



1635 Meathe Drive  
West Palm Beach, FL 33411

January 22, 2024

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 **December 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: DECEMBER				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 17,548	\$ 20,369	\$ 2,821	13.85	\$ 175,761	\$ 184,891	\$ 9,130	4.94
2	NO NOTICE SERVICE	\$ -	\$ 8,040	\$ 8,040	100.00	\$ -	\$ 55,243	\$ 55,243	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,039,378	\$ 2,768,304	\$ 1,728,926	62.45	\$ 11,380,788	\$ 28,668,079	\$ 17,287,291	60.30
5	DEMAND	\$ 3,452,017	\$ 3,287,143	\$ (164,875)	-5.02	\$ 39,265,051	\$ 36,306,869	\$ (2,958,182)	-8.15
6	OTHER	\$ 24,140	\$ 42,416	\$ 18,276	43.09	\$ 91,812	\$ 508,981	\$ 417,169	81.96
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 20,528,280	\$ 20,528,280	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)	\$ 4,533,083	\$ 4,415,582	\$ (117,502)	-2.66	\$ 50,913,412	\$ 45,195,783	\$ (5,717,629)	-12.65
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 451	\$ 463	\$ 12	2.57	\$ 6,254	\$ 8,472	\$ 2,218	26.18
14	TOTAL THERM SALES	\$ 4,575,621	\$ 4,415,118	\$ (160,503)	-3.64	\$ 58,438,034	\$ 45,187,311	\$ (13,250,723)	-29.32
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	3,252,730	3,570,010	317,280	8.89	27,650,790	32,276,080	4,625,290	14.33
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	4,150,927	3,570,010	(580,917)	-16.27	31,255,299	32,276,080	1,020,781	3.16
19	DEMAND	16,026,500	13,340,540	(2,685,960)	-20.13	110,231,970	111,028,380	796,410	0.72
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)	4,150,927	3,570,010	(580,917)	-16.27	31,255,299	32,276,080	1,020,781	3.16
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	605	463	(142)	-30.56	6,253	8,472	2,219	26.19
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,521,301	3,569,547	48,246	1.35	33,021,576	32,267,608	1,018,562	3.16
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.539	0.571	0.032	5.60	0.636	0.573	(0.063)	-10.99
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) 25.040	77.543	52.503	67.71	36.412	88.821	52.409	59.01
32	DEMAND	(5/19) 21.539	24.640	3.101	12.59	35.620	32.701	(2.919)	-8.93
33	OTHER	(6/20) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
<b>LESS END-USE CONTRACT</b>									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
35	DEMAND	(8/22) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
36	COMMODITY Other	(9/23) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
37	TOTAL COST OF PURCHASES	(11/24) 109.207	123.685	14.478	11.71	162.895	140.029	(22.866)	-16.33
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 74.625	100.000	25.375	25.38	100.014	100.000	(0.014)	-0.01
40	TOTAL COST OF THERM SOLD	(11/27) 128.733	123.701	(5.032)	-4.07	154.182	140.065	(14.117)	-10.08
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) 129.865	124.833	(5.032)	-4.03	155.314	141.197	(14.117)	-10.00
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) 130.51822	125.46091	(5.057)	-4.03	156.09523	141.90722	(14.188)	-10.00
45	PGA FACTOR ROUNDED TO NEAREST .001	130.518	125.461	(5.057)	-4.03	156.095	141.907	(14.188)	-10.00

(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: December 2023**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	3,178,340	17,132.37	0.539
2 No Notice Commodity Adjustment - System Supply	74,390	415.84	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)	3,252,730	17,548.21	0.539
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,195,310	1,124,408.42	35.189
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	73,820	24,527.76	33.226
20 Imbalance Cashout - FGT	881,797	(88,791.48)	(10.069)
21 Imbalance Cashout - Other Shippers	0	(20,766.73)	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)	4,150,927	1,039,377.97	25.040
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	14,537,180	900,996.19	6.198
26 Demand (Pipeline) No Notice - System Supply	1,472,500	7,465.58	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	2,326,536.43	0.000
30 Other - Marlin	0	139,683.29	0.000
31 Other - Teco	16,820	77,335.72	459.784
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	16,026,500	3,452,017.21	21.539
<b>OTHER</b>			
34 Company Use of Natural Gas	0	46.63	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	3,553.17	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	0.00	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	600.00	0.000
46 Other	0	1,840.00	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	24,139.68	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	

DESCRIPTION	SUPPLIER	ACCRUAL		November ACTUAL		INVOICE #	PAGE NO.	November TRUE-UP	
		\$	THERMS	\$	THERMS			\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,436.13	2,045,640	\$11,436.13	2,045,640	402682		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$493.04	88,200	\$493.04	88,200	402643		\$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	\$1,040.76	294,000	\$1,029.00	294,000	402521		(\$11.76)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$1,257.02)	(224,870)	(\$1,257.02)	(224,870)	403198		\$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>\$11,711.91</b>	<b>2,202,970</b>	<b>\$11,700.15</b>	<b>2,202,970</b>			<b>(\$11.76)</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	\$122,747.92	460,029	\$68,142.54	460,029	FGT CICO Report		(\$54,605.38)	0
COMMODITY (OTHER)	FCG	(\$66.68)	0	(\$64.41)	0	VARIOUS		\$2.27	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	\$0.00	0	549397-0223		\$0.00	0
COMMODITY (OTHER)	Gulfstream	(\$1,723.65)	0	(\$491.23)	0	255257		\$1,232.42	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0	2310A0002		\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGG	\$19,364.83	58,270	\$19,364.23	58,270	Oc23		(\$0.60)	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28670		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$9,618.75	9,560	\$9,618.75	9,560	211012145184-1123		\$0.00	0
COMMODITY (OTHER)	TECO	(\$2,360.51)	7,170	\$7,184.99	9,490	211012145440-1123		\$9,545.50	2,320
COMMODITY (OTHER)	TECO	\$50.95	0	\$50.95	0	211012145697-1123		\$0.00	0
COMMODITY (OTHER)	TECO	\$192,914.97	0	\$192,914.97	0	221008502041-1123		\$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	\$797,662.22	2,427,590	\$797,662.22	2,427,590	208629&208786		\$0.00	0
COMMODITY (OTHER)	EMERA	\$102,702.46	0	\$104,157.69	0	115553		\$1,455.23	0
COMMODITY (OTHER)	RADIATE	(\$3,961.57)	0	(\$3,961.57)	0	2023101083		\$0.00	0
COMMODITY (OTHER)	Mansfield	\$0.00	0	(\$83,341.71)	0			(\$83,341.71)	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,236,949.59</b>	<b>2,962,619</b>	<b>\$1,111,237.42</b>	<b>2,964,939</b>			<b>(\$125,712.17)</b>	<b>2,320</b>
DEMAND - NO NOTICE	FGT	\$5,369.13	1,059,000	\$5,369.13	1,059,000	402442		\$0.00	0
DEMAND	FGT	\$558,325.35	10,930,500	\$558,325.35	10,930,500	402442		\$0.00	0
DEMAND	FGT	\$26,734.17	1,232,700	\$26,734.17	1,232,700	402315		\$0.00	0
DEMAND	FSC	\$27,837.94	1,500,000	\$27,860.69	1,500,000	1853		\$22.75	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	833405		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$18,741.24)	0	(\$18,741.24)	0	402448		\$0.00	0
DEMAND	FGT	\$343,770.00	1,500,000	\$343,770.00	1,500,000	402409		\$0.00	0
DEMAND	Gulfstream	\$39,725.00	1,020,000	\$39,725.70	1,020,000	254984		(\$0.70)	0
DEMAND	FCG	\$2,242.24	58,270	\$2,242.24	58,270	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	\$134,073.91	0	\$109,719.33	0	VARIOUS		(\$24,354.58)	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	\$2,020,106.53	0	\$2,020,106.53	0	375223-1123		\$0.00	0
DEMAND	FPUC	\$216,792.24	0	\$216,792.24	0	VARIOUS		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0	426983-1123		\$0.00	0
DEMAND	TECO	\$420.00	9,560	\$420.00	9,560	211012145184-1123		\$0.00	0
DEMAND	TECO	\$420.00	7,170	\$840.00	9,490	211012145440-1123		\$420.00	2,320
DEMAND	TECO	\$636.00	0	\$636.00	0	211012145697-1123		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$38,625.00	0	\$38,625.00	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-1123		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$3,401,917.27</b>	<b>17,317,200</b>	<b>\$3,378,005.14</b>	<b>17,319,520</b>			<b>(\$23,912.13)</b>	<b>2,320</b>
OTHER	VERVANTIS	\$0.00	0	\$25.20	0	03817905-1123		\$25.20	0
OTHER	VERVANTIS	\$0.00	0	\$4.56	0	04003844-1123		\$4.56	0
OTHER	VERVANTIS	\$0.00	0	\$16.87	0	04866578-1123		\$16.87	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	03506987-1023		\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0	05085097-0923		\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000463		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$625.63	0	\$178.80	0	610		(\$446.83)	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	\$5,599.88	0	\$5,599.88	0	AMORTIZE		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0	780654		\$0.00	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	\$600.00	0	BE2001136&BE2001137		\$600.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$1,840.00	0	2833612		\$1,840.00	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>\$18,725.51</b>	<b>0</b>	<b>\$20,765.31</b>	<b>0</b>			<b>\$2,039.80</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
December GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$15,559.21	2,783.400	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$509.47	91,140	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,075.45	303.800	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$415.84	74.390	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT WD-OBA	\$0.00	0	399347
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$17,559.97</b>	<b>3,252,730</b>	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$33,855.58)	881,797	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$332.79)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$0.00	0	549397-0223
COMMODITY (OTHER)	Gulfstream	(\$21,999.15)	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	\$24,528.36	73,820	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	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$5,045.09	5,010	211012145184-1223
COMMODITY (OTHER)	TECO	\$0.00	9,490	ACCRUAL
COMMODITY (OTHER)	TECO	\$50.95	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$192,914.97	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$894,587.70	3,178,490	ACCRUAL
COMMODITY (OTHER)	EMERA	\$104,150.59	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	
COMMODITY (OTHER)	New River	\$0.00	0	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,165,090.14</b>	<b>4,148,607</b>	
DEMAND - NO NOTICE	FGT	\$7,465.58	1,472,500	401901
DEMAND	FGT	\$529,031.77	10,207,370	401901
DEMAND	FGT	\$3,413.88	908,610	402973
DEMAND	FSC	\$28,482.01	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$19,365.95)	0	402873
DEMAND	FGT	\$345,045.50	1,240,000	402779
DEMAND	Gulfstream	\$8,124.29	557,380	ACCRUAL
DEMAND	FCG	\$2,242.24	73,820	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	\$164,037.87	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	CFG	\$0.00	0	ACCRUAL
DEMAND	PPC	\$2,144,753.23	0	375223-1123
DEMAND	FPUC	\$181,783.20	0	VARIOUS
DEMAND	PPC	\$0.00	0	428663-1123
DEMAND	TECO	\$420.00	5,010	211012145184-1223
DEMAND	TECO	\$0.00	9,490	ACCRUAL
DEMAND	TECO	\$636.00	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$74,279.72	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	ACCRUAL
<b>DEMAND TOTAL</b>		<b>\$3,475,929.34</b>	<b>16,024,180</b>	
OTHER	VERVANTIS	\$0.00	0	03817905-0923
OTHER	VERVANTIS	\$0.00	0	04003844-0923
OTHER	VERVANTIS	\$0.00	0	04886578-0923
OTHER	VERVANTIS	\$0.00	0	03506987-0923
OTHER	VERVANTIS	\$0.00	0	05085097-0923
OTHER	CONVERGENCE	\$12,500.00	0	1000474
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$4,000.00	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	S&P Global Platts	\$5,599.88	0	AMORTIZE
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	\$0.00	0	2809691
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	ENVERUS	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$22,099.88</b>	<b>0</b>	
<b>LESS END-USE CONTRACT</b>				
COMMODITY (OTHER)		\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: DECEMBER				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	1,039,378	\$ 2,768,304	\$ 1,728,926	62.5	11,380,788	\$ 28,668,079	\$ 17,287,291	60.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,493,705	\$ 1,647,278	\$ (1,846,427)	(112.1)	39,532,624	\$ 16,527,704	\$ (23,004,920)	(139.2)
3	TOTAL COST		4,533,083	\$ 4,415,582	\$ (117,501)	(2.7)	50,913,412	\$ 45,195,783	\$ (5,717,629)	(12.7)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,575,621	\$ 4,415,118	\$ (160,503)	(3.6)	58,438,034	\$ 45,187,311	\$ (13,250,723)	(29.3)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(365,205)	\$ (365,205)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,545,187	\$ 4,384,684	\$ (160,503)	(3.7)	58,072,829	\$ 44,822,106	\$ (13,250,723)	(29.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>12,104</b>	\$ (30,897)	\$ (43,001)	139.2	7,159,417	\$ (373,677)	\$ (7,533,094)	2015.9
8	INTEREST PROVISION -THIS PERIOD	Line 21	16,998	\$ (12,467)	\$ (29,465)	236.3	92,346	\$ (137,558)	\$ (229,904)	167.1
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		3,815,780	\$ (2,813,982)	\$ (6,629,762)	235.6	<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	365,205	\$ 365,205	\$ -	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>3,875,316</b>	<b>\$ (2,826,912)</b>	<b>\$ (6,702,228)</b>	237.1	<b>3,875,316</b>	<b>\$ (2,826,912)</b>	<b>\$ (6,702,228)</b>	237.1
MEMO: Unbilled Over-recovery			<u>888,148</u>							
Over/(under)-recovery Book Balance			<u>4,763,464</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 3,815,780	\$ (2,813,982)	\$ (6,629,762)	235.6				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 3,858,318	\$ (2,814,445)	\$ (6,672,763)	237.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 7,674,097	\$ (5,628,428)	\$ (13,302,525)	236.4				
15	AVERAGE	50% of Line 14	\$ 3,837,049	\$ (2,814,214)	\$ (6,651,263)	236.4				
16	INTEREST RATE - FIRST DAY OF MONTH		0.05340	0.05340	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.05300	0.05300	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.10640	0.10640	-	0.0				
19	AVERAGE	50% of Line 18	0.05320	0.05320	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00443	0.00443	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 16,998</b>	<b>\$ (12,467)</b>	<b>\$ (29,465)</b>	236.3				

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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:					DECEMBER						
LINE NO.	2023 DATE	PURCHASED FROM	PURCHASED	ICH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	THIRD PARTY COST		DEMAND	OTHER CHARGES	TOTAL	
								PIPELINE	PIPELINE	CHARGES	ACRES/FEET	CENTS PER THERM	
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		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		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		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		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		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		0	\$ -	N/A	N/A	INCL IN COST	N/A	
19	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
20	Feb	EMERA	SYS SUPPLY	N/A	0		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		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		0	\$ (16,542)	N/A	N/A	INCL IN COST	N/A	
24	Mar	MARLIN	SYS SUPPLY	N/A	0		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		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		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	23.183534	
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		0	\$ (5,106)	N/A	N/A	INCL IN COST	N/A	
33	Apr	MARLIN	SYS SUPPLY	N/A	0		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		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		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		0	\$ (30,255)	N/A	N/A	INCL IN COST	N/A	
38	May	IND OBA-PGA	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
39	May	MARLIN	SYS SUPPLY	N/A	0		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		0	\$ 93,523	N/A	N/A	INCL IN COST	N/A	
43	May	NEW RIVER	SYS SUPPLY	N/A	0		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		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		0	\$ 551	N/A	N/A	INCL IN COST	N/A	
49	Jun	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
50	Jun	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
51	Jun	MARLIN	SYS SUPPLY	N/A	0		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		0	\$ (53,433)	N/A	N/A	INCL IN COST	N/A	
54	Jun	EMERA	SYS SUPPLY	N/A	0		0	\$ 97,662	N/A	N/A	INCL IN COST	N/A	
55	Jun	NEW RIVER	SYS SUPPLY	N/A	0		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		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		0	\$ (6,588)	N/A	N/A	INCL IN COST	N/A	
61	Jul	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
62	Jul	RADIATE	SYS SUPPLY	N/A	0		0	\$ 2,218	N/A	N/A	INCL IN COST	N/A	
63	Jul	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
64	Jul	GAS SOUTH	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
65	Jul	EMERA	SYS SUPPLY	N/A	0		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		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		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	\$ 599,077	N/A	N/A	INCL IN COST	29.938849	
72	Aug	GULFSTREAM	SYS SUPPLY	N/A	0		0	\$ (4,900)	N/A	N/A	INCL IN COST	N/A	
73	Aug	BP	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
74	Aug	PEOPLES GAS	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
75	Aug	MARLIN	SYS SUPPLY	N/A	0		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		0	\$ -	N/A	N/A	INCL IN COST	N/A	
78	Aug	EMERA	SYS SUPPLY	N/A	0		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		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		0	\$ -	N/A	N/A	INCL IN COST	N/A	
83	Sep	Gulfstream	SYS SUPPLY	N/A	0		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		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		0	\$ -	N/A	N/A	INCL IN COST	N/A	
88	Sep	EMERA	SYS SUPPLY	N/A	0		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		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		0	\$ (7,891)	N/A	N/A	INCL IN COST	N/A	
94	Oct	Gulfstream	SYS SUPPLY	N/A	0		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		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		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	33.266205	
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		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		0	\$ (1,724)	N/A	N/A	INCL IN COST	N/A	
104	Nov	Radoate	SYS SUPPLY	N/A	0		0	\$ (3,962)	N/A	N/A	INCL IN COST	N/A	
105	Nov	EMERA	SYS SUPPLY	N/A	0		0	\$ 102,703	N/A	N/A	INCL IN COST	N/A	
106	Dec	FGT	SYS SUPPLY	N/A	881,797		881,797	\$ (88,461)	N/A	N/A	INCL IN COST	-10.031896	
107	Dec	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
108	Dec	FCG	SYS SUPPLY	N/A	73,820		73,820	\$ 24,197	N/A	N/A	INCL IN COST	32.777075	
109	Dec	TECO	SYS SUPPLY	N/A	16,820		16,820	\$ 207,557	N/A	N/A	INCL IN COST	1233.986980	
110	Dec	MARLIN	SYS SUPPLY	N/A	0		0	\$ -	N/A	N/A	INCL IN COST	N/A	
111	Dec	CONOCO	SYS SUPPLY	N/A	3,178,490		3,178,490	\$ 894,588	N/A	N/A	INCL IN COST	28.145053	
112	Dec	EMERA	SYS SUPPLY	N/A	0		0	\$ 105,606	N/A	N/A	INCL IN COST	N/A	
113	Dec	Gulfstream	SYS										





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	1,039,378
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	3,493,705
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	<b>Total</b>	<b>6,281,722</b>	<b>4,845,073</b>	<b>3,917,822</b>	<b>4,399,619</b>	<b>3,562,303</b>	<b>3,723,876</b>	<b>3,946,578</b>	<b>3,743,769</b>	<b>3,475,854</b>	<b>3,849,223</b>	<b>4,634,490</b>	<b>4,533,083</b>
<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	1,900,470
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	1,529,936
<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	\$ 0.75000
20	Commercial	\$ 1.15000	\$ 1.12000	\$ 1.09000	\$ 1.06000	\$ 1.03001	\$ 1.00001	\$ 0.98001	\$ 0.96001	\$ 0.94001	\$ 0.92000	\$ 0.82000	\$ 0.75000
<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	1,418,639
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	1,144,336
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	69,581
47	Commercial	3,401	3,413	4,055	4,071	4,070	4,068	4,071	4,062	4,067	4,077	4,077	4,056

\*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	
<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	0												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	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	