



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

August 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 AUG 21 AM 9:37  
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 the July 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](mailto: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, 2013 PGA Filings

COM \_\_\_\_\_  
AFD \_\_\_\_\_  
APA \_\_\_\_\_  
ECO 4 \_\_\_\_\_  
ENG \_\_\_\_\_  
GCL 6 \_\_\_\_\_  
IDM \_\_\_\_\_  
TEL \_\_\_\_\_  
CLK \_\_\_\_\_

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

	CURRENT MONTH: JULY				YEAR-TO-DATE				
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>COST OF GAS PURCHASED</b>									
1	COMMODITY (Pipeline)	\$ 38,391	\$ 55,864	\$ 17,473	31.28	\$ 389,918	\$ 502,910	\$ 112,992	22.47
2	NO NOTICE SERVICE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	SWING SERVICE	\$ -	\$ -	\$ (113)		\$ 88,549	\$ -	\$ (985)	
4	COMMODITY (Other)	\$ 969,437	\$ 1,325,448	\$ 356,011	26.86	\$ 10,874,517	\$ 14,890,557	\$ 4,016,040	26.97
5	DEMAND	\$ 276,136	\$ 717,148	\$ 441,012	61.50	\$ 3,358,331	\$ 6,395,809	\$ 3,037,478	47.49
6	OTHER	\$ 120	\$ 7	\$ (113)	-1,619.57	\$ 1,046	\$ 61	\$ (985)	-1,615.38
<b>LESS END-USE CONTRACT</b>									
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)	\$ 1,284,086	\$ 2,098,467	\$ 814,268	38.80	\$ 14,712,360	\$ 21,789,337	\$ 7,164,540	32.88
12	NET UNBILLED	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
13	COMPANY USE	\$ 962	\$ 300	\$ (662)	-220.64	\$ 6,241	\$ 1,800	\$ (4,441)	-246.70
14	TOTAL THERM SALES	\$ 1,888,807	\$ 2,098,167	\$ 209,360	9.98	\$ 16,085,599	\$ 21,787,537	\$ 5,701,938	26.17
<b>THERMS PURCHASED</b>									
15	COMMODITY (Pipeline)	1,337,591	2,300,294	962,703	41.85	20,323,846	26,738,826	6,414,980	23.99
16	NO NOTICE SERVICE	0	0	0		0	0	0	
17	SWING SERVICE	0	0	0		0	0	0	
18	COMMODITY (Other)	1,962,260	2,300,294	338,034	14.70	21,236,280	26,358,826	5,122,546	19.43
19	DEMAND	1,596,530	8,220,890	6,624,360	80.58	37,513,556	82,212,480	44,698,924	54.37
20	OTHER	0	0	0		0	0	0	
<b>LESS END-USE CONTRACT</b>									
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)	1,962,260	2,300,294	338,034	14.70	21,236,280	26,358,826	5,122,546	19.43
25	NET UNBILLED	0	0	0		0	0	0	
26	COMPANY USE	1,137	579	(558)	-96.44	8,863	3,500	(5,363)	-153.23
27	TOTAL THERM SALES (For Estimated, 24 - 26)	2,566,216	2,299,715	(266,501)	-11.59	24,337,220	26,355,326	5,127,909	19.46
<b>CENTS PER THERM</b>									
28	COMMODITY (Pipeline)	(1/15) 2.870	2.429	(0.441)	-18.16	1.919	1.881	(0.038)	-2.02
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) 49.404	57.621	8.217	14.26	51.207	56.492	5.285	9.36
32	DEMAND	(5/19) 17.296	8.723	(8.573)	-98.28	8.952	7.780	(1.172)	-15.06
33	OTHER	(6/20) 0.000	0.000	0.000		0.000	0.000	0.000	
<b>LESS END-USE CONTRACT</b>									
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) 65.439	91.226	25.787	28.27	69.279	82.664	13.385	16.19
38	NET UNBILLED	(12/25) 0.000	0.000	0.000		0.000	0.000	0.000	
39	COMPANY USE	(13/26) 84.575	51.813	(32.762)	-63.23	70.410	51.429	(18.981)	-36.91
40	TOTAL COST OF THERM SOLD	(11/27) 50.038	91.249	41.211	45.16	60.452	82.675	22.223	26.88
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) 50.206	91.417	41.211	45.08	60.620	82.843	22.223	26.83
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) 50.45854	91.87683	41.418	45.08	60.92492	83.25970	22.335	26.83
45	PGA FACTOR ROUNDED TO NEAREST .001	50.459	91.877	41.418	45.08	60.925	83.260	22.335	26.83

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**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: Jul-14**

<b>COMMODITY (Pipeline)</b>	<b>THERMS</b>	<b>INVOICE AMOUNT</b>	<b>COST PER THERM (¢ PER THERM)</b>
1 Commodity Pipeline - Scheduled FTS - System Supply	1,065,870	(1,265.87)	(0.119)
2 No Notice Commodity Adjustment - System Supply	6,170	(0.68)	(0.011)
3 Commodity Pipeline - Scheduled FTS -	12,410	(1.36)	(0.011)
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	253,141	39,659.34	15.667
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	1,337,591	38,391.43	2.870
<b>SWING SERVICE</b>			
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
<b>COMMODITY OTHER</b>			
17 Commodity Other - Scheduled FTS - System Supply	2,093,701	1,099,867.66	52.532
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	(2,430)	(4,080.00)	167.901
20 Imbalance Cashout - FGT	(129,011)	(110,710.54)	0.000
21 Imbalance Cashout - Other Shippers	0	(15,639.67)	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)	1,962,260	969,437.45	49.404
<b>DEMAND</b>			
25 Demand (Pipeline) Entitlement to System Supply	1,461,340	70,484.67	4.823
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	89,570	191,416.33	213.706
30 Other - Marlin	(2,430)	11,980.00	(493.004)
31 Other - Ft. Meade	48,050	2,255.46	4.694
32 TOTAL DEMAND	1,596,530	276,136.46	17.296
<b>OTHER</b>			
33 Company Use of Natural Gas	0	120.37	0.000
34 Transportation Trailer Charges	0	0.00	0.000
35 Propane Gas	0	0.00	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	120.37	0.000
<b>OFF-SYSTEMS SALES SERVICE</b>			
	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  
June 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June 2014 ACCRUAL		June 2014 ACTUAL			June 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0	\$0.00	0	none for June		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$0.58)	5,280	(\$0.58)	5,280	000348917		\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$43.43)	22,500	(\$41.69)	21,600	000349022		\$1.74	(900)
COMMODITY (PIPELINE)	FGT	(\$179.49)	93,000	(\$173.70)	90,000	000348861		\$5.79	(3,000)
COMMODITY (PIPELINE)	FGT	(\$41.25)	375,000	(\$39.93)	363,000	000348876		\$1.32	(12,000)
COMMODITY (PIPELINE)	FGT	(\$723.75)	375,000	(\$700.59)	363,000	000348871		\$23.16	(12,000)
COMMODITY (PIPELINE)	FGT	(\$6.14)	55,800	(\$5.94)	54,000	000349097		\$0.20	(1,800)
COMMODITY (PIPELINE)	FGT	(\$107.69)	55,800	(\$104.22)	54,000	000349099		\$3.47	(1,800)
COMMODITY (PIPELINE)	FGT	(\$0.67)	600	(\$0.75)	6,770	000349126		(\$0.68)	6,170
COMMODITY (PIPELINE)	FCG	\$16,983.24	124,896	\$15,728.96	114,636	201407-127263		(\$1,254.28)	(10,260)
COMMODITY (PIPELINE)	FCG	\$32,987.00	210,905	\$29,085.83	179,835	201407-127264		(\$3,901.17)	(31,070)
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$48,867.84</b>	<b>1,318,781</b>	<b>\$43,747.39</b>	<b>1,252,121</b>			<b>(\$5,120.45)</b>	<b>(66,660)</b>
NO NOTICE	FGT	\$0.00	0	\$0.00	0	0		\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
SWING SERVICE		0	\$0.00	0	\$0.00	0		\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	REMC	\$474,975.04	1,080,000	\$561,060.00	1,080,000	7324		\$86,084.96	0
COMMODITY (OTHER)	CONOCO	\$455,593.98	951,354	\$455,593.98	951,239	27316 & 27404		\$0.00	(115)
COMMODITY (OTHER)	FGT	(\$41,817.31)	5,852	(\$177,141.87)	(35,382)	FGT CICO report		(\$135,324.56)	(41,234)
COMMODITY (OTHER)	FCG (INDIANTOWN)	(\$18,727.02)	0	(\$18,727.02)	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	(\$15,639.67)	0	(\$15,639.67)	0	201406-126777		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$23,568.60	11,200	\$11,286.27	11,200	16733305 0614		(\$12,282.33)	0
COMMODITY (OTHER)	PEOPLES GAS	\$531.91	384	\$482.03	333	18846584 0614		(\$49.88)	(51)
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$10,506.00	6,250	\$3,213.00	1,910	27548		(\$7,293.00)	(4,340)
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$888,991.53</b>	<b>2,055,040</b>	<b>\$820,126.72</b>	<b>2,009,300</b>			<b>(\$68,864.81)</b>	<b>(45,740)</b>
DEMAND	FGT	\$1,956.24	349,830	\$1,956.24	349,830	000348968		\$0.00	0
DEMAND	FGT	\$2,543.39	35,400	\$2,543.39	35,400	000349021		\$0.00	0
DEMAND	FGT	\$492.89	10,500	\$492.89	10,500	000348916		\$0.00	0
DEMAND	FGT	\$12,846.72	178,800	\$12,846.72	178,800	000348860		\$0.00	0
DEMAND	FGT	\$17,602.50	375,000	\$17,602.50	375,000	000348875		\$0.00	0
DEMAND	FGT	\$26,943.75	375,000	\$26,943.75	375,000	000348870		\$0.00	0
DEMAND	FGT	\$2,534.76	54,000	\$2,534.76	54,000	000349096		\$0.00	0
DEMAND	FGT	\$3,879.90	54,000	\$3,879.90	54,000	000348860		\$0.00	0
DEMAND	PPC	\$191,416.33	88,230	\$191,416.33	88,230	375223-0614		\$0.00	0
DEMAND	MARLIN	\$27,860.00	6,250	\$19,920.00	1,910	27562		(\$7,940.00)	(4,340)
<b>DEMAND TOTAL</b>		<b>\$288,076.48</b>	<b>1,527,010</b>	<b>\$280,136.48</b>	<b>1,522,670</b>			<b>(\$7,940.00)</b>	<b>(4,340)</b>
OTHER	FPUC	\$105.46	0	\$105.46	0	N/A		\$0.00	0
<b>OTHER TOTAL</b>		<b>\$105.46</b>	<b>0</b>	<b>\$105.46</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
June 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	June 2014 ACCRUAL		June 2014 ACTUAL			June 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	(\$1.39)	12,600	(\$1.35)	12,300	000349089		\$0.04	(300)
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>(\$1.39)</b>	<b>12,600</b>	<b>(\$1.35)</b>	<b>12,300</b>			<b>\$0.04</b>	<b>(300)</b>
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
SWING SERVICE		0	\$0.00	0	\$0.00			\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	CONOCO	\$5,833.80	12,201	\$5,833.80	12,201	21544		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$1,818.81)	(3,941)	(\$1,818.81)	(3,941)	Fl Meade CICO		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$4,014.99</b>	<b>8,260</b>	<b>\$4,014.99</b>	<b>8,260</b>			<b>\$0.00</b>	<b>0</b>
DEMAND	FGT	\$2,253.12	48,000	\$2,253.12	48,000	000349088		\$0.00	0
DEMAND		0.00	0	\$0.00	0	0		\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,253.12</b>	<b>48,000</b>	<b>\$2,253.12</b>	<b>48,000</b>			<b>\$0.00</b>	<b>0</b>
<b>OTHER TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>									
COMMODITY (OTHER)		0	\$0.00	0	\$0.00	0	0	\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>			<b>\$0.00</b>	<b>0</b>



FLORIDA PUBLIC UTILITIES COMPANY  
July 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FGT	(\$152.57)	79,050
COMMODITY (PIPELINE)	FGT	(\$233.88)	121,180
COMMODITY (PIPELINE)	FGT	(\$42.63)	387,500
COMMODITY (PIPELINE)	FGT	(\$747.88)	387,500
COMMODITY (PIPELINE)	FGT	(\$6.72)	61,070
COMMODITY (PIPELINE)	FGT	(\$117.87)	61,070
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FCG	\$15,728.96	114,636
COMMODITY (PIPELINE)	FCG	\$29,085.83	179,835
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>\$43,513.24</b>	<b>1,391,841</b>
NO NOTICE	FGT	\$0.00	0
<b>NO NOTICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>
SWING SERVICE	0	\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	REMC	\$510,988.50	1,023,000
COMMODITY (OTHER)	CONOCO	\$483,928.36	1,050,276
COMMODITY (OTHER)	FGT	\$42,756.82 ✕	(83,240)
COMMODITY (OTHER)	FGT (INDIANTOWN)	(\$15,720.85) ✕	0
COMMODITY (OTHER)	FCG	(\$15,639.67)	0
COMMODITY (OTHER)	PPC	\$16,886.43	0
COMMODITY (OTHER)	PEOPLES GAS	\$8,237.19	7,951
COMMODITY (OTHER)	PEOPLES GAS	\$482.03	333
COMMODITY (OTHER)	MARLIN (Okeechobee)	\$3,213.00	1,910
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$1,035,131.81</b>	<b>2,000,230</b>
DEMAND	FGT	\$1,338.54	344,100
DEMAND	FGT	\$5,523.81	76,880
DEMAND	FGT	\$0.00	0
DEMAND	FGT	\$10,557.63	146,940
DEMAND	FGT	\$18,189.25	387,500
DEMAND	FGT	\$27,841.88	387,500
DEMAND	FGT	\$2,779.32	59,210
DEMAND	FGT	\$4,254.24	59,210
DEMAND	PPC	\$191,416.33	89,570
DEMAND	MARLIN	\$19,920.00	1,910
<b>DEMAND TOTAL</b>		<b>\$281,821.00</b>	<b>1,552,820</b>
OTHER	FPUC	\$120.37	0
<b>OTHER TOTAL</b>		<b>\$120.37</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>			
COMMODITY (OTHER)		\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>

FLORIDA PUBLIC UTILITIES COMPANY  
 July 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	July 2014 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	(\$1.40)	12,710
<b>COMMODITY (PIPELINE) TOTAL</b>		<b>(\$1.40)</b>	<b>12,710</b>
<b>NO NOTICE TOTAL</b>			
		<b>\$0.00</b>	<b>0</b>
SWING SERVICE	0	\$0.00	0
<b>SWING SERVICE TOTAL</b>		<b>\$0.00</b>	<b>0</b>
COMMODITY (OTHER)	CONOCO	\$5,592.40 x	12,307
COMMODITY (OTHER)	FGT (FT MEADE)	(\$2,421.94) x	(4,537)
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$3,170.46</b>	<b>7,770</b>
DEMAND	FGT	\$2,253.12	48,050
DEMAND	0.00	\$0.00	0
<b>DEMAND TOTAL</b>		<b>\$2,253.12</b>	<b>48,050</b>
<b>OTHER TOTAL</b>		<b>\$0.00</b>	<b>0</b>
<b>LESS END-USE CONTRACT</b>			
COMMODITY (OTHER)	0	\$0.00	0
<b>COMMODITY (OTHER) TOTAL</b>		<b>\$0.00</b>	<b>0</b>

FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

			CURRENT MONTH: JULY				YEAR-TO-DATE			
			ACTUAL	ESTIMATE	DIFFERENCE		ACTUAL	ESTIMATE	DIFFERENCE	
					AMOUNT	%			AMOUNT	%
<b>TRUE-UP CALCULATION</b>										
1	PURCHASED GAS COST	Sch. A-1 Line 4, Estimate include Sch. A-1 Line 10	\$ 969,437	\$ 1,325,448	\$ 356,011	26.9	\$ 10,874,517	\$ 14,890,557	\$ 4,016,040	27.0
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	\$ 314,648	\$ 773,019	\$ 458,371	59.3	\$ 3,837,843	\$ 6,898,780	\$ 3,060,937	44.4
3	TOTAL COST		\$ 1,284,085	\$ 2,098,467	\$ 814,382	38.8	\$ 14,712,360	\$ 21,789,337	\$ 7,076,977	32.5
4	FUEL REVENUES (NET OF REVENUE TAX)		\$ 1,888,807	\$ 2,098,167	\$ 209,360	10.0	\$ 16,085,599	\$ 21,787,537	\$ 5,701,938	26.2
5	TRUE-UP - (COLLECTED) OR REFUNDED *		\$ (5,784)	\$ (5,784)	\$ -	0.0	\$ (40,485)	\$ (40,485)	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	\$ 1,883,023	\$ 2,092,383	\$ 209,360	10.0	\$ 16,045,114	\$ 21,747,052	\$ 5,701,938	26.2
7	TRUE-UP - OVER(UNDER) - THIS PERIOD	Line 6 - Line 3	\$ 598,937	\$ (6,084)	\$ (605,021)	9944.5	\$ 1,332,754	\$ (42,285)	\$ (1,375,039)	3251.8
8	INTEREST PROVISION -THIS PERIOD	Line 21	\$ 55	\$ 31	\$ (24)	(77.4)	\$ (5)	\$ 193	\$ 198	102.6
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		\$ 794,321	\$ 626,857	\$ (167,464)	(26.7)	\$ 25,863	\$ 628,195	\$ 602,332	95.9
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	\$ 5,784	\$ 5,784	\$ -	0.0	\$ 40,485	\$ 40,485	\$ -	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	\$ 1,399,097	\$ 626,588	\$ (772,509)	(123.3)	\$ 1,399,097	\$ 626,588	\$ (772,509)	(123.3)
MEMO: Unbilled Over-recovery					654,929					
Over/(under)-recovery Book Balance					2,054,026					
<b>INTEREST PROVISION</b>										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 794,321	\$ 626,857	\$ (167,464)	(26.7)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 1,399,042	\$ 626,557	\$ (772,485)	(123.3)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 2,193,363	\$ 1,253,414	\$ (939,949)	(75.0)				
15	AVERAGE	50% of Line 14	\$ 1,096,682	\$ 626,707	\$ (469,975)	(75.0)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00060	0.00060	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00070	0.00070	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00130	0.00130	-	0.0				
19	AVERAGE	50% of Line 18	0.00065	0.00065	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00005	0.00005	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 55	\$ 31	\$ (24)	(77.4)				

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

5



COMPANY:  
**FLORIDA PUBLIC  
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES  
 SYSTEM SUPPLY AND END USE**  
 FOR THE PERIOD OF: JANUARY 2014 THROUGH DECEMBER 2014

SCHEDULE A-3

PRESENT MONTH: JULY

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
22	May	Conoco	SYS SUPPLY	N/A	394,428		394,428	\$ 196,800	N/A	N/A	INCL IN COST	49.894936
23	May	Peoples Gas	SYS SUPPLY	N/A	12,629		12,629	\$ 12,761	N/A	N/A	INCL IN COST	101.042204
24	May	FGT	SYS SUPPLY	N/A	(689,677)		(689,677)	\$ (231,135)	N/A	N/A	INCL IN COST	33.513580
25	May	Florida City Gas	SYS SUPPLY	N/A			0	\$ 109,771	N/A	N/A	INCL IN COST	N/A
26	May	REMC	SYS SUPPLY	N/A	2,542,000		2,542,000	\$ 1,363,783	N/A	N/A	INCL IN COST	53.650000
27	May	Marlin	SYS SUPPLY	N/A	6,250		6,250	\$ 10,506	N/A	N/A	INCL IN COST	168.096000
28	Jun	FGT	SYS SUPPLY	N/A	(35,021)		(35,021)	\$ (72,401)	N/A	N/A	INCL IN COST	206.735473
29	Jun	Florida City Gas	SYS SUPPLY	N/A			0	\$ (111,405)	N/A	N/A	INCL IN COST	N/A
30	Jun	Conoco	SYS SUPPLY	N/A	962,658		962,658	\$ 461,428	N/A	N/A	INCL IN COST	47.932680
31	Jun	Peoples Gas	SYS SUPPLY	N/A	11,533		11,533	\$ 24,063	N/A	N/A	INCL IN COST	208.642678
32	Jun	REMC	SYS SUPPLY	N/A	1,080,000		1,080,000	\$ 474,975	N/A	N/A	INCL IN COST	43.979170
33	Jun	Marlin	SYS SUPPLY	N/A	6,250		6,250	\$ 10,506	N/A	N/A	INCL IN COST	168.096000
34	Jul	FGT	SYS SUPPLY	N/A	(129,011)		(129,011)	\$ (110,711)	N/A	N/A	INCL IN COST	85.814799
35	Jul	Conoco	SYS SUPPLY	N/A	1,062,468		1,062,468	\$ 489,521	N/A	N/A	INCL IN COST	46.073930
36	Jul	Peoples Gas	SYS SUPPLY	N/A	8,233		8,233	\$ (3,613)	N/A	N/A	INCL IN COST	-43.884246
37	Jul	Florida City Gas	SYS SUPPLY	N/A			0	\$ (15,640)	N/A	N/A	INCL IN COST	N/A
38	Jul	PPC	SYS SUPPLY	N/A			0	\$ 16,886	N/A	N/A	INCL IN COST	N/A
39	Jul	Marlin	SYS SUPPLY	N/A	(2,430)		(2,430)	\$ (4,080)	N/A	N/A	INCL IN COST	167.901235
40	Jul	REMC	SYS SUPPLY	N/A	1,023,000		1,023,000	\$ 597,073	N/A	N/A	INCL IN COST	58.364952
<b>TOTAL</b>					21,236,280		21,236,280	\$ 10,874,517				51.207





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
<b>PGA COST</b>												
1	Commodity costs	1,511,690	2,608,246	2,219,218	1,316,274	1,462,485	787,166	969,437	0	0	0	0
2	Transportation costs	827,387	692,670	715,128	668,496	284,146	335,368	314,648	0	0	0	0
3	Hedging costs											
4	(financial settlement)											
5	Adjustments*											
6												
7												
8												
9												
10												
11												
12	<b>Total</b>	<b>2,339,077</b>	<b>3,300,916</b>	<b>2,934,346</b>	<b>1,984,770</b>	<b>1,746,631</b>	<b>1,122,534</b>	<b>1,284,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PGA THERM SALES</b>												
13	Residential	1,752,537	1,704,090	1,351,555	1,181,733	865,382	730,486	678,042	0	0	0	0
14	Commercial	1,001,801	966,509	870,124	815,320	677,519	619,159	609,604	0	0	0	0
18												
<b>PGA RATES (FLEX-DOWN FACTORS)</b>												
19	Residential	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.60000	\$ 0.60000	\$ 0.70000	\$ 0.75000	\$ 0.80000	\$ 0.80000	\$ 0.85000	\$ -	\$ -	\$ -	\$ -
<b>PGA REVENUES</b>												
24	Residential	1,051,037	1,020,993	943,842	884,855	690,702	583,265	574,624	0	0	0	0
25	Commercial	600,620	580,086	608,876	619,875	542,496	495,404	518,039	0	0	0	0
29												
45												
<b>NUMBER OF PGA CUSTOMERS</b>												
46	Residential	49,843	50,004	50,276	50,324	50,298	50,185	50,172	0	0	0	0
47	Commercial	3,327	3,338	3,354	3,352	3,333	3,328	3,345	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
<b>SOUTH FLORIDA</b>												
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	1.0208	1.0749	0.9723	1.0257	1.0284			
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	1.03	1.09	0.99	1.04	1.04			
<b>CENTRAL FLORIDA</b>												
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	1.0186	1.0200	1.0235	1.0235	1.0263			
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	1.04	1.04	1.04	1.04	1.04			
<b>NORTHEAST FLORIDA</b>												
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	1.0370	1.0370	1.0355	1.0412	1.0412			
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	1.05	1.05	1.05	1.06	1.06			
<b>FORT MEADE</b>												
1 AVERAGE BTU CONTENT OF GAS PURCHASED												
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0181	1.0181	1.0183	1.0164	1.0227	1.0247	1.0185	1.0291			
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	1.03	1.04	1.04	1.04	1.05			

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