



1635 Meathe Drive
West Palm Beach, FL 33411

May 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 **April 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)	\$ 11,032	\$ 17,254	\$ 6,222	36.06	\$ 27,752	\$ 78,820	\$ 51,068	64.79
2	NO NOTICE SERVICE	\$ -	\$ 3,915	\$ 3,915	100.00	\$ 85,044	\$ 25,016	\$ (60,028)	-239.96
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 627,921	\$ 1,416,259	\$ 788,338	55.66	\$ 3,618,289	\$ 6,850,971	\$ 3,232,682	47.19
5	DEMAND	\$ 2,862,018	\$ 2,861,328	\$ (690)	-0.02	\$ 11,544,370	\$ 11,581,754	\$ 17,384	0.15
6	OTHER	\$ 25,319	\$ 59,864	\$ 34,545	57.71	\$ 49,763	\$ 239,456	\$ 189,693	79.22
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 4,884,713	\$ 4,884,713	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)	\$ 3,526,290	\$ 3,137,442	\$ (388,848)	-12.39	\$ 15,325,219	\$ 13,871,304	\$ (1,453,915)	-10.48
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 703	\$ 400	\$ (303)	-75.72	\$ 4,044	\$ 1,900	\$ (2,144)	-112.85
14	TOTAL THERM SALES	\$ 4,335,157	\$ 3,137,042	\$ (1,198,115)	-38.19	\$ 18,735,276	\$ 13,869,404	\$ (4,865,872)	-35.08
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,767,320	3,081,050	313,730	10.18	11,971,830	14,075,150	2,103,320	14.94
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)	2,470,959	3,081,050	610,091	19.80	13,805,466	14,075,150	269,684	1.92
19	DEMAND	12,561,720	9,669,600	(2,892,120)	-29.91	54,484,329	41,023,740	(13,460,589)	-32.81
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)	2,470,959	3,081,050	610,091	19.80	13,805,466	14,075,150	269,684	1.92
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	714	978	264	27.03	4,106	4,103	(2)	-0.06
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,161,444	3,080,072	(81,372)	-2.64	14,162,180	14,071,047	269,686	1.92
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.399	0.560	0.161	28.75	0.232	0.560	0.328	58.57
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) 25.412	45.967	20.555	44.72	26.209	48.674	22.465	46.15
32	DEMAND	(5/19) 22.784	29.591	6.807	23.00	21.188	28.183	6.995	24.82
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) 142.709	101.830	(40.879)	-40.14	111.008	98.552	(12.456)	-12.64
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 98.505	40.906	(57.599)	-140.81	98.505	46.304	(52.201)	-112.74
40	TOTAL COST OF THERM SOLD	(11/27) 111.540	101.863	(9.677)	-9.50	108.212	98.580	(9.632)	-9.77
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) 105.957	96.280	(9.677)	-10.05	102.629	92.997	(9.632)	-10.36
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) 106.48996	96.76429	(9.726)	-10.05	103.14522	93.46477	(9.680)	-10.36
45	PGA FACTOR ROUNDED TO NEAREST .001	106.490	96.764	(9.726)	-10.05	103.145	93.465	(9.680)	-10.36

(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: April 2021

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	2,998,030	12,029.96	0.401
2 No Notice Commodity Adjustment - System Supply	(230,710)	(998.27)	0.433
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)	2,767,320	11,031.69	0.399
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	2,641,700	787,730.36	29.819
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	19,230	63,388.21	329.632
20 Imbalance Cashout - FGT	(189,971)	(223,197.85)	117.490
21 Imbalance Cashout - Other Shippers	0	0.00	0.000
22 Imbalance Cashout - OSSS	0	0.00	0.000
23 Commodity Other - System Supply - June Adjustment	0	0.00	0.000
24 TOTAL COMMODITY (Other)	2,470,959	627,920.72	25.412
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	11,719,020	869,784.43	7.422
26 Demand (Pipeline) No Notice - System Supply	819,000	3,914.82	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	23,700	1,516.80	6.400
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	12,561,720	2,862,018.11	22.784
OTHER			
34 Company Use of Natural Gas	0	5,156.69	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	6,541.66	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	2,800.00	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	5,344.00	0.000
47 Other	0	5,477.50	0.000
48 Other	0	0.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	25,319.85	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
April GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$6,973.28	1,700,800	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$4,428.89	1,079,730	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$641.03	247,500	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1,044.39)	(254,730)	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$10,996.81	2,773,300	
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	(\$224,088.78)	(189,951)	FGT CICO Report
COMMODITY (OTHER)	FCG	(\$43.78)	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$914.75	0	374957-0321
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	\$1,243.88	5,220	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$11,885.87	14,010	28407
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28406
COMMODITY (OTHER)	MARLIN	\$50,250.00	0	28405
COMMODITY (OTHER)	TECO	\$22,412.12	18,070	211012145184-0421
COMMODITY (OTHER)	TECO	\$6,919.49	5,580	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	\$697,012.82	2,618,000	ACCRUAL
COMMODITY (OTHER)	EMERA	\$61,321.24	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
COMMODITY (OTHER) TOTAL		\$627,827.58	2,470,928	
DEMAND - NO NOTICE	FGT	\$3,914.82	819,000	000386010
DEMAND	FGT	\$242,357.29	4,557,300	000386010
DEMAND	FGT	\$126,461.17	2,001,600	000385888
DEMAND	FSC	\$27,031.17	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	PGT	\$3,468.58	54,900	000386004
DEMAND	FGT	\$480,800.00	3,800,000	000389008
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$489.18	5,220	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	\$0.00	0	
DEMAND	MARLIN	\$27,695.00	0	28406
DEMAND	MARLIN	\$0.00	0	28405
DEMAND	PPC	\$1,331,376.06	0	375223-0421
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$527,761.00	0	428663-0421
DEMAND	TECO	\$420.00	18,070	211012145184-0421
DEMAND	TECO	\$420.00	5,580	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,881,951.06	12,561,670	
OTHER	FPUC	\$87.07	0	03817905-0421
OTHER	FPUC	\$62.32	0	04003844-0421
OTHER	FPUC	\$7.30	0	04886578-0421
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	ACCRUAL
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$5,500.00	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	\$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		\$11,698.35	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: APRIL				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	627,921	\$ 1,416,259	\$ 788,338	55.7	3,618,289	\$ 6,850,971	\$ 3,232,682	47.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,898,369	\$ 1,721,183	\$ (1,177,186)	(68.4)	11,706,930	\$ 7,020,333	\$ (4,686,597)	(66.8)
3	TOTAL COST		3,526,290	\$ 3,137,442	\$ (388,848)	(12.4)	15,325,219	\$ 13,871,304	\$ (1,453,915)	(10.5)
4	FUEL REVENUES (NET OF REVENUE TAX)		4,335,157	\$ 3,137,042	\$ (1,198,115)	(38.2)	18,735,276	\$ 13,869,404	\$ (4,865,872)	(35.1)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	607,789	\$ 607,789	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	4,487,103	\$ 3,288,988	\$ (1,198,115)	(36.4)	19,343,065	\$ 14,477,193	\$ (4,865,872)	(33.6)
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	960,813	\$ 151,546	\$ (809,267)	(534.0)	4,017,846	\$ 605,889	\$ (3,411,957)	(563.1)
8	INTEREST PROVISION -THIS PERIOD	Line 21	49	\$ (79)	\$ (128)	162.0	49	\$ (498)	\$ (547)	109.8
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,225,408	\$ (2,620,545)	\$ (3,845,953)	146.8	(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	(607,789)	\$ (607,789)	\$ -	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	2,034,324	\$ (2,621,024)	\$ (4,655,348)	177.6	2,034,325	\$ (2,621,024)	\$ (4,655,348)	177.6
MEMO: Unbilled Over-recovery					1,002,432					
Over/(under)-recovery Book Balance					3,036,756					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,225,408	\$ (2,620,545)	\$ (3,845,953)	146.8				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,034,275	\$ (2,620,945)	\$ (4,655,220)	177.6				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,259,682	\$ (5,241,490)	\$ (8,501,173)	162.2				
15	AVERAGE	50% of Line 14	\$ 1,629,841	\$ (2,620,745)	\$ (4,250,586)	162.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00040	0.00040	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00040	0.00040	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00080	0.00080	-	0.0				
19	AVERAGE	50% of Line 18	0.00040	0.00040	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00003	0.00003	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 49	\$ (79)	\$ (128)	162.0				

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: 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 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
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
92												
TOTAL					13,805,466		13,805,466.00	3,618,289				26.209

	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	0	0	0	0	0	0	0	0
2 Transportation costs	2,919,343	2,936,788	2,952,429	2,898,370	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	3,526,290	0	0	0	0	0	0	0	0
PGA THERM SALES												
13 Residential	2,515,508	1,940,263	1,662,817	1,588,000	0	0	0	0	0	0	0	0
14 Commercial	891,391	749,526	713,015	696,005	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24 Residential	2,490,459	1,920,717	1,645,736	1,572,232	0	0	0	0	0	0	0	0
25 Commercial	882,751	741,969	705,941	689,046	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	60,956	61,176	61,458	61,878	0	0	0	0	0	0	0	0
47 Commercial	3,374	3,367	3,369	3,367	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.

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							
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	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							
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	1.04							
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							
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	1.04							
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							
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	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							
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	1.04							
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$													
	1.0279	1.0269	1.0277	1.0280	1.0256	1.0232							
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	1.04							