



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

March 13, 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 **January 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,

A handwritten signature in blue ink, appearing to read "Alex Wight".

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: JANUARY				YEAR-TO-DATE				
	ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 4,388	\$ 8,045	\$ 3,657	45.46	\$ 4,388	\$ 8,045	\$ 3,657	45.46
2	NO NOTICE SERVICE	\$ 8,891	\$ 8,891	\$ 0	0.00	\$ 8,891	\$ 8,891	\$ 0	0.00
3	SWING SERVICE	\$ 26,061	\$ -	\$ (26,061)		\$ 26,061	\$ -	\$ (26,061)	
4	COMMODITY (Other)	\$ 1,723,386	\$ 2,231,705	\$ 508,319	22.78	\$ 1,723,386	\$ 2,231,705	\$ 508,319	22.78
5	DEMAND	\$ 1,402,645	\$ 1,824,817	\$ 422,173	23.14	\$ 1,402,645	\$ 1,824,817	\$ 422,173	23.14
6	OTHER	\$ 23,602	\$ 15,417	\$ (8,185)	-53.09	\$ 23,602	\$ 15,417	\$ (8,185)	-53.09
LESS END-USE CONTRACT									
7	COMMODITY (Pipeline)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	DEMAND - SWING SERVICE CREDIT (1)	\$ -	\$ 155,366	\$ 155,366	100.00	\$ -	\$ 155,366	\$ 155,366	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)	\$ 3,188,971	\$ 3,933,509	\$ 744,538	18.93	\$ 3,188,971	\$ 3,933,509	\$ 744,538	18.93
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 866	\$ 700	\$ (166)	-23.73	\$ 866	\$ 700	\$ (166)	-23.73
14	TOTAL THERM SALES	\$ 3,601,086	\$ 3,932,809	\$ 331,723	8.43	\$ 3,601,086	\$ 3,932,809	\$ 331,723	8.43
THERMS PURCHASED									
15	COMMODITY (Pipeline)	5,580,040	3,982,380	(1,597,660)	-40.12	5,580,040	3,982,380	(1,597,660)	-40.12
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)	4,260,305	3,982,380	(277,925)	-6.98	4,260,305	3,982,380	(277,925)	-6.98
19	DEMAND	11,615,092	15,476,440	3,861,348	24.95	11,615,092	15,476,440	3,861,348	24.95
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)	4,260,305	3,982,380	(277,925)	-6.98	4,260,305	3,982,380	(277,925)	-6.98
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,024	1,195	171	14.31	1,024	1,195	171	14.31
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,168,266	3,981,185	(187,081)	-4.70	4,168,266	3,981,185	(278,096)	-6.99
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 0.079	0.202	0.123	60.89	0.079	0.202	0.123	60.89
29	NO NOTICE SERVICE	(2/16) 0.478	0.000	(0.478)		0.478	0.000	(0.478)	
30	SWING SERVICE	(3/17) 0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other)	(4/18) 40.452	56.039	15.587	27.81	40.452	56.039	15.587	27.81
32	DEMAND	(5/19) 12.076	11.791	(0.285)	-2.42	12.076	11.791	(0.285)	-2.42
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) 74.853	98.773	23.920	24.22	74.853	98.773	23.920	24.22
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 84.575	58.577	(25.998)	-44.38	84.575	58.577	(25.998)	-44.38
40	TOTAL COST OF THERM SOLD	(11/27) 76.506	98.802	22.296	22.57	76.506	98.802	22.296	22.57
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) 74.476	96.772	22.296	23.04	74.476	96.772	22.296	23.04
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) 74.85061	97.25876	22.408	23.04	74.85061	97.25876	22.408	23.04
45	PGA FACTOR ROUNDED TO NEAREST .001	74.851	97.259	22.408	23.04	74.851	97.259	22.408	23.04

(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: Jan-18

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,461,250	3,347.10	0.075
2 No Notice Commodity Adjustment - System Supply	1,118,790	1,040.42	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)	5,580,040	4,387.52	0.079
SWING SERVICE			
9 Swing Service - Scheduled	0	0.00	0.000
10 Alert Day Volumes - FGT	0	25,835.29	0.000
11 Alert Day Volumes - FGT	0	225.25	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	26,060.54	0.000
COMMODITY OTHER			
17 Commodity Other - Scheduled FTS - System Supply	5,085,433	1,692,255.03	33.277
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	466.63	0.000
20 Imbalance Cashout - FGT	(825,128)	30,661.23	0.000
21 Imbalance Cashout - Other Shippers	0	2.67	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)	4,260,305	1,723,385.56	40.452
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	9,676,789	815,563.32	8.428
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	1,862,940	494,996.23	26.571
29 Other - Marlin	0	35,076.50	0.000
30 Other - Teco	75,363	57,008.45	75.645
31 Other - Ft. Meade	0	0.00	0.000
32 TOTAL DEMAND	11,615,092	1,402,644.50	12.076
OTHER			
33 Company Use of Natural Gas	0	65.04	0.000
34 Transportation Trailer Charges	0	3.19	0.000
35 Propane Gas	0	(15.78)	0.000
36 Other	0	5,000.00	0.000
37 Other	0	15,000.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 Other	0	1,025.10	0.000
41 Other	0	1,281.38	0.000
42 Other	0	1,350.23	0.000
43 Other	0	1,258.43	0.000
44 Other	0	0.00	0.000
45 Other	0	(1,366.00)	0.000
46 Other	0	0.00	0.000
47 TOTAL OTHER	0	23,601.59	0.000
OFF-SYSTEMS SALES SERVICE			
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 2017 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	ACCRUAL		DECEMBER 2017 ACTUAL				DECEMBER 2017 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$1,822.63	1,959,820	\$1,822.64	1,959,820	000368166		\$0.01	0
COMMODITY (PIPELINE)	FGT	\$175.86	189,100	\$175.86	189,100	000368028		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$59.05	63,490	\$59.04	63,490	000368012		(\$0.01)	0
COMMODITY (PIPELINE)	FGT	\$59.05	63,490	\$59.04	63,490	000368018		(\$0.01)	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	\$240.82	258,950	\$471.00	506,450	000368230		\$230.18	247,500
COMMODITY (PIPELINE) TOTAL		\$2,357.41	2,534,850	\$2,587.58	2,782,350			\$230.17	247,500
NO NOTICE	FGT	\$7,038.55	1,472,500	\$7,038.55	1,472,500	000368165		\$0.00	0
NO NOTICE TOTAL		\$7,038.55	1,472,500	\$7,038.55	1,472,500			\$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	(\$166,244.00)	529,362	(\$166,244.00)	594,966	FGT CICO Report		\$0.00	65,604
COMMODITY (OTHER)	FGT	(\$94.17)	0	(\$94.17)	0	Reconciling Items Jan		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$688.28	0	\$688.28	0	374557-1117		\$0.00	0
COMMODITY (OTHER)	FCG	\$142,258.01	0	\$142,258.01	0	201712-206431		\$0.00	0
COMMODITY (OTHER)	FGT	\$57.11	0	\$57.11	0	Reconciling Item Feb		\$0.00	0
COMMODITY (OTHER)	FCG	(\$70,268.39)	0	(\$70,268.39)	0	FGT CICO Reclass		\$0.00	0
COMMODITY (OTHER)	FCG	(\$12,183.89)	0	(\$12,183.89)	0	Reconciling Item March/April		\$0.00	0
COMMODITY (OTHER)	FPU/FTM	(\$256.70)	0	(\$256.70)	0	Reconciling Item		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$722,268.10	2,276,460	\$722,268.10	2,276,460	95603/95886		\$0.00	0
COMMODITY (OTHER)	PESCO	\$150,815.13	387,500	\$150,822.63	387,500	1217-501330		(\$232.50)	0
COMMODITY (OTHER)	PGS	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PGS	\$26,599.35	29,783	\$26,599.35	29,783	211012145184-1217		\$0.00	0
COMMODITY (OTHER)	PGS	\$2,729.37	3,056	\$4,335.55	4,503	211012145440-1217		\$1,606.18	1,447
COMMODITY (OTHER)	PGS	\$0.00	0	\$1,098.45	0	211012145697-1217		\$1,098.45	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27813		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$796,368.20	3,226,161	\$798,840.33	3,293,212			\$2,472.13	67,051
DEMAND	FGT	339,481.55	6,152,260	\$339,481.55	6,152,260	000368165		\$0.00	0
DEMAND	FGT	114,667.80	1,759,250	\$114,667.80	1,759,250	000368027		\$0.00	0
DEMAND	FGT	3,506.69	63,550	\$3,506.69	63,550	000368011		\$0.00	0
DEMAND	FGT	4,142.19	63,550	\$4,142.19	63,550	000368017		\$0.00	0
DEMAND	FGT	88,350.00	8,835,000	\$88,350.00	8,835,000	000368161		\$0.00	0
DEMAND	FGT	6,991.19	107,260	\$6,991.19	107,260	000368153		\$0.00	0
DEMAND	SNG	295,120.00	2,480,000	\$295,120.00	2,480,000	000368158		\$0.00	0
DEMAND	FCG	4,002.83	2,350	\$4,002.83	2,350	0215601217SNG00		\$0.00	0
DEMAND	FCG	28,324.26	215,853	\$28,775.68	215,853	201801-207076		\$451.42	0
DEMAND	MARLIN	43,060.72	287,353	\$43,060.72	287,353	201801-207077		\$0.00	0
DEMAND	MARLIN	15,950.00	0	\$15,950.00	0	27819		\$0.00	0
DEMAND	MARLIN	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	359,373.06	1,862,940	\$359,373.06	1,862,940	375223-1217		\$0.00	0
DEMAND	PPC	0.00	0	\$0.00	0			\$0.00	0
DEMAND	PPC	135,623.17	0	\$135,623.17	0	428663-1217		\$0.00	0
DEMAND	PGS	5,558.28	29,783	\$5,558.28	29,783	211012145184-1217		\$0.00	0
DEMAND	PGS	705.09	3,056	\$984.55	4,503	211012145440-1217		\$279.46	1,447
DEMAND	PGS	294.00	0	\$474.00	0	211012145697-1217		\$180.00	0
DEMAND	SNG	24,016.98	0	\$24,016.98	0	Jan - Jun Reclass		\$0.00	0
DEMAND	PGS	55.39	0	\$55.39	0	Reconciling Items Apr & Sept		\$0.00	0
DEMAND	FGT	26,578.22	0	\$26,578.22	0	Reconciling Items Oct 2016		\$0.00	0
DEMAND TOTAL		1,495,801.42	21,862,205	1,496,712.30	21,863,652			\$910.88	1,447
OTHER	FPUC	\$10.32	0	\$10.32	0	04003844 1217		\$0.00	0
OTHER	FPUC	\$3.10	0	\$3.10	0	02053890 1217		\$0.00	0
OTHER	FPUC	\$189.86	0	\$94.93	0	03817905 1217		(\$94.93)	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1153		\$0.00	0
OTHER	CARDINAL TECH	\$2,500.00	0	\$2,500.00	0	1154		\$0.00	0
OTHER	PIERPONT & MCLELL	\$17,764.96	0	\$17,764.96	0	163		\$0.00	0
OTHER	PIERPONT & MCLELL	\$16,810.93	0	\$16,810.93	0	177		\$0.00	0
OTHER	GUNSTER	\$175.00	0	\$175.00	0	558793		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,246.95	0	\$1,246.95	0	9252193		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,327.28	0	\$1,327.28	0	9279855		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,258.43	0	\$1,258.43	0	9296432		\$0.00	0
OTHER	ACCOUNTING PRINC	\$665.55	0	\$665.55	0	9318253		\$0.00	0
OTHER	ACCOUNTING PRINC	\$979.20	0	\$979.20	0	9304105		\$0.00	0
OTHER	ACCOUNTING PRINC	\$1,366.00	0	\$0.00	0	9304105		(\$1,366.00)	0
OTHER	Reconciling Items Jan	\$9,530.04	0	\$9,530.04	0			\$0.00	0
OTHER TOTAL		\$56,327.62	0	\$54,866.69	0			(\$1,460.93)	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 2018 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	JANUARY 2018 ACCRUAL		INVOICE #
		\$	THERMS	
COMMODITY (PIPELINE)	FGT	\$3,507.88	3,771,910	Accrual
COMMODITY (PIPELINE)	FGT	\$509.71	548,070	Accrual
COMMODITY (PIPELINE)	FGT	\$64.72	69,590	Accrual
COMMODITY (PIPELINE)	FGT	\$64.80	69,680	Accrual
COMMODITY (PIPELINE)	FGT	(\$800.00)	2,000	Accrual
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$0.00	0	
COMMODITY (PIPELINE)	FGT	\$810.24	871,290	Accrual
COMMODITY (PIPELINE) TOTAL		\$4,157.35	5,332,540	
NO NOTICE	FGT	\$8,890.80	1,860,000	000368622
NO NOTICE TOTAL		\$8,890.80	1,860,000	
ALERT DAY	FGT	\$25,835.29	0	Alert Day Calculation
ALERT DAY	INDIANTOWN	\$225.25	0	Alert Day Calculation
ALERT DAY		\$0.00	0	
ALERT DAY TOTAL		\$26,060.54	0	
COMMODITY (OTHER)	FGT	\$30,661.23	(890,732)	Accrual
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$2.67	0	374557-1217
COMMODITY (OTHER)	FCG	\$19,508.57	0	201712-206431
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	FGT	\$0.00	0	
COMMODITY (OTHER)	CONOCO	\$1,371,390.33	4,622,570	Accrual
COMMODITY (OTHER)	PESCO	\$242,251.83	387,500	1117-501330
COMMODITY (OTHER)	PGS	\$65,082.29	67,599	211012145184-0118
COMMODITY (OTHER)	PGS	\$6,081.91	6,317	211012145440-0118
COMMODITY (OTHER)	PGS	(\$14,532.03)	0	2110085242770-0118
COMMODITY (OTHER)	MARLIN	\$0.00	0	27822
COMMODITY (OTHER)	MARLIN	\$466.63	0	27823
COMMODITY (OTHER) TOTAL		\$1,720,913.43	4,193,254	
DEMAND	FGT	334,870.51	5,084,220	000368622
DEMAND	FGT	93,896.31	1,440,570	000368488
DEMAND	FGT	3,848.81	69,750	000368472
DEMAND	FGT	4,546.31	69,750	000368478
DEMAND	FGT	0.00	0	
DEMAND	FGT	(0.01)	0	000368615
DEMAND	FGT	295,120.00	2,480,000	000368619
DEMAND	SNG	4,002.83	2,350	Accrual
DEMAND	FCG	27,530.32	205,650	Accrual
DEMAND	FCG	51,296.82	324,499	Accrual
DEMAND	MARLIN	15,950.00	0	27822
DEMAND	MARLIN	19,126.50	0	27823
DEMAND	PPC	359,373.06	1,862,940	375223-0118
DEMAND	PPC	0.00	0	
DEMAND	PPC	135,623.17	0	428663-0118
DEMAND	PGS	12,671.16	67,599	211012145184-0118
DEMAND	PGS	1,400.69	6,317	211012145440-0118
DEMAND	PGS	3,339.64	0	211012145697-0118
DEMAND	MARLIN	28,907.50	0	27821
DEMAND	MARLIN	6,380.00	0	27824
DEMAND	MARLIN	3,850.00	0	27825
DEMAND TOTAL		1,401,733.62	11,613,645	
OTHER	FPUC	\$65.04	0	04003844 1217
OTHER	FPUC	\$3.19	0	02053890 1217
OTHER	FPUC	\$79.15	0	03817905 1217
OTHER	CARDINAL TECH	\$2,500.00	0	1155
OTHER	CARDINAL TECH	\$2,500.00	0	1156
OTHER	PIERPONT & MCLELL	\$15,000.00	0	
OTHER		\$0.00	0	
OTHER		\$0.00	0	
OTHER	ACCOUNTING PRINC	\$1,025.10	0	9331148
OTHER	ACCOUNTING PRINC	\$1,281.38	0	9349368
OTHER	ACCOUNTING PRINC	\$1,350.23	0	9364093
OTHER	ACCOUNTING PRINC	\$1,258.43	0	9390644
OTHER		\$0.00	0	Accrual
OTHER		\$0.00	0	Accrual
OTHER		\$0.00	0	Accrual
OTHER TOTAL		\$25,062.52	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: 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	1,723,386	\$ 2,231,705	\$ 508,319	22.8	1,723,386	\$ 2,231,705	\$ 508,319	22.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	1,465,585	\$ 1,857,170	\$ 391,585	21.1	1,465,585	\$ 1,857,170	\$ 391,585	21.1
3	TOTAL COST		3,188,971	\$ 4,088,875	\$ 899,904	22.0	3,188,971	\$ 4,088,875	\$ 899,904	22.0
4	FUEL REVENUES (NET OF REVENUE TAX)		3,601,086	\$ 3,932,809	\$ 331,723	8.4	3,601,086	\$ 3,932,809	\$ 331,723	8.4
5	TRUE-UP - (COLLECTED) OR REFUNDED *		56,594	\$ 56,594	\$ -	0.0	56,594	\$ 56,594	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	3,657,680	\$ 3,989,403	\$ 331,723	8.3	3,657,680	\$ 3,989,403	\$ 331,723	8.3
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	468,709	\$ (99,472)	\$ (568,181)	571.2	468,709	\$ (99,472)	\$ (568,181)	571.2
8	INTEREST PROVISION -THIS PERIOD	Line 21	1,383	\$ 649	\$ (734)	(113.1)	1,383	\$ 649	\$ (734)	(113.1)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		900,091	\$ 597,197	\$ (302,894)	(50.7)	900,091	\$ 597,197	\$ (302,894)	(50.7)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(56,594)	\$ (56,594)	\$ -	0.0	(56,594)	\$ (56,594)	\$ -	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	1,313,589	\$ 441,780	\$ (871,809)	(197.3)	1,313,589	\$ 441,780	\$ (871,809)	(197.3)
MEMO: Unbilled Over-recovery					<u>1,187,666</u>					
Over/(under)-recovery Book Balance					<u>2,501,255</u>					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 900,091	\$ 597,197	\$ (302,894)	(50.7)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,312,206	\$ 441,131	\$ (871,075)	(197.5)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,212,297	\$ 1,038,328	\$ (1,173,969)	(113.1)				
15	AVERAGE	50% of Line 14	\$ 1,106,149	\$ 519,164	\$ (586,985)	(113.1)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.01490	0.01490	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.01500	0.01500	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.02990	0.02990	-	0.0				
19	AVERAGE	50% of Line 18	0.01495	0.01495	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00125	0.00125	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 1,383	\$ 649	\$ (734)	(113.1)				

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.

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY** **TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE** **SCHEDULE A-3**
FOR THE PERIOD OF: JANUARY 2018 THROUGH DECEMBER 2018
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/GR/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
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
TOTAL					4,260,305		4,260,305	1,723,386				40.452

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,723,386	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	1,465,585	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	3,188,971	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	2,213,344	0	0	0	0	0	0	0	0	0	0
14	Commercial	900,437	0	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.85000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,880,955	0	0	0	0	0	0	0	0	0	0
25	Commercial	765,372	0	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	54,516	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,200	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.

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										
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0232	1.0220	1.0239										
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0380	1.0516	1.0430										
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										
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										
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										
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										
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													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0206	1.0215	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										