



1635 Meathe Drive  
West Palm Beach, FL 33411

May 20, 2022

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

RE: Docket Number 20220003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Mr. Teitzman:

We are enclosing the **April 2022** 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 2022 THROUGH DECEMBER 2022

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	APRIL		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 12,915	\$ 12,078	\$ (837)	-6.93	\$ 54,988	\$ 56,922	\$ 1,934	3.40
2	NO NOTICE SERVICE	\$ -	\$ 3,915	\$ 3,915	100.00	\$ -	\$ 25,016	\$ 25,016	100.00
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,623,198	\$ 1,860,569	\$ 237,371	12.76	\$ 7,356,054	\$ 9,781,828	\$ 2,425,774	24.80
5	DEMAND	\$ 2,850,899	\$ 2,937,187	\$ 86,288	2.94	\$ 10,844,449	\$ 11,874,416	\$ 1,029,967	8.67
6	OTHER	\$ 24,494	\$ 44,867	\$ 20,373	45.41	\$ 54,060	\$ 179,468	\$ 125,408	69.88
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT <sup>(1)</sup>	\$ -	\$ 1,639,743	\$ 1,639,743	100.00	\$ -	\$ 6,558,972	\$ 6,558,972	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)	\$ 4,511,506	\$ 3,218,873	\$ (1,292,633)	-40.16	\$ 18,309,552	\$ 15,358,677	\$ (2,950,874)	-19.21
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 976	\$ 500	\$ (476)	-95.19	\$ 2,876	\$ 3,000	\$ 124	4.12
14	TOTAL THERM SALES	\$ 4,257,803	\$ 3,218,373	\$ (1,039,430)	-32.30	\$ 20,338,857	\$ 15,355,677	\$ (4,983,180)	-32.45
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	2,372,840	2,945,900	573,060	19.45	9,893,830	13,883,550	3,989,720	28.74
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	2,236,185	2,945,900	709,715	24.09	12,526,308	13,883,550	1,357,242	9.78
19	DEMAND	12,485,940	12,250,500	(235,440)	-1.92	36,973,840	51,365,060	14,391,220	28.02
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)	2,236,185	2,945,900	709,715	24.09	12,526,308	13,883,550	1,357,242	9.78
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,011	714	(298)	-41.72	3,013	4,106	1,093	26.62
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,906,041	2,945,186	39,146	1.33	13,821,018	13,879,444	1,356,149	9.77
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.544	0.410	(0.134)	-32.68	0.556	0.410	(0.146)	-35.61
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) 72.588	63.158	(9.430)	-14.93	58.725	70.456	11.731	16.65
32	DEMAND	(5/19) 22.833	23.976	1.143	4.77	29.330	23.118	(6.212)	-26.87
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) 201.750	109.266	(92.484)	-84.64	146.169	110.625	(35.544)	-32.13
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 96.515	70.073	(26.442)	-37.73	95.477	73.071	(22.406)	-30.66
40	TOTAL COST OF THERM SOLD	(11/27) 155.246	109.293	(45.953)	-42.05	132.476	110.658	(21.818)	-19.72
41	TRUE-UP	(E-2) (5.892)	(5.892)	0.000	0.00	(5.892)	(5.892)	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 149.354	103.401	(45.953)	-44.44	126.584	104.766	(21.818)	-20.83
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) 150.10525	103.92111	(46.184)	-44.44	127.22072	105.29297	(21.928)	-20.83
45	PGA FACTOR ROUNDED TO NEAREST .001	150.105	103.921	(46.184)	-44.44	127.221	105.293	(21.928)	-20.83

(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 2022 THROUGH DECEMBER 2022**  
**CURRENT MONTH: April 2022**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	2,425,080	13,213.70	0.545
2 No Notice Commodity Adjustment - System Supply	(52,240)	(298.67)	0.572
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)	2,372,840	12,915.03	0.544
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - TECO	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,443,690	1,485,131.420	60.774
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	35,660	17,006.220	47.690
20 Imbalance Cashout - FGT	(243,165)	121,060.090	(49.785)
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)	2,236,185	1,623,197.730	72.588
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	11,647,410	910,866.32	7.820
26 Demand (Pipeline) No Notice - System Supply	819,000	4,471.74	0.546
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	1,882,123.53	0.000
30 Other - Marlin	1,250	50,000.00	4,000.000
31 Other - Teco	18,280	3,437.16	18.803
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,485,940	2,850,898.75	22.833
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,183.99	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	13,143.75	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	531.29	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	5,635.00	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	24,494.03	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
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  
March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		March ACTUAL		March TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$16,356.76	2,805,620	\$16,356.76	2,805,620	391306		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$785.88	134,800	\$785.88	134,800	391197		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$284.27	48,760	\$284.27	48,760	391627		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,257.30	330,000	\$1,249.88	330,000	391319		(\$7.50)	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	(\$2,442.54)	(418,960)	(\$2,575.52)	(441,770)	392671		(\$132.98)	(22,810)
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>\$16,241.67</b>	<b>2,900,220</b>	<b>\$16,092.19</b>	<b>2,877,410</b>			<b>(\$149.48)</b>	<b>(22,810)</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	\$119,452.15	(306,804)	\$119,452.15	(306,804)	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	correction		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$621.36	0	\$621.36	0	549397-0222		\$0.00	0
COMMODITY (OTHER)	CALLAHAN-Fib	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$312.60	0	2203A0035		\$312.60	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	\$11,030.57	27,520	\$12,836.49	27,520	March22		\$1,805.92	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	28599		\$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)	TECO	\$24,623.48	17,650	\$24,623.48	17,650	211012145184-0322		\$0.00	0
COMMODITY (OTHER)	TECO	\$11,070.88	7,940	\$8,263.13	5,920	211012145440-0322		(\$2,807.75)	(2,020)
COMMODITY (OTHER)	TECO	\$0.00	1,530	\$0.00	1,530	211012145697-0322		\$0.00	0
COMMODITY (OTHER)	TECO	\$24,811.23	0	\$40,623.14	0	221008502041-0322		\$15,811.91	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	\$1,569,082.42	3,319,260	\$1,567,685.48	3,319,260	175342&175612		(\$1,396.94)	0
COMMODITY (OTHER)	EMERA	\$147,413.04	0	\$147,413.04	0	11948 & 111947		\$0.00	0
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	Rainbow	\$0.00	0	\$0.00	0	14750		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,908,105.13</b>	<b>3,067,096</b>	<b>\$1,921,830.87</b>	<b>3,065,076</b>			<b>\$13,726.74</b>	<b>(2,020)</b>
DEMAND - NO NOTICE	FGT	\$6,685.77	1,224,500	\$6,685.77	1,224,500	391500		\$0.00	0
DEMAND	FGT	\$372,166.08	3,497,120	\$372,166.08	3,497,120	391500		\$0.00	0
DEMAND	FGT	\$93,157.39	879,170	\$93,157.39	879,170	391505		\$0.00	0
DEMAND	FSC	\$28,668.08	1,550,000	\$28,648.47	1,550,000	412		(\$19.61)	0
DEMAND	FPL	\$4,000.00	0	\$4,000.00	0	706750		\$0.00	0
DEMAND	FGT	(\$738,587.86)	0	(\$738,587.86)	0	VARIOUS		\$0.00	0
DEMAND	FGT	\$47,313.75	755,790	\$47,313.75	755,790	391448		\$0.00	0
DEMAND	FGT	\$279,868.00	620,000	\$279,868.00	620,000	391373		\$0.00	0
DEMAND	SNIG	\$5,109.99	0	\$5,109.99	0	02155030222SNIG00		\$0.00	0
DEMAND	FCG	\$300.00	27,520	\$600.00	27,520	March22		\$300.00	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	\$50,000.00	0	\$50,000.00	0	28647		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28599		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,331,376.06	0	\$1,331,376.06	0	375223-0322		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428683-0322		\$0.00	0
DEMAND	TECO	\$420.00	17,650	\$420.00	17,650	211012145184-0322		\$0.00	0
DEMAND	TECO	\$420.00	7,940	\$420.00	5,920	211012145440-0322		\$0.00	(2,020)
DEMAND	TECO	\$1,017.17	1,530	\$1,017.17	1,530	211012145697-0322		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	Radiate OSS	(\$32,687.00)	0	(\$32,687.01)	0	202231083		(\$0.01)	0
DEMAND	TECO	\$1,580.00	0	\$1,580.00	0	221008502041-0322		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,078,568.43</b>	<b>8,581,220</b>	<b>\$2,078,848.81</b>	<b>8,579,200</b>			<b>\$280.38</b>	<b>(2,020)</b>
OTHER	FPUC	\$47.41	0	\$47.41	0	03817905-0322		\$0.00	0
OTHER	FPUC	\$52.66	0	\$52.66	0	04003844-0322		\$0.00	0
OTHER	FPUC	\$7.42	0	\$7.42	0	04886578-0322		\$0.00	0
OTHER	FPUC	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CARDINAL TECH	\$5,000.00	0	\$5,000.00	0	1227		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$4,418.46	0	\$4,418.46	0	513		\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$2,343.75	0	\$2,343.75	0	AMORTIZE		\$0.00	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 & STEV	\$0.00	0	\$531.29	0	696993		\$531.29	0
OTHER	GUNSTER YOAKLEY & STEV	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATRIUM	\$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	\$5,636.00	0	2676111		\$5,636.00	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		\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$11,869.70</b>	<b>0</b>	<b>\$18,035.99</b>	<b>0</b>			<b>\$6,166.29</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**

PURCHASED GAS INFORMATION SHEET FOR THE MONTH OF: April 2022

DESCRIPTION	ACCRUAL	TRUE-UP	OFF-SYSTEM	SYSTEM SUPPLY	TOTAL
<b>COST OF GAS PURCHASED (\$)</b>					
COMMODITY (Pipeline)	\$13,064.51	(\$149.48)	0.00	\$12,915.03	\$12,915.03
ALERT DAY	\$0.00	\$0.00	0.00	\$0.00	\$0.00
COMMODITY (Other)	\$1,628,029.41	(\$4,831.68)	0.00	\$1,623,197.73	\$1,623,197.73
DEMAND	\$2,850,618.37	\$280.38	0.00	\$2,850,898.75	\$2,850,898.75
OTHER	\$18,327.74	\$6,166.29	0.00	\$24,494.03	\$24,494.03
<b>TOTAL</b>	<b>\$4,510,040.03</b>	<b>\$1,465.51</b>	<b>0.00</b>	<b>\$4,511,505.54</b>	<b>\$4,511,505.54</b>
<b>THERMS PURCHASED</b>					
COMMODITY (Pipeline)	2,395,650	(22,810)	0	2,372,840	2,372,840
ALERT DAY	0	0	0	0	0
COMMODITY (Other)	2,238,205	(2,020)	0	2,236,185	2,236,185
DEMAND	12,487,960	(2,020)	0	12,485,940	12,485,940
OTHER	0	0	0	0	0
<b>TOTAL</b>	<b>17,121,815.00</b>	<b>(26,850)</b>	<b>0.00</b>	<b>17,094,965.00</b>	<b>17,094,965</b>

BTU FACTOR				
DIVISION(S)		THERMS	CCF	BTU FACTOR
SOUTH FLA	ACCRUAL	4,875,290	4,772,560	1.02153
SOUTH FLA	TRUE-UP	0	-	0.00000
SOUTH FLA	<b>TOTAL</b>	<b>4,875,290</b>	<b>4,772,560</b>	<b>1.02153</b>
CENTRAL FLA	ACCRUAL	1,717,450	1,682,040	1.02105
CENTRAL FLA	TRUE-UP	(2,020)	(1,930)	1.04663
CENTRAL FLA	<b>TOTAL</b>	<b>1,715,430</b>	<b>1,680,110</b>	<b>1.02102</b>
FERNANDINA	ACCRUAL	2,417,460	2,359,204	1.02469
FERNANDINA	TRUE-UP	0	-	0.00000
FERNANDINA	<b>TOTAL</b>	<b>2,417,460</b>	<b>2,359,204</b>	<b>1.02469</b>
OKEECHOBEE	ACCRUAL	82,830	81,200	1.02007
OKEECHOBEE	TRUE-UP	0	-	0.00000
OKEECHOBEE	<b>TOTAL</b>	<b>82,830</b>	<b>81,200</b>	<b>1.02007</b>
BREWSTER	ACCRUAL	15,070	14,740	1.02239
BREWSTER	TRUE-UP	0	-	0.00000
BREWSTER	<b>TOTAL</b>	<b>15,070</b>	<b>14,740</b>	<b>1.02239</b>
FORT MEADE	ACCRUAL	13,820	13,550	1.01993
FORT MEADE	TRUE-UP	0	-	0.00000
FORT MEADE	<b>TOTAL</b>	<b>13,820</b>	<b>13,550</b>	<b>1.01993</b>

SUPPLIER THERM NUMBERS FOR SCHEDULE A-3				
SUPPLIER	ACCRUAL	TRUE-UP	OFF-SYSTEM	TOTAL SYSTEM SUPPLY
CONOCO	2,425,410	0	0	2,425,410
EMERA	0	0	0	0
TECO	20,300	(2,020)	0	18,280
MARLIN	35,660	0	0	35,660
FPUC	(243,165)	0	0	(243,165)
<b>Total</b>	<b>2,238,205</b>	<b>(2,020)</b>	<b>0</b>	<b>2,236,185</b>

DIVISION	TOTAL DELIVERED TO FPUC *	LESS: DELIVERED FOR TRANSPORT CUSTOMERS *	SYSTEM SUPPLY *	DIVISIONAL %S	ALLOCATION ESTIMATED
TOTAL	9,119,900	6,883,715	2,236,185	100.00%	\$4,511,505.54
<b>TOTAL</b>	<b>9,119,900</b>	<b>6,883,715</b>	<b>2,236,185</b>	<b>100.00%</b>	<b>4,511,505.54</b>

\* UNIT OF MEASURE = THERMS

\* FINAL \*

FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

			CURRENT MONTH: APRIL				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	1,623,198	\$ 1,860,569	\$ 237,371	12.8	7,356,054	\$ 9,781,828	\$ 2,425,774	24.8	
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,888,308	\$ 1,358,304	\$ (1,530,004)	(112.6)	10,953,498	\$ 5,576,849	\$ (5,376,649)	(96.4)	
3	TOTAL COST		4,511,506	\$ 3,218,873	\$ (1,292,633)	(40.2)	18,309,552	\$ 15,358,677	\$ (2,950,875)	(19.2)	
4	FUEL REVENUES (NET OF REVENUE TAX)		4,257,803	\$ 3,218,373	\$ (1,039,430)	(32.3)	20,338,857	\$ 15,355,677	\$ (4,983,180)	(32.5)	
5	TRUE-UP - (COLLECTED) OR REFUNDED *		160,083	\$ 160,083	\$ -	0.0	640,327	\$ 640,327	\$ -	0.0	
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,417,886	\$ 3,378,456	\$ (1,039,430)	(30.8)	20,979,184	\$ 15,996,004	\$ (4,983,180)	(31.2)	
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>(93,620)</b>	\$ 159,583	\$ 253,203	158.7	2,669,632	\$ 637,327	\$ (2,032,305)	(318.9)	
8	INTEREST PROVISION -THIS PERIOD	Line 21	(100)	\$ (973)	\$ (873)	89.7	(317)	\$ (2,103)	\$ (1,786)	84.9	
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(143,566)	\$ (2,629,620)	\$ (2,486,054)	94.5	<b>\$ (2,426,360)</b>	<b>\$ (2,625,990)</b>	\$ (199,630)	7.6	
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(160,083)	\$ (160,083)	\$ -	0.0	(640,327)	\$ (640,327)	\$ -	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>(397,369)</b>	<b>\$ (2,631,093)</b>	<b>\$ (2,233,724)</b>	84.9	<b>(397,369)</b>	<b>\$ (2,631,093)</b>	<b>\$ (2,233,724)</b>	84.9	
MEMO: Unbilled Over-recovery			<u>823,992</u>								
Over/(under)-recovery Book Balance			<u>426,623</u>								
<b>INTEREST PROVISION</b>											
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (143,566)	\$ (2,629,620)	\$ (2,486,054)	94.5					
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (397,269)	\$ (2,630,120)	\$ (2,232,851)	84.9					
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (540,835)	\$ (5,259,740)	\$ (4,718,905)	89.7					
15	AVERAGE	50% of Line 14	\$ (270,418)	\$ (2,629,870)	\$ (2,359,453)	89.7					
16	INTEREST RATE - FIRST DAY OF MONTH		0.00350	0.00350	-	0.0					
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00540	0.00540	-	0.0					
18	TOTAL	Add Lines 16 + 17	0.00890	0.00890	-	0.0					
19	AVERAGE	50% of Line 18	0.00445	0.00445	-	0.0					
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00037	0.00037	-	0.0					
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ (100)</b>	<b>\$ (973)</b>	\$ (873)	89.7					

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**  
 FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

**SCHEDULE A-3**

**PRESENT MONTH: APRIL**

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/GRIF/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	2,027,976		2,027,976	\$ (325,366.19)	N/A	N/A	INCL IN COST	-16.043888
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,140.83	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	1,246		1,246	\$ 4,960.88	N/A	N/A	INCL IN COST	398.144462
4	Jan	MARLIN	SYS SUPPLY	N/A	1,730		1,730	\$ 2,121.34	N/A	N/A	INCL IN COST	122.620809
5	Jan	TECO	SYS SUPPLY	N/A	59,940		59,940	\$ 84,103.68	N/A	N/A	INCL IN COST	140.313113
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	1,950,010		1,950,010	\$ 810,027.27	N/A	N/A	INCL IN COST	41.539647
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 112,338.82	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	1,200,741		1,200,741	\$ 938,245.49	N/A	N/A	INCL IN COST	78.138873
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 645.90	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	69,284		69,284	\$ 17,213.41	N/A	N/A	INCL IN COST	24.844712
12	Feb	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	TECO	SYS SUPPLY	N/A	53,020		53,020	\$ 85,015.86	N/A	N/A	INCL IN COST	160.346775
14	Feb	CALLAHAN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	1,851,570		1,851,570	\$ 1,205,817.36	N/A	N/A	INCL IN COST	65.124049
16	Feb	FGU	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
17	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0	\$ 128,402.00	N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ (62,776)	N/A	N/A	INCL IN COST	N/A
19	Feb	RAINBOW ENERGY	SYS SUPPLY	N/A			0	\$ 613.61	N/A	N/A	INCL IN COST	N/A
20	Mar	FGT	SYS SUPPLY	N/A	(1,058,864)		(1,058,864)	\$ 127,412.82	N/A	N/A	INCL IN COST	-12.032973
21	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 621.36	N/A	N/A	INCL IN COST	N/A
22	Mar	FCG	SYS SUPPLY	N/A	27,520		27,520	\$ 30,140.74	N/A	N/A	INCL IN COST	109.523038
23	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	MARLIN	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	TECO	SYS SUPPLY	N/A	34,630		34,630	\$ 358,261.64	N/A	N/A	INCL IN COST	1034.541265
26	Mar	CONOCO	SYS SUPPLY	N/A	4,071,320		4,071,320	\$ 2,066,502.42	N/A	N/A	INCL IN COST	50.757553
27	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 147,413	N/A	N/A	INCL IN COST	N/A
28	Apr	FGT	SYS SUPPLY	N/A	(243,165)		(243,165)		N/A	N/A	INCL IN COST	0.000000
29	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 820	N/A	N/A	INCL IN COST	N/A
30	Apr	FCG	SYS SUPPLY	N/A	34,410		34,410	\$ 135,524	N/A	N/A	INCL IN COST	393.850915
31	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 313	N/A	N/A	INCL IN COST	N/A
32	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
33	Apr	MARLIN	SYS SUPPLY	N/A	1,250		1,250	\$ 1,409	N/A	N/A	INCL IN COST	112.756000
34	Apr	TECO	SYS SUPPLY	N/A	18,280		18,280	\$ 45,380	N/A	N/A	INCL IN COST	248.248961
35	Apr	CONOCO	SYS SUPPLY	N/A	2,425,410		2,425,410	\$ 1,324,732	N/A	N/A	INCL IN COST	54.618869
35	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 115,020	N/A	N/A	INCL IN COST	N/A
97												
<b>TOTAL</b>					12,526,308		12,526,308.00	7,356,054				58.725





COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5  
 FOR THE PERIOD OF: JANUARY 2022 THROUGH DECEMBER 2022

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	689,327	2,313,178	2,730,352	2,850,899	0	0	0	0	0	0	0
2	Transportation costs	3,033,269	2,916,656	2,115,265	#REF!	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,722,596	5,229,834	4,845,617	#REF!	0	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13	Residential	2,247,608	2,140,997	1,692,758	1,460,666	0	0	0	0	0	0	0
14	Commercial	829,763	861,100	723,425	726,579	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.94005	\$ 0.99001	\$ 0.97001	\$ 0.97005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	2,110,437	2,116,486	1,637,206	1,411,185	0	0	0	0	0	0	0
25	Commercial	779,770	849,717	699,492	702,329	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	64,079	64,114	64,460	64,695	0	0	0	0	0	0	0
47	Commercial	3,325	3,334	3,342	3,352	0	0	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 2022 THROUGH DECEMBER 2022														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
<b>SOUTH FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0237	1.0258	1.0259	1.0251	1.0233	1.0215								
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								
<b>CENTRAL FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0247	1.0262	1.0266	1.0254	1.0226	1.0210								
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	1.04	1.04	1.04	1.04	1.04								
<b>NORTHEAST FLORIDA</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0280	1.0278	1.0255	1.0267	1.0253	1.0247								
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	1.04	1.04	1.04	1.04								
<b>OKEECHOBEE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0250	1.0240	1.0240	1.0223	1.0213	1.0201								
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	1.04	1.04	1.04	1.04	1.04								
<b>BREWSTER</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0246	1.0248	1.0248	1.0227	1.0227	1.0224								
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	1.04	1.04	1.04	1.04	1.04	1.04								
<b>FORT MEADE</b>														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0244	1.0250	1.0247	1.0225	1.0211	1.0199								
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	1.04	1.04	1.04	1.04	1.04	1.04								