

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

March 18, 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 **February 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,



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: FEBRUARY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 72,905	\$ 22,189	\$ (50,716)	-228.56	\$ 147,620	\$ 45,908	\$ (101,712)	-221.56
2	NO NOTICE SERVICE	\$ 6,585	\$ 661	\$ (5,924)	-896.22	\$ 13,820	\$ 1,554	\$ (12,266)	-789.32
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 765,771	\$ 12,686,119	\$ 11,920,348	93.96	\$ 1,736,962	\$ 26,886,631	\$ 25,149,669	93.54
5	DEMAND	\$ 827,437	\$ 1,023,671	\$ 196,234	19.17	\$ 1,645,150	\$ 2,100,755	\$ 455,605	21.69
6	OTHER	\$ 5,798	\$ 4,257	\$ (1,541)	-36.20	\$ 10,890	\$ 8,514	\$ (2,376)	-27.91
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)	\$ 1,678,496	\$ 13,736,897	\$ 12,058,401	87.78	\$ 3,554,442	\$ 29,043,362	\$ 25,488,920	87.76
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 866	\$ 1,800	\$ 934	51.89	\$ 1,455	\$ 3,800	\$ 2,345	61.71
14	TOTAL THERM SALES	\$ 1,879,900	\$ 13,735,097	\$ 11,855,197	86.31	\$ 3,582,787	\$ 29,039,562	\$ 25,456,775	87.66
THERMS PURCHASED									
15	COMMODITY (Pipeline)	3,944,424	14,223,920	10,279,496	72.27	8,585,304	136,228,530	127,643,226	93.70
16	NO NOTICE SERVICE	1,377,500	0	(1,377,500)	-	3,237,500	0	(3,237,500)	-
17	SWING SERVICE	0	0	0	-	0	0	0	-
18	COMMODITY (Other)	5,830,500	14,223,920	8,393,420	59.01	11,766,860	136,228,530	124,461,670	91.36
19	DEMAND	8,387,530	14,223,920	5,836,390	41.03	17,333,570	136,228,530	118,894,960	87.28
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)	5,830,500	14,223,920	8,393,420	59.01	11,766,860	136,228,530	124,461,670	91.36
25	NET UNBILLED	0	0	0	-	0	0	0	-
26	COMPANY USE	1,776	1,963	187	9.52	2,985	16,691	13,706	82.12
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,123,240	14,221,957	10,098,717	71.01	8,173,942	136,211,839	124,447,964	91.36
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	1.848	0.156	(1.692)	-1,084.62	1.719	0.034	(1.685)	-4,955.88
29	NO NOTICE SERVICE (2/16)	0.478	0.000	(0.478)	-	0.427	0.000	(0.427)	-
30	SWING SERVICE (3/17)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
31	COMMODITY (Other) (4/18)	13.134	89.189	76.055	85.27	14.761	19.736	4.975	25.21
32	DEMAND (5/19)	9.865	7.197	(2.668)	-37.07	9.491	1.542	(7.949)	-515.50
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)	28.788	96.576	67.788	70.19	30.207	21.320	(8.887)	-41.68
38	NET UNBILLED (12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE (13/26)	48.754	91.696	42.942	46.83	48.755	22.767	(25.988)	-114.15
40	TOTAL COST OF THERM SOLD (11/27)	40.708	96.589	55.881	57.85	43.485	21.322	(22.163)	-103.94
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)	39.524	95.405	55.881	58.57	42.301	20.138	(22.163)	-110.06
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)	39.72281	95.88489	56.162	58.57	42.51377	20.23929	(22.274)	-110.06
45	PGA FACTOR ROUNDED TO NEAREST .001	39.723	95.885	56.162	58.57	42.514	20.239	(22.275)	-110.06

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: Feb-16			
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (\$ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,738,280	13,571.25	0.363
2 No Notice Commodity Adjustment - System Supply	(278,740)	(1,011.21)	0.363
3 Commodity Pipeline - Scheduled FTS -	28,050	100.58	0.359
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	456,834	60,244.56	13.187
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	3,944,424	72,905.18	1.848
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	3,823,503	926,134.41	24.222
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	2,006,997	(172,884.95)	0.000
21 Imbalance Cashout - Other Shippers	0	12,521.22	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)	5,830,500	765,770.68	13.134
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,090,130	470,396.38	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	111,220	346,497.33	311.542
29 Other - Marlin	0	0.00	0.000
30 Other - Teco	0	269.79	0.000
31 Other - Ft. Meade	186,180	10,273.42	5.518
32 TOTAL DEMAND	8,387,530	827,436.92	9.865
OTHER			
33 Company Use of Natural Gas	0	198.33	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	600.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	5,798.33	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
January 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2016 ACCRUAL		January 2016 ACTUAL			January 2016 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$12,521.70	2,704,470	\$12,527.46	2,705,710	000357969		\$5.76	1,240
COMMODITY (PIPELINE)	FGT	\$236.82	51,150	\$236.83	51,150	000357931		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$4,630.77	1,847,960	\$4,630.79	1,847,960	000357846		\$0.02	0
COMMODITY (PIPELINE)	FGT	\$143.79	51,150	\$143.73	51,150	000357934		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$1,523.18)	(328,980)	(\$1,520.35)	(328,370)	000358052		\$2.83	610
COMMODITY (PIPELINE)	FCG	\$6,416.43	38,697	\$6,363.93	38,697	201602-162510		(\$51.50)	0
COMMODITY (PIPELINE)	FCG	\$51,913.50	410,264	\$51,704.91	410,264	201602-162511		(\$208.59)	0
COMMODITY (PIPELINE) TOTAL		\$74,338.77	4,574,711	\$74,087.30	4,576,561			(\$251.47)	1,850
NO NOTICE	FGT	\$7,235.40	1,860,000	\$7,235.40	1,860,000	000357968		\$0.00	0
NO NOTICE TOTAL		\$7,235.40	1,860,000	\$7,235.40	1,860,000			\$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)	1,403,583	(\$161,301.91)	1,401,748	FGT CICO Rpt		\$0.00	(1,835)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$16,048.84)	0	(\$16,048.84)	0	374557-1215		\$0.00	0
COMMODITY (OTHER)	FCG	(\$10,332.79)	0	(\$10,332.79)	0	201601-161825		\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$66.47	0	1510A0003		\$56.47	0
COMMODITY (OTHER)	CONOCO	\$1,106,871.63	4,458,800	\$1,107,854.13	4,458,840	61528		\$962.50	1,840
COMMODITY (OTHER)	PEOPLES GAS	\$44,994.08	42,952	\$44,994.08	42,952	16733305-0116		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$1,380.15	1,185	\$1,512.27	1,300	18648694-0116		\$132.12	116
COMMODITY (OTHER) TOTAL		\$965,562.32	5,904,520	\$986,733.41	5,804,840			\$1,171.09	120
DEMAND	FGT	283,359.37	6,036,630	283,359.37	6,036,630	000357968		\$0.00	0
DEMAND	FGT	2,400.98	51,150	2,400.98	51,150	000357930		\$0.00	0
DEMAND	FGT	179,989.89	2,504,800	179,989.89	2,504,800	000357845		\$0.00	0
DEMAND	FGT	3,675.13	51,150	3,675.13	51,150	000357933		\$0.00	0
DEMAND	PPC	216,368.76	103,290	216,389.77	103,290	375223-0116		\$0.01	0
DEMAND	PPC	121,274.93	0	121,274.04	0	428663-0116		\$0.01	0
DEMAND	TECO	262.89	0	262.90	0	21568100-0116		\$0.01	0
DEMAND TOTAL		\$807,331.95	8,747,020	\$807,331.98	8,747,020			\$0.03	0
OTHER	FPUC	\$91.31	0	\$91.31	0			\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1096		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1097		\$0.00	0
OTHER	AGDF	\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$5,091.31	0	\$5,091.31	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
January 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2016 ACCRUAL		ACTUAL			TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$183.72	39,880	\$177.96	39,440	000357968		(\$5.74)	(1,240)
COMMODITY (PIPELINE)	FCG	\$19.56	0	\$19.57	0	201602-162510		\$0.01	0
COMMODITY (PIPELINE)	FCG	\$158.32	0	\$158.99	0	201602-162511		\$0.67	0
COMMODITY (PIPELINE) TOTAL		\$361.60	39,880	\$356.54	39,440			(\$5.06)	(1,240)
NO NOTICE		\$0.00	0	\$0.00	0	000357968		\$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	\$9,471.62	39,380	\$9,471.62	39,370	81528		\$0.00	10
COMMODITY (OTHER)	FGT (FT MEADE)	(\$4,148.68)	(19,480)	(\$4,148.68)	(19,460)	0		\$0.00	(10)
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$1.55	0	1510A0003		\$1.55	0
COMMODITY (OTHER) TOTAL		\$5,322.94	19,900	\$5,324.49	19,910			\$1.55	0
DEMAND	FGT	\$9,342.00	199,020	\$9,342.00	199,020	000357968		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	PPC	\$665.37	0	\$665.37	0	375223-0116		\$0.00	0
DEMAND	PPC	\$372.91	0	\$372.91	0	428683-0116		\$0.00	0
DEMAND	TECO	\$0.81	0	\$0.81	0	21668100-0116		\$0.00	0
DEMAND TOTAL		\$10,381.09	199,020	\$10,381.09	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)		\$0.00	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	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$11,118.36	3,062,910
COMMODITY (PIPELINE)	FGT	\$225.28	62,060
COMMODITY (PIPELINE)	FGT	\$1,996.54	550,010
COMMODITY (PIPELINE)	FGT	\$225.28	62,060
COMMODITY (PIPELINE)	FGT	(\$1,014.04)	(279,350)
COMMODITY (PIPELINE)	FCG	\$6,328.07	37,136
COMMODITY (PIPELINE)	FCG	\$53,916.53	419,698
COMMODITY (PIPELINE) TOTAL		\$72,796.02	3,914,524
NO NOTICE	FGT	\$6,584.45	1,377,500
NO NOTICE TOTAL		\$6,584.45	1,377,500
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	FGT	(\$161,301.91)	2,022,132
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$9,086.33)	0
COMMODITY (OTHER)	FCG	\$12,521.22	0
COMMODITY (OTHER)	FGT (Interest)	\$153.61	0
COMMODITY (OTHER)	CONOCO	\$860,332.65	3,738,130
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$56,504.39	53,778
COMMODITY (OTHER)	PEOPLES GAS	\$1,512.27	1,300
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$760,635.90	5,815,340
DEMAND	FGT	310,618.70	5,629,190
DEMAND	FGT	3,456.48	62,640
DEMAND	FGT	152,238.32	2,335,660
DEMAND	FGT	4,082.88	62,640
DEMAND	PPC	221,097.81	111,220
DEMAND		0.00	0
DEMAND	MARLIN	0.00	0
DEMAND	PPC	123,914.13	0
DEMAND	TECO	268.62	0
DEMAND TOTAL		\$815,676.94	8,201,350
OTHER	FPUC	\$198.33	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	CARDINAL TECH	\$2,500.00	0
OTHER	GUNSTER	\$600.00	0
OTHER	AGDF	\$0.00	0
OTHER TOTAL		\$5,798.33	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
February 2016 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2016 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$106.32	29,290
COMMODITY (PIPELINE)	FCG	\$27.24	0
COMMODITY (PIPELINE)	FCG	\$232.13	0
COMMODITY (PIPELINE) TOTAL		\$365.69	29,290
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	\$6,455.52	28,330
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,496.71)	(13,290)
COMMODITY (OTHER)	FGT (Interest)	\$3.33	0
COMMODITY (OTHER) TOTAL		\$3,962.14	15,040
DEMAND	FGT	\$10,273.42	186,180
DEMAND	PPC	\$951.89	0
DEMAND	PPC	\$533.48	0
DEMAND	TECO	\$1.16	0
DEMAND TOTAL		\$11,759.95	186,180
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: 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	765,771	\$ 12,686,119	\$ 11,920,348	94.0	1,736,962	\$ 26,886,631	\$ 25,149,669	93.5
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	912,725	\$ 1,050,778	\$ 138,053	13.1	1,817,480	\$ 2,156,731	\$ 339,251	15.7
3	TOTAL COST		1,678,496	\$ 13,736,897	\$ 12,058,401	87.8	3,554,442	\$ 29,043,362	\$ 25,488,920	87.8
4	FUEL REVENUES (NET OF REVENUE TAX)		1,879,900	\$ 13,735,097	\$ 11,855,197	86.3	3,582,787	\$ 29,039,562	\$ 25,456,775	87.7
5	TRUE-UP - (COLLECTED) OR REFUNDED *		134,442	\$ 134,442	\$ -	0.0	268,879	\$ 268,879	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,014,342	\$ 13,869,539	\$ 11,855,197	85.5	3,851,666	\$ 29,308,441	\$ 25,456,775	86.9
7	TRUE-UP - OVER(Under) - THIS PERIOD	Line 6 - Line 3	335,846	\$ 132,642	\$ (203,204)	(153.2)	297,224	\$ 265,079	\$ (32,146)	(12.1)
8	INTEREST PROVISION -THIS PERIOD	Line 21	(125)	\$ 178	\$ 303	170.2	(249)	\$ 350	\$ 599	171.1
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		(530,711)	\$ 613,252	\$ 1,143,963	186.5	(357,528)	\$ 615,080	\$ 972,608	158.1
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(134,442)	\$ (134,442)	\$ -	0.0	(268,879)	\$ (268,879)	\$ -	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	(329,432)	\$ 611,630	\$ 941,062	153.9	(329,432)	\$ 611,630	\$ 941,062	153.9
MEMO: Unbilled Over-recovery					791,227					
Over/(under)-recovery Book Balance					461,795					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (530,711)	\$ 613,252	\$ 1,143,963	186.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (329,307)	\$ 611,452	\$ 940,759	153.9				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (860,018)	\$ 1,224,704	\$ 2,084,722	170.2				
15	AVERAGE	50% of Line 14	\$ (430,009)	\$ 612,352	\$ 1,042,361	170.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00340	0.00340	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00350	0.00350	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00690	0.00690	-	0.0				
19	AVERAGE	50% of Line 18	0.00345	0.00345	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00029	0.00029	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (125)	\$ 178	\$ 303	170.2				

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: FEBRUARY

LINE NO	2000 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	4,494,940		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	\$ (181,092)	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
112												
TOTAL					11,766,860		11,766,860	\$ 1,736,962				14.761

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	971,182	765,771	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	904,754	912,725	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	1,875,946	1,678,496	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES													
13	Residential	1,727,858	1,798,972	0	0	0	0	0	0	0	0	0	0
14	Commercial	992,108	1,012,320	0	0	0	0	0	0	0	0	0	0
18													
PGA RATES (FLEX-DOWN FACTORS)													
19	Residential	\$ 0.49000	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.49000	\$ 0.49000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES													
24	Residential	845,696	880,454	0	0	0	0	0	0	0	0	0	0
25	Commercial	486,172	495,575	0	0	0	0	0	0	0	0	0	0
29													
45													
NUMBER OF PGA CUSTOMERS													
46	Residential	52,266	52,318	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,358	3,366	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	1.0277								
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0217	1.0230	1.0253	1.0259								
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0446	1.0490	1.0529	1.0429								
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	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								
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	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								
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												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0185	1.0208	1.0240	1.0218								
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								