

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

March 21, 2018

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

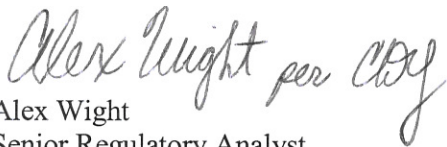
RE: Docket Number 20180003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the **February 2018** 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

COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE
OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

	CURRENT MONTH: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 1,593	\$ 8,208	\$ 6,615	80.60	\$ 5,980	\$ 16,253	\$ 10,273	63.21
2	NO NOTICE SERVICE	\$ 6,357	\$ 6,357	\$ (0)	-0.01	\$ 15,248	\$ 15,248	\$ (0)	0.00
3	SWING SERVICE	\$ 188,470	\$ -	\$ (188,470)		\$ 214,530	\$ -	\$ (214,530)	
4	COMMODITY (Other)	\$ 1,111,671	\$ 1,954,306	\$ 842,635	43.12	\$ 2,835,056	\$ 4,186,011	\$ 1,350,955	32.27
5	DEMAND	\$ 1,288,448	\$ 1,723,348	\$ 434,900	25.24	\$ 2,691,092	\$ 3,548,165	\$ 857,073	24.16
6	OTHER	\$ 18,061	\$ 15,417	\$ (2,644)	-17.15	\$ 41,662	\$ 30,834	\$ (10,828)	-35.12
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 310,732	\$ 310,732	100.00
9	COMMODITY (Other)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
10	Second Prior Month Purchase Adj. (OPTIONAL)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
11	TOTAL COST (1+2+3+4+5+6+10)-(7+8+9)	\$ 2,614,599	\$ 3,552,270	\$ 937,671	26.40	\$ 5,803,569	\$ 7,485,779	\$ 1,682,210	22.47
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,620	\$ 400	\$ (1,220)	-305.08	\$ 2,486	\$ 1,100	\$ (1,386)	-126.04
14	TOTAL THERM SALES	\$ 2,612,696	\$ 3,551,870	\$ 939,174	26.44	\$ 6,213,782	\$ 7,484,679	\$ 1,270,897	16.98
THERMS PURCHASED									
15	COMMODITY (Pipeline)	1,147,730	4,063,200	2,915,470	71.75	6,727,770	8,045,580	1,317,810	16.38
16	NO NOTICE SERVICE	1,330,000	0	(1,330,000)		3,190,000	0	(3,190,000)	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	2,653,983	4,063,200	1,409,217	34.68	6,914,288	8,045,580	1,131,292	14.06
19	DEMAND	8,447,689	13,978,720	5,531,031	39.57	20,062,781	29,455,160	9,392,379	31.89
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)	2,653,983	4,063,200	1,409,217	34.68	6,914,288	8,045,580	1,131,292	14.06
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,916	927	(989)	-106.67	2,940	2,122	(818)	-38.54
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,337,442	4,062,273	724,831	17.84	7,505,708	8,043,458	1,132,110	14.07
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	0.139	0.202	0.063	31.19	0.089	0.202	0.113	55.94
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)	41.887	48.098	6.211	12.91	41.003	52.029	11.026	21.19
32	DEMAND (5/19)	15.252	12.328	(2.924)	-23.72	13.413	12.046	(1.367)	-11.35
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)	98.516	87.425	(11.091)	-12.69	83.936	93.042	9.106	9.79
38	NET UNBILLED (12/25)	0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE (13/26)	84.575	43.150	(41.425)	-96.00	84.575	51.838	(32.737)	-63.15
40	TOTAL COST OF THERM SOLD (11/27)	78.341	87.445	9.104	10.41	77.322	93.067	15.745	16.92
41	TRUE-UP (E-2)	(2.030)	(2.030)	0.000	0.00	(2.030)	(2.030)	0.000	0.00
42	TOTAL COST OF GAS (40+41)	76.311	85.415	9.104	10.66	75.292	91.037	15.745	17.30
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)	76.69484	85.84464	9.150	10.66	75.67072	91.49492	15.824	17.30
45	PGA FACTOR ROUNDED TO NEAREST .001	76.695	85.845	9.150	10.66	75.671	91.495	15.824	17.29

(1) Actual Swing Service credits revenue vs. projection which credits expense

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018
CURRENT MONTH: Feb-18

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,893,630	4,146.17	0.106
2 No Notice Commodity Adjustment - System Supply	(2,745,900)	(2,553.62)	0.093
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)	1,147,730	1,592.55	0.139
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	188,510.70	0.000
11 Alert Day Volumes - FGT	0	(40.88)	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	188,469.82	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	5,252,165	1,637,267.83	31.173
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	2,211.45	0.000
20 Imbalance Cashout - FGT	(2,598,182)	(528,153.73)	0.000
21 Imbalance Cashout - Other Shippers	0	345.28	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)	2,653,983	1,111,670.83	41.887
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	6,601,824	760,803.76	11.524
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	1,796,190	494,996.23	27.558
29 Other - Marlin	0	18,555.00	0.000
30 Other - Teco	49,675	14,092.92	28.370
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	8,447,689	1,288,447.91	15.252
OTHER			
33 Company Use of Natural Gas	0	216.87	0.000
34 Transportation Trailer Charges	0	2.58	0.000
35 Propane Gas	0	75.64	0.000
36 Other	0	5,000.00	0.000
37 Other	0	8,095.27	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 Other	0	956.25	0.000
41 Other	0	1,208.70	0.000
42 Other	0	1,269.90	0.000
43 Other	0	1,235.48	0.000
44 Other	0	0.00	0.000
45 Other	0	0.00	0.000
46 Other	0	0.00	0.000
47 TOTAL OTHER	0	18,060.69	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
 JANUARY 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		JANUARY 2018 ACTUAL			JANUARY 2018 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3,507.88	3,771,910	\$3,507.89	3,771,910	000368623		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$509.71	548,070	\$509.71	548,070	000368489		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$64.72	69,590	\$64.73	69,590	000368473		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$64.80	69,680	\$64.81	69,680	000368479		\$0.01	0
COMMODITY (PIPELINE)	FGT	(\$800.00)	2,000	(\$124.48)	163,790	000368768		\$675.52	161,790
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	\$810.24	871,290	(\$810.24)	(871,230)	000368703		(\$1,620.48)	(1,742,520)
COMMODITY (PIPELINE) TOTAL		\$4,157.35	5,332,540	\$3,212.42	3,751,810			(\$944.93)	(1,580,730)
NO NOTICE	FGT	\$8,890.80	1,860,000	\$8,890.80	1,860,000	000368622		\$0.00	0
NO NOTICE TOTAL		\$8,890.80	1,860,000	\$8,890.80	1,860,000			\$0.00	0
ALERT DAY	FGT	\$25,835.29	0	\$29,212.05	0			\$3,376.76	0
ALERT DAY	INDIANTOWN	\$225.25	0	\$254.37	0			\$29.12	0
ALERT DAY TOTAL		\$26,060.54	0	\$29,466.42	0			\$3,405.88	0
COMMODITY (OTHER)	FGT	\$30,661.23	(890,732)	\$30,661.23	(1,118,452)	FGT CICO Report		\$0.00	(227,720)
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2.67	0	\$2.67	0	374557-1217		\$0.00	0
COMMODITY (OTHER)	FCG	\$19,508.57	0	\$19,508.57	0	201801-208093		\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,371,390.33	4,622,570	\$1,371,390.33	4,622,570	97009/97326		\$0.00	0
COMMODITY (OTHER)	PESCO	\$242,251.83	387,500	\$242,251.83	575,420	0118-501330		\$0.00	187,920
COMMODITY (OTHER)	PGS	\$65,082.29	67,599	\$65,082.29	67,599	211012145184-0118		\$0.00	0
COMMODITY (OTHER)	PGS	\$6,081.91	6,317	\$6,081.91	6,317	211012145440-0118		\$0.00	0
COMMODITY (OTHER)	PGS	(\$14,532.03)	0	(\$14,532.03)	0	211008524277-0118		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27822		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$466.63	0	\$466.63	0	27823		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,720,913.43	4,193,254	\$1,720,913.43	4,153,454			\$0.00	(39,800)
DEMAND	FGT	334,870.51	5,084,220	\$334,870.51	5,084,220	000368622		\$0.00	0
DEMAND	FGT	93,896.31	1,440,570	\$93,896.31	1,440,570	000368488		\$0.00	0
DEMAND	FGT	3,848.81	69,750	\$3,848.81	69,750	000368472		\$0.00	0
DEMAND	FGT	4,546.31	69,750	\$4,546.31	69,750	000368478		\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	(0.01)	0	(\$0.01)	0	000368615		\$0.00	0
DEMAND	FGT	295,120.00	2,480,000	\$295,120.00	2,480,000	000368619		\$0.00	0
DEMAND	SNGL	4,002.83	2,350	\$2,453.33	2,350	0215600118SNG00		(\$1,549.50)	0
DEMAND	FCG	27,530.32	205,650	\$27,530.32	205,650	201802-208925		\$0.00	0
DEMAND	FCG	\$1,296.82	324,499	\$51,296.82	324,499	201802-208926		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27822		\$0.00	0
DEMAND	MARLIN	19,126.50	0	\$19,126.50	0	27823		\$0.00	0
DEMAND	PPC	359,373.06	1,862,940	\$359,373.06	1,796,190	375223-0118		\$0.00	(66,750)
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0118		\$0.00	0
DEMAND	PGS	12,671.16	67,599	\$12,671.16	67,599	211012145184-0118		\$0.00	0
DEMAND	PGS	1,400.69	6,317	\$1,400.69	6,317	211012145440-0118		\$0.00	0
DEMAND	PGS	3,339.64	0	\$3,339.64	0	211012145697-0118		\$0.00	0
DEMAND	MARLIN	28,907.50	0	\$28,907.50	0	27821		\$0.00	0
DEMAND	MARLIN	6,380.00	0	\$6,380.00	0	27824		\$0.00	0
DEMAND	MARLIN	3,850.00	0	\$3,850.00	0	27825		\$0.00	0
DEMAND TOTAL		1,401,733.62	11,613,645	1,400,184.12	11,546,895			(1,549.50)	(66,750)
OTHER	FPUC	\$65.04	0	\$65.04	0	04003844 1217		\$0.00	0
OTHER	FPUC	\$3.19	0	\$3.19	0	02053890 1217		\$0.00	0
OTHER	FPUC	\$79.15	0	\$79.15	0	03817905 1217		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1155		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1156		\$0.00	0
OTHER	PIERPONT & MCLELL	\$15,000.00	0	\$15,000.00	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	ACCOUNTING PRINC	\$1,025.10	0	\$1,025.10	0	9331148		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,281.38	0	\$1,281.38	0	9349368		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,350.23	0	\$1,350.23	0	9364093		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,258.43	0	\$1,258.43	0	9390644		\$0.00	0
OTHER		\$0.00	0	\$0.00	0	Accrual		\$0.00	0
OTHER		\$0.00	0	\$0.00	0	Accrual		\$0.00	0
OTHER		\$0.00	0	\$0.00	0	Accrual		\$0.00	0
OTHER TOTAL		\$25,062.52	0	\$25,062.52	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 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	FEBRUARY 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$3,013.61	3,240,440	Accrual
COMMODITY (PIPELINE)	FGT	\$292.95	315,000	Accrual
COMMODITY (PIPELINE)	FGT	\$82.03	88,200	Accrual
COMMODITY (PIPELINE)	FGT	\$82.03	88,200	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$933.14)	(1,003,380)	Accrual
COMMODITY (PIPELINE) TOTAL		\$2,537.48	2,728,460	
NO NOTICE	FGT	\$6,357.40	1,330,000	000369112
NO NOTICE TOTAL		\$6,357.40	1,330,000	
ALERT DAY	FGT	\$0.00	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$0.00	0	Alert Day Calculation
ALERT DAY		\$0.00	0	
ALERT DAY TOTAL		\$0.00	0	
COMMODITY (OTHER)	FGT	(\$528,153.73)	(2,370,462)	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$345.28	0	374557-0118
COMMODITY (OTHER)	FCCG	(\$3,507.40)	0	201802-210100
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,408,712.34	4,622,570	Accrual
COMMODITY (OTHER)	PESCO	\$180,750.59	392,000	1117-501330
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	PGS	\$41,743.30	43,358	211012145184-0218
COMMODITY (OTHER)	PGS	\$6,081.91	6,317	Accrual
COMMODITY (OTHER)	PGS	\$3,487.09	0	211008524277-0118
COMMODITY (OTHER)	MARLIN	\$2,211.45	0	Accrual
COMMODITY (OTHER)	MARLIN	\$0.00	0	Accrual
COMMODITY (OTHER) TOTAL		\$1,111,670.83	2,693,783	
DEMAND	FGT	286,854.35	3,678,080	000369112
DEMAND	FGT	94,975.12	1,457,120	000368980
DEMAND	FGT	4,866.88	88,200	000368964
DEMAND	FGT	5,748.88	88,200	000368970
DEMAND	FGT	0.00	0	
DEMAND	FGT	53,838.66	826,000	000369105
DEMAND	FGT	241,920.00	0	000369109
DEMAND	SNG	2,453.33	2,350	Accrual
DEMAND	FCCG	24,344.84	165,750	Accrual
DEMAND	FCCG	47,351.20	296,124	Accrual
DEMAND	MARLIN	18,555.00	0	27831
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	PPC	359,373.06	1,862,940	375223-0218
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	0	428663-0218
DEMAND	PGS	9,352.59	43,358	211012145184-0218
DEMAND	PGS	1,400.69	6,317	Accrual
DEMAND	PGS	3,339.64	0	Accrual
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	MARLIN	0.00	0	Accrual
DEMAND	MARLIN	0.00	0	Accrual
DEMAND TOTAL		1,289,997.41	8,514,439	
OTHER	FPUC	\$216.87	0	04003844 0218
OTHER	FPUC	\$2.58	0	02053890 0218
OTHER	FPUC	\$75.64	0	03817905 0218
OTHER	CARDINAL TECH	\$2,500.00	0	1157
OTHER	CARDINAL TECH	\$2,500.00	0	1158
OTHER	PIERPONT & MCLELL	\$0.00	0	183
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	ACCOUNTING PRINC	\$956.25	0	9397247
OTHER	ACCOUNTING PRINC	\$1,208.70	0	9417942
OTHER	ACCOUNTING PRINC	\$1,269.90	0	9431927
OTHER	ACCOUNTING PRINC	\$1,235.48	0	9448352
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$9,965.42	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

			CURRENT MONTH: FEBRUARY				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
TRUE-UP CALCULATION										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	1,111,671	\$ 1,954,306	\$ 842,635	43.1	2,835,056	\$ 4,186,011	\$ 1,350,955	32.3
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,502,929	\$ 1,753,330	\$ 250,401	14.3	2,968,513	\$ 3,610,500	\$ 641,987	17.8
3	TOTAL COST		2,614,600	\$ 3,707,636	\$ 1,093,036	29.5	5,803,569	\$ 7,796,511	\$ 1,992,942	25.6
4	FUEL REVENUES (NET OF REVENUE TAX)		2,612,696	\$ 3,551,870	\$ 939,174	26.4	6,213,782	\$ 7,484,679	\$ 1,270,897	17.0
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,595	\$ 56,595	\$ -	0.0	113,189	\$ 113,189	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,669,291	\$ 3,608,465	\$ 939,174	26.0	6,326,971	\$ 7,597,868	\$ 1,270,897	16.7
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	54,691	\$ (99,171)	\$ (153,862)	155.2	523,402	\$ (198,643)	\$ (722,045)	363.5
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,733	\$ 480	\$ (1,253)	(261.0)	3,116	\$ 1,129	\$ (1,987)	(176.0)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,313,589	\$ 441,780	\$ (871,809)	(197.3)	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,595)	\$ (56,595)	\$ -	0.0	(113,189)	\$ (113,189)	\$ -	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	1,313,420	\$ 286,494	\$ (1,026,926)	(358.5)	1,313,420	\$ 286,494	\$ (1,026,926)	(358.5)
MEMO: Unbilled Over-recovery					888,744					
Over/(under)-recovery Book Balance					2,202,164					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,313,589	\$ 441,780	\$ (871,809)	(197.3)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,311,685	\$ 286,014	\$ (1,025,671)	(358.6)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,625,274	\$ 727,794	\$ (1,897,480)	(260.7)				
15	AVERAGE	50% of Line 14	\$ 1,312,637	\$ 363,897	\$ (948,740)	(260.7)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01500	0.01500	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01660	0.01660	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.03160	0.03160	-	0.0				
19	AVERAGE	50% of Line 18	0.01580	0.01580	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00132	0.00132	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,733	\$ 480	\$ (1,253)	(261.0)				

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.

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018

SCHEDULE A-3

PRESENT MONTH: **FEBRUARY**

LINE NO	2009 DATE	PURCHASED FROM	PURCHASED FOR	SCH TYPE	UNITS SYSTEM SUPPLY	UNITS END USE	UNITS TOTAL PURCHASED	COMMODITY COST			OTHER CHARGES ACA/GRIF/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE	DEMAND COST		
1	Jan	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,371,158	N/A	N/A	INCL IN COST	29.662240
2	Jan	FCG	SYS SUPPLY	N/A	387,500		387,500	\$ 242,252	N/A	N/A	INCL IN COST	62.516601
3	Jan	FGT	SYS SUPPLY	N/A	(825,128)		(825,128)	\$ 30,661	N/A	N/A	INCL IN COST	-3.715936
4	Jan	PEOPLES GAS	SYS SUPPLY	N/A	75,363		75,363	\$ 59,337	N/A	N/A	INCL IN COST	78.734658
5	Jan	MARLIN	SYS SUPPLY	N/A			0	\$ 467	N/A	N/A	INCL IN COST	N/A
6	Jan	FCG	SYS SUPPLY	N/A			0	\$ 19,509	N/A	N/A	INCL IN COST	N/A
7	Jan	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 3	N/A	N/A	INCL IN COST	N/A
8	Feb	MARLIN	SYS SUPPLY	N/A			0	\$ 2,211	N/A	N/A	INCL IN COST	N/A
9	Feb	FCG	SYS SUPPLY	N/A			0	\$ (3,507)	N/A	N/A	INCL IN COST	N/A
10	Feb	PEOPLES GAS	SYS SUPPLY	N/A	49,675		49,675	\$ 51,312	N/A	N/A	INCL IN COST	103.296024
11	Feb	FGT	SYS SUPPLY	N/A	(2,598,182)		(2,598,182)	\$ (528,154)	N/A	N/A	INCL IN COST	20.327819
12	Feb	FGT (INDIANTOWN)	SYS SUPPLY	N/A			0	\$ 345	N/A	N/A	INCL IN COST	N/A
13	Feb	PESCO	SYS SUPPLY	N/A	579,920		579,920	\$ 180,751	N/A	N/A	INCL IN COST	31.168194
14	Feb	CONOCO	SYS SUPPLY	N/A	4,622,570		4,622,570	\$ 1,408,712	N/A	N/A	INCL IN COST	30.474657
TOTAL					6,914,288		6,914,288	2,835,056				41.003

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,723,386	1,111,671	0	0	0	0	0	0	0	0	0
2	Transportation costs	1,465,585	1,502,928	0	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	3,188,971	2,614,599	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,213,344	1,560,780	0	0	0	0	0	0	0	0	0
14	Commercial	900,437	875,597	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,880,955	1,323,783	0	0	0	0	0	0	0	0	0
25	Commercial	765,372	743,708	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	54,516	54,522	0	0	0	0	0	0	0	0	0
47	Commercial	3,200	3,186	0	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 2018 THROUGH DECEMBER 2018														
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
SOUTH FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0256	1.0244	1.0249	1.0271										
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										
CENTRAL FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0232	1.0220	1.0239	1.0252										
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										
NORTHEAST FLORIDA														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0516	1.0430	1.0420										
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	1.07	1.06	1.06										
OKEECHOBEE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0221	1.0215	1.0238	1.0251										
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										
BREWSTER														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0226	1.0217	1.0226	1.0233										
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										
FORT MEADE														
1 AVERAGE BTU CONTENT OF GAS PURCHASED														
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0206	1.0215	1.0218	1.0247										
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										