



1635 Meathe Drive  
West Palm Beach, FL 33411

December 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 **November 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: NOVEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 11,700	\$ 14,725	\$ 3,025	20.54	\$ 158,213	\$ 164,522	\$ 6,309	3.83
2	NO NOTICE SERVICE	\$ -	\$ 5,782	\$ 5,782	100.00	\$ -	\$ 47,203	\$ 47,203	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,215,584	\$ 1,901,475	\$ 685,891	36.07	\$ 10,341,410	\$ 25,899,775	\$ 15,558,365	60.07
5	DEMAND	\$ 3,380,573	\$ 3,254,696	\$ (125,877)	-3.87	\$ 35,813,033	\$ 33,019,726	\$ (2,793,307)	-8.46
6	OTHER	\$ 26,634	\$ 42,415	\$ 15,781	37.21	\$ 67,673	\$ 466,566	\$ 398,893	85.50
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 18,817,590	\$ 18,817,590	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)	\$ 4,634,490	\$ 3,508,403	\$ (1,126,087)	-32.10	\$ 46,380,329	\$ 40,780,202	\$ (5,600,128)	-13.73
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 438	\$ 623	\$ 185	29.65	\$ 5,803	\$ 8,009	\$ 2,206	27.55
14	TOTAL THERM SALES	\$ 4,440,199	\$ 3,507,780	\$ (932,419)	-26.58	\$ 53,862,413	\$ 40,772,192	\$ (13,090,221)	-32.11
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	2,202,970	2,569,090	366,120	14.25	24,398,060	28,706,070	4,308,010	15.01
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,968,709	2,569,090	(399,619)	-15.55	27,104,372	28,706,070	1,601,698	5.58
19	DEMAND	17,323,290	12,901,500	(4,421,790)	-34.27	94,205,470	97,687,840	3,482,370	3.56
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)	2,968,709	2,569,090	(399,619)	-15.55	27,104,372	28,706,070	1,601,698	5.58
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	357	623	265	42.60	5,648	8,009	2,361	29.48
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,859,584	2,568,467	(291,117)	-11.33	29,500,275	28,698,061	1,599,337	5.57
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.531	0.573	0.042	7.33	0.648	0.573	(0.075)	-13.09
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) 40.947	74.014	33.067	44.68	38.154	90.224	52.070	57.71
32	DEMAND	(5/19) 19.515	25.227	5.712	22.64	38.016	33.801	(4.215)	-12.47
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) 156.111	136.562	(19.549)	-14.32	171.118	142.061	(29.057)	-20.45
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 122.566	100.000	(22.566)	-22.57	102.732	100.000	(2.732)	-2.73
40	TOTAL COST OF THERM SOLD	(11/27) 162.069	136.595	(25.474)	-18.65	157.220	142.101	(15.119)	-10.64
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) 163.201	137.727	(25.474)	-18.50	158.352	143.233	(15.119)	-10.56
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) 164.02190	138.41977	(25.602)	-18.50	159.14851	143.95346	(15.195)	-10.56
45	PGA FACTOR ROUNDED TO NEAREST .001	164.022	138.420	(25.602)	-18.50	159.149	143.953	(15.196)	-10.56

(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: November 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	2,427,840	12,956.78	0.534
2 No Notice Commodity Adjustment - System Supply	(224,870)	(1,257.02)	0.559
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)	2,202,970	11,699.76	0.531
<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	2,450,410	1,102,694.92	45.000
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	58,270	19,363.85	33.231
20 Imbalance Cashout - FGT	460,029	95,248.71	20.705
21 Imbalance Cashout - Other Shippers	0	(1,723.64)	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)	2,968,709	1,215,583.84	40.947
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	16,241,470	983,570.37	6.056
26 Demand (Pipeline) No Notice - System Supply	1,059,000	5,369.13	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	2,269,650.07	0.000
30 Other - Marlin	0	80,302.53	0.000
31 Other - Teco	22,820	41,681.00	182.651
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	17,323,290	3,380,573.10	19.515
<b>OTHER</b>			
34 Company Use of Natural Gas	0	127.41	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	(1,962.88)	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	5,599.88	0.000
42 Other	0	2,777.80	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	7,591.45	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	26,633.66	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	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  
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		October ACTUAL			October TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$7,198.73	1,287,430	\$7,198.73	1,287,430	402148		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,344.50	419,410	\$2,344.50	419,410	402134		\$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	\$11,075.45	303,800	\$11,063.30	303,800	402090		(\$12.15)	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	(\$401.08)	(71,750)	(\$401.08)	(71,750)	402242		\$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
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$10,215.60</b>	<b>1,938,890</b>	<b>\$10,203.45</b>	<b>1,938,890</b>			<b>(\$12.15)</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	(\$23,966.00)	478,208	(\$51,594.58)	478,208	FGT CICO Report		(\$27,628.58)	0
COMMODITY (OTHER)	FCG	(\$477.64)	0	(\$391.28)	0	VARIOUS		\$86.36	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	\$0.00	0	549397-0223		\$0.00	0
COMMODITY (OTHER)	Gulfstream	(\$6,546.02)	0	(\$6,546.01)	0	254439		\$0.01	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$109.69	0	2310A0002		\$109.69	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	\$16,028.48	48,230	\$16,027.50	48,230	Oc23		(\$0.98)	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	\$6,446.77	6,440	\$6,446.77	6,440	211012145184-1023		\$0.00	0
COMMODITY (OTHER)	TECO	\$3,566.06	3,560	\$9,633.77	9,650	211012145440-1023		\$6,067.71	6,090
COMMODITY (OTHER)	TECO	\$40.80	0	\$40.80	0	211012145697-1023		\$0.00	0
COMMODITY (OTHER)	TECO	\$86,842.11	0	\$86,842.11	0	221008502041-1023		\$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	\$614,758.01	2,010,980	\$614,758.01	2,010,980	206794&206846		\$0.00	0
COMMODITY (OTHER)	EMERA	\$102,702.42	0	\$102,702.48	0	115434		\$0.04	0
COMMODITY (OTHER)	RADIATE	\$0.00	0	\$0.00	0	202391083.1		\$0.00	0
COMMODITY (OTHER)	New River	\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$799,394.99</b>	<b>2,547,418</b>	<b>\$778,029.24</b>	<b>2,553,508</b>			<b>(\$21,365.75)</b>	<b>6,090</b>
DEMAND - NO NOTICE	FGT	\$3,300.57	651,000	\$3,300.57	651,000	401901		\$0.00	0
DEMAND	FGT	\$146,142.40	2,223,010	\$146,142.40	2,223,010	401901		\$0.00	0
DEMAND	FGT	\$8,666.48	966,980	\$8,666.48	966,980	401968		\$0.00	0
DEMAND	FSC	\$29,172.86	1,550,000	\$28,848.77	1,550,000	1786		(\$324.09)	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	831341		\$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	401975		\$0.00	0
DEMAND	FGT	\$355,229.00	1,085,000	\$355,229.00	1,085,000	401885		\$0.00	0
DEMAND	Gulfstream	\$63,658.50	1,395,000	\$63,658.50	1,395,000	254159		\$0.00	0
DEMAND	FCG	\$2,242.24	48,230	\$2,242.24	48,230	Oc23		\$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	\$187,845.29	0	\$134,073.91	0	VARIOUS		(\$53,771.38)	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	\$1,471,894.01	0	\$2,173,786.32	0	375223-1023		\$701,892.31	0
DEMAND	FPUC	\$115,031.14	0	\$115,031.14	0	VARIOUS		\$0.00	0
DEMAND	PPC	\$669,141.01	0	\$0.00	0	426983-1023		(\$669,141.01)	0
DEMAND	TECO	\$420.00	6,440	\$420.00	6,440	211012145184-1023		\$0.00	0
DEMAND	TECO	\$420.00	3,560	\$420.00	9,650	211012145440-1023		\$0.00	6,090
DEMAND	TECO	\$636.00	0	\$636.00	0	211012145697-1023		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$39,912.50	0	\$39,912.50	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-1023		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$3,079,926.05</b>	<b>7,528,920</b>	<b>\$3,058,581.88</b>	<b>7,535,010</b>			<b>(\$21,344.17)</b>	<b>6,090</b>
OTHER	VERVANTIS	\$0.00	0	\$45.11	0	03817905-0923		\$45.11	0
OTHER	VERVANTIS	\$0.00	0	\$4.44	0	04003844-1023		\$4.44	0
OTHER	VERVANTIS	\$0.00	0	\$76.13	0	04885578-1023		\$76.13	0
OTHER	VERVANTIS	\$0.00	0	\$0.94	0	03506887-1023		\$0.94	0
OTHER	VERVANTIS	\$0.00	0	\$0.79	0	05085097-0923		\$0.79	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000460		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$2,800.00	0	\$211.49	0	605		(\$2,588.51)	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	S&P Global Platts	\$11,199.76	0	\$11,199.76	0	AMORTIZE		\$0.00	0
OTHER	GUNSTER-YOAKLEY & STEV	\$0.00	0	\$2,777.80	0	780654		\$2,777.80	0
OTHER	GUNSTER-YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	RADIATE	\$0.00	0	\$0.00	0	202371083		\$0.00	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0	BE_20_D11-35		\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$7,591.45	0	2823981		\$7,591.45	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0	51195125		\$0.00	0
OTHER	ENVERUS	\$0.00	0	\$0.00	0	INV-94836		\$0.00	0
<b>OTHER TOTAL</b>		<b>\$26,499.76</b>	<b>0</b>	<b>\$34,407.91</b>	<b>0</b>			<b>\$7,908.15</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>



FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: NOVEMBER				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	1,215,584	\$ 1,901,475	\$ 685,891	36.1	10,341,410	\$ 25,899,775	\$ 15,558,365	60.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,418,907	\$ 1,606,928	\$ (1,811,979)	(112.8)	36,038,919	\$ 14,880,427	\$ (21,158,492)	(142.2)
3	TOTAL COST		4,634,491	\$ 3,508,403	\$ (1,126,088)	(32.1)	46,380,329	\$ 40,780,202	\$ (5,600,127)	(13.7)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,440,199	\$ 3,507,780	\$ (932,419)	(26.6)	53,862,413	\$ 40,772,192	\$ (13,090,221)	(32.1)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(334,771)	\$ (334,771)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,409,765	\$ 3,477,346	\$ (932,419)	(26.8)	53,527,642	\$ 40,437,421	\$ (13,090,221)	(32.4)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(224,726)</b>	\$ (31,057)	\$ 193,669	(623.6)	7,147,313	\$ (342,780)	\$ (7,490,093)	2185.1
8	INTEREST PROVISION -THIS PERIOD	Line 21	17,297	\$ (12,437)	\$ (29,734)	239.1	75,348	\$ (125,091)	\$ (200,439)	160.2
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		3,992,775	\$ (2,800,922)	\$ (6,793,697)	242.6	<b>\$ (3,741,652)</b>	<b>\$ (2,680,882)</b>	\$ 1,060,770	(39.6)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	30,434	\$ 30,434	\$ -	0.0	334,771	\$ 334,771	\$ -	0.0
10a	FLEX RATE REFUND (if applicable)		-	\$ -	\$ -	0.0	-	\$ -	\$ -	0.0
11	TOTAL ACTUAL/ESTIMATED TRUE-UP: over/(under)	Add Lines 7 + 8 + 9 + 10 + 10a	<b>3,815,780</b>	<b>\$ (2,813,982)</b>	<b>\$ (6,629,762)</b>	235.6	<b>3,815,780</b>	<b>\$ (2,813,982)</b>	<b>\$ (6,629,762)</b>	235.6
MEMO: Unbilled Over-recovery			<u>1,008,666</u>							
Over/(under)-recovery Book Balance			<u>4,824,446</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 3,992,774.75	\$ (2,800,922)	\$ (6,793,697)	242.6				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 3,798,483	\$ (2,801,545)	\$ (6,600,028)	235.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 7,791,257	\$ (5,602,468)	\$ (13,393,725)	239.1				
15	AVERAGE	50% of Line 14	\$ 3,895,629	\$ (2,801,234)	\$ (6,696,863)	239.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.05310	0.05310	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.05340	0.05340	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.10650	0.10650	-	0.0				
19	AVERAGE	50% of Line 18	0.05325	0.05325	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00444	0.00444	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 17,297</b>	<b>\$ (12,437)</b>	<b>\$ (29,734)</b>	239.1				

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:		TRANSPORTATION PURCHASES										SCHEDULE A-3
FLORIDA PUBLIC UTILITIES COMPANY		SYSTEM SUPPLY AND END USE										
		FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023										
		PRESENT MONTH:					NOVEMBER					
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	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
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
89	Oct	FGT	SYS SUPPLY	N/A	478,208		478,208	\$ (97,644)	N/A	N/A	INCL IN COST	-20,418657
90	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
91	Oct	FCG	SYS SUPPLY	N/A	48,230		48,230	\$ 15,544	N/A	N/A	INCL IN COST	32,229587
92	Oct	CONOCO	SYS SUPPLY	N/A	2,010,980		2,010,980	\$ 614,758	N/A	N/A	INCL IN COST	30,570071
93	Oct	RADIATE	SYS SUPPLY	N/A			0	\$ (7,891)	N/A	N/A	INCL IN COST	N/A
94	Oct	Gulfstream	SYS SUPPLY	N/A			0	\$ (6,546,02)	N/A	N/A	INCL IN COST	N/A
95	Oct	TECO	SYS SUPPLY	N/A	10,000		10,000	\$ 96,700	N/A	N/A	INCL IN COST	966,999300
96	Oct	EMERA	SYS SUPPLY	N/A			0	\$ 102,702	N/A	N/A	INCL IN COST	N/A
97	Nov	FGT	SYS SUPPLY	N/A	460,029		460,029	\$ 95,229.03	N/A	N/A	INCL IN COST	20,700658
98	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
99	Nov	FCG	SYS SUPPLY	N/A	58,270		58,270	\$ 19,384	N/A	N/A	INCL IN COST	33,265025
100	Nov	TECO	SYS SUPPLY	N/A	22,820		22,820	\$ 206,292	N/A	N/A	INCL IN COST	903,995486
101	Nov	MARLIN	SYS SUPPLY	N/A			0	\$ -	N/A	N/A	INCL IN COST	N/A
102	Nov	CONOCO	SYS SUPPLY	N/A	2,427,590		2,427,590	\$ 797,662	N/A	N/A	INCL IN COST	32,858194
103	Nov	Gulfstream	SYS SUPPLY	N/A			0	\$ (1,724)	N/A	N/A	INCL IN COST	N/A
104	Nov	Radoate	SYS SUPPLY	N/A			0	\$ (3,962)	N/A	N/A	INCL IN COST	N/A
105	Nov	EMERA	SYS SUPPLY	N/A			0	\$ 102,703	N/A	N/A	INCL IN COST	N/A
116	TOTAL				27,104,372		27,104,372.00	10,341,410				38,154





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	467,793	723,625	362,979	844,713	443,816	436,523	717,624	1,215,584	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	3,131,599	3,418,907	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	3,849,223	4,634,490	0
<b>PGA THERM SALES</b>													
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	903,555	1,422,925	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	1,105,253	1,364,032	0
<b>PGA RATES (FLEX-DOWN FACTORS)</b>													
19	Residential	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ 1.00001	\$ 0.98001	\$ 0.96001	\$ 0.94001	\$ 0.92000	\$ 0.82000	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ 1.00001	\$ 0.98001	\$ 0.96001	\$ 0.94001	\$ 0.92000	\$ 0.82000	\$ -
<b>PGA REVENUES</b>													
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	822,112	1,156,560	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	1,069,581	1,122,860	0
29													
45													
<b>NUMBER OF PGA CUSTOMERS</b>													
46	Residential	67,013	67,247	67,700	68,053	68,172	68,769	68,580	68,691	68,871	69,055	69,251	0
47	Commercial	3,401	3,413	4,055	4,071	4,070	4,068	4,071	4,062	4,067	4,077	4,077	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	1.0211	1.0222	1.0250	1.0252	1.0227	1.0221	1.0217
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
<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	1.0220	1.0228	1.0261	1.0260	1.0230	1.0222	1.02201
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
<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	1.0245	1.0253	1.0265	1.0261	1.0264	1.0249	1.02436
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
<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	1.0199	1.0203	1.0248	1.0242	1.0205	1.0202	1.0207
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
<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	1.0197	1.0198	1.0230	1.0225	1.0207	1.0205	1.0211
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
<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	1.0204	1.0212	1.0240	1.0239	1.0213	1.0202	1.0207
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