



1635 Meathe Drive  
West Palm Beach, FL 33411

August 20, 2021

Adam J. Teitzman  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

RE: Docket Number 20210003-GU;  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **July 2021** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [dcraig@fpuc.com](mailto:dcraig@fpuc.com), or (904) 383-8693.

Sincerely,

A handwritten signature in cursive script that reads "Derrick M. Craig".

Derrick M. Craig  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley  
SJ 80-445, 2019 PGA Filings

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 2,506	\$ 10,447	\$ 7,941	76.01	\$ 38,239	\$ 115,993	\$ 77,754	67.03
2	NO NOTICE SERVICE	\$ -	\$ 1,645	\$ 1,645	100.00	\$ 85,044	\$ 29,927	\$ (55,117)	-184.17
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 632,248	\$ 867,610	\$ 235,362	27.13	\$ 5,145,188	\$ 9,904,947	\$ 4,759,759	48.05
5	DEMAND	\$ 2,514,927	\$ 2,466,530	\$ (48,397)	-1.96	\$ 19,127,898	\$ 19,001,222	\$ (126,676)	-0.67
6	OTHER	\$ 44,457	\$ 59,864	\$ 15,407	25.74	\$ 124,039	\$ 419,048	\$ 295,009	70.40
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 8,548,247	\$ 8,548,247	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)	\$ 3,194,138	\$ 2,184,918	\$ (1,009,220)	-46.19	\$ 24,520,409	\$ 20,922,890	\$ (3,597,520)	-17.19
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 805	\$ 500	\$ (305)	-61.07	\$ 6,459	\$ 3,200	\$ (3,259)	-101.85
14	TOTAL THERM SALES	\$ 2,991,350	\$ 2,184,418	\$ (806,932)	-36.94	\$ 28,385,179	\$ 20,919,690	\$ (7,465,489)	-35.69
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	928,000	1,865,400	937,400	50.25	15,945,330	20,713,000	4,767,670	23.02
16	NO NOTICE SERVICE	0	0	0	-	1,039,000	0	(1,039,000)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,374,428	1,865,400	490,972	26.32	18,782,095	20,713,000	1,930,905	9.32
19	DEMAND	5,795,410	2,585,400	(3,210,010)	-124.16	72,637,719	49,536,820	(23,100,899)	-46.63
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)	1,374,428	1,865,400	490,972	26.32	18,782,095	20,713,000	1,930,905	9.32
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	889	1,149	260	22.60	6,663	7,084	420	5.93
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,076,524	1,864,251	(212,273)	-11.39	20,862,703	20,705,916	1,930,485	9.32
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.270	0.560	0.290	51.79	0.240	0.560	0.320	57.14
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	8.185	0.000	(8.185)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 46.001	46.511	0.510	1.10	27.394	47.820	20.426	42.71
32	DEMAND	(5/19) 43.395	95.402	52.007	54.51	26.333	38.358	12.025	31.35
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) 232.398	117.129	(115.269)	-98.41	130.552	101.013	(29.539)	-29.24
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 90.545	43.509	(47.036)	-108.11	96.936	45.175	(51.761)	-114.58
40	TOTAL COST OF THERM SOLD	(11/27) 153.821	117.201	(36.620)	-31.25	117.532	101.048	(16.484)	-16.31
41	TRUE-UP	(E-2) (5.583)	(5.583)	0.000	0.00	(5.583)	(5.583)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 148.238	111.618	(36.620)	-32.81	111.949	95.465	(16.484)	-17.27
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) 148.98364	112.17944	(36.804)	-32.81	112.51210	95.94519	(16.567)	-17.27
45	PGA FACTOR ROUNDED TO NEAREST .001	148.984	112.179	(36.805)	-32.81	112.512	95.945	(16.567)	-17.27

(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 2021 THROUGH DECEMBER 2021**  
**CURRENT MONTH: July 2021**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	916,120	2,457.75	0.268
2 No Notice Commodity Adjustment - System Supply	11,880	48.71	0.410
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)	928,000	2,506.46	0.270
<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	908,420	440,990.330	48.545
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	10,990	57,223.370	520.686
20 Imbalance Cashout - FGT	455,018	134,034.350	29.457
21 Imbalance Cashout - Other Shippers	0	0.000	0.000
22 Imbalance Cashout - OSSS	0	0.000	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.000	0.000
24 TOTAL COMMODITY (Other)	1,374,428	632,248.050	46.001
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	5,459,070	524,975.80	9.617
26 Demand (Pipeline) No Notice - System Supply	344,100	1,644.80	0.478
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	0	1,959,137.06	0.000
30 Other - Marlin	0	27,665.00	0.000
31 Other - Teco	(7,760)	1,504.48	(19.388)
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,795,410	2,514,927.14	43.395
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,114.62	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	3,741.68	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	903.43	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	11,168.50	0.000
47 Other	0	0.00	0.000
48 Other	0	0.00	0.000
49 Other	0	23,528.28	0.000
50 TOTAL OTHER	0	44,456.51	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  
July GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$324.39	79,120	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$2,167.83	637,000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$48.71	11,880	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$2,540.93</b>	<b>929,000</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	\$139,939.35	455,018	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$176.32)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$5,713.80)	0	549387-0621
COMMODITY (OTHER)	CALLAHAN-Feb	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FCG	\$958.82	4,000	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$6,007.40	6,990	28459
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28456
COMMODITY (OTHER)	MARLIN	\$50,250.00	0	28457
COMMODITY (OTHER)	TECO	\$3,834.10	3,090	211012145184-0721
COMMODITY (OTHER)	TECO	\$0.00	10	ACCRUAL
COMMODITY (OTHER)	TECO	\$13,398.38	3,770	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$349,914.36	916,180	ACCRUAL
COMMODITY (OTHER)	EMERA	\$74,740.79	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$633,164.08</b>	<b>1,389,058</b>	
DEMAND - NO NOTICE	FGT	\$1,844.80	344,100	387317
DEMAND	FGT	\$4,896.14	92,070	387317
DEMAND	FGT	\$5,875.68	93,000	387180
DEMAND	FCG	\$27,840.81	1,550,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	(\$0.01)	0	387305
DEMAND	FGT	\$476,160.00	3,720,000	387309
DEMAND	EMERA	\$5,109.98	0	ACCRUAL
DEMAND	FCG	\$1,160.20	4,000	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	\$27,665.00	0	28456
DEMAND	MARLIN	\$0.00	0	28487
DEMAND	PPC	\$1,331,378.08	0	379223-0721
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0721
DEMAND	TECO	\$420.00	3,090	211012145184-0721
DEMAND	TECO	\$434.24	10	ACCRUAL
DEMAND	TECO	\$638.00	3,770	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
<b>DEMAND TOTAL</b>		<b>\$2,514,979.91</b>	<b>5,910,040</b>	
OTHER	FPUC	\$101.04	0	03817905-0721
OTHER	FPUC	\$6.04	0	04003844-0721
OTHER	FPUC	\$7.54	0	04886578-0721
OTHER		\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1219
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$5,700.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$1,041.67	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIUM	\$0.00	0	
OTHER	KENNEDY	\$0.00	0	ACCRUAL
OTHER	Snel & Wilmer	\$0.00	0	ACCRUAL
OTHER	Snel & Wilmer	\$0.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$11,856.29</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 2021 THROUGH DECEMBER 2021

			CURRENT MONTH: JULY				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	632,248	\$ 867,610	\$ 235,362	27.1	5,145,188	\$ 9,904,947	\$ 4,759,759	48.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,561,890	\$ 1,317,308	\$ (1,244,582)	(94.5)	19,375,221	\$ 11,017,943	\$ (8,357,278)	(75.9)
3	TOTAL COST		3,194,138	\$ 2,184,918	\$ (1,009,220)	(46.2)	24,520,409	\$ 20,922,890	\$ (3,597,519)	(17.2)
4	FUEL REVENUES (NET OF REVENUE TAX)		2,991,350	\$ 2,184,418	\$ (806,932)	(36.9)	28,385,179	\$ 20,919,690	\$ (7,465,489)	(35.7)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	1,063,627	\$ 1,063,627	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,143,296	\$ 2,336,364	\$ (806,932)	(34.5)	29,448,806	\$ 21,983,317	\$ (7,465,489)	(34.0)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(50,842)	\$ 151,446	\$ 202,288	133.6	4,928,397	\$ 1,060,427	\$ (3,867,970)	(364.8)
8	INTEREST PROVISION -THIS PERIOD	Line 21	104	\$ (105)	\$ (209)	199.1	296	\$ (761)	\$ (1,057)	138.9
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,691,969	\$ (2,621,982)	\$ (5,313,951)	202.7	(1,375,781)	\$ (2,618,826)	\$ (1,242,845)	47.5
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(151,946)	\$ (151,946)	\$ -	0.0	(1,063,627)	\$ (1,063,627)	\$ -	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	2,489,285	\$ (2,622,587)	\$ (5,111,872)	194.9	2,489,285	\$ (2,622,587)	\$ (5,111,872)	194.9
MEMO: Unbilled Over-recovery					604,898					
Over/(under)-recovery Book Balance					3,094,183					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,691,969	\$ (2,621,982)	\$ (5,313,951)	202.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,489,181	\$ (2,622,482)	\$ (5,111,663)	194.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 5,181,149	\$ (5,244,464)	\$ (10,425,614)	198.8				
15	AVERAGE	50% of Line 14	\$ 2,590,575	\$ (2,622,232)	\$ (5,212,807)	198.8				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00040	0.00040	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00050	0.00050	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00090	0.00090	-	0.0				
19	AVERAGE	50% of Line 18	0.00045	0.00045	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00004	0.00004	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 104	\$ (105)	\$ (209)	199.1				

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.

5



COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

SCHEDULE A-3

PRESENT MONTH: JULY

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	756,294		756,294	\$ 216,319.71	N/A	N/A	INCL IN COST	28.602595
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 543.34	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	7,639		7,639	\$ 3,179.98	N/A	N/A	INCL IN COST	41.628224
4	Jan	MARLIN	SYS SUPPLY	N/A	15,170		15,170	\$ 91,364.62	N/A	N/A	INCL IN COST	602.271721
5	Jan	TECO	SYS SUPPLY	N/A	80,170		80,170	\$ 56,330.45	N/A	N/A	INCL IN COST	70.263752
5	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
6	Jan	CONOCO	SYS SUPPLY	N/A	3,803,390		3,803,390	\$ 969,639.70	N/A	N/A	INCL IN COST	25.494091
7	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 71,278	N/A	N/A	INCL IN COST	N/A
7	Feb	FGT	SYS SUPPLY	N/A	218,248		218,248	\$ (261,396.64)	N/A	N/A	INCL IN COST	-119.770463
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 659.93	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A	4,470		4,470	\$ 906.77	N/A	N/A	INCL IN COST	20.285682
9	Feb	MARLIN	SYS SUPPLY	N/A	14,690		14,690	\$ 62,492.05	N/A	N/A	INCL IN COST	425.405378
10	Feb	TECO	SYS SUPPLY	N/A	44,170		44,170	\$ 48,106.69	N/A	N/A	INCL IN COST	108.912588
11	Feb	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (50,449.71)	N/A	N/A	INCL IN COST	N/A
11	Feb	CONOCO	SYS SUPPLY	N/A	3,081,370		3,081,370	\$ 875,893.28	N/A	N/A	INCL IN COST	28.425450
11	Feb	FGU	SYS SUPPLY	N/A	30,000		30,000	\$ 11,250.00	N/A	N/A	INCL IN COST	37.500000
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 78,824	N/A	N/A	INCL IN COST	N/A
14	Mar	FGT	SYS SUPPLY	N/A	(12,794)		(12,794)	\$ (311,447.28)	N/A	N/A	INCL IN COST	2434.322964
15	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (321.47)	N/A	N/A	INCL IN COST	N/A
16	Mar	FCG	SYS SUPPLY	N/A	5,170		5,170	\$ 1,341.28	N/A	N/A	INCL IN COST	25.943520
17	Mar	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (8,680.67)	N/A	N/A	INCL IN COST	N/A
17	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Mar	MARLIN	SYS SUPPLY	N/A	10,460		10,460	\$ 59,299.25	N/A	N/A	INCL IN COST	566.914436
20	Mar	TECO	SYS SUPPLY	N/A	22,640		22,640	\$ 29,222.32	N/A	N/A	INCL IN COST	129.073852
21	Mar	CONOCO	SYS SUPPLY	N/A	3,253,420		3,253,420	\$ 962,352.28	N/A	N/A	INCL IN COST	29.579712
22	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 83,661	N/A	N/A	INCL IN COST	N/A
23	Apr	FGT	SYS SUPPLY	N/A	(189,971)		(189,971)	\$ (224,088.78)	N/A	N/A	INCL IN COST	117.959467
24	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Apr	FCG	SYS SUPPLY	N/A	5,220		5,220	\$ 1,228.52	N/A	N/A	INCL IN COST	23.534866
26	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 914.75	N/A	N/A	INCL IN COST	N/A
27	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
28	Apr	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	INCL IN COST	443.510849
29	Apr	TECO	SYS SUPPLY	N/A	23,700		23,700	\$ 29,396	N/A	N/A	INCL IN COST	124.035232
30	Apr	CONOCO	SYS SUPPLY	N/A	2,618,000		2,618,000	\$ 697,013	N/A	N/A	INCL IN COST	26.623866
30	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 61,321	N/A	N/A	INCL IN COST	N/A
29	May	FGT	SYS SUPPLY	N/A	(873,992)		(873,992)	\$ (273,416)	N/A	N/A	INCL IN COST	31.283606
31	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 940.82	N/A	N/A	INCL IN COST	N/A
31	May	FCG	SYS SUPPLY	N/A	4,320		4,320	\$ 7,579	N/A	N/A	INCL IN COST	175.428241
32	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
33	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	May	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	INCL IN COST	443.510849
35	May	TECO	SYS SUPPLY	N/A	40,880		40,880	\$ 18,536	N/A	N/A	INCL IN COST	45.343664
36	May	CONOCO	SYS SUPPLY	N/A	2,730,130		2,730,130	\$ 823,127	N/A	N/A	INCL IN COST	30.149727
35	May	EMERA	SYS SUPPLY	N/A			0	\$ 66,641	N/A	N/A	INCL IN COST	N/A
37	Jun	FGT	SYS SUPPLY	N/A	880,413		880,413	\$ (199,535)	N/A	N/A	INCL IN COST	-22.663817
38	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,544	N/A	N/A	INCL IN COST	N/A
39	Jun	FCG	SYS SUPPLY	N/A	3,810		3,810	\$ 537	N/A	N/A	INCL IN COST	14.093176
40	Jun	CONOCO	SYS SUPPLY	N/A	778,840		778,840	\$ 243,573	N/A	N/A	INCL IN COST	31.273866
41	Jun	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
42	Jun	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
43	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
44	Jun	MARLIN	SYS SUPPLY	N/A	(470)		(470)	\$ 49,653	N/A	N/A	INCL IN COST	-10564.368085
45	Jun	TECO	SYS SUPPLY	N/A	24,260		24,260	\$ 29,095	N/A	N/A	INCL IN COST	119.930709
46	Jun	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
45	Jun	EMERA	SYS SUPPLY	N/A			0	\$ 64,240	N/A	N/A	INCL IN COST	N/A
45	Jul	FGT	SYS SUPPLY	N/A	455,018		455,018	\$ 139,939	N/A	N/A	INCL IN COST	30.754664
46	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (5,714)	N/A	N/A	INCL IN COST	N/A
47	Jul	FCG	SYS SUPPLY	N/A	4,000		4,000	\$ 775	N/A	N/A	INCL IN COST	19.369250
48	Jul	CONOCO	SYS SUPPLY	N/A	916,180		916,180	\$ 349,914	N/A	N/A	INCL IN COST	38.192753
49	Jul	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
50	Jul	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
50	Jul	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
51	Jul	MARLIN	SYS SUPPLY	N/A	6,990		6,990	\$ 56,257	N/A	N/A	INCL IN COST	804.826896
52	Jul	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
51	Jul	EMERA	SYS SUPPLY	N/A			0	\$ 74,741	N/A	N/A	INCL IN COST	N/A
52	Jul	TECO	SYS SUPPLY	N/A	(7,760)		(7,760)	\$ 16,335	N/A	N/A	INCL IN COST	-210.504897
92												
<b>TOTAL</b>					<b>18,782,095</b>		<b>18,782,095.00</b>	<b>5,145,188</b>				<b>27.394</b>







COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	1,408,656	766,286	815,427	627,921	705,544	189,107	632,248	0	0	0	0
2	Transportation costs	2,919,343	2,936,788	2,952,429	2,898,370	2,595,006	2,511,395	2,561,890	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	4,327,999	3,703,075	3,767,856	3,526,290	3,300,550	2,700,502	3,194,138	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	2,515,508	1,940,263	1,662,817	1,588,000	1,204,770	958,392	883,356	0	0	0	0
14	Commercial	891,391	749,526	713,015	696,005	620,930	541,953	551,988	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,490,459	1,920,717	1,645,736	1,572,232	1,180,119	910,126	803,662	0	0	0	0
25	Commercial	882,751	741,969	705,941	689,046	618,455	514,157	502,200	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	60,956	61,176	61,458	61,878	61,950	62,320	62,513	0	0	0	0
47	Commercial	3,374	3,367	3,369	3,367	3,364	3,381	3,372	0	0	0	0

\*Any adjustment such as off system sales. Provide additional details or reference to other schedules as needed.

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FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>SOUTH FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0282	1.0297	1.0277	1.0292	1.0276	1.0238	1.0258	1.0273	1.0287			
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	1.04	1.04	1.04	1.04			
<b>CENTRAL FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0287	1.0309	1.0295	1.0307	1.0278	1.0248	1.0273	1.0285	1.0292			
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	1.05	1.05	1.05	1.05	1.05	1.04	1.04	1.05	1.05			
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED	0											
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0312	1.0289	1.0292	1.0331	1.0299	1.0273	1.0294	1.0291	1.0312			
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	1.05	1.05	1.05	1.05	1.05	1.04	1.05	1.05	1.05			
<b>OKEECHOBEE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0288	1.0288	1.0277	1.0280	1.0258	1.0226	1.0249	1.0259	1.0273			
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	1.05	1.04	1.04	1.04	1.04	1.05			
<b>BREWSTER</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0392	0.9960	1.0269	1.0291	1.0260	1.0230	1.0372	1.0344	1.0763			
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	1.06	1.01	1.04	1.05	1.04	1.04	1.05	1.05	1.09			
<b>FORT MEADE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0279	1.0289	1.0277	1.0280	1.0256	1.0232	1.0248	1.0263	1.0280			
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	1.05	1.05	1.05	1.05	1.04	1.04	1.04	1.04	1.05			