

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

October 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 20170003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

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

If you have any questions or comments, please feel free to contact me at awight@fpuc.com, or (561) 494-7901.

Sincerely,



Alex Wight
Senior Regulatory Analyst

Enclosure

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

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

	CURRENT MONTH: SEPTEMBER				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN (1) ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 932	\$ 112,726	\$ 111,794	99.17	\$ 21,409	\$ 1,281,170	\$ 1,259,761	98.33
2	NO NOTICE SERVICE	\$ 1,577	\$ 158	\$ (1,419)	-898.35	\$ 33,149	\$ 3,328	\$ (29,821)	-896.06
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 703,123	\$ 1,623,528	\$ 920,405	56.69	\$ 7,008,386	\$ 21,136,328	\$ 14,127,942	66.84
5	DEMAND	\$ 762,193	\$ 660,734	\$ (101,459)	-15.36	\$ 8,587,397	\$ 6,054,881	\$ (2,532,516)	-41.83
6	OTHER	\$ 23,797	\$ 8,083	\$ (15,714)	-194.40	\$ 178,391	\$ 72,747	\$ (105,644)	-145.22
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
8	DEMAND	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
9	COMMODITY (Other)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -	-	\$ -	\$ (93,358)	\$ (93,358)	100.00
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 1,491,622	\$ 2,405,229	\$ 913,607	37.98	\$ 15,828,733	\$ 28,455,096	\$ 12,626,363	44.37
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,661	\$ 900	\$ (761)	-84.51	\$ 9,107	\$ 8,400	\$ (707)	-8.42
14	TOTAL THERM SALES	\$ 1,528,881	\$ 2,404,329	\$ 875,448	36.41	\$ 17,150,131	\$ 28,446,696	\$ 11,296,565	39.71
THERMS PURCHASED									
15	COMMODITY (Pipeline)	420,110	2,448,240	2,028,130	82.84	15,015,880	29,539,180	14,523,300	49.17
16	NO NOTICE SERVICE	330,000	0	(330,000)	-	6,934,900	0	(6,934,900)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	1,727,046	2,448,240	721,194	29.46	17,948,287	29,539,180	11,590,893	39.24
19	DEMAND	5,809,422	1,284,000	(4,525,422)	-352.45	73,925,629	18,244,800	(55,680,829)	-305.19
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)	1,727,046	2,448,240	721,194	29.46	17,948,287	29,539,180	11,590,893	39.24
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,963	1,312	(651)	-49.65	10,824	11,780	956	8.11
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,319,634	2,446,928	127,294	5.20	24,355,901	29,527,400	11,589,937	39.25
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.222	4.604	4.382	95.18	0.143	4.337	4.194	96.70
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) 40.712	66.314	25.602	38.61	39.048	71.554	32.506	45.43
32	DEMAND	(5/19) 13.120	51.459	38.339	74.50	11.616	33.187	21.571	65.00
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) 86.368	98.243	11.875	12.09	88.191	96.330	8.139	8.45
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 84.575	68.598	(15.977)	-23.29	84.136	71.307	(12.829)	-17.99
40	TOTAL COST OF THERM SOLD	(11/27) 64.304	98.296	33.992	34.58	64.989	96.368	31.379	32.56
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) 65.140	99.132	33.992	34.29	65.825	97.204	31.379	32.28
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) 65.46765	99.63063	34.163	34.29	66.15610	97.69294	31.537	32.28
45	PGA FACTOR ROUNDED TO NEAREST .001	65.468	99.631	34.163	34.29	66.156	97.693	31.537	32.28

(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: Sep-17

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	553,300	1,139.37	0.206
2 No Notice Commodity Adjustment - System Supply	(133,190)	(207.83)	0.156
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)	420,110	931.54	0.222
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	1,526,459	591,360.92	38.741
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	4,503.50	0.000
20 Imbalance Cashout - FGT	200,587	111,228.07	0.000
21 Imbalance Cashout - Other Shippers	0	(3,969.51)	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)	1,727,046	703,122.98	40.712
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,238,781	366,861.83	11.327
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	2,564,172	377,613.23	14.727
29 Other - Marlin	0	15,950.00	0.000
30 Other - Teco	6,469	1,768.35	27.336
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	5,809,422	762,193.41	13.120
OTHER			
33 Company Use of Natural Gas	0	166.23	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	13,941.94	0.000
38 Other	0	262.50	0.000
39 Other	0	1,193.40	0.000
40 Other	0	34.79	0.000
41 Other	0	986.85	0.000
42 Other	0	986.85	0.000
43 Other	0	1,224.00	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 TOTAL OTHER	0	23,796.56	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
AUGUST 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		AUGUST 2017 ACTUAL			JULY 2017 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$647.56	415,100	\$838.50	415,100	000366418		\$190.94	0
COMMODITY (PIPELINE)	FGT	\$145.08	93,000	\$187.86	93,000	000366300		\$42.78	0
COMMODITY (PIPELINE)	FGT	\$79.79	51,150	\$93.32	46,200	000366286		\$13.53	(4,950)
COMMODITY (PIPELINE)	FGT	\$79.79	51,150	\$93.32	46,200	000366292		\$13.53	(4,950)
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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$1.05)	(670)	(\$0.26)	(130)	000366056		\$0.79	540
COMMODITY (PIPELINE) TOTAL		\$951.17	609,730	\$1,212.74	600,370			\$261.57	(9,360)
NO NOTICE	FGT	\$1,644.80	344,100	\$1,644.80	344,100	000366417		\$0.00	0
NO NOTICE TOTAL		\$1,644.80	344,100	\$1,644.80	344,100			\$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	(\$168,007.26)	587,105	(\$168,007.26)	642,483	FGT CICO Rpt		\$0.00	55,378
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$1,355.41)	0	\$1,355.41	0	374557-0717		\$2,710.82	0
COMMODITY (OTHER)	FCG	\$8,810.49	0	\$8,810.49	0	201708-198861		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$296.07	0	1707A0028 & 1708A002		\$296.07	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	\$189,674.50	610,990	\$186,515.01	601,060	89641		(\$3,159.49)	(9,930)
COMMODITY (OTHER)	PESCO	\$125,836.28	325,500	\$125,836.28	325,500	0817-501330		\$0.00	0
COMMODITY (OTHER)	BP	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$3,498.38	4,262	\$3,498.38	4,262	211012145184-0817		\$0.00	0
COMMODITY (OTHER)	PGS	\$922.90	1,124	\$1,050.58	1,176	211012145440-0817		\$127.68	52
COMMODITY (OTHER)	PGS	\$1,141.75	0	\$4,568.99	0	211012145697-0817		\$3,427.24	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		\$160,521.63	1,528,981	\$163,923.95	1,574,481			\$3,402.32	45,500
DEMAND	FGT	28,805.95	522,040	\$28,805.95	522,040	000366417		\$0.00	0
DEMAND	FGT	6,061.65	93,000	\$6,061.65	93,000	000366299		\$0.00	0
DEMAND	FGT	2,822.46	51,150	\$2,822.46	51,150	000366285		\$0.00	0
DEMAND	FGT	3,333.96	51,150	\$3,333.96	51,150	000366291		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	295,120.00	2,480,000	\$295,120.00	2,480,000	000366412		\$0.00	0
DEMAND	SNG	0.00	0	\$4,002.83	2,350	0215600817SNG00		\$4,002.83	2,350
DEMAND	FCG	16,370.01	118,068	\$16,370.01	118,068	201709-199327		\$0.00	0
DEMAND	FCG	35,564.30	228,956	\$35,564.30	228,956	201709-199328		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27791		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	241,990.06	140,112	\$241,990.06	1,352,140	375223-0817		\$0.00	1,212,028
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0817		\$0.00	0
DEMAND	PGS	923.79	4,262	\$923.79	4,262	211012145184-0817		\$0.00	0
DEMAND	PGS	354.16	1,124	\$363.60	1,176	211012145440-0817		\$9.44	52
DEMAND	PGS	294.00	0	\$294.00	0	211012145697-0817		\$0.00	0
DEMAND TOTAL		783,213.51	3,689,862	787,225.78	4,904,292			4,012.27	1,214,430
OTHER	FPUC	\$267.62	0	\$267.62	0	Gas Exp Trans.		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1129		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1130		\$0.00	0
OTHER	PIERPONT & MCLELL	\$25,000.00	0	\$25,000.00	0	135		\$0.00	0
OTHER	PIERPONT & MCLELL	\$25,000.00	0	\$25,000.00	0	137		\$0.00	0
OTHER	ACCOUNTING PRINC	\$244.80	0	\$244.80	0	0000919		\$0.00	0
OTHER	ACCOUNTING PRINC	\$657.90	0	\$657.90	0	8953185		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,009.80	0	\$1,009.80	0	8968480		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,315.80	0	\$1,315.80	0	8986058		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,224.00	0	\$1,224.00	0	9017618		\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$59,719.92	0	\$59,719.92	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
 SEPTEMBER 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	SEPTEMBER 2017 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$612.61	392,700	Accrual
COMMODITY (PIPELINE)	FGT	\$140.40	90,000	Accrual
COMMODITY (PIPELINE)	FGT	\$62.79	40,250	Accrual
COMMODITY (PIPELINE)	FGT	\$62.79	40,250	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$208.62)	(133,730)	Accrual
COMMODITY (PIPELINE) TOTAL		\$669.97	429,470	
NO NOTICE	FGT	\$1,577.40	330,000	000366873
NO NOTICE TOTAL		\$1,577.40	330,000	
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	\$111,228.07	145,209	Accrual
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$6,680.33)	0	374557-0817
COMMODITY (OTHER)	FCG	\$33,491.19	0	201708-198661
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$180,412.62	562,870	Accrual
COMMODITY (OTHER)	PESCO	\$366,465.29	967,050	Accrual
COMMODITY (OTHER)	BP	\$0.00	0	
COMMODITY (OTHER)	PGS	\$4,680.75	5,241	211012145184-0917
COMMODITY (OTHER)	PGS	\$1,050.58	1,176	Accrual
COMMODITY (OTHER)	PGS	\$4,568.99	0	Accrual
COMMODITY (OTHER)	MARLIN	\$4,503.50	0	27797
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$699,720.66	1,681,546	
DEMAND	FGT	21,786.23	394,820	000366873
DEMAND	FGT	5,965.98	91,530	000366758
DEMAND	FGT	2,665.19	48,300	000366742
DEMAND	FGT	3,148.19	48,300	000366749
DEMAND	FGT	0.00	0	
DEMAND	FGT	0.00	0	
DEMAND	FGT	285,600.00	2,400,000	000366868
DEMAND	SNG	4,002.83	2,350	
DEMAND	FCG	15,052.08	107,287	Accrual
DEMAND	FCG	24,638.50	143,844	Accrual
DEMAND	MARLIN	15,950.00	0	27797
DEMAND	MARLIN	0.00	0	
DEMAND	PPC	241,990.06	1,352,144	375223-Accrual
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	0	428663-Accrual
DEMAND	PGS	1,101.31	5,241	211012145184-0917
DEMAND	PGS	363.60	1,176	Accrual
DEMAND	PGS	294.00	0	Accrual
DEMAND TOTAL		758,181.14	4,594,992	
OTHER	FPUC	\$166.23	0	per Acct
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$13,941.94	0	125
OTHER	GUNSTER	\$262.50	0	552848
OTHER	ACCOUNTING PRINC	\$1,193.40	0	9035062
OTHER	ACCOUNTING PRINC	\$34.79	0	8999714
OTHER	ACCOUNTING PRINC	\$986.85	0	9051022
OTHER	ACCOUNTING PRINC	\$986.85	0	9067478
OTHER	ACCOUNTING PRINC	\$1,224.00	0	9082038
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$23,796.56	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: SEPTEMBER				YEAR-TO-DATE			
			ACTUAL	ESTIMATE (1)	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	703,123	\$ 1,623,528	\$ 920,405	56.7	7,008,386	\$ 21,042,970	\$ 14,034,584	66.7
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	788,499	\$ 781,701	\$ (6,798)	(0.9)	8,820,346	\$ 7,412,126	\$ (1,408,220)	(19.0)
3	TOTAL COST		1,491,622	\$ 2,405,229	\$ 913,607	38.0	15,828,732	\$ 28,455,096	\$ 12,626,364	44.4
4	FUEL REVENUES (NET OF REVENUE TAX)		1,528,881	\$ 2,404,329	\$ 875,448	36.4	17,150,131	\$ 28,446,696	\$ 11,296,565	39.7
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(27,373)	\$ (27,373)	\$ -	0.0	(246,349)	\$ (246,349)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,501,508	\$ 2,376,956	\$ 875,448	36.8	16,903,782	\$ 28,200,347	\$ 11,296,565	40.1
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	9,886	\$ (28,273)	\$ (38,159)	135.0	1,075,050	\$ (254,749)	\$ (1,329,799)	522.0
8	INTEREST PROVISION -THIS PERIOD	Line 21	901	\$ 550	\$ (351)	(63.8)	2,090	\$ 3,848	\$ 1,758	45.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		960,264	\$ 598,249	\$ (362,015)	(60.5)	(325,065)	\$ 602,451	\$ 927,516	154.0
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	27,373	\$ 27,373	\$ -	0.0	246,349	\$ 246,349	\$ -	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	998,424	\$ 597,899	\$ (400,525)	(67.0)	998,424	\$ 597,899	\$ (400,525)	(67.0)
MEMO: Unbilled Over-recovery					(642,652)					
Over/(under)-recovery Book Balance					355,772					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 960,264	\$ 598,249	\$ (362,015)	(60.5)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 997,523	\$ 597,349	\$ (400,174)	(67.0)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,957,787	\$ 1,195,598	\$ (762,189)	(63.8)				
15	AVERAGE	50% of Line 14	\$ 978,894	\$ 597,799	\$ (381,095)	(63.8)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01110	0.01110	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01090	0.01090	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.02200	0.02200	-	0.0				
19	AVERAGE	50% of Line 18	0.01100	0.01100	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00092	0.00092	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 901	\$ 550	\$ (351)	(63.8)				

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: **SEPTEMBER**

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/GR/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
35	Jun	CONOCO	SYS SUPPLY	N/A	692,640		692,640	\$ 234,492	N/A	N/A	INCL IN COST	33.854816
36	Jun	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A	INCL IN COST	N/A
37	Jun	FCG	SYS SUPPLY	N/A	0		0	\$ (4,555)	N/A	N/A	INCL IN COST	N/A
38	Jun	PEOPLES GAS	SYS SUPPLY	N/A	7,907		7,907	\$ 5,175	N/A	N/A	INCL IN COST	65.448084
39	Jun	FGT	SYS SUPPLY	N/A	(311,460)		(311,460)	\$ (587,264)	N/A	N/A	INCL IN COST	188.551865
40	Jun	PESCO	SYS SUPPLY	N/A	1,064,430		1,064,430	\$ 449,978	N/A	N/A	INCL IN COST	42.274050
41	Jun	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (6)	N/A	N/A	INCL IN COST	N/A
42	Jul	CONOCO	SYS SUPPLY	N/A	660,560		660,560	\$ 211,537	N/A	N/A	INCL IN COST	32.023893
43	Jul	FGT (FT. MEADE)	SYS SUPPLY	N/A	0		0		N/A	N/A	INCL IN COST	N/A
44	Jul	FCG	SYS SUPPLY	N/A	0		0	\$ (1,978)	N/A	N/A	INCL IN COST	N/A
45	Jul	PEOPLES GAS	SYS SUPPLY	N/A	5,919		5,919	\$ 4,630	N/A	N/A	INCL IN COST	78.216591
46	Jul	FGT	SYS SUPPLY	N/A	(780,544)		(780,544)	\$ (156,196)	N/A	N/A	INCL IN COST	20.011152
47	Jul	PESCO	SYS SUPPLY	N/A	979,430		979,430	\$ 395,375	N/A	N/A	INCL IN COST	40.367841
48	Jul	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ 103	N/A	N/A	INCL IN COST	N/A
49	Aug	PESCO	SYS SUPPLY	N/A	325,500		325,500	\$ 125,836	N/A	N/A	INCL IN COST	38.659379
50	Aug	CONOCO	SYS SUPPLY	N/A	610,990		610,990	\$ 189,675	N/A	N/A	INCL IN COST	31.043798
51	Aug	PEOPLES GAS	SYS SUPPLY	N/A	5,232		5,232	\$ 6,636	N/A	N/A	INCL IN COST	126.825879
52	Aug	FGT	SYS SUPPLY	N/A	606,519		606,519	\$ (169,781)	N/A	N/A	INCL IN COST	-27.992744
53	Aug	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (1,355)	N/A	N/A	INCL IN COST	N/A
54	Aug	FCG	SYS SUPPLY	N/A	0		0	\$ 8,810	N/A	N/A	INCL IN COST	N/A
55	Sep	PESCO	SYS SUPPLY	N/A	967,050		967,050	\$ 366,465	N/A	N/A	INCL IN COST	37.895175
56	Sep	CONOCO	SYS SUPPLY	N/A	552,940		552,940	\$ 177,253	N/A	N/A	INCL IN COST	32.056485
57	Sep	PEOPLES GAS	SYS SUPPLY	N/A	6,469		6,469	\$ 13,855	N/A	N/A	INCL IN COST	214.179008
58	Sep	FGT	SYS SUPPLY	N/A	200,587		200,587	\$ 111,524	N/A	N/A	INCL IN COST	55.598887
59	Sep	FCG	SYS SUPPLY	N/A	0		0	\$ 33,491	N/A	N/A	INCL IN COST	N/A
60	Sep	FGT (INDIANTOWN)	SYS SUPPLY	N/A	0		0	\$ (3,970)	N/A	N/A	INCL IN COST	N/A
61	Sep	MARLIN	SYS SUPPLY	N/A	0		0	\$ 4,504	N/A	N/A	INCL IN COST	N/A
TOTAL					17,948,287		17,948,287	7,008,386				39.048

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY Purchased Gas Adjustment (PGA) - Summary SCHEDULE A-5
 FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017
 Monthly Actual Data

	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	97,820	453,471	159,820	703,123	0	0	0
2 Transportation costs	1,243,995	1,145,408	1,238,414	1,172,793	792,014	785,006	796,292	857,926	788,499	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	882,826	1,249,762	1,017,746	1,491,622	0	0	0
PGA THERM SALES												
13 Residential	1,724,137	1,508,803	1,449,601	1,314,937	908,661	795,299	696,526	624,411	1,119,677	0	0	0
14 Commercial	910,451	869,988	819,206	773,688	619,986	606,627	558,500	506,472	566,849	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19 Residential	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -
20 Commercial	\$ 0.81000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 0.85000	\$ 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	674,184	591,059	530,632	955,744	0	0	0
25 Commercial	737,459	740,080	693,866	657,632	526,104	515,634	474,719	429,509	485,030	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46 Residential	53,218	53,335	53,549	53,731	53,707	53,586	53,761	53,889	53,961	0	0	0
47 Commercial	3,338	3,338	3,319	3,300	3,269	3,253	3,263	3,247	3,228	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 THRU						1 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	1.0263	1.0264	1.0256	1.0282		
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														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0251	1.0254	1.0245	1.0249	1.0251	1.0237	1.0247	1.0254	1.0247	1.0196	1.0285		
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	1.04	1.04	1.04	1.05		
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	1.0499	1.0549	1.0500	1.0481		
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	1.07	1.07	1.07	1.07	1.07	
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	1.0234	1.0237	1.0221	1.0329		
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	1.04	1.04	1.04	1.05		
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	1.0254	1.0220	1.0214	1.0260		
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	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	1.0290	1.0338	1.0151	1.0329		
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	1.05	1.05	1.03	1.05		