



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

April 19, 2016

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

RE: Docket Number 160003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **March 2016** Purchase Gas Adjustment filing for Florida Public Utilities Company.

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

Sincerely,

A handwritten signature in blue ink that reads "Michelle D. Napier".

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2016 PGA Filings



FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 69,874	\$ 23,719	\$ (46,155)	-194.59	\$ 217,494	\$ 69,627	\$ (147,867)	-212.37
2	NO NOTICE SERVICE	\$ 5,854	\$ 588	\$ (5,266)	-895.58	\$ 19,673	\$ 2,142	\$ (17,531)	-818.44
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 655,312	\$ 13,616,611	\$ 12,961,299	95.19	\$ 2,392,275	\$ 40,503,242	\$ 38,110,967	94.09
5	DEMAND	\$ 867,644	\$ 1,077,084	\$ 209,440	19.45	\$ 2,512,794	\$ 3,177,839	\$ 665,045	20.93
6	OTHER	\$ 5,218	\$ 4,257	\$ (961)	-22.57	\$ 16,108	\$ 12,771	\$ (3,337)	-26.13
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)	\$ 1,603,902	\$ 14,722,259	\$ 13,118,357	89.11	\$ 5,158,344	\$ 43,765,621	\$ 38,607,277	88.21
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 559	\$ 1,000	\$ 441	44.11	\$ 2,014	\$ 4,800	\$ 2,786	58.04
14	TOTAL THERM SALES	\$ 1,674,057	\$ 14,721,259	\$ 13,047,202	88.63	\$ 5,256,844	\$ 43,760,821	\$ 38,503,977	87.99
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,058,921	15,204,880	11,145,959	73.31	12,644,225	136,228,530	123,584,305	90.72
16	NO NOTICE SERVICE	1,224,500	0	(1,224,500)	-	4,462,000	0	(4,462,000)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	5,103,270	15,204,880	10,101,610	66.44	16,870,130	136,228,530	119,358,400	87.62
19	DEMAND	8,951,780	15,204,880	6,253,100	41.13	26,285,350	136,228,530	109,943,180	80.71
20	OTHER	0	0	0	-	0	0	0	-
LESS END-USE CONTRACT									
21	COMMODITY (Pipeline)	0	0	0	-	0	0	0	-
22	DEMAND	0	0	0	-	0	0	0	-
23	COMMODITY (Other)	0	0	0	-	0	0	0	-
24	TOTAL PURCHASES (17+18+20)-(21+23)	5,103,270	15,204,880	10,101,610	66.44	16,870,130	136,228,530	119,358,400	87.62
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,146	1,107	(39)	-3.56	4,131	16,691	12,560	75.25
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,807,578	15,203,773	11,396,195	74.96	11,981,520	136,211,839	119,345,840	87.62
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	1.721	0.156	(1.565)	-1,003.21	1.720	0.051	(1.669)	-3,272.55
29	NO NOTICE SERVICE (2/16)	0.478	0.000	(0.478)	-	0.441	0.000	(0.441)	-
30	SWING SERVICE (3/17)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other) (4/18)	12.841	89.554	76.713	85.66	14.181	29.732	15.551	52.30
32	DEMAND (5/19)	9.692	7.084	(2.608)	-36.82	9.560	2.333	(7.227)	-309.77
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)	31.429	96.826	65.397	67.54	30.577	32.127	1.550	4.82
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	48.756	90.334	41.578	46.03	48.755	28.758	(19.997)	-69.54
40	TOTAL COST OF THERM SOLD (11/27)	42.124	96.833	54.709	56.50	43.053	32.131	(10.922)	-33.99
41	TRUE-UP (E-2)	(1.184)	(1.184)	0.000	0.00	(1.184)	(1.184)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	40.940	95.649	54.709	57.20	41.869	30.947	(10.922)	-35.29
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)	41.14593	96.13011	54.984	57.20	42.07960	31.10266	(10.977)	-35.29
45	PGA FACTOR ROUNDED TO NEAREST .001	41.146	96.130	54.984	57.20	42.080	31.103	(10.977)	-35.29

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

**PURCHASED GAS ADJUSTMENT
COST RECOVERY CLAUSE CALCULATION
SCHEDULE A-1 SUPPORTING DETAIL**

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
CURRENT MONTH: Mar-16

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,866,350	14,034.90	0.363
2 No Notice Commodity Adjustment - System Supply	(273,340)	(992.22)	0.363
3 Commodity Pipeline - Scheduled FTS -	23,000	83.50	0.363
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	442,911	56,748.29	12.813
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,058,921	69,874.47	1.722
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	3,915,005	719,747.29	18.384
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	1,188,265	(71,873.22)	0.000
21 Imbalance Cashout - Other Shippers	0	7,438.42	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)	5,103,270	655,312.49	12.841
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,645,590	502,697.34	5.814
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	107,170	333,746.58	311.418
29 Other - Marlin	0	19,958.75	0.000
30 Other - Teco	0	259.85	0.000
31 Other - Ft. Meade	199,020	10,981.92	5.518
32 TOTAL DEMAND	8,951,780	867,644.44	9.692
OTHER			
33 Company Use of Natural Gas	0	218.02	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	0.000
36 Other	0	2,500.00	0.000
37 Other	0	2,500.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	5,218.02	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	

FLORIDA PUBLIC UTILITIES COMPANY
February 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2016 ACCRUAL		February 2016 ACTUAL			February 2016 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,118.36	3,062,910	\$11,121.55	3,063,780	000358452		\$3.19	870
COMMODITY (PIPELINE)	FGT	\$225.28	62,060	\$225.28	62,060	000358414		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$1,996.54	550,010	\$1,996.55	550,010	000358330		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$225.28	62,060	\$225.28	62,060	000358417		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$1,014.04)	(279,350)	(\$1,014.04)	(279,350)	000358530		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$6,328.07	37,136	\$6,328.07	37,136	201602-164155		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$53,916.53	419,698	\$53,916.53	419,698	201602-164156		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$72,796.02	3,914,524	\$72,799.22	3,915,394			\$3.20	870
NO NOTICE	FGT	\$6,584.45	1,377,500	\$6,584.45	1,377,500	000358451		\$0.00	0
NO NOTICE TOTAL		\$6,584.45	1,377,500	\$6,584.45	1,377,500			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	(\$161,301.91)	2,022,132	(\$161,301.91)	2,022,129	FGT CICO Rpt		\$0.00	(3)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$9,086.33)	0	(\$9,086.33)	0	374557-0116		\$0.00	0
COMMODITY (OTHER)	FCG	\$12,521.22	0	\$12,521.22	0	201602-163751		\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$153.61	0	\$153.61	0	1601A0002		\$0.00	0
COMMODITY (OTHER)	FGT (Refund)	\$0.00	0	(\$7,436.43)	0	Annual Refund		(\$7,436.43)	0
COMMODITY (OTHER)	CONOCO	\$860,332.65	3,738,130	\$860,614.07	3,738,130	63070		\$281.42	0
COMMODITY (OTHER)	PEOPLES GAS	\$56,504.39	53,778	\$56,504.39	53,778	16733305-0216		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$1,512.27	1,300	\$1,477.46	1,313	18846584-0216		(\$34.81)	13
COMMODITY (OTHER) TOTAL		\$760,635.90	5,815,340	\$753,446.08	5,815,350			(\$7,189.82)	10
DEMAND	FGT	\$310,618.70	5,629,190	\$310,618.70	5,629,190	000358451		\$0.00	0
DEMAND	FGT	\$3,456.48	62,640	\$3,456.48	62,640	000358413		\$0.00	0
DEMAND	FGT	\$152,238.32	2,335,660	\$152,238.32	2,335,660	000358329		\$0.00	0
DEMAND	FGT	\$4,082.88	62,640	\$4,082.88	62,640	000358416		\$0.00	0
DEMAND	PPC	\$221,097.81	111,220	\$221,097.81	111,220	375223-0216		\$0.00	0
DEMAND	PPC	\$123,914.13	0	\$123,914.13	0	428663-0216		\$0.00	0
DEMAND	TECO	\$268.62	0	\$268.62	0	21568100-0216		\$0.00	0
DEMAND TOTAL		\$815,676.94	8,201,350	\$815,676.94	8,201,350			\$0.00	0
OTHER	FPUC	\$198.33	0	\$198.33	0			\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1088		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1089		\$0.00	0
OTHER	GUNSTER	\$600.00	0	\$600.00	0	512305		\$0.00	0
OTHER	AGDF	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$5,798.33	0	\$5,798.33	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
February 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2016 ACCRUAL		ACTUAL			TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$106.32	29,290	\$103.17	28,420	000358452		(\$3.15)	(870)
COMMODITY (PIPELINE)	FCG	\$27.24	0	\$27.24	0	201602-164155		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$232.13	0	\$232.13	0	201602-164156		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$365.69	29,290	\$362.54	28,420			(\$3.15)	(870)
NO NOTICE		\$0.00	0	\$0.00	0	000358451		\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$6,455.52	28,330	\$6,455.52	28,330	63070		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,496.71)	(13,290)	(\$2,412.41)	(13,290)	0		\$84.30	0
COMMODITY (OTHER)	FGT (Interest)	\$3.33	0	\$3.33	0	1601A0002		\$0.00	0
COMMODITY (OTHER) TOTAL		\$3,962.14	15,040	\$4,046.44	15,040			\$84.30	0
DEMAND	FGT	\$10,273.42	186,180	\$10,273.42	186,180	000358451		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	PPC	\$951.89	0	\$951.89	0	375223-0216		\$0.00	0
DEMAND	PPC	\$533.48	0	\$533.48	0	428663-0216		\$0.00	0
DEMAND	TECO	\$1.16	0	\$1.16	0	21568100-0216		\$0.00	0
DEMAND TOTAL		\$11,759.95	186,180	\$11,759.95	186,180			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)	0	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0	\$0.00	0			\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 March 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2016 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$10,035.46	2,764,590
COMMODITY (PIPELINE)	FGT	\$247.57	68,200
COMMODITY (PIPELINE)	FGT	\$3,501.10	964,490
COMMODITY (PIPELINE)	FGT	\$247.57	68,200
COMMODITY (PIPELINE)	FGT	(\$992.22)	(273,340)
COMMODITY (PIPELINE)	FCG	\$5,394.94	30,613
COMMODITY (PIPELINE)	FCG	\$51,126.00	412,298
COMMODITY (PIPELINE) TOTAL		\$69,560.42	4,035,051
NO NOTICE	FGT	\$5,853.11	1,224,500
NO NOTICE TOTAL		\$5,853.11	1,224,500
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	FGT	(\$63,853.98)	1,200,518
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$5,942.46)	0
COMMODITY (OTHER)	FCG	\$7,438.42	0
COMMODITY (OTHER)	FGT (Interest)	\$250.69	0
COMMODITY (OTHER)	FGT (Interest)	\$291.81	0
COMMODITY (OTHER)	CONOCO	\$696,319.73	3,866,550
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$24,466.10	24,049
COMMODITY (OTHER)	PEOPLES GAS	\$1,477.46	1,313
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$660,447.77	5,092,430
DEMAND	FGT	331,852.34	6,014,000
DEMAND	FGT	3,763.28	68,200
DEMAND	FGT	162,636.44	2,495,190
DEMAND	FGT	4,445.28	68,200
DEMAND	MARLIN	19,958.75	0
DEMAND	PPC	213,021.66	107,170
DEMAND	PPC	119,387.85	0
DEMAND	TECO	258.81	0
DEMAND TOTAL		\$855,324.41	8,752,760
OTHER	FPUC	\$218.02	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	GUNSTER	\$0.00	0
OTHER	AGDF	\$0.00	0
OTHER TOTAL		\$5,218.02	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 March 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2016 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$86.65	23,870
COMMODITY (PIPELINE)	FCG	\$21.70	0
COMMODITY (PIPELINE)	FCG	\$205.65	0
COMMODITY (PIPELINE) TOTAL		\$314.00	23,870
NO NOTICE		\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$4,119.96	23,080
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,161.08)	(12,250)
COMMODITY (OTHER)	FGT (Interest)	\$4.97	0
COMMODITY (OTHER)	FGT (Interest)	\$6.39	0
COMMODITY (OTHER) TOTAL		\$1,970.24	10,830
DEMAND	FGT	\$10,981.92	199,020
DEMAND	PPC	\$856.85	0
DEMAND	PPC	\$480.22	0
DEMAND	TECO	\$1.04	0
DEMAND TOTAL		\$12,320.03	199,020
OTHER		\$0.00	0
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	0	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

			CURRENT MONTH: MARCH				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	655,312	\$ 13,616,611	\$ 12,961,299	95.2	2,392,275	\$ 40,503,242	\$ 38,110,967	94.1
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	948,590	\$ 1,105,648	\$ 157,058	14.2	2,766,069	\$ 3,262,379	\$ 496,310	15.2
3	TOTAL COST		1,603,902	\$ 14,722,259	\$ 13,118,357	89.1	5,158,344	\$ 43,765,621	\$ 38,607,277	88.2
4	FUEL REVENUES (NET OF REVENUE TAX)		1,674,057	\$ 14,721,259	\$ 13,047,202	88.6	5,256,844	\$ 43,760,821	\$ 38,503,977	88.0
5	TRUE-UP - (COLLECTED) OR REFUNDED *		134,442	\$ 134,442	\$ -	0.0	403,321	\$ 403,321	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,808,499	\$ 14,855,701	\$ 13,047,202	87.8	5,660,165	\$ 44,164,142	\$ 38,503,977	87.2
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	204,597	\$ 133,442	\$ (71,155)	(53.3)	501,821	\$ 398,521	\$ (103,300)	(25.9)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(82)	\$ 171	\$ 253	148.0	(331)	\$ 521	\$ 852	163.5
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(329,432)	\$ 611,630	\$ 941,062	153.9	(357,528)	\$ 615,080	\$ 972,608	158.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(134,442)	\$ (134,442)	\$ -	0.0	(403,321)	\$ (403,321)	\$ -	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	(259,359)	\$ 610,801	\$ 870,160	142.5	(259,359)	\$ 610,801	\$ 870,160	142.5
MEMO: Unbilled Over-recovery					714,415					
Over/(under)-recovery Book Balance					455,056					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (329,432)	\$ 611,630	\$ 941,062	153.9				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (259,277)	\$ 610,630	\$ 869,907	142.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (588,709)	\$ 1,222,260	\$ 1,810,969	148.2				
15	AVERAGE	50% of Line 14	\$ (294,355)	\$ 611,130	\$ 905,485	148.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00350	0.00350	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00320	0.00320	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00670	0.00670	-	0.0				
19	AVERAGE	50% of Line 18	0.00335	0.00335	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00028	0.00028	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (82)	\$ 171	\$ 253	148.0				

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

PRESENT MONTH: MARCH

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST		DEMAND COST	OTHER CHARGES ACA/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	CONOCO	SYS SUPPLY	N/A	4,494,940		4,494,940	\$ 1,115,993	N/A	N/A	INCL IN COST	24.827767
2	Jan	FCG	SYS SUPPLY	N/A	0		0	\$ (10,333)	N/A	N/A	INCL IN COST	N/A
3	Jan	FGT	SYS SUPPLY	N/A	1,396,690		1,396,690	\$ (165,451)	N/A	N/A	INCL IN COST	-11.845906
4	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (16,049)	N/A	N/A	INCL IN COST	N/A
5	Jan	PPC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
6	Jan	PEOPLES GAS	SYS SUPPLY	N/A	44,730		44,730	\$ 47,031	N/A	N/A	INCL IN COST	105.143595
7	Feb	CONOCO	SYS SUPPLY	N/A	3,768,310		3,768,310	\$ 867,771	N/A	N/A	INCL IN COST	23.028113
8	Feb	FGT (FT. MEADE)	SYS SUPPLY	N/A	(13,300)		(13,300)	\$ (2,492)	N/A	N/A	INCL IN COST	18.735564
9	Feb	FCG	SYS SUPPLY	N/A	0		0	\$ 12,521	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	55,193		55,193	\$ 58,149	N/A	N/A	INCL IN COST	105.355353
11	Feb	FGT	SYS SUPPLY	N/A	2,020,297		2,020,297	\$ (161,092)	N/A	N/A	INCL IN COST	-7.973671
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (9,086)	N/A	N/A	INCL IN COST	N/A
13	Mar	CONOCO	SYS SUPPLY	N/A	3,889,630		3,889,630	\$ 700,721	N/A	N/A	INCL IN COST	18.015110
14	Mar	FGT (FT. MEADE)	SYS SUPPLY	N/A	(12,250)		(12,250)	\$ (2,065)	N/A	N/A	INCL IN COST	16.860571
15	Mar	FCG	SYS SUPPLY	N/A	0		0	\$ 7,438	N/A	N/A	INCL IN COST	N/A
16	Mar	PEOPLES GAS	SYS SUPPLY	N/A	25,375		25,375	\$ 25,909	N/A	N/A	INCL IN COST	102.103448
17	Mar	FGT	SYS SUPPLY	N/A	1,200,515		1,200,515	\$ (70,748)	N/A	N/A	INCL IN COST	-5.893130
18	Mar	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (5,942)	N/A	N/A	INCL IN COST	N/A
112												
TOTAL					16,870,130		16,870,130	\$ 2,392,275				14.181

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	971,192	765,771	655,312	0	0	0	0	0	0	0	0
2	Transportation costs	904,754	912,725	948,590	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	1,875,946	1,678,496	1,603,903	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,727,858	1,798,972	1,509,572	0	0	0	0	0	0	0	0
14	Commercial	992,108	1,012,320	925,368	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.49000	\$ 0.49000	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.49000	\$ 0.49000	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	845,696	880,454	737,177	0	0	0	0	0	0	0	0
25	Commercial	486,172	495,575	450,209	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	52,266	52,318	52,526	0	0	0	0	0	0	0	0
47	Commercial	3,358	3,366	3,377	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 2016 THROUGH DECEMBER 2016														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0253	1.0249	1.0275	1.0277	1.0288									
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	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	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	1.0135	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.04	1.04	1.04	1.04	1.04									
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0217	1.0230	1.0253	1.0259	1.0264									
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	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	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	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.04	1.04	1.04	1.04	1.04									
NORTHEAST FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0445	1.0490	1.0529	1.0429	1.0452									
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	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	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	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.06	1.07	1.07	1.06	1.06									
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0157	1.0204	1.0158	1.0265	1.0263									
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	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	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	1.0172	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.03	1.04	1.03	1.04	1.04									
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0220	1.0240	1.0246	1.0239	1.0258									
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	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	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	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.04	1.04	1.04	1.04	1.04									
FORT MEADE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$														
	1.0185	1.0208	1.0240	1.0218	1.0246									
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	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	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	1.0170	
3 BILLING FACTOR														
BTU CONTENT x PRESSURE CORRECTION FACTOR														
	1.04	1.04	1.04	1.04	1.04									