



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

April 21, 2014

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

RE: Docket Number 140003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Cole:

We are enclosing the Original and Seven (7) copies of **March 2014** Purchase Gas Adjustment filing for Florida Public Utilities Company.

We are also attaching a revised copy of page # 4a for February 2014, for your records.

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

COM	_____
AFD	1 _____
APA	1 _____
ECO	2 _____
ENG	1 _____
GCL	1 _____
IDM	_____
TEL	_____
CLK	_____

RECEIVED-FPSC
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COMMISSION
CLERK

Enclosure

CC: Administrative Office/FPSC
Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2013 PGA Filings

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

		CURRENT MONTH: MARCH				YEAR-TO-DATE			
		ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 57,031	\$ 77,335	\$ 20,304	26.25	\$ 191,812	\$ 233,290	\$ 41,478	17.78
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (373)		\$ 88,549	\$ -	\$ (481)	
4	COMMODITY (Other)	\$ 2,219,218	\$ 2,610,461	\$ 391,243	14.99	\$ 6,339,154	\$ 8,111,897	\$ 1,772,743	21.85
5	DEMAND	\$ 657,715	\$ 1,093,447	\$ 435,732	39.85	\$ 1,954,313	\$ 3,199,308	\$ 1,244,995	38.91
6	OTHER	\$ 382	\$ 9	\$ (373)	-4,143.33	\$ 511	\$ 30	\$ (481)	-1,604.77
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)	\$ 2,934,346	\$ 3,781,252	\$ 846,533	22.39	\$ 8,574,339	\$ 11,544,525	\$ 3,058,254	26.49
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 1,013	\$ 200	\$ (813)	-406.32	\$ 3,056	\$ 700	\$ (2,356)	-336.59
14	TOTAL THERM SALES	\$ 2,625,460	\$ 3,781,052	\$ 1,155,592	30.56	\$ 7,640,325	\$ 11,543,825	\$ 3,903,500	33.81
THERMS PURCHASED									
15	COMMODITY (Pipeline)	2,826,853	4,785,092	1,958,239	40.92	12,773,055	14,203,610	1,430,555	10.07
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	4,810,440	4,785,092	(25,348)	-0.53	13,076,690	14,203,610	1,126,920	7.93
19	DEMAND	10,041,985	14,183,430	4,141,445	29.20	27,120,670	41,177,700	14,057,030	34.14
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)	4,810,440	4,785,092	(25,348)	-0.53	13,076,690	14,203,610	1,126,920	7.93
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,454	409	(1,045)	-255.48	4,877	1,312	(3,565)	-271.69
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,856,364	4,784,683	928,319	19.40	12,795,957	14,202,298	1,130,485	7.96
CENTS PER THERM									
28	COMMODITY (Pipeline) (1/15)	2.017	1.616	(0.401)	-24.81	1.502	1.642	0.140	8.53
29	NO NOTICE SERVICE (2/16)	0.000	0.000	0.000		0.000	0.000	0.000	
30	SWING SERVICE (3/17)	0.000	0.000	0.000		0.000	0.000	0.000	
31	COMMODITY (Other) (4/18)	46.133	54.554	8.421	15.44	48.477	57.112	8.635	15.12
32	DEMAND (5/19)	6.550	7.709	1.159	15.03	7.206	7.770	0.564	7.26
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)	61.000	79.022	18.022	22.81	65.570	81.279	15.709	19.33
38	NET UNBILLED (12/25)	0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE (13/26)	69.650	48.900	(20.750)	-42.43	62.670	53.354	(9.316)	-17.46
40	TOTAL COST OF THERM SOLD (11/27)	76.091	79.028	2.937	3.72	67.008	81.286	14.278	17.57
41	TRUE-UP (E-2)	0.168	0.168	0.000	0.00	0.168	0.168	0.000	0.00
42	TOTAL COST OF GAS (40+41)	76.259	79.196	2.937	3.71	67.176	81.454	14.278	17.53
43	REVENUE TAX FACTOR	1.00503	1.00503	0.000	0.00	1.00503	1.00503	0.000	0.00
44	PGA FACTOR ADJUSTED FOR TAXES (42x43)	76.64258	79.59436	2.952	3.71	67.51390	81.86371	14.350	17.53
45	PGA FACTOR ROUNDED TO NEAREST .001	76.643	79.594	2.951	3.71	67.514	81.864	14.350	17.53

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014
CURRENT MONTH: Mar-14

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	3,848,320	6,672.93	0.173
2 No Notice Commodity Adjustment - System Supply	(1,551,550)	(2,854.85)	0.184
3 Commodity Pipeline - Scheduled FTS -	168,990	160.95	0.095
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	153,225	20,446.41	13.344
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	207,868	32,605.69	15.686
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	2,826,853	57,031.13	2.017
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	4,804,695	2,475,814.27	51.529
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	5,675	9,435.00	166.256
20 Imbalance Cashout - FGT	0	(326,313.97)	0.000
21 Imbalance Cashout - Other Shippers	0	60,282.50	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)	4,810,370	2,219,217.80	46.134
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,847,930	430,965.09	4.871
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 - GRI Adjustment	0	0.00	0.000
29 Other - PPC	1,168,230	191,416.33	16.385
30 Other - Marlin	5,675	25,875.00	455.947
31 Other - Ft. Meade	20,150	9,458.41	46.940
32 TOTAL DEMAND	10,041,985	657,714.83	6.550
OTHER			
33 Company Use of Natural Gas	0	0.00	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	381.90	0.000
36 Other	0	0.00	0.000
37 Other	0	0.00	0.000
38 Other	0	0.00	0.000
39 Other	0	0.00	0.000
40 TOTAL OTHER	0	381.90	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
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2014 ACCRUAL		February 2014 ACTUAL			February 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3.57	1,940	\$0.00	0	0		(\$3.57)	(1,940)
COMMODITY (PIPELINE)	FGT	\$5,563.73	3,023,760	\$6,314.70	3,431,900	000347074		\$750.97	408,140
COMMODITY (PIPELINE)	FGT	\$1.23	61,280	\$0.00	0	0		(\$1.23)	(61,280)
COMMODITY (PIPELINE)	FGT	\$713.57	387,810	\$168.17	85,960	000347027		(\$555.40)	(301,850)
COMMODITY (PIPELINE)	FGT	\$8.81	440,450	\$6.65	332,310	000346978		(\$2.16)	(108,140)
COMMODITY (PIPELINE)	FGT	\$923.85	502,090	(\$965.50)	(524,730)	000347252		(\$1,889.35)	(1,026,620)
COMMODITY (PIPELINE)	FCG	\$16,053.95	117,295	\$18,250.18	135,260	201403-120272		\$2,196.23	17,965
COMMODITY (PIPELINE)	FCG	\$43,939.65	298,136	\$38,272.67	253,002	201403-120273		(\$5,666.98)	(45,134)
COMMODITY (PIPELINE)	FGT	\$114.48	62,220	\$114.31	62,130	000347223		(\$0.17)	(90)
COMMODITY (PIPELINE)	FGT	\$0.84	41,850	\$1.25	62,130	000347225		\$0.41	20,280
COMMODITY (PIPELINE) TOTAL		\$67,323.68	4,936,831	\$62,152.43	3,837,962			(\$5,171.25)	(1,098,869)
NO NOTICE	FGT	\$0.00	0	\$0.00	0	000347073		\$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	INDIANTOWN	\$0.00	0	\$0.00	0	0		\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,254,271.82	4,418,951	\$2,289,498.46	3,974,179	20060		\$35,226.64	(444,772)
COMMODITY (OTHER)	PEOPLES GAS	\$51,230.34	50,398	\$51,230.34	50,398	16733305 0214		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$557.14	394	\$494.82	363	18846584 0214		(\$62.32)	(31)
COMMODITY (OTHER)	FGT	\$266,522.92	(938,443)	\$266,522.92	(495,371)	FGT CICO report		\$0.00	443,072
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$27,020.81)	0	(\$27,020.81)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$46,216.38	0	\$46,216.38	0	2011402-119871		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$8,976.00	5,280	\$8,976.00	5,341	27521		\$0.00	61
COMMODITY (OTHER)	FGT Annual Settlement	(\$3,183.27)	0	(\$3,183.27)	0	FGT Annual Settlement		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	\$2,597,570.52	\$2,632,734.84	3,534,910			\$35,164.32	(1,670)
DEMAND	FGT	\$194,362.55	5,360,440	\$194,362.55	5,360,440	000347073		\$0.00	0
DEMAND	FGT	\$145,766.41	2,018,120	\$145,766.41	2,018,120	000347120		\$0.00	0
DEMAND	FGT	\$19,189.05	408,800	\$19,189.05	408,800	000347026		\$0.00	0
DEMAND	FGT	\$32,410.11	451,080	\$32,410.11	451,080	000346977		\$0.00	0
DEMAND	FGT	\$3,022.94	64,400	\$3,022.94	64,400	000347222		\$0.00	0
DEMAND	FGT	\$4,627.14	64,400	\$4,627.14	64,400	000347224		\$0.00	0
DEMAND	PPC	\$191,416.33	100,670	\$191,416.33	100,670	375223-0214		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,280	\$25,875.00	5,341	27520		\$0.00	61
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$616,669.53	8,473,190	\$616,669.53	8,473,251			\$0.00	61
OTHER	FPUC	\$67.19	0	\$67.19	0	N/A	N/A	\$0.00	0
OTHER TOTAL		\$67.19	0	\$67.19	0			\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)	PESCO	\$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
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2014 ACCRUAL		February 2014 ACTUAL				February 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT		\$48.72	26,480	\$48.72	26,480	000347213	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (PIPELINE) TOTAL			\$48.72	26,480	\$48.72	26,480		\$0.00	0
NO NOTICE		0	\$0.00	0	\$0.00	0	0	\$0.00	0
NO NOTICE TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
SWING SERVICE	FGT	0	\$0.00	0	\$0.00	0	0	\$0.00	0
SWING SERVICE			\$0.00	0	\$0.00	0		\$0.00	0
SWING SERVICE TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER)	CONOCO		\$15,238.98	26,521	\$15,238.98	26,521	20060	\$0.00	0
COMMODITY (OTHER)	Fl Meade CICO		(\$4,338.52)	(7,540)	(\$4,338.52)	(7,540)	Fl Meade CICO	\$0.00	0
COMMODITY (OTHER) TOTAL			\$10,900.46	18,981	\$10,900.46	18,981		\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND		0	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND	FGT		\$8,543.08	182,000	\$8,543.08	182,000	000347212	\$0.00	0
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL			\$8,543.08	182,000	\$8,543.08	182,000		\$0.00	0
OTHER		0	\$0.00	0	\$0.00	0	N/A	\$0.00	0
OTHER			\$0.00	0	\$0.00	0	N/A	\$0.00	0
OTHER TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
LESS END-USE CONTRACT			\$0.00	0	\$0.00	0	0	\$0.00	0
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
 March 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$6,314.70	3,431,900
COMMODITY (PIPELINE)	FGT	\$1.23	61,280
COMMODITY (PIPELINE)	FGT	\$158.17	85,960
COMMODITY (PIPELINE)	FGT	\$6.65	332,310
COMMODITY (PIPELINE)	FGT	(\$965.50)	(524,730)
COMMODITY (PIPELINE)	FCG	\$18,250.18	135,260
COMMODITY (PIPELINE)	FCG	\$38,272.67	253,002
COMMODITY (PIPELINE)	FGT	\$114.31	62,130
COMMODITY (PIPELINE)	FGT	\$1.25	62,130
COMMODITY (PIPELINE) TOTAL		\$62,153.66	3,899,242
NO NOTICE	FGT	\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,400,626.58	4,692,627
COMMODITY (OTHER)	PEOPLES GAS	\$27,879.99	28,352
COMMODITY (OTHER)	PEOPLES GAS	\$494.82	363
COMMODITY (OTHER)	FGT	(\$309,075.99)	66,554
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,106.88)	0
COMMODITY (OTHER)	FCG	\$60,282.50	0
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$9,435.00	5,614
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL	\$423,034.50	\$2,174,536.02	4,793,510
DEMAND	FGT	\$208,474.89	5,564,330
DEMAND	FGT	\$156,566.16	2,179,070
DEMAND	FGT	\$22,409.16	477,400
DEMAND	FGT	\$36,149.90	503,130
DEMAND	FGT	\$2,910.28	62,000
DEMAND	FGT	\$4,454.70	62,000
DEMAND	PPC	\$191,416.33	1,168,230
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,614
DEMAND	FGT	\$0.00	0
DEMAND TOTAL		\$648,256.42	10,021,774
OTHER	FPUC	\$381.90	0
OTHER			
OTHER TOTAL		\$381.90	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 March 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT		
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE)		0	0
COMMODITY (PIPELINE) TOTAL		\$48.72	26,480
NO NOTICE		0	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		0	0
SWING SERVICE	FGT		
SWING SERVICE		0	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER)	CONOCO	\$11,648.56	23,180
COMMODITY (OTHER)	Ft Meade CICO	(\$2,131.10)	(4,580)
COMMODITY (OTHER) TOTAL		\$9,517.46	18,600
DEMAND		0	0
DEMAND		0	0
DEMAND		0.00	0
DEMAND		0	0
DEMAND		0.00	0
DEMAND		0	0
DEMAND		0	0
DEMAND		0	0
DEMAND		0	0
DEMAND	FGT		
DEMAND		\$9,458.41	20,150
DEMAND		0.00	0
DEMAND TOTAL		\$9,458.41	20,150
OTHER		0	0
OTHER			
OTHER TOTAL		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

			CURRENT MONTH: MARCH				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	\$ 2,219,218	\$ 2,610,461	\$ 391,243	15.0	\$ 6,339,154	\$ 8,111,897	\$ 1,772,743	21.9
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 715,128	\$ 1,170,791	\$ 455,663	38.9	\$ 2,235,185	\$ 3,432,628	\$ 1,197,443	34.9
3	TOTAL COST		\$ 2,934,346	\$ 3,781,252	\$ 846,906	22.4	\$ 8,574,339	\$ 11,544,525	\$ 2,970,186	25.7
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,625,460	\$ 3,781,052	\$ 1,155,592	30.6	\$ 7,640,325	\$ 11,543,825	\$ 3,903,500	33.8
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,784)	\$ (5,784)	\$ -	0.0	\$ (17,349)	\$ (17,349)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,619,676	\$ 3,775,268	\$ 1,155,592	30.6	\$ 7,622,976	\$ 11,526,476	\$ 3,903,500	33.9
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ (314,670)	\$ (5,984)	\$ 308,686	(5158.5)	\$ (951,363)	\$ (18,049)	\$ 933,314	(5171.0)
8	INTEREST PROVISION -THIS PERIOD	Line 21	\$ (38)	\$ 31	\$ 69	222.6	\$ (41)	\$ 75	\$ 116	154.7
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ (599,268)	\$ 627,739	\$ 1,227,007	195.5	\$ 25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,784	\$ 5,784	\$ -	0.0	\$ 17,349	\$ 17,349	\$ -	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	\$ (908,192)	\$ 627,570	\$ 1,535,762	244.7	\$ (908,192)	\$ 627,570	\$ 1,535,762	244.7
MEMO: Unbilled Over-recovery			945,483							
Over/(under)-recovery Book Balance			37,291							
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (599,268)	\$ 627,739	\$ 1,227,007	195.5				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (908,154)	\$ 627,539	\$ 1,535,693	244.7				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (1,507,422)	\$ 1,255,278	\$ 2,762,700	220.1				
15	AVERAGE	50% of Line 14	\$ (753,711)	\$ 627,639	\$ 1,381,350	220.1				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00050	0.00050	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00060	0.00060	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00110	0.00110	-	0.0				
19	AVERAGE	50% of Line 18	0.00055	0.00055	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00005	0.00005	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ (38)	\$ 31	\$ 69	222.6				

5

Beginning of period True-up & Interest (Line 9) comes from the most recently filed E-4 if we do not flex down. If we flex down, the beginning of the period True-up & Interest (Line 9) comes from the prior periods end of period net true-up.
 The prior period write-off will be the estimated over/under recovery estimated on Schedule E-4 regardless if we flex down.

COMPANY: **FLORIDA PUBLIC UTILITIES COMPANY** **TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE** **SCHEDULE A-3**
FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

PRESENT MONTH: MARCH

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/GRI/FUEL	TOTAL CENTS PER THERM
								THIRD PARTY	PIPELINE			
1	Jan	Conoco	SYS SUPPLY	N/A	4,074,931		4,074,931	\$ 1,861,277	N/A	N/A	INCL IN COST	45.676277
2	Jan	Marlin	SYS SUPPLY	N/A	6,879		6,879	\$ 11,560	N/A	N/A	INCL IN COST	168.047681
3	Jan	FGT	SYS SUPPLY	N/A	575,810		575,810	\$ (427,862)	N/A	N/A	INCL IN COST	-74.306044
4	Jan	FPUC	SYS SUPPLY	N/A			0		N/A	N/A	INCL IN COST	N/A
5	Jan	Peoples Gas	SYS SUPPLY	N/A	63,745		63,745	\$ 66,260	N/A	N/A	INCL IN COST	103.945784
6	Jan	Florida City Gas	SYS SUPPLY	N/A	(7,475)		(7,475)	\$ 455	N/A	N/A	INCL IN COST	-6.084682
7	Feb	Conoco	SYS SUPPLY	N/A	454,029		454,029	\$ 2,269,286	N/A	N/A	INCL IN COST	499.810761
8	Feb	Marlin	SYS SUPPLY	N/A	5,280		5,280	\$ 8,976	N/A	N/A	INCL IN COST	170.000000
9	Feb	Florida City Gas	SYS SUPPLY	N/A			0	\$ 46,216	N/A	N/A	INCL IN COST	N/A
10	Feb	FGT	SYS SUPPLY	N/A	3,042,259		3,042,259	\$ 231,980	N/A	N/A	INCL IN COST	7.625265
11	Feb	Peoples Gas	SYS SUPPLY	N/A	50,792		50,792	\$ 51,787	N/A	N/A	INCL IN COST	101.959915
12	Mar	Conoco	SYS SUPPLY	N/A	4,266,455		4,266,455	\$ 2,445,371	N/A	N/A	INCL IN COST	57.316219
13	Mar	Marlin	SYS SUPPLY	N/A	5,675		5,675	\$ 9,435	N/A	N/A	INCL IN COST	166.255507
14	Mar	FGT	SYS SUPPLY	N/A	509,626		509,626	\$ (324,183)	N/A	N/A	INCL IN COST	-63.611917
15	Mar	Florida City Gas	SYS SUPPLY	N/A			0	\$ 60,283	N/A	N/A	INCL IN COST	N/A
16	Mar	Peoples Gas	SYS SUPPLY	N/A	28,684		28,684	\$ 28,312	N/A	N/A	INCL IN COST	98.704818
TOTAL					13,076,690		13,076,690	\$ 6,339,154				48.477

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	1,511,690	2,608,246	2,219,218	0	0	0	0	0	0	0	0
2	Transportation costs	827,387	692,670	715,128	0	0	0	0	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	Total	2,339,077	3,300,916	2,934,346	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	1,704,090	1,351,555	0	0	0	0	0	0	0	0
14	Commercial	1,001,801	966,509	870,124	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	1,020,993	943,842	0	0	0	0	0	0	0	0
25	Commercial	600,620	580,086	608,876	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,843	50,004	50,276	0	0	0	0	0	0	0	0
47	Commercial	3,327	3,338	3,354	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 2014 THROUGH DECEMBER 2014

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0894	0.9661	1.0214									
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	1.10	0.98	1.04									
CENTRAL FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0105	1.0214	1.0190									
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	1.04									
NORTHEAST FLORIDA												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$	1.0352	1.0391	1.0365									
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	1.06	1.05									
FORT MEADE												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0181	1.0181									
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									

FLORIDA PUBLIC UTILITIES COMPANY
February 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	February 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$3.57	1,940
COMMODITY (PIPELINE)	FGT	\$5,563.73	3,023,760
COMMODITY (PIPELINE)	FGT	\$1.23	61,280
COMMODITY (PIPELINE)	FGT	\$713.57	387,810
COMMODITY (PIPELINE)	FGT	\$8.81	440,450
COMMODITY (PIPELINE)	FGT	\$923.85	502,090
COMMODITY (PIPELINE)	FCG	\$16,053.95	117,295
COMMODITY (PIPELINE)	FCG	\$43,939.65	298,136
COMMODITY (PIPELINE)	FGT	\$114.48	62,220
COMMODITY (PIPELINE)	FGT	\$0.84	41,850
COMMODITY (PIPELINE) TOTAL		\$67,323.68	4,936,831
NO NOTICE	FGT	\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	FGT	\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	BP ENERGY	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$2,254,271.82	4,418,951
COMMODITY (OTHER)	PEOPLES GAS	\$51,230.34	50,398
COMMODITY (OTHER)	PEOPLES GAS	\$557.14	394
COMMODITY (OTHER)	FGT	\$266,522.92	(938,443)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$27,020.81)	0
COMMODITY (OTHER)	FCG	\$46,216.38	0
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN (Streamsong)	\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$8,976.00	5,280
COMMODITY (OTHER)	FGT	(\$3,183.27)	0
COMMODITY (OTHER) TOTAL		\$2,597,570.52	3,536,580
DEMAND	FGT	\$194,362.55	5,360,440
DEMAND	FGT	\$145,766.41	2,018,120
DEMAND	FGT	\$19,189.05	408,800
DEMAND	FGT	\$32,410.11	451,080
DEMAND	FGT	\$3,022.94	64,400
DEMAND	FGT	\$4,627.14	64,400
DEMAND	PPC	\$191,416.33	100,670
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,280
DEMAND	FGT	\$0.00	0
DEMAND TOTAL		\$616,669.53	8,473,190
OTHER	FPUC	\$67.19	0
OTHER			
OTHER TOTAL		\$67.19	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0