



1635 Meathe Drive
West Palm Beach, FL 33411

April 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 **March 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 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:				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 2,771	\$ 17,470	\$ 14,699	84.14	\$ 16,720	\$ 61,566	\$ 44,846	72.84
2	NO NOTICE SERVICE	\$ (414)	\$ 5,853	\$ 6,267	107.07	\$ 85,044	\$ 21,101	\$ (63,943)	-303.03
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 815,427	\$ 1,515,036	\$ 699,610	46.18	\$ 2,990,369	\$ 5,434,712	\$ 2,444,343	44.98
5	DEMAND	\$ 2,930,947	\$ 2,924,560	\$ (6,387)	-0.22	\$ 8,682,352	\$ 8,700,426	\$ 18,074	0.21
6	OTHER	\$ 19,125	\$ 59,864	\$ 40,739	68.05	\$ 24,444	\$ 179,592	\$ 155,148	86.39
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 3,663,535	\$ 3,663,535	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)	\$ 3,767,856	\$ 3,301,605	\$ (466,251)	-14.12	\$ 11,798,929	\$ 10,733,862	\$ (1,065,067)	-9.92
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 770	\$ 400	\$ (370)	-92.51	\$ 3,341	\$ 1,500	\$ (1,841)	-122.76
14	TOTAL THERM SALES	\$ 4,264,894	\$ 3,301,205	\$ (963,689)	-29.19	\$ 14,400,119	\$ 10,732,362	\$ (3,667,757)	-34.17
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,673,030	3,119,720	1,446,690	46.37	9,204,510	10,994,100	1,789,590	16.28
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)	3,278,896	3,119,720	(159,176)	-5.10	11,334,507	10,994,100	(340,407)	-3.10
19	DEMAND	14,105,530	10,780,560	(3,324,970)	-30.84	41,922,609	31,354,140	(10,568,469)	-33.71
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)	3,278,896	3,119,720	(159,176)	-5.10	11,334,507	10,994,100	(340,407)	-3.10
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	782	838	56	6.70	3,392	3,126	(267)	-8.53
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,123,865	3,118,882	(4,983)	-0.16	11,000,736	10,990,975	(340,140)	-3.09
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.166	0.560	0.394	70.36	0.182	0.560	0.378	67.50
29	NO NOTICE SERVICE	(2/16) 0.000	0.000	0.000	-	8.185	0.000	(8.185)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 24.869	48.563	23.694	48.79	26.383	49.433	23.050	46.63
32	DEMAND	(5/19) 20.779	27.128	6.349	23.40	20.710	27.749	7.039	25.37
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) 114.912	105.830	(9.082)	-8.58	104.097	97.633	(6.464)	-6.62
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 98.506	47.743	(50.763)	-106.33	98.505	47.992	(50.513)	-105.25
40	TOTAL COST OF THERM SOLD	(11/27) 120.615	105.859	(14.756)	-13.94	107.256	97.661	(9.595)	-9.82
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) 115.032	100.276	(14.756)	-14.72	101.673	92.078	(9.595)	-10.42
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) 115.61061	100.78039	(14.830)	-14.72	102.18442	92.54115	(9.643)	-10.42
45	PGA FACTOR ROUNDED TO NEAREST .001	115.611	100.780	(14.831)	-14.72	102.184	92.541	(9.643)	-10.42

(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:
CURRENT MONTH:**

**JANUARY 2021 THROUGH DECEMBER 2021
March 2021**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,283,450	5,863.46	0.179
2 No Notice Commodity Adjustment - System Supply	(1,610,420)	(3,092.01)	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)	1,673,030	2,771.45	0.166
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	(413.93)	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	(413.93)	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	3,276,060	1,075,036.33	32.815
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	15,630	61,249.11	391.869
20 Imbalance Cashout - FGT	(12,794)	(312,178.27)	2,440.037
21 Imbalance Cashout - Other Shippers	0	(8,680.67)	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)	3,278,896	815,426.50	24.869
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	12,858,390	936,775.33	7.285
26 Demand (Pipeline) No Notice - System Supply	1,224,500	5,853.11	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	22,640	1,516.80	6.700
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	14,105,530	2,930,947.30	20.779
OTHER			
34 Company Use of Natural Gas	0	5,268.21	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	0.00	0.000
39 Other	0	11,750.63	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	1,720.00	0.000
45 Other	0	0.00	0.000
46 Other	0	385.77	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	19,124.61	0.000
OFF-SYSTEMS SALES SERVICE			
18 Commodity Other - Scheduled FTS - OSSS	Dekatherms	Unit Cost	Amount
	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	ACCRUAL		February ACTUAL			February TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$4,268.78	2,223.310	\$4,268.78	2,223.310	000385128		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,282.18	667.600	\$1,282.18	667.600	000384980		\$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
COMMODITY (PIPELINE)	FGT	\$112.34	190.400	\$68.55	190.400	000385115		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE) - NO NOTICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$827.79	431.340	(\$827.79)	(431.340)	000385194		(\$1,635.58)	(862.280)
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
COMMODITY (PIPELINE) TOTAL		\$6,491.67	3,512.650	\$4,791.70	2,650.370			(\$1,699.37)	(862.280)
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	FGT	\$85,458.00	1,039,000	\$85,044.07	1,039,000	Alert Day Calculation		(\$413.93)	0
ALERT DAY	INDANTOWN	\$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
ALERT DAY TOTAL		\$85,458.00	1,039,000	\$85,044.07	1,039,000			(\$413.93)	0
COMMODITY (OTHER)	FGT	(\$260,414.28)	218,248	(\$260,414.28)	218,248	FGT CICO Report		\$0.00	0
COMMODITY (OTHER)	FCG	(\$47.15)	0	(\$583.48)	0	2279488		(\$156.33)	0
COMMODITY (OTHER)	FGT (INDANTOWN)	\$659.93	0	\$659.93	0	374557-1220		\$0.00	0
COMMODITY (OTHER)	CALLAHAN	(\$50,449.71)	0	(\$69,130.38)	0			(\$8,680.67)	0
COMMODITY (OTHER)	FGT Interest	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND-OSA-PIGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$1,109.37	4,470	\$1,828.38	4,470	2189177 2021-02		\$719.01	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$9,581.54	11,500	\$9,581.54	11,500	28378		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$2,660.51	3,190	\$2,660.51	3,190	28370		\$0.00	0
COMMODITY (OTHER)	TECO	\$62,250.00	0	\$50,250.00	0	28378		\$0.00	0
COMMODITY (OTHER)	TECO	\$39,192.85	35,460	\$39,192.85	35,460	211012145184-0221		\$0.00	0
COMMODITY (OTHER)	TECO	\$9,493.27	8,580	\$6,854.75	5,530	211012145440-0221		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-0221		(\$2,625.52)	(3,050)
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)	COMOCO	\$878,968.28	3,081,370	(\$199.06)	0	Correction to Jan Invoice		(\$199.06)	0
COMMODITY (OTHER)	EMERA	\$78,824.12	0	\$78,824.12	3,081,370	153345		\$0.00	0
COMMODITY (OTHER)	EMERA-November Bookout	\$0.00	0	\$0.00	0	108977_108955		\$0.00	0
COMMODITY (OTHER)	FGU	\$11,250.00	30,000	\$11,250.00	30,000	2210212		\$0.00	0
COMMODITY (OTHER) TOTAL		\$767,610.72	3,392,848	\$756,868.15	3,388,798			(\$10,942.57)	(3,050)
DEMAND -NO NOTICE	FGT	\$6,357.40	1,330,000	\$6,357.40	1,330,000	000385127		\$0.00	0
DEMAND	FGT	\$283,081.41	5,323,080	\$283,081.41	5,323,080	000385127		\$0.00	0
DEMAND	FSC	\$96,043.40	1,234,400	\$96,043.40	1,234,400	000384979		\$0.00	0
DEMAND	FFL	\$26,122.13	1,400,000	\$25,857.02	1,400,000	238		(\$194.21)	0
DEMAND	FGT	\$4,000.00	0	\$4,000.00	0	621028		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	(\$0.02)	0	(\$0.02)	0	000385108		\$0.00	0
DEMAND	FCG	\$430,000.00	3,360,000	\$430,000.00	3,360,000	000385114		\$0.00	0
DEMAND	SWG	\$5,109.59	0	\$5,109.59	0	021500223-ENCOO		\$0.00	0
DEMAND	FCG	\$489.18	4,470	\$489.18	4,470	2189177 2021-02		\$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	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$30,353.50	3,160	\$30,353.50	3,160	28370		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$1,331,376.06	0	\$1,331,376.06	0	375223-0221		\$0.00	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	428963-0221		\$0.00	0
DEMAND	TECO	\$420.00	35,460	\$420.00	35,460	211012145184-0221		\$0.00	0
DEMAND	TECO	\$420.00	8,580	\$420.00	5,530	211012145440-0221		\$0.00	0
DEMAND	TECO	\$678.80	0	\$678.80	0	211012145697-0221		\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	TECO	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND TOTAL		\$2,843,190.85	12,999,210	\$2,843,026.64	12,996,160			(\$164.21)	(3,050)
OTHER	FPUC	\$56.09	0	\$56.09	0	03817005-0221		\$0.00	0
OTHER	FPUC	\$267.00	0	\$267.00	0	04003844-0221		\$0.00	0
OTHER	FPUC	\$6.99	0	\$6.99	0	04880878-0221		\$0.00	0
OTHER	CARDINAL TECH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$5,000.00	0	\$5,000.00	0	1214		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$7,200.00	0	\$8,139.98	0	488		(\$1,066.02)	0
OTHER	PIERPONT & MCLELLAND	\$1,041.68	0	\$1,041.68	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	GUNSTER YOKLEY & STEW	\$1,398.77	0	\$1,398.77	0	658971		\$0.00	0
OTHER	GUNSTER YOKLEY & STEW	\$0.00	0	\$1,720.00	0	661733		\$1,720.00	0
OTHER	ATRIUM	\$121.34	0	\$121.34	0	0002		\$0.00	0
OTHER	KENNEDY	\$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		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$15,691.85	0	\$15,791.83	0			\$659.88	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 March GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$3,778.54	1,996,950	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$2,038.56	1,061,750	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$92.15	224,750	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,436.43)	(748,140)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$4,470.82	2,535,310	
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	(\$311,447.28)	(12,794)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$253.19)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$321.47)	0	374557-0221
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	\$1,230.85	5,170	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$8,049.25	10,460	28402
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28396
COMMODITY (OTHER)	MARLIN	\$0.00	0	28389
COMMODITY (OTHER)	TECO	\$50,250.00	0	
COMMODITY (OTHER)	TECO	\$24,993.09	20,160	211012145184-0321
COMMODITY (OTHER)	TECO	\$6,654.75	5,530	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	TECO	\$0.00	0	
COMMODITY (OTHER)	FCG	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$962,352.28	3,253,420	ACCRUAL
COMMODITY (OTHER)	EMERA	\$83,662.79	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
COMMODITY (OTHER) TOTAL		\$826,389.07	3,281,946	
DEMAND - NO NOTICE	FGT	\$5,853.11	1,224,500	000385585
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$300,733.78	5,655,020	000385585
DEMAND	FSC	\$121,823.60	1,828,200	000385451
DEMAND	FPL	\$28,622.99	1,550,000	ACCRUAL
DEMAND	FGT	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	000385588
DEMAND	SNG	\$476,160.00	3,720,000	000385574
DEMAND	FCG	\$5,108.99	0	ACCRUAL
DEMAND	FCG	\$489.18	5,170	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	26396
DEMAND	MARLIN	\$0.00	0	28389
DEMAND	PPC	\$1,331,376.06	0	379223-0321
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	426663-0321
DEMAND	TECO	\$420.00	20,160	211012145184-0321
DEMAND	TECO	\$420.00	5,530	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,931,111.51	14,108,580	
OTHER	FPUC	\$69.20	0	03817905-0321
OTHER	FPUC	\$192.02	0	04003844-0321
OTHER	FPUC	\$6.99	0	04886578-0321
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1215
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$11,768.88	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	\$385.77	0	ACCRUAL
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$18,464.63	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: MARCH				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	815,427	\$ 1,515,036	\$ 699,609	46.2	2,990,369	\$ 5,434,712	\$ 2,444,343	45.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,952,429	\$ 1,786,569	\$ (1,165,860)	(65.3)	8,808,561	\$ 5,299,150	\$ (3,509,411)	(66.2)
3	TOTAL COST		3,767,856	\$ 3,301,605	\$ (466,251)	(14.1)	11,798,930	\$ 10,733,862	\$ (1,065,068)	(9.9)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,264,894	\$ 3,301,205	\$ (963,689)	(29.2)	14,400,119	\$ 10,732,362	\$ (3,667,757)	(34.2)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	455,843	\$ 455,843	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,416,840	\$ 3,453,151	\$ (963,689)	(27.9)	14,855,962	\$ 11,188,205	\$ (3,667,757)	(32.8)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	648,984	\$ 151,546	\$ (497,438)	(328.2)	3,057,032	\$ 454,343	\$ (2,602,689)	(572.9)
8	INTEREST PROVISION -THIS PERIOD	Line 21	39	\$ (105)	\$ (144)	137.1	(0)	\$ (419)	\$ (419)	100.0
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		728,331	\$ (2,620,040)	\$ (3,348,371)	127.8	(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	(455,843)	\$ (455,843)	\$ -	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	1,225,408	\$ (2,620,545)	\$ (3,845,953)	146.8	1,225,408	\$ (2,620,545)	\$ (3,845,953)	146.8
MEMO: Unbilled Over-recovery					<u>(1,026,214)</u>					
Over/(under)-recovery Book Balance					<u>199,194</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 728,331	\$ (2,620,040)	\$ (3,348,371)	127.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,225,369	\$ (2,620,440)	\$ (3,845,809)	146.8				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,953,699	\$ (5,240,480)	\$ (7,194,180)	137.3				
15	AVERAGE	50% of Line 14	\$ 976,850	\$ (2,620,240)	\$ (3,597,090)	137.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00040	0.00040	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00100	0.00100	-	0.0				
19	AVERAGE	50% of Line 18	0.00050	0.00050	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00004	0.00004	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 39	\$ (105)	\$ (144)	137.1				

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: MARCH

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	FGT	SYS SUPPLY	N/A	756,294		756,294	\$ 216,319.71	N/A	N/A	INCL IN COST	28.602595
2	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 543.34	N/A	N/A	INCL IN COST	N/A
3	Jan	FCG	SYS SUPPLY	N/A	7,639		7,639	\$ 3,179.98	N/A	N/A	INCL IN COST	41.628224
4	Jan	MARLIN	SYS SUPPLY	N/A	15,170		15,170	\$ 91,364.62	N/A	N/A	INCL IN COST	602.271721
5	Jan	TECO	SYS SUPPLY	N/A	80,170		80,170	\$ 56,330.45	N/A	N/A	INCL IN COST	70.263752
5	Jan	RAINBOW ENERGY	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
6	Jan	CONOCO	SYS SUPPLY	N/A	3,803,390		3,803,390	\$ 969,639.70	N/A	N/A	INCL IN COST	25.494091
7	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 71,278	N/A	N/A	INCL IN COST	N/A
7	Feb	FGT	SYS SUPPLY	N/A	218,248		218,248	\$ (261,396.64)	N/A	N/A	INCL IN COST	-119.770463
8	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 659.93	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A	4,470		4,470	\$ 906.77	N/A	N/A	INCL IN COST	20.285682
9	Feb	MARLIN	SYS SUPPLY	N/A	14,690		14,690	\$ 62,492.05	N/A	N/A	INCL IN COST	425.405378
10	Feb	TECO	SYS SUPPLY	N/A	44,170		44,170	\$ 48,106.69	N/A	N/A	INCL IN COST	108.912588
11	Feb	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (50,449.71)	N/A	N/A	INCL IN COST	N/A
11	Feb	CONOCO	SYS SUPPLY	N/A	3,081,370		3,081,370	\$ 875,893.28	N/A	N/A	INCL IN COST	28.425450
11	Feb	FGU	SYS SUPPLY	N/A	30,000		30,000	\$ 11,250.00	N/A	N/A	INCL IN COST	37.500000
12	Feb	BOCA RATON HYDR	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
13	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 78,824	N/A	N/A	INCL IN COST	N/A
14	Mar	FGT	SYS SUPPLY	N/A	(12,794)		(12,794)	\$ (311,447.28)	N/A	N/A	INCL IN COST	2434.322964
15	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (321.47)	N/A	N/A	INCL IN COST	N/A
16	Mar	FCG	SYS SUPPLY	N/A	5,170		5,170	\$ 1,341.28	N/A	N/A	INCL IN COST	25.943520
17	Mar	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (8,680.67)	N/A	N/A	INCL IN COST	N/A
17	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
19	Mar	MARLIN	SYS SUPPLY	N/A	10,460		10,460	\$ 59,299.25	N/A	N/A	INCL IN COST	566.914436
20	Mar	TECO	SYS SUPPLY	N/A	22,640		22,640	\$ 29,222.32	N/A	N/A	INCL IN COST	129.073852
21	Mar	CONOCO	SYS SUPPLY	N/A	3,253,420		3,253,420	\$ 962,352.28	N/A	N/A	INCL IN COST	29.579712
22	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 83,661	N/A	N/A	INCL IN COST	N/A
92												
TOTAL					11,334,507		11,334,507.00	2,990,369				26.383

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
PGA COST													
1	Commodity costs	1,408,656	766,286	815,427	0	0	0	0	0	0	0	0	0
2	Transportation costs	2,919,343	2,936,788	2,952,429	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	3,767,856	0	0	0	0	0	0	0	0	0
PGA THERM SALES													
13	Residential	2,516,508	1,940,263	1,662,817	0	0	0	0	0	0	0	0	0
14	Commercial	891,391	749,526	713,015	0	0	0	0	0	0	0	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES													
24	Residential	2,490,459	1,920,717	1,645,736	0	0	0	0	0	0	0	0	0
25	Commercial	882,751	741,969	705,941	0	0	0	0	0	0	0	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	60,956	61,176	61,458	0	0	0	0	0	0	0	0	0
47	Commercial	3,374	3,367	3,369	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
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929	14.929
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135	1.0135
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.04	1.04	1.04	1.04							
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.05							
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.05							
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983	14.983
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172	1.0172
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.04	1.05	1.05	1.05	1.04							
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.06	1.01	1.04	1.05	1.04							
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							
2 PRESSURE CORRECTION FACTOR												
a. DELIVERY PRESSURE OF GAS SOLD psia	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980	14.980
b. DELIVERY PRESSURE OF GAS PURCHASED psia	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
PRESSURE CORRECTION FACTOR (a/b) psia	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170	1.0170
3 BILLING FACTOR												
BTU CONTENT x PRESSURE CORRECTION FACTOR	1.05	1.05	1.05	1.05	1.04							