

1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

May 22, 2017

Ms. Carlotta Stauffer, Director  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0950

RE: Docket Number 170003-GU:  
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **April 2017** Purchase Gas Adjustment filing for Florida Public Utilities.

If you have any questions or comments, please feel free to contact me at [mnapier@fpuc.com](mailto:mnapier@fpuc.com), or (561) 838-1712.

Sincerely,



Michelle D. Napier  
Manager, Regulatory Affairs

Enclosure

CC: Beth Keating, Gunster & Yoakley  
Kira Lake  
SJ 80-445, 2017 PGA Filings

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN (1) ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 4,173	\$ 5,828	\$ 1,655	28.39	\$ 16,629	\$ 671,069	\$ 654,440	97.52
2	NO NOTICE SERVICE	\$ 3,915	\$ 393	\$ (3,522)	-896.14	\$ 25,016	\$ 2,512	\$ (22,504)	-895.87
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 1,067,095	\$ 2,495,645	\$ 1,428,550	57.24	\$ 4,666,247	\$ 12,620,726	\$ 7,954,479	63.03
5	DEMAND	\$ 1,151,513	\$ 831,731	\$ (319,782)	-38.45	\$ 4,698,834	\$ 2,780,229	\$ (1,918,605)	-69.01
6	OTHER	\$ 13,193	\$ 8,083	\$ (5,110)	-63.22	\$ 60,132	\$ 32,332	\$ (27,800)	-85.98
<b>LESS END-USE CONTRACT</b>									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 2,239,888	\$ 3,341,680	\$ 1,101,792	32.97	\$ 9,466,857	\$ 16,106,868	\$ 6,640,011	41.22
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 750	\$ 800	\$ 50	6.29	\$ 3,317	\$ 4,000	\$ 683	17.08
14	TOTAL THERM SALES	\$ 2,145,701	\$ 3,340,880	\$ 1,195,179	35.77	\$ 10,032,645	\$ 16,102,868	\$ 6,070,223	37.70
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	3,604,610	3,448,450	(156,160)	-4.53	13,407,930	16,682,490	3,274,560	19.63
16	NO NOTICE SERVICE	819,000	0	(819,000)		5,233,500	0	(5,233,500)	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	2,225,384	3,448,450	1,223,066	35.47	10,888,556	16,682,490	5,793,934	34.73
19	DEMAND	11,910,691	5,355,000	(6,555,691)	-122.42	47,850,432	11,696,400	(36,154,032)	-309.10
20	OTHER	0	0	0		0	0	0	
<b>LESS END-USE CONTRACT</b>									
21	COMMODITY (Pipeline)	0	0	0		0	0	0	
22	DEMAND	0	0	0		0	0	0	
23	COMMODITY (Other)	0	0	0		0	0	0	
24	TOTAL PURCHASES (+17+18+20)-(21+23)	2,225,384	3,448,450	1,223,066	35.47	10,888,556	16,682,490	5,793,934	34.73
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	886	1,107	221	19.93	3,978	5,237	1,259	24.04
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,093,740	3,447,343	353,603	10.26	13,775,467	16,677,253	5,792,675	34.73
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 0.116	0.169	0.053	31.36	0.124	4.023	3.899	96.92
29	NO NOTICE SERVICE	(2/16) 0.478	0.000	(0.478)		0.478	0.000	(0.478)	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 47.951	72.370	24.419	33.74	42.855	75.653	32.798	43.35
32	DEMAND	(5/19) 9.668	15.532	5.864	37.75	9.820	23.770	13.950	58.69
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) 100.652	96.904	(3.748)	-3.87	86.943	96.550	9.607	9.95
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 84.575	72.267	(12.308)	-17.03	83.379	76.380	(6.999)	-9.16
40	TOTAL COST OF THERM SOLD	(11/27) 72.401	96.935	24.534	25.31	68.723	96.580	27.857	28.84
41	TRUE-UP	(E-2) 0.836	0.836	0.000	0.00	0.836	0.836	0.000	0.00
42	TOTAL COST OF GAS	(40+41) 73.237	97.771	24.534	25.09	69.559	97.416	27.857	28.60
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) 73.60538	98.26279	24.657	25.09	69.90888	97.90600	27.997	28.60
45	PGA FACTOR ROUNDED TO NEAREST .001	73.605	98.263	24.658	25.09	69.909	97.906	27.997	28.60

(1) 2016 Projections have been revised to be consistent with the August 19th filing

<b>COMPANY: FLORIDA PUBLIC UTILITIES COMPANY</b> <b>PURCHASED GAS ADJUSTMENT</b> <b>COST RECOVERY CLAUSE CALCULATION</b> <b>SCHEDULE A-1 SUPPORTING DETAIL</b> <b>FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017</b> <b>CURRENT MONTH: Apr-17</b>			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,149,100	3,522.06	0.112
2 No Notice Commodity Adjustment - System Supply	455,510	651.09	0.143
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)	3,604,610	4,173.15	0.116
<b>SWING SERVICE</b>			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	0.00	0.000
11 Alert Day Volumes - FGT	0	0.00	0.000
12 Operational Flow Order Volumes - FGT	0	0.00	0.000
13 Less Alert Day Volumes Direct Billed to Others	0	0.00	0.000
14 Other	0	0.00	0.000
15	0	0.00	0.000
16 TOTAL SWING SERVICE	0	0.00	0.000
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	3,478,847	1,229,918.70	35.354
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(1,253,463)	(162,826.47)	0.000
21 Imbalance Cashout - Other Shippers	0	2.87	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)	2,225,384	1,067,095.10	47.951
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	9,969,103	750,552.85	7.529
26 Demand (Pipeline) Entitlement to End-Users	0	0.00	0.000
27 Demand (Pipeline) Entitlement to OSSS	0	0.00	0.000
28 Other - PPC	1,925,651	377,613.22	19.610
29 Other - Marlin	0	19,808.00	0.000
30 Other - Teco	15,937	3,538.59	22.204
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	11,910,691	1,151,512.66	9.668
<b>OTHER</b>			
33 Company Use of Natural Gas	0	121.26	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	5,000.00	0.000
37 Other	0	2,243.43	0.000
38 Other	0	3,620.08	0.000
39 Other	0	2,207.98	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	0.00	0.000
45 Other	0	0.00	0.000
46 TOTAL OTHER	0	13,192.75	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	



FLORIDA PUBLIC UTILITIES COMPANY  
 March 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		March 2017 ACTUAL				February 2017 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,793.42	2,463,260	\$2,783.49	2,463,260	000364273		(\$1,009.93)	0
COMMODITY (PIPELINE)	FGT	\$925.68	601,090	\$679.23	601,090	000364150		(\$246.45)	0
COMMODITY (PIPELINE)	FGT	\$133.67	86,800	\$98.08	86,800	000364136		(\$35.59)	0
COMMODITY (PIPELINE)	FGT	\$133.67	86,800	\$98.08	86,800	000364142		(\$35.59)	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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	\$189.07	122,770	\$138.89	122,910	000364338		(\$50.18)	140
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$5,175.51</b>	<b>3,360,720</b>	<b>\$3,797.77</b>	<b>3,360,860</b>			<b>(\$1,377.74)</b>	<b>140</b>
NO NOTICE	FGT	\$5,853.11	1,224,500	\$5,853.11	1,224,500	000364272		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$5,853.11</b>	<b>1,224,500</b>	<b>\$5,853.11</b>	<b>1,224,500</b>			<b>\$0.00</b>	<b>0</b>
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	FGT	(\$345,549.40)	(798,719)	(\$345,549.40)	(519,464)	FGT CICO Rpt		\$0.00	279,255
COMMODITY (OTHER)	FGT (FT MEADE)	(\$3,036.90)	0	(\$3,036.90)	0	409878-0317		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$5,070.45	0	\$5,070.45	0	374557-0217		\$0.00	0
COMMODITY (OTHER)	FCG	(\$10,674.14)	0	(\$10,674.14)	0	201703-189545		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$877,587.55	3,214,470	\$877,587.55	3,214,470	82180		\$0.00	0
COMMODITY (OTHER)	PESCO	\$89,946.22	263,500	\$89,946.22	263,500	0317-376281		\$0.00	0
COMMODITY (OTHER)	BP	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$18,314.80	22,829	\$18,314.80	22,829	211012145184-0317		\$0.00	0
COMMODITY (OTHER)	PGS	\$2,064.70	2,574	\$2,069.24	2,579	211012145440-0317		\$4.54	5
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$633,723.28</b>	<b>2,704,654</b>	<b>\$633,727.82</b>	<b>2,983,914</b>			<b>\$4.54</b>	<b>279,260</b>
DEMAND	FGT	338,523.59	6,134,900	\$338,523.59	6,134,900	000364272		\$0.00	0
DEMAND	FGT	135,560.63	2,079,790	\$135,560.63	2,079,790	000364149		\$0.00	0
DEMAND	FGT	4,789.62	86,800	\$4,789.62	86,800	000364135		\$0.00	0
DEMAND	FGT	5,657.62	86,800	\$5,657.62	86,800	000364141		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	15,572.14	238,910	\$15,572.14	238,910	000364079		\$0.00	0
DEMAND	FGT	295,120.00	2,480,000	\$295,120.00	2,480,000	000364082		\$0.00	0
DEMAND		0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	19,125.35	159,557	\$19,125.35	159,557	201704-189988		\$0.00	0
DEMAND	FCG	33,269.20	248,588	\$33,269.20	248,588	201704-189989		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27761		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	211,393.79	140,114	\$211,393.78	1,909,510	375223-0317B		(\$0.01)	1,769,396
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	118,475.51	0	\$118,475.51	0	428663-0317		\$0.00	0
DEMAND	PGS	3,712.48	22,829	\$3,712.48	22,829	211012145184-0317		\$0.00	0
DEMAND	PGS	551.63	2,574	\$552.48	2,579	211012145440-0317		\$0.85	5
DEMAND	PGS	420.02	0	\$531.54	0	211012145697-0317A		\$111.52	0
<b>DEMAND TOTAL</b>		<b>1,198,121.58</b>	<b>11,680,862</b>	<b>1,198,233.94</b>	<b>13,450,263</b>			<b>112.36</b>	<b>1,769,401</b>
OTHER	FPUC	\$105.93	0	\$105.93	0	Gas Expense 0317		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1116		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1117		\$0.00	0
OTHER	GUNSTER	\$131.25	0	\$131.25	0	539716		\$0.00	0
OTHER	STREAMSONG	\$25,256.07	0	\$25,256.07	0	1080CD-0217		\$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		\$0.00	0	\$0.00	0			\$0.00	0
<b>OTHER TOTAL</b>		<b>\$30,493.25</b>	<b>0</b>	<b>\$30,493.25</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
April 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2017 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$3,827.21	2,485,200	Accrual
COMMODITY (PIPELINE)	FGT	\$740.59	480,900	Accrual
COMMODITY (PIPELINE)	FGT	\$140.91	91,500	Accrual
COMMODITY (PIPELINE)	FGT	\$140.91	91,500	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$701.27	455,370	Accrual
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$5,550.89</b>	<b>3,604,470</b>	
NO NOTICE	FGT	\$3,914.82	819,000	000364687
<b>NO NOTICE TOTAL</b>		<b>\$3,914.82</b>	<b>819,000</b>	
ALERT DAY	FGT	\$0.00	0	
ALERT DAY	INDIANTOWN	\$0.00	0	
ALERT DAY		\$0.00	0	
<b>ALERT DAY TOTAL</b>		<b>\$0.00</b>	<b>0</b>	
COMMODITY (OTHER)	FGT	(\$162,826.47)	(1,532,718)	Accrual
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2.87	0	374557-0317
COMMODITY (OTHER)	FCG	\$51,424.71	0	201704-191389
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,043,811.75	3,163,400	Accrual
COMMODITY (OTHER)	PESCO	\$121,084.04	299,510	0417-376281
COMMODITY (OTHER)	BP	\$0.00	0	
COMMODITY (OTHER)	PGS	\$10,370.53	13,358	211012145184 0417
COMMODITY (OTHER)	PGS	\$2,064.70	2,574	Accrual
COMMODITY (OTHER)		\$1,158.43	0	2110121456970417
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,067,090.56</b>	<b>1,946,124</b>	
DEMAND	FGT	267,148.46	4,841,400	000364687
DEMAND	FGT	146,029.33	2,240,400	000364571
DEMAND	FGT	5,048.97	91,500	000364557
DEMAND	FGT	5,963.97	91,500	000364563
DEMAND	FGT	0.00	0	
DEMAND	FGT	(0.02)	0	000364506
DEMAND	FGT	285,600.00	2,400,000	000364509
DEMAND		0.00	0	
DEMAND	FCG	16,800.21	138,178	Accrual
DEMAND	FCG	23,961.94	166,125	Accrual
DEMAND	MARLIN	19,808.00	0	27770
DEMAND	MARLIN	0.00	0	
DEMAND	PPC	241,990.06	156,255	375223-Accrual
DEMAND	PPC	0.00	0	Accrual
DEMAND	PPC	135,623.17	0	428663-Accrual
DEMAND	PGS	2,580.59	13,358	211012145184 0417
DEMAND	PGS	551.63	2,574	Accrual
DEMAND	PGS	294.00	0	2110121456970417
<b>DEMAND TOTAL</b>		<b>1,151,400.31</b>	<b>10,141,290</b>	
OTHER	FPUC	\$121.26	0	per Acct
OTHER	CARDINAL TECH	\$2,500.00	0	1118
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	CARDINAL TECH	\$2,243.43	0	1119
OTHER	CARDINAL TECH	\$3,620.08	0	1120
OTHER	CARDINAL TECH	\$2,207.98	0	1121
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
<b>OTHER TOTAL</b>		<b>\$13,192.75</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 2017 THROUGH DECEMBER 2017

			CURRENT MONTH: APRIL				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				(1)	AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	1,067,095	\$ 2,495,645	\$ 1,428,550	57.2	4,666,247	\$ 12,620,726	\$ 7,954,479	63.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,172,793	\$ 846,035	\$ (326,758)	(38.6)	4,800,609	\$ 3,486,142	\$ (1,314,467)	(37.7)
3	TOTAL COST		2,239,888	\$ 3,341,680	\$ 1,101,792	33.0	9,466,856	\$ 16,106,868	\$ 6,640,012	41.2
4	FUEL REVENUES (NET OF REVENUE TAX)		2,145,701	\$ 3,340,880	\$ 1,195,179	35.8	10,032,645	\$ 16,102,868	\$ 6,070,223	37.7
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(27,373)	\$ (27,373)	\$ -	0.0	(109,484)	\$ (109,484)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,118,328	\$ 3,313,507	\$ 1,195,179	36.1	9,923,161	\$ 15,993,384	\$ 6,070,223	38.0
7	TRUE-UP - OVER(Under) - THIS PERIOD	Line 6 - Line 3	<b>(121,560)</b>	\$ (28,173)	\$ 93,387	(331.5)	456,305	\$ (113,484)	\$ (569,789)	502.1
8	INTEREST PROVISION -THIS PERIOD	Line 21	195	\$ 408	\$ 213	52.2	(370)	\$ 1,394	\$ 1,764	126.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		334,346	\$ 600,237	\$ 265,891	44.3	<b>(325,065)</b>	<b>\$ 602,451</b>	\$ 927,516	154.0
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	27,373	\$ 27,373	\$ -	0.0	109,484	\$ 109,484	\$ -	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>240,354</b>	<b>\$ 599,845</b>	<b>\$ 359,491</b>	59.9	<b>240,354</b>	<b>\$ 599,845</b>	<b>\$ 359,491</b>	59.9
MEMO: Unbilled Over-recovery			<u>794,706</u>							
Over/(under)-recovery Book Balance			<u>1,035,060</u>							
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 334,346	\$ 600,237	\$ 265,891	44.3				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 240,159	\$ 599,437	\$ 359,278	59.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 574,505	\$ 1,199,674	\$ 625,169	52.1				
15	AVERAGE	50% of Line 14	\$ 287,253	\$ 599,837	\$ 312,585	52.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00800	0.00800	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00840	0.00840	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.01640	0.01640	-	0.0				
19	AVERAGE	50% of Line 18	0.00820	0.00820	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00068	0.00068	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	<b>\$ 195</b>	<b>\$ 408</b>	<b>\$ 213</b>	52.2				

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.  
 (1) 2016 Projections have been revised to be consistent with the August 19th filing

COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

SCHEDULE A-3

PRESENT MONTH: **APRIL**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRU/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,529,310		4,529,310	\$ 1,839,143	N/A	N/A	INCL IN COST	40.605374
2	Jan	FCG	SYS SUPPLY	N/A	0		0	\$ 297,281	N/A	N/A	INCL IN COST	N/A
3	Jan	FGT	SYS SUPPLY	N/A	(1,389,351)		(1,389,351)	\$ (292,791)	N/A	N/A	INCL IN COST	21.073960
4	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (1,543)	N/A	N/A	INCL IN COST	N/A
5	Jan	PESCO	SYS SUPPLY	N/A	340,560		340,560	\$ 162,242	N/A	N/A	INCL IN COST	47.639679
6	Jan	PEOPLES GAS	SYS SUPPLY	N/A	35,230		35,230	\$ 27,068	N/A	N/A	INCL IN COST	76.831394
7	Feb	CONOCO	SYS SUPPLY	N/A	3,527,160		3,527,160	\$ 1,236,242	N/A	N/A	INCL IN COST	35.049218
8	Feb	FGT (FT. MEADE)	SYS SUPPLY	N/A	(16,140)		(16,140)	\$ (4,288)	N/A	N/A	INCL IN COST	26.565675
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (12,183)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	35,438		35,438	\$ 28,428	N/A	N/A	INCL IN COST	80.219821
11	Feb	FGT	SYS SUPPLY	N/A	(1,001,309)		(1,001,309)	\$ (467,758)	N/A	N/A	INCL IN COST	46.714694
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 58,853	N/A	N/A	INCL IN COST	N/A
13	Feb	PESCO	SYS SUPPLY	N/A	294,000		294,000	\$ 125,127	N/A	N/A	INCL IN COST	42.560265
14	Mar	CONOCO	SYS SUPPLY	N/A	3,237,600		3,237,600	\$ 877,588	N/A	N/A	INCL IN COST	27.106114
15	Mar	FGT (FT. MEADE)	SYS SUPPLY	N/A	(11,340)		(11,340)	\$ (3,037)	N/A	N/A	INCL IN COST	26.780423
16	Mar	FCG	SYS SUPPLY	N/A			0	\$ (10,674)	N/A	N/A	INCL IN COST	N/A
17	Mar	PEOPLES GAS	SYS SUPPLY	N/A	24,184		24,184	\$ 19,401	N/A	N/A	INCL IN COST	80.224198
18	Mar	FGT	SYS SUPPLY	N/A	(1,205,670)		(1,205,670)	\$ (374,964)	N/A	N/A	INCL IN COST	31.100013
19	Mar	PESCO	SYS SUPPLY	N/A	263,500		263,500	\$ 89,946	N/A	N/A	INCL IN COST	34.135188
20	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 5,070	N/A	N/A	INCL IN COST	N/A
21	Apr	CONOCO	SYS SUPPLY	N/A	3,163,400		3,163,400	\$ 1,043,812	N/A	N/A	INCL IN COST	32.996515
22	Apr	FGT (FT. MEADE)	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
23	Apr	FCG	SYS SUPPLY	N/A			0	\$ 51,425	N/A	N/A	INCL IN COST	N/A
24	Apr	PEOPLES GAS	SYS SUPPLY	N/A	15,937		15,937	\$ 13,598	N/A	N/A	INCL IN COST	85.324716
25	Apr	FGT	SYS SUPPLY	N/A	(1,253,463)		(1,253,463)	\$ (162,826)	N/A	N/A	INCL IN COST	12.990130
26	Apr	PESCO	SYS SUPPLY	N/A	299,510		299,510	\$ 121,084	N/A	N/A	INCL IN COST	40.427378
27	Apr	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3	N/A	N/A	INCL IN COST	N/A
<b>TOTAL</b>					10,888,556		10,888,556	4,666,247				42.855







COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary  
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017  
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>PGA COST</b>												
1	Commodity costs	2,031,399	964,421	603,331	1,067,095	0	0	0	0	0	0	0
2	Transportation costs	1,243,995	1,145,408	1,238,414	1,172,793	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	<b>Total</b>	<b>3,275,394</b>	<b>2,109,829</b>	<b>1,841,745</b>	<b>2,239,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>												
13	Residential	1,724,137	1,508,803	1,449,601	1,314,937	0	0	0	0	0	0	0
14	Commercial	910,451	869,988	819,206	773,688	0	0	0	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,393,915	1,278,833	1,229,728	1,116,401	0	0	0	0	0	0	0
25	Commercial	737,459	740,080	693,866	657,632	0	0	0	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	53,218	53,335	53,549	53,731	0	0	0	0	0	0	0
47	Commercial	3,338	3,338	3,319	3,300	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 2017 THROUGH DECEMBER 2017													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
<b>SOUTH FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0294	1.0271	1.0252	1.0258	1.0261	1.0244							
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							
<b>CENTRAL FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0251	1.0254	1.0245	1.0249	1.0251	1.0237							
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	1.04	1.04	1.04	1.04	1.04							
<b>NORTHEAST FLORIDA</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0422	1.0455	1.0450	1.0450	1.0437	1.0460							
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	1.06	1.06	1.06	1.06	1.06							
<b>OKEECHOBEE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0252	1.0248	1.0244	1.0236	1.0238	1.0227							
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	1.04	1.04	1.04	1.04	1.04							
<b>BREWSTER</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0275	1.0255	1.0245	1.0228	1.0237	1.0198							
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	1.04	1.04	1.04	1.04	1.04							
<b>FORT MEADE</b>													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0229	1.0228	1.0226	1.0204	1.0237	1.0241							
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	1.04	1.04	1.04	1.04	1.04	1.04							