



1635 Meathe Drive
West Palm Beach, FL 33411

October 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 **September 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: SEPTEMBER				YEAR-TO-DATE				
		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
				AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 15,407	\$ 10,978	\$ (4,429)	-40.35	\$ 136,309	\$ 138,446	\$ 2,137	1.54	
2	NO NOTICE SERVICE	\$ -	\$ 1,802	\$ 1,802	100.00	\$ -	\$ 37,867	\$ 37,867	100.00	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 436,523	\$ 1,364,404	\$ 927,881	68.01	\$ 8,408,202	\$ 22,570,941	\$ 14,162,739	62.75	
5	DEMAND	\$ 2,992,385	\$ 2,755,556	\$ (236,829)	-8.59	\$ 29,358,918	\$ 26,888,322	\$ (2,470,596)	-9.19	
6	OTHER	\$ 31,538	\$ 42,415	\$ 10,877	25.64	\$ (6,813)	\$ 381,735	\$ 388,549	101.78	
LESS END-USE CONTRACT										
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 15,396,210	\$ 15,396,210	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)	\$ 3,475,854	\$ 2,464,465	\$ (1,011,389)	-41.04	\$ 37,896,616	\$ 34,621,101	\$ (3,275,514)	-9.46	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 731	\$ 805	\$ 74	9.18	\$ 4,904	\$ 6,631	\$ 1,727	26.04	
14	TOTAL THERM SALES	\$ 4,316,977	\$ 2,463,660	\$ (1,853,317)	-75.23	\$ 45,562,331	\$ 34,614,470	\$ (10,947,861)	-31.63	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	1,802,070	1,903,630	101,560	5.34	20,256,200	24,168,780	3,912,580	16.19	
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-	
17	SWING SERVICE	0	0	0	-	0	0	0	-	
18	COMMODITY (Other)	1,694,750	1,903,630	208,880	10.97	21,588,245	24,168,780	2,580,535	10.68	
19	DEMAND	6,008,230	5,018,700	(989,530)	-19.72	69,353,260	77,927,900	8,574,640	11.00	
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)	1,694,750	1,903,630	208,880	10.97	21,588,245	24,168,780	2,580,535	10.68	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	781	805	23	2.90	4,788	6,631	1,843	27.79	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,139,629	1,902,825	(236,804)	-12.44	24,566,708	24,162,149	2,578,692	10.67	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15) 0.855	0.577	(0.278)	-48.18	0.673	0.573	(0.100)	-17.45	
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) 25.757	71.674	45.917	64.06	38.948	93.389	54.441	58.29	
32	DEMAND	(5/19) 49.805	54.906	5.101	9.29	42.332	34.504	(7.828)	-22.69	
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) 205.095	129.461	(75.634)	-58.42	175.543	143.247	(32.296)	-22.55	
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-	
39	COMPANY USE	(13/26) 93.530	100.000	6.470	6.47	102.426	100.000	(2.426)	-2.43	
40	TOTAL COST OF THERM SOLD	(11/27) 162.451	129.516	(32.935)	-25.43	154.260	143.287	(10.973)	-7.66	
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) 163.583	130.648	(32.935)	-25.21	155.392	144.419	(10.973)	-7.60	
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) 164.40582	131.30516	(33.101)	-25.21	156.17362	145.14543	(11.028)	-7.60	
45	PGA FACTOR ROUNDED TO NEAREST .001	164.406	131.305	(33.101)	-25.21	156.174	145.145	(11.029)	-7.60	

(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: September 2023

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,969,020	16,891.62	0.858
2 No Notice Commodity Adjustment - System Supply	(166,950)	(1,484.18)	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)	1,802,070	15,407.44	0.855
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	1,976,510	734,348.94	37.154
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	37,270	12,383.61	33.227
20 Imbalance Cashout - FGT	(319,030)	(296,877.87)	93.056
21 Imbalance Cashout - Other Shippers	0	(13,331.76)	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)	1,694,750	436,522.92	25.757
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,670,870	523,481.37	9.231
26 Demand (Pipeline) No Notice - System Supply	330,000	1,673.10	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	2,237,704.60	0.000
30 Other - Marlin	0	187,845.29	0.000
31 Other - Teco	7,360	41,681.00	566.318
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	6,008,230	2,992,385.36	49.805
OTHER			
34 Company Use of Natural Gas	0	175.31	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	6,327.65	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	0.00	0.000
42 Other	0	0.00	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	12,535.00	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	31,537.96	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
August GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		August ACTUAL		INVOICE #	PAGE NO.	August TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,808.39	1,328,390	\$11,808.39	1,328,390	401135		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,294.33	258,080	\$2,294.33	258,080	401117		\$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	\$2,071.63	302,870	\$2,059.52	302,870	401114		(\$12.11)	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	(\$1,792.85)	(201,870)	(\$2,083.46)	(234,360)	401266		(\$290.61)	(32,590)
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		\$14,382.50	1,687,670	\$14,078.78	1,654,980			(\$302.72)	(32,590)
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	(\$330,565.30)	60,968	(\$329,421.04)	60,978	FGT CICO Report		\$1,144.26	10
COMMODITY (OTHER)	FCG	(\$283.23)	0	(\$935.61)	0	VARIOUS		(\$652.38)	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	\$0.00	0	549397-0223		\$0.00	0
COMMODITY (OTHER)	Guilfstream	(\$4,898.55)	0	(\$5,338.31)	0	252734		(\$449.76)	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	2307A0019		\$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)	FGG	\$12,547.90	37,760	\$12,549.11	37,770	Aug23		\$1.21	10
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	\$3,497.97	3,310	\$3,497.97	3,310	211012145184-0823		\$0.00	0
COMMODITY (OTHER)	TECO	\$3,937.84	3,730	\$3,761.87	3,560	211012145440-0823		(\$175.97)	(170)
COMMODITY (OTHER)	TECO	\$40.80	0	\$40.80	0	211012145697-0823		\$0.00	0
COMMODITY (OTHER)	TECO	\$86,842.11	0	\$86,842.11	0	221008502041-0823		\$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	\$589,076.79	1,967,600	\$588,498.03	1,967,600	203708		(\$578.76)	0
COMMODITY (OTHER)	EMERA	\$86,724.22	0	\$86,724.22	0	115040		\$0.00	0
COMMODITY (OTHER)	RADIATE	\$0.00	0	(\$49,373.18)	0	202381083		(\$49,373.18)	0
COMMODITY (OTHER)	New River	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$446,930.55	2,073,368	\$396,845.97	2,073,218			(\$50,084.58)	(150)
DEMAND - NO NOTICE	FGT	\$1,744.59	344,100	\$1,744.59	344,100	401046		\$0.00	0
DEMAND	FGT	\$121,918.40	2,601,740	\$121,918.40	2,601,740	401046		\$0.00	0
DEMAND	FGT	(\$5,227.34)	357,120	(\$5,227.34)	357,120	400929		\$0.00	0
DEMAND	FSC	\$29,067.71	1,550,000	\$29,060.27	1,550,000	1684		\$12.56	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	816415		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$6,487.43)	0	(\$6,487.43)	0	400864		\$0.00	0
DEMAND	FGT	\$355,229.00	310,000	\$355,229.00	310,000	400989		\$0.00	0
DEMAND	Guilfstream	\$20,050.10	620,000	\$20,115.20	698,800	252445		\$55.20	78,800
DEMAND	FGG	\$2,242.24	37,760	\$2,242.24	37,770	Aug23		\$0.00	10
DEMAND	FGG	\$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	\$412,046.37	0	\$412,046.37	0	VARIOUS		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	CFG	\$0.00	0	\$0.00	0	ACCRUAL		\$0.00	0
DEMAND	PPC	\$1,332,533.29	0	\$1,332,533.29	0	375223-0823		\$0.00	0
DEMAND	FPUC	\$90,079.03	0	\$90,079.03	0	VARIOUS		\$0.00	0
DEMAND	PPC	\$663,246.25	0	\$663,246.25	0	426963-0823		\$0.00	0
DEMAND	TECO	\$420.00	3,310	\$420.00	3,310	211012145184-0823		\$0.00	0
DEMAND	TECO	\$420.00	3,730	\$420.00	3,560	211012145440-0823		\$0.00	(170)
DEMAND	TECO	\$636.00	0	\$636.00	0	211012145697-0823		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$40,242.50	0	\$40,242.50	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0823		\$0.00	0
DEMAND TOTAL		\$3,063,750.71	5,827,760	\$3,063,818.47	5,906,400			\$67.76	78,640
OTHER	VERVANTIS	\$84.07	0	\$84.07	0	03817905-0823		\$0.00	0
OTHER	VERVANTIS	\$5.95	0	\$5.95	0	04003844-0823		\$0.00	0
OTHER	VERVANTIS	\$77.33	0	\$77.33	0	04866578-0823		\$0.00	0
OTHER	VERVANTIS	\$1.95	0	\$1.95	0	03506987-0823		\$0.00	0
OTHER	VERVANTIS	\$0.90	0	\$0.90	0	05085097-0823		\$0.00	0
OTHER	CONVERGENCE	\$70,960.00	0	\$70,960.00	0	10004458-1000449		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$1,400.00	0	\$2,007.65	0	598		\$607.65	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0	AMORTIZE		\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS		\$0.00	0
OTHER	OBA RECLASS	\$0.00	0	\$0.00	0	OBA RECLASS		\$0.00	0
OTHER	0	\$0.00	0	\$0.00	0	752182		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0	756604		\$0.00	0
OTHER	RADIATE	\$0.00	0	\$0.00	0	202371083		\$0.00	0
OTHER	CAVANAUCH	\$0.00	0	\$0.00	0	BE_20_D11-33		\$0.00	0
OTHER	Snell & Wilmer	\$4,657.50	0	\$4,657.50	0	279747		\$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	ENVERUS	\$0.00	0	\$0.00	0	INV-94836		\$0.00	0
OTHER TOTAL		\$77,187.70	0	\$77,795.35	0			\$607.65	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
September GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	September ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,299.94	1,383,570	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,598.99	292,350	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	(\$1,193.57)	(134,260)	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		\$15,710.16	1,834,760	
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	(\$297,213.46)	(319,040)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$156.29)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$12,882.00)	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	\$12,382.40	37,260	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)	TECO	\$4,190.89	3,970	211012145184-0923
COMMODITY (OTHER)	TECO	\$3,761.87	3,560	ACCRUAL
COMMODITY (OTHER)	TECO	\$40.80	0	211012145697-0923
COMMODITY (OTHER)	TECO	\$91,352.45	0	221008502041-0923
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$594,560.70	1,969,150	ACCRUAL
COMMODITY (OTHER)	EMERA	\$90,570.14	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	202361083
COMMODITY (OTHER)	New River	\$0.00	0	ACCRUAL
COMMODITY (OTHER) TOTAL		\$486,607.50	1,694,900	
DEMAND - NO NOTICE	FGT	\$1,673.10	330,000	401046
DEMAND	FGT	\$134,052.48	2,763,600	401046
DEMAND	FGT	(\$2,035.44)	391,200	401495
DEMAND	FSUC	\$27,970.49	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$6,278.16)	0	401414
DEMAND	FGT	\$343,770.00	300,000	401434
DEMAND	Gulfstream	\$19,692.00	600,000	ACCRUAL
DEMAND	FCG	\$2,242.24	37,260	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	\$187,845.29	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	CFG	\$0.00	0	ACCRUAL
DEMAND	PPC	\$1,484,192.69	0	375223-0923
DEMAND	FPUC	\$90,265.66	0	VARIOUS
DEMAND	PPC	\$663,246.25	0	428663-0923
DEMAND	TECO	\$420.00	3,970	211012145184-0923
DEMAND	TECO	\$420.00	3,560	ACCRUAL
DEMAND	TECO	\$636.00	0	211012145697-0923
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$38,625.00	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-0923
DEMAND TOTAL		\$2,992,317.60	5,329,590	
OTHER	VERVANTIS	\$94.80	0	03817905-0923
OTHER	VERVANTIS	\$2.77	0	04003844-0923
OTHER	VERVANTIS	\$76.52	0	04886578-0923
OTHER	VERVANTIS	\$1.22	0	03506987-0923
OTHER	VERVANTIS	\$0.00	0	05085097-0923
OTHER	CONVERGENCE	\$12,500.00	0	1000454
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$5,720.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	OBA RECLASS	\$0.00	0	OBA RECLASS
OTHER	OBA RECLASS	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	RADIATE	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$12,535.00	0	2809691
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	ENVERUS	\$0.00	0	
OTHER TOTAL		\$30,930.31	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: SEPTEMBER				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	436,523	\$ 1,364,404	\$ 927,881	68.0	8,408,202	\$ 22,570,941	\$ 14,162,739	62.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,039,331	\$ 1,100,061	\$ (1,939,270)	(176.3)	29,488,414	\$ 12,050,160	\$ (17,438,254)	(144.7)
3	TOTAL COST		3,475,854	\$ 2,464,465	\$ (1,011,389)	(41.0)	37,896,616	\$ 34,621,101	\$ (3,275,515)	(9.5)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,316,977	\$ 2,463,660	\$ (1,853,317)	(75.2)	45,562,331	\$ 34,614,470	\$ (10,947,861)	(31.6)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(273,903)	\$ (273,903)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,286,543	\$ 2,433,226	\$ (1,853,317)	(76.2)	45,288,428	\$ 34,340,567	\$ (10,947,861)	(31.9)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	810,689	\$ (31,239)	\$ (841,928)	2695.2	7,391,812	\$ (280,534)	\$ (7,672,346)	2734.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	15,560	\$ (12,239)	\$ (27,799)	227.1	40,465	\$ (100,302)	\$ (140,767)	140.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		3,107,846	\$ (2,774,772)	\$ (5,882,617)	212.0	\$ (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	273,903	\$ 273,903	\$ -	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	3,964,529	\$ (2,787,815)	\$ (6,752,344)	242.2	3,964,529	\$ (2,787,815)	\$ (6,752,344)	242.2
MEMO: Unbilled Over-recovery					575,892					
Over/(under)-recovery Book Balance					4,540,421					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 3,107,846	\$ (2,774,772)	\$ (5,882,617)	212.0				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 3,948,969	\$ (2,775,576)	\$ (6,724,545)	242.3				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 7,056,814	\$ (5,550,348)	\$ (12,607,163)	227.1				
15	AVERAGE	50% of Line 14	\$ 3,528,407	\$ (2,775,174)	\$ (6,303,581)	227.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.05280	0.05280	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.05310	0.05310	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.10590	0.10590	-	0.0				
19	AVERAGE	50% of Line 18	0.05295	0.05295	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00441	0.00441	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 15,560	\$ (12,239)	\$ (27,799)	227.1				

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.

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	PRESENT MONTH: SEPTEMBER		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								COMMODITY COST				
								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
34	May	FGT	SYS SUPPLY	N/A	(58,659)		(58,659)	\$ 7,936	N/A	N/A	INCL IN COST	-13.529706
35	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
36	May	FCG	SYS SUPPLY	N/A	35,810		35,810	\$ 8,570	N/A	N/A	INCL IN COST	0.000000
37	May	Gulfstream	SYS SUPPLY	N/A			0	\$ (30,255)	N/A	N/A	INCL IN COST	N/A
38	May	IND OBA-PGA	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
39	May	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
40	May	TECO	SYS SUPPLY	N/A	13,480		13,480	\$ 101,790	N/A	N/A	INCL IN COST	100.000000
41	May	CONOCO	SYS SUPPLY	N/A	2,257,280		2,257,280	\$ 542,061	N/A	N/A	INCL IN COST	24.013897
42	May	EMERA	SYS SUPPLY	N/A			0	\$ 93,523	N/A	N/A	INCL IN COST	N/A
43	May	NEW RIVER	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
44	Jun	FGT	SYS SUPPLY	N/A	(299,364)		(299,364)	\$ (266,856)	N/A	N/A	INCL IN COST	89.140885
45	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
46	Jun	FCG	SYS SUPPLY	N/A	35,910		35,910	\$ 11,189	N/A	N/A	INCL IN COST	31.157728
47	Jun	CONOCO	SYS SUPPLY	N/A	1,888,120		1,888,120	\$ 481,758	N/A	N/A	INCL IN COST	25.515199
48	Jun	Gulfstream	SYS SUPPLY	N/A			0	\$ 551	N/A	N/A	INCL IN COST	N/A
49	Jun	BP	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
50	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
51	Jun	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
52	Jun	TECO	SYS SUPPLY	N/A	4,730		4,730	\$ 92,109	N/A	N/A	INCL IN COST	1947.333192
53	Jun	RADIATE	SYS SUPPLY	N/A			0	\$ (53,433)	N/A	N/A	INCL IN COST	N/A
54	Jun	EMERA	SYS SUPPLY	N/A			0	\$ 97,662	N/A	N/A	INCL IN COST	N/A
55	Jun	NEW RIVER	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
56	Jul	FGT	SYS SUPPLY	N/A	(75,263)		(75,263)	\$ 46,306	N/A	N/A	INCL IN COST	-61.525132
57	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
58	Jul	FCG	SYS SUPPLY	N/A	35,240		35,240	\$ 14,705	N/A	N/A	INCL IN COST	41.726873
59	Jul	CONOCO	SYS SUPPLY	N/A	1,937,880		1,937,880	\$ 604,325	N/A	N/A	INCL IN COST	31.184854
60	Jul	GULFSTREAM	SYS SUPPLY	N/A			0	\$ (6,588)	N/A	N/A	INCL IN COST	N/A
61	Jul	BP	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
62	Jul	RADIATE	SYS SUPPLY	N/A			0	\$ 2,218	N/A	N/A	INCL IN COST	N/A
63	Jul	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
64	Jul	GAS SOUTH	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
65	Jul	EMERA	SYS SUPPLY	N/A			0	\$ 88,516	N/A	N/A	INCL IN COST	N/A
66	Jul	TECO	SYS SUPPLY	N/A	7,560		7,560	\$ 95,231	N/A	N/A	INCL IN COST	1259.675529
67	Jul	NEW RIVER	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
68	Aug	FGT	SYS SUPPLY	N/A	60,968		60,968	\$ (331,583)	N/A	N/A	INCL IN COST	-543.863191
69	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
70	Aug	FCG	SYS SUPPLY	N/A	37,970		37,970	\$ 10,934	N/A	N/A	INCL IN COST	28.796919
71	Aug	CONOCO	SYS SUPPLY	N/A	1,967,600		1,967,600	\$ 589,077	N/A	N/A	INCL IN COST	29.938849
72	Aug	GULFSTREAM	SYS SUPPLY	N/A			0	\$ (4,900)	N/A	N/A	INCL IN COST	N/A
73	Aug	BP	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
74	Aug	PEOPLES GAS	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
75	Aug	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
76	Aug	TECO	SYS SUPPLY	N/A	6,520		6,520	\$ 93,563	N/A	N/A	INCL IN COST	1435.019479
77	Aug	NEW RIVER	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
78	Aug	EMERA	SYS SUPPLY	N/A			0	\$ 86,724	N/A	N/A	INCL IN COST	N/A
79	Sep	FGT	SYS SUPPLY	N/A	(319,030)		(319,030)	\$ (296,069)	N/A	N/A	INCL IN COST	92.802934
80	Sep	RADIATE	SYS SUPPLY	N/A			0	\$ (49,529)	N/A	N/A	INCL IN COST	N/A
81	Sep	FCG	SYS SUPPLY	N/A	37,270		37,270	\$ 11,731	N/A	N/A	INCL IN COST	31.476335
82	Sep	OBA	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
83	Sep	Gulfstream	SYS SUPPLY	N/A			0	\$ (13,332)	N/A	N/A	INCL IN COST	N/A
84	Sep	CONOCO	SYS SUPPLY	N/A	1,969,150		1,969,150	\$ 593,982	N/A	N/A	INCL IN COST	30.164383
85	Sep	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
86	Sep	TECO	SYS SUPPLY	N/A	7,360		7,360	\$ 99,170	N/A	N/A	INCL IN COST	1347.419022
87	Sep	NEW RIVER	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
88	Sep	EMERA	SYS SUPPLY	N/A			0	\$ 90,570	N/A	N/A	INCL IN COST	N/A
116												
		TOTAL			21,588,245		21,588,245.00	8,408,202				38.948

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	467,793	723,625	362,979	844,713	443,816	436,523	0	0
2	Transportation costs	3,559,835	3,336,994	3,019,035	3,931,826	2,838,678	3,360,897	3,101,865	3,299,953	3,039,331	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	4,399,619	3,562,303	3,723,876	3,946,578	3,743,769	3,475,854	0	0
PGA THERM SALES												
13	Residential	2,462,622	1,873,801	1,607,356	1,525,004	1,149,174	1,080,587	903,833	790,098	919,213	0	0
14	Commercial	895,825	772,116	1,409,620	1,455,569	1,201,600	1,211,735	1,108,071	1,038,354	1,157,206	0	0
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ 1.00001	\$ 0.98001	\$ 0.96001	\$ 0.94001	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ 1.00001	\$ 0.98001	\$ 0.96001	\$ 0.94001	\$ -	\$ -
PGA REVENUES												
24	Residential	2,829,841	2,093,009	1,741,116	1,608,842	1,172,861	1,076,317	865,552	753,204	859,516	0	0
25	Commercial	1,028,274	862,885	1,602,042	1,640,890	1,165,732	1,253,030	1,137,152	1,037,031	1,127,339	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	67,013	67,247	67,700	68,053	68,172	68,769	68,580	68,691	68,871	0	0
47	Commercial	3,401	3,413	4,055	4,071	4,070	4,068	4,071	4,062	4,067	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 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	1.0222	1.0250	1.0252	1.0227	1.0221		
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	1.04	1.04	1.04	1.04	1.04	1.04	
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0305	1.0297	1.0254	1.0240	1.0220	1.0228	1.0261	1.0260	1.0230	1.0222		
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	1.04	1.04	1.04	1.04	1.04	1.04	
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0234	1.0223	1.0229	1.0241	1.0241	1.0245	1.0253	1.0265	1.0261	1.0264	1.0249		
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	1.04	1.04	1.04	1.04	1.04	1.04	
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0272	1.0271	1.0203	1.0217	1.0199	1.0203	1.0248	1.0242	1.0205	1.0202		
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	1.04	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	1.0198	1.0230	1.0225	1.0207	1.0205		
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	1.04	1.04	1.04	1.04	1.04	1.04	
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0238	1.0275	1.0274	1.0233	1.0213	1.0204	1.0212	1.0240	1.0239	1.0213	1.0202		
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	1.04	1.04	1.04	1.04	1.04	1.04	