



1635 Meathe Drive
West Palm Beach, FL 33411

May 22, 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 **April 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, 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 2023 THROUGH DECEMBER 2023										
		CURRENT MONTH: APRIL				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 21,069	\$ 16,727	\$ (4,342)	-25.96	\$ 61,383	\$ 78,747	\$ 17,364	22.05	
2	NO NOTICE SERVICE	\$ -	\$ 4,472	\$ 4,472	100.00	\$ -	\$ 28,576	\$ 28,576	100.00	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 467,793	\$ 2,067,257	\$ 1,599,464	77.37	\$ 5,596,546	\$ 15,278,288	\$ 9,681,742	63.37	
5	DEMAND	\$ 3,406,178	\$ 3,213,455	\$ (192,723)	-6.00	\$ 13,695,927	\$ 13,003,504	\$ (692,423)	-5.32	
6	OTHER	\$ 504,579	\$ 42,415	\$ (462,164)	-1,089.62	\$ 90,380	\$ 169,660	\$ 79,280	46.73	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 6,842,760	\$ 6,842,760	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)	\$ 4,399,619	\$ 3,633,636	\$ (765,983)	-21.08	\$ 19,444,236	\$ 21,716,015	\$ 2,271,779	10.46	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 432	\$ 1,011	\$ 579	57.24	\$ 1,733	\$ 3,013	\$ 1,279	42.46	
14	TOTAL THERM SALES	\$ 5,683,899	\$ 3,632,625	\$ (2,051,274)	-56.47	\$ 24,726,518	\$ 21,713,003	\$ (3,013,515)	-13.88	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	2,438,940	2,924,710	485,770	16.61	11,352,540	13,801,460	2,448,920	17.74	
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-	
17	SWING SERVICE	0	0	0	-	0	0	0	-	
18	COMMODITY (Other)	2,119,917	2,924,710	804,793	27.52	12,037,713	13,801,460	1,763,747	12.78	
19	DEMAND	10,500,030	12,250,200	1,750,170	14.29	38,922,260	51,364,760	12,442,500	24.22	
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)	2,119,917	2,924,710	804,793	27.52	12,037,713	13,801,460	1,763,747	12.78	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	410	1,011	601	59.46	1,526	3,013	1,486	49.33	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,071,321	2,923,699	(147,623)	-5.05	14,678,573	13,798,447	1,762,261	12.77	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15) 0.864	0.572	(0.292)	-51.05	0.541	0.571	0.030	5.25	
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) 22.067	70.682	48.615	68.78	46.492	110.701	64.209	58.00	
32	DEMAND	(5/19) 32.440	26.232	(6.208)	-23.67	35.188	25.316	(9.872)	-39.00	
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) 207.537	124.239	(83.298)	-67.05	161.528	157.346	(4.182)	-2.66	
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-	
39	COMPANY USE	(13/26) 105.469	100.000	(5.469)	-5.47	113.550	100.000	(13.550)	-13.55	
40	TOTAL COST OF THERM SOLD	(11/27) 143.248	124.282	(18.966)	-15.26	132.467	157.380	24.913	15.83	
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) 144.380	125.414	(18.966)	-15.12	133.599	158.512	24.913	15.72	
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) 145.10623	126.04483	(19.061)	-15.12	134.27100	159.30932	25.038	15.72	
45	PGA FACTOR ROUNDED TO NEAREST .001	145.106	126.045	(19.061)	-15.12	134.271	159.309	25.038	15.72	

(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: April 2023

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,887,500	25,056.89	0.868
2 No Notice Commodity Adjustment - System Supply	(448,560)	(3,987.70)	0.889
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)	2,438,940	21,069.19	0.864
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	2,905,010	807,103.30	27.783
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	40,850	9,826.75	24.056
20 Imbalance Cashout - FGT	(825,943)	(344,031.10)	41.653
21 Imbalance Cashout - Other Shippers	0	(5,105.62)	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)	2,119,917	467,793.33	22.067
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,663,650	666,156.97	6.893
26 Demand (Pipeline) No Notice - System Supply	819,000	4,152.33	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	1,945,026.22	0.000
30 Other - Marlin	0	638,836.44	0.000
31 Other - Teco	17,380	152,006.00	874.603
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	10,500,030	3,406,177.96	32.440
OTHER			
34 Company Use of Natural Gas	0	135.32	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	17,493.16	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	946.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	4,485.00	0.000
47 Other	0	0.00	0.000
48 Other	0	2,619.00	0.000
49 Other	0	466,400.24	0.000
50 TOTAL OTHER	0	504,578.72	0.000
OFF-SYSTEMS SALES SERVICE			
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
 March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		March ACTUAL			March TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,621.16	2,529,290	\$12,621.16	2,529,290	398836		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$986.92	197,780	\$986.92	197,780	398703		\$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	549397-0223		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$990.44	302,870	\$978.32	302,870	398848		\$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) - NO NOTICE	FGT	(\$2,440.46)	(489,070)	(\$2,440.46)	(489,070)	399370		\$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 WD-OBA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$12,058.06	2,540,870	\$12,045.94	2,540,870			(\$12.12)	0
NO NOTICE TOTAL									
		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY									
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)									
COMMODITY (OTHER)	FGT	(\$184,185.70)	(104,800)	(\$337,823.76)	(104,800)	FGT CICO Report		(\$153,438.06)	0
COMMODITY (OTHER)	FCG	(\$120.69)	0	(\$247.27)	0	VARIOUS		(\$126.58)	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$121.46	0	\$0.00	0	549397-0223		(\$121.46)	0
COMMODITY (OTHER)	Gulfstream	(\$16,541.81)	0	(\$16,541.81)	0	247946		\$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	\$10,970.31	45,600	\$10,969.74	45,600	Mar23		(\$0.57)	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	\$17,588.29	15,920	\$17,588.29	15,920	211012145184-0323		\$0.00	0
COMMODITY (OTHER)	TECO	\$9,270.44	8,390	\$8,160.82	7,380	211012145440-0323		(\$1,109.62)	(1,010)
COMMODITY (OTHER)	TECO	\$496.80	0	\$496.80	0	211012145697-0323		\$0.00	0
COMMODITY (OTHER)	TECO	\$200,367.14	0	\$200,367.14	0	221008502041-0323		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$781,548.75	3,030,250	\$781,548.75	3,030,250	195825		\$0.00	0
COMMODITY (OTHER)	EMERA	\$83,018.72	0	\$99,734.59	0	114179		\$16,715.87	0
COMMODITY (OTHER)	RADIATE	\$0.00	0	\$0.00	0	2022121083		\$0.00	0
COMMODITY (OTHER)	New River	\$0.00	0	\$0.00	0	12445		\$0.00	0
COMMODITY (OTHER) TOTAL		\$902,533.71	2,995,360	\$764,453.29	2,994,350			(\$138,080.42)	(1,010)
DEMAND - NO NOTICE									
DEMAND - NO NOTICE	FGT	\$6,208.22	1,224,500	\$6,208.22	1,224,500	398836		\$0.00	0
DEMAND	FGT	\$458,688.77	4,167,640	\$458,688.77	4,167,640	398836		\$0.00	0
DEMAND	FGT	\$1,543.55	890,400	\$1,543.55	890,400	398500		\$0.00	0
DEMAND	FSC	\$28,820.05	1,550,000	\$28,820.20	1,550,000	1394		\$18.15	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	782683		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$19,365.95)	0	(\$19,365.95)	0	398585		\$0.00	0
DEMAND	FGT	\$392,429.00	1,550,000	\$392,429.00	1,550,000	398516		\$0.00	0
DEMAND	Gulfstream	\$14,927.34	21,290	\$14,927.12	21,290	247946		(\$0.22)	0
DEMAND	FCG	\$562.32	45,600	\$562.32	45,600	Mar23		\$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	\$443,649.09	0	\$550,626.60	0	VARIOUS		\$106,977.51	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	\$1,382,538.76	0	\$1,382,538.76	0	375223-0323		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$663,246.25	0	\$663,246.25	0	428683-0323		\$0.00	0
DEMAND	TECO	\$420.00	15,920	\$420.00	15,920	211012145184-0323		\$0.00	0
DEMAND	TECO	\$420.00	8,390	\$420.00	7,380	211012145440-0323		\$0.00	(1,010)
DEMAND	TECO	\$636.00	0	\$636.00	0	211012145697-0323		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$80,987.50	0	\$80,987.50	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0323		\$0.00	0
DEMAND TOTAL		\$3,461,292.90	9,463,740	\$3,568,288.34	9,462,730			\$106,995.44	(1,010)
OTHER									
OTHER	VERVANTIS	\$47.66	0	\$47.66	0	03817905-0323		\$0.00	0
OTHER	VERVANTIS	\$29.29	0	\$29.29	0	04003844-0323		\$0.00	0
OTHER	VERVANTIS	\$77.40	0	\$77.40	0	04895578-0323		\$0.00	0
OTHER	VERVANTIS	\$1.34	0	\$1.34	0	03506987-0323		\$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	1000413		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$11,793.16	0	578		\$11,793.16	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 & STEW	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEW	\$0.00	0	\$946.00	0	743113		\$946.00	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	\$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	\$2,619.00	0	51128384&51128385		\$2,619.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$12,655.69	0	\$28,013.85	0			\$15,358.16	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
April GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$20,978.62	2,359,800	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,085.59	234,600	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$2,004.80	293,100	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$3,987.70)	(448,560)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	399347
COMMODITY (PIPELINE) TOTAL		\$21,081.31	2,438,940	
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	(\$190,115.23)	(825,943)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$229.77)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$5,105.62)	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	\$9,827.32	40,850	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	\$12,138.02	10,980	211012145184-0423
COMMODITY (OTHER)	TECO	\$8,160.82	7,380	ACCRUAL
COMMODITY (OTHER)	TECO	\$46.61	30	211012145697-0423
COMMODITY (OTHER)	TECO	\$86,842.11	0	221008502041-0423
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$584,574.90	2,887,630	ACCRUAL
COMMODITY (OTHER)	EMERA	\$99,734.59	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2022121083
COMMODITY (OTHER)	New River	\$0.00	0	ACCRUAL
COMMODITY (OTHER) TOTAL		\$605,873.75	2,120,927	
DEMAND - NO NOTICE	FGT	\$4,152.33	819,000	398636
DEMAND	FGT	\$283,616.58	4,780,200	398636
DEMAND	FGT	\$15,456.54	1,062,600	399057
DEMAND	FSC	\$27,914.84	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$18,741.24)	0	399082
DEMAND	FGT	\$281,760.00	780,000	399012
DEMAND	Gulfstream	\$71,550.00	1,500,000	ACCRUAL
DEMAND	FCG	\$582.32	40,850	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	\$531,858.93	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,281,779.97	0	375223-0423
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$663,246.25	0	428663-0423
DEMAND	TECO	\$420.00	10,980	211012145184-0423
DEMAND	TECO	\$420.00	7,380	ACCRUAL
DEMAND	TECO	\$636.00	30	211012145697-0423
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$148,950.00	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-0423
DEMAND TOTAL		\$3,299,182.52	10,501,040	
OTHER	VERVANTIS	\$54.57	0	03817905-0323
OTHER	VERVANTIS	\$3.78	0	04003844-0323
OTHER	VERVANTIS	\$76.97	0	04886578-0323
OTHER	VERVANTIS	\$0.00	0	03506987-0323
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000420
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$5,700.00	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	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	VERVANTIS	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$4,485.00	0	2766782
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	OBA RECLASS	\$466,400.24	0	
OTHER TOTAL		\$489,220.56	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: APRIL				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	467,793	\$ 2,067,257	\$ 1,599,464	77.4	5,596,546	\$ 15,278,288	\$ 9,681,742	63.4
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,931,826	\$ 1,566,379	\$ (2,365,447)	(151.0)	13,847,690	\$ 6,437,727	\$ (7,409,963)	(115.1)
3	TOTAL COST		4,399,619	\$ 3,633,636	\$ (765,983)	(21.1)	19,444,236	\$ 21,716,015	\$ 2,271,779	10.5
4	FUEL REVENUES (NET OF REVENUE TAX)		5,683,899	\$ 3,632,625	\$ (2,051,274)	(56.5)	24,726,518	\$ 21,713,003	\$ (3,013,515)	(13.9)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(121,733)	\$ (121,733)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	5,653,465	\$ 3,602,191	\$ (2,051,274)	(57.0)	24,604,785	\$ 21,591,270	\$ (3,013,515)	(14.0)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	1,253,846	\$ (31,445)	\$ (1,285,291)	4087.4	5,160,549	\$ (124,746)	\$ (5,285,295)	4236.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	3,512	\$ (10,936)	\$ (14,448)	132.1	(23,602)	\$ (41,224)	\$ (17,622)	42.8
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		229,237	\$ (2,713,171)	\$ (2,942,408)	108.5	\$ (3,741,652)	\$ (2,680,882)	\$ 1,060,770	(39.6)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	30,434	\$ 30,434	\$ -	0.0	121,733	\$ 121,733	\$ -	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	1,517,029	\$ (2,725,119)	\$ (4,242,147)	155.7	1,517,029	\$ (2,725,119)	\$ (4,242,147)	155.7
MEMO: Unbilled Over-recovery			<u>1,145,651</u>							
Over/(under)-recovery Book Balance			<u>2,662,680</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 229,237	\$ (2,713,171)	\$ (2,942,408)	108.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,513,517	\$ (2,714,183)	\$ (4,227,699)	155.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,742,753	\$ (5,427,354)	\$ (7,170,107)	132.1				
15	AVERAGE	50% of Line 14	\$ 871,377	\$ (2,713,677)	\$ (3,585,054)	132.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04830	0.04830	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04830	0.04830	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.09660	0.09660	-	0.0				
19	AVERAGE	50% of Line 18	0.04830	0.04830	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00403	0.00403	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 3,512	\$ (10,936)	\$ (14,448)	132.1				

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

PRESENT MONTH: APRIL

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)	\$ 86,177	N/A	N/A	INCL IN COST	-17.830570
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,111	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	53,370		53,370	\$ 46,400	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	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	N/A	N/A	INCL IN COST	53.588410
8	Jan	EMERA	SYS SUPPLY	N/A	0		0	\$ 58,515	N/A	N/A	INCL IN COST	N/A
9	Jan	RADIATE	SYS SUPPLY	N/A	0		0	\$ (83,712)	N/A	N/A	INCL IN COST	N/A
10	Jan	NEW RIVER	SYS SUPPLY	N/A	390,110		390,110	\$ 209,825	N/A	N/A	INCL IN COST	53.786122
11	Feb	FGT	SYS SUPPLY	N/A	(805,994)		(805,994)	\$ (75,358)	N/A	N/A	INCL IN COST	9.349726
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (758)	N/A	N/A	INCL IN COST	N/A
13	Feb	FCG	SYS SUPPLY	N/A	44,440		44,440	\$ 10,620	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	\$ 246,733	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	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	N/A	N/A	INCL IN COST	26.544344
22	Mar	FGT	SYS SUPPLY	N/A	(108,590)		(108,590)	\$ (184,157)	N/A	N/A	INCL IN COST	169.589069
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 121	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	45,600		45,600	\$ 10,377	N/A	N/A	INCL IN COST	22.757544
23	Mar	Gulfstream	SYS SUPPLY	N/A			0	\$ (16,542)	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	\$ 224,250	N/A	N/A	INCL IN COST	927.034436
26	Mar	CONOCO	SYS SUPPLY	N/A	3,030,250		3,030,250	\$ 781,549	N/A	N/A	INCL IN COST	25.791555
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 81,919	N/A	N/A	INCL IN COST	N/A
28	Mar	NEW RIVER	SYS SUPPLY	N/A	3,790		3,790	\$ 1,270	N/A	N/A	INCL IN COST	33.500000
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (121)	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	40,850		40,850	\$ 9,470	N/A	N/A	INCL IN COST	23.183354
31	Apr	FGT	SYS SUPPLY	N/A	(825,943)		(825,943)	\$ (343,553)	N/A	N/A	INCL IN COST	41.595278
32	Apr	GULFSTREAM	SYS SUPPLY	N/A			0	\$ (5,106)	N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	Apr	TECO	SYS SUPPLY	N/A	17,380		17,380	\$ 106,078	N/A	N/A	INCL IN COST	610.344879
35	Apr	CONOCO	SYS SUPPLY	N/A	2,887,630		2,887,630	\$ 584,575	N/A	N/A	INCL IN COST	20.244107
35	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 116,450	N/A	N/A	INCL IN COST	N/A
116												
		TOTAL			12,037,713		12,037,713.00	5,596,546				46.492

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
PGA COST												
1	Commodity costs	2,721,887	1,508,078	898,787	3,406,178	0	0	0	0	0	0	0
2	Transportation costs	3,559,835	3,336,994	3,019,035	3,931,826	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	6,281,722	4,845,073	3,917,822	7,338,004	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,462,622	1,873,801	1,607,356	1,525,004	0	0	0	0	0	0	0
14	Commercial	895,825	772,116	1,409,620	1,455,569	0	0	0	0	0	0	0
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	2,829,841	2,093,009	1,741,116	1,608,842	0	0	0	0	0	0	0
25	Commercial	1,028,274	862,885	1,602,042	1,640,890	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	67,013	67,247	67,700	68,053	0	0	0	0	0	0	0
47	Commercial	3,401	3,413	4,055	4,071	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
SOUTH FLORIDA												
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	1.0211						
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	1.03						
CENTRAL FLORIDA												
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	1.0220						
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	1.04						
NORTHEAST FLORIDA												
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	1.0245						
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	0.00						
OKEECHOBEE												
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	1.0199						
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						
BREWSTER												
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	1.0197						
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	1.04						
FORT MEADE												
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	1.0204						
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	1.04						