



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

February 19, 2015

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

RECEIVED-FPSC
15 FEB 20 PM 1:53
COMMISSION
CLERK

RE: Docket Number 150003-GU:
Florida Public Utilities Company, PURCHASE GAS ADJUSTMENT

Dear Ms. Stauffer:

We are enclosing the Original and Seven (7) copies of **January 2015** 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, 2015 PGA Filings

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

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

	CURRENT MONTH: JANUARY				YEAR-TO-DATE					
	ACTUAL	FLEX-DOWN ESTIMATE	DIFFERENCE		ACTUAL	ORIGINAL ESTIMATE	DIFFERENCE			
			AMOUNT	%			AMOUNT	%		
COST OF GAS PURCHASED										
1	COMMODITY (Pipeline)	\$ 70,009	\$ 79,107	\$ 9,098	11.50	\$ 70,009	\$ 79,107	\$ 9,098	11.50	
2	NO NOTICE SERVICE	\$ -	\$ 7,235	\$ 7,235	100.00	\$ -	\$ 7,235	\$ 7,235	100.00	
3	SWING SERVICE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
4	COMMODITY (Other)	\$ 919,227	\$ 3,509,618	\$ 2,590,391	73.81	\$ 919,227	\$ 3,509,618	\$ 2,590,391	73.81	
5	DEMAND	\$ 621,467	\$ 1,228,460	\$ 606,993	49.41	\$ 621,467	\$ 1,228,460	\$ 606,993	49.41	
6	OTHER	\$ 209	\$ 10	\$ (199)	-1,993.10	\$ 209	\$ 10	\$ (199)	-1,993.10	
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)	\$ 1,610,912	\$ 4,824,430	\$ 3,213,518	66.61	\$ 1,610,912	\$ 4,824,430	\$ 3,213,518	66.61	
12	NET UNBILLED	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	
13	COMPANY USE	\$ 1,198	\$ 1,100	\$ (98)	-8.89	\$ 1,198	\$ 1,100	\$ (98)	-8.89	
14	TOTAL THERM SALES	\$ 2,183,161	\$ 4,823,330	\$ 2,640,169	54.74	\$ 2,183,161	\$ 4,823,330	\$ 2,640,169	54.74	
THERMS PURCHASED										
15	COMMODITY (Pipeline)	4,763,240	4,801,760	38,520	0.80	4,763,240	4,801,760	38,520	0.80	
16	NO NOTICE SERVICE	0	0	0	-	0	0	0	-	
17	SWING SERVICE	0	0	0	-	0	0	0	-	
18	COMMODITY (Other)	4,111,990	4,801,760	689,770	14.36	4,111,990	4,801,760	689,770	14.36	
19	DEMAND	9,340,190	16,215,480	6,875,290	42.40	9,340,190	16,215,480	6,875,290	42.40	
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)	4,111,990	4,801,760	689,770	14.36	4,111,990	4,801,760	689,770	14.36	
25	NET UNBILLED	0	0	0	-	0	0	0	-	
26	COMPANY USE	2,189	1,564	(625)	-39.95	2,189	1,564	(625)	-39.95	
27	TOTAL THERM SALES (For Estimated, 24 - 26)	4,396,739	4,800,196	403,457	8.41	4,396,739	4,800,196	690,395	14.38	
CENTS PER THERM										
28	COMMODITY (Pipeline)	(1/15)	1.470	1.647	0.177	10.75	1.470	1.647	0.177	10.75
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)	22.355	73.090	50.735	69.41	22.355	73.090	50.735	69.41
32	DEMAND	(5/19)	6.654	7.576	0.922	12.17	6.654	7.576	0.922	12.17
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)	39.176	100.472	61.296	61.01	39.176	100.472	61.296	61.01
38	NET UNBILLED	(12/25)	0.000	0.000	0.000	-	0.000	0.000	0.000	-
39	COMPANY USE	(13/26)	54.725	70.332	15.607	22.19	54.725	70.332	15.607	22.19
40	TOTAL COST OF THERM SOLD	(11/27)	36.639	100.505	63.866	63.55	36.639	100.505	63.866	63.55
41	TRUE-UP	(E-2)	(1.961)	(1.961)	0.000	0.00	(1.961)	(1.961)	0.000	0.00
42	TOTAL COST OF GAS	(40+41)	34.678	98.544	63.866	64.81	34.678	98.544	63.866	64.81
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)	34.85243	99.03968	64.187	64.81	34.85243	99.03968	64.187	64.81
45	PGA FACTOR ROUNDED TO NEAREST .001		34.852	99.040	64.188	64.81	34.852	99.040	64.188	64.81

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

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

**FOR THE PERIOD OF:
CURRENT MONTH:**

**JANUARY 2015 THROUGH DECEMBER 2015
Jan-15**

COMMODITY (Pipeline)	THERMS	INVOICE AMOUNT	COST PER THERM (¢ PER THERM)
1 Commodity Pipeline - Scheduled FTS - System Supply	4,330,460	8,251.60	0.191
2 No Notice Commodity Adjustment - System Supply	(46,840)	(1,175.68)	2.510
3 Commodity Pipeline - Scheduled FTS -	39,060	98.04	0.251
4 Commodity Pipeline - Scheduled FTS - OSSS	0	0.00	0.000
5 Commodity Pipeline - Scheduled - NUI	440,560	62,835.32	14.263
6 Commodity Pipeline - Scheduled - INDIANTOWN GAS	0	0.00	0.000
7 Commodity Adjustments	0	0.00	0.000
8 TOTAL COMMODITY (Pipeline)	4,763,240	70,009.28	1.470
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	4,415,741	1,118,000.90	25.319
18 Commodity Other - Scheduled FTS - OSSS	0	0.00	0.000
19 Commodity Other - Marlin	0	0.00	0.000
20 Imbalance Cashout - FGT	(303,751)	(158,452.49)	0.000
21 Imbalance Cashout - Other Shippers	0	(40,321.58)	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)	4,111,990	919,226.83	22.355
DEMAND			
25 Demand (Pipeline) Entitlement to System Supply	8,547,320	373,517.17	4.370
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	126,990	205,071.21	161.486
30 Other - Marlin	0	0.00	0.000
31 Other - Ft. Meade	199,330	9,356.55	4.694
32 TOTAL DEMAND	8,873,640	587,944.93	6.626
OTHER			
33 Company Use of Natural Gas	0	209.31	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	209.31	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
December 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2014 ACCRUAL		December 2014 ACTUAL			December 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$6,567.94	2,616,710	\$6,374.20	2,539,520	000351758		(\$193.74)	(77,190)
COMMODITY (PIPELINE)	FGT	\$764.09	304,420	\$742.31	295,740	000351699		(\$21.78)	(8,680)
COMMODITY (PIPELINE)	FGT	\$641.70	930,000	\$622.88	902,720	000351818		(\$18.82)	(27,280)
COMMODITY (PIPELINE)	FGT	\$328.12	475,540	\$318.50	461,590	000351644		(\$9.62)	(13,950)
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	\$160.29	63,860	\$155.62	62,000	000351900		(\$4.67)	(1,860)
COMMODITY (PIPELINE)	FGT	\$44.06	63,860	\$42.78	62,000	000351902		(\$1.28)	(1,860)
COMMODITY (PIPELINE)	FGT	\$0.00	0	(\$1,175.68)	(46,840)	000351928		(\$1,175.68)	(46,840)
COMMODITY (PIPELINE)	FCG	\$15,224.94	107,145	\$15,224.94	107,145	201501-138603		\$0.00	0
COMMODITY (PIPELINE)	FCG	\$47,610.38	333,415	\$47,610.38	333,415	201501-138604		\$0.00	0
COMMODITY (PIPELINE) TOTAL		\$71,341.52	4,894,950	\$69,915.93	4,717,290			(\$1,425.59)	(177,660)
NO NOTICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	FGT	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,917,382.41	4,322,990	\$1,916,616.73	4,322,990	36842		(\$765.68)	0
COMMODITY (OTHER)	FGT	(\$568,532.52)	(476,911)	(\$568,532.52)	(476,911)	FGT CICO report		\$0.00	0
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$5,232.60	0	\$5,232.60	0	374557 CICO		\$0.00	0
COMMODITY (OTHER)	FCG	\$97,121.81	0	\$64,295.32	0	201412-137607		(\$32,826.49)	0
COMMODITY (OTHER)	PPC	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$32,594.06	35,575	\$32,594.06	35,575	16733305 1214		\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$501.80	356	\$501.80	356	18846584 1214		\$0.00	0
COMMODITY (OTHER)	MARLIN	\$0.00	0	\$0.00	0	27590		\$0.00	0
COMMODITY (OTHER)		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER) TOTAL		\$1,484,300.16	3,882,010	\$1,450,707.99	3,882,010			(\$33,592.17)	0
DEMAND	FGT	\$197,355.38	5,554,890	\$197,355.38	5,554,890	000351757		\$0.00	0
DEMAND	FGT	\$147,450.56	2,052,200	\$147,450.56	2,052,200	000351817		\$0.00	0
DEMAND	FGT	\$21,710.71	462,520	\$21,710.71	462,520	000351698		\$0.00	0
DEMAND	FGT	\$33,588.44	467,480	\$33,588.44	467,480	000351643		\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	FGT	\$2,910.28	62,000	\$2,910.28	62,000	000351899		\$0.00	0
DEMAND	FGT	\$4,454.70	62,000	\$4,454.70	62,000	000351901		\$0.00	0
DEMAND	PPC	\$205,071.21	112,690	\$205,071.21	112,690	375223-1214		\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND	MARLIN	\$0.00	0	\$0.00	0			\$0.00	0
DEMAND TOTAL		\$612,541.28	8,773,780	\$612,541.28	8,773,780			\$0.00	0
OTHER	FPUC	\$147.11	0	\$147.11	0	N/A		\$0.00	0
OTHER	AGDF	\$13,839.98	0	\$13,839.98	0	74		\$0.00	0
OTHER TOTAL		\$13,987.09	0	\$13,987.09	0			\$0.00	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
December 2014 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	December 2014 ACCRUAL		December 2014 ACTUAL			December 2014 TRUE-UP		
		\$	THERMS	\$	THERMS	INVOICE #	PAGE NO.	\$	THERMS
COMMODITY (PIPELINE)	FGT	\$93.37	37,200	\$90.26	35,960	000351891		(\$3.11)	(1,240)
COMMODITY (PIPELINE) TOTAL		\$93.37	37,200	\$90.26	35,960			(\$3.11)	(1,240)
NO NOTICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE	0	\$0.00	0	\$0.00	0			\$0.00	0
SWING SERVICE TOTAL		\$0.00	0	\$0.00	0			\$0.00	0
COMMODITY (OTHER)	CONOCO	\$15,984.84	36,100	\$15,984.84	36,100	30760		\$0.00	0
COMMODITY (OTHER)	FGT (FT MEADE)	(\$6,041.11)	(19,820)	(\$6,041.11)	(18,820)	409878-1014		\$0.00	1,000
COMMODITY (OTHER) TOTAL		\$9,943.73	16,280	\$9,943.73	17,280			\$0.00	1,000
DEMAND	FGT	\$9,356.55	199,330	\$9,356.55	199,330	000351890		\$0.00	0
DEMAND TOTAL		\$9,356.55	199,330	\$9,356.55	199,330			\$0.00	0
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
January 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$6,584.21	2,623,190
COMMODITY (PIPELINE)	FGT	\$726.22	289,330
COMMODITY (PIPELINE)	FGT	\$647.69	938,680
COMMODITY (PIPELINE)	FGT	\$328.12	475,540
COMMODITY (PIPELINE)	FGT	\$168.85	67,270
COMMODITY (PIPELINE)	FGT	\$46.42	67,270
COMMODITY (PIPELINE)	FGT	\$0.00	0
COMMODITY (PIPELINE)	FCG	\$15,224.94	107,145
COMMODITY (PIPELINE)	FCG	\$47,610.38	333,415
COMMODITY (PIPELINE) TOTAL		\$71,336.83	4,901,840
NO NOTICE	FGT	\$0.00	0
NO NOTICE TOTAL		\$0.00	0
SWING SERVICE	INDIANTOWN	\$0.00	0
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	REMC	\$0.00	0
COMMODITY (OTHER)	CONOCO	\$1,054,742.74	4,329,670
COMMODITY (OTHER)	FGT	(\$156,300.17)	(284,681)
COMMODITY (OTHER)	FGT (INDIANTOWN)	\$3,631.46	0
COMMODITY (OTHER)	FCG	(\$7,495.09)	0
COMMODITY (OTHER)	PPC	\$0.00	0
COMMODITY (OTHER)	FGT (Interest)	\$0.00	0
COMMODITY (OTHER)	PEOPLES GAS	\$46,205.13	46,605
COMMODITY (OTHER)	PEOPLES GAS	\$501.80	356
COMMODITY (OTHER)	MARLIN	\$0.00	0
COMMODITY (OTHER)		0	0
COMMODITY (OTHER) TOTAL		\$941,285.87	4,091,950
DEMAND	FGT	\$197,771.40	5,919,140
DEMAND	FGT	\$146,381.42	2,037,320
DEMAND	FGT	\$21,594.29	460,040
DEMAND	FGT	\$33,521.62	466,550
DEMAND	FGT	\$3,070.35	65,410
DEMAND	FGT	\$4,699.71	65,410
DEMAND	PPC	\$205,071.21	126,990
DEMAND	MARLIN	\$0.00	0
DEMAND	MARLIN	\$0.00	0
DEMAND TOTAL		\$612,110.00	9,140,860
OTHER	FPUC	\$209.31	0
OTHER		0	0
OTHER TOTAL		\$209.31	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		\$0.00	0
COMMODITY (OTHER) TOTAL		\$0.00	0

FLORIDA PUBLIC UTILITIES COMPANY
 January 2015 GAS SUPPLY COSTS

DESCRIPTION	SUPPLIER	January 2015 ACCRUAL	
		\$	THERMS
COMMODITY (PIPELINE)	FGT	\$101.15	40,300
COMMODITY (PIPELINE) TOTAL		\$101.15	40,300
NO NOTICE TOTAL			
		\$0.00	0
SWING SERVICE		0	\$0.00
SWING SERVICE TOTAL		\$0.00	0
COMMODITY (OTHER)	CONOCO	\$17,316.91	39,110
COMMODITY (OTHER)	FGT (FT MEADE)	(\$5,783.78)	(20,070)
COMMODITY (OTHER) TOTAL		\$11,533.13	19,040
DEMAND	FGT	\$9,356.55	199,330
DEMAND TOTAL		\$9,356.55	199,330
OTHER TOTAL			
		\$0.00	0
LESS END-USE CONTRACT			
COMMODITY (OTHER)		0	\$0.00
COMMODITY (OTHER) TOTAL		\$0.00	0

FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

			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	919,227	\$ 3,509,618	\$ 2,590,391	73.8	919,227	\$ 3,509,618	\$ 2,590,391	73.8
2	TRANSPORTATION COST	Sch. A-1 Lines 1, 2, 3, 5, 6	691,685	\$ 1,314,812	\$ 623,127	47.4	691,685	\$ 1,314,812	\$ 623,127	47.4
3	TOTAL COST		1,610,912	\$ 4,824,430	\$ 3,213,518	66.6	1,610,912	\$ 4,824,430	\$ 3,213,518	66.6
4	FUEL REVENUES (NET OF REVENUE TAX)		2,183,161	\$ 4,823,330	\$ 2,640,169	54.7	2,183,161	\$ 4,823,330	\$ 2,640,169	54.7
5	TRUE-UP - (COLLECTED) OR REFUNDED *		68,649	\$ 68,649	\$ -	0.0	68,649	\$ 68,649	\$ -	0.0
6	FUEL REVENUE APPLICABLE TO PERIOD	Add Lines 4 + 5	2,251,810	\$ 4,891,979	\$ 2,640,169	54.0	2,251,810	\$ 4,891,979	\$ 2,640,169	54.0
7	TRUE-UP - OVER(Under) - THIS PERIOD	Line 6 - Line 3	640,898	\$ 67,549	\$ (573,349)	(848.8)	640,898	\$ 67,549	\$ (573,349)	(848.8)
8	INTEREST PROVISION -THIS PERIOD	Line 21	125	\$ 44	\$ (81)	(184.1)	125	\$ 44	\$ (81)	(184.1)
9	BEGINNING OF PERIOD TRUE-UP AND INTEREST: over/(under)		1,504,380	\$ 624,737	\$ (879,643)	(140.8)	1,504,380	\$ 624,737	\$ (879,643)	(140.8)
10	TRUE-UP COLLECTED OR (REFUNDED)	Reverse of Line 5	(68,649)	\$ (68,649)	\$ -	0.0	(68,649)	\$ (68,649)	\$ -	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	2,076,754	\$ 623,681	\$ (1,453,073)	(233.0)	2,076,754	\$ 623,681	\$ (1,453,073)	(233.0)
MEMO: Unbilled Over-recovery					843,634					
Over/(under)-recovery Book Balance					2,920,388					
INTEREST PROVISION										
12	BEGINNING TRUE-UP AND INTEREST	Line 9	\$ 1,504,380	\$ 624,737	\$ (879,643)	(140.8)				
13	ENDING TRUE-UP BEFORE INTEREST	Add Lines 12 + 7 + 5	\$ 2,076,629	\$ 623,637	\$ (1,452,992)	(233.0)				
14	TOTAL (12+13)	Add Lines 12 + 13	\$ 3,581,009	\$ 1,248,374	\$ (2,332,635)	(186.9)				
15	AVERAGE	50% of Line 14	\$ 1,790,505	\$ 624,187	\$ (1,166,318)	(186.9)				
16	INTEREST RATE - FIRST DAY OF MONTH		0.00080	0.00080	-	0.0				
17	INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH		0.00090	0.00090	-	0.0				
18	TOTAL	Add Lines 16 + 17	0.00170	0.00170	-	0.0				
19	AVERAGE	50% of Line 18	0.00085	0.00085	-	0.0				
20	MONTHLY AVERAGE	Line 19 / 12 mos.	0.00007	0.00007	-	0.0				
21	INTEREST PROVISION	Line 15 x Line 20	\$ 125	\$ 44	\$ (81)	(184.1)				

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.

5

COMPANY:
**FLORIDA PUBLIC
 UTILITIES COMPANY**

**TRANSPORTATION PURCHASES
 SYSTEM SUPPLY AND END USE**
 FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

SCHEDULE A-3

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	4,368,780		4,368,780	\$ 1,071,294	N/A	N/A	INCL IN COST	24.521582
2	Jan	FGT (Indiantown)	SYS SUPPLY	N/A			0	\$ 3,631	N/A	N/A	INCL IN COST	N/A
3	Jan	FGT	SYS SUPPLY	N/A	(303,751)		(303,751)	\$ (162,084)	N/A	N/A	INCL IN COST	53.360796
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	46,961		46,961	\$ 46,707	N/A	N/A	INCL IN COST	99.458977
6	Jan	Florida City Gas	SYS SUPPLY	N/A			0	\$ (40,322)	N/A	N/A	INCL IN COST	N/A
TOTAL					4,111,990		4,111,990	\$ 919,227				22.355

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY

Purchased Gas Adjustment (PGA) - Summary
 FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015
 Monthly Actual Data

SCHEDULE A-5

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
PGA COST												
1	Commodity costs	919,227	0	0	0	0	0	0	0	0	0	0
2	Transportation costs	691,685	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	1,610,912	0	0	0	0	0	0	0	0	0	0
PGA THERM SALES												
13	Residential	1,762,017	0	0	0	0	0	0	0	0	0	0
14	Commercial	995,532	0	0	0	0	0	0	0	0	0	0
18												
PGA RATES (FLEX-DOWN FACTORS)												
19	Residential	\$ 0.55000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Commercial	\$ 0.55000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PGA REVENUES												
24	Residential	965,966	0	0	0	0	0	0	0	0	0	0
25	Commercial	547,350	0	0	0	0	0	0	0	0	0	0
29												
45												
NUMBER OF PGA CUSTOMERS												
46	Residential	50,804	0	0	0	0	0	0	0	0	0	0
47	Commercial	3,364	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 2015 THROUGH DECEMBER 2015											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
SOUTH FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0329	1.0328										
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		1.05	1.05										
CENTRAL FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0300	1.0305										
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		1.05	1.05										
NORTHEAST FLORIDA													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		9.8077	1.0480										
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		9.97	1.07										
OKEECHOBEE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0272	1.0307										
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	1.05										
BREWSTER													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0293	1.0307										
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	1.05										
FORT MEADE													
1 AVERAGE BTU CONTENT OF GAS PURCHASED													
$\frac{\text{THERMS PURCHASED}}{\text{CCF PURCHASED}} = \text{AVERAGE BTU CONTENT}$		1.0325	1.0325										
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	1.05										