



1635 Meathe Drive
West Palm Beach, FL 33411

November 19, 2021

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

RE: Docket Number 20210003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **October 2021** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at dcraig@fpuc.com, or (904) 383-8693.

Sincerely,

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

Derrick M. Craig
Senior Regulatory Analyst

Enclosure

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



FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 4,711	\$ 10,942	\$ 6,231	56.94	\$ 47,907	\$ 148,778	\$ 100,871	67.80
2	NO NOTICE SERVICE	\$ -	\$ 3,112	\$ 3,112	100.00	\$ 85,044	\$ 36,261	\$ (48,783)	-134.53
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 973,676	\$ 912,344	\$ (61,332)	-6.72	\$ 7,393,088	\$ 12,632,124	\$ 5,239,036	41.47
5	DEMAND	\$ 2,644,071	\$ 2,566,309	\$ (77,762)	-3.03	\$ 26,778,249	\$ 26,496,620	\$ (281,629)	-1.06
6	OTHER	\$ 23,071	\$ 59,864	\$ 36,793	61.46	\$ 203,371	\$ 598,640	\$ 395,269	66.03
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 12,211,782	\$ 12,211,782	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)	\$ 3,645,530	\$ 2,331,393	\$ (1,314,137)	-56.37	\$ 34,507,660	\$ 27,700,641	\$ (6,807,019)	-24.57
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 586	\$ 500	\$ (86)	-17.20	\$ 8,428	\$ 4,900	\$ (3,528)	-72.00
14	TOTAL THERM SALES	\$ 2,769,339	\$ 2,330,893	\$ (438,446)	-18.81	\$ 36,732,840	\$ 27,695,741	\$ (9,037,099)	-32.63
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,053,870	1,953,820	899,950	46.06	18,836,770	26,567,590	7,730,820	29.10
16	NO NOTICE SERVICE	0	0	0	-	1,039,000	0	(1,039,000)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,097,155	1,953,820	(143,335)	-7.34	24,065,777	26,567,590	2,501,813	9.42
19	DEMAND	7,303,032	4,285,130	(3,017,902)	-70.43	91,357,459	59,090,120	(32,267,339)	-54.61
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)	2,097,155	1,953,820	(143,335)	-7.34	24,065,777	26,567,590	2,501,813	9.42
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	755	1,136	381	33.51	8,946	10,762	1,816	16.87
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,973,840	1,952,684	(21,156)	-1.08	26,529,619	26,556,828	2,499,997	9.41
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.447	0.560	0.113	20.18	0.254	0.560	0.306	54.64
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	8.185	0.000	(8.185)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 46.428	46.695	0.267	0.57	30.720	47.547	16.827	35.39
32	DEMAND	(5/19) 36.205	59.889	23.684	39.55	29.312	44.841	15.529	34.63
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) 173.832	119.325	(54.507)	-45.68	143.389	104.265	(39.124)	-37.52
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 77.609	44.031	(33.578)	-76.26	94.213	45.532	(48.681)	-106.92
40	TOTAL COST OF THERM SOLD	(11/27) 184.692	119.394	(65.298)	-54.69	130.072	104.307	(25.765)	-24.70
41	TRUE-UP	(E-2) (5.583)	(5.583)	0.000	0.00	(5.583)	(5.583)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 179.109	113.811	(65.298)	-57.37	124.489	98.724	(25.765)	-26.10
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) 180.00992	114.38347	(65.626)	-57.37	125.11518	99.22058	(25.895)	-26.10
45	PGA FACTOR ROUNDED TO NEAREST .001	180.010	114.383	(65.627)	-57.37	125.115	99.221	(25.894)	-26.10

(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 2021 THROUGH DECEMBER 2021 CURRENT MONTH: October 2021			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	989,330	4,335.08	0.438
2 No Notice Commodity Adjustment - System Supply	64,540	376.27	0.583
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)	1,053,870	4,711.35	0.447
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	997,900	713,952.010	71.545
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	16,662	68,099.180	408.710
20 Imbalance Cashout - FGT	1,082,593	191,625.210	17.701
21 Imbalance Cashout - Other Shippers	0	0.000	0.000
22 Imbalance Cashout - OSSS	0	0.000	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.000	0.000
24 TOTAL COMMODITY (Other)	2,097,155	973,676.400	46.428
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,643,672	602,197.44	9.064
26 Demand (Pipeline) No Notice - System Supply	651,000	3,554.46	0.546
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	1,959,137.06	0.000
30 Other - Marlin	0	77,665.00	0.000
31 Other - Teco	8,360	1,516.80	18.144
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	7,303,032	2,644,070.76	36.205
OTHER			
34 Company Use of Natural Gas	0	5,088.77	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	13,383.33	0.000
38 Other	0	(9,345.00)	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	1,701.20	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	900.00	0.000
46 Other	0	11,343.00	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	23,071.30	0.000
OFF-SYSTEMS SALES SERVICE			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	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		September TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$278.44	60,400	\$278.46	60,400	388071		\$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	\$2,135.83	840,800	\$2,135.84	840,800	388191		\$0.01	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	\$210.17	45,550	\$210.17	45,550	388259		\$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		\$2,624.24	946,790	\$2,624.27	946,790			\$0.03	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	INDANTOWN	\$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	\$100,368.18	632,245	\$100,368.18	632,245	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FGT	\$843.12	0	\$844.79	0	0821		\$1.67	0
COMMODITY (OTHER)	FGT (INDANTOWN)	(\$6,652.33)	0	(\$6,652.33)	0	549397-0821		\$0.00	0
COMMODITY (OTHER)	GALLAHAN-Feb	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Inland	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND OGA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$1,263.76	5,288	\$13,293.90	5,290	Sep21		\$12,030.14	2
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	\$8,833.99	7,000	\$8,833.99	7,000	28504		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28506		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$22,585.00	0	\$22,585.00	0	28505		\$0.00	0
COMMODITY (OTHER)	TECO	\$7,453.58	6,040	\$7,453.58	6,040	211012145184-0921		\$0.00	0
COMMODITY (OTHER)	TECO	\$3,254.37	2,620	\$3,076.47	2,480	211012145440-0921		(\$177.90)	(130)
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145607-0921		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	2442944		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$413,438.30	901,300	\$413,438.30	901,300	110548 & 110547		\$0.00	0
COMMODITY (OTHER)	EMERA	\$72,910.68	0	\$72,910.87	0	110750 & 110751		\$0.19	0
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGU	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$827,335.05	1,554,493	\$639,189.15	1,554,265			\$11,854.10	(128)
DEMAND - NO NOTICE	FGT	\$1,801.80	330,000	\$1,801.80	330,000	388194		\$0.00	0
DEMAND	FGT	\$5,033.89	79,500	\$5,033.89	79,500	388194		\$0.00	0
DEMAND	FGT	\$9,098.79	90,000	\$9,098.79	90,000	388070		\$0.00	0
DEMAND	FSC	\$27,507.40	1,500,000	\$27,507.40	1,500,000	381		(\$69.28)	0
DEMAND	PPL	\$4,000.00	0	\$4,000.00	0	667222		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	(\$0.01)	0	(\$0.01)	0	388186		\$0.00	0
DEMAND	FGT	\$460,800.00	3,000,000	\$460,800.00	3,000,000	388190		\$0.00	0
DEMAND	SHS	\$5,109.99	0	\$5,109.99	0	0215000215VG00		\$0.00	0
DEMAND	FCG	\$1,160.20	5,288	\$1,160.20	5,290	Sep21		\$0.00	2
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	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$12,960.00	0	\$12,960.00	0	28503		\$0.00	0
DEMAND	MARLIN	\$16,450.00	0	\$16,450.00	0	28506		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28505		\$0.00	0
DEMAND	PPC	\$1,293,237.31	0	\$1,293,237.31	0	375223-0921		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$827,781.00	0	\$827,781.00	0	426603-0921		\$0.00	0
DEMAND	TECO	\$420.00	6,040	\$420.00	6,040	211012145184-0921		\$0.00	0
DEMAND	TECO	\$420.00	2,620	\$420.00	2,490	211012145440-0921		\$0.00	(130)
DEMAND	TECO	\$976.80	0	\$976.80	0	211012145607-0921		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND TOTAL		\$2,463,506.45	5,813,648	\$2,463,437.17	5,813,320			(\$69.28)	(128)
OTHER	PPUC	\$91.44	0	\$91.44	0	03817005-0921		\$0.00	0
OTHER	PPUC	\$10.01	0	\$10.01	0	04003844-0921		\$0.00	0
OTHER	PPUC	\$7.25	0	\$7.25	0	04886578-0921		\$0.00	0
OTHER	PPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1221		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$2,383.33	0	491		\$2,383.33	0
OTHER	PIERPONT & MCLELLAND	\$11,300.00	0	\$11,300.00	0	492		(\$916,096.97)	0
OTHER	PIERPONT & MCLELLAND	\$1,041.67	0	\$1,041.67	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	GUNSTER YOKLEY & STEA	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOKLEY & STEA	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATRUM	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CANANAUGH	\$0.00	0	\$900.00	0	BE.20.011-14		\$900.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$11,343.00	0	2031711		\$11,343.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$17,950.37	0	\$21,890.63	0			\$4,236.66	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	\$1,102.45	189,100	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$930.24	90,990	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$2,702.36	709,280	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$376.27	64,540	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$4,711.32	1,053,870	
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	\$187,559.71	1,082,593	FGT CICO Report
COMMODITY (OTHER)	FCG	\$262.73	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$3,801.10	0	549397-0521
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)		\$0.00	0	
COMMODITY (OTHER)	FCG	\$1,405.11	6,260	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$10,533.93	10,400	28521
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28522
COMMODITY (OTHER)	MARLIN	\$44,130.00	0	28520
COMMODITY (OTHER)	TECO	\$7,411.81	6,000	211012145184-1021
COMMODITY (OTHER)	TECO	\$3,076.47	2,490	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$600,212.22	989,540	ACCRUAL
COMMODITY (OTHER)	EMERA	\$103,429.22	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
COMMODITY (OTHER) TOTAL		\$961,822.30	2,097,283	
DEMAND - NO NOTICE	FGT	\$3,554.46	651,000	388811
DEMAND	FGT	\$52,449.22	828,320	388811
DEMAND	FGT	\$9,441.65	149,110	388857
DEMAND	FSC	\$29,252.13	1,550,000	ACCRUAL
DEMAND	PPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$24,693.53	389,980	388875
DEMAND	FGT	\$476,160.00	3,720,000	388791
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$1,160.20	6,260	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	\$50,000.00	0	28519
DEMAND	MARLIN	\$27,665.00	0	28522
DEMAND	MARLIN	\$0.00	0	28520
DEMAND	PPC	\$1,331,376.06	0	375223-1021
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$927,791.00	0	426683-1021
DEMAND	TECO	\$420.00	6,000	211012145184-1021
DEMAND	TECO	\$420.00	2,490	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,644,140.04	7,303,160	
OTHER	FPUC	\$75.94	0	03817005-1021
OTHER	FPUC	\$6.47	0	04003844-1021
OTHER	FPUC	\$6.36	0	04866578-1021
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$11,000.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$1,041.67	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$1,701.20	0	684327
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIUM	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	ACCRUAL
OTHER	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$18,831.64	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

			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	973,676	\$ 912,344	\$ (61,332)	(6.7)	7,393,088	\$ 12,632,124	\$ 5,239,036	41.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,671,853	\$ 1,419,049	\$ (1,252,804)	(88.3)	27,114,572	\$ 15,068,517	\$ (12,046,055)	(79.9)
3	TOTAL COST		3,645,529	\$ 2,331,393	\$ (1,314,136)	(56.4)	34,507,660	\$ 27,700,641	\$ (6,807,019)	(24.6)
4	FUEL REVENUES (NET OF REVENUE TAX)		2,769,339	\$ 2,330,893	\$ (438,446)	(18.8)	36,732,840	\$ 27,695,741	\$ (9,037,099)	(32.6)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	1,519,465	\$ 1,519,465	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,921,285	\$ 2,482,839	\$ (438,446)	(17.7)	38,252,305	\$ 29,215,206	\$ (9,037,099)	(30.9)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(724,244)	\$ 151,446	\$ 875,690	578.2	3,744,645	\$ 1,514,565	\$ (2,230,080)	(147.2)
8	INTEREST PROVISION -THIS PERIOD	Line 21	64	\$ (131)	\$ (195)	148.9	521	\$ (1,102)	\$ (1,623)	147.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,726,046	\$ (2,623,997)	\$ (4,350,043)	165.8	(1,375,781)	\$ (2,618,626)	\$ (1,242,845)	47.5
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(151,946)	\$ (151,946)	\$ -	0.0	(1,519,465)	\$ (1,519,465)	\$ -	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	849,920	\$ (2,624,628)	\$ (3,474,548)	132.4	849,920	\$ (2,624,628)	\$ (3,474,548)	132.4
MEMO: Unbilled Over-recovery					<u>675,748</u>					
Over/(under)-recovery Book Balance					<u>1,425,668</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,726,046	\$ (2,623,997)	\$ (4,350,043)	165.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 849,856	\$ (2,624,497)	\$ (3,474,353)	132.4				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,575,901	\$ (5,248,494)	\$ (7,824,396)	149.1				
15	AVERAGE	50% of Line 14	\$ 1,287,951	\$ (2,624,247)	\$ (3,912,198)	149.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00050	0.00050	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00060	0.00060	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00110	0.00110	-	0.0				
19	AVERAGE	50% of Line 18	0.00055	0.00055	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00005	0.00005	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 64	\$ (131)	\$ (195)	148.9				

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:		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE							SCHEDULE A-3			
FLORIDA PUBLIC UTILITIES COMPANY		FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021							PRESENT MONTH: OCTOBER			
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 ACQUISITION	TOTAL CBTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	756,294		756,294	\$ 216,319.71	N/A	N/A	N/A	28.602595
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 543.34	N/A	N/A	N/A	N/A
3	Jan	FCG	SYS SUPPLY	N/A	7,639		7,639	\$ 3,179.98	N/A	N/A	N/A	41.628224
4	Jan	MARLIN	SYS SUPPLY	N/A	15,170		15,170	\$ 91,364.62	N/A	N/A	N/A	602.271721
5	Jan	TECO	SYS SUPPLY	N/A	80,170		80,170	\$ 56,330.45	N/A	N/A	N/A	70.263752
5	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
6	Jan	CONOCO	SYS SUPPLY	N/A	3,803,390		3,803,390	\$ 969,639.70	N/A	N/A	N/A	25.494091
7	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 71,278	N/A	N/A	N/A	N/A
7	Feb	FGT	SYS SUPPLY	N/A	218,248		218,248	\$ (261,396.64)	N/A	N/A	N/A	-119.770463
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 659.93	N/A	N/A	N/A	N/A
9	Feb	FCG	SYS SUPPLY	N/A	4,470		4,470	\$ 906.77	N/A	N/A	N/A	20.285682
9	Feb	MARLIN	SYS SUPPLY	N/A	14,890		14,890	\$ 62,492.05	N/A	N/A	N/A	425.405378
10	Feb	TECO	SYS SUPPLY	N/A	44,170		44,170	\$ 48,106.69	N/A	N/A	N/A	108.912588
11	Feb	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (50,449.71)	N/A	N/A	N/A	N/A
11	Feb	CONOCO	SYS SUPPLY	N/A	3,081,370		3,081,370	\$ 875,893.28	N/A	N/A	N/A	28.425450
11	Feb	FGU	SYS SUPPLY	N/A	30,000		30,000	\$ 11,250.00	N/A	N/A	N/A	37.500000
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
13	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 78,824	N/A	N/A	N/A	N/A
14	Mar	FGT	SYS SUPPLY	N/A	(12,794)		(12,794)	\$ (311,447.28)	N/A	N/A	N/A	2434.322964
15	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (321.47)	N/A	N/A	N/A	N/A
16	Mar	FCG	SYS SUPPLY	N/A	5,170		5,170	\$ 1,341.28	N/A	N/A	N/A	25.943520
17	Mar	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (8,680.67)	N/A	N/A	N/A	N/A
17	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
18	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
19	Mar	MARLIN	SYS SUPPLY	N/A	10,460		10,460	\$ 59,299.25	N/A	N/A	N/A	566.914436
20	Mar	TECO	SYS SUPPLY	N/A	22,640		22,640	\$ 29,222.32	N/A	N/A	N/A	129.073852
21	Mar	CONOCO	SYS SUPPLY	N/A	3,253,420		3,253,420	\$ 962,352.28	N/A	N/A	N/A	29.579712
22	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 83,661	N/A	N/A	N/A	N/A
23	Apr	FGT	SYS SUPPLY	N/A	(189,971)		(189,971)	\$ (224,088.78)	N/A	N/A	N/A	117.959467
24	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
25	Apr	FCG	SYS SUPPLY	N/A	5,220		5,220	\$ 1,228.52	N/A	N/A	N/A	23.534866
26	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 914.75	N/A	N/A	N/A	N/A
27	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
28	Apr	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	N/A	443.510849
29	Apr	TECO	SYS SUPPLY	N/A	23,700		23,700	\$ 29,396	N/A	N/A	N/A	124.035232
30	Apr	CONOCO	SYS SUPPLY	N/A	2,618,000		2,618,000	\$ 697,013	N/A	N/A	N/A	26.623866
30	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 61,321	N/A	N/A	N/A	N/A
29	May	FGT	SYS SUPPLY	N/A	(873,992)		(873,992)	\$ (273,416)	N/A	N/A	N/A	31.283606
30	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 940.82	N/A	N/A	N/A	N/A
31	May	FCG	SYS SUPPLY	N/A	4,320		4,320	\$ 7,579	N/A	N/A	N/A	175.428241
32	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
33	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
34	May	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	N/A	443.510849
35	May	TECO	SYS SUPPLY	N/A	40,880		40,880	\$ 18,536	N/A	N/A	N/A	45.343664
36	May	CONOCO	SYS SUPPLY	N/A	2,730,130		2,730,130	\$ 823,127	N/A	N/A	N/A	30.149727
35	May	EMERA	SYS SUPPLY	N/A			0	\$ 66,641	N/A	N/A	N/A	N/A
37	Jun	FGT	SYS SUPPLY	N/A	880,413		880,413	\$ (199,535)	N/A	N/A	N/A	-22.663817
38	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,544	N/A	N/A	N/A	N/A
39	Jun	FCG	SYS SUPPLY	N/A	3,810		3,810	\$ 537	N/A	N/A	N/A	14.093176
40	Jun	CONOCO	SYS SUPPLY	N/A	778,840		778,840	\$ 243,573	N/A	N/A	N/A	31.273866
41	Jun	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
42	Jun	BP	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
43	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
44	Jun	MARLIN	SYS SUPPLY	N/A	(470)		(470)	\$ 49,653	N/A	N/A	N/A	-10564.368085
45	Jun	TECO	SYS SUPPLY	N/A	24,260		24,260	\$ 29,095	N/A	N/A	N/A	119.930709
46	Jun	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
45	Jun	EMERA	SYS SUPPLY	N/A			0	\$ 64,240	N/A	N/A	N/A	N/A
46	Jul	FGT	SYS SUPPLY	N/A	455,018		455,018	\$ 139,939	N/A	N/A	N/A	30.754684
46	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (5,714)	N/A	N/A	N/A	N/A
47	Jul	FCG	SYS SUPPLY	N/A	4,000		4,000	\$ 775	N/A	N/A	N/A	19.369250
48	Jul	CONOCO	SYS SUPPLY	N/A	916,180		916,180	\$ 349,914	N/A	N/A	N/A	38.192753
49	Jul	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
50	Jul	BP	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
50	Jul	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
51	Jul	MARLIN	SYS SUPPLY	N/A	6,990		6,990	\$ 56,257	N/A	N/A	N/A	804.826896
52	Jul	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
51	Jul	EMERA	SYS SUPPLY	N/A			0	\$ 74,741	N/A	N/A	N/A	N/A
52	Jul	TECO	SYS SUPPLY	N/A	(7,760)		(7,760)	\$ 16,335	N/A	N/A	N/A	-210.504897
52	Aug	FGT	SYS SUPPLY	N/A	698,234		698,234	\$ 128,062	N/A	N/A	N/A	18.340894
53	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (6,497)	N/A	N/A	N/A	N/A
54	Aug	FCG	SYS SUPPLY	N/A	4,960		4,960	\$ 1,252	N/A	N/A	N/A	25.241935
55	Aug	CONOCO	SYS SUPPLY	N/A	917,410		917,410	\$ 387,959	N/A	N/A	N/A	42.288473
56	Aug	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
57	Aug	BP	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
57	Aug	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
58	Aug	MARLIN	SYS SUPPLY	N/A	6,720		6,720	\$ 56,484	N/A	N/A	N/A	840.534970
59	Aug	TECO	SYS SUPPLY	N/A	4,790		4,790	\$ 4,493	N/A	N/A	N/A	93.807724
60	Aug	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
61	Aug	EMERA	SYS SUPPLY	N/A			0	\$ 79,331	N/A	N/A	N/A	N/A
62	Sep	FGT	SYS SUPPLY	N/A	632,245		632,245	\$ 105,366	N/A	N/A	N/A	16.665403
63	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (6,652)	N/A	N/A	N/A	N/A
64	Sep	FCG	SYS SUPPLY	N/A	5,288		5,288	\$ 2,309	N/A	N/A	N/A	43.665280
65	Sep	OBA	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
66	Sep	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
67	Sep	CONOCO	SYS SUPPLY	N/A	901,300		901,300	\$ 413,436	N/A	N/A	N/A	45.871108
68	Sep	MARLIN	SYS SUPPLY	N/A	7,000		7,000	\$ 29,419	N/A	N/A	N/A	420.271286
69	Sep	TECO	SYS SUPPLY	N/A	8,580		8,580	\$ 7,285	N/A	N/A	N/A	84.909557
70	Sep	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
71	Sep	EMERA	SYS SUPPLY	N/A			0	\$ 71,975	N/A	N/A	N/A	N/A
71	Oct	FGT	SYS SUPPLY	N/A	1,082,593		1,082,593	\$ 187,560	N/A	N/A	N/A	17.325044
72	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3,801	N/A	N/A	N/A	N/A
73	Oct	FCG	SYS SUPPLY	N/A	6,262		6,262	\$ 13,700	N/A	N/A	N/A	218.774353
74	Oct	CONOCO	SYS SUPPLY	N/A	989,540		989,540	\$ 600,212	N/A	N/A	N/A	60.655680
75	Oct	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	N/A	N/A
76	Oct	MARLIN	SYS SUPPLY	N/A	10,400		10,400	\$ 54,663.93	N/A	N/A	N/A	525.614712
77	Oct	TECO	SYS SUPPLY	N/A	8,360		8,360	\$ 10,310.38	N/A	N/A	N/A	123.329904
78	Oct	EMERA	SYS SUPPLY	N/A			0	\$ 103,429	N/A	N/A	N/A	N/A
92												
TOTAL					24,065,777		24,065,777.00	7,393,088				30.720

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
PGA COST													
1	Commodity costs	1,408,656	766,286	815,427	627,921	705,544	189,107	632,248	651,085	623,139	973,676	0	0
2	Transportation costs	2,919,343	2,936,788	2,952,429	2,898,370	2,595,006	2,511,395	2,561,890	2,538,654	2,528,844	2,671,853	0	0
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	Total	4,327,999	3,703,075	3,767,856	3,526,290	3,300,550	2,700,502	3,194,138	3,189,739	3,151,982	3,645,530	0	0
PGA THERM SALES													
13	Residential	2,515,508	1,940,263	1,662,817	1,588,000	1,204,770	958,392	883,356	758,383	830,326	865,767	0	0
14	Commercial	891,391	749,526	713,015	696,005	620,930	541,953	551,988	496,208	526,988	537,329	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ 0.91000	\$ 0.91000	\$ 0.78004	\$ -	\$ -
20	Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ 0.91000	\$ 0.91000	\$ 0.78004	\$ -	\$ -
PGA REVENUES													
24	Residential	2,490,459	1,920,717	1,645,736	1,572,232	1,180,119	910,126	803,662	689,763	754,093	673,453	0	0
25	Commercial	882,751	741,969	705,941	689,046	618,455	514,157	502,200	451,419	482,983	418,905	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	60,956	61,176	61,458	61,878	61,950	62,320	62,513	62,629	62,799	63,115	0	0
47	Commercial	3,374	3,367	3,369	3,367	3,364	3,381	3,372	3,360	3,335	3,318	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 2021 THROUGH DECEMBER 2021											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0282	1.0297	1.0277	1.0292	1.0276	1.0238	1.0258	1.0273	1.0287	1.0266	1.0263	1.0260
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0287	1.0309	1.0295	1.0307	1.0278	1.0248	1.0273	1.0285	1.0292	1.0272	1.0283	1.02765
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	1.05	1.05	1.05	1.05	1.05	1.04	1.04	1.05	1.05	1.04	1.05	1.05
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTEI 0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0312	1.0289	1.0292	1.0331	1.0299	1.0273	1.0294	1.0291	1.0312	1.0299	1.0295	1.02907
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	1.05	1.05	1.05	1.05	1.05	1.04	1.05	1.05	1.05	1.05	1.05	1.05
OKEECHOBEE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0268	1.0288	1.0277	1.0280	1.0258	1.0226	1.0249	1.0259	1.0273	1.0252	1.0252	1.0261
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	1.05	1.04	1.04	1.04	1.04	1.05	1.04	1.04	1.04
BREWSTER												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0392	0.9960	1.0269	1.0291	1.0260	1.0230	1.0372	1.0344	1.0763	1.0129	1.0254	1.0264
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.01	1.04	1.05	1.04	1.04	1.05	1.05	1.09	1.03	1.04	1.04
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0279	1.0289	1.0277	1.0280	1.0256	1.0232	1.0248	1.0263	1.0280	1.0249	1.0252	1.0261
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	1.05	1.05	1.05	1.05	1.04	1.04	1.04	1.04	1.05	1.04	1.04	1.04