

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

June 20, 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 **May 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, or (561) 838-1712.

Sincerely,

Michelle D. Napier per CDY
Michelle D. Napier
Manager, Regulatory Affairs

Enclosure

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/FLEXDOWN			
FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017									
		CURRENT MONTH: MAY				YEAR-TO-DATE			
		ACTUAL	FLEX-DOWN (1) ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 732	\$ 156,478	\$ 155,746	99.53	\$ 17,361	\$ 827,547	\$ 810,186	97.90
2	NO NOTICE SERVICE	\$ 1,660	\$ 167	\$ (1,493)	-893.78	\$ 26,676	\$ 2,679	\$ (23,997)	-895.74
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 927,905	\$ 1,942,193	\$ 1,014,288	52.22	\$ 5,594,152	\$ 14,562,919	\$ 8,968,767	61.59
5	DEMAND	\$ 782,274	\$ 620,358	\$ (161,916)	-26.10	\$ 5,481,108	\$ 3,400,587	\$ (2,080,521)	-61.18
6	OTHER	\$ 7,348	\$ 8,083	\$ 735	9.10	\$ 67,479	\$ 40,415	\$ (27,064)	-66.97
LESS END-USE CONTRACT									
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)	\$ 1,719,919	\$ 2,727,279	\$ 1,007,360	36.94	\$ 11,186,776	\$ 18,834,147	\$ 7,647,371	40.60
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 842	\$ 700	\$ (142)	-20.24	\$ 4,159	\$ 4,700	\$ 541	11.52
14	TOTAL THERM SALES	\$ 1,576,122	\$ 2,726,579	\$ 1,150,457	42.19	\$ 11,608,767	\$ 18,829,447	\$ 7,220,680	38.35
THERMS PURCHASED									
15	COMMODITY (Pipeline)	(363,720)	2,951,020	3,314,740	112.33	13,044,210	19,633,510	6,589,300	33.56
16	NO NOTICE SERVICE	347,200	0	(347,200)	-	5,580,700	0	(5,580,700)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,465,562	2,951,020	1,485,458	50.34	12,354,118	19,633,510	7,279,392	37.08
19	DEMAND	5,350,345	1,326,800	(4,023,545)	-303.25	53,200,777	13,023,200	(40,177,577)	-308.51
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)	1,465,562	2,951,020	1,485,458	50.34	12,354,118	19,633,510	7,279,392	37.08
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	995	1,125	130	11.54	4,973	6,362	1,389	21.83
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,324,028	2,949,895	625,867	21.22	16,099,494	19,627,148	7,278,003	37.08
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) (0.201)	5.303	5.504	103.79	0.133	4.215	4.082	96.84
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) 63.314	65.814	2.500	3.80	45.282	74.174	28.892	38.95
32	DEMAND	(5/19) 14.621	46.756	32.135	68.73	10.303	26.112	15.809	60.54
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) 117.356	92.418	(24.938)	-26.98	90.551	95.929	5.378	5.61
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	62.222	(22.353)	-35.92	83.618	73.876	(9.742)	-13.19
40	TOTAL COST OF THERM SOLD	(11/27) 74.006	92.453	18.447	19.95	69.485	95.960	26.475	27.59
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) 74.842	93.289	18.447	19.77	70.321	96.796	26.475	27.35
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) 75.21846	93.75824	18.540	19.77	70.67471	97.28288	26.608	27.35
45	PGA FACTOR ROUNDED TO NEAREST .001	75.218	93.758	18.540	19.77	70.675	97.283	26.608	27.35

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

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY PURCHASED GAS ADJUSTMENT COST RECOVERY CLAUSE CALCULATION SCHEDULE A-1 SUPPORTING DETAIL FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017 CURRENT MONTH: May-17			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	735,310	2,643.96	0.360
2 No Notice Commodity Adjustment - System Supply	(1,099,030)	(1,911.95)	0.174
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)	(363,720)	732.01	(0.201)
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 - 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
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	2,757,250	1,025,362.40	37.188
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(1,291,688)	(97,173.59)	0.000
21 Imbalance Cashout - Other Shippers	0	(283.56)	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)	1,465,562	927,905.25	63.314
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,560,725	386,465.46	10.854
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	1,780,910	377,613.23	21.203
29 Other - Marlin	0	15,950.00	0.000
30 Other - Teco	8,710	2,245.64	25.782
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	5,350,345	782,274.33	14.621
OTHER			
33 Company Use of Natural Gas	0	109.04	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	4,743.43	0.000
37 Other	0	2,154.77	0.000
38 Other	0	(131.47)	0.000
39 Other	0	472.02	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	7,347.79	0.000
OFF-SYSTEMS SALES SERVICE			
	Dekatherms	Unit Cost	Amount
18 Commodity Other - Scheduled FTS - OSSS	0	0.00000	0.00
NOTES	Supply Area Volume Required to provide Delivered Volume	From Schedule A-4 Weighted Average Wellhead Price	

April
March 2017 TRUE-UP

DESCRIPTION	SUPPLIER	ACCRUAL		April 2017 ACTUAL			March 2017 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,827.21	2,485,200	\$5,020.11	2,485,200	000364688		\$1,192.90	0
COMMODITY (PIPELINE)	FGT	\$740.59	480,900	\$971.42	480,900	000364572		\$230.83	0
COMMODITY (PIPELINE)	FGT	\$140.91	91,500	\$184.83	91,500	000364558		\$43.92	0
COMMODITY (PIPELINE)	FGT	\$140.91	91,500	\$184.83	91,500	000364564		\$43.92	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	\$701.27	455,370	(\$923.50)	(457,180)	000364757		(\$1,624.77)	(912,550)
COMMODITY (PIPELINE) TOTAL		\$5,550.89	3,604,470	\$5,437.69	2,691,920			(\$113.20)	(912,550)
NO NOTICE	FGT	\$3,914.82	819,000	\$3,914.82	819,000	000364687		\$0.00	0
NO NOTICE TOTAL		\$3,914.82	819,000	\$3,914.82	819,000			\$0.00	0
ALERT DAY	FGT	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
ALERT DAY TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	(\$162,826.47)	(1,532,718)	(\$66,354.91)	(1,518,047)	FGT CICO Rpt		\$96,471.56	14,671
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2.87	0	\$2.87	0	374557-0317		\$0.00	0
COMMODITY (OTHER)	FCG	\$51,424.71	0	\$51,424.71	0	201704-191389		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$417.56	0	1704A0003		\$417.56	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	\$1,043,811.75	3,163,400	\$1,043,811.75	3,149,080	83964		\$0.00	(14,320)
COMMODITY (OTHER)	PESCO	\$121,084.04	299,510	\$121,084.04	299,510	0417-376281		\$0.00	0
COMMODITY (OTHER)	BP	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$10,370.53	13,358	\$10,370.53	13,358	211012145184-0417		\$0.00	0
COMMODITY (OTHER)	PGS	\$2,064.70	2,574	\$1,477.51	1,903	211012145440-0417		(\$587.19)	(671)
COMMODITY (OTHER)		\$1,158.43	0	\$1,158.43	0	211012145697-0417		\$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
COMMODITY (OTHER) TOTAL		\$1,067,090.56	1,946,124	\$1,163,392.49	1,945,804			\$96,301.93	(320)
DEMAND	FGT	267,148.46	4,841,400	\$267,148.46	4,841,400	000364687		\$0.00	0
DEMAND	FGT	146,029.33	2,240,400	\$146,029.33	2,240,400	000364571		\$0.00	0
DEMAND	FGT	5,048.97	91,500	\$5,048.97	91,500	000364557		\$0.00	0
DEMAND	FGT	5,963.97	91,500	\$5,963.97	91,500	000364563		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	(0.02)	0	(\$0.02)	0	000364506		\$0.00	0
DEMAND	FGT	285,600.00	2,400,000	\$285,600.00	2,400,000	000364509		\$0.00	0
DEMAND		0.00	0	\$0.00	0			\$0.00	0
DEMAND	FCG	16,800.21	138,178	\$18,828.51	138,178	201705-191889		\$2,028.30	0
DEMAND	FCG	23,961.94	166,125	\$27,498.75	166,125	201705-191890		\$3,536.81	0
DEMAND	MARLIN	19,808.00	0	\$19,808.00	0	27770		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	241,990.08	156,255	\$241,990.06	1,780,910	375223-0417		\$0.00	1,624,655
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0417		\$0.00	0
DEMAND	PGS	2,580.59	13,358	\$2,580.59	13,358	211012145184-0417		\$0.00	0
DEMAND	PGS	551.63	2,574	\$496.38	1,903	211012145440-0417		(\$55.25)	(671)
DEMAND	PGS	294.00	0	\$294.00	0	211012145697-0417		\$0.00	0
DEMAND TOTAL		1,151,400.31	10,141,290	1,156,910.17	11,765,274			5,509.86	1,623,984
OTHER	FPUC	\$121.26	0	\$121.26	0	Gas Expense 0317		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1118		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,243.43	0	1119		(\$256.57)	0
OTHER	CARDINAL TECH	\$2,243.43	0	\$3,620.08	0	1120		\$1,376.65	0
OTHER	CARDINAL TECH	\$3,620.08	0	\$2,207.98	0	1121		(\$1,412.10)	0
OTHER	CARDINAL TECH	\$2,207.98	0	\$2,500.00	0	1122		\$292.02	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		\$13,192.75	0	\$13,192.75	0			\$0.00	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
 May 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	May 2017 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$726.59	471,810	Accrual
COMMODITY (PIPELINE)	FGT	\$143.22	93,000	Accrual
COMMODITY (PIPELINE)	FGT	\$131.29	85,250	Accrual
COMMODITY (PIPELINE)	FGT	\$131.29	85,250	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	(\$287.18)	(186,480)	Accrual
COMMODITY (PIPELINE) TOTAL		\$845.21	548,830	
NO NOTICE	FGT	\$1,659.62	347,200	000364687
NO NOTICE TOTAL		\$1,659.62	347,200	
ALERT DAY	FGT	\$0.00	0	
ALERT DAY	INDIANTOWN	\$0.00	0	
ALERT DAY		\$0.00	0	
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	(\$193,968.54)	(1,306,359)	Accrual
COMMODITY (OTHER)	FGT REFUND	(\$94.17)	0	51217
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$283.56)	0	374557-0417
COMMODITY (OTHER)	FCG	(\$22,240.91)	0	201705-193049
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$240,896.39	734,280	Accrual
COMMODITY (OTHER)	PESCO	\$798,852.54	2,028,580	0417-376281
COMMODITY (OTHER)	BP	\$0.00	0	
COMMODITY (OTHER)	PGS	\$5,805.63	7,478	211012145184 0517
COMMODITY (OTHER)	PGS	\$1,477.51	1,903	Accrual
COMMODITY (OTHER)	PGS	\$1,158.43	0	Accrual
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$831,603.32	1,465,882	
DEMAND	FGT	27,933.59	506,230	000364687
DEMAND	FGT	6,122.30	93,930	000365001
DEMAND	FGT	4,704.10	85,250	000364987
DEMAND	FGT	5,556.60	85,250	000364993
DEMAND	FGT	0.00	0	
DEMAND	FGT	(0.02)	0	000364506
DEMAND	FGT	295,120.00	2,480,000	000365115
DEMAND		0.00	0	
DEMAND	FCG	15,657.42	127,451	Accrual
DEMAND	FCG	25,806.36	182,614	Accrual
DEMAND	MARLIN	15,950.00	0	27773
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	1,510.51	7,478	211012145184 0517
DEMAND	PGS	496.38	1,903	Accrual
DEMAND	PGS	294.00	0	ACCRUAL
DEMAND TOTAL		776,764.47	3,726,361	
OTHER	FPUC	\$109.04	0	per Acct
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	GUNSTER	\$778.12	0	541901
OTHER	GUNSTER	\$1,280.63	0	544377
OTHER	KATHY WELCH	\$180.00	0	550313
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$7,347.79	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY			CALCULATION OF TRUE-UP AND INTEREST PROVISION				SCHEDULE A-2			
FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017										
			CURRENT MONTH: MAY				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
				(1)	AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	927,905	\$ 1,942,193	\$ 1,014,288	52.2	5,594,152	\$ 14,562,919	\$ 8,968,767	61.6
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	792,014	\$ 785,086	\$ (6,928)	(0.9)	5,592,623	\$ 4,271,228	\$ (1,321,395)	(30.9)
3	TOTAL COST		1,719,919	\$ 2,727,279	\$ 1,007,360	36.9	11,186,775	\$ 18,834,147	\$ 7,647,372	40.6
4	FUEL REVENUES (NET OF REVENUE TAX)		1,576,122	\$ 2,726,579	\$ 1,150,457	42.2	11,608,767	\$ 18,829,447	\$ 7,220,680	38.4
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(27,373)	\$ (27,373)	\$ -	0.0	(136,857)	\$ (136,857)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,548,749	\$ 2,699,206	\$ 1,150,457	42.6	11,471,910	\$ 18,692,590	\$ 7,220,680	38.6
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(171,170)	\$ (28,073)	\$ 143,097	(509.7)	285,135	\$ (141,557)	\$ (426,692)	301.4
8	INTEREST PROVISION -THIS PERIOD	Line 21	120	\$ 426	\$ 306	71.8	(250)	\$ 1,820	\$ 2,070	113.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		240,354	\$ 599,845	\$ 359,491	59.9	(325,065)	\$ 602,451	\$ 927,516	154.0
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	27,373	\$ 27,373	\$ -	0.0	136,857	\$ 136,857	\$ -	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	96,677	\$ 599,571	\$ 502,894	83.9	96,677	\$ 599,571	\$ 502,894	83.9
MEMO: Unbilled Over-recovery			<u>869,993</u>							
Over/(under)-recovery Book Balance			<u>966,670</u>							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 240,354	\$ 599,845	\$ 359,491	59.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 96,557	\$ 599,145	\$ 502,588	83.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 336,911	\$ 1,198,990	\$ 862,079	71.9				
15	AVERAGE	50% of Line 14	\$ 168,456	\$ 599,495	\$ 431,040	71.9				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00840	0.00840	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00860	0.00860	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.01700	0.01700	-	0.0				
19	AVERAGE	50% of Line 18	0.00850	0.00850	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00071	0.00071	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 120	\$ 426	\$ 306	71.8				

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

5

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: **MAY**

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/GRIF/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		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		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		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		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		0		N/A	N/A	INCL IN COST	N/A
23	Apr	FCG	SYS SUPPLY	N/A	0		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		0	\$ 3	N/A	N/A	INCL IN COST	N/A
28	May	CONOCO	SYS SUPPLY	N/A	719,960		719,960	\$ 240,896	N/A	N/A	INCL IN COST	33.459691
29	May	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A	INCL IN COST	N/A
30	May	FCG	SYS SUPPLY	N/A	0		0	\$ (22,241)	N/A	N/A	INCL IN COST	N/A
31	May	PEOPLES GAS	SYS SUPPLY	N/A	8,710		8,710	\$ 7,854	N/A	N/A	INCL IN COST	90.176579
32	May	FGT	SYS SUPPLY	N/A	(1,291,688)		(1,291,688)	\$ (97,174)	N/A	N/A	INCL IN COST	7.522992
33	May	PESCO	SYS SUPPLY	N/A	2,028,580		2,028,580	\$ 798,853	N/A	N/A	INCL IN COST	39.379888
34	May	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (284)	N/A	N/A	INCL IN COST	N/A
TOTAL					12,354,118		12,354,118	5,594,152				45.282

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
PGA COST												
1	Commodity costs	2,031,399	964,421	603,331	1,067,095	927,905	0	0	0	0	0	0
2	Transportation costs	1,243,995	1,145,408	1,238,414	1,172,793	792,014	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,275,394	2,109,829	1,841,745	2,239,888	1,719,919	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,724,137	1,508,803	1,449,601	1,314,937	908,661	0	0	0	0	0	0
14	Commercial	910,451	869,988	819,206	773,688	619,986	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,393,915	1,278,833	1,229,728	1,116,401	768,462	0	0	0	0	0	0
25	Commercial	737,459	740,080	693,866	657,632	526,104	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	53,218	53,335	53,549	53,731	53,707	0	0	0	0	0	0
47	Commercial	3,338	3,338	3,319	3,300	3,269	0	0	0	0	0	0

8

*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	
SOUTH FLORIDA														
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	1.0261						
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						
CENTRAL FLORIDA														
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	1.0247						
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	1.04						
NORTHEAST FLORIDA														
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	1.0440						
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	1.06						
OKEECHOBEE														
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	1.0233						
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	1.04						
BREWSTER														
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	1.0248						
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	1.04						
FORT MEADE														
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	1.0189						
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	1.04						