16.06	
<b>THERMS PURCHASED</b>										
15	COMMODITY (Pipeline)	1,717,090	2,226,400	509,310	22.88	21,620,620	27,319,800	5,699,180	20.86	
16	NO NOTICE SERVICE	0	0	0		0	0	0		
17	SWING SERVICE	0	0	0		0	0	0		
18	COMMODITY (Other)	4,366,612	2,226,400	(2,140,212)	-96.13	25,525,431	27,319,800	1,794,369	6.57	
19	DEMAND	5,887,720	4,339,800	(1,547,920)	-35.67	95,798,420	47,664,346	(48,134,074)	-100.99	
20	OTHER	0	0	0		0	0	0		
<b>LESS END-USE CONTRACT</b>										
21	COMMODITY (Pipeline)	0	0	0		0	0	0		
22	DEMAND	0	0	0		0	0	0		
23	COMMODITY (Other)	0	0	0		0	0	0		
24	TOTAL PURCHASES (+17+18+20)-(21+23)	4,366,612	2,226,400	(2,140,212)	-96.13	25,525,431	27,319,800	1,794,369	6.57	
25	NET UNBILLED	0	0	0		0	0	0		
26	COMPANY USE	669	731	62	8.52	5,231	4,675	(557)	-11.91	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,160,418	2,225,669	65,251	2.93	26,311,607	27,315,125	1,794,926	6.57	
<b>CENTS PER THERM</b>										
28	COMMODITY (Pipeline) (1/15)	0.915	0.889	(0.026)	-2.92	0.747	0.889	0.142	15.97	
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)	4.770	34.875	30.105	86.32	17.765	82.951	65.186	78.58	
32	DEMAND (5/19)	57.540	66.214	8.674	13.10	31.164	54.297	23.133	42.60	
33	OTHER (6/20)	0.000	0.000	0.000		0.000	0.000	0.000		
<b>LESS END-USE CONTRACT</b>										
34	COMMODITY Pipeline (7/21)	0.000	0.000	0.000		0.000	0.000	0.000		
35	DEMAND (8/22)	0.000	0.000	0.000		0.000	0.000	0.000		
36	COMMODITY Other (9/23)	0.000	0.000	0.000		0.000	0.000	0.000		
37	TOTAL COST OF PURCHASES (11/24)	83.718	70.938	(12.780)	-18.02	136.544	109.779	(26.765)	-24.38	
38	NET UNBILLED (12/25)	0.000	0.000	0.000		0.000	0.000	0.000		
39	COMPANY USE (13/26)	59.700	109.384	49.684	45.42	66.066	96.262	30.196	31.37	
40	TOTAL COST OF THERM SOLD (11/27)	169.210	70.962	(98.248)	-138.45	132.464	109.798	(22.666)	-20.64	
41	TRUE-UP (E-2)	4.156	4.156	0.000	0.00	4.156	4.156	0.000	0.00	
42	TOTAL COST OF GAS (40+41)	173.366	75.118	(98.248)	-130.79	136.620	113.954	(22.666)	-19.89	
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)	174.23803	75.49584	(98.742)	-130.79	137.30720	114.52719	(22.780)	-19.89	
45	PGA FACTOR ROUNDED TO NEAREST .001	174.238	75.496	(98.742)	-130.79	137.307	114.527	(22.780)	-19.89	

(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 2024 THROUGH DECEMBER 2024**  
**CURRENT MONTH: September 2024**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	1,981,320	18,313.44	0.924
2 No Notice Commodity Adjustment - System Supply	(264,230)	(2,605.31)	0.986
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)	1,717,090	15,708.13	0.915
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,031,940	514,966.47	25.344
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	49,920	17,912.19	35.882
20 Imbalance Cashout - FGT	2,284,752	(289,734.17)	(12.681)
21 Imbalance Cashout - Other Shippers	0	(34,861.83)	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)	4,366,612	208,282.66	4.770
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	5,548,450	554,400.45	9.992
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	2,481,250.30	0.000
30 Other - Marlin	1,070	199,018.75	18,599.883
31 Other - Teco	8,200	61,176.58	746.056
32 Other	0	90,265.66	0.000
33 TOTAL DEMAND	5,887,720	3,387,784.84	57.540
<b>OTHER</b>			
34 Company Use of Natural Gas	0	1.84	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	13,443.00	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	4,120.00	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	12,554.50	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	1,244.23	0.000
50 TOTAL OTHER	0	43,863.57	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	



FLORIDA PUBLIC UTILITIES COMPANY  
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,144.66	1,231,710	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$1,599.39	162,210	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$4,587.59	587,400	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,605.31)	(264,230)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	399347
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$15,726.33</b>	<b>1,717,090</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$289,674.59)	2,369,327	FGT CICO Report
COMMODITY (OTHER)	FCG	\$48.11	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$34,861.83)	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	\$16,451.23	48,850	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	
COMMODITY (OTHER)	MARLIN	\$1,048.42	0	VARIOUS
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$2,893.05	3,130	211012145184-0924
COMMODITY (OTHER)	TECO	\$4,183.84	4,520	ACCRUAL
COMMODITY (OTHER)	TECO	\$56.53	0	211012145697-0924
COMMODITY (OTHER)	TECO	\$0.00	0	221009411556-0924
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$420,982.00	1,981,250	ACCRUAL
COMMODITY (OTHER)	EMERA	\$79,884.13	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2023101083
COMMODITY (OTHER)	BP-RNG	\$9,687.72	42,490	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$210,696.61</b>	<b>4,449,567</b>	
DEMAND - NO NOTICE	FGT	\$1,673.10	330,000	406898
DEMAND	FGT	\$125,990.55	2,060,400	406898
DEMAND	FGT	\$6,790.20	429,600	407332
DEMAND	FSC	\$27,902.22	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$4,454.10)	0	407245
DEMAND	FGT	\$345,745.20	609,600	407265
DEMAND	Gulfstream	\$45,000.00	900,000	ACCRUAL
DEMAND	FCG	\$3,421.40	48,850	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	\$182,475.00	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	OSS-Gulfstream	\$9,300.00	0	ACCRUAL
DEMAND	PPC	\$2,481,250.30	0	375223-0724
DEMAND	FPUC	\$90,265.66	0	VARIOUS
DEMAND		\$0.00	0	
DEMAND	TECO	\$665.24	3,130	211012145184-0924
DEMAND	TECO	\$665.24	4,520	ACCRUAL
DEMAND	TECO	\$861.24	0	211012145697-0924
DEMAND	TECO	\$0.00	0	
DEMAND	OSS-FGT	\$23,964.86	0	ACCRUAL
DEMAND	TECO	\$35,000.00	0	221009411556-0924
<b>DEMAND TOTAL</b>		<b>\$3,380,536.11</b>	<b>5,886,100</b>	
OTHER	VERVANTIS	\$0.00	0	03817905-0624
OTHER	VERVANTIS	\$0.00	0	04003844-0624
OTHER	VERVANTIS	\$0.00	0	04886578-0624
OTHER	VERVANTIS	\$0.00	0	03506987-0624
OTHER	VERVANTIS	\$0.00	0	05085097-0624
OTHER	CONVERGENCE	\$12,500.00	0	1000542
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$17,300.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	S&P Global Platts	\$4,120.00	0	AMORTIZE
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	820976
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	RADIATE	\$0.00	0	
OTHER	ENVERUS	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	2890970
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	Payroll	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$33,920.00</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024

			CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	208,283	\$ 776,456	\$ 568,173	73.2	4,534,603	\$ 22,662,068	\$ 18,127,465	80.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,447,357	\$ 802,919	\$ (2,644,438)	(329.4)	30,318,864	\$ 7,329,348	\$ (22,989,516)	(313.7)
3	TOTAL COST		3,655,640	\$ 1,579,375	\$ (2,076,265)	(131.5)	34,853,467	\$ 29,991,416	\$ (4,862,051)	(16.2)
4	FUEL REVENUES (NET OF REVENUE TAX)		2,480,835	\$ 1,578,575	\$ (902,260)	(57.2)	34,802,145	\$ 29,986,916	\$ (4,815,229)	(16.1)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(124,655)	\$ (124,655)	\$ -	0.0	(1,121,890)	\$ (1,121,890)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,356,180	\$ 1,453,920	\$ (902,260)	(62.1)	33,680,255	\$ 28,865,026	\$ (4,815,229)	(16.7)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(1,299,460)</b>	\$ (125,455)	\$ 1,174,005	(935.8)	(1,173,212)	\$ (1,126,390)	\$ 46,822	(4.2)
8	INTEREST PROVISION -THIS PERIOD	Line 21	19,377	\$ (12,347)	\$ (31,724)	256.9	210,576	\$ (114,008)	\$ (324,584)	284.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		5,189,997	\$ (2,932,274)	\$ (8,122,271)	277.0	<b>\$ 3,875,316</b>	<b>\$ (2,826,913)</b>	\$ (6,702,229)	237.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	124,655	\$ 124,655	\$ -	0.0	1,121,890	\$ 1,121,890	\$ -	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	<b>4,034,569</b>	<b>\$ (2,945,421)</b>	<b>\$ (6,979,990)</b>	237.0	<b>4,034,570</b>	<b>\$ (2,945,421)</b>	<b>\$ (6,979,991)</b>	237.0
<b>MEMO: Unbilled Over-recovery</b>					<b>703,877</b>					
<b>Over/(under)-recovery Book Balance</b>					<b>4,738,445</b>					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 5,189,997	\$ (2,932,274)	\$ (8,122,271)	277.0				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 4,015,192	\$ (2,933,074)	\$ (6,948,266)	236.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 9,205,188	\$ (5,865,349)	\$ (15,070,537)	256.9				
15	AVERAGE	50% of Line 14	\$ 4,602,594	\$ (2,932,674)	\$ (7,535,269)	256.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.05260	0.05260	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04850	0.04850	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.10110	0.10110	-	0.0				
19	AVERAGE	50% of Line 18	0.05055	0.05055	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00421	0.00421	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 19,377</b>	<b>\$ (12,347)</b>	\$ (31,724)	256.9				

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.

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY**      **TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE**      **SCHEDULE A-3**  
**FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024**

**PRESENT MONTH:    SEPTEMBER**

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/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(117,898)		(117,898)	\$ 17,528	N/A	N/A	INCL IN COST	-14.867275
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	76,400		76,400	\$ 26,578	N/A	N/A	INCL IN COST	34.787579
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	16,390		16,390	\$ 281,301	N/A	N/A	INCL IN COST	1716.293655
6	Jan	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (2,951)	N/A	N/A	INCL IN COST	N/A
7	Jan	CONOCO	SYS SUPPLY	N/A	3,970,710		3,970,710	\$ 1,118,506	N/A	N/A	INCL IN COST	28.168913
8	Jan	EMERA	SYS SUPPLY	N/A	0		0	\$ 107,351	N/A	N/A	INCL IN COST	N/A
9	Jan	RADIATE	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
10	Jan	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
11	Feb	FGT	SYS SUPPLY	N/A	179,375		179,375	\$ (31,564)	N/A	N/A	INCL IN COST	-17.596900
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
13	Feb	FCG	SYS SUPPLY	N/A	80,120		80,120	\$ 24,215	N/A	N/A	INCL IN COST	30.223802
14	Feb	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
15	Feb	TECO	SYS SUPPLY	N/A	7,740		7,740	\$ 217,020	N/A	N/A	INCL IN COST	2803.876486
16	Feb	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (4,705)	N/A	N/A	INCL IN COST	N/A
17	Feb	CONOCO	SYS SUPPLY	N/A	3,590,500		3,590,500	\$ 966,203	N/A	N/A	INCL IN COST	26.909989
18	Feb	EMERA	SYS SUPPLY	N/A	0		0	\$ 106,744	N/A	N/A	INCL IN COST	N/A
19	Mar	FGT	SYS SUPPLY	N/A	29,842		29,842	\$ (56,127)	N/A	N/A	INCL IN COST	-188.080055
20	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
21	Mar	FCG	SYS SUPPLY	N/A	68,850		68,850	\$ 24,060	N/A	N/A	INCL IN COST	34.945200
22	Mar	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
21	Mar	TECO	SYS SUPPLY	N/A	14,510		14,510	\$ 101,136	N/A	N/A	INCL IN COST	697.006272
22	Mar	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (1,437)	N/A	N/A	INCL IN COST	N/A
23	Mar	CONOCO	SYS SUPPLY	N/A	3,063,630		3,063,630	\$ 502,816	N/A	N/A	INCL IN COST	16.412415
24	Mar	EMERA	SYS SUPPLY	N/A	0		0	\$ 481,343	N/A	N/A	INCL IN COST	N/A
25	Mar	TECO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
26	Mar	CONOCO	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
27	Mar	EMERA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
28	Mar	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	58,950		58,950	\$ 19,275	N/A	N/A	INCL IN COST	32.697506
31	Apr	FGT	SYS SUPPLY	N/A	(252,101)		(252,101)	\$ (169,746)	N/A	N/A	INCL IN COST	67.332553
32	Apr	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (1,279)	N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
34	Apr	TECO	SYS SUPPLY	N/A	10,390		10,390	\$ 103,483	N/A	N/A	INCL IN COST	995.984119
35	Apr	CONOCO	SYS SUPPLY	N/A	2,978,050		2,978,050	\$ 93,120	N/A	N/A	INCL IN COST	3.126867
35	Apr	EMERA	SYS SUPPLY	N/A	0		0	\$ 86,213	N/A	N/A	INCL IN COST	N/A
34	May	FGT	SYS SUPPLY	N/A	(565,704)		(565,704)	\$ (208,562)	N/A	N/A	INCL IN COST	36.867698
35	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
36	May	FCG	SYS SUPPLY	N/A	49,870		49,870	\$ 17,240	N/A	N/A	INCL IN COST	0.000000
37	May	Gulfstream	SYS SUPPLY	N/A	0		0	\$ (1,053)	N/A	N/A	INCL IN COST	N/A
38	May	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
39	May	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
40	May	TECO	SYS SUPPLY	N/A	5,200		5,200	\$ 121,533	N/A	N/A	INCL IN COST	100.000000
41	May	CONOCO	SYS SUPPLY	N/A	2,373,310		2,373,310	\$ 410,540	N/A	N/A	INCL IN COST	17.298216
42	May	EMERA	SYS SUPPLY	N/A	0		0	\$ 79,575	N/A	N/A	INCL IN COST	N/A
43	May	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
44	Jun	FGT	SYS SUPPLY	N/A	(652,000)		(652,000)	\$ (370,435)	N/A	N/A	INCL IN COST	56.815207
45	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
46	Jun	FCG	SYS SUPPLY	N/A	50,010		50,010	\$ 16,564	N/A	N/A	INCL IN COST	33.121476
47	Jun	CONOCO	SYS SUPPLY	N/A	2,296,160		2,296,160	\$ 755,853	N/A	N/A	INCL IN COST	32.918154
48	Jun	Gulfstream	SYS SUPPLY	N/A	0		0	\$ (4,956)	N/A	N/A	INCL IN COST	N/A
49	Jun	BP	SYS SUPPLY	N/A	59,160		59,160	\$ 23,841	N/A	N/A	INCL IN COST	40.300000
50	Jun	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
51	Jun	MARLIN	SYS SUPPLY	N/A	1,280		1,280	\$ 3,192	N/A	N/A	INCL IN COST	249.341406
52	Jun	TECO	SYS SUPPLY	N/A	5,450		5,450	\$ (84,081)	N/A	N/A	INCL IN COST	-1542.761651
53	Jun	RADIATE	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
54	Jun	EMERA	SYS SUPPLY	N/A	0		0	\$ 89,370	N/A	N/A	INCL IN COST	N/A
55	Jun	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
56	Jul	FGT	SYS SUPPLY	N/A	(209,642)		(209,642)	\$ (303,942)	N/A	N/A	INCL IN COST	144.981445
57	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
58	Jul	FCG	SYS SUPPLY	N/A	45,100		45,100	\$ 14,542	N/A	N/A	INCL IN COST	32.244701
59	Jul	CONOCO	SYS SUPPLY	N/A	1,969,920		1,969,920	\$ 596,193	N/A	N/A	INCL IN COST	30.264822
60	Jul	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (3,784)	N/A	N/A	INCL IN COST	N/A
61	Jul	BP	SYS SUPPLY	N/A	31,570		31,570	\$ 10,702	N/A	N/A	INCL IN COST	33.900000
62	Jul	RADIATE	SYS SUPPLY	N/A	0		0	\$ 171	N/A	N/A	INCL IN COST	N/A
63	Jul	MARLIN	SYS SUPPLY	N/A	4,090		4,090	\$ 3,192	N/A	N/A	INCL IN COST	78.033496
64	Jul	GAS SOUTH	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
65	Jul	EMERA	SYS SUPPLY	N/A	0		0	\$ 86,024	N/A	N/A	INCL IN COST	N/A
66	Jul	TECO	SYS SUPPLY	N/A	3,940		3,940	\$ (1,064,429)	N/A	N/A	INCL IN COST	-27015.976650
67	Jul	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
68	Aug	FGT	SYS SUPPLY	N/A	(43,003)		(43,003)	\$ (384,496)	N/A	N/A	INCL IN COST	894.114411
69	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
70	Aug	FCG	SYS SUPPLY	N/A	47,720		47,720	\$ 15,957	N/A	N/A	INCL IN COST	33.439124
71	Aug	CONOCO	SYS SUPPLY	N/A	1,859,880		1,859,880	\$ 399,792	N/A	N/A	INCL IN COST	21.495567
72	Aug	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ 433	N/A	N/A	INCL IN COST	N/A
73	Aug	BP-RNG	SYS SUPPLY	N/A	49,360		49,360	\$ 11,896	N/A	N/A	INCL IN COST	24.100000
74	Aug	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
75	Aug	MARLIN	SYS SUPPLY	N/A	(4,090)		(4,090)	\$ (1,920)	N/A	N/A	INCL IN COST	46.938142
76	Aug	TECO	SYS SUPPLY	N/A	5,780		5,780	\$ 5,507	N/A	N/A	INCL IN COST	95.271799
77	Aug	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
78	Aug	EMERA	SYS SUPPLY	N/A	0		0	\$ 82,780	N/A	N/A	INCL IN COST	N/A
79	Sep	FGT	SYS SUPPLY	N/A	2,284,752		2,284,752	\$ (289,764)	N/A	N/A	INCL IN COST	-12.682536
80	Sep	RADIATE	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
81	Sep	FCG	SYS SUPPLY	N/A	48,850		48,850	\$ 16,482	N/A	N/A	INCL IN COST	33.739099
82	Sep	OBA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
83	Sep	Gulfstream	SYS SUPPLY	N/A	0		0	\$ (34,862)	N/A	N/A	INCL IN COST	N/A
84	Sep	BP-RNG	SYS SUPPLY	N/A	42,490		42,490	\$ 9,688	N/A	N/A	INCL IN COST	22.800000
85	Sep	CONOCO	SYS SUPPLY	N/A	1,981,250		1,981,250	\$ 420,982	N/A	N/A	INCL IN COST	21.248303
86	Sep	MARLIN	SYS SUPPLY	N/A	1,070		1,070	\$ 1,461	N/A	N/A	INCL IN COST	136.536449
87	Sep	TECO	SYS SUPPLY	N/A	8,200		8,200	\$ 7,450	N/A	N/A	INCL IN COST	90.859024
88	Sep	NEW RIVER	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
89	Sep	EMERA	SYS SUPPLY	N/A	0		0	\$ 76,846	N/A	N/A	INCL IN COST	N/A
117		<b>TOTAL</b>			25,525,431		25,525,431	4,534,603				17.765



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5  
 FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1 Commodity costs	1,548,312	1,277,914	1,051,790	131,066	419,273	429,349	(661,331)	129,949	208,283	0	0	0
2 Transportation costs	3,452,336	3,232,994	3,503,502	3,551,634	3,006,316	3,424,571	3,306,940	3,393,212	3,447,357	0	0	0
3 Hedging costs												
4 (financial settlement)												
5 Adjustments*												
6												
7												
8												
9												
10												
11												
12 Total	5,000,648	4,510,908	4,555,292	3,682,700	3,425,589	3,853,920	2,645,609	3,523,161	3,655,639	0	0	0
<b>PGA THERM SALES</b>												
13 Residential	2,521,936	2,104,569	1,882,809	1,734,460	1,371,808	1,046,782	866,545	888,263	992,053	0	0	0
14 Commercial	1,799,497	1,622,113	1,478,525	1,397,631	1,374,719	1,195,604	1,037,330	1,249,918	1,159,093	0	0	0
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19 Residential	\$ 0.75000	\$ 0.75000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ -	\$ -	\$ -
20 Commercial	\$ 0.75000	\$ 0.75000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24 Residential	1,888,889	1,577,551	1,114,285	1,038,994	823,261	680,966	563,618	572,383	579,103	0	0	0
25 Commercial	1,349,009	1,215,841	886,932	837,348	824,735	777,512	674,440	769,773	592,668	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46 Residential	69,723	70,264	70,525	70,915	71,133	71,381	71,679	71,590	71,830	0	0	0
47 Commercial	4,053	4,072	4,066	4,071	4,064	4,078	4,087	4,076	4,132	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 2024 THROUGH DECEMBER 2024

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>SOUTH FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0239	1.0270	1.0271	1.0262	1.0240	1.0205	1.0235	1.0250	1.0285	1.0306	1.0284	
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	1.04	1.04	1.04	1.04	
<b>CENTRAL FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0254	1.0267	1.0268	1.0259	1.0235	1.0201	1.0228	1.0256	1.0284	1.0298	1.0278	
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	
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0253	1.0253	1.0250	1.0247	1.0268	1.0262	1.0267	1.0287	1.0278	1.0280	1.0273	
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	1.05	1.05	1.05	1.04	
<b>OKEECHOBEE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0222	1.0261	1.0255	1.0242	1.0224	1.0197	1.0219	10.2459	1.0275	1.0288	1.0269	
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	10.42	1.05	1.05	1.04	
<b>BREWSTER</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0229	1.0268	1.0265	1.0263	1.0225	1.0196	1.0228	1.0243	1.0291	1.0275	1.0279	
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	1.05	1.04	1.05	
<b>FORT MEADE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0229	1.0261	1.0258	1.0253	1.0225	1.0192	1.0219	1.0239	1.0276	1.0292	1.0269	
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	1.05	1.05	1.04	