



1635 Meathe Drive  
West Palm Beach, FL 33411

March 22, 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 **February 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



COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE  
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021

	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)	\$ 6,457	\$ 20,219	\$ 13,762	68.06	\$ 13,949	\$ 44,096	\$ 30,147	68.37
2	NO NOTICE SERVICE	\$ 85,458	\$ 6,357	\$ (79,101)	-1,244.31	\$ 85,458	\$ 15,248	\$ (70,210)	-460.45
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 766,286	\$ 1,790,789	\$ 1,024,503	57.21	\$ 2,174,942	\$ 3,919,676	\$ 1,744,734	44.51
5	DEMAND	\$ 2,833,708	\$ 2,844,756	\$ 11,048	0.39	\$ 5,751,405	\$ 5,775,866	\$ 24,461	0.42
6	OTHER	\$ 11,165	\$ 59,864	\$ 48,699	81.35	\$ 5,320	\$ 119,728	\$ 114,408	95.56
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 2,442,356	\$ 2,442,356	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)	\$ 3,703,075	\$ 3,500,807	\$ (202,268)	-5.78	\$ 8,031,074	\$ 7,432,258	\$ (598,816)	-8.06
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,151	\$ 500	\$ (651)	-130.19	\$ 2,571	\$ 1,100	\$ (1,471)	-133.76
14	TOTAL THERM SALES	\$ 4,611,773	\$ 3,500,307	\$ (1,111,466)	-31.75	\$ 10,135,225	\$ 7,431,158	\$ (2,704,067)	-36.39
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	3,512,650	3,610,480	97,830	2.71	7,531,480	7,874,380	342,900	4.35
16	NO NOTICE SERVICE	1,039,000	0	(1,039,000)	-	1,039,000	0	(1,039,000)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	3,392,948	3,610,480	217,532	6.03	8,055,611	7,874,380	(181,231)	-2.30
19	DEMAND	12,999,310	9,755,200	(3,244,110)	-33.26	27,817,079	20,573,580	(7,243,499)	-35.21
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)	3,392,948	3,610,480	217,532	6.03	8,055,611	7,874,380	(181,231)	-2.30
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,168	1,041	(128)	-12.26	2,610	2,288	(323)	-14.11
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,549,342	3,609,439	60,098	1.67	7,876,871	7,872,092	(4,779)	-0.06
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.184	0.560	0.376	67.14	0.185	0.560	0.375	66.96
29	NO NOTICE SERVICE	(2/16) 8.225	0.000	(8.225)	-	8.225	0.000	(8.225)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 22.585	49.600	27.015	54.47	26.999	49.778	22.779	45.76
32	DEMAND	(5/19) 21.799	29.161	7.362	25.25	20.676	28.074	7.398	26.35
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) 109.140	96.962	(12.178)	-12.56	99.695	94.385	(5.310)	-5.63
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 98.505	48.039	(50.466)	-105.05	98.505	48.084	(50.421)	-104.86
40	TOTAL COST OF THERM SOLD	(11/27) 104.331	96.990	(7.341)	-7.57	101.958	94.413	(7.545)	-7.99
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) 98.748	91.407	(7.341)	-8.03	96.375	88.830	(7.545)	-8.49
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) 99.24470	91.86678	(7.378)	-8.03	96.85977	89.27681	(7.583)	-8.49
45	PGA FACTOR ROUNDED TO NEAREST .001	99.245	91.867	(7.378)	-8.03	96.860	89.277	(7.583)	-8.49

(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:** February 2021

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,081,510	5,629.41	0.183
2 No Notice Commodity Adjustment - System Supply	431,140	827.79	0.192
3 Commodity Pipeline - Scheduled FTS -	0	0.00	0.000
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	0	0.00	0.000
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,512,650	6,457.20	0.184
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	1,039,000	85,458.00	8.225
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	1,039,000	85,458.00	8.225
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,155,540	1,014,074.09	32.136
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	19,160	63,727.20	332.605
20 Imbalance Cashout - FGT	218,248	(260,082.74)	(119.168)
21 Imbalance Cashout - Other Shippers	0	(51,432.06)	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)	3,392,948	766,286.49	22.585
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	11,621,950	835,971.19	7.193
26 Demand (Pipeline) No Notice - System Supply	1,330,000	6,357.40	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	3,190	30,353.50	951.520
31 Other - Teco	44,170	1,888.67	4.276
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,999,310	2,833,707.82	21.799
<b>OTHER</b>			
34 Company Use of Natural Gas	0	5,361.31	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	3,423.92	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	2,258.82	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	121.34	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	11,165.39	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  
February GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$4,268.76	2,223,310	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$1,282.18	667,800	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$112.34	180,400	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$827.79	431,140	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>\$8,491.07</b>	<b>3,512,650</b>	
ALERT DAY	FGT	\$85,458.00	1,039,000	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>\$85,458.00</b>	<b>1,039,000</b>	
COMMODITY (OTHER)	FGT	(\$280,414.29)	218,248	FGT CICO Report
COMMODITY (OTHER)	FGT	(\$427.15)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$659.63	0	374957-1220
COMMODITY (OTHER)	CALLAHAN	(\$50,449.71)	0	ACCRUAL
COMMODITY (OTHER)	FGT Interest	\$0.00	0	
COMMODITY (OTHER)	IND OGA-PGA	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FGG	\$1,109.37	4,470	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$8,551.54	11,500	28379
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$2,660.51	3,190	28370
COMMODITY (OTHER)	MARLIN	\$50,250.00	0	28378
COMMODITY (OTHER)	TECO	\$39,192.85	35,490	211012145184-0221
COMMODITY (OTHER)	TECO	\$9,490.27	8,580	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$875,893.28	3,081,370	ACCRUAL
COMMODITY (OTHER)	EMERA	\$78,824.12	0	ACCRUAL
COMMODITY (OTHER)	EMERA	\$0.00	0	112137
COMMODITY (OTHER)	EMERA-November Bookout	\$11,250.00	30,000	2210212
COMMODITY (OTHER)	FGU	\$11,250.00	30,000	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$767,610.72</b>	<b>3,392,848</b>	
DEMAND - NO NOTICE	FGT	\$6,357.40	1,330,000	000385127
DEMAND	FGT	\$283,081.41	5,323,080	000385127
DEMAND	FGT	\$99,043.40	1,534,400	000384979
DEMAND	FGC	\$26,122.13	1,400,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	(\$0.02)	0	000395108
DEMAND	FGT	\$430,080.00	3,380,000	000385114
DEMAND	EMERA	\$5,109.99	0	ACCRUAL
DEMAND	FGC	\$498.18	4,470	ACCRUAL
DEMAND	FGG	\$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	\$30,353.50	3,190	28370
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,331,378.06	0	379223-0221
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,781.00	0	428663-0221
DEMAND	TECO	\$420.00	35,490	211012145184-0221
DEMAND	TECO	\$420.00	8,580	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
<b>DEMAND TOTAL</b>		<b>\$2,845,190.85</b>	<b>12,999,210</b>	
OTHER	FPUC	\$56.09	0	03817905-0221
OTHER	FPUC	\$267.00	0	ACCRUAL
OTHER	FPUC	\$6.99	0	04886578-0221
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1214
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$7,200.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$1,041.66	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$1,368.77	0	658971
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIM	\$0.00	0	
OTHER	KENNEDY	\$121.34	0	ACCRUAL
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$15,081.85</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: 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	766,286	\$ 1,790,789	\$ 1,024,503	57.2	2,174,942	\$ 3,919,676	\$ 1,744,734	44.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,936,788	\$ 1,710,018	\$ (1,226,770)	(71.7)	5,856,131	\$ 3,512,582	\$ (2,343,549)	(66.7)
3	TOTAL COST		3,703,074	\$ 3,500,807	\$ (202,267)	(5.8)	8,031,073	\$ 7,432,258	\$ (598,815)	(8.1)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,611,773	\$ 3,500,307	\$ (1,111,466)	(31.8)	10,135,225	\$ 7,431,158	\$ (2,704,067)	(36.4)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	303,897	\$ 303,897	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,763,719	\$ 3,652,253	\$ (1,111,466)	(30.4)	10,439,122	\$ 7,735,055	\$ (2,704,067)	(35.0)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	<b>1,060,645</b>	\$ 151,446	\$ (909,199)	(600.4)	2,408,049	\$ 302,797	\$ (2,105,252)	(695.3)
8	INTEREST PROVISION -THIS PERIOD	Line 21	14	\$ (131)	\$ (145)	110.7	(40)	\$ (314)	\$ (274)	87.3
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(180,382)	\$ (2,619,409)	\$ (2,439,027)	93.1	<b>(1,375,781)</b>	\$ <b>(2,618,626)</b>	\$ (1,242,845)	47.5
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(151,946)	\$ (151,946)	\$ -	0.0	(303,897)	\$ (303,897)	\$ -	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>728,331</b>	\$ <b>(2,620,040)</b>	\$ <b>(3,348,371)</b>	127.8	<b>728,331</b>	\$ <b>(2,620,040)</b>	\$ <b>(3,348,371)</b>	127.8
MEMO: Unbilled Over-recovery					<u>(1,221,806)</u>					
Over/(under)-recovery Book Balance					<u>(493,475)</u>					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (180,382)	\$ (2,619,409)	\$ (2,439,027)	93.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 728,317	\$ (2,619,909)	\$ (3,348,226)	127.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 547,934	\$ (5,239,318)	\$ (5,787,253)	110.5				
15	AVERAGE	50% of Line 14	\$ 273,967	\$ (2,619,659)	\$ (2,893,626)	110.5				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00070	0.00070	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00060	0.00060	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00130	0.00130	-	0.0				
19	AVERAGE	50% of Line 18	0.00065	0.00065	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00005	0.00005	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 14	\$ (131)	\$ (145)	110.7				

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 2021 THROUGH DECEMBER 2021

SCHEDULE A-3

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 ACAGRI/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				\$ 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
92												
<b>TOTAL</b>					<b>8,055,611</b>		<b>8,055,611.00</b>	<b>2,174,942</b>				<b>26.999</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	0	0	0	0	0	0	0	0	0	0
2 Transportation costs	2,919,343	2,936,788	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
<b>PGA THERM SALES</b>												
13 Residential	2,515,508	1,940,263	0	0	0	0	0	0	0	0	0	0
14 Commercial	891,391	749,526	0	0	0	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19 Residential	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24 Residential	2,490,459	1,920,717	0	0	0	0	0	0	0	0	0	0
25 Commercial	882,751	741,969	0	0	0	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46 Residential	60,956	61,176	0	0	0	0	0	0	0	0	0	0
47 Commercial	3,374	3,367	0	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 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								
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0287	1.0309	1.0295	1.0307								
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								
<b>NORTHEAST FLORIDA</b>												
1 AVERAGE BTU CONTENT	0											
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0312	1.0289	1.0292	1.0331								
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								
<b>OKEECHOBEE</b>												
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								
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								
<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								
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								
<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								
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								