



1635 Meathe Drive
West Palm Beach, FL 33411

December 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 **November 2021** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at drcraig@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)	\$ 12,429	\$ 14,464	\$ 2,035	14.07	\$ 60,336	\$ 163,242	\$ 102,906	63.04
2	NO NOTICE SERVICE	\$ -	\$ 5,062	\$ 5,062	100.00	\$ 85,044	\$ 41,323	\$ (43,721)	-105.80
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,615,598	\$ 1,217,215	\$ (398,383)	-32.73	\$ 9,008,687	\$ 13,849,339	\$ 4,840,652	34.95
5	DEMAND	\$ 2,833,665	\$ 2,904,307	\$ 70,642	2.43	\$ 29,611,914	\$ 29,400,927	\$ (210,987)	-0.72
6	OTHER	\$ 27,929	\$ 59,864	\$ 31,935	53.35	\$ 231,300	\$ 658,504	\$ 427,204	64.87
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 1,221,178	\$ 1,221,178	100.00	\$ -	\$ 13,432,960	\$ 13,432,960	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)	\$ 4,489,621	\$ 2,979,734	\$ (1,509,887)	-50.67	\$ 38,997,281	\$ 30,680,375	\$ (8,316,906)	-27.11
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 483	\$ 500	\$ 17	3.32	\$ 8,912	\$ 5,400	\$ (3,512)	-65.03
14	TOTAL THERM SALES	\$ 3,090,343	\$ 2,979,234	\$ (111,109)	-3.73	\$ 39,823,183	\$ 30,674,975	\$ (9,148,208)	-29.82
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,207,160	2,582,870	375,710	14.55	21,043,930	29,150,460	8,106,530	27.81
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)	3,134,901	2,582,870	(552,031)	-21.37	27,200,678	29,150,460	1,949,782	6.69
19	DEMAND	10,556,130	10,486,800	(69,330)	-0.66	101,913,589	69,576,920	(32,336,669)	-46.48
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)	3,134,901	2,582,870	(552,031)	-21.37	27,200,678	29,150,460	1,949,782	6.69
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	623	1,136	513	45.15	9,569	11,897	2,329	19.57
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,464,914	2,581,734	116,820	4.52	28,994,533	29,138,563	1,947,453	6.68
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.563	0.560	(0.003)	-0.54	0.287	0.560	0.273	48.75
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)	51.536	47.126	(4.410)	-9.36	33.119	47.510	14.391	30.29
32	DEMAND (5/19)	26.844	27.695	0.851	3.07	29.056	42.257	13.201	31.24
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)	143.214	115.365	(27.849)	-24.14	143.369	105.248	(38.121)	-36.22
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	77.611	44.031	(33.580)	-76.26	93.132	45.389	(47.743)	-105.19
40	TOTAL COST OF THERM SOLD (11/27)	182.141	115.416	(66.725)	-57.81	134.499	105.291	(29.208)	-27.74
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)	176.558	109.833	(66.725)	-60.75	128.916	99.708	(29.208)	-29.29
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)	177.44609	110.38546	(67.061)	-60.75	129.56445	100.20953	(29.355)	-29.29
45	PGA FACTOR ROUNDED TO NEAREST .001	177.446	110.385	(67.061)	-60.75	129.564	100.210	(29.354)	-29.29

(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: November 2021			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	1,596,900	8,871.47	0.556
2 No Notice Commodity Adjustment - System Supply	610,260	3,557.81	0.583
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)	2,207,160	12,429.28	0.563
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	1,616,210	1,111,192.380	68.753
18 Commodity Other - Scheduled FTS - OSSS	0	0.000	0.000
19 Commodity Other - Marlin	6,340	7,722.430	121.805
20 Imbalance Cashout - FGT	1,512,351	496,683.360	32.842
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)	3,134,901	1,615,598.170	51.536
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,477,820	942,380.39	9.943
26 Demand (Pipeline) No Notice - System Supply	1,059,000	5,782.14	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	1,886,958.79	0.000
30 Other - Marlin	0	(2,973.44)	0.000
31 Other - Teco	19,310	1,516.80	7.855
32 Other Ft. Meade	0	0.00	0.000
33 TOTAL DEMAND	10,556,130	2,833,664.68	26.844
OTHER			
34 Company Use of Natural Gas	0	5,061.27	0.000
35 Transportation Trailer Charges	0	0.00	0.000
36 Propane Gas	0	0.00	0.000
37 Other	0	(2,307.00)	0.000
38 Other	0	7,641.67	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	2,394.29	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	13,329.50	0.000
47 Other	0	0.00	0.000
48 Other	0	1,809.00	0.000
49 Other	0	0.00	0.000
50 TOTAL OTHER	0	27,928.73	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
October GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		October ACTUAL		October TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$1,102.45	169,100	\$1,102.45	169,100	369055		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$533.24	90,950	\$533.24	90,950	369051		\$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	\$2,732.38	709,280	\$2,986.69	709,280	366991		(\$25.47)	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	\$378.27	64,540	\$334.05	67,590	366940		\$17.76	3,050
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		\$4,711.32	1,053,870	\$4,693.63	1,056,920			(\$17.69)	3,050
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	FGT	\$0.00	0	\$0.00	0	Alert Day Calculation		\$0.00	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		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$187,559.71	1,062,593	\$187,559.71	1,062,593	FGT CIGG Report		\$0.00	0
COMMODITY (OTHER)	FCG	\$202.73	0	\$0.00	0	1021		(\$202.73)	0
COMMODITY (OTHER)	FGT (INDANTOWN)	\$3,801.10	0	\$3,801.10	0	546997-0921		\$0.00	0
COMMODITY (OTHER)	DALLAHAN-FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT Inhouse	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	IND OGA-PGA	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$1,405.11	6,260	\$1,367.50	3,430	Oct21		(\$37.61)	(2,830)
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	\$10,533.93	10,400	\$10,533.93	10,400	28521		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	28522		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$44,130.00	0	\$44,130.00	0	28520		\$0.00	0
COMMODITY (OTHER)	TECO	\$7,411.81	6,000	\$7,411.81	6,000	211012145184-1021		\$0.00	0
COMMODITY (OTHER)	TECO	\$3,076.47	2,490	\$3,785.11	3,050	211012145440-1021		\$708.64	560
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0	211012145697-1021		\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	TECO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FCG	\$0.00	0	\$0.00	0	2442944		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$600,212.22	989,540	\$600,054.38	989,540	166734		\$342.16	0
COMMODITY (OTHER)	EMERA	\$103,429.22	0	\$103,429.22	0	110923 & 110924		\$0.00	0
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGU	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$981,822.36	2,697,283	\$982,572.76	2,695,613			\$750.46	(2,270)
DEMAND - NO NOTICE	FGT	\$3,554.46	651,000	\$3,554.46	651,000	388811		\$0.00	0
DEMAND	FGT	\$52,449.22	826,320	\$52,449.22	826,320	388811		\$0.00	0
DEMAND	FGT	\$9,441.85	146,110	\$9,441.85	146,110	388857		\$0.00	0
DEMAND	FSC	\$26,252.13	1,550,000	\$29,377.21	1,550,000	381		\$3,125.08	0
DEMAND	PPL	\$4,000.00	0	\$4,000.00	0	673290		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$24,969.53	380,660	\$24,093.53	380,660	388875		\$876.00	0
DEMAND	FGT	\$478,160.00	3,720,000	\$478,160.00	3,720,000	388791		\$0.00	0
DEMAND	SNG	\$5,109.99	0	\$5,109.99	0	0219591021SNG00		\$0.00	0
DEMAND	FCG	\$1,152.20	6,260	\$300.00	3,430	Oct21		(\$852.20)	(2,830)
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	\$50,000.00	0	\$12,960.00	0	28519		(\$37,040.00)	0
DEMAND	MARLIN	\$27,665.00	0	\$27,665.00	0	28522		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	28620		\$0.00	0
DEMAND	PPC	\$1,331,378.06	0	\$1,259,197.79	0	375223-1021		(\$72,180.27)	0
DEMAND	PPC	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	\$627,761.00	0	\$627,761.00	0	438663-1021		\$0.00	0
DEMAND	TECO	\$420.00	8,000	\$420.00	8,000	211012145184-1021		\$0.00	0
DEMAND	TECO	\$420.00	2,490	\$420.00	3,050	211012145440-1021		\$0.00	550
DEMAND	TECO	\$976.80	0	\$976.80	0	211012145697-1021		\$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		\$2,644,149.04	7,303,160	\$2,534,186.65	7,300,890			(\$109,962.39)	(2,270)
OTHER	FPUC	\$75.94	0	\$75.94	0	03917905-1021		\$0.00	0
OTHER	FPUC	\$6.47	0	\$6.47	0	04020344-1021		\$0.00	0
OTHER	FPUC	\$8.36	0	\$8.36	0	04899578-1021		\$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	1222		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$11,090.00	0	\$8,693.00	0	495		(\$2,397.00)	0
OTHER	PIERPONT & MCLELLAND	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	PIERPONT & MCLELLAND	\$1,041.67	0	\$1,041.67	0	AMORITZE		\$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 & STEA	\$1,701.20	0	\$1,701.20	0	694927		\$0.00	0
OTHER	GUNSTER YOAKLEY & STEA	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	ATBUM	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	CAVANAUUGH	\$0.00	0	\$0.00	0			\$0.00	0
OTHER	Sheil & Wilsner	\$0.00	0	\$13,329.50	0	2637146		\$13,329.50	0
OTHER	Sheil & Wilsner	\$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		\$18,831.64	0	\$29,854.14	0			\$11,022.50	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
November GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	November ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$7,022.14	1,307,400	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$524.70	90,000	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$780.10	199,500	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$3,540.03	607,210	ACCRUAL
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE) TOTAL		\$12,446.97	2,204,110	
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	\$494,008.54	1,512,351	FGT CICO Report
COMMODITY (OTHER)	FCG	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2,927.55	0	549397-1021
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)	FCG	\$1,574.40	3,950	ACCRUAL
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$6,185.84	5,220	28541
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	28540
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	TECO	\$19,488.11	15,700	211012145184-1121
COMMODITY (OTHER)	TECO	\$3,785.11	3,050	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	\$982,610.00	1,596,900	ACCRUAL
COMMODITY (OTHER)	EMERA	\$124,258.26	0	ACCRUAL
COMMODITY (OTHER)	EMERA-February Bookout	\$0.00	0	ACCRUAL
COMMODITY (OTHER)	FGU	\$0.00	0	2210212
COMMODITY (OTHER) TOTAL		\$1,614,847.71	3,137,171	
DEMAND - NO NOTICE	FGT	\$5,782.14	1,059,000	389293
DEMAND	FGT	\$313,729.20	2,310,000	389293
DEMAND	FGT	\$130,863.44	2,066,700	389176
DEMAND	FSC	\$28,312.88	1,500,000	ACCRUAL
DEMAND	FPL	\$4,000.00	0	ACCRUAL
DEMAND	FGT	\$0.00	0	
DEMAND	FGT	\$0.00	0	389300
DEMAND	FGT	\$460,800.00	3,600,000	389261
DEMAND	SNG	\$5,109.99	0	ACCRUAL
DEMAND	FCG	\$300.00	3,950	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	\$12,980.00	0	28539
DEMAND	MARLIN	\$21,106.56	0	28540
DEMAND	MARLIN	\$0.00	0	
DEMAND	PPC	\$1,331,378.06	0	375223-1121
DEMAND	PPC	\$0.00	0	
DEMAND	PPC	\$627,761.00	0	42863-1121
DEMAND	TECO	\$420.00	15,700	211012145184-1121
DEMAND	TECO	\$420.00	3,050	ACCRUAL
DEMAND	TECO	\$676.80	0	ACCRUAL
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND	TECO	\$0.00	0	
DEMAND TOTAL		\$2,843,618.07	10,558,400	
OTHER	FPUC	\$46.04	0	03817805-1121
OTHER	FPUC	\$5.85	0	04003844-1121
OTHER	FPUC	\$9.58	0	04882578-1121
OTHER	FPUC	\$0.00	0	
OTHER	CARDINAL TECH	\$5,000.00	0	1223
OTHER		\$0.00	0	
OTHER	PIERPONT & MCLELLAND	\$0.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$6,600.00	0	ACCRUAL
OTHER	PIERPONT & MCLELLAND	\$1,041.67	0	AMORTIZE
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	GUNSTER YOAKLEY & STEWART	\$2,394.29	0	688100
OTHER	GUNSTER YOAKLEY & STEWART	\$0.00	0	
OTHER	ATRIUM	\$0.00	0	
OTHER	CAVANAUGH	\$0.00	0	ACCRUAL
OTHER	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER	Snell & Wilmer	\$0.00	0	ACCRUAL
OTHER	BAKER & HOSTETLER LLP	\$1,809.00	0	50946306
OTHER		\$0.00	0	
OTHER TOTAL		\$16,966.23	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: NOVEMBER				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	1,615,598	\$ 1,217,215	\$ (398,383)	(32.7)	9,008,687	\$ 13,849,339	\$ 4,840,652	35.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	2,874,023	\$ 1,762,519	\$ (1,111,504)	(63.1)	29,988,594	\$ 16,831,036	\$ (13,157,558)	(78.2)
3	TOTAL COST		4,489,621	\$ 2,979,734	\$ (1,509,887)	(50.7)	38,997,281	\$ 30,680,375	\$ (8,316,906)	(27.1)
4	FUEL REVENUES (NET OF REVENUE TAX)		3,090,343	\$ 2,979,234	\$ (111,109)	(3.7)	39,823,183	\$ 30,674,975	\$ (9,148,208)	(29.8)
5	TRUE-UP - (COLLECTED) OR REFUNDED *		151,946	\$ 151,946	\$ -	0.0	1,671,411	\$ 1,671,411	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,242,289	\$ 3,131,180	\$ (111,109)	(3.6)	41,494,594	\$ 32,346,386	\$ (9,148,208)	(28.3)
7	TRUE-UP - OVER(Under) - THIS PERIOD	Line 6 - Line 3	(1,247,332)	\$ 151,446	\$ 1,398,778	923.6	2,497,313	\$ 1,666,011	\$ (831,302)	(49.9)
8	INTEREST PROVISION -THIS PERIOD	Line 21	8	\$ (131)	\$ (139)	106.1	529	\$ (1,233)	\$ (1,762)	142.9
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		849,920	\$ (2,624,628)	\$ (3,474,548)	132.4	(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	(1,671,411)	\$ (1,671,411)	\$ -	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	(549,350)	\$ (2,625,259)	\$ (2,075,909)	79.1	(549,350)	\$ (2,625,259)	\$ (2,075,909)	79.1
MEMO: Unbilled Over-recovery			<u>757,554</u>							
Over/(under)-recovery Book Balance			<u>208,204</u>							

INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 849,920	\$ (2,624,628)	\$ (3,474,548)	132.4				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (549,358)	\$ (2,625,128)	\$ (2,075,770)	79.1				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 300,561	\$ (5,249,756)	\$ (5,550,318)	105.7				
15	AVERAGE	50% of Line 14	\$ 150,281	\$ (2,624,878)	\$ (2,775,159)	105.7				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00070	0.00070	-	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	\$ 8	\$ (131)	\$ (139)	106.1				

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:		TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE							SCHEDULE A-3			
FLORIDA PUBLIC UTILITIES COMPANY		FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021										
						PRESENT MONTH: NOVEMBER						
LINE NO.	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SUPPLY	UNITS END USE	UNITS PURCHASED	CATEGORIES COST		OTHER CHARGES	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
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	3,803,390		3,803,390	\$ 969,639.70	N/A	N/A	INCL IN COST	25.494091
8	Jan	EMERA	SYS SUPPLY	N/A			0	\$ 71.278	N/A	N/A	INCL IN COST	N/A
9	Feb	FGT	SYS SUPPLY	N/A	218,248		218,248	\$ (261,396.64)	N/A	N/A	INCL IN COST	-119.770463
10	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 659.93	N/A	N/A	INCL IN COST	N/A
11	Feb	FCG	SYS SUPPLY	N/A	4,470		4,470	\$ 906.77	N/A	N/A	INCL IN COST	20.285682
12	Feb	MARLIN	SYS SUPPLY	N/A	14,690		14,690	\$ 62,492.05	N/A	N/A	INCL IN COST	425.405378
13	Feb	TECO	SYS SUPPLY	N/A	44,170		44,170	\$ 48,106.69	N/A	N/A	INCL IN COST	108.912588
14	Feb	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (50,449.71)	N/A	N/A	INCL IN COST	N/A
15	Feb	CONOCO	SYS SUPPLY	N/A	3,081,370		3,081,370	\$ 875,893.28	N/A	N/A	INCL IN COST	28.425450
16	Feb	FGU	SYS SUPPLY	N/A	30,000		30,000	\$ 11,250.00	N/A	N/A	INCL IN COST	37.500000
17	Feb	BOCA RATON HYD	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
18	Feb	EMERA	SYS SUPPLY	N/A			0	\$ 78.824	N/A	N/A	INCL IN COST	N/A
19	Mar	FGT	SYS SUPPLY	N/A	(12,794)		(12,794)	\$ (311,447.28)	N/A	N/A	INCL IN COST	2434.322964
20	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (321.47)	N/A	N/A	INCL IN COST	N/A
21	Mar	FCG	SYS SUPPLY	N/A	5,170		5,170	\$ 1,341.28	N/A	N/A	INCL IN COST	25.943520
22	Mar	CALLAHAN	SYS SUPPLY	N/A	0		0	\$ (8,680.67)	N/A	N/A	INCL IN COST	N/A
23	Mar	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
24	Mar	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
25	Mar	MARLIN	SYS SUPPLY	N/A	10,460		10,460	\$ 59,299.25	N/A	N/A	INCL IN COST	566.914436
26	Mar	TECO	SYS SUPPLY	N/A	22,640		22,640	\$ 29,222.32	N/A	N/A	INCL IN COST	129.073852
27	Mar	CONOCO	SYS SUPPLY	N/A	3,253,420		3,253,420	\$ 962,352.28	N/A	N/A	INCL IN COST	29.579712
28	Mar	EMERA	SYS SUPPLY	N/A			0	\$ 83,661	N/A	N/A	INCL IN COST	N/A
29	Apr	FGT	SYS SUPPLY	N/A	(189,971)		(189,971)	\$ (224,088.78)	N/A	N/A	INCL IN COST	117.959467
30	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
31	Apr	FCG	SYS SUPPLY	N/A	5,220		5,220	\$ 1,228.52	N/A	N/A	INCL IN COST	23.534866
32	Apr	FGT Interest	SYS SUPPLY	N/A			0	\$ 914.75	N/A	N/A	INCL IN COST	N/A
33	Apr	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
34	Apr	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	INCL IN COST	443.510849
35	Apr	TECO	SYS SUPPLY	N/A	23,700		23,700	\$ 29,396	N/A	N/A	INCL IN COST	124.035232
36	Apr	CONOCO	SYS SUPPLY	N/A	2,618,000		2,618,000	\$ 697,013	N/A	N/A	INCL IN COST	26.623866
37	Apr	EMERA	SYS SUPPLY	N/A			0	\$ 61,321	N/A	N/A	INCL IN COST	N/A
38	May	FGT	SYS SUPPLY	N/A	(873,992)		(873,992)	\$ (273,416)	N/A	N/A	INCL IN COST	31.283606
39	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 940.82	N/A	N/A	INCL IN COST	N/A
40	May	FCG	SYS SUPPLY	N/A	4,320		4,320	\$ 7,579	N/A	N/A	INCL IN COST	175.428241
41	May	FGT Interest	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
42	May	IND OBA-PGA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
43	May	MARLIN	SYS SUPPLY	N/A	14,010		14,010	\$ 62,136	N/A	N/A	INCL IN COST	443.510849
44	May	TECO	SYS SUPPLY	N/A	40,880		40,880	\$ 18,536	N/A	N/A	INCL IN COST	45.343664
45	May	CONOCO	SYS SUPPLY	N/A	2,730,130		2,730,130	\$ 823,127	N/A	N/A	INCL IN COST	30.149727
46	May	EMERA	SYS SUPPLY	N/A			0	\$ 66,641	N/A	N/A	INCL IN COST	N/A
47	Jun	FGT	SYS SUPPLY	N/A	880,413		880,413	\$ (169,535)	N/A	N/A	INCL IN COST	-22.663817
48	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 1,544	N/A	N/A	INCL IN COST	N/A
49	Jun	FCG	SYS SUPPLY	N/A	3,810		3,810	\$ 537	N/A	N/A	INCL IN COST	14.093176
50	Jun	CONOCO	SYS SUPPLY	N/A	778,840		778,840	\$ 243,573	N/A	N/A	INCL IN COST	31.273866
51	Jun	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
52	Jun	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
53	Jun	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
54	Jun	MARLIN	SYS SUPPLY	N/A	(470)		(470)	\$ 49,653	N/A	N/A	INCL IN COST	-10564.368085
55	Jun	TECO	SYS SUPPLY	N/A	24,260		24,260	\$ 29,095	N/A	N/A	INCL IN COST	119.930709
56	Jun	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
57	Jun	EMERA	SYS SUPPLY	N/A			0	\$ 64,240	N/A	N/A	INCL IN COST	N/A
58	Jul	FGT	SYS SUPPLY	N/A	455,018		455,018	\$ 139,939	N/A	N/A	INCL IN COST	30.754684
59	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (5,714)	N/A	N/A	INCL IN COST	N/A
60	Jul	FCG	SYS SUPPLY	N/A	4,000		4,000	\$ 775	N/A	N/A	INCL IN COST	19.369250
61	Jul	CONOCO	SYS SUPPLY	N/A	916,180		916,180	\$ 349,914	N/A	N/A	INCL IN COST	38.192753
62	Jul	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
63	Jul	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
64	Jul	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
65	Jul	MARLIN	SYS SUPPLY	N/A	6,990		6,990	\$ 56,257	N/A	N/A	INCL IN COST	804.826896
66	Jul	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
67	Jul	EMERA	SYS SUPPLY	N/A			0	\$ 74,741	N/A	N/A	INCL IN COST	N/A
68	Jul	TECO	SYS SUPPLY	N/A	(7,760)		(7,760)	\$ 16,335	N/A	N/A	INCL IN COST	-210.504897
69	Aug	FGT	SYS SUPPLY	N/A	698,234		698,234	\$ 128,062	N/A	N/A	INCL IN COST	18.340894
70	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (6,497)	N/A	N/A	INCL IN COST	N/A
71	Aug	FCG	SYS SUPPLY	N/A	4,960		4,960	\$ 1,252	N/A	N/A	INCL IN COST	25.241935
72	Aug	CONOCO	SYS SUPPLY	N/A	917,410		917,410	\$ 387,959	N/A	N/A	INCL IN COST	42.288473
73	Aug	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
74	Aug	BP	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
75	Aug	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
76	Aug	MARLIN	SYS SUPPLY	N/A	6,720		6,720	\$ 56,484	N/A	N/A	INCL IN COST	840.534970
77	Aug	TECO	SYS SUPPLY	N/A	4,790		4,790	\$ 4,493	N/A	N/A	INCL IN COST	93.807724
78	Aug	GAS SOUTH	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
79	Aug	EMERA	SYS SUPPLY	N/A			0	\$ 79,331	N/A	N/A	INCL IN COST	N/A
80	Sep	FGT	SYS SUPPLY	N/A	632,245		632,245	\$ 105,366	N/A	N/A	INCL IN COST	16.665403
81	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ (6,652)	N/A	N/A	INCL IN COST	N/A
82	Sep	FCG	SYS SUPPLY	N/A	5,288		5,288	\$ 2,309	N/A	N/A	INCL IN COST	43.665280
83	Sep	OBA	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
84	Sep	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
85	Sep	CONOCO	SYS SUPPLY	N/A	901,300		901,300	\$ 413,436	N/A	N/A	INCL IN COST	45.871108
86	Sep	MARLIN	SYS SUPPLY	N/A	7,000		7,000	\$ 29,419	N/A	N/A	INCL IN COST	420.271286
87	Sep	TECO	SYS SUPPLY	N/A	8,580		8,580	\$ 7,285	N/A	N/A	INCL IN COST	84.909557
88	Sep	PEOPLES GAS	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
89	Sep	EMERA	SYS SUPPLY	N/A			0	\$ 71,975	N/A	N/A	INCL IN COST	N/A
90	Oct	FGT	SYS SUPPLY	N/A	1,082,593		1,082,593	\$ 187,560	N/A	N/A	INCL IN COST	17.325044
91	Oct	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3,801	N/A	N/A	INCL IN COST	N/A
92	Oct	FCG	SYS SUPPLY	N/A	6,262		6,262	\$ 13,700	N/A	N/A	INCL IN COST	218.774353
93	Oct	CONOCO	SYS SUPPLY	N/A	989,540		989,540	\$ 600,212	N/A	N/A	INCL IN COST	60.655680
94	Oct	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
95	Oct	MARLIN	SYS SUPPLY	N/A	10,400		10,400	\$ 54,663.93	N/A	N/A	INCL IN COST	525.614712
96	Oct	TECO	SYS SUPPLY	N/A	8,360		8,360	\$ 10,310.38	N/A	N/A	INCL IN COST	123.329904
97	Oct	EMERA	SYS SUPPLY	N/A			0	\$ 103,429	N/A	N/A	INCL IN COST	N/A
98	Nov	FGT	SYS SUPPLY	N/A	1,512,351		1,512,351	\$ 494,008.54	N/A	N/A	INCL IN COST	32.664940
99	Nov	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 2,938	N/A	N/A	INCL IN COST	N/A
100	Nov	FCG	SYS SUPPLY	N/A	1,120		1,120	\$ 1,274	N/A	N/A	INCL IN COST	113.755357
101	Nov	TECO	SYS SUPPLY	N/A	19,310		19,310	\$ 23,982	N/A	N/A	INCL IN COST	124.193993
102	Nov	MARLIN	SYS SUPPLY	N/A	5,220		5,220	\$ 5,186	N/A	N/A	INCL IN COST	118.498851
103	Nov	CONOCO	SYS SUPPLY	N/A	1,596,900		1,596,900	\$ 962,952	N/A	N/A	INCL IN COST	60.301344
104	Nov	PESCO	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
105	Nov	ARDEN GAS DEL.	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
106	Nov	EMERA	SYS SUPPLY	N/A	0		0	\$ 124,258	N/A	N/A	INCL IN COST	N/A
92	TOTAL				27,200,678		27,200,678.00	9,008,687				33.119

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
PGA COST													
1	Commodity costs	1,408,656	766,286	815,427	627,921	705,544	189,107	632,248	651,085	623,139	973,676	1,615,598	0
2	Transportation costs	2,919,343	2,936,788	2,952,429	2,898,370	2,595,006	2,511,395	2,561,890	2,538,654	2,528,844	2,671,853	2,874,023	0
3	Hedging costs												
4	(financial settlement)												
5	Adjustments*												
6													
7													
8													
9													
10													
11													
12	Total	4,327,999	3,703,075	3,767,856	3,526,290	3,300,550	2,700,502	3,194,138	3,189,739	3,151,982	3,645,530	4,489,621	0
PGA THERM SALES													
13	Residential	2,515,508	1,940,263	1,662,817	1,588,000	1,204,770	968,392	883,356	758,383	830,326	865,767	1,223,937	0
14	Commercial	891,391	749,526	713,015	696,005	620,930	541,953	551,988	496,208	526,988	537,329	617,399	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ 0.91000	\$ 0.91000	\$ 0.78004	\$ 0.78004	\$ -
20	Commercial	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.99001	\$ 0.95000	\$ 0.91000	\$ 0.91000	\$ 0.91000	\$ 0.78004	\$ 0.78004	\$ -
PGA REVENUES													
24	Residential	2,490,459	1,920,717	1,645,736	1,572,232	1,180,119	910,126	803,662	689,763	754,093	673,453	954,122	0
25	Commercial	882,751	741,969	705,941	689,046	618,455	514,157	502,200	451,419	482,983	418,905	481,645	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	60,956	61,176	61,458	61,878	61,950	62,320	62,513	62,629	62,799	63,115	63,480	0
47	Commercial	3,374	3,367	3,369	3,367	3,364	3,381	3,372	3,360	3,335	3,318	3,314	0

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		CONVERSION FACTOR CALCULATION												SCHEDULE A-6
		FOR THE PERIOD OF: JANUARY 2021 THROUGH DECEMBER 2021												
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0282	1.0297	1.0277	1.0292	1.0276	1.0238	1.0258	1.0273	1.0287	1.0266	1.0263	1.0260	
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	1.04	1.04	1.04	1.04	1.04	1.04	
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0267	1.0309	1.0295	1.0307	1.0278	1.0248	1.0273	1.0285	1.0292	1.0272	1.0283	1.02765	
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	1.04	1.05	1.05	1.04	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	1.0273	1.0294	1.0291	1.0312	1.0299	1.0295	1.02907	
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	1.05	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	1.0226	1.0249	1.0259	1.0273	1.0252	1.0252	1.0261	
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	1.04	1.05	1.05	1.04	1.04	1.04	
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0392	0.9960	1.0269	1.0291	1.0260	1.0230	1.0372	1.0344	1.0763	1.0129	1.0254	1.0264	
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	1.05	1.05	1.09	1.03	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	1.0289	1.0277	1.0280	1.0256	1.0232	1.0248	1.0263	1.0280	1.0249	1.0252	1.0261	
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	1.04	1.04	1.05	1.04	1.04	1.04	