



1635 Meathe Drive
West Palm Beach, FL 33411

November 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 **October 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 or (561) 512-3739.

Sincerely,

Michelle Napier

Michelle Napier
Director of Regulatory Affairs

Enclosure

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

FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024

	CURRENT MONTH: OCTOBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 11,100	\$ 20,522	\$ 9,422	45.91	\$ 172,596	\$ 263,396	\$ 90,800	34.47
2	NO NOTICE SERVICE	\$ -	\$ 3,301	\$ 3,301	100.00	\$ -	\$ 38,461	\$ 38,461	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 261,633	\$ 1,111,489	\$ 849,856	76.46	\$ 4,796,236	\$ 23,773,557	\$ 18,977,321	79.83
5	DEMAND	\$ 3,650,169	\$ 2,783,156	\$ (867,013)	-31.15	\$ 33,504,382	\$ 28,663,247	\$ (4,841,135)	-16.89
6	OTHER	\$ (19,317)	\$ 26,879	\$ 46,196	171.87	\$ 283,838	\$ 268,790	\$ (15,048)	-5.60
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 2,118,965	\$ 2,118,965	100.00	\$ -	\$ 21,189,653	\$ 21,189,653	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)	\$ 3,903,585	\$ 1,826,382	\$ (2,077,203)	-113.73	\$ 38,757,052	\$ 31,817,798	\$ (6,939,254)	-21.81
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 414	\$ 700	\$ 286	40.84	\$ 3,870	\$ 5,200	\$ 1,330	25.57
14	TOTAL THERM SALES	\$ 3,126,976	\$ 1,825,682	\$ (1,301,294)	-71.28	\$ 37,929,120	\$ 31,812,598	\$ (6,116,522)	-19.23
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,969,720	2,308,460	338,740	14.67	23,590,340	35,996,220	12,405,880	34.46
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,026,581	2,308,460	1,281,879	55.53	26,552,012	35,996,220	9,444,208	26.24
19	DEMAND	7,904,600	4,114,940	(3,789,660)	-92.10	103,703,020	73,138,372	(30,564,648)	-41.79
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)	1,026,581	2,308,460	1,281,879	55.53	26,552,012	35,996,220	9,444,208	26.24
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	640	646	6	0.94	5,872	6,474	602	9.31
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,296,834	2,307,814	10,980	0.48	28,608,440	35,989,746	9,443,606	26.24
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.564	0.889	0.325	36.56	0.732	0.732	0.000	0.00
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) 25.486	48.149	22.663	47.07	18.064	66.045	47.981	72.65
32	DEMAND	(5/19) 46.178	67.635	21.457	31.72	32.308	39.190	6.882	17.56
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) 380.251	79.117	(301.134)	-380.62	145.967	88.392	(57.575)	-65.14
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 64.675	108.302	43.627	40.28	65.914	80.321	14.407	17.94
40	TOTAL COST OF THERM SOLD	(11/27) 169.955	79.139	(90.816)	-114.76	135.474	88.408	(47.066)	-53.24
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) 174.111	83.295	(90.816)	-109.03	139.630	92.564	(47.066)	-50.85
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) 174.98678	83.71397	(91.273)	-109.03	140.33234	93.02960	(47.303)	-50.85
45	PGA FACTOR ROUNDED TO NEAREST .001	174.987	83.714	(91.273)	-109.03	140.332	93.030	(47.302)	-50.85

(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: October 2024

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,007,190	11,335.45	0.565
2 No Notice Commodity Adjustment - System Supply	(37,470)	(235.31)	0.628
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)	1,969,720	11,100.14	0.564
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	2,036,640	660,155.65	32.414
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	66,090	(5,435.25)	(8.224)
20 Imbalance Cashout - FGT	(1,076,149)	(384,387.48)	35.719
21 Imbalance Cashout - Other Shippers	0	(8,700.15)	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)	1,026,581	261,632.77	25.486
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,237,320	642,928.81	8.884
26 Demand (Pipeline) No Notice - System Supply	651,000	3,300.57	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	2,621,724.00	0.000
30 Other - Marlin	4,030	202,683.34	5,029.363
31 Other - Teco	12,250	74,630.46	609.228
32 Other	0	104,902.11	0.000
33 TOTAL DEMAND	7,904,600	3,650,169.29	46.178
OTHER			
34 Company Use of Natural Gas	0	59.26	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	(45,960.00)	0.000
38 Other	0	18,514.46	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	4,120.02	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	0.00	0.000
47 Other	0	0.00	0.000
48 Other	0	106.87	0.000
49 Other	0	3,842.26	0.000
50 TOTAL OTHER	0	(19,317.13)	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
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		September ACTUAL		INVOICE #	PAGE NO.	September TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,144.66	1,231,710	\$12,144.66	1,231,710	407523		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,599.39	162,210	\$1,599.39	162,210	407495		\$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	\$4,587.59	587,400	\$4,584.10	587,400	407404		(\$3.49)	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	(\$2,605.31)	(264,230)	(\$2,605.31)	(264,230)	407652		\$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)	FGT WD-OBA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$15,726.33	1,717,090	\$15,702.84	1,717,090			(\$23.49)	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	(\$289,674.59)	2,369,327	(\$291,846.20)	2,371,507	FGT CICO Report		(\$2,171.61)	2,180
COMMODITY (OTHER)	FCG	\$46.11	0	\$44.31	0	VARIOUS		(\$1.80)	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	\$0.00	0	549397-0223		\$0.00	0
COMMODITY (OTHER)	Gulfstream	(\$34,861.83)	0	(\$34,861.87)	0	263790		(\$0.04)	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	Annual Refund		\$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	\$16,451.23	48,850	\$0.00	48,840	Sep24		(\$16,451.23)	(10)
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	VARIOUS		\$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	\$1,048.42	0	\$1,056.73	1,770	VARIOUS		\$9,008.31	1,770
COMMODITY (OTHER)	TECO	\$2,893.05	3,130	\$2,893.05	3,130	211012145184-0924		\$0.00	0
COMMODITY (OTHER)	TECO	\$4,183.84	4,520	\$5,049.29	5,490	211012145440-0924		\$865.45	970
COMMODITY (OTHER)	TECO	\$96.53	0	\$96.53	0	211012145697-0924		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	221008502041-0924		\$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	\$420,982.00	1,981,250	\$420,982.00	1,981,250	225239		\$0.00	0
COMMODITY (OTHER)	EMERA	\$79,884.13	0	\$74,788.22	0	117448		(\$5,095.91)	0
COMMODITY (OTHER)	RADIATE	\$0.00	0	\$0.00	0	202461083		\$0.00	0
COMMODITY (OTHER)	BP-RNG	\$9,687.72	42,490	\$9,309.24	40,830	21369614		(\$378.48)	(1,660)
COMMODITY (OTHER) TOTAL		\$210,696.61	4,449,567	\$196,471.30	4,452,817			(\$14,226.31)	3,250
DEMAND - NO NOTICE	FGT	\$1,673.10	330,000	\$1,673.10	330,000	407253		\$0.00	0
DEMAND	FGT	\$125,990.55	2,060,400	\$125,990.55	2,060,400	407253		\$0.00	0
DEMAND	FGT	\$6,790.20	429,600	\$6,790.20	429,600	407332		\$0.00	0
DEMAND	FSC	\$27,902.22	1,500,000	\$27,902.22	1,500,000	2165		\$0.00	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	899958		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$4,454.10)	0	(\$4,454.10)	0	407245		\$0.00	0
DEMAND	FGT	\$345,745.20	609,600	\$345,745.20	609,600	407265		\$0.00	0
DEMAND	Gulfstream	\$45,000.00	900,000	\$45,000.00	900,000	263790		\$0.00	0
DEMAND	FCG	\$3,421.40	48,850	\$0.00	48,840	Sep24		(\$3,421.40)	(10)
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	\$182,475.00	0	\$194,994.59	1,770	VARIOUS		\$12,519.59	1,770
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS-Gulfstream	\$9,300.00	0	\$9,300.00	0	ACCRUAL		\$0.00	0
DEMAND	PPC	\$2,481,250.30	0	\$2,460,059.46	0	375223-0924		(\$21,190.84)	0
DEMAND	FPUC	\$90,265.66	0	\$71,063.45	0	VARIOUS		(\$19,202.21)	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$665.24	3,130	\$665.24	3,130	211012145184-0924		\$0.00	0
DEMAND	TECO	\$665.24	4,520	\$665.24	5,490	211012145440-0924		\$0.00	970
DEMAND	TECO	\$881.24	0	\$881.24	0	211012145697-0924		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS-FGT	\$23,964.86	0	\$23,191.80	0	ACCRUAL		(\$773.06)	0
DEMAND	TECO	\$35,000.00	0	\$35,000.00	0	221008502041-0924		\$0.00	0
DEMAND TOTAL		\$3,380,536.11	5,886,100	\$3,348,468.19	5,888,830			(\$32,067.92)	2,730
OTHER	VERVANTIS	\$0.00	0	\$46.62	0	03817905-0924		\$46.62	0
OTHER	VERVANTIS	\$0.00	0	\$0.86	0	04003844-0924		\$0.86	0
OTHER	VERVANTIS	\$0.00	0	\$11.78	0	04885578-0924		\$11.78	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	03506987-0824		\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	05085097-0524		\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000542		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$17,300.00	0	\$10,414.46	0	654		(\$6,885.54)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0	AMORTIZE		\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS		\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS		\$0.00	0
OTHER	S&P Global Platts	\$4,120.00	0	\$4,120.00	0	AMORTIZE		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0	820975		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0	803945		\$0.00	0
OTHER	RADIATE	\$0.00	0	\$0.00	0	202371083		\$0.00	0
OTHER	ENVERUS	\$0.00	0	\$0.00	0	INV-171787		\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2906528		\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2897032		\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$106.87	0	51333868		\$106.87	0
OTHER	Payroll	\$0.00	0	\$1,773.81	0			\$1,773.81	0
OTHER TOTAL		\$33,920.00	0	\$28,974.40	0			(\$4,945.60)	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
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	October ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$7,911.80	1,259,840	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$875.68	139,440	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$2,571.46	607,910	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$235.31)	(37,470)	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		\$11,123.63	1,969,720	
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	(\$382,040.53)	(1,078,329)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$173.54)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$8,700.11)	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)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	62,070	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	\$2,007.67	2,260	VARIOUS
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$4,572.97	4,970	211012145184-1024
COMMODITY (OTHER)	TECO	\$5,049.29	5,490	ACCRUAL
COMMODITY (OTHER)	TECO	\$277.67	820	211012145697-1024
COMMODITY (OTHER)	TECO	\$0.00	0	221009411556-1024
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$565,589.15	2,007.030	ACCRUAL
COMMODITY (OTHER)	EMERA	\$83,683.63	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2023101083
COMMODITY (OTHER)	BP-RNG	\$5,591.88	19,020	ACCRUAL
COMMODITY (OTHER) TOTAL		\$275,858.08	1,023,331	
DEMAND - NO NOTICE	FGT	\$3,300.57	651,000	407253
DEMAND	FGT	\$168,135.01	2,856,340	407253
DEMAND	FGT	\$7,016.54	443,920	407806
DEMAND	FSUC	\$29,258.02	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$13,739.36)	0	407822
DEMAND	FGT	\$399,900.00	1,240,000	407730
DEMAND	Gulfstream	\$51,770.00	1,085,000	ACCRUAL
DEMAND	FCG	\$0.00	62,070	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	\$180,553.75	2,260	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	OSS-Gulfstream	\$9,610.00	0	ACCRUAL
DEMAND	PPC	\$2,642,914.84	0	375223-0724
DEMAND	FPUC	\$124,104.32	0	VARIOUS
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$665.24	4,970	211012145184-1024
DEMAND	TECO	\$665.24	5,490	ACCRUAL
DEMAND	TECO	\$881.24	820	211012145697-1024
DEMAND	TECO	\$0.00	0	
DEMAND	OSS-FGT	\$23,191.80	0	ACCRUAL
DEMAND	TECO	\$50,000.00	0	221009411556-1024
DEMAND TOTAL		\$3,682,237.21	7,901,870	
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	(\$45,960.00)	0	1000552
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$25,400.00	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	\$4,120.02	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	\$2,068.45	0	
OTHER TOTAL		(\$14,371.83)	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2024 THROUGH DECEMBER 2024

		CURRENT MONTH: OCTOBER				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	261,633	\$ 1,111,489	\$ 849,856	76.5	4,796,236	\$ 23,773,557	\$ 18,977,321	79.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,641,952	\$ 714,893	\$ (2,927,059)	(409.4)	33,960,816	\$ 8,044,241	\$ (25,916,575)	(322.2)
3	TOTAL COST		3,903,585	\$ 1,826,382	\$ (2,077,203)	(113.7)	38,757,052	\$ 31,817,798	\$ (6,939,254)	(21.8)
4	FUEL REVENUES (NET OF REVENUE TAX)		3,126,976	\$ 1,825,682	\$ (1,301,294)	(71.3)	37,929,121	\$ 31,812,598	\$ (6,116,523)	(19.2)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(124,655)	\$ (124,655)	\$ -	0.0	(1,246,545)	\$ (1,246,545)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,002,321	\$ 1,701,027	\$ (1,301,294)	(76.5)	36,682,576	\$ 30,566,053	\$ (6,116,523)	(20.0)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(901,264)	\$ (125,355)	\$ 775,909	(619.0)	(2,074,476)	\$ (1,251,745)	\$ 822,731	(65.7)
8	INTEREST PROVISION -THIS PERIOD	Line 21	14,512	\$ (11,724)	\$ (26,236)	223.8	225,088	\$ (125,732)	\$ (350,820)	279.0
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		4,034,569	\$ (2,945,421)	\$ (6,979,990)	237.0	\$ 3,875,316	\$ (2,826,913)	\$ (6,702,229)	237.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	124,655	\$ 124,655	\$ -	0.0	1,246,545	\$ 1,246,545	\$ -	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	3,272,472	\$ (2,957,845)	\$ (6,230,317)	210.6	3,272,473	\$ (2,957,845)	\$ (6,230,318)	210.6
MEMO: Unbilled Over-recovery			<u>721,327</u>							
Over/(under)-recovery Book Balance			<u>3,993,798</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 4,034,569	\$ (2,945,421)	\$ (6,979,990)	237.0				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 3,257,960	\$ (2,946,121)	\$ (6,204,081)	210.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 7,292,528	\$ (5,891,543)	\$ (13,184,071)	223.8				
15	AVERAGE	50% of Line 14	\$ 3,646,264	\$ (2,945,771)	\$ (6,592,036)	223.8				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04850	0.04850	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04710	0.04710	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.09560	0.09560	-	0.0				
19	AVERAGE	50% of Line 18	0.04780	0.04780	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00398	0.00398	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 14,512	\$ (11,724)	\$ (26,236)	223.8				

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 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	
PGA COST													
1	Commodity costs	1,548,312	1,277,914	1,051,790	131,066	419,273	429,349	(661,331)	129,949	208,283	261,633	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	3,641,952	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	3,903,585	0	0
PGA THERM SALES													
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	984,957	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	1,301,438	0	0
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.75000	\$ 0.75000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ 0.60000	\$ -	\$ -
20	Commercial	\$ 0.75000	\$ 0.75000	\$ 0.60000	\$ 0.60000	\$ 0.60000	\$ 0.65000	\$ 0.65000	\$ 0.65000	\$ 0.60000	\$ 0.60000	\$ -	\$ -
PGA REVENUES													
24	Residential	1,888,889	1,577,551	1,114,285	1,038,994	823,261	680,966	563,618	572,383	579,103	583,538	0	0
25	Commercial	1,349,009	1,215,841	886,932	837,348	824,735	777,512	674,440	769,773	592,668	696,252	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	69,723	70,264	70,525	70,915	71,133	71,381	71,679	71,590	71,830	69,821	0	0
47	Commercial	4,053	4,072	4,066	4,071	4,064	4,078	4,087	4,076	4,132	4,026	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 2024 THROUGH DECEMBER 2024												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0239	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	1.04	
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0254	1.0267	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	1.05	
NORTHEAST FLORIDA														
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	1.04	
OKEECHOBEE														
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	1.04	
BREWSTER														
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	1.05	
FORT MEADE														
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	1.04	