



1635 Meathe Drive  
West Palm Beach, FL 33411

March 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 **February 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: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 13,261	\$ 20,568	\$ 7,307	35.52	\$ 28,280	\$ 44,067	\$ 15,787	35.82
2	NO NOTICE SERVICE	\$ -	\$ 7,262	\$ 7,262	100.00	\$ -	\$ 17,418	\$ 17,418	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,508,078	\$ 4,582,671	\$ 3,074,593	67.09	\$ 4,229,965	\$ 9,897,678	\$ 5,667,713	57.26
5	DEMAND	\$ 3,300,313	\$ 3,199,017	\$ (101,296)	-3.17	\$ 6,818,953	\$ 6,495,063	\$ (323,890)	-4.99
6	OTHER	\$ 23,420	\$ 42,415	\$ 18,995	44.78	\$ 49,596	\$ 84,830	\$ 35,234	41.54
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 1,710,690	\$ 1,710,690	100.00	\$ -	\$ 3,421,380	\$ 3,421,380	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)	\$ 4,845,073	\$ 6,141,243	\$ 1,296,170	21.11	\$ 11,126,795	\$ 13,117,676	\$ 1,990,882	15.18
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 422	\$ 302	\$ (119)	-39.44	\$ 904	\$ 1,552	\$ 647	41.73
14	TOTAL THERM SALES	\$ 5,853,837	\$ 6,140,941	\$ 287,104	4.68	\$ 12,589,205	\$ 13,116,125	\$ 526,920	4.02
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	2,921,660	3,610,010	688,350	19.07	6,372,730	7,735,970	1,363,240	17.62
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,958,916	3,610,010	651,094	18.04	6,922,556	7,735,970	813,414	10.51
19	DEMAND	8,747,070	12,169,360	3,422,290	28.12	18,958,610	25,650,330	6,691,720	26.09
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)	2,958,916	3,610,010	651,094	18.04	6,922,556	7,735,970	813,414	10.51
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	329	302	(27)	-8.79	751	1,552	801	51.62
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,400,374	3,609,708	209,334	5.80	7,582,839	7,734,418	812,613	10.51
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.454	0.570	0.116	20.35	0.444	0.570	0.126	22.11
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) 50.967	126.943	75.976	59.85	61.104	127.944	66.840	52.24
32	DEMAND	(5/19) 37.730	26.287	(11.443)	-43.53	35.968	25.322	(10.646)	-42.04
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) 163.745	170.117	6.372	3.75	160.732	169.567	8.835	5.21
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 128.173	100.000	(28.173)	-28.17	120.448	100.000	(20.448)	-20.45
40	TOTAL COST OF THERM SOLD	(11/27) 142.486	170.131	27.645	16.25	146.737	169.601	22.864	13.48
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) 143.618	171.263	27.645	16.14	147.869	170.733	22.864	13.39
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) 144.34040	172.12445	27.784	16.14	148.61278	171.59179	22.979	13.39
45	PGA FACTOR ROUNDED TO NEAREST .001	144.340	172.124	27.784	16.14	148.613	171.592	22.979	13.39

(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: February 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	3,654,840	16,919.81	0.463
2 No Notice Commodity Adjustment - System Supply	(733,180)	(3,658.57)	0.499
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)	2,921,660	13,261.24	0.454
<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	3,720,470	1,573,574.35	42.295
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	44,440	10,708.94	24.098
20 Imbalance Cashout - FGT	(805,994)	(76,205.17)	9.455
21 Imbalance Cashout - Other Shippers	0	0.00	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)	2,958,916	1,508,078.12	50.967
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	7,381,560	756,572.49	10.249
26 Demand (Pipeline) No Notice - System Supply	1,330,000	6,743.10	0.507
27 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
28 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
29 Other - PPC	0	2,045,049.41	0.000
30 Other - Marlin	0	403,101.08	0.000
31 Other - Teco	35,510	88,846.80	250.202
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	8,747,070	3,300,312.88	37.730
<b>OTHER</b>			
34 Company Use of Natural Gas	0	112.29	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	10,808.08	0.000
39 Other	0	0.00	0.000
40 Other	0	0.00	0.000
41 Other	0	0.00	0.000
42 Other	0	0.00	0.000
43 Other	0	0.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	0.00	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	23,420.37	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  
January GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		January ACTUAL		January TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,844.11	2,573,970	\$12,844.11	2,573,970	397787		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,512.12	303,030	\$1,512.12	303,030	397812		\$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			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$3,117.90	1,060,510	\$3,075.48	1,060,510	397791		(\$42.42)	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	(\$2,427.34)	(486,440)	(\$2,437.47)	(488,470)	397740		(\$10.13)	(2,030)
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	\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$15,046.79</b>	<b>3,451,070</b>	<b>\$14,994.24</b>	<b>3,449,040</b>			<b>(\$52.55)</b>	<b>(2,030)</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	\$61,829.38	(505,240)	\$73,732.71	(503,710)	FGT CICO Report		\$11,903.33	1,530
COMMODITY (OTHER)	FCG	(\$142.83)	0	\$0.00	0			\$142.83	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,110.55	0	\$1,110.55	0	549397-1222		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND OBA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$12,814.86	53,370	\$12,835.42	53,370	Jan23		\$20.56	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	\$61,100.5000	50,720	\$61,100.50	50,720	211012145184-0123		\$0.00	0
COMMODITY (OTHER)	TECO	\$12,803.9800	10,630	\$11,408.16	9,310	211012145440-0123		(\$1,395.82)	(1,320)
COMMODITY (OTHER)	TECO	\$0.0000	0	\$0.00	0	211012145697-0123		\$0.00	0
COMMODITY (OTHER)	TECO	\$213,498.3600	0	\$214,541.75	0	221008502041-0123		\$1,043.39	0
COMMODITY (OTHER)	TECO	\$0.0000	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.0000	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,094,595.3500	3,937,660	\$2,094,595.35	3,937,660	192324		\$0.00	0
COMMODITY (OTHER)	EMERA	\$58,515.0000	0	\$58,515.00	0	113841		\$0.00	0
COMMODITY (OTHER)	RADIATE	(\$83,712.1100)	0	(\$83,712.11)	0	2022121083		\$0.00	0
COMMODITY (OTHER)	New River	\$216,328.4600	399,130	\$213,764.80	397,700	12384		(\$2,563.66)	(1,430)
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$2,648,741.50</b>	<b>3,946,270</b>	<b>\$2,657,892.13</b>	<b>3,945,050</b>			<b>\$9,150.63</b>	<b>(1,220)</b>
DEMAND - NO NOTICE	FGT	\$9,430.20	1,860,000	\$9,430.20	1,860,000	397817		\$0.00	0
DEMAND	FGT	\$501,162.00	4,170,120	\$501,162.00	4,170,120	397817		\$0.00	0
DEMAND	FGT	(\$27,436.18)	443,300	(\$27,436.18)	443,300	397812		\$0.00	0
DEMAND	FSC	\$28,796.77	1,550,000	\$28,933.76	1,550,000	1271		\$136.99	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	771816		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0	VARIOUS		\$0.00	0
DEMAND	FGT	(\$5,513.23)	208,940	(\$5,513.23)	208,940	397685		\$0.00	0
DEMAND	FGT	\$412,982.00	1,860,000	\$412,982.00	1,860,000	397623		\$0.00	0
DEMAND	SWG	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	\$582.32	53,370	\$582.32	53,370	Jan23		\$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	\$607,528.18	0	\$472,881.01	0	VARIOUS		(\$134,647.17)	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,337,878.98	0	\$1,355,394.98	0	375223-0123		\$17,516.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$698,731.50	0	428683-0123		\$70,970.50	0
DEMAND	TECO	\$420.00	50,720	\$420.00	50,720	211012145184-0123		\$0.00	0
DEMAND	TECO	\$420.00	10,630	\$420.00	9,310	211012145440-0123		\$0.00	(1,320)
DEMAND	TECO	\$676.80	0	\$676.80	0	211012145697-0123		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	OSS	\$60,062.50	0	\$60,062.50	0	ACCRUAL		\$0.00	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0123		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$3,560,331.34</b>	<b>10,207,080</b>	<b>\$3,514,307.66</b>	<b>10,205,760</b>			<b>(\$46,023.68)</b>	<b>(1,320)</b>
OTHER	FPUC	\$31.15	0	\$31.15	0	03817905-0123		\$0.00	0
OTHER	FPUC	\$78.83	0	\$78.83	0	04003844-0123		\$0.00	0
OTHER	FPUC	\$43.03	0	\$43.03	0	04886578-0123		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CONVERGENCE	\$12,500.00	0	\$12,500.00	0	1000403		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$8,000.00	0	\$9,851.83	0	564		\$1,851.83	0
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	\$0.00	0	AMORTIZE		(\$2,343.75)	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEW	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	GUNSTER YOAKLEY & STEW	\$0.00	0	\$0.00	0	736210		\$0.00	0
OTHER	VERVANTIS	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0	2745401		\$0.00	0
OTHER	Snell & Wilmer	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	S&P Global Platts	\$0.00	0	\$0.00	0	1000462953		\$0.00	0
<b>OTHER TOTAL</b>		<b>\$22,996.76</b>	<b>0</b>	<b>\$22,504.84</b>	<b>0</b>			<b>(\$491.92)</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  
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$12,871.01	2,579,360	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,262.07	453,320	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,829.15	622,160	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$3,648.44)	(731,150)	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>\$13,313.79</b>	<b>2,923,690</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	(\$87,261.56)	(807,524)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$231.66)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$758.11)	0	549397-0123
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)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$10,688.38	44,440	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28670
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$33,150.51	27,520	211012145184-0223
COMMODITY (OTHER)	TECO	\$11,408.16	9,310	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$202,526.43	0	221008502041-0223
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,234,768.08	3,654,990	ACCRUAL
COMMODITY (OTHER)	EMERA	\$84,118.26	0	ACCRUAL
COMMODITY (OTHER)	RADIATE	\$0.00	0	2022121083
COMMODITY (OTHER)	New River	\$10,519.00	31,400	ACCRUAL
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,498,927.49</b>	<b>2,960,136</b>	
DEMAND - NO NOTICE	FGT	\$6,743.10	1,330,000	397617
DEMAND	FGT	\$389,718.14	3,767,400	397617
DEMAND	FGT	(\$10,505.35)	615,720	396210
DEMAND	FSUC	\$25,470.01	1,400,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	VARIOUS
DEMAND	FGT	(\$7,281.62)	154,000	398228
DEMAND	FGT	\$354,452.00	1,400,000	398171
DEMAND	SNG	\$0.00	0	
DEMAND	FCG	\$582.32	44,440	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	\$537,748.25	0	VARIOUS
DEMAND	MARLIN	\$0.00	0	
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,293,316.66	0	375223-0223
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$663,246.25	0	428663-0223
DEMAND	TECO	\$420.00	27,520	211012145184-0223
DEMAND	TECO	\$420.00	9,310	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	OSS	\$85,750.00	0	ACCRUAL
DEMAND	TECO	\$1,580.00	0	221008502041-0223
<b>DEMAND TOTAL</b>		<b>\$3,346,336.56</b>	<b>8,748,390</b>	
OTHER	FPUC	\$32.64	0	03817905-0123
OTHER	FPUC	\$71.20	0	04003844-0223
OTHER	FPUC	\$8.45	0	04886578-0223
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$0.00	0	
OTHER	CONVERGENCE	\$12,500.00	0	1000409
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$11,300.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	724980
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	VERVANTIS	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	Snell & Wilmer	\$0.00	0	
OTHER	BAKER & HOSTETLER LLP	\$0.00	0	
OTHER	S&P Global Platts	\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$23,912.29</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 2023 THROUGH DECEMBER 2023

			CURRENT MONTH: FEBRUARY				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	1,508,078	\$ 4,582,671	\$ 3,074,593	67.1	4,229,965	\$ 9,897,678	\$ 5,667,713	57.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	3,336,994	\$ 1,558,572	\$ (1,778,422)	(114.1)	6,896,829	\$ 3,219,998	\$ (3,676,831)	(114.2)
3	TOTAL COST		4,845,072	\$ 6,141,243	\$ 1,296,171	21.1	11,126,794	\$ 13,117,676	\$ 1,990,882	15.2
4	FUEL REVENUES (NET OF REVENUE TAX)		5,853,837	\$ 6,140,941	\$ 287,104	4.7	12,589,205	\$ 13,116,125	\$ 526,920	4.0
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(30,434)	\$ (30,434)	\$ -	0.0	(60,865)	\$ (60,865)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	5,823,403	\$ 6,110,507	\$ 287,104	4.7	12,528,340	\$ 13,055,260	\$ 526,920	4.0
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>978,331</b>	\$ (30,736)	\$ (1,009,067)	3283.0	1,401,546	\$ (62,417)	\$ (1,463,963)	2345.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	(10,430)	\$ (10,041)	\$ 389	(3.9)	(23,048)	\$ (19,668)	\$ 3,380	(17.2)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(3,300,624)	\$ (2,691,758)	\$ 608,866	(22.6)	<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	60,865	\$ 60,865	\$ -	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>(2,302,289)</b>	<b>\$ (2,702,102)</b>	<b>\$ (399,812)</b>	14.8	<b>(2,302,289)</b>	<b>\$ (2,702,102)</b>	<b>\$ (399,812)</b>	14.8
MEMO: Unbilled Over-recovery					<b>1,300,192</b>					
Over/(under)-recovery Book Balance					<b>(1,002,097)</b>					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (3,300,624)	\$ (2,691,758)	\$ 608,866	(22.6)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (2,291,859)	\$ (2,692,061)	\$ (400,201)	14.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (5,592,484)	\$ (5,383,819)	\$ 208,665	(3.9)				
15	AVERAGE	50% of Line 14	\$ (2,796,242)	\$ (2,691,909)	\$ 104,332	(3.9)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.04360	0.04360	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.04600	0.04600	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.08960	0.08960	-	0.0				
19	AVERAGE	50% of Line 18	0.04480	0.04480	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00373	0.00373	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (10,430)</b>	<b>\$ (10,041)</b>	\$ 389	(3.9)				

5

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.  
 The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY**      **TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE**      **SCHEDULE A-3**  
**FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023**

**PRESENT MONTH: FEBRUARY**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRIFUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	(483,310)		(483,310)	\$ 86,176.93	N/A	N/A	INCL IN COST	-17.830570
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,110.55	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	53,370		53,370	\$ 46,400.08	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	\$ 293,442.42	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	\$ 2,110,129.38	N/A	N/A	INCL IN COST	53.588410
8	Jan	EMERA	SYS SUPPLY	N/A	0		0	\$ 58,515.00	N/A	N/A	INCL IN COST	N/A
9	Jan	RADIATE	SYS SUPPLY	N/A	0		0	\$ (83,712.11)	N/A	N/A	INCL IN COST	N/A
10	Jan	NEW RIVER	SYS SUPPLY	N/A	390,110		390,110	\$ 209,825.04	N/A	N/A	INCL IN COST	53.786122
11	Feb	FGT	SYS SUPPLY	N/A	(805,994)		(805,994)	\$ (75,358.23)	N/A	N/A	INCL IN COST	9.349726
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (758.11)	N/A	N/A	INCL IN COST	N/A
13	Feb	FCG	SYS SUPPLY	N/A	44,440		44,440	\$ 10,620.11	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	\$ 246,732.67	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	\$ 1,234,768.08	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	\$ 7,955.34	N/A	N/A	INCL IN COST	26.544344
116												
		<b>TOTAL</b>			6,922,556		6,922,556.00	4,229,965				61.104





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	0	0	0	0	0	0	0	0	0
2	Transportation costs	3,559,835	3,336,994	0	0	0	0	0	0	0	0	0
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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>												
13	Residential	2,462,622	1,873,801	0	0	0	0	0	0	0	0	0
14	Commercial	895,825	772,116	0	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 1.15000	\$ 1.12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 1.15000	\$ 1.12000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,829,841	2,093,009	0	0	0	0	0	0	0	0	0
25	Commercial	1,028,274	862,885	0	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	67,013	67,247	0	0	0	0	0	0	0	0	0
47	Commercial	3,401	3,413	0	0	0	0	0	0	0	0	0

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

FOR THE PERIOD OF: JANUARY 2023 THROUGH DECEMBER 2023

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<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								
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								
<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								
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								
<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								
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								
<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								
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								
<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								
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								
<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								
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								