



1635 Meathe Drive
West Palm Beach, FL 33411

January 20, 2022

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

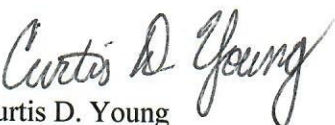
RE: Docket Number 20210003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

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

If you have any questions or comments, please feel free to contact me at cyoung@fpuc.com, or (561) 815-4694.

Sincerely,


Curtis D. Young
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: DECEMBER				YEAR-TO-DATE					
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 15,349	\$ 19,719	\$ 4,370	22.16	\$ 75,685	\$ 182,961	\$ 107,276	58.63	
2	NO NOTICE SERVICE	\$ -	\$ 7,039	\$ 7,039	100.00	\$ 85,044	\$ 48,362	\$ (36,682)	-75.85	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 2,881,239	\$ 1,705,364	\$ (1,175,875)	-68.95	\$ 11,889,926	\$ 15,554,703	\$ 3,664,777	23.56	
5	DEMAND	\$ 2,997,335	\$ 2,933,420	\$ (63,915)	-2.18	\$ 32,609,248	\$ 32,334,347	\$ (274,902)	-0.85	
6	OTHER	\$ 7,683	\$ 59,862	\$ 52,179	87.17	\$ 238,983	\$ 718,366	\$ 479,383	66.73	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 14,654,138	\$ 14,654,138	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)	\$ 5,901,606	\$ 3,504,225	\$ (2,397,381)	-68.41	\$ 44,898,887	\$ 34,184,600	\$ (10,714,287)	-31.34	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 392	\$ 600	\$ 208	34.71	\$ 9,303	\$ 6,000	\$ (3,303)	-55.05	
14	TOTAL THERM SALES	\$ 4,024,668	\$ 3,503,625	\$ (521,043)	-14.87	\$ 43,847,851	\$ 34,178,600	\$ (9,669,251)	-28.29	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	2,739,490	3,521,310	781,820	22.20	23,783,420	32,671,770	8,888,350	27.21	
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)	3,153,734	3,521,310	367,576	10.44	30,354,412	32,671,770	2,317,358	7.09	
19	DEMAND	11,123,900	10,845,040	(278,860)	-2.57	113,037,489	80,421,960	(32,615,529)	-40.56	
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)	3,153,734	3,521,310	367,576	10.44	30,354,412	32,671,770	2,317,358	7.09	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	463	1,147	683	59.60	10,032	13,044	3,012	23.09	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,194,631	3,520,163	325,532	9.25	32,189,164	32,658,726	2,314,346	7.09	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)	0.560	0.560	0.000	0.00	0.318	0.560	0.242	43.21
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)	91.360	48.430	(42.930)	-88.64	39.170	47.609	8.439	17.73
32	DEMAND	(5/19)	26.945	27.048	0.103	0.38	28.848	40.206	11.358	28.25
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)	187.131	99.515	(87.616)	-88.04	147.916	104.630	(43.286)	-41.37
38	NET UNBILLED	(12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26)	84.573	52.324	(32.249)	-61.63	92.737	45.999	(46.738)	-101.61
40	TOTAL COST OF THERM SOLD	(11/27)	184.735	99.547	(85.188)	-85.58	139.484	104.672	(34.812)	-33.26
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)	179.152	93.964	(85.188)	-90.66	133.901	99.089	(34.812)	-35.13
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)	180.05313	94.43664	(85.616)	-90.66	134.57452	99.58742	(34.987)	-35.13
45	PGA FACTOR ROUNDED TO NEAREST .001		180.053	94.437	(85.616)	-90.66	134.575	99.587	(34.988)	-35.13

(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: December 2021

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,633,510	20,560.96	0.566
2 No Notice Commodity Adjustment - System Supply	(894,020)	(5,212.14)	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)	2,739,490	15,348.82	0.560
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	3,660,730	2,270,350.600	62.019
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	24,460	12,477.920	51.014
20 Imbalance Cashout - FGT	(531,456)	598,410.850	(112.598)
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)	3,153,734	2,881,239.370	91.360
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,620,500	982,771.39	10.215
26 Demand (Pipeline) No Notice - System Supply	1,472,500	8,039.85	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	3,490	45,869.44	1,314.311
31 Other - Teco	27,410	1,516.80	5.534
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	11,123,900	2,997,334.54	26.945
OTHER			
34 Company Use of Natural Gas	0	5,073.36	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	1,180.71	0.000
38 Other	0	1,141.67	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	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	287.50	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	7,683.24	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
November GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		November ACTUAL		November TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,622.14	1,307,400	\$7,622.14	1,307,400	389489		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$524.70	90,000	\$524.70	90,000	389478		\$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	\$760.10	199,500	\$759.12	199,500	389359		\$9.98	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$3,540.03	607,210	\$3,540.03	607,210	389353		\$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		\$12,446.97	2,284,110	\$12,436.99	2,284,110			(\$9.98)	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	\$494,008.54	1,512,351	\$486,773.39	1,512,341	FGT CICO Report		(\$7,235.15)	(10)
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	1121		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,937.55	0	\$2,937.55	0	549397-1021		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Pub	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$1,574.40	3,950	\$4,999.88	12,450	4428969		\$3,386.48	8,510
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	\$6,185.64	5,220	\$5,185.64	5,220	28541		\$9.00	0
COMMODITY (OTHER)	MARLIN	\$420.00	0	\$0.00	0			\$420.00	3,490
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$4,130.56	3,490	39540		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28488		\$0.00	0
COMMODITY (OTHER)	TECO	\$16,486.11	15,700	\$19,488.11	15,700	211012145184-1121		\$2,999.99	240
COMMODITY (OTHER)	TECO	\$3,785.11	3,050	\$4,979.47	3,290	211012145440-1121		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-1121		\$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	\$952,616.00	1,596,900	\$1,023,765.00	1,596,900	167691		\$61,155.00	0
COMMODITY (OTHER)	EMERA	\$124,208.36	0	\$124,208.37	0	111106 & 111130		\$0.01	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		\$1,614,847.71	3,137,171	\$1,676,578.97	3,149,401			\$61,731.26	12,230
DEMAND - NO NOTICE	FGT	\$5,782.14	1,059,000	\$5,782.14	1,059,000	389293		\$0.00	0
DEMAND	FGT	\$313,729.20	2,310,000	\$313,729.20	2,310,000	389293		\$0.00	0
DEMAND	FGT	\$130,903.44	2,056,700	\$130,903.44	2,056,700	389176		\$0.00	0
DEMAND	FSC	\$28,312.88	1,500,000	\$28,312.88	1,500,000	394		\$0.00	0
DEMAND	PPL	\$4,000.00	0	\$4,000.00	0	679281		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$460,800.00	3,600,000	\$460,800.00	3,600,000	389261		\$0.00	0
DEMAND	SNG	\$5,109.99	0	\$5,109.99	0	02156011218N000		\$0.00	0
DEMAND	FCG	\$300.00	3,950	\$300.00	12,450	4428969		\$0.00	8,510
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	28539		\$0.00	0
DEMAND	MARLIN	\$21,106.56	0	\$16,976.00	3,490	28540		(\$4,130.56)	3,490
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28545		\$0.00	0
DEMAND	PPC	\$1,331,376.06	0	\$1,331,376.06	0	375223-1121		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428663-1121		\$0.00	0
DEMAND	TECO	\$420.00	15,700	\$420.00	15,700	211012145184-1121		\$0.00	0
DEMAND	TECO	\$420.00	3,050	\$420.00	3,290	211012145440-1121		\$0.00	240
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-1121		\$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		\$2,943,618.07	10,558,400	\$2,939,487.51	10,576,640			(\$4,130.56)	12,240
OTHER	FPUC	\$46.04	0	\$46.04	0	03017905-1121		\$0.00	0
OTHER	FPUC	\$5.65	0	\$5.65	0	04003844-1121		\$0.00	0
OTHER	FPUC	\$9.58	0	\$9.58	0	04886678-1121		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1223		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$6,600.00	0	\$0.00	0			(\$6,600.00)	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		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEW	\$2,342.29	0	\$2,342.29	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEW	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATRUJ	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snel & Warner	\$0.00	0	\$287.50	0	2647707		\$287.50	0
OTHER	Snel & Warner	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$1,603.00	0	\$1,603.00	0	50946306		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$16,966.23	0	\$16,593.73	0			(\$3,12.50)	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
December GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$13,943.32	2,391,850	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$5,472.50	938,680	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,155.12	303,180	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$5,212.14)	(894,020)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$15,358.80	2,739,490	
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	\$604,188.76	(531,446)	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,457.24	0	540397-1121
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)		\$0.00	0	
COMMODITY (OTHER)	FCG	\$4,980.88	12,460	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	\$0.00	0	28564
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$20,645.56	23,880	211012145184-1221
COMMODITY (OTHER)	TECO	\$4,079.47	3,290	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	\$2,082,895.50	3,633,320	ACCRUAL
COMMODITY (OTHER)	EMERA	\$112,280.70	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	
COMMODITY (OTHER)	FGU	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$2,819,508.11	3,141,504	
DEMAND - NO NOTICE	FGT	\$8,030.85	1,472,500	390196
DEMAND	FGT	\$307,825.16	2,401,880	390196
DEMAND	FGT	\$133,062.28	1,927,850	390229
DEMAND	FSC	\$29,563.96	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$20,750.00	0	Off-System Sale
DEMAND	FGT	\$0.00	0	390166
DEMAND	FGT	\$476,160.00	3,720,000	390099
DEMAND	SWG	\$5,109.59	0	ACCRUAL
DEMAND	FCG	\$300.00	12,460	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	\$0.00	0	28564
DEMAND	MARLIN	\$50,000.00	0	
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$1,331,376.06	0	375223-1121
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$827,761.00	0	428663-1121
DEMAND	TECO	\$420.00	23,880	211012145184-1221
DEMAND	TECO	\$420.00	3,290	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$3,001,466.10	11,111,660	
OTHER	FPUC	\$34.04	0	03817905-1221
OTHER	FPUC	\$32.39	0	04003844-1221
OTHER	FPUC	\$0.00	0	04886576-1221
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1224
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$1,180.71	0	468
OTHER	PIERPONT & MCLELLAND	\$0,700.00	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	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRUM	\$0.00	0	
OTHER	CAVANAUUGH	\$0.00	0	
OTHER	Sheil & Wilmer	\$0.00	0	
OTHER	Sheil & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$13,995.74	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: DECEMBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	2,881,239	\$ 1,705,364	\$ (1,175,875)	(69.0)	11,889,926	\$ 15,554,703	\$ 3,664,777	23.6
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,020,367	\$ 1,798,861	\$ (1,221,506)	(67.9)	33,008,961	\$ 18,629,897	\$ (14,379,064)	(77.2)
3	TOTAL COST		5,901,606	\$ 3,504,225	\$ (2,397,381)	(68.4)	44,898,887	\$ 34,184,600	\$ (10,714,287)	(31.3)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,024,668	\$ 3,503,625	\$ (521,043)	(14.9)	43,847,851	\$ 34,178,600	\$ (9,669,251)	(28.3)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	1,823,357	\$ 1,823,357	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,176,614	\$ 3,655,571	\$ (521,043)	(14.3)	45,671,208	\$ 36,001,957	\$ (9,669,251)	(26.9)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(1,724,992)	\$ 151,346	\$ 1,876,338	1239.8	772,321	\$ 1,817,357	\$ 1,045,036	57.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	(74)	\$ (131)	\$ (57)	43.5	455	\$ (1,364)	\$ (1,819)	133.4
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(549,350)	\$ (2,625,259)	\$ (2,075,909)	79.1	(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	(1,823,357)	\$ (1,823,357)	\$ -	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	(2,426,362)	\$ (2,625,990)	\$ (199,628)	7.6	(2,426,362)	\$ (2,625,990)	\$ (199,628)	7.6
MEMO: Unbilled Over-recovery					1,046,503					
Over/(under)-recovery Book Balance					(1,379,859)					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (549,350)	\$ (2,625,259)	\$ (2,075,909)	79.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (2,426,288)	\$ (2,625,859)	\$ (199,571)	7.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (2,975,639)	\$ (5,251,118)	\$ (2,275,480)	43.3				
15	AVERAGE	50% of Line 14	\$ (1,487,819)	\$ (2,625,559)	\$ (1,137,740)	43.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00070	0.00070	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00050	0.00050	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00120	0.00120	-	0.0				
19	AVERAGE	50% of Line 18	0.00060	0.00060	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00005	0.00005	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (74)	\$ (131)	\$ (57)	43.5				

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.

5

COMPANY:
FLORIDA PUBLIC
UTILITIES COMPANY

TRANSPORTATION PURCHASES
SYSTEM SUPPLY AND END USE
FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

SCHEDULE A-3

PRESENT MONTH: DECEMBER

LINE NO.	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SUPPLY	UNITS END USE	UNITS PURCHASED	CURRENCY COST			OTHER CHARGES	TOTAL CENTER PER THEM
								TRD PARTY	PIPELINE	DEMAND COST		
1	Jan	FGT	SYS SUPPLY	N/A	756,294		756,294	\$ 216,319.71	N/A	N/A	INCL IN COST	28.602595
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 543.34	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	7,639		7,639	\$ 3,179.98	N/A	N/A	INCL IN COST	41.628224
4	Jan	MARLIN	SYS SUPPLY	N/A	15,170		15,170	\$ 91,364.62	N/A	N/A	INCL IN COST	602.271721
5	Jan	TECO	SYS SUPPLY	N/A	80,170		80,170	\$ 56,330.45	N/A	N/A	INCL IN COST	70.263752
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	3,803,390		3,803,390	\$ 969,639.70	N/A	N/A	INCL IN COST	25.494091
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 71,278	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	218,248		218,248	\$ (261,396.64)	N/A	N/A	INCL IN COST	-119.770463
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 659.93	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	4,470		4,470	\$ 906.77	N/A	N/A	INCL IN COST	20.285682
12	Feb	MARLIN	SYS SUPPLY	N/A	14,690		14,690	\$ 62,492.05	N/A	N/A	INCL IN COST	425.405378
13	Feb	TECO	SYS SUPPLY	N/A	44,170		44,170	\$ 48,106.69	N/A	N/A	INCL IN COST	108.912588
14	Feb	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (50,449.71)	N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	3,081,370		3,081,370	\$ 875,893.28	N/A	N/A	INCL IN COST	28.425450
16	Feb	FGU	SYS SUPPLY	N/A	30,000		30,000	\$ 11,250.00	N/A	N/A	INCL IN COST	37.500000
17	Feb	SOLCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 78.824	N/A	N/A	INCL IN COST	N/A
19	Mar	FGT	SYS SUPPLY	N/A	(12,794)		(12,794)	\$ (311,447.28)	N/A	N/A	INCL IN COST	2434.322964
20	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (321.47)	N/A	N/A	INCL IN COST	N/A
21	Mar	FCG	SYS SUPPLY	N/A	5,170		5,170	\$ 1,341.28	N/A	N/A	INCL IN COST	25.943520
22	Mar	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (8,680.67)	N/A	N/A	INCL IN COST	N/A
23	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	MARLIN	SYS SUPPLY	N/A	10,460		10,460	\$ 59,299.25	N/A	N/A	INCL IN COST	566.914436
26	Mar	TECO	SYS SUPPLY	N/A	22,640		22,640	\$ 29,222.32	N/A	N/A	INCL IN COST	129.073852
27	Mar	CONOCO	SYS SUPPLY	N/A	3,253,420		3,253,420	\$ 962,352.28	N/A	N/A	INCL IN COST	29.579712
28	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 83,661	N/A	N/A	INCL IN COST	N/A
29	Apr	FGT	SYS SUPPLY	N/A	(189,971)		(189,971)	\$ (224,088.78)	N/A	N/A	INCL IN COST	117.959467
30	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
31	Apr	FCG	SYS SUPPLY	N/A	5,220		5,220	\$ 1,228.52	N/A	N/A	INCL IN COST	23.534866
32	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 914.75	N/A	N/A	INCL IN COST	N/A
33	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	Apr	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62.136	N/A	N/A	INCL IN COST	443.510849
35	Apr	TECO	SYS SUPPLY	N/A	23,700		23,700	\$ 29,396	N/A	N/A	INCL IN COST	124.035232
36	Apr	CONOCO	SYS SUPPLY	N/A	2,618,000		2,618,000	\$ 697,013	N/A	N/A	INCL IN COST	26.623866
37	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 51,321	N/A	N/A	INCL IN COST	N/A
38	May	FGT	SYS SUPPLY	N/A	(873,992)		(873,992)	\$ (273,416)	N/A	N/A	INCL IN COST	31.283608
39	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 940.82	N/A	N/A	INCL IN COST	N/A
40	May	FCG	SYS SUPPLY	N/A	4,320		4,320	\$ 7,579	N/A	N/A	INCL IN COST	175.428241
41	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
42	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
43	May	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62.136	N/A	N/A	INCL IN COST	443.510849
44	May	TECO	SYS SUPPLY	N/A	40,880		40,880	\$ 18,536	N/A	N/A	INCL IN COST	45.343664
45	May	CONOCO	SYS SUPPLY	N/A	2,730,130		2,730,130	\$ 823.127	N/A	N/A	INCL IN COST	30.149727
46	May	EMERA	SYS SUPPLY	N/A			0	\$ 86.641	N/A	N/A	INCL IN COST	N/A
47	Jun	FGT	SYS SUPPLY	N/A	880,413		880,413	\$ (199,535)	N/A	N/A	INCL IN COST	-22.663817
48	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,544	N/A	N/A	INCL IN COST	N/A
49	Jun	FCG	SYS SUPPLY	N/A	3,810		3,810	\$ 537	N/A	N/A	INCL IN COST	14.093176
50	Jun	CONOCO	SYS SUPPLY	N/A	778,840		778,840	\$ 243,573	N/A	N/A	INCL IN COST	31.273866
51	Jun	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
52	Jun	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
53	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
54	Jun	MARLIN	SYS SUPPLY	N/A	(470)		(470)	\$ 49,653	N/A	N/A	INCL IN COST	-10564.368085
55	Jun	TECO	SYS SUPPLY	N/A	24,260		24,260	\$ 29,095	N/A	N/A	INCL IN COST	119.930709
56	Jun	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
57	Jun	EMERA	SYS SUPPLY	N/A			0	\$ 64,240	N/A	N/A	INCL IN COST	N/A
58	Jun	FGT	SYS SUPPLY	N/A	455,018		455,018	\$ 139,939	N/A	N/A	INCL IN COST	30.754684
59	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (5,714)	N/A	N/A	INCL IN COST	N/A
60	Jul	FCG	SYS SUPPLY	N/A	4,000		4,000	\$ 775	N/A	N/A	INCL IN COST	19.369250
61	Jul	CONOCO	SYS SUPPLY	N/A	916,180		916,180	\$ 349,914	N/A	N/A	INCL IN COST	38.192753
62	Jul	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
63	Jul	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
64	Jul	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
65	Jul	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
66	Jul	GAS SOUTH	SYS SUPPLY	N/A	6,990		6,990	\$ 56,257	N/A	N/A	INCL IN COST	804.826896
67	Jul	EMERA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
68	Jul	TECO	SYS SUPPLY	N/A	(7,760)		(7,760)	\$ 74,741	N/A	N/A	INCL IN COST	N/A
69	Aug	FGT	SYS SUPPLY	N/A	698,234		698,234	\$ 16,335	N/A	N/A	INCL IN COST	-210.504897
70	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 128,052	N/A	N/A	INCL IN COST	18.340694
71	Aug	FCG	SYS SUPPLY	N/A	4,960		4,960	\$ (6,497)	N/A	N/A	INCL IN COST	N/A
72	Aug	CONOCO	SYS SUPPLY	N/A	917,410		917,410	\$ 1,252	N/A	N/A	INCL IN COST	25.241935
73	Aug	PESCO	SYS SUPPLY	N/A			0	\$ 387,959	N/A	N/A	INCL IN COST	42.288473
74	Aug	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
75	Aug	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
76	Aug	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
77	Aug	EMERA	SYS SUPPLY	N/A	6,720		6,720	\$ 56,484	N/A	N/A	INCL IN COST	840.534970
78	Aug	TECO	SYS SUPPLY	N/A	4,790		4,790	\$ 4,493	N/A	N/A	INCL IN COST	93.807724
79	Aug	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
80	Aug	EMERA	SYS SUPPLY	N/A			0	\$ 79,331	N/A	N/A	INCL IN COST	N/A
81	Sep	FGT	SYS SUPPLY	N/A	632,245		632,245	\$ 105,366	N/A	N/A	INCL IN COST	16.665403
82	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (6,652)	N/A	N/A	INCL IN COST	N/A
83	Sep	FCG	SYS SUPPLY	N/A	5,288		5,288	\$ 2,309	N/A	N/A	INCL IN COST	43.665280
84	Sep	OBA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
85	Sep	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
86	Sep	CONOCO	SYS SUPPLY	N/A	901,300		901,300	\$ 413,436	N/A	N/A	INCL IN COST	45.871108
87	Sep	MARLIN	SYS SUPPLY	N/A	7,000		7,000	\$ 29,419	N/A	N/A	INCL IN COST	420.271286
88	Sep	TECO	SYS SUPPLY	N/A	8,580		8,580	\$ 7,285	N/A	N/A	INCL IN COST	84.909557
89	Sep	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
90	Sep	EMERA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
91	Oct	FGT	SYS SUPPLY	N/A	1,082,593		1,082,593	\$ 71,975	N/A	N/A	INCL IN COST	N/A
92	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 187,560	N/A	N/A	INCL IN COST	17.325044
93	Oct	FCG	SYS SUPPLY	N/A	6,262		6,262	\$ 3,901	N/A	N/A	INCL IN COST	N/A
94	Oct	CONOCO	SYS SUPPLY	N/A	989,540		989,540	\$ 13,730	N/A	N/A	INCL IN COST	218.774353
95	Oct	PESCO	SYS SUPPLY	N/A			0	\$ 600,212	N/A	N/A	INCL IN COST	60.655680
96	Oct	MARLIN	SYS SUPPLY	N/A	10,400		10,400	\$ 54,663.93	N/A	N/A	INCL IN COST	N/A
97	Oct	TECO	SYS SUPPLY	N/A	8,360		8,360	\$ 10,310.38	N/A	N/A	INCL IN COST	525.614712
98	Oct	EMERA	SYS SUPPLY	N/A			0	\$ 103,429	N/A	N/A	INCL IN COST	123.329904
99	Nov	FGT	SYS SUPPLY	N/A	1,512,351		1,512,351	\$ 494,008.54	N/A	N/A	INCL IN COST	N/A
100	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,938	N/A	N/A	INCL IN COST	32.664940
101	Nov	FCG	SYS SUPPLY	N/A	1,120		1,120	\$ 1,274	N/A	N/A	INCL IN COST	113.755357
102	Nov	TECO	SYS SUPPLY	N/A	19,310		19,310	\$ 23,982	N/A	N/A	INCL IN COST	124.193993
103	Nov	CONOCO	SYS SUPPLY	N/A	5,220		5,220	\$ 6,186	N/A	N/A	INCL IN COST	118.498851
104	Nov	PESCO	SYS SUPPLY	N/A	1,596,900		1,596,900	\$ 962,952	N/A	N/A	INCL IN COST	60.301344
105	Nov	ARDEN GAS DEL.	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
106	Nov	EMERA	SYS SUPPLY	N/A	0		0	\$ 124,258	N/A	N/A	INCL IN COST	N/A
107	Dec	FGT	SYS SUPPLY	N/A	(531,456)		(531,456)	\$ 598,954	N/A	N/A	INCL IN COST	-112.324183
108	Dec	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,457	N/A	N/A	INCL IN COST	N/A
109	Dec	FCG	SYS SUPPLY	N/A	20,970		20,970	\$ 8,347	N/A	N/A	INCL IN COST	39.606199
110	Dec	TECO	SYS SUPPLY	N/A	27,410		27,410	\$ 34,019	N/A	N/A	INCL IN COST	124.113061
111	Dec	MARLIN	SYS SUPPLY	N/A	3,490		3,490	\$ 4,131	N/A	N/A	INCL IN COST	118.354155
112	Dec	CONOCO	SYS SUPPLY	N/A	3,633,320		3,633,320	\$ 2,124,051	N/A	N/A	INCL IN COST	58.465220
113	Dec	EMERA	SYS SUPPLY	N/A			0	\$ 112,281	N/A	N/A	INCL IN COST	N/A
114	Dec	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
115	Dec	ARDEN GAS DEL.	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
TOTAL					30,354,412		30,354,412.00	11,889,926				39.170

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

SCHEDULE A-5

	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	1,615,598	2,881,239
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	2,874,023	3,020,367
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	4,489,621	5,901,606
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	1,223,937	1,722,841
14 Commercial	891,391	749,526	713,015	696,005	620,930	541,953	551,988	496,208	526,988	537,329	617,399	752,056
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	\$ 0.78004	\$ 0.85004
20 Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ 0.91000	\$ 0.91000	\$ 0.78004	\$ 0.78004	\$ 0.85004
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	954,122	1,464,910
25 Commercial	882,751	741,969	705,941	689,046	618,455	514,157	502,200	451,419	482,983	418,905	481,645	639,676
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	63,480	63,725
47 Commercial	3,374	3,367	3,369	3,367	3,364	3,381	3,372	3,360	3,335	3,318	3,314	3,331

*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	1.0280	
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	1.0263	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 CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	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	