



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

May 20, 2014

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

RECEIVED-FPSC
14 MAY 21 AM 9:59
COMMISSION
CLERK

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

Dear Ms. Stauffer:

We are enclosing the Original and Seven (7) copies of **April 2014** 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: Administrative Office/FPSC
Beth Keating, Gunster & Yoakley
Jill Bauersmith
SJ 80-445, 2014 PGA Filings

COM _____
AFD _____
APA _____
ECO 5 _____
ENG _____
GCL 2 _____
IDM _____
TEL _____
CLK _____

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	CURRENT MONTH:				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
COST OF GAS PURCHASED									
1	COMMODITY (Pipeline)	\$ 78,411	\$ 70,929	\$ (7,482)	-10.55	\$ 270,223	\$ 304,219	\$ 33,996	11.18
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (204)		\$ 88,549	\$ -	\$ (685)	
4	COMMODITY (Other)	\$ 1,316,274	\$ 2,373,723	\$ 1,057,449	44.55	\$ 7,655,428	\$ 10,485,620	\$ 2,830,192	26.99
5	DEMAND	\$ 589,872	\$ 1,012,429	\$ 422,557	41.74	\$ 2,544,185	\$ 4,211,737	\$ 1,667,552	39.59
6	OTHER	\$ 213	\$ 9	\$ (204)	-2,264.67	\$ 724	\$ 39	\$ (685)	-1,757.05
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)	\$ 1,984,770	\$ 3,457,090	\$ 1,472,116	42.58	\$ 10,559,109	\$ 15,001,615	\$ 4,530,370	30.20
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 682	\$ 200	\$ (482)	-240.82	\$ 3,738	\$ 900	\$ (2,838)	-315.31
14	TOTAL THERM SALES	\$ 2,568,459	\$ 3,456,890	\$ 888,431	25.70	\$ 10,208,785	\$ 15,000,715	\$ 4,791,930	31.94
THERMS PURCHASED									
15	COMMODITY (Pipeline)	4,926,112	4,486,944	(439,168)	-9.79	17,699,167	18,690,554	991,387	5.30
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	1,906,280	4,296,944	2,390,664	55.64	14,982,970	18,500,554	3,517,584	19.01
19	DEMAND	6,374,236	12,717,300	6,343,064	49.88	33,494,906	53,895,000	20,400,094	37.85
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)	1,906,280	4,296,944	2,390,664	55.64	14,982,970	18,500,554	3,517,584	19.01
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	913	435	(478)	-109.98	5,790	1,747	(4,043)	-231.43
27	TOTAL THERM SALES (For Estimated, 24 - 26)	3,516,520	4,296,509	779,989	18.15	16,312,477	18,498,807	3,521,627	19.04
CENTS PER THERM									
28	COMMODITY (Pipeline)	(1/15) 1.592	1.581	(0.011)	-0.70	1.527	1.628	0.101	6.20
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) 69.049	55.242	(13.807)	-24.99	51.094	56.677	5.583	9.85
32	DEMAND	(5/19) 9.254	7.961	(1.293)	-16.24	7.596	7.815	0.219	2.80
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) 104.117	80.455	(23.662)	-29.41	70.474	81.087	10.613	13.09
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 74.625	45.977	(28.648)	-62.31	64.556	51.517	(13.039)	-25.31
40	TOTAL COST OF THERM SOLD	(11/27) 56.441	80.463	24.022	29.85	64.730	81.095	16.365	20.18
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) 56.609	80.631	24.022	29.79	64.898	81.263	16.365	20.14
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) 56.89374	81.03657	24.143	29.79	65.22444	81.67175	16.447	20.14
45	PGA FACTOR ROUNDED TO NEAREST .001	56.894	81.037	24.143	29.79	65.224	81.672	16.448	20.14

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:		Apr-14	
COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	5,356,610	4,114.89	0.077
2 No Notice Commodity Adjustment - System Supply	(1,123,270)	(2,066.82)	0.184
3 Commodity Pipeline - Scheduled FTS -	143,770	151.92	0.106
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	164,012	21,765.26	13.271
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	381,760	54,439.35	14.260
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,922,882	78,404.60	1.593
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	1,917,294	1,614,826.64	84.224
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	5,206	8,755.00	168.171
20 Imbalance Cashout - FGT	0	(417,078.37)	0.000
21 Imbalance Cashout - Other Shippers	0	109,771.14	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)	1,922,500	1,316,274.41	68.467
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	7,124,700	363,427.74	5.101
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	(934,450)	191,416.33	(20.484)
30 Other - Marlin	5,206	25,875.00	497.023
31 Other - Ft. Meade	376,350	9,153.30	2.432
32 TOTAL DEMAND	6,571,806	589,872.37	8.976
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	212.82	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	212.82	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
March 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2014 ACCRUAL		March 2014 ACTUAL				March 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (PIPELINE)	FGT	\$6,314.70	3,431,900	\$4,474.51	2,431,800	000347557		(\$1,840.19)	(1,000,100)
COMMODITY (PIPELINE)	FGT	\$1.23	61,280	\$28.05	1,402,160	000347609		\$26.82	1,340,880
COMMODITY (PIPELINE)	FGT	\$158.17	85,960	\$787.82	428,160	000347500		\$629.65	342,200
COMMODITY (PIPELINE)	FGT	\$6.65	332,310	\$7.44	371,910	000347452		\$0.79	39,600
COMMODITY (PIPELINE)	FGT	(\$965.50)	(524,730)	(\$1,516.16)	(624,000)	000347718		(\$550.66)	(299,270)
COMMODITY (PIPELINE)	FCG	\$18,250.18	135,260	\$20,007.72	149,636	201404-122123		\$1,757.54	14,376
COMMODITY (PIPELINE)	FCG	\$38,272.67	253,002	\$46,356.01	317,381	201404-122124		\$8,083.34	64,379
COMMODITY (PIPELINE)	FGT	\$114.31	62,130	\$114.08	62,000	000347688		(\$0.23)	(130)
COMMODITY (PIPELINE)	FGT	\$1.25	62,130	\$1.24	62,000	000347690		(\$0.01)	(130)
COMMODITY (PIPELINE) TOTAL		\$62,153.66	3,899,242	\$70,260.71	4,401,047			\$8,107.05	501,805
NO NOTICE	FGT	\$0.00	0	\$0.00	0	000347556		\$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	\$2,400,626.58	4,692,627	\$2,400,694.12	4,757,660	20060		\$67.54	65,033
COMMODITY (OTHER)	PEOPLES GAS	\$27,879.99	28,352	\$27,879.99	28,352	16733305 0314		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$494.82	363	\$661.26	507	18846584 0314		\$166.44	144
COMMODITY (OTHER)	FGT	(\$309,075.99)	66,554	(\$309,075.99)	(986,909)	FGT CICO report		\$0.00	(1,053,463)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,106.88)	0	\$30,937.13	0	374557 CICO		\$46,044.01	0
COMMODITY (OTHER)	FCG	\$60,282.50	0	\$60,282.50	0	201403-121520		\$0.00	0
COMMODITY (OTHER)	PESCO	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER)	MARLIN (Okachobee)	\$9,435.00	5,614	\$9,435.00	5,610	27527		\$0.00	(4)
COMMODITY (OTHER)		\$0.00	0	\$0.00	0	0		\$0.00	0
COMMODITY (OTHER) TOTAL		\$2,174,536.02	4,793,510	\$2,220,814.01	3,805,220			\$46,277.99	(988,290)
DEMAND	FGT	\$208,474.89	5,564,330	\$208,474.89	5,564,330	000347556		\$0.00	0
DEMAND	FGT	\$156,566.16	2,179,070	\$156,566.16	2,179,070	000347608		\$0.00	0
DEMAND	FGT	\$22,409.16	477,400	\$22,409.16	477,400	000347499		\$0.00	0
DEMAND	FGT	\$36,149.90	503,130	\$36,149.90	503,130	000347451		\$0.00	0
DEMAND	FGT	\$2,910.28	62,000	\$2,910.28	62,000	000347687		\$0.00	0
DEMAND	FGT	\$4,454.70	62,000	\$4,454.70	62,000	000347451		\$0.00	0
DEMAND	PPC	\$191,416.33	1,168,230	\$191,416.33	100,670	375223-0314		\$0.00	(1,067,560)
DEMAND	MARLIN	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,614	\$25,875.00	5,610	27526		\$0.00	(4)
DEMAND	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
DEMAND TOTAL		\$648,256.42	10,021,774	\$648,256.42	8,954,210			\$0.00	(1,067,564)
OTHER	FPUC	\$381.90	0	\$381.90	0	N/A	N/A	\$0.00	0
OTHER									
OTHER TOTAL		\$381.90	0	\$381.90	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
 March 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	March 2014 ACCRUAL		March 2014 ACTUAL				March 2014 TRUE-UP	
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT		\$48.72	26,480	\$42.78	23,250	000347679	(\$5.94)	(3,230)
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	\$42.78	23,250		(\$5.94)	(3,230)
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		0	\$0.00	0	\$0.00	0	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)		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		\$11,648.56	23,180	\$11,648.56	23,180	21544	\$0.00	0
COMMODITY (OTHER)	Ft Meade CICO		(\$2,131.10)	(4,580)	(\$2,131.10)	(4,580)	Ft Meade CICO	\$0.00	0
COMMODITY (OTHER) TOTAL			\$9,517.46	18,600	\$9,517.46	18,600		\$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		\$9,458.41	20,150	\$9,458.41	201,500	000347678	\$0.00	181,350
DEMAND		0.00	\$0.00	0	\$0.00	0	0	\$0.00	0
DEMAND TOTAL			\$9,458.41	20,150	\$9,458.41	201,500		\$0.00	181,350
OTHER		0	\$0.00	0	\$0.00	0	N/A	\$0.00	0
OTHER									
OTHER TOTAL			\$0.00	0	\$0.00	0		\$0.00	0
LESS END-USE CONTRACT									
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
COMMODITY (OTHER) TOTAL			\$0.00	0	\$0.00	0		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 April 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$4,474.51	2,431,800
COMMODITY (PIPELINE)	FGT	\$28.05	1,402,160
COMMODITY (PIPELINE)	FGT	\$787.82	428,160
COMMODITY (PIPELINE)	FGT	\$7.44	371,910
COMMODITY (PIPELINE)	FGT	(\$1,516.16)	(824,000)
COMMODITY (PIPELINE)	FCG	\$20,007.72	149,636
COMMODITY (PIPELINE)	FCG	\$46,356.01	317,381
COMMODITY (PIPELINE)	FGT	\$114.08	62,000
COMMODITY (PIPELINE)	FGT	\$1.24	62,000
COMMODITY (PIPELINE) TOTAL		\$70,260.71	4,401,047
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	\$1,586,866.20	3,315,072
COMMODITY (OTHER)	PEOPLES GAS	\$19,354.00	19,052
COMMODITY (OTHER)	PEOPLES GAS	\$661.26	507
COMMODITY (OTHER)	FGT	(\$445,884.40)	(458,361)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,106.88)	0
COMMODITY (OTHER)	FCG	\$109,771.14	0
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$8,755.00	5,210
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,333,154.20	2,881,480
DEMAND	FGT	\$158,693.43	4,131,900
DEMAND	FGT	\$146,379.93	2,037,300
DEMAND	FGT	\$16,363.27	348,600
DEMAND	FGT	\$34,863.71	486,900
DEMAND	FGT	\$2,816.40	60,000
DEMAND	FGT	\$4,311.00	60,000
DEMAND	PPC	\$191,416.33	116,890
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$25,875.00	5,210
DEMAND	FGT	\$0.00	0
DEMAND TOTAL		\$580,719.07	7,246,800
OTHER	FPUC	\$212.82	0
OTHER			
OTHER TOTAL		\$212.82	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)	PESCO	\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 April 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	April 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)		0	0
COMMODITY (PIPELINE) TOTAL		\$42.78	23,260
NO NOTICE		0	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE		0	0
SWING SERVICE	FGT		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	\$7,711.20	16,267
COMMODITY (OTHER)	Ft Meade CICO	(\$2,131.10)	(3,177)
COMMODITY (OTHER) TOTAL		\$5,580.10	13,090
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	\$9,153.30	195,000
DEMAND		0.00	0
DEMAND TOTAL		\$9,153.30	195,000
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: APRIL				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	\$ 1,316,274	\$ 2,373,723	\$ 1,057,449	44.6	\$ 7,655,428	\$ 10,485,620	\$ 2,830,192	27.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 668,496	\$ 1,083,367	\$ 414,871	38.3	\$ 2,903,681	\$ 4,515,995	\$ 1,612,314	35.7
3	TOTAL COST		\$ 1,984,770	\$ 3,457,090	\$ 1,472,320	42.6	\$ 10,559,109	\$ 15,001,615	\$ 4,442,506	29.6
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 2,568,459	\$ 3,456,890	\$ 888,431	25.7	\$ 10,208,785	\$ 15,000,715	\$ 4,791,930	31.9
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,784)	\$ (5,784)	\$ -	0.0	\$ (23,133)	\$ (23,133)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 2,562,675	\$ 3,451,106	\$ 888,431	25.7	\$ 10,185,652	\$ 14,977,582	\$ 4,791,930	32.0
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ 577,905	\$ (5,984)	\$ (583,889)	9757.5	\$ (373,458)	\$ (24,033)	\$ 349,425	(1453.9)
8	INTEREST PROVISION -THIS PERIOD	Line 21	\$ (31)	\$ 31	\$ 62	200.0	\$ (72)	\$ 106	\$ 178	167.9
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ (908,192)	\$ 627,570	\$ 1,535,762	244.7	\$ 25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,784	\$ 5,784	\$ -	0.0	\$ 23,133	\$ 23,133	\$ -	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	\$ (324,534)	\$ 627,401	\$ 951,935	151.7	\$ (324,534)	\$ 627,401	\$ 951,935	151.7
MEMO: Unbilled Over-recovery					912,249					
Over/(under)-recovery Book Balance					587,715					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ (908,192)	\$ 627,570	\$ 1,535,762	244.7				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ (324,503)	\$ 627,370	\$ 951,873	151.7				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ (1,232,695)	\$ 1,254,940	\$ 2,487,635	198.2				
15	AVERAGE	50% of Line 14	\$ (616,347)	\$ 627,470	\$ 1,243,817	198.2				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00050	0.00050	-	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	\$ (31)	\$ 31	\$ 62	200.0				

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** **SCHEDULE A-3**
 FOR THE PERIOD OF: **JANUARY 2014 THROUGH DECEMBER 2014**

PRESENT MONTH: **APRIL**

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	4,074,931		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
17	Apr	Conoco	SYS SUPPLY	N/A	3,393,195		3,393,195	\$ 1,592,514	N/A	N/A	INCL IN COST	46.932577
18	Apr	Peoples Gas	SYS SUPPLY	N/A	19,703		19,703	\$ 20,182	N/A	N/A	INCL IN COST	102.429579
19	Apr	FGT	SYS SUPPLY	N/A	(1,511,824)		(1,511,824)	\$ (414,947)	N/A	N/A	INCL IN COST	27.446797
20	Apr	Florida City Gas	SYS SUPPLY	N/A			0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
21	Apr	Marlin	SYS SUPPLY	N/A	5,206		5,206	\$ 8,755	N/A	N/A	INCL IN COST	168.171341
TOTAL					14,982,970		14,982,970	\$ 7,655,428				51.094

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	1,316,274	0	0	0	0	0	0	0
2	Transportation costs	827,387	692,670	715,128	668,496	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	1,984,770	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,752,537	1,704,090	1,351,555	1,181,733	0	0	0	0	0	0	0
14	Commercial	1,001,801	966,509	870,124	815,320	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	1,051,037	1,020,993	943,842	884,855	0	0	0	0	0	0	0
25	Commercial	600,620	580,086	608,876	619,875	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	49,843	50,004	50,276	50,324	0	0	0	0	0	0	0
47	Commercial	3,327	3,338	3,354	3,352	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	1.0213								
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	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	1.0176								
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	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	1.0360								
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	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	1.0183								
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								

9