



1635 Meathe Drive
West Palm Beach, FL 33411

April 20, 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 **March 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, or (412) 496-1345.

Sincerely,

Bob Waruszewski

Bob Waruszewski
Regulatory Manager, South

Enclosure

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

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 20,612	\$ 12,922	\$ (7,690)	-59.51	\$ 42,073	\$ 44,844	\$ 2,771	6.18
2	NO NOTICE SERVICE	\$ -	\$ 5,853	\$ 5,853	100.00	\$ -	\$ 21,101	\$ 21,101	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 2,730,352	\$ 2,201,278	\$ (529,074)	-24.03	\$ 5,732,856	\$ 7,921,259	\$ 2,188,403	27.63
5	DEMAND	\$ 2,086,789	\$ 3,007,477	\$ 920,688	30.61	\$ 7,993,550	\$ 8,937,229	\$ 943,679	10.56
6	OTHER	\$ 7,863	\$ 44,867	\$ 37,004	82.47	\$ 29,566	\$ 134,601	\$ 105,035	78.03
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT ⁽¹⁾	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 4,919,229	\$ 4,919,229	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)	\$ 4,845,617	\$ 3,632,654	\$ (1,212,963)	-33.39	\$ 13,798,046	\$ 12,139,805	\$ (1,658,242)	-13.66
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 434	\$ 500	\$ 66	13.17	\$ 1,900	\$ 2,500	\$ 600	23.99
14	TOTAL THERM SALES	\$ 5,054,934	\$ 3,632,154	\$ (1,422,780)	-39.17	\$ 16,081,054	\$ 12,137,305	\$ (3,943,749)	-32.49
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,652,300	3,151,690	(500,610)	-15.88	7,520,990	10,937,650	3,416,660	31.24
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	3,074,606	3,151,690	77,084	2.45	10,290,123	10,937,650	647,527	5.92
19	DEMAND	8,588,730	13,464,230	4,875,500	36.21	24,487,900	39,114,560	14,626,660	37.39
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)	3,074,606	3,151,690	77,084	2.45	10,290,123	10,937,650	647,527	5.92
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	450	782	332	42.46	2,001	3,392	1,391	41.00
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,224,610	3,150,908	(73,702)	-2.34	10,914,977	10,934,258	646,136	5.91
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.564	0.410	(0.154)	-37.56	0.559	0.410	(0.149)	-36.34
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) 88.803	69.844	(18.959)	-27.14	55.712	72.422	16.710	23.07
32	DEMAND	(5/19) 24.297	22.337	(1.960)	-8.77	32.643	22.849	(9.794)	-42.86
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) 157.601	115.261	(42.340)	-36.73	134.090	110.991	(23.099)	-20.81
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 96.514	63.962	(32.552)	-50.89	94.952	73.701	(21.251)	-28.83
40	TOTAL COST OF THERM SOLD	(11/27) 150.270	115.289	(34.981)	-30.34	126.414	111.025	(15.389)	-13.86
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) 144.378	109.397	(34.981)	-31.98	120.522	105.133	(15.389)	-14.64
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) 145.10422	109.94727	(35.157)	-31.98	121.12823	105.66182	(15.466)	-14.64
45	PGA FACTOR ROUNDED TO NEAREST .001	145.104	109.947	(35.157)	-31.98	121.128	105.662	(15.466)	-14.64

(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: March 2022

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,071,260	23,054.84	0.566
2 No Notice Commodity Adjustment - System Supply	(418,960)	(2,442.54)	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)	3,652,300	20,612.30	0.564
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	4,105,950	2,572,177.100	62.645
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	27,520	30,140.740	109.523
20 Imbalance Cashout - FGT	(1,058,864)	128,034.180	(12.092)
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)	3,074,606	2,730,352.020	88.803
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,329,600	92,597.45	1.263
26 Demand (Pipeline) No Notice - System Supply	1,224,500	6,685.77	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	50,000.00	0.000
31 Other - Teco	34,630	(21,631.12)	(62.464)
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	8,588,730	2,086,789.16	24.297
OTHER			
34 Company Use of Natural Gas	0	5,107.49	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	1,318.24	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	1,437.50	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	7,863.23	0.000
OFF-SYSTEMS SALES SERVICE			
	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
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		February ACTUAL		INVOICE #	PAGE NO.	February TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$8,205.38	1,487,440	\$8,205.38	1,407,440	390942		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$956.59	164,080	\$956.59	164,080	391049		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$4,384.63	752,080	390950		\$4,384.63	752,080
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,026.80	280,000	\$1,026.80	280,000	390943		(\$14.00)	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) - NO NOTICE	FGT	(\$556.18)	(95,400)	(\$556.18)	(95,400)	390929		\$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		\$9,672.59	1,756,120	\$14,043.22	2,508,200			\$4,370.63	752,080
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	\$930,032.19	1,200,741	\$937,992.86	448,681	FGT CICO Report correction		\$7,960.67	(752,060)
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$645.90	0	\$645.90	0	549397-0122		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	Annual Refund		\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$14,147.26	35,300	\$33,257.43	35,300	2022-02		\$19,110.17	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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28599		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$90,998.46	65,240	\$90,998.46	65,240	211012145184-0222		\$0.00	0
COMMODITY (OTHER)	TECO	\$595.32	430	\$11,070.88	7,940	211012145440-0222		\$10,475.56	7,510
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-0222		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$287,280.49	0	221008502041-0222		\$287,280.49	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	\$1,205,817.36	1,851,570	\$1,703,237.36	2,603,630	173460 & 173883		\$497,420.00	752,060
COMMODITY (OTHER)	EMERA	\$128,402.00	0	\$128,402.00	0	111746 & 111747		\$0.00	0
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Rainbow	\$0.00	0	\$0.00	0	14750		\$0.00	0
COMMODITY (OTHER) TOTAL		\$2,370,638.49	3,153,281	\$3,192,885.38	3,160,791			\$822,246.89	7,510
DEMAND - NO NOTICE	FGT	\$7,261.80	1,330,000	\$7,261.80	1,330,000	390879		\$0.00	0
DEMAND	FGT	\$285,296.02	2,062,640	\$285,296.02	2,062,640	390879		\$0.00	0
DEMAND	FGT	\$89,075.94	740,600	\$89,075.94	740,600	390869		\$0.00	0
DEMAND	FSC	\$24,942.58	1,400,000	\$24,644.60	1,400,000	406		(\$297.98)	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	700204		\$0.00	0
DEMAND	FGT	\$60,200.00	0	\$60,200.00	0	OW-System Sale		\$0.00	0
DEMAND	FGT	\$47,621.71	752,080	\$47,621.71	752,080	390883		\$0.00	0
DEMAND	FGT	\$362,320.00	280,000	\$362,320.00	280,000	390831		\$0.00	0
DEMAND	SNIG	\$5,109.99	0	\$5,109.99	0	0215802222SNIG00		\$0.00	0
DEMAND	FCG	\$300.00	35,300	\$1,200.00	35,300	2022-02		\$900.00	0
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	28607		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28599		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,325,831.34	0	\$1,325,831.34	0	375223-0222		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428683-0222		\$0.00	0
DEMAND	TECO	\$420.00	65,240	\$420.00	65,240	211012145184-0222		\$0.00	0
DEMAND	TECO	\$420.00	430	\$420.00	7,940	211012145440-0222		\$0.00	7,510
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-0222		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	Radiate QSS	(\$13,577.19)	0	(\$13,577.19)	0	202211083.2		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$9,198.71	0	221008502041-0222		\$7,618.71	0
DEMAND TOTAL		\$2,879,209.99	6,686,290	\$2,887,430.72	6,693,800			\$8,220.73	7,510
OTHER	FPUC	\$15.03	0	\$15.03	0	03817905-0222		\$0.00	0
OTHER	FPUC	\$172.05	0	\$172.05	0	04003844-0222		\$0.00	0
OTHER	FPUC	\$6.77	0	\$6.77	0	04886578-0222		\$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	1226		\$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	\$6,650.53	0	\$1,206.56	0	510		(\$5,443.97)	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	\$0.00	0	\$0.00	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	\$1,437.50	0	2669750		\$1,437.50	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
OTHER TOTAL		\$14,188.13	0	\$10,181.66	0			(\$4,006.47)	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
 March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$16,356.76	2,805.620	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$785.88	134.800	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$284.27	48.760	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,257.30	330.000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,442.54)	(418.960)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$16,241.67	2,900.220	
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	\$119,452.15	(306.804)	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$621.36	0	549397-0222
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	\$11,030.57	27.520	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	28599
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$24,623.48	17,650	211012145184-0322
COMMODITY (OTHER)	TECO	\$11,070.88	7,940	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	1,530	ACCRUAL
COMMODITY (OTHER)	TECO	\$24,811.23	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,569,082.42	3,319,260	ACCRUAL
COMMODITY (OTHER)	EMERA	\$147,413.04	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	
COMMODITY (OTHER)	Rainbow	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$1,908,105.13	3,067,096	
DEMAND - NO NOTICE	FGT	\$6,685.77	1,224.500	390368
DEMAND	FGT	\$372,166.08	3,497.120	390368
DEMAND	FGT	\$93,157.39	879.170	391355
DEMAND	FSC	\$28,668.08	1,550.000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	(\$738,587.86)	0	VARIOUS
DEMAND	FGT	\$47,313.75	755.790	391448
DEMAND	FGT	\$279,868.00	620,000	391373
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$300.00	27,520	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	28647
DEMAND	MARLIN	\$0.00	0	28599
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,331,376.06	0	375223-0322
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0322
DEMAND	TECO	\$420.00	17,650	211012145184-0322
DEMAND	TECO	\$420.00	7,940	ACCRUAL
DEMAND	TECO	\$1,017.17	1,530	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	Radiate OSS	(\$32,687.00)	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	ACCRUAL
DEMAND TOTAL		\$2,078,568.43	8,581,220	
OTHER	FPUC	\$47.41	0	03817905-0322
OTHER	FPUC	\$52.66	0	04003844-0322
OTHER	FPUC	\$7.42	0	04886578-0322
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1227
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$4,418.46	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	
OTHER TOTAL		\$11,869.70	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

			CURRENT MONTH: MARCH				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	2,730,352	\$ 2,201,278	\$ (529,074)	(24.0)	5,732,856	\$ 7,921,259	\$ 2,188,403	27.6	
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,115,265	\$ 1,431,376	\$ (683,889)	(47.8)	8,065,190	\$ 4,218,546	\$ (3,846,644)	(91.2)	
3	TOTAL COST		4,845,617	\$ 3,632,654	\$ (1,212,963)	(33.4)	13,798,046	\$ 12,139,805	\$ (1,658,241)	(13.7)	
4	FUEL REVENUES (NET OF REVENUE TAX)		5,054,934	\$ 3,632,154	\$ (1,422,780)	(39.2)	16,081,054	\$ 12,137,305	\$ (3,943,749)	(32.5)	
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	480,244	\$ 480,244	\$ -	0.0	
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	5,215,017	\$ 3,792,237	\$ (1,422,780)	(37.5)	16,561,298	\$ 12,617,549	\$ (3,943,749)	(31.3)	
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	369,400	\$ 159,583	\$ (209,817)	(131.5)	2,763,252	\$ 477,744	\$ (2,285,508)	(478.4)	
8	INTEREST PROVISION -THIS PERIOD	Line 21	(62)	\$ (657)	\$ (595)	90.6	(214)	\$ (1,130)	\$ (916)	81.1	
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(352,821)	\$ (2,628,463)	\$ (2,275,642)	86.6	\$ (2,426,360)	\$ (2,625,990)	\$ (199,630)	7.6	
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(160,083)	\$ (160,083)	\$ -	0.0	(480,244)	\$ (480,244)	\$ -	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	(143,566)	\$ (2,629,620)	\$ (2,486,054)	94.5	(143,566)	\$ (2,629,620)	\$ (2,486,054)	94.5	
MEMO: Unbilled Over-recovery			<u>1,184,474</u>								
Over/(under)-recovery Book Balance			<u>1,040,908</u>								
INTEREST PROVISION											
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (352,821)	\$ (2,628,463)	\$ (2,275,642)	86.6					
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (143,504)	\$ (2,628,963)	\$ (2,485,459)	94.5					
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (496,326)	\$ (5,257,426)	\$ (4,761,101)	90.6					
15	AVERAGE	50% of Line 14	\$ (248,163)	\$ (2,628,713)	\$ (2,380,550)	90.6					
16	INTEREST RATE - FIRST DAY OF MONTH		0.00250	0.00250	-	0.0					
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00350	0.00350	-	0.0					
18	TOTAL	Add Lines 16 + 17	0.00600	0.00600	-	0.0					
19	AVERAGE	50% of Line 18	0.00300	0.00300	-	0.0					
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00025	0.00025	-	0.0					
21	INTEREST PROVISION	Line 15 x Line 20	\$ (62)	\$ (657)	\$ (595)	90.6					

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: MARCH

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/GRIF/FUEL	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
20	Mar	FGT	SYS SUPPLY	N/A	(1,058,864)		(1,058,864)	\$ 127,412.82	N/A	N/A	INCL IN COST	-12.032973
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 621.36	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	27,520		27,520	\$ 30,140.74	N/A	N/A	INCL IN COST	109.523038
23	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	TECO	SYS SUPPLY	N/A	34,630		34,630	\$ 358,261.64	N/A	N/A	INCL IN COST	1034.541265
26	Mar	CONOCO	SYS SUPPLY	N/A	4,071,320		4,071,320	\$ 2,066,502.42	N/A	N/A	INCL IN COST	50.757553
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 147,413	N/A	N/A	INCL IN COST	N/A
97												
TOTAL					10,290,123		10,290,123.00	5,732,856				55.712

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	689,327	2,313,178	2,730,352	0	0	0	0	0	0	0	0
2	Transportation costs	3,033,269	2,916,656	2,115,265	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	4,845,617	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,247,608	2,140,997	1,692,758	0	0	0	0	0	0	0	0
14	Commercial	829,763	861,100	723,425	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	2,110,437	2,116,486	1,637,206	0	0	0	0	0	0	0	0
25	Commercial	779,770	849,717	699,492	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	64,079	64,114	64,460	0	0	0	0	0	0	0	0
47	Commercial	3,325	3,334	3,342	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	
SOUTH FLORIDA														
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	1.0233								
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								
CENTRAL FLORIDA														
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	1.0226								
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia		14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia		14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia		1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.04	1.04	1.04	1.04	1.04								
NORTHEAST FLORIDA														
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	1.0253								
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	1.04								
OKEECHOBEE														
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	1.0213								
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia		14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia		14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia		1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.04	1.04	1.04	1.04	1.04								
BREWSTER														
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	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	1.04								
FORT MEADE														
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	1.0211								
2 PRESSURE CORRECTION FACTOR														
a. DELIVERY PRESSURE OF GAS SOLD psia		14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia		14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia		1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR		1.04	1.04	1.04	1.04	1.04								