



1635 Meathe Drive  
West Palm Beach, FL 33411

March 21, 2022

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

RE: Docket Number 20220003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **February 2022** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [rwaruszewski@chpk.com](mailto:rwaruszewski@chpk.com), or (412) 496-1345.

Sincerely,

*Bob Waruszewski*

Bob Waruszewski  
Regulatory Analyst III

Enclosure

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

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	CURRENT MONTH: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 10,380	\$ 14,889	\$ 4,509	30.28	\$ 21,461	\$ 31,922	\$ 10,461	32.77
2	NO NOTICE SERVICE	\$ -	\$ 6,357	\$ 6,357	100.00	\$ -	\$ 15,248	\$ 15,248	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4	COMMODITY (Other)	\$ 2,313,178	\$ 2,649,441	\$ 336,263	12.69	\$ 3,002,504	\$ 5,719,981	\$ 2,717,477	47.51
5	DEMAND	\$ 2,898,700	\$ 2,921,385	\$ 22,685	0.78	\$ 5,906,761	\$ 5,929,752	\$ 22,991	0.39
6	OTHER	\$ 7,576	\$ 44,867	\$ 37,291	83.12	\$ 21,703	\$ 89,734	\$ 68,031	75.81
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 3,279,486	\$ 3,279,486	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)	\$ 5,229,834	\$ 3,997,196	\$ (1,232,638)	-30.84	\$ 8,952,430	\$ 8,507,151	\$ (445,279)	-5.23
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 298	\$ 900	\$ 602	66.90	\$ 1,466	\$ 2,000	\$ 534	26.69
14	TOTAL THERM SALES	\$ 5,610,290	\$ 3,996,296	\$ (1,613,994)	-40.39	\$ 11,026,120	\$ 8,505,151	\$ (2,520,969)	-29.64
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,879,510	3,631,500	1,751,990	48.24	3,868,690	7,785,960	3,917,270	50.31
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	3,174,615	3,631,500	456,885	12.58	7,215,517	7,785,960	570,443	7.33
19	DEMAND	6,707,624	12,169,360	5,461,736	44.88	15,899,170	25,650,330	9,751,160	38.02
20	OTHER	0	0	0		0	0	0	
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0		0	0	0	
22	DEMAND	0	0	0		0	0	0	
23	COMMODITY (Other)	0	0	0		0	0	0	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	3,174,615	3,631,500	456,885	12.58	7,215,517	7,785,960	570,443	7.33
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	302	1,168	866	74.12	1,552	2,610	1,059	40.56
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,806,601	3,630,332	(176,270)	-4.86	7,690,367	7,783,350	569,384	7.32
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.552	0.410	(0.142)	-34.63	0.555	0.410	(0.145)	-35.37
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) 72.865	72.957	0.092	0.13	41.612	73.465	31.853	43.36
32	DEMAND	(5/19) 43.215	24.006	(19.209)	-80.02	37.151	23.118	(14.033)	-60.70
33	OTHER	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000		0.000	0.000	0.000	
35	DEMAND	(8/22) 0.000	0.000	0.000		0.000	0.000	0.000	
36	COMMODITY Other	(9/23) 0.000	0.000	0.000		0.000	0.000	0.000	
37	TOTAL COST OF PURCHASES	(11/24) 164.739	110.070	(54.669)	-49.67	124.072	109.263	(14.809)	-13.55
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 98.505	77.027	(21.478)	-27.88	94.500	76.618	(17.882)	-23.34
40	TOTAL COST OF THERM SOLD	(11/27) 137.389	110.106	(27.283)	-24.78	116.411	109.299	(7.112)	-6.51
41	TRUE-UP	(E-2) (5.892)	(5.892)	0.000	0.00	(5.892)	(5.892)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 131.497	104.214	(27.283)	-26.18	110.519	103.407	(7.112)	-6.88
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) 132.15843	104.73820	(27.420)	-26.18	111.07491	103.92714	(7.148)	-6.88
45	PGA FACTOR ROUNDED TO NEAREST .001	132.158	104.738	(27.420)	-26.18	111.075	103.927	(7.148)	-6.88

(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 2022 THROUGH DECEMBER 2022**  
**CURRENT MONTH: February 2022**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	1,975,020	10,936.37	0.554
2 No Notice Commodity Adjustment - System Supply	(95,510)	(556.18)	0.582
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)	1,879,510	10,380.19	0.552
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	1,904,590	1,357,072.970	71.253
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	69,284	18,343.000	26.475
20 Imbalance Cashout - FGT	1,200,741	937,761.800	78.099
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)	3,174,615	2,313,177.770	72.865
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	5,324,604	878,188.76	16.493
26 Demand (Pipeline) No Notice - System Supply	1,330,000	7,261.80	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	1,953,592.34	0.000
30 Other - Marlin	0	50,000.00	0.000
31 Other - Teco	53,020	9,657.03	18.214
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	6,707,624	2,898,699.93	43.215
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,193.85	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	2,381.88	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	0.00	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	7,575.73	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY  
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		January ACTUAL		INVOICE #	PAGE NO.	January TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$8,662.80	1,485,900	\$9,382.80	1,609,400	390546		\$720.00	123,500
COMMODITY (PIPELINE)	FGT	\$540.56	92,720	\$540.56	92,720	390571		\$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	\$944.88	248,000	\$932.48	248,000	390545		(\$12.40)	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	\$947.72	162,560	\$947.72	162,450	390489		\$0.00	(110)
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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$11,095.96</b>	<b>1,989,180</b>	<b>\$11,803.56</b>	<b>2,112,570</b>			<b>\$707.60</b>	<b>123,390</b>
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
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
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	(\$325,670.79)	2,027,976	(\$317,457.49)	2,027,976	FGT CICO Report correction		\$8,213.30	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$199.06	0			\$199.06	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,140.83	0	\$1,140.83	0	549397-1221		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	(\$1,328.65)	0	Annual Refund		(\$1,328.65)	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	\$4,960.88	1,246	\$9,156.62	35,230			\$4,195.74	33,984
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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,121.34	1,730	\$2,121.34	1,730	28599		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$51,707.51	37,070	\$51,707.51	37,070	211012145184-0122		\$0.00	0
COMMODITY (OTHER)	TECO	\$18,237.82	13,080	\$11,659.90	430	211012145440-0122		(\$6,577.92)	(12,650)
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-0122		\$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			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$810,027.27	1,950,010	\$810,027.27	1,950,010	171909 & 172215		\$0.00	0
COMMODITY (OTHER)	EMERA	\$112,280.70	0	\$49,504.84	0	111473 & 111474		(\$62,775.86)	0
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Rainbow	\$0.00	0	\$613.61	0	14750		\$613.61	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$674,805.56</b>	<b>4,031,112</b>	<b>\$617,344.84</b>	<b>4,052,446</b>			<b>(\$57,460.72)</b>	<b>21,334</b>
DEMAND - NO NOTICE	FGT	\$10,155.60	1,860,000	\$10,155.60	1,860,000	390368		\$0.00	0
DEMAND	FGT	\$335,440.08	2,593,940	\$335,440.08	2,593,940	390368		\$0.00	0
DEMAND	FGT	\$102,911.17	1,274,690	\$102,911.17	1,274,690	390360		\$0.00	0
DEMAND	FSC	\$30,729.92	1,550,000	\$30,382.44	1,550,000	402		(\$347.48)	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	693132		\$0.00	0
DEMAND	FGT	\$43,550.00	0	\$43,550.00	0	CF-System Sale		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	390434		\$0.00	0
DEMAND	FGT	\$435,020.00	1,850,000	\$435,020.00	1,850,000	390374		\$0.00	0
DEMAND	SNG	\$5,109.99	0	\$5,109.99	0	0215600122SNG00		\$0.00	0
DEMAND	FCG	\$300.00	1,246	\$0.00	35,230			(\$300.00)	33,984
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	\$50,000.00	0	\$50,000.00	0	28598		\$0.00	0
DEMAND	MARLIN	\$2,271.00	1,730	\$2,271.00	1,730	28599		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,331,376.06	0	\$1,331,376.06	0	375223-0122		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428693-0122		\$0.00	0
DEMAND	TECO	\$420.00	37,070	\$420.00	37,070	211012145184-0122		\$0.00	0
DEMAND	TECO	\$420.00	13,080	\$420.00	430	211012145440-0122		\$0.00	(12,650)
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-0122		\$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	\$20,137.42	0	2041-112161221&0122		\$20,137.42	0
<b>DEMAND TOTAL</b>		<b>\$2,980,141.62</b>	<b>9,181,756</b>	<b>\$2,999,631.56</b>	<b>9,203,090</b>			<b>\$19,489.94</b>	<b>21,334</b>
OTHER	FPUC	\$38.47	0	\$38.47	0	03817905-0122		\$0.00	0
OTHER	FPUC	\$55.46	0	\$55.46	0	04003844-0122		\$0.00	0
OTHER	FPUC	\$55.39	0	\$55.39	0	04886578-0122		\$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	1225		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$9,100.00	0	\$2,487.60	0	507		(\$6,612.40)	0
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	\$2,343.75	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 & STEV	\$1,714.60	0	\$1,714.60	0	693946		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATRIUM	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUGH	\$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	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$18,287.67</b>	<b>0</b>	<b>\$11,675.27</b>	<b>0</b>			<b>(\$6,612.40)</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$8,205.38	1,407,440	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$956.59	164,080	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,066.80	280,000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$556.18)	(95,400)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$9,672.59</b>	<b>1,756,120</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	\$930,032.19	1,200,741	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$645.90	0	549397-0122
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)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$14,147.26	35,300	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	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$90,998.46	65,240	211012145184-0222
COMMODITY (OTHER)	TECO	\$595.32	430	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	\$1,205,817.36	1,851,570	ACCRUAL
COMMODITY (OTHER)	EMERA	\$128,402.00	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	
COMMODITY (OTHER)	Rainbow	\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$2,370,638.49</b>	<b>3,153,281</b>	
DEMAND - NO NOTICE	FGT	\$7,261.80	1,330,000	390368
DEMAND	FGT	\$285,266.02	2,082,640	390368
DEMAND	FGT	\$89,075.94	740,600	390869
DEMAND	FSIC	\$24,942.58	1,400,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$60,200.00	0	Off-System Sale
DEMAND	FGT	\$47,621.71	752,080	390883
DEMAND	FGT	\$362,320.00	280,000	390831
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$300.00	35,300	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	\$50,000.00	0	28607
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,325,831.34	0	375223-0222
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0222
DEMAND	TECO	\$420.00	65,240	211012145184-0222
DEMAND	TECO	\$420.00	430	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	Radiate OSS	(\$13,577.19)	0	202211083.2
DEMAND	TECO	\$1,580.00	0	ACCRUAL
<b>DEMAND TOTAL</b>		<b>\$2,879,209.99</b>	<b>6,686,290</b>	
OTHER	FPUC	\$15.03	0	03817905-0222
OTHER	FPUC	\$172.05	0	04003844-0222
OTHER	FPUC	\$6.77	0	04886578-0222
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$6,650.53	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	693946
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIUM	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$14,188.13</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

			CURRENT MONTH: FEBRUARY				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	2,313,178	\$ 2,649,441	\$ 336,263	12.7	3,002,504	\$ 5,719,981	\$ 2,717,477	47.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,916,656	\$ 1,347,755	\$ (1,568,901)	(116.4)	5,949,925	\$ 2,787,170	\$ (3,162,755)	(113.5)
3	TOTAL COST		5,229,834	\$ 3,997,196	\$ (1,232,638)	(30.8)	8,952,429	\$ 8,507,151	\$ (445,278)	(5.2)
4	FUEL REVENUES (NET OF REVENUE TAX)		5,610,290	\$ 3,996,296	\$ (1,613,994)	(40.4)	11,026,120	\$ 8,505,151	\$ (2,520,969)	(29.6)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	320,161	\$ 320,161	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	5,770,373	\$ 4,156,379	\$ (1,613,994)	(38.8)	11,346,281	\$ 8,825,312	\$ (2,520,969)	(28.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>540,539</b>	\$ 159,183	\$ (381,356)	(239.6)	2,393,852	\$ 318,161	\$ (2,075,691)	(652.4)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(71)	\$ (342)	\$ (271)	79.2	(150)	\$ (473)	\$ (323)	68.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(733,207)	\$ (2,627,221)	\$ (1,894,014)	72.1	<b>\$ (2,426,362)</b>	<b>\$ (2,625,990)</b>	\$ (199,628)	7.6
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(160,083)	\$ (160,083)	\$ -	0.0	(320,161)	\$ (320,161)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>(352,822)</b>	<b>\$ (2,628,463)</b>	<b>\$ (2,275,641)</b>	86.6	<b>(352,821)</b>	<b>\$ (2,628,463)</b>	<b>\$ (2,275,642)</b>	86.6
<b>MEMO: Unbilled Over-recovery</b>			<b>1,235,541</b>							
<b>Over/(under)-recovery Book Balance</b>			<b>882,719</b>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (733,207)	\$ (2,627,221)	\$ (1,894,014)	72.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (352,751)	\$ (2,628,121)	\$ (2,275,370)	86.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (1,085,959)	\$ (5,255,342)	\$ (4,169,384)	79.3				
15	AVERAGE	50% of Line 14	\$ (542,979)	\$ (2,627,671)	\$ (2,084,692)	79.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00250	0.00250	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00310	0.00310	-	0.0				
19	AVERAGE	50% of Line 18	0.00155	0.00155	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00013	0.00013	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (71)</b>	<b>\$ (342)</b>	\$ (271)	79.2				

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**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

SCHEDULE A-3

**PRESENT MONTH: FEBRUARY**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRIFFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	2,027,976		2,027,976	\$ (325,366.19)	N/A	N/A	INCL IN COST	-16.043888
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,140.83	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	1,246		1,246	\$ 4,960.88	N/A	N/A	INCL IN COST	398.144462
4	Jan	MARLIN	SYS SUPPLY	N/A	1,730		1,730	\$ 2,121.34	N/A	N/A	INCL IN COST	122.620809
5	Jan	TECO	SYS SUPPLY	N/A	59,940		59,940	\$ 84,103.68	N/A	N/A	INCL IN COST	140.313113
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	1,950,010		1,950,010	\$ 810,027.27	N/A	N/A	INCL IN COST	41.539647
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 112,338.82	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	1,200,741		1,200,741	\$ 938,245.49	N/A	N/A	INCL IN COST	78.138873
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 645.90	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	69,284		69,284	\$ 17,213.41	N/A	N/A	INCL IN COST	24.844712
12	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	TECO	SYS SUPPLY	N/A	53,020		53,020	\$ 85,015.86	N/A	N/A	INCL IN COST	160.346775
14	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	1,851,570		1,851,570	\$ 1,205,817.36	N/A	N/A	INCL IN COST	65.124049
16	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0	\$ 128,402.00	N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ (62,776)	N/A	N/A	INCL IN COST	N/A
19	Feb	RAINBOW ENERGY	SYS SUPPLY	N/A			0	\$ 613.61	N/A	N/A	INCL IN COST	N/A
97												
<b>TOTAL</b>					7,215,517		7,215,517.00	3,002,504				41.612





	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	689,327	2,313,178	0	0	0	0	0	0	0	0	0
2	Transportation costs	3,033,269	2,916,656	0	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,722,596	5,229,834	0	0	0	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	2,247,608	2,140,997	0	0	0	0	0	0	0	0	0
14	Commercial	829,763	861,100	0	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.94005	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.94005	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,110,437	2,116,486	0	0	0	0	0	0	0	0	0
25	Commercial	779,770	849,717	0	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	64,079	64,114	0	0	0	0	0	0	0	0	0
47	Commercial	3,325	3,334	0	0	0	0	0	0	0	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 2022 THROUGH DECEMBER 2022												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0237	1.0258	1.0259	1.0251									
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									
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0262	1.0266	1.0254									
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									
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0280	1.0278	1.0255	1.0267									
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	1.04	1.04									
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0240	1.0240	1.0223									
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									
<b>BREWSTER</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0248	1.0248	1.0227									
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									
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0244	1.0250	1.0247	1.0225									
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									