



FILED 2/20/2023  
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FPSC - COMMISSION CLERK

1635 Meathe Drive  
West Palm Beach, FL 33411

February 20, 2023

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

RE: Docket Number 20230003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **January 2023** 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 Manager, South

Enclosure

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



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR								SCHEDULE A-1
FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022										
		CURRENT MONTH: JANUARY				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>										
1	COMMODITY (Pipeline)	\$ 15,019	\$ 23,499	\$ 8,480	36.09	\$ 15,019	\$ 23,499	\$ 8,480	36.09	
2	NO NOTICE SERVICE	\$ -	\$ 10,156	\$ 10,156	100.00	\$ -	\$ 10,156	\$ 10,156	100.00	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 2,721,887	\$ 5,315,007	\$ 2,593,120	48.79	\$ 2,721,887	\$ 5,315,007	\$ 2,593,120	48.79	
5	DEMAND	\$ 3,518,640	\$ 3,296,046	\$ (222,594)	-6.75	\$ 3,518,640	\$ 3,296,046	\$ (222,594)	-6.75	
6	OTHER	\$ 26,175	\$ 42,415	\$ 16,240	38.29	\$ 26,175	\$ 42,415	\$ 16,240	38.29	
<b>LESS END-USE CONTRACT</b>										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 1,710,690	\$ 1,710,690	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)	\$ 6,281,722	\$ 6,976,433	\$ 694,711	9.96	\$ 6,281,722	\$ 6,976,433	\$ 694,711	9.96	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 482	\$ 1,249	\$ 767	61.38	\$ 482	\$ 1,249	\$ 767	61.38	
14	TOTAL THERM SALES	\$ 6,735,368	\$ 6,975,184	\$ 239,816	3.44	\$ 6,735,368	\$ 6,975,184	\$ 239,816	3.44	
<b>THERMS PURCHASED</b>										
15	COMMODITY (Pipeline)	3,451,070	4,125,960	674,890	16.36	3,451,070	4,125,960	674,890	16.36	
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-	
17	SWING SERVICE	0	0	0	-	0	0	0	-	
18	COMMODITY (Other)	3,963,640	4,125,960	162,320	3.93	3,963,640	4,125,960	162,320	3.93	
19	DEMAND	10,211,540	13,480,970	3,269,430	24.25	10,211,540	13,480,970	3,269,430	24.25	
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)	3,963,640	4,125,960	162,320	3.93	3,963,640	4,125,960	162,320	3.93	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	422	1,249	827	66.24	422	1,249	827	66.24	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,182,466	4,124,711	(57,755)	-1.40	4,182,466	4,124,711	161,493	3.92	
<b>CENTS PER THERM</b>										
28	COMMODITY (Pipeline)	(1/15) 0.435	0.570	0.135	23.68	0.435	0.570	0.135	23.68	
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) 68.671	128.819	60.148	46.69	68.671	128.819	60.148	46.69	
32	DEMAND	(5/19) 34.457	24.450	(10.007)	-40.93	34.457	24.450	(10.007)	-40.93	
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) 158.484	169.086	10.602	6.27	158.484	169.086	10.602	6.27	
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-	
39	COMPANY USE	(13/26) 114.422	100.000	(14.422)	-14.42	114.422	100.000	(14.422)	-14.42	
40	TOTAL COST OF THERM SOLD	(11/27) 150.192	169.138	18.946	11.20	150.192	169.138	18.946	11.20	
41	TRUE-UP	(E-2) 1.132	1.132	0.000	0.00	1.132	1.132	0.000	0.00	
42	TOTAL COST OF GAS	(40+41) 151.324	170.270	18.946	11.13	151.324	170.270	18.946	11.13	
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) 152.08516	171.12646	19.041	11.13	152.08516	171.12646	19.041	11.13	
45	PGA FACTOR ROUNDED TO NEAREST .001	152.085	171.126	19.041	11.13	152.085	171.126	19.041	11.13	

(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 2023 THROUGH DECEMBER 2023**  
**CURRENT MONTH: January 2023**

<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	3,937,510	17,446.33	0.443
2 No Notice Commodity Adjustment - System Supply	(486,440)	(2,427.34)	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)	3,451,070	15,018.99	0.435
<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	4,393,580	2,588,199.73	58.909
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	53,370	46,098.76	86.376
20 Imbalance Cashout - FGT	(483,310)	87,588.80	(18.123)
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)	3,963,640	2,721,887.29	68.671
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	8,285,730	916,216.16	11.058
26 Demand (Pipeline) No Notice - System Supply	1,860,000	9,430.20	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	1,921,396.73	0.000
30 Other - Marlin	0	607,528.18	0.000
31 Other - Teco	65,810	64,069.12	97.355
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	10,211,540	3,518,640.39	34.457
<b>OTHER</b>			
34 Company Use of Natural Gas	0	153.42	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	12,589.35	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	817.53	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	115.00	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	26,175.30	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
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		December ACTUAL		December TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,334.13	2,471,170	\$12,334.13	2,471,170	397285		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,582.68	317,170	\$1,582.68	317,170	397275		\$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	\$19,978.80	672,380	\$19,978.80	672,380	397391		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			(\$27.80)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$1,049.55)	(210,390)	(\$1,049.55)	(210,390)	397948		\$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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$14,843.76</b>	<b>3,250,930</b>	<b>\$14,815.96</b>	<b>3,250,930</b>			<b>(\$27.80)</b>	<b>0</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	(\$19,544.40)	466,274	\$4,803.15	488,204	FGT CICO Report		\$24,347.55	21,930
COMMODITY (OTHER)	FCG	(\$444.15)	0	\$0.00	0			\$444.15	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,050.32	0	\$2,050.32	0	549397-1122		\$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	\$0.00	52,210	\$33,283.90	52,210	Oct22-Dec22		\$33,283.90	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	\$31,753.5600	26,360	\$31,753.56	26,360	211012145184-1222		\$0.00	0
COMMODITY (OTHER)	TECO	\$7,434.5800	6,170	\$12,803.98	10,630	211012145440-1222		\$5,369.40	4,460
COMMODITY (OTHER)	TECO	\$0.0000	0	\$0.00	0	211012145697-1222		\$0.00	0
COMMODITY (OTHER)	TECO	\$222,272.9900	0	\$222,943.17	0	221008502041-1222		\$670.18	0
COMMODITY (OTHER)	TECO	\$0.0000	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.0000	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,262,943.5100	3,246,000	\$2,278,477.54	3,246,000	190633		\$15,534.03	0
COMMODITY (OTHER)	EMERA	\$47,821.5300	0	\$47,821.53	0	113642		\$0.00	0
COMMODITY (OTHER)	EMERA-Bookout	\$0.0000	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	New River	\$306,461.0500	425,050	\$299,957.63	416,030	12314		(\$6,503.42)	(9,020)
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$2,860,748.99</b>	<b>4,222,064</b>	<b>\$2,933,894.78</b>	<b>4,239,434</b>			<b>\$73,145.79</b>	<b>17,370</b>
DEMAND - NO NOTICE	FGT	\$7,465.58	1,472,500	\$7,465.58	1,472,500	397178		\$0.00	0
DEMAND	FGT	\$501,141.44	6,984,810	\$501,141.44	6,984,810	397178		\$0.00	0
DEMAND	FGT	(\$10,089.45)	704,940	(\$10,089.45)	704,940	397228		\$0.00	0
DEMAND	FSC	\$29,411.56	1,550,000	\$29,739.40	1,550,000	1227		\$327.84	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	763319		\$0.00	0
DEMAND	FGT	\$1,143,117.72	0	\$1,143,117.72	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$19,365.95)	0	(\$19,365.95)	0	397133		\$0.00	0
DEMAND	FGT	\$412,594.50	1,852,250	\$412,594.50	1,852,250	397044		\$0.00	0
DEMAND	SNG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$0.00	52,210	\$1,314.64	52,210	Oct22-Dec22		\$1,314.64	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	\$813,931.93	0	\$813,931.93	0	VARIOUS		\$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	PPC	\$1,322,079.91	0	\$1,313,321.91	0	375223-1222		(\$8,758.00)	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$663,246.25	0	\$627,761.00	0	428683-1222		(\$35,485.25)	0
DEMAND	TECO	\$420.00	26,360	\$420.00	26,360	211012145184-1222		\$0.00	0
DEMAND	TECO	\$420.00	6,170	\$420.00	10,630	211012145440-1222		\$0.00	4,460
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-1222		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$60,256.25	0	\$60,256.25	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$2,250.18	0	\$3,160.00	0	221008502041-1222		\$909.82	0
<b>DEMAND TOTAL</b>		<b>\$4,931,556.72</b>	<b>12,649,240</b>	<b>\$4,889,865.77</b>	<b>12,653,700</b>			<b>(\$41,690.95)</b>	<b>4,460</b>
OTHER	FPUC	\$54.31	0	\$54.31	0	03817905-1222		\$0.00	0
OTHER	FPUC	\$35.40	0	\$0.00	0	04003844-1222		(\$35.40)	0
OTHER	FPUC	\$12.34	0	\$48.15	0	04886578-1222		\$35.81	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	1000399		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$7,800.00	0	\$10,045.60	0	558		\$2,245.60	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	\$817.53	0	736210		\$817.53	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$115.00	0	2745401		\$115.00	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
<b>OTHER TOTAL</b>		<b>\$22,745.80</b>	<b>0</b>	<b>\$25,924.34</b>	<b>0</b>			<b>\$3,178.54</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  
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,844.11	2,573,970	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$1,512.12	303,030	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$3,117.90	1,060,510	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,427.34)	(486,440)	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>\$15,046.79</b>	<b>3,451,070</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	\$61,829.38	(505,240)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$142.83)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,110.55	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	\$12,814.86	53,370	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)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$61,100.50	50,720	211012145184-0123
COMMODITY (OTHER)	TECO	\$12,803.98	10,630	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$213,498.36	0	221008502041-1222
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$2,094,595.35	3,937,660	ACCRUAL
COMMODITY (OTHER)	EMERA	\$58,515.00	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	(\$83,712.11)	0	2022121083
COMMODITY (OTHER)	New River	\$216,328.46	399,130	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$2,648,741.50</b>	<b>3,946,270</b>	
DEMAND - NO NOTICE	FGT	\$9,430.20	1,860,000	397178
DEMAND	FGT	\$501,162.00	4,170,120	397178
DEMAND	FGT	(\$27,436.18)	443,300	397612
DEMAND	FSFC	\$28,796.77	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$5,513.23)	208,940	397685
DEMAND	FGT	\$412,982.00	1,860,000	397623
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$562.32	53,370	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	\$607,528.18	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,337,878.98	0	375223-0123
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0123
DEMAND	TECO	\$420.00	50,720	211012145184-0123
DEMAND	TECO	\$420.00	10,630	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$60,062.50	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-1222
<b>DEMAND TOTAL</b>		<b>\$3,560,331.34</b>	<b>10,207,080</b>	
OTHER	FPUC	\$31.15	0	03817905-1222
OTHER	FPUC	\$78.83	0	04003844-1222
OTHER	FPUC	\$43.03	0	04886578-1222
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000403
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$8,000.00	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	
<b>OTHER TOTAL</b>		<b>\$22,996.76</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: JANUARY				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	2,721,887	\$ 5,315,007	\$ 2,593,120	48.8	2,721,887	\$ 5,315,007	\$ 2,593,120	48.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,559,835	\$ 1,661,426	\$ (1,898,409)	(114.3)	3,559,835	\$ 1,661,426	\$ (1,898,409)	(114.3)
3	TOTAL COST		6,281,722	\$ 6,976,433	\$ 694,711	10.0	6,281,722	\$ 6,976,433	\$ 694,711	10.0
4	FUEL REVENUES (NET OF REVENUE TAX)		6,735,368	\$ 6,975,184	\$ 239,816	3.4	6,735,368	\$ 6,975,184	\$ 239,816	3.4
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,431)	\$ (30,431)	\$ -	0.0	(30,431)	\$ (30,431)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	6,704,937	\$ 6,944,753	\$ 239,816	3.5	6,704,937	\$ 6,944,753	\$ 239,816	3.5
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>423,215</b>	\$ (31,680)	\$ (454,895)	1435.9	423,215	\$ (31,680)	\$ (454,895)	1435.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	(12,618)	\$ (9,627)	\$ 2,991	(31.1)	(12,618)	\$ (9,627)	\$ 2,991	(31.1)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)	<b>\$ (3,741,652)</b>	<b>\$ (2,680,882)</b>	\$ 1,060,770	(39.6)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	30,431	\$ 30,431	\$ -	0.0	30,431	\$ 30,431	\$ -	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>(3,300,624)</b>	<b>\$ (2,691,758)</b>	<b>\$ 608,866</b>	(22.6)	<b>(3,300,624)</b>	<b>\$ (2,691,758)</b>	<b>\$ 608,866</b>	(22.6)
MEMO: Unbilled Over-recovery			<u>1,588,800</u>							
Over/(under)-recovery Book Balance			<u>(1,711,824)</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (3,288,006)	\$ (2,682,131)	\$ 605,875	(22.6)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (7,029,659)	\$ (5,363,013)	\$ 1,666,645	(31.1)				
15	AVERAGE	50% of Line 14	\$ (3,514,829)	\$ (2,681,507)	\$ 833,323	(31.1)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04250	0.04250	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04360	0.04360	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.08610	0.08610	-	0.0				
19	AVERAGE	50% of Line 18	0.04305	0.04305	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00359	0.00359	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (12,618)</b>	<b>\$ (9,627)</b>	\$ 2,991	(31.1)				

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: **JANUARY**

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/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(483,310)		(483,310)	\$ 86,176.93	N/A	N/A	INCL IN COST	-17.830570
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,110.55	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	53,370		53,370	\$ 46,400.08	N/A	N/A	INCL IN COST	86.940378
4	Jan	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A
5	Jan	TECO	SYS SUPPLY	N/A	65,810		65,810	\$ 293,442.42	N/A	N/A	INCL IN COST	445.893360
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	3,937,660		3,937,660	\$ 2,110,129.38	N/A	N/A	INCL IN COST	53.588410
8	Jan	EMERA	SYS SUPPLY	N/A	0		0	\$ 58,515.00	N/A	N/A	INCL IN COST	N/A
9	Jan	RADIATE	SYS SUPPLY	N/A	0		0	\$ (83,712.11)	N/A	N/A	INCL IN COST	N/A
10	Jan	NEW RIVER	SYS SUPPLY	N/A	390,110		390,110	\$ 209,825.04	N/A	N/A	INCL IN COST	53.786122
116												
<b>TOTAL</b>					3,963,640		3,963,640.00	2,721,887				68.671





	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	2,721,887	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	3,559,835	0	0	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	<b>Total</b>	<b>6,281,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>												
13	Residential	2,462,622	0	0	0	0	0	0	0	0	0	0
14	Commercial	895,825	0	0	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 1.15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,829,841	0	0	0	0	0	0	0	0	0	0
25	Commercial	1,028,274	0	0	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	67,013	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,401	0	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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0287	1.0283										
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										
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0305	1.0297										
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										
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0234	1.0223	1.0229										
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	1.04	1.04	1.04										
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0272	1.0271										
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										
<b>BREWSTER</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0236	1.0274	1.0278										
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	1.05										
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0275	1.0274										
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	1.05	1.04										