

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

September 20, 2017

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

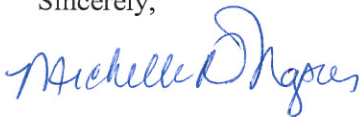
RE: Docket Number 20170003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

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

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
Manager, Regulatory Affairs

Enclosure

CC: Beth Keating, Gunster & Yoakley
Kira Lake
SJ 80-445, 2017 PGA Filings

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY		COMPARISON OF ACTUAL VERSUS ORIGINAL ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR				SCHEDULE A-1/FLEXDOWN			
FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017									
		CURRENT MONTH: AUGUST				YEAR-TO-DATE			
		ACTUAL	FLEX-DOWN (1) ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 1,168	\$ 104,523	\$ 103,355	98.88	\$ 20,478	\$ 1,168,444	\$ 1,147,966	98.25
2	NO NOTICE SERVICE	\$ 1,645	\$ 165	\$ (1,480)	-896.85	\$ 31,571	\$ 3,170	\$ (28,401)	-895.94
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
4	COMMODITY (Other)	\$ 159,820	\$ 1,599,966	\$ 1,440,146	90.01	\$ 6,305,263	\$ 19,512,800	\$ 13,207,537	67.69
5	DEMAND	\$ 797,070	\$ 666,413	\$ (130,657)	-19.61	\$ 7,825,204	\$ 5,394,147	\$ (2,431,057)	-45.07
6	OTHER	\$ 58,043	\$ 8,083	\$ (49,960)	-618.09	\$ 154,595	\$ 64,664	\$ (89,931)	-139.07
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)	\$ 1,017,746	\$ 2,379,150	\$ 1,361,404	57.22	\$ 14,337,111	\$ 26,049,867	\$ 11,712,756	44.96
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
13	COMPANY USE	\$ 1,105	\$ 900	\$ (205)	-22.78	\$ 7,447	\$ 7,500	\$ 53	0.71
14	TOTAL THERM SALES	\$ 1,343,391	\$ 2,378,250	\$ 1,034,859	43.51	\$ 15,621,250	\$ 26,042,367	\$ 10,421,117	40.02
THERMS PURCHASED									
15	COMMODITY (Pipeline)	609,730	2,403,900	1,794,170	74.64	14,595,770	27,090,940	12,495,170	46.12
16	NO NOTICE SERVICE	344,100	0	(344,100)		6,604,900	0	(6,604,900)	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	1,548,241	2,403,900	855,659	35.59	16,221,241	27,090,940	10,869,699	40.12
19	DEMAND	4,566,344	1,326,800	(3,239,544)	-244.16	68,116,207	16,960,800	(51,155,407)	-301.61
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)	1,548,241	2,403,900	855,659	35.59	16,221,241	27,090,940	10,869,699	40.12
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,307	1,347	40	3.00	8,861	10,468	1,607	15.35
27	TOTAL THERM SALES (For Estimated, 24 - 26)	1,793,355	2,402,553	609,198	25.36	22,036,266	27,080,472	10,868,092	40.13
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.192	4.348	4.156	95.58	0.140	4.313	4.173	96.75
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) 10.323	66.557	56.234	84.49	38.870	72.027	33.157	46.03
32	DEMAND	(5/19) 17.455	50.227	32.772	65.25	11.488	31.804	20.316	63.88
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) 65.736	98.970	33.234	33.58	88.385	96.157	7.772	8.08
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 84.575	66.815	(17.760)	-26.58	84.038	71.647	(12.391)	-17.29
40	TOTAL COST OF THERM SOLD	(11/27) 56.751	99.026	42.275	42.69	65.061	96.194	31.133	32.36
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) 57.587	99.862	42.275	42.33	65.897	97.030	31.133	32.09
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) 57.87666	100.36431	42.488	42.33	66.22846	97.51806	31.290	32.09
45	PGA FACTOR ROUNDED TO NEAREST .001	57.877	100.364	42.487	42.33	66.228	97.518	31.290	32.09

(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:
CURRENT MONTH:**

**JANUARY 2017 THROUGH DECEMBER 2017
Aug-17**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	610,400	1,269.16	0.208
2 No Notice Commodity Adjustment - System Supply	(670)	(101.25)	15.112
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)	609,730	1,167.91	0.192
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	941,722	330,956.80	35.144
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	606,519	(169,781.31)	0.000
21 Imbalance Cashout - Other Shippers	0	(1,355.41)	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)	1,548,241	159,820.08	10.323
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	3,251,603	401,962.36	12.362
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	1,309,509	377,613.23	28.836
29 Other - Marlin	0	15,950.00	0.000
30 Other - Teco	5,232	1,543.98	29.510
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	4,566,344	797,069.57	17.455
OTHER			
33 Company Use of Natural Gas	0	136.61	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	23,454.50	0.000
38 Other	0	25,000.00	0.000
39 Other	0	244.80	0.000
40 Other	0	657.90	0.000
41 Other	0	1,009.80	0.000
42 Other	0	1,315.80	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	58,043.41	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
 JULY 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		JULY 2017 ACTUAL			June 2017 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$716.10	465,000	\$939.30	465,000	000365987		\$223.20	0
COMMODITY (PIPELINE)	FGT	\$143.22	93,000	\$187.86	93,000	000365868		\$44.64	0
COMMODITY (PIPELINE)	FGT	\$78.77	51,150	\$103.32	51,150	000365854		\$24.55	0
COMMODITY (PIPELINE)	FGT	\$78.77	51,150	\$103.32	51,150	000365860		\$24.55	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	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$321.44)	(208,730)	(\$421.64)	(208,730)	000366056		(\$100.20)	0
COMMODITY (PIPELINE) TOTAL		\$695.42	451,570	\$912.16	451,570			\$216.74	0
NO NOTICE	FGT	\$1,644.80	344,100	\$1,644.80	344,100	000365986		\$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	(\$156,285.85)	(195,564)	(\$158,059.90)	(176,150)	FGT CICO Rpt		(\$1,774.05)	19,414
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$103.19	0	\$103.19	0	374557-0617		\$0.00	0
COMMODITY (OTHER)	FCG	(\$1,978.11)	0	(\$1,978.11)	0	201707-196779		\$0.00	0
COMMODITY (OTHER)	FGT	\$90.00	0	\$90.00	0	1706A0023		\$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)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$211,537.03	660,560	\$211,537.03	660,560	88158		\$0.00	0
COMMODITY (OTHER)	PESCO	\$393,140.54	973,990	\$393,140.54	973,990	376281-0717		\$0.00	0
COMMODITY (OTHER)	BP	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$3,976.13	5,122	\$3,976.13	5,122	211012145184-0717		\$0.00	0
COMMODITY (OTHER)	PGS	\$992.15	1,278	\$922.90	1,124	211012145440-0717		(\$69.25)	(154)
COMMODITY (OTHER)	PGS	\$0.00	0	\$1,141.75	0			\$1,141.75	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		\$451,575.08	1,445,386	\$450,873.53	1,464,646			(\$701.55)	19,260
DEMAND	FGT	29,370.47	532,270	\$29,370.47	532,270	000365986		\$0.00	0
DEMAND	FGT	6,061.64	93,000	\$6,061.64	93,000	000365867		\$0.00	0
DEMAND	FGT	2,822.46	51,150	\$2,822.46	51,150	000365853		\$0.00	0
DEMAND	FGT	3,333.96	5,115	\$3,333.96	5,115	000365859		\$0.00	46,035
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	285,600.00	2,480,000	\$295,120.00	2,480,000	000365979		\$9,520.00	0
DEMAND	SNG	0.00	0	\$4,002.83	2,350	0215600717SNG00		\$4,002.83	2,350
DEMAND	FCG	15,546.63	111,333	\$15,907.83	114,287	201708-197580		\$361.20	2,954
DEMAND	FCG	31,655.92	198,510	\$31,655.92	198,510	201708-197581		\$0.00	0
DEMAND	MARLIN	20,657.50	0	\$20,657.50	0	27786		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	241,990.06	140,123	\$241,990.06	1,309,520	375223-0717		\$0.00	1,169,397
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-0717		\$0.00	0
DEMAND	PGS	1,080.05	5,122	\$1,080.05	5,122	211012145184-0717		\$0.00	0
DEMAND	PGS	382.13	1,278	\$354.16	1,124	211012145440-0717		(\$27.97)	(154)
DEMAND	PGS	294.00	0	\$294.00	0	211012145697-0717		\$0.00	0
DEMAND TOTAL		774,417.99	3,617,901	788,274.05	4,838,483			13,856.06	1,220,582
OTHER	FPUC	\$135.67	0	\$135.67	0	Gas Exp Trans.		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1127		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1128		\$0.00	0
OTHER	PIERPONT AND MCLI	\$14,250.00	0	\$12,704.50	0		119	(\$1,545.50)	0
OTHER		\$0.00	0	\$0.00	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		\$0.00	0	\$0.00	0			\$0.00	0
OTHER		\$0.00	0	\$0.00	0			\$0.00	0
OTHER TOTAL		\$19,385.67	0	\$17,840.17	0			(\$1,545.50)	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
AUGUST 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	AUGUST 2017 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$647.56	415,100	Accrual
COMMODITY (PIPELINE)	FGT	\$145.08	93,000	Accrual
COMMODITY (PIPELINE)	FGT	\$79.79	51,150	Accrual
COMMODITY (PIPELINE)	FGT	\$79.79	51,150	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	(\$1.05)	(670)	Accrual
COMMODITY (PIPELINE) TOTAL		\$951.17	609,730	
NO NOTICE	FGT	\$1,644.80	344,100	000366417
NO NOTICE TOTAL		\$1,644.80	344,100	
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	(\$168,007.26)	587,105	Accrual
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$1,355.41)	0	374557-0717
COMMODITY (OTHER)	FCG	\$8,810.49	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	\$189,674.50	610,990	Accrual
COMMODITY (OTHER)	PESCO	\$125,838.28	325,500	Accrual
COMMODITY (OTHER)	BP	\$0.00	0	
COMMODITY (OTHER)	PGS	\$3,498.38	4,262	211012145184-0817
COMMODITY (OTHER)	PGS	\$922.90	1,124	Accrual
COMMODITY (OTHER)	PGS	\$1,141.75	0	Accrual
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER)	MARLIN	\$0.00	0	
COMMODITY (OTHER) TOTAL		\$160,521.63	1,528,981	
DEMAND	FGT	28,805.95	522,040	000366417
DEMAND	FGT	6,061.65	93,000	000366299
DEMAND	FGT	2,822.46	51,150	000366285
DEMAND	FGT	3,333.96	51,150	000366291
DEMAND	FGT	0.00	0	
DEMAND	FGT	0.00	0	
DEMAND	FGT	295,120.00	2,480,000	000365979
DEMAND	SNG	0.00	0	
DEMAND	FCG	16,370.01	118,068	Accrual
DEMAND	FCG	35,564.30	228,956	Accrual
DEMAND	MARLIN	15,950.00	0	27791
DEMAND	MARLIN	0.00	0	
DEMAND	PPC	241,990.06	140,112	375223-Accrual
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	0	428663-Accrual
DEMAND	PGS	923.79	4,262	211012145184-0817
DEMAND	PGS	354.16	1,124	Accrual
DEMAND	PGS	294.00	0	Accrual
DEMAND TOTAL		783,213.51	3,689,862	
OTHER	FPUC	\$136.61	0	per Acct
OTHER	CARDINAL TECH	\$2,500.00	0	1129
OTHER	CARDINAL TECH	\$2,500.00	0	Accrual
OTHER	PIERPONT & MCLELL	\$25,000.00	0	135
OTHER	PIERPONT & MCLELL	\$25,000.00	0	137
OTHER	ACCOUNTING PRINC	\$244.80	0	9000919
OTHER	ACCOUNTING PRINC	\$657.90	0	8953185
OTHER	ACCOUNTING PRINC	\$1,009.80	0	8968480
OTHER	ACCOUNTING PRINC	\$1,315.80	0	8986058
OTHER	ACCOUNTING PRINC	\$1,224.00	0	9017618
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER TOTAL		\$59,588.91	0	
LESS END-USE CONTRACT				
COMMODITY (OTHER)		\$0.00	0	
COMMODITY (OTHER) TOTAL		\$0.00	0	

FOR THE PERIOD OF: JANUARY 2017 THROUGH DECEMBER 2017

			CURRENT MONTH: AUGUST				YEAR-TO-DATE				
			ACTUAL	ESTIMATE (1)	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE		
									AMOUNT	%	
TRUE-UP CALCULATION											
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	159,820	\$ 1,599,966	\$ 1,440,146	90.0	6,305,263	\$ 19,419,442	\$ 13,114,179	67.5	
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	857,926	\$ 779,184	\$ (78,742)	(10.1)	8,031,847	\$ 6,630,425	\$ (1,401,422)	(21.1)	
3	TOTAL COST		1,017,746	\$ 2,379,150	\$ 1,361,404	57.2	14,337,110	\$ 26,049,867	\$ 11,712,757	45.0	
4	FUEL REVENUES (NET OF REVENUE TAX)		1,343,391	\$ 2,378,250	\$ 1,034,859	43.5	15,621,250	\$ 26,042,367	\$ 10,421,117	40.0	
5	TRUE-UP - (COLLECTED) OR REFUNDED *		(27,373)	\$ (27,373)	\$ -	0.0	(218,976)	\$ (218,976)	\$ -	0.0	
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	1,316,018	\$ 2,350,877	\$ 1,034,859	44.0	15,402,274	\$ 25,823,391	\$ 10,421,117	40.4	
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	298,272	\$ (28,273)	\$ (326,545)	1155.0	1,065,164	\$ (226,476)	\$ (1,291,640)	570.3	
8	INTEREST PROVISION -THIS PERIOD	Line 21	725	\$ 544	\$ (181)	(33.3)	1,189	\$ 3,298	\$ 2,109	64.0	
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		633,894	\$ 598,605	\$ (35,289)	(5.9)	(325,065)	\$ 602,451	\$ 927,516	154.0	
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	27,373	\$ 27,373	\$ -	0.0	218,976	\$ 218,976	\$ -	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	960,264	\$ 598,249	\$ (362,015)	(60.5)	960,264	\$ 598,249	\$ (362,015)	(60.5)	
MEMO: Unbilled Over-recovery			<u>364,435</u>								
Over/(under)-recovery Book Balance			<u>1,324,699</u>								
INTEREST PROVISION											
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 633,894	\$ 598,605	\$ (35,289)	(5.9)					
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 959,539	\$ 597,705	\$ (361,834)	(60.5)					
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 1,593,433	\$ 1,196,310	\$ (397,123)	(33.2)					
15	AVERAGE	50% of Line 14	\$ 796,717	\$ 598,155	\$ (198,562)	(33.2)					
16	INTEREST RATE - FIRST DAY OF MONTH		0.01080	0.01080	-	0.0					
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01110	0.01110	-	0.0					
18	TOTAL	Add Lines 16 + 17	0.02190	0.02190	-	0.0					
19	AVERAGE	50% of Line 18	0.01095	0.01095	-	0.0					
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00091	0.00091	-	0.0					
21	INTEREST PROVISION	Line 15 x Line 20	725	\$ 544	\$ (181)	(33.3)					

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: **AUGUST**

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
112												
TOTAL					16,221,241		16,221,241	6,305,263				38.870

FLORIDA GAS TRANSMISSION FIRM TRANSPORTATION SYSTEM SUPPLY

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

FOR THE PERIOD: JAN 2017 THROUGH DEC 2017

MONTH: Aug-17

PRODUCER/ SUPPLIER	RECEIPT POINT	GROSS AMOUNT MMBtu/d	NET AMOUNT MMBtu/d	MONTHLY GROSS MMBtu	MONTHLY NET MMBtu	WELLHEAD PRICE	CITYGATE PRICE
CONOCO	78475	400	385	12,408	11,928	2.9790	\$3.0989
CONOCO		0	0	0	0		
CONOCO	57391	311	299	9,632	9,268	2.9840	\$3.1012
CONOCO		0	0	0	0		
CONOCO	10102	1,010	971	31,310	30,111	2.9790	\$3.0976
CONOCO	71298	198	190	6,130	5,885	2.9400	\$3.0624
CONOCO	25309	48	47	1,500	1,443	2.9050	\$3.0198
CONOCO	25309	16	16	500	481	2.9300	\$3.0457
CONOCO	25309	16	16	500	481	2.9350	\$3.0509
CONOCO	25309	16	16	500	481	2.9000	\$3.0146
CONOCO		0	0				
CONOCO		0	0				
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CONOCO		0	0				
		2,015	1,940	62,480	60,078		
				WEIGHTED AVERAGE		\$2.9728	

NOTES: GROSS AMOUNT MMBTU/D AND NET AMOUNT MMBTU/D DO NOT REFLECT THE TOTAL AMOUNT WHICH FLOWED ON ANY GIVEN DAY. FLOW PER DAY IS REPRESENTED BY THE DAILY AVERAGE OF MONTHLY GROSS MMBTU AND MONTHLY NET MMBTU. CITYGATE PRICES ARE GROSSED UP ONLY FOR FGT'S FUEL RETENTION.

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

	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	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	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	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	0	0	0
14	Commercial	910,451	869,988	819,206	773,688	619,986	606,627	558,500	506,472	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	\$ -	\$ -	\$ -
20	Commercial	\$ 0.81000	\$ 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	0	0	0
25	Commercial	737,459	740,080	693,866	657,632	526,104	515,634	474,719	429,509	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	0	0	0
47	Commercial	3,338	3,338	3,319	3,300	3,269	3,253	3,263	3,247	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 THROUGH 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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				
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				