



1635 Meathe Drive
West Palm Beach, FL 33411

February 13, 2023

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 a revised filing of the **December 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, 2019 PGA Filings

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR						SCHEDULE A-1-REVISED	
FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022									
		CURRENT MONTH: DECEMBER				YEAR-TO-DATE			
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 14,838	\$ 14,727	\$ (111)	-0.75	\$ 121,877	\$ 133,726	\$ 11,849	8.86
2	NO NOTICE SERVICE	\$ -	\$ 7,039	\$ 7,039	100.00	\$ -	\$ 48,362	\$ 48,362	100.00
3	SWING SERVICE	\$ 1,906	\$ -	\$ (1,906)		\$ 1,906	\$ -	\$ (1,906)	
4	COMMODITY (Other)	\$ 2,896,118	\$ 2,310,852	\$ (585,266)	-25.33	\$ 23,609,400	\$ 21,582,863	\$ (2,026,537)	-9.39
5	DEMAND	\$ 4,911,473	\$ 3,005,598	\$ (1,905,875)	-63.41	\$ 32,223,659	\$ 33,370,746	\$ 1,147,086	3.44
6	OTHER	\$ 16,269	\$ 44,858	\$ 28,589	63.73	\$ 260,237	\$ 538,394	\$ 278,157	51.66
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 19,676,917	\$ 19,676,917	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)	\$ 7,840,603	\$ 3,743,330	\$ (4,097,273)	-109.46	\$ 56,217,079	\$ 35,997,174	\$ (20,219,905)	-56.17
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 695	\$ 1,000	\$ 305	30.48	\$ 8,111	\$ 8,300	\$ 189	2.27
14	TOTAL THERM SALES	\$ 6,228,984	\$ 3,742,330	\$ (2,486,654)	-66.45	\$ 54,917,830	\$ 35,988,874	\$ (18,928,956)	-52.60
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,250,930	3,591,880	340,950	9.49	24,046,570	32,616,500	8,569,930	26.27
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	4,224,204	3,591,880	(632,324)	-17.60	31,215,962	32,616,500	1,400,538	4.29
19	DEMAND	12,651,380	13,428,890	777,510	5.79	96,804,120	111,198,950	14,394,830	12.95
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)	4,224,204	3,591,880	(632,324)	-17.60	31,215,962	32,616,500	1,400,538	4.29
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	665	1,494	829	55.47	8,083	12,314	4,231	34.36
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,102,856	3,590,386	487,530	13.58	32,306,702	32,604,186	1,396,307	4.28
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.456	0.410	(0.046)	-11.22	0.507	0.410	(0.097)	-23.66
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) 68.560	64.335	(4.225)	-6.57	75.632	66.172	(9.460)	-14.30
32	DEMAND	(5/19) 38.822	22.382	(16.440)	-73.45	33.287	30.010	(3.277)	-10.92
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) 185.611	104.216	(81.395)	-78.10	180.091	110.365	(69.726)	-63.18
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 104.474	66.919	(37.555)	-56.12	100.349	67.402	(32.947)	-48.88
40	TOTAL COST OF THERM SOLD	(11/27) 252.690	104.260	(148.430)	-142.37	174.011	110.407	(63.604)	-57.61
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) 246.798	98.368	(148.430)	-150.89	168.119	104.515	(63.604)	-60.86
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) 248.03939	98.86279	(149.177)	-150.89	168.96464	105.04071	(63.924)	-60.86
45	PGA FACTOR ROUNDED TO NEAREST .001	248.039	98.863	(149.176)	-150.89	168.965	105.041	(63.924)	-60.86

(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: December 2022

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,461,320	15,887.74	0.459
2 No Notice Commodity Adjustment - System Supply	(210,390)	(1,049.85)	0.499
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)	3,250,930	14,837.89	0.456
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	3,699,840	2,920,559.65	78.937
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	52,210	(6,615.71)	(12.671)
20 Imbalance Cashout - FGT	472,154	(17,825.91)	(3.775)
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - OSSS	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	4,224,204	2,896,118.03	68.560
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	11,144,210	2,061,549.22	18.499
26 Demand (Pipeline) No Notice - System Supply	1,472,500	7,465.58	0.507
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	0	2,056,296.66	0.000
30 Other - Marlin	0	722,138.15	0.000
31 Other - Teco	34,670	64,023.23	184.665
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,651,380	4,911,472.84	38.822
OTHER			
34 Company Use of Natural Gas	0	102.05	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	12,500.00	0.000
38 Other	0	3,323.02	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	308.13	0.000
44 Other	0	35.40	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	16,268.60	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	

DESCRIPTION	SUPPLIER	ACCRUAL		November ACTUAL		November TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$10,682.59	2,140,800	\$10,682.59	2,140,800	396988		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$732.03	146,700	\$732.03	146,700	396952		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	396465		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$431.30	146,700	\$425.43	146,700	396831		(\$5.87)	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	(\$338.42)	(77,840)	(\$338.42)	(77,840)	396822		\$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		\$11,457.50	2,356,360	\$11,451.63	2,356,360			(\$5.87)	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	\$665,925.58	132,869	\$665,925.58	138,749	FGT CICO Report		\$0.00	5,880
COMMODITY (OTHER)	FCG	(\$112.32)	0	\$0.00	0	correction		\$112.32	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,542.85	0	\$2,542.85	0	549397-1022		\$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			\$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	\$6,615.71	16,450	\$0.00	16,450	Oc22		(\$6,615.71)	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28670		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$12,524.46	10,400	\$12,524.46	10,400	211012145184-1122		\$0.00	0
COMMODITY (OTHER)	TECO	\$4,854.86	4,030	\$7,434.58	6,170	211012145440-1122		\$2,579.72	2,140
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-1122		\$0.00	0
COMMODITY (OTHER)	TECO	\$35,265.00	0	\$44,878.95	0	221008502041-1122		\$9,413.95	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	\$1,261,950.00	2,433,980	\$1,274,137.50	2,433,980	188876		\$12,187.50	0
COMMODITY (OTHER)	EMERA	\$25,172.00	0	\$46,038.48	0	113448		\$20,866.48	0
COMMODITY (OTHER)	EMERA-Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	New River	\$189,156.60	350,290	\$185,981.40	344,410	12229		(\$3,175.20)	(5,880)
COMMODITY (OTHER) TOTAL		\$2,203,894.74	2,948,019	\$2,239,263.78	2,950,159			\$35,369.04	2,140
DEMAND - NO NOTICE	FGT	\$5,369.13	1,059,000	\$5,369.13	1,059,000	396758		\$0.00	0
DEMAND	FGT	\$330,092.16	5,599,200	\$330,092.16	5,599,200	396758		\$0.00	0
DEMAND	FGT	\$191,363.70	3,715,800	\$191,363.70	3,715,800	396645		\$0.00	0
DEMAND	FSC	\$26,822.46	1,500,000	\$27,651.86	1,500,000	1173		\$829.40	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	758824		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$2,610.45)	243,300	(\$2,610.45)	243,300	396769		\$0.00	0
DEMAND	FGT	\$359,445.00	1,191,300	\$359,445.00	1,191,300	396727		\$0.00	0
DEMAND	SWG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$90.00	16,450	\$0.00	16,450	Oc22		(\$90.00)	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	\$174,333.78	0	\$82,540.00	0	VARIOUS		(\$91,793.78)	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,275,404.85	0	\$1,275,404.85	0	375223-1122		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$698,731.50	0	428683-1122		\$70,970.50	0
DEMAND	TECO	\$420.00	10,400	\$420.00	10,400	211012145184-1122		\$0.00	0
DEMAND	TECO	\$420.00	4,030	\$420.00	6,170	211012145440-1122		\$0.00	2,140
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-1122		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$58,342.50	0	\$58,342.50	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-1122		\$0.00	0
DEMAND TOTAL		\$3,053,510.93	13,339,480	\$3,033,427.05	13,341,620			(\$20,083.88)	2,140
OTHER	FPUC	\$66.83	0	\$66.83	0	03817905-1122		\$0.00	0
OTHER	FPUC	\$13.60	0	\$13.60	0	04003844-1122		\$0.00	0
OTHER	FPUC	\$7.49	0	\$7.49	0	04886578-1122		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000394		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$7,800.00	0	\$979.27	0	554		(\$6,820.73)	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			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$308.13	0	733168		\$308.13	0
OTHER	VERVANTIS	\$0.00	0	\$35.40	0	961874		\$35.40	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2713824		\$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	S&P Global Platts	\$0.00	0	\$0.00	0	1000462953		\$0.00	0
OTHER TOTAL		\$22,731.67	0	\$16,254.47	0			(\$6,477.20)	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	\$12,334.13	2,471,770	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$1,582.68	317,170	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,976.80	672,380	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,049.85)	(210,390)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$14,843.76	3,250,930	
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	(\$19,544.40)	466,274	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$444.15)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,050.32	0	549397-1122
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	\$0.00	52,210	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	28670
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$31,753.56	26,360	211012145184-1222
COMMODITY (OTHER)	TECO	\$7,434.58	6,170	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	211012145697-1222
COMMODITY (OTHER)	TECO	\$222,272.99	0	221008502041-1222
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$2,262,943.51	3,246,000	ACCRUAL
COMMODITY (OTHER)	EMERA	\$47,821.53	0	ACCRUAL
COMMODITY (OTHER)	EMERA-Bookout	\$0.00	0	
COMMODITY (OTHER)	New River	\$306,461.05	425,050	ACCRUAL
COMMODITY (OTHER) TOTAL		\$2,860,748.99	4,222,064	
DEMAND - NO NOTICE	FGT	\$7,465.58	1,472,500	396758
DEMAND	FGT	\$501,141.44	6,984,810	396758
DEMAND	FGT	(\$10,089.45)	704,940	397228
DEMAND	FSUC	\$29,411.56	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$1,143,117.72	0	VARIOUS
DEMAND	FGT	(\$19,365.95)	0	397133
DEMAND	FGT	\$412,594.50	1,852,250	397044
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$0.00	52,210	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	\$813,931.93	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,322,079.91	0	375223-1222
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$663,246.25	0	428663-1222
DEMAND	TECO	\$420.00	26,360	211012145184-1222
DEMAND	TECO	\$420.00	6,170	ACCRUAL
DEMAND	TECO	\$676.80	0	211012145697-1222
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$60,256.25	0	ACCRUAL
DEMAND	TECO	\$2,250.18	0	221008502041-1222
DEMAND TOTAL		\$4,931,556.72	12,649,240	
OTHER	FPUC	\$54.31	0	03817905-1222
OTHER	FPUC	\$35.40	0	04003844-1222
OTHER	FPUC	\$12.34	0	04886578-1222
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000399
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$7,800.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	724980
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	VERVANTIS	\$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	S&P Global Platts	\$0.00	0	
OTHER TOTAL		\$22,745.80	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: 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	2,896,118	\$ 2,310,852	\$ (585,266)	(25.3)	23,609,400	\$ 21,582,863	\$ (2,026,537)	(9.4)
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	4,944,485	\$ 1,432,478	\$ (3,512,007)	(245.2)	32,607,679	\$ 14,414,311	\$ (18,193,368)	(126.2)
3	TOTAL COST		7,840,603	\$ 3,743,330	\$ (4,097,273)	(109.5)	56,217,079	\$ 35,997,174	\$ (20,219,905)	(56.2)
4	FUEL REVENUES (NET OF REVENUE TAX)		6,228,984	\$ 3,742,330	\$ (2,486,654)	(66.5)	54,917,830	\$ 35,988,874	\$ (18,928,956)	(52.6)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	1,920,991	\$ 1,920,991	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	6,389,067	\$ 3,902,413	\$ (2,486,654)	(63.7)	56,838,821	\$ 37,909,865	\$ (18,928,956)	(49.9)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(1,451,536)	\$ 159,083	\$ 1,610,619	1012.4	621,742	\$ 1,912,691	\$ 1,290,949	67.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	(10,036)	\$ (9,162)	\$ 874	(9.5)	(16,046)	\$ (46,592)	\$ (30,546)	65.6
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(2,119,997)	\$ (2,670,720)	\$ (550,723)	20.6	\$ (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	(1,920,991)	\$ (1,920,991)	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	(3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)	(3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)
MEMO: Unbilled Over-recovery			<u>1,370,509</u>							
Over/(under)-recovery Book Balance			<u>(2,371,143)</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (2,119,997)	\$ (2,670,720)	\$ (550,723)	20.6				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (3,731,616)	\$ (2,671,720)	\$ 1,059,896	(39.7)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (5,851,614)	\$ (5,342,440)	\$ 509,173	(9.5)				
15	AVERAGE	50% of Line 14	\$ (2,925,807)	\$ (2,671,220)	\$ 254,587	(9.5)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.03970	0.03970	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04250	0.04250	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.08220	0.08220	-	0.0				
19	AVERAGE	50% of Line 18	0.04110	0.04110	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00343	0.00343	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (10,036)	\$ (9,162)	\$ 874	(9.5)				

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.
 The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.

5

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary

SCHEDULE A-5-REVISED

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	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	2,850,899	1,581,097	1,108,499	1,090,276	3,552,628	2,084,036	1,671,414	2,269,278	2,896,118
2	Transportation costs	3,033,269	2,916,656	2,115,265	2,888,308	2,570,756	2,327,991	2,300,076	1,191,552	2,605,362	2,663,059	3,050,900	4,944,485
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	5,739,207	4,151,853	3,436,490	3,390,352	4,744,180	4,689,397	4,334,473	5,320,178	7,840,603
PGA THERM SALES													
13	Residential	2,247,608	2,140,997	1,692,758	1,460,666	1,232,978	1,059,707	865,972	893,649	932,522	1,055,668	1,252,440	1,694,593
14	Commercial	829,763	861,100	723,425	726,579	592,209	574,061	545,714	499,888	588,199	600,914	629,554	710,212
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.05000
20	Commercial	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ 1.01001	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.03001	\$ 1.05000	\$ 1.05000	\$ 1.05000
PGA REVENUES													
24	Residential	2,110,437	2,116,486	1,637,206	1,411,185	1,241,927	1,074,838	905,798	934,358	957,172	1,101,650	1,305,299	1,773,275
25	Commercial	779,770	849,717	699,492	702,329	596,038	589,441	570,729	522,681	600,866	628,711	659,042	753,236
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	64,079	64,114	64,460	64,695	64,988	65,176	65,394	65,708	65,971	66,152	66,328	66,597
47	Commercial	3,325	3,334	3,342	3,352	3,359	3,373	3,365	3,375	3,382	3,383	3,386	3,406

*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-REVISED
	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	1.0215	1.0230	1.0235	1.0236	1.0270	1.0292	1.0268	
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0262	1.0266	1.0254	1.0226	1.0210	1.0231	1.0235	1.0170	1.0350	1.0300	1.0275	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.03	1.05	1.05	1.05	
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT	0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0280	1.0278	1.0255	1.0267	1.0253	1.0247	1.0226	1.0231	1.0223	1.0236	1.0230	1.02476	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170		1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.04	1.04	1.04	0.00	1.04	1.04	1.04	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	1.0201	1.0212	1.0215	1.0232	1.0263	1.0276	1.0246	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	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	1.0224	1.0348	1.0322	1.0334	1.0564	1.0270	1.0251	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.05	1.05	1.07	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	1.0199	1.0207	1.0226	1.0233	1.0263	1.0276	1.0246	
2 PRESSURE CORRECTION FACTOR													
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	
3 BILLING FACTOR													
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.05	1.04	