



1635 Meathe Drive  
West Palm Beach, FL 33411

April 19, 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 **March 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

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

	CURRENT MONTH: MARCH				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 12,033	\$ 17,953	\$ 5,920	32.97	\$ 40,313	\$ 62,020	\$ 21,707	35.00
2	NO NOTICE SERVICE	\$ -	\$ 6,686	\$ 6,686	100.00	\$ -	\$ 24,104	\$ 24,104	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 898,787	\$ 3,313,353	\$ 2,414,566	72.87	\$ 5,128,753	\$ 13,211,031	\$ 8,082,278	61.18
5	DEMAND	\$ 3,470,796	\$ 3,294,986	\$ (175,810)	-5.34	\$ 10,289,749	\$ 9,790,049	\$ (499,700)	-5.10
6	OTHER	\$ (463,795)	\$ 42,415	\$ 506,210	1,193.47	\$ (414,199)	\$ 127,245	\$ 541,444	425.51
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 5,132,070	\$ 5,132,070	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)	\$ 3,917,822	\$ 4,964,703	\$ 1,046,881	21.09	\$ 15,044,617	\$ 18,082,379	\$ 3,037,763	16.80
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 485	\$ 450	\$ (35)	-7.86	\$ 1,389	\$ 2,001	\$ 612	30.58
14	TOTAL THERM SALES	\$ 6,453,414	\$ 4,964,253	\$ (1,489,161)	-30.00	\$ 19,042,619	\$ 18,080,378	\$ (962,241)	-5.32
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	2,540,870	3,140,780	599,910	19.10	8,913,600	10,876,750	1,963,150	18.05
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,995,240	3,140,780	145,540	4.63	9,917,796	10,876,750	958,954	8.82
19	DEMAND	9,463,620	13,464,230	4,000,610	29.71	28,422,230	39,114,560	10,692,330	27.34
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)	2,995,240	3,140,780	145,540	4.63	9,917,796	10,876,750	958,954	8.82
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	447	450	2	0.54	1,198	2,001	803	40.14
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,074,973	3,140,330	65,357	2.08	11,131,193	10,874,749	958,151	8.81
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.474	0.572	0.098	17.13	0.452	0.570	0.118	20.70
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) 30.007	105.495	75.488	71.56	51.713	121.461	69.748	57.42
32	DEMAND	(5/19) 36.675	24.472	(12.203)	-49.87	36.203	25.029	(11.174)	-44.64
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) 130.802	158.072	27.270	17.25	151.693	166.248	14.555	8.76
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 108.454	100.000	(8.454)	-8.45	115.969	100.000	(15.969)	-15.97
40	TOTAL COST OF THERM SOLD	(11/27) 127.410	158.095	30.685	19.41	135.157	166.279	31.122	18.72
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) 128.542	159.227	30.685	19.27	136.289	167.411	31.122	18.59
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) 129.18857	160.02791	30.839	19.27	136.97453	168.25308	31.279	18.59
45	PGA FACTOR ROUNDED TO NEAREST .001	129.189	160.028	30.839	19.27	136.975	168.253	31.278	18.59

(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: March 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	3,029,940	14,473.63	0.478
2 No Notice Commodity Adjustment - System Supply	(489,070)	(2,440.46)	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)	2,540,870	12,033.17	0.474
<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	3,058,230	1,088,987.07	35.608
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	45,600	10,970.61	24.058
20 Imbalance Cashout - FGT	(108,590)	(184,628.48)	170.023
21 Imbalance Cashout - Other Shippers	0	(16,541.81)	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)	2,995,240	898,787.39	30.007
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	8,214,930	881,898.92	10.735
26 Demand (Pipeline) No Notice - System Supply	1,224,500	6,208.22	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	2,045,785.01	0.000
30 Other - Marlin	0	452,901.12	0.000
31 Other - Teco	24,190	84,002.70	347.262
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	9,463,620	3,470,795.97	36.675
<b>OTHER</b>			
34 Company Use of Natural Gas	0	190.79	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	(5,541.51)	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	(533.33)	0.000
43 Other	0	387.03	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	(470,797.53)	0.000
50 TOTAL OTHER	0	(463,794.55)	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	

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	\$12,871.01	2,579,360	\$12,871.01	2,579,360	398285		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,262.07	453,320	\$2,262.07	453,320	398383		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	398465		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	398289		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,929.15	622,160	\$1,904.26	622,160	398289		(\$24.89)	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	(\$3,648.44)	(731,150)	(\$3,648.44)	(731,150)	398268		\$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>\$13,313.79</b>	<b>2,923,690</b>	<b>\$13,288.90</b>	<b>2,923,690</b>			<b>(\$24.89)</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	(\$87,261.56)	(807,524)	(\$87,232.63)	(811,314)	FGT CICO Report		\$28.93	(3,790)
COMMODITY (OTHER)	FCG	(\$231.66)	0	(\$704.14)	0	VARIOUS		(\$472.48)	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$758.11)	0	(\$758.11)	0	549397-0123		\$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	\$10,688.38	44,440	\$10,688.68	44,440	Jan23		\$0.30	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	28670		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$33,150.5100	27,520	\$33,150.51	27,520	211012145184-0223		\$0.00	0
COMMODITY (OTHER)	TECO	\$11,408.1600	9,310	\$9,270.44	8,390	211012145440-0223		(\$2,137.72)	(920)
COMMODITY (OTHER)	TECO	\$0.0000	0	\$220.31	800	211012145697-0223		\$220.31	800
COMMODITY (OTHER)	TECO	\$202,526.4300	0	\$200,970.80	0	221008502041-0223		(\$1,555.63)	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	\$1,234,768.0800	3,654,990	\$1,234,767.94	3,654,990	192324		(\$0.14)	0
COMMODITY (OTHER)	EMERA	\$84,118.2600	0	\$83,018.72	0	114059		(\$1,099.54)	0
COMMODITY (OTHER)	RADIATE	\$0.0000	0	\$0.00	0	2022121083		\$0.00	0
COMMODITY (OTHER)	New River	\$10,519.0000	31,400	\$11,788.65	35,190	12445		\$1,269.65	3,790
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,498,927.49</b>	<b>2,960,136</b>	<b>\$1,495,181.17</b>	<b>2,960,016</b>			<b>(\$3,746.32)</b>	<b>(120)</b>
DEMAND - NO NOTICE	FGT	\$6,743.10	1,330,000	\$6,743.10	1,330,000	398223		\$0.00	0
DEMAND	FGT	\$389,718.14	3,767,400	\$389,718.14	3,767,400	398223		\$0.00	0
DEMAND	FGT	(\$10,506.35)	615,720	(\$10,506.35)	615,720	398210		\$0.00	0
DEMAND	FSC	\$25,470.01	1,400,000	\$25,761.58	1,400,000	1328		\$291.57	0
DEMAND	FFL	\$4,000.00	0	\$4,000.00	0	776068		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$7,281.62)	154,000	(\$7,281.62)	154,000	398228		\$0.00	0
DEMAND	FGT	\$354,452.00	1,400,000	\$354,452.00	1,400,000	398171		\$0.00	0
DEMAND	SWG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$582.32	44,440	\$582.32	44,440	Jan23		\$0.00	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	\$537,748.25	0	\$547,000.28	0	VARIOUS		\$9,252.03	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	\$1,293,316.66	0	\$1,293,316.66	0	375223-0223		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$663,246.25	0	\$663,246.25	0	428683-0223		\$0.00	0
DEMAND	TECO	\$420.00	27,520	\$420.00	27,520	211012145184-0223		\$0.00	0
DEMAND	TECO	\$420.00	9,310	\$420.00	8,390	211012145440-0223		\$0.00	(920)
DEMAND	TECO	\$676.80	0	\$636.00	800	211012145697-0223		(\$40.80)	800
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$85,750.00	0	\$85,750.00	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0223		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$3,346,336.56</b>	<b>8,748,390</b>	<b>\$3,355,839.36</b>	<b>8,748,270</b>			<b>\$9,502.80</b>	<b>(120)</b>
OTHER	FPUC	\$32.64	0	\$32.64	0	03817905-0223		\$0.00	0
OTHER	FPUC	\$71.20	0	\$71.20	0	04003844-0223		\$0.00	0
OTHER	FPUC	\$8.45	0	\$41.90	0	04866578-0223		\$33.45	0
OTHER	FPUC	\$0.00	0	\$1.65	0	03506987-0223		\$1.65	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000409		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$11,300.00	0	\$5,758.49	0	571		(\$5,541.51)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	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	(\$533.33)	0	RECLASS		(\$533.33)	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$387.03	0	739754		\$387.03	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANNAUGH	\$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	OBA RECLASS	\$0.00	0	(\$470,797.53)	0	OBA RECLASS		(\$470,797.53)	0
<b>OTHER TOTAL</b>		<b>\$23,912.29</b>	<b>0</b>	<b>(\$452,637.95)</b>	<b>0</b>			<b>(\$476,450.24)</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  
 March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,621.16	2,529,290	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$966.92	197,780	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$890.44	302,870	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$2,440.46)	(489,070)	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>\$12,058.06</b>	<b>2,540,870</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	(\$184,185.70)	(104,800)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$120.69)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$121.46	0	549397-0123
COMMODITY (OTHER)	Gulfstream	(\$16,541.81)	0	Gulfstream CICO
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$10,970.31	45,600	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	28670
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$17,588.29	15,920	211012145184-0323
COMMODITY (OTHER)	TECO	\$9,270.44	8,390	ACCRUAL
COMMODITY (OTHER)	TECO	\$496.80	0	211012145697-0323
COMMODITY (OTHER)	TECO	\$200,367.14	0	221008502041-0323
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$781,548.75	3,030,250	ACCRUAL
COMMODITY (OTHER)	EMERA	\$83,018.72	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2022121083
COMMODITY (OTHER)	New River	\$0.00	0	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$902,533.71</b>	<b>2,995,360</b>	
DEMAND - NO NOTICE	FGT	\$6,208.22	1,224,500	398223
DEMAND	FGT	\$458,688.77	4,167,640	398223
DEMAND	FGT	\$1,543.55	890,400	396500
DEMAND	FSIC	\$28,802.05	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$19,365.95)	0	398585
DEMAND	FGT	\$392,429.00	1,550,000	398516
DEMAND	Gulfstream	\$14,927.34	21,290	ACCRUAL
DEMAND	FCG	\$592.32	45,600	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	\$443,649.09	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,382,538.76	0	375223-0323
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$663,246.25	0	428663-0323
DEMAND	TECO	\$420.00	15,920	211012145184-0323
DEMAND	TECO	\$420.00	8,390	ACCRUAL
DEMAND	TECO	\$636.00	0	211012145697-0323
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$80,987.50	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-0323
<b>DEMAND TOTAL</b>		<b>\$3,461,292.90</b>	<b>9,463,740</b>	
OTHER	VERVANTIS	\$47.66	0	03817905-0323
OTHER	VERVANTIS	\$29.29	0	04003844-0323
OTHER	VERVANTIS	\$77.40	0	04886578-0323
OTHER	VERVANTIS	\$1.34	0	03506987-0323
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000413
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$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	OBA RECLASS	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$12,655.89</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 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: MARCH				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	898,787	\$ 3,313,353	\$ 2,414,566	72.9	5,128,753	\$ 13,211,031	\$ 8,082,278	61.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,019,035	\$ 1,651,350	\$ (1,367,685)	(82.8)	9,915,864	\$ 4,871,348	\$ (5,044,516)	(103.6)
3	TOTAL COST		3,917,822	\$ 4,964,703	\$ 1,046,881	21.1	15,044,617	\$ 18,082,379	\$ 3,037,762	16.8
4	FUEL REVENUES (NET OF REVENUE TAX)		6,453,414	\$ 4,964,253	\$ (1,489,161)	(30.0)	19,042,619	\$ 18,080,378	\$ (962,241)	(5.3)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(91,299)	\$ (91,299)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	6,422,980	\$ 4,933,819	\$ (1,489,161)	(30.2)	18,951,320	\$ 17,989,079	\$ (962,241)	(5.4)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>2,505,158</b>	\$ (30,884)	\$ (2,536,042)	8211.6	3,906,703	\$ (93,300)	\$ (4,000,003)	4287.2
8	INTEREST PROVISION -THIS PERIOD	Line 21	(4,066)	\$ (10,620)	\$ (6,554)	61.7	(27,114)	\$ (30,288)	\$ (3,174)	10.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(2,302,289)	\$ (2,702,102)	\$ (399,812)	14.8	<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	30,434	\$ 30,434	\$ -	0.0	91,299	\$ 91,299	\$ -	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>229,237</b>	<b>\$ (2,713,171)</b>	<b>\$ (2,942,408)</b>	108.5	<b>229,237</b>	<b>\$ (2,713,171)</b>	<b>\$ (2,942,408)</b>	108.5
MEMO: Unbilled Over-recovery			<u>1,528,353</u>							
Over/(under)-recovery Book Balance			<u>1,757,590</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (2,302,289)	\$ (2,702,102)	\$ (399,812)	14.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 233,303	\$ (2,702,551)	\$ (2,935,854)	108.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (2,068,987)	\$ (5,404,653)	\$ (3,335,666)	61.7				
15	AVERAGE	50% of Line 14	\$ (1,034,493)	\$ (2,702,326)	\$ (1,667,833)	61.7				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04600	0.04600	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04830	0.04830	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.09430	0.09430	-	0.0				
19	AVERAGE	50% of Line 18	0.04715	0.04715	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00393	0.00393	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (4,066)</b>	<b>\$ (10,620)</b>	<b>\$ (6,554)</b>	61.7				

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**      **SCHEDULE A-3**  
**FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023**

**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/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
11	Feb	FGT	SYS SUPPLY	N/A	(805,994)		(805,994)	\$ (75,358.23)	N/A	N/A	INCL IN COST	9.349726
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (758.11)	N/A	N/A	INCL IN COST	N/A
13	Feb	FCG	SYS SUPPLY	N/A	44,440		44,440	\$ 10,620.11	N/A	N/A	INCL IN COST	23.897637
14	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	TECO	SYS SUPPLY	N/A	35,510		35,510	\$ 246,732.67	N/A	N/A	INCL IN COST	694.825880
16	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	CONOCO	SYS SUPPLY	N/A	3,654,990		3,654,990	\$ 1,234,768.08	N/A	N/A	INCL IN COST	33.783077
18	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
20	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 84,118	N/A	N/A	INCL IN COST	N/A
21	Feb	NEW RIVER	SYS SUPPLY	N/A	29,970		29,970	\$ 7,955.34	N/A	N/A	INCL IN COST	26.544344
22	Mar	FGT	SYS SUPPLY	N/A	(108,590)		(108,590)	\$ (184,156.77)	N/A	N/A	INCL IN COST	169.589069
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 121.46	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	45,600		45,600	\$ 10,377.44	N/A	N/A	INCL IN COST	22.757544
23	Mar	Gulfstream	SYS SUPPLY	N/A			0	\$ (16,541.81)	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	24,190		24,190	\$ 224,249.63	N/A	N/A	INCL IN COST	927.034436
26	Mar	CONOCO	SYS SUPPLY	N/A	3,030,250		3,030,250	\$ 781,548.61	N/A	N/A	INCL IN COST	25.791555
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 81,919.18	N/A	N/A	INCL IN COST	N/A
28	Mar	NEW RIVER	SYS SUPPLY	N/A	3,790		3,790	\$ 1,269.65	N/A	N/A	INCL IN COST	33.500000
<b>TOTAL</b>					<b>9,917,796</b>		<b>9,917,796.00</b>	<b>5,128,753</b>				<b>51.713</b>



COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5  
 FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	2,721,887	1,508,078	898,787	0	0	0	0	0	0	0	0
2	Transportation costs	3,559,835	3,336,994	3,019,035	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>4,845,073</b>	<b>3,917,822</b>	<b>0</b>							
<b>PGA THERM SALES</b>												
13	Residential	2,462,622	1,873,801	1,607,356	0	0	0	0	0	0	0	0
14	Commercial	895,825	772,116	1,409,620	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,829,841	2,093,009	1,741,116	0	0	0	0	0	0	0	0
25	Commercial	1,028,274	862,885	1,602,042	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	67,013	67,247	67,725	0	0	0	0	0	0	0	0
47	Commercial	3,401	3,413	4,055	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.

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

	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	1.0243	1.0227							
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							
<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	1.0254	1.0240							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.05	1.05	1.04	1.04							
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0234	1.0223	1.0229	1.0241	1.0241							
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	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	1.0203	1.0217							
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							
<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	1.0236	1.0216							
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	1.04	1.04							
<b>FORT MEADE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0275	1.0274	1.0233	1.0213							
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	1.04	1.04							