



1635 Meathe Drive
West Palm Beach, FL 33411

July 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 **June 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, or (904) 383-8693.

Sincerely,

A handwritten signature in black ink that reads "Derrick M. Craig". The signature is written in a cursive, flowing style.

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	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 2,027	\$ 12,690	\$ 10,663	84.02	\$ 35,733	\$ 105,546	\$ 69,813	56.14
2	NO NOTICE SERVICE	\$ -	\$ 1,606	\$ 1,606	100.00	\$ 85,044	\$ 28,282	\$ (56,762)	-200.70
3	SWING SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4	COMMODITY (Other)	\$ 189,107	\$ 1,043,303	\$ 854,196	81.87	\$ 4,512,940	\$ 9,037,337	\$ 4,524,397	50.06
5	DEMAND	\$ 2,500,026	\$ 2,452,238	\$ (47,788)	-1.95	\$ 16,612,971	\$ 16,534,692	\$ (78,279)	-0.47
6	OTHER	\$ 9,341	\$ 59,864	\$ 50,523	84.40	\$ 79,583	\$ 359,184	\$ 279,601	77.84
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 7,327,069	\$ 7,327,069	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)	\$ 2,700,502	\$ 2,348,523	\$ (351,979)	-14.99	\$ 21,326,271	\$ 18,737,972	\$ (2,588,299)	-13.81
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 802	\$ 400	\$ (402)	-100.62	\$ 5,654	\$ 2,700	\$ (2,954)	-109.40
14	TOTAL THERM SALES	\$ 2,942,729	\$ 2,348,123	\$ (594,606)	-25.32	\$ 25,393,829	\$ 18,735,272	\$ (6,658,557)	-35.54
THERMS PURCHASED									
15	COMMODITY (Pipeline)	775,600	2,266,150	1,490,550	65.77	15,017,330	18,847,600	3,830,270	20.32
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)	1,686,853	2,266,150	579,297	25.56	17,407,667	18,847,600	1,439,933	7.64
19	DEMAND	5,653,670	2,487,300	(3,166,370)	-127.30	66,842,309	46,951,420	(19,890,889)	-42.36
20	OTHER	0	0	0		0	0	0	
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0		0	0	0	
22	DEMAND	0	0	0		0	0	0	
23	COMMODITY (Other)	0	0	0		0	0	0	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	1,686,853	2,266,150	579,297	25.56	17,407,667	18,847,600	1,439,933	7.64
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	849	928	79	8.51	5,774	5,934	160	2.70
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,110,225	2,265,222	154,997	6.84	18,786,179	18,841,666	1,439,773	7.64
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.261	0.560	0.299	53.39	0.238	0.560	0.322	57.50
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000		0.185	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) 11.211	46.039	34.828	75.65	25.925	47.950	22.025	45.93
32	DEMAND	(5/19) 44.220	98.590	54.370	55.15	24.854	35.217	10.363	29.43
33	OTHER	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
LESS END-USE CONTRACT									
34	COMMODITY Pipeline	(7/21) 0.000	0.000	0.000		0.000	0.000	0.000	
35	DEMAND	(8/22) 0.000	0.000	0.000		0.000	0.000	0.000	
36	COMMODITY Other	(9/23) 0.000	0.000	0.000		0.000	0.000	0.000	
37	TOTAL COST OF PURCHASES	(11/24) 160.091	103.635	(56.456)	-54.48	122.511	99.418	(23.093)	-23.23
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 94.526	43.107	(51.419)	-119.28	97.920	45.497	(52.423)	-115.22
40	TOTAL COST OF THERM SOLD	(11/27) 127.972	103.677	(24.295)	-23.43	113.521	99.450	(14.071)	-14.15
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) 122.389	98.094	(24.295)	-24.77	107.938	93.867	(14.071)	-14.99
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) 123.00462	98.58741	(24.417)	-24.77	108.48093	94.33915	(14.142)	-14.99
45	PGA FACTOR ROUNDED TO NEAREST .001	123.005	98.587	(24.418)	-24.77	108.481	94.339	(14.142)	-14.99

(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: June 2021			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	778,920	2,041.05	0.262
2 No Notice Commodity Adjustment - System Supply	(3,320)	(13.61)	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)	775,600	2,027.44	0.261
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	803,100	336,908.710	41.951
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	3,340	50,566.840	1,513.977
20 Imbalance Cashout - FGT	880,413	(198,368.130)	(22.531)
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)	1,686,853	189,107.420	11.211
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	5,293,410	510,141.83	9.637
26 Demand (Pipeline) No Notice - System Supply	336,000	1,606.08	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	24,260	1,476.00	6.084
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	5,653,670	2,500,025.77	44.220
OTHER			
34 Company Use of Natural Gas	0	5,115.91	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	1,634.02	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	2,591.50	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	9,341.43	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

FLORIDA PUBLIC UTILITIES COMPANY
June GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$0.00	0	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$364.57	88,920	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$1,787.10	890,000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$13.51)	(3,329)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$2,138.06	775,600	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY	TECO	\$0.00	0	Alert Day Calculation
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	(\$199,536.19)	880,413	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$520.37)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$1,544.42	0	548397-0521
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)		\$0.00	0	
COMMODITY (OTHER)	FCG	\$607.56	3,810	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$5,577.14	6,550	28441
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28440
COMMODITY (OTHER)	MARLIN	\$50,250.00	0	28439
COMMODITY (OTHER)	TECO	\$7,972.48	6,430	211012145184-0821
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$14,285.88	18,410	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$244,137.50	778,840	ACCRUAL
COMMODITY (OTHER)	EMERA	\$84,240.13	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
COMMODITY (OTHER) TOTAL		\$189,069.35	1,894,453	
DEMAND - NO NOTICE	FGT	\$1,608.08	338,000	388883
DEMAND	FGT	\$5,286.78	99,600	388883
DEMAND	FGT	\$5,688.20	90,000	386752
DEMAND	FSC	\$27,921.33	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.01	0	388877
DEMAND	FGT	\$460,800.00	3,600,000	368681
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$1,160.20	3,810	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	28440
DEMAND	MARLIN	\$0.00	0	28439
DEMAND	PPC	\$1,331,376.06	0	375223-0621
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	428663-0821
DEMAND	TECO	\$420.00	6,430	211012145184-0821
DEMAND	TECO	\$420.00	0	ACCRUAL
DEMAND	TECO	\$638.00	18,410	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,498,858.85	5,854,250	
OTHER	FPUC	\$100.40	0	03817905-0621
OTHER	FPUC	\$8.54	0	04003844-0621
OTHER	FPUC	\$6.97	0	04886578-0621
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1218
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$6,400.00	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	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$12,557.58	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

			CURRENT MONTH: JUNE				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	189,107	\$ 1,043,303	\$ 854,196	81.9	4,512,940	\$ 9,037,337	\$ 4,524,397	50.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,511,395	\$ 1,305,220	\$ (1,206,175)	(92.4)	16,813,331	\$ 9,700,635	\$ (7,112,696)	(73.3)
3	TOTAL COST		2,700,502	\$ 2,348,523	\$ (351,979)	(15.0)	21,326,271	\$ 18,737,972	\$ (2,588,299)	(13.8)
4	FUEL REVENUES (NET OF REVENUE TAX)		2,942,729	\$ 2,348,123	\$ (594,606)	(25.3)	25,393,829	\$ 18,735,272	\$ (6,658,557)	(35.5)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	911,681	\$ 911,681	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,094,675	\$ 2,500,069	\$ (594,606)	(23.8)	26,305,510	\$ 19,646,953	\$ (6,658,557)	(33.9)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	394,173	\$ 151,546	\$ (242,627)	(160.1)	4,979,239	\$ 908,981	\$ (4,070,258)	(447.8)
8	INTEREST PROVISION -THIS PERIOD	Line 21	77	\$ (79)	\$ (156)	197.5	193	\$ (656)	\$ (849)	129.4
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		2,449,665	\$ (2,621,503)	\$ (5,071,168)	193.5	(1,375,781)	\$ (2,618,626)	\$ (1,242,845)	47.5
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(151,946)	\$ (151,946)	\$ -	0.0	(911,681)	\$ (911,681)	\$ -	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	2,691,969	\$ (2,621,982)	\$ (5,313,951)	202.7	2,691,970	\$ (2,621,982)	\$ (5,313,951)	202.7
MEMO: Unbilled Over-recovery					(642,394)					
Over/(under)-recovery Book Balance					2,049,575					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 2,449,665	\$ (2,621,503)	\$ (5,071,168)	193.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,691,892	\$ (2,621,903)	\$ (5,313,795)	202.7				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 5,141,556	\$ (5,243,406)	\$ (10,384,963)	198.1				
15	AVERAGE	50% of Line 14	\$ 2,570,778	\$ (2,621,703)	\$ (5,192,481)	198.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00030	0.00030	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00040	0.00040	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00070	0.00070	-	0.0				
19	AVERAGE	50% of Line 18	0.00035	0.00035	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00003	0.00003	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 77	\$ (79)	\$ (156)	197.5				

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.

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: JUNE

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	\$ (281,396.64)	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	\$ 82,492.05	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
30	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
92												
TOTAL					17,407,667		17,407,667.00	4,512,940				25.925

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,408,656	766,286	815,427	627,921	705,544	189,107	0	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	0	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	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,515,508	1,940,263	1,662,817	1,588,000	1,204,770	958,392	0	0	0	0	0
14	Commercial	891,391	749,526	713,015	696,005	620,930	541,953	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	2,490,459	1,920,717	1,645,736	1,572,232	1,180,119	910,126	0	0	0	0	0
25	Commercial	882,751	741,969	705,941	689,046	618,455	514,157	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	60,956	61,176	61,458	61,878	61,950	62,320	0	0	0	0	0
47	Commercial	3,374	3,367	3,369	3,367	3,364	3,381	0	0	0	0	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0282	1.0297	1.0277	1.0292	1.0276	1.0238	1.0258	1.0273						
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	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	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	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						
CENTRAL FLORIDA														
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						
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	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	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	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						
NORTHEAST FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0312	1.0289	1.0292	1.0331	1.0299	1.0273	1.0294							
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	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	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	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							
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0268	1.0288	1.0277	1.0280	1.0258	1.0226	1.0249	1.0259						
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	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	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	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						
BREWSTER														
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						
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	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	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	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						
FORT MEADE														
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						
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	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	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	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						