



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

February 22, 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 **January 2016** Purchase Gas Adjustment filing for Florida Public Utilities Company. If you have any questions or comments, please feel free to contact me at mnapiers@fpuc.com, or (561) 838-1712.

Sincerely,

A handwritten signature in black ink that reads "Michelle D. Napier". The signature is written in a cursive style.

Michelle D. Napier
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2015 PGA Filings

FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

	CURRENT MONTH: JANUARY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 74,236	\$ 23,719	\$ (50,517)	-212.98	\$ 74,236	\$ 23,719	\$ (50,517)	-212.98
2	NO NOTICE SERVICE	\$ 7,235	\$ 893	\$ (6,342)	-710.24	\$ 7,235	\$ 893	\$ (6,342)	-710.24
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 971,192	\$ 14,200,512	\$ 13,229,320	93.16	\$ 971,192	\$ 14,200,512	\$ 13,229,320	93.16
5	DEMAND	\$ 817,713	\$ 1,077,084	\$ 259,371	24.08	\$ 817,713	\$ 1,077,084	\$ 259,371	24.08
6	OTHER	\$ 5,091	\$ 4,257	\$ (834)	-19.60	\$ 5,091	\$ 4,257	\$ (834)	-19.60
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)	\$ 1,875,467	\$ 15,306,465	\$ 13,430,998	87.75	\$ 1,875,467	\$ 15,306,465	\$ 13,430,998	87.75
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 589	\$ 2,000	\$ 1,411	70.54	\$ 589	\$ 2,000	\$ 1,411	70.54
14	TOTAL THERM SALES	\$ 1,702,887	\$ 15,304,465	\$ 13,601,578	88.87	\$ 1,702,887	\$ 15,304,465	\$ 13,601,578	88.87
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,640,880	15,204,880	10,564,000	69.48	4,640,880	15,204,880	10,564,000	69.48
16	NO NOTICE SERVICE	1,860,000	0	(1,860,000)	-	1,860,000	0	(1,860,000)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	5,936,360	15,204,880	9,268,520	60.96	5,936,360	15,204,880	9,268,520	60.96
19	DEMAND	8,946,040	15,204,880	6,258,840	41.16	8,946,040	15,204,880	6,258,840	41.16
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)	5,936,360	15,204,880	9,268,520	60.96	5,936,360	15,204,880	9,268,520	60.96
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,208	2,189	981	44.80	1,208	2,189	981	44.80
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,050,694	15,202,691	11,151,997	73.36	4,050,694	15,202,691	9,267,539	60.96
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.600	0.156	(1.444)	-925.64	1.600	0.156	(1.444)	-925.64
29	NO NOTICE SERVICE	(2/16) 0.389	0.000	(0.389)	-	0.389	0.000	(0.389)	-
30	SWING SERVICE	(3/17) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other)	(4/18) 16.360	93.394	77.034	82.48	16.360	93.394	77.034	82.48
32	DEMAND	(5/19) 9.141	7.084	(2.057)	-29.04	9.141	7.084	(2.057)	-29.04
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) 31.593	100.668	69.075	68.62	31.593	100.668	69.075	68.62
38	NET UNBILLED	(12/25) 0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26) 48.756	91.366	42.610	46.64	48.756	91.366	42.610	46.64
40	TOTAL COST OF THERM SOLD	(11/27) 46.300	100.683	54.383	54.01	46.300	100.683	54.383	54.01
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) 45.116	99.499	54.383	54.66	45.116	99.499	54.383	54.66
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) 45.34293	99.99948	54.657	54.66	45.34293	99.99948	54.657	54.66
45	PGA FACTOR ROUNDED TO NEAREST .001	45.343	99.999	54.656	54.66	45.343	99.999	54.656	54.66

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF:
CURRENT MONTH:

JANUARY 2016 THROUGH DECEMBER 2016
Jan-16

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,455,660	17,537.37	0.394
2 No Notice Commodity Adjustment - System Supply	(325,910)	(1,508.97)	0.463
3 Commodity Pipeline - Scheduled FTS -	38,750	179.41	0.463
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	472,380	58,028.06	12.284
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,640,880	74,235.87	1.600
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	4,539,670	1,163,023.97	25.619
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	1,396,690	(181,499.43)	0.000
21 Imbalance Cashout - Other Shippers	0	(10,332.79)	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)	5,936,360	971,191.75	16.360
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,643,730	469,405.37	5.431
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	103,290	338,701.99	327.914
29 Other - Marlin	0	0.00	0.000
30 Other - Teco	0	263.71	0.000
31 Other - Ft. Meade	199,020	9,342.00	4.694
32 TOTAL DEMAND	8,946,040	817,713.07	9.141
OTHER			
33 Company Use of Natural Gas	0	91.31	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	5,091.31	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
December 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2015 ACCRUAL		December 2015 ACTUAL			December 2015 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,226.50	2,424,730	\$11,230.84	2,425,680	000357528		\$4.34	930
COMMODITY (PIPELINE)	FGT	\$223.91	48,360	\$223.91	48,360	000357490		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$2,924.28	1,040,670	\$2,924.29	1,040,670	000357402		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$135.89	48,360	\$135.89	48,360	000357493		\$0.00	0
COMMODITY (PIPELINE)	FCG	(\$3,755.87)	(811,180)	(\$3,741.48)	(808,090)	000357609		\$14.21	3,070
COMMODITY (PIPELINE)	FCG	\$5,018.15	2,502	\$5,018.15	26,020	201601-160970		\$0.00	23,418
COMMODITY (PIPELINE)	FCG	\$44,851.15	347,824	\$44,851.27	347,825	201601-160971		\$0.12	1
COMMODITY (PIPELINE) TOTAL		\$80,624.21	3,101,388	\$80,642.89	3,128,805			\$18.68	27,419
NO NOTICE	FGT	\$5,728.03	1,472,500	\$5,728.03	1,472,500	000357527		\$0.00	0
NO NOTICE TOTAL		\$5,728.03	1,472,500	\$5,728.03	1,472,500			\$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	(\$212,457.11)	975,683	(\$212,457.11)	988,030	FGT CICO Rpt		\$0.00	12,387
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$662.30)	0	(\$662.30)	0	374557-1115		\$0.00	0
COMMODITY (OTHER)	FCG	(\$3,543.54)	0	(\$3,543.54)	0	201512-159911		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$820,817.73	3,563,120	\$820,287.72	3,563,120	59570		(\$350.01)	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$15,760.18	16,115	\$15,760.18	16,115	16733305-1215		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$723.85	562	\$1,380.15	1,185	18846584-1215		\$656.50	583
COMMODITY (OTHER) TOTAL		\$620,438.81	4,555,480	\$620,745.10	4,588,480			\$306.49	12,980
DEMAND	FGT	240,264.41	4,249,170	240,264.41	4,249,170	000357527		\$0.00	0
DEMAND	FGT	2,270.02	48,360	2,270.02	48,360	000357489		\$0.00	0
DEMAND	FGT	182,085.84	2,534,250	182,065.84	2,534,250	000357401		\$0.00	0
DEMAND	FGT	3,474.67	48,360	3,474.67	48,360	000357492		\$0.00	0
DEMAND	PRC	218,180.07	86,920	218,180.07	86,920	1215ACCRUAL		\$0.00	0
DEMAND	PRC	122,278.87	0	122,278.87	0	428883-1215		\$0.00	0
DEMAND	TECO	265.08	0	265.08	0	21568100-1215		\$0.00	0
DEMAND TOTAL		\$768,818.96	6,967,060	\$768,818.96	6,967,060			\$0.00	0
OTHER	FPUC	\$93.19	0	\$93.19	0			\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1083		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1084		\$0.00	0
OTHER	AGDF	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$10,028.21	0	\$10,028.21	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
December 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2015 ACCRUAL		ACTUAL		TRUE-UP			
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$150.71	32,550	\$148.40	31,620	000357528		(\$4.31)	(930)
COMMODITY (PIPELINE)	FCG	\$14.43	0	\$14.43	0	201601-180970		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$128.99	0	\$128.99	0	201601-160971		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$294.13	32,550	\$291.82	31,620			(\$4.31)	(930)
NO NOTICE		\$0.00	0	\$0.00	0	000357527		\$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	\$7,229.36	31,470	\$7,229.36	31,250	59570		\$0.00	(220)
COMMODITY (OTHER)	FGT (FT MEADE)	(\$3,769.34)	(19,720)	(\$3,769.34)	(19,500)	215115		\$0.00	220
COMMODITY (OTHER) TOTAL		\$3,460.02	11,750	\$3,460.02	11,750			\$0.00	0
DEMAND	FGT	\$9,342.00	199,020	\$9,342.00	199,020	000357527		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	PPC	\$627.46	0	\$627.46	0	375223-1215		\$0.00	0
DEMAND	PPC	\$351.66	0	\$351.66	0	428683-1215		\$0.00	0
DEMAND	TECO	\$0.78	0	\$0.78	0	21568100 1215		\$0.00	0
DEMAND TOTAL		\$10,321.86	199,020	\$10,321.86	199,020			\$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
January 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2016 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,521.70	2,704,470
COMMODITY (PIPELINE)	FGT	\$236.82	51,150
COMMODITY (PIPELINE)	FGT	\$4,630.77	1,647,960
COMMODITY (PIPELINE)	FGT	\$143.73	51,150
COMMODITY (PIPELINE)	FGT	(\$1,523.18)	(328,980)
COMMODITY (PIPELINE)	FCG	\$6,415.43	38,697
COMMODITY (PIPELINE)	FCG	\$51,913.50	410,264
COMMODITY (PIPELINE) TOTAL		\$74,338.77	4,574,711
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NO NOTICE	FGT	\$7,235.40	1,860,000
NO NOTICE TOTAL		\$7,235.40	1,860,000
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SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
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COMMODITY (OTHER)	FGT	(\$161,301.91)	1,403,583
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$16,048.84)	0
COMMODITY (OTHER)	FCG	(\$10,332.79)	0
COMMODITY (OTHER)	CONOCO	\$1,106,871.63	4,456,800
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$44,994.08	42,952
COMMODITY (OTHER)	PEOPLES GAS	\$1,380.15	1,185
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$965,562.32	5,904,520
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DEMAND	FGT	283,359.37	6,036,630
DEMAND	FGT	2,400.98	51,150
DEMAND	FGT	179,969.89	2,504,800
DEMAND	FGT	3,675.13	51,150
DEMAND	PPC	216,388.76	103,290
DEMAND		0.00	0
DEMAND	MARLIN	0.00	0
DEMAND	PPC	121,274.93	0
DEMAND	TECO	262.89	0
DEMAND TOTAL		\$807,331.95	8,747,020
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OTHER	FPUC	\$91.31	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		\$5,091.31	0
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LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 January 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2016 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$183.72	39,680
COMMODITY (PIPELINE)	FCG	\$19.56	0
COMMODITY (PIPELINE)	FCG	\$158.32	0
COMMODITY (PIPELINE) TOTAL		\$361.60	39,680
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	\$9,471.62	38,360
COMMODITY (OTHER)	FGT (FT MEADE)	(\$4,148.68)	(19,480)
COMMODITY (OTHER) TOTAL		\$5,322.94	18,880
DEMAND	FGT	\$9,342.00	199,020
DEMAND	PPC	\$665.37	0
DEMAND	PPC	\$372.91	0
DEMAND	TECO	\$0.81	0
DEMAND TOTAL		\$10,381.09	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: JANUARY				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	971,192	\$ 14,200,512	\$ 13,229,320	93.2	971,192	\$ 14,200,512	\$ 13,229,320	93.2
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	904,276	\$ 1,105,953	\$ 201,677	18.2	904,276	\$ 1,105,953	\$ 201,677	18.2
3	TOTAL COST		1,875,468	\$ 15,306,465	\$ 13,430,997	87.8	1,875,468	\$ 15,306,465	\$ 13,430,997	87.8
4	FUEL REVENUES (NET OF REVENUE TAX)		1,702,887	\$ 15,304,465	\$ 13,601,578	88.9	1,702,887	\$ 15,304,465	\$ 13,601,578	88.9
5	TRUE-UP - (COLLECTED) OR REFUNDED *		134,437	\$ 134,437	\$ -	0.0	134,437	\$ 134,437	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,837,324	\$ 15,438,902	\$ 13,601,578	88.1	1,837,324	\$ 15,438,902	\$ 13,601,578	88.1
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	(38,144)	\$ 132,437	\$ 170,581	128.8	(38,144)	\$ 132,437	\$ 170,581	128.8
8	INTEREST PROVISION - THIS PERIOD	Line 21	(124)	\$ 172	\$ 296	172.1	(124)	\$ 172	\$ 296	172.1
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(357,528)	\$ 615,080	\$ 972,608	158.1	(357,528)	\$ 615,080	\$ 972,608	158.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(134,437)	\$ (134,437)	\$ -	0.0	(134,437)	\$ (134,437)	\$ -	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	(530,233)	\$ 613,252	\$ 1,143,485	186.5	(530,233)	\$ 613,252	\$ 1,143,485	186.5
MEMO: Unbilled Over-recovery					589,957					
Over/(under)-recovery Book Balance					59,724					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (357,528)	\$ 615,080	\$ 972,608	158.1				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (530,109)	\$ 613,080	\$ 1,143,189	186.5				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (887,637)	\$ 1,228,160	\$ 2,115,797	172.3				
15	AVERAGE	50% of Line 14	\$ (443,819)	\$ 614,080	\$ 1,057,899	172.3				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00340	0.00340	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00340	0.00340	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00680	0.00680	-	0.0				
19	AVERAGE	50% of Line 18	0.00340	0.00340	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00028	0.00028	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (124)	\$ 172	\$ 296	172.1				

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

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

SCHEDULE A-3

PRESENT MONTH: **JANUARY**

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/SRI/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
112												
TOTAL					5,936,360		5,936,360	\$ 971,192				16.360

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	0	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	904,276	0	0	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	1,875,467	0	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES													
13	Residential	1,727,858	0	0	0	0	0	0	0	0	0	0	0
14	Commercial	992,100	0	0	0	0	0	0	0	0	0	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES													
24	Residential	845,696	0	0	0	0	0	0	0	0	0	0	0
25	Commercial	486,188	0	0	0	0	0	0	0	0	0	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	52,266	0	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,358	0	0	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.

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									
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									
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									
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									
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									
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	1.07									
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									
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	1.03	1.04	1.03									
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									
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									
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									
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									